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**No. S 590**

STAMP DUTIES ACT  
(CHAPTER 312)

STAMP DUTIES  
(NON-LICENSED HOUSING DEVELOPERS) (REMISSION)  
RULES 2011

ARRANGEMENT OF RULES

Rule

1. Citation and commencement
  2. Definitions
  3. Remission of duty relating to non-licensed housing developers
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In exercise of the powers conferred by sections 74 and 77 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 (Non-licensed Housing Developers) (Remission) Rules 2011 and shall be deemed to have come into operation on 20th February 2010.

**Definitions**

2.—(1) In these Rules —

“housing accommodation” has the same meaning as in the Housing Developers (Control and Licensing) Act (Cap. 130);

“housing development” means constructing or causing to be constructed any housing accommodation for sale;

“licensed housing developer” has the same meaning as in the Housing Developers (Control and Licensing) Act;

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“non-licensed housing developer” means —

- (a) a company registered under the Companies Act (Cap. 50); or
- (b) a business registered under the Business Registration Act (Cap. 32),

that is lawfully carrying on the business of housing development but is not a licensed housing developer.

(2) Any reference to the construction of any housing accommodation shall —

(a) include any —

- (i) building operations; or
- (ii) demolition and rebuilding operations,

in, on, over or under any land for the purpose of erecting the housing accommodation; and

(b) exclude any alteration or addition to, or any repair or partial demolition and rebuilding of, the housing accommodation.

### **Remission of duty relating to non-licensed housing developers**

3. There shall be remitted all duty chargeable under section 22A of the Act on any contract or agreement made on or after 20th February 2010 for the sale by any non-licensed housing developer of any housing accommodation constructed in the course of the non-licensed housing developer carrying on its business of housing development.

Made this 21st day of October 2011.

CHAN LAI FUNG  
*Permanent Secretary*  
*(Finance) (Performance),*  
*Ministry of Finance,*  
*Singapore.*

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