



REPUBLIC OF SINGAPORE

GOVERNMENT GAZETTE

ACTS SUPPLEMENT

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The following Act was passed by Parliament on 25th August 2008 and assented to by the President on 10th September 2008:—

REPUBLIC OF SINGAPORE

No. 13 of 2008.

I assent.

(LS)

S R NATHAN,
President.
10th September 2008.

An Act to amend the Estate Duty Act (Chapter 96 of the 2005 Revised Edition) to provide for the abolition of estate duty.

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

Short title and commencement

1. This Act may be cited as the Estate Duty (Abolition) Act 2008 and shall be deemed to have come into operation on 15th February 2008.

New section 2A

2. The Estate Duty Act (referred to in this Act as the principal Act) is amended by inserting, immediately after section 2, the following section:

“Application

2A. This Act shall apply only in relation to persons dying before 15th February 2008.”.

Amendment of section 5

3. Section 5 of the principal Act is amended by inserting, immediately after the words “28th February 1996” in paragraph (e), the words “and before 15th February 2008”.

Amendment of Fifth Schedule

4. The Fifth Schedule to the principal Act is amended by inserting, immediately after the words “28TH FEBRUARY 1996” in the Schedule heading, the words “AND BEFORE 15TH FEBRUARY 2008”.
