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**No. S 273**

**STAMP DUTIES ACT  
(CHAPTER 312)**

**STAMP DUTIES  
(HDB TRANSITIONAL HOUSING) (REMISSION)  
RULES 2012**

**ARRANGEMENT OF RULES**

**Rule**

1. Citation and commencement
  2. Definitions
  3. Remission of duty relating to HDB transitional housing
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In exercise of the powers conferred by section 74 of the Stamp Duties Act, the Minister for Finance hereby makes the following Rules:

**Citation and commencement**

1. These Rules may be cited as the Stamp Duties (HDB Transitional Housing) (Remission) Rules 2012 and shall be deemed to have come into operation on 20th February 2010.

**Definitions**

2. In these Rules, unless the context otherwise requires —

“date of expected delivery of possession” means —

- (a) in relation to a DBSS flat or an executive condominium unit, the date a temporary occupation permit is expected to be issued by the Commissioner of Building Control under the Building Control Act (Cap. 29) in respect of the DBSS flat or the executive condominium unit, as the case may be; and

(b) in relation to an HDB flat, the contractual date of delivery of vacant possession of the HDB flat;

“DBSS flat” means any flat sold by a developer under the Design-Build-and-Sell Scheme under Part IVB of the Housing and Development Act (Cap. 129);

“developer” means —

(a) in relation to a DBSS flat, a developer appointed under Part IVB of the Housing and Development Act; and

(b) in relation to an executive condominium unit, a developer appointed under the Executive Condominium Housing Scheme Act (Cap. 99A);

“executive condominium unit” means any housing accommodation in a development comprising housing accommodation sold by a developer under the executive condominium scheme established under the Executive Condominium Housing Scheme Act;

“first-time applicant” means a person who is registered with the HDB as a first-time applicant;

“HDB” means the Housing and Development Board established under the Housing and Development Act;

“HDB flat” means any flat sold by the HDB under Part IV of the Housing and Development Act;

“resale flat” means any flat, originally sold under Part IV or IVB of the Housing and Development Act, which is purchased by a first-time applicant in the open market after he has been granted an option to purchase any DBSS flat, any executive condominium unit or any HDB flat, as the case may be.

### **Remission of duty relating to HDB transitional housing**

3. There shall be remitted all duty chargeable under section 22A of the Act on any conveyance on sale, and any instrument chargeable in like manner, made on or after 20th February 2010 which relates to the

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disposition of a resale flat by a person consequent to his taking possession of —

- (a) a DBSS flat from the developer which built and sold that flat;
- (b) an executive condominium unit from the developer which built and sold that unit; or
- (c) an HDB flat from the HDB,

where the instrument is executed under the following circumstances:

- (i) the person has occupied the resale flat for a minimum period of 2 years commencing on the date of completion of the person's purchase of the resale flat and ending on the date of expected delivery of possession of the DBSS flat, the executive condominium unit or the HDB flat, as the case may be;
- (ii) the person has not underlet or parted with possession of the resale flat or any part thereof except in the circumstances in paragraph (iii); and
- (iii) the disposition (by contract to sell or otherwise) of the resale flat is pursuant to an application to the HDB to sell it made within 6 months (or such longer period as the HDB may allow in any particular case) after taking possession of the DBSS flat, the executive condominium unit or the HDB flat, as the case may be.

Made this 28th day of May 2012.

LIM SOO HOON  
*Permanent Secretary  
(Finance) (Performance),  
Ministry of Finance,  
Singapore.*

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