

**FORM E1C**

Commissioner of Stamp Duties  
55 Newton Road, Revenue House  
Singapore 307987

**REQUISITION FORM FOR  
SALE & PURCHASE**



INLAND REVENUE  
AUTHORITY  
OF SINGAPORE

**Nature of Transaction: Purchase/ Acquisition  
Document Description/ Title: Declaration of Trust**

This form may take you 10 minutes to fill in.

Please get ready the following information to fill in the form: -

- a) the document that you are paying Stamp Duty on;
- b) particulars of the parties involved and any other details related to the document.

Please complete this Form in BLOCK letters.

Fields that are marked with \* are mandatory.

<b>FOR OFFICIAL USE</b>	<b>Document Ref No.</b>	
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<b>Getting Started</b>	
<b>Applicant's Name*</b>	
<b>Applicant's Email Address*</b>	
<b>Applicant's Contact No.*</b>	+65
<b>File Ref No. (optional)</b>	
<b>Nature of Transaction</b>	Purchase/ Acquisition
<b>Document Description/ Title*</b>	Declaration of Trust

<b>Document Details</b>			
<b>Format of Document*</b> (Select "Physical" or "Electronic")	<input type="checkbox"/> Physical	<input type="checkbox"/> Electronic (Select one of the Mode of Offer and Acceptance if it is "Electronic")	
		<b>Mode of Offer*</b> (Select one)	
		<input type="checkbox"/> Email	<input type="checkbox"/> Messaging Service (e.g. SMS, WhatsApp)
		<input type="checkbox"/> Website/ Portal	<input type="checkbox"/> Physical
		<input type="checkbox"/> Verbal	
		<input type="checkbox"/> Others (If Others, please specify)*	
		<b>Mode of Acceptance*</b> (Select one)	
		<input type="checkbox"/> Email	<input type="checkbox"/> Messaging Service (e.g. SMS, WhatsApp)
		<input type="checkbox"/> Website/ Portal	<input type="checkbox"/> Physical
		<input type="checkbox"/> Others (If Others, please specify)*	
<b>Document signed in*</b> (Select "Singapore" or "Overseas")		<input type="checkbox"/> Singapore	<input type="checkbox"/> Overseas
<b>Date of Document*</b> (DD/MM/YYYY)		<b>Received Date of Document in Singapore</b> (DD/MM/YYYY)* (Mandatory if "Document signed in" is "Overseas")	
<input type="checkbox"/> Date of Document is unavailable (Date of Document and/ or Received Date of Document in Singapore is not required on tick of field)			
<b>Relationship between Trustee and Beneficiary</b> (Select one)*			
<input type="checkbox"/> Company and Nominee		<input type="checkbox"/> Family/ Relatives (excluding Parent-Child, Spouse and Sibling)	
<input type="checkbox"/> Parent and Child		<input type="checkbox"/> Sibling	
<input type="checkbox"/> Spouse		<input type="checkbox"/> Trustee/ Member of Association/ Society/ Organisation	
<input type="checkbox"/> Others (If Others, please specify)*			
<b>Reasons*</b> (You may select more than one.)			
<input type="checkbox"/> Beneficiary is a minor		<input type="checkbox"/> Beneficiary is not a legal entity	
<input type="checkbox"/> Estate planning		<input type="checkbox"/> Pursuant to nominee arrangement	
<input type="checkbox"/> Others (If Others, please specify)*			

Trustee Details <sup>#</sup>	
<b>Trustee No.*</b>	<input type="checkbox"/> 1st <input type="checkbox"/> 2nd <input type="checkbox"/> 3rd <input type="checkbox"/> 4th <input type="checkbox"/> 5th <input type="checkbox"/> Others (if more than 5th), Please specify:      th
<b>Profile*</b>	<input type="checkbox"/> Singapore Citizen <span style="float: right;"><b>NRIC</b></span>
	<input type="checkbox"/> Singapore PR <span style="float: right;"><b>NRIC</b></span>
	<input type="checkbox"/> Foreigner
	<b>Identity Type</b> <input type="checkbox"/> FIN <input type="checkbox"/> PASSPORT <input type="checkbox"/> OTHERS
	<b>Identity No.</b>
	<input type="checkbox"/> Entity <input type="checkbox"/> UEN-BUSINESS <input type="checkbox"/> UEN-LOCAL CO <input type="checkbox"/> UEN-OTHERS <input type="checkbox"/> OTHERS
	<b>Identity No.</b>
<b>Name*</b>	
<b>Email Address*</b>	
<b>Mobile/ Contact No.*</b>	+65
	(Note: For Singapore Citizen, Singapore PR and Foreigner to fill in Mobile No.)

For entity/ individual with a foreign identification number, please enter the following details.			
<b>Gender*</b> (Not applicable if Profile is Entity)	<input type="checkbox"/> Male <input type="checkbox"/> Female	<b>Date of Birth*</b> (DD/MM/YYYY) (Not applicable if Profile is Entity)	
<b>Mailing Address*</b> (Select "Singapore" or "Other")			
<input type="checkbox"/> Singapore	<b>Postal Code*</b>		<b>Blk/ House No.*</b> (Enter if postal code consists of multiple blocks)
	<b>Level-Unit</b>	#      -	
<input type="checkbox"/> Other (for Foreign or PO Box Address)	<b>Country*</b>		
	<b>Address Line 1*</b>		
	<b>Address Line 2*</b>		
	<b>Address Line 3</b>		
	<b>Address Line 4</b>		

Trustee's Lawyer Details <sup>#</sup>	
Please provide the Trustee's lawyer details, if available.	
<b>Entity Type*</b>	<input type="checkbox"/> UEN-BUSINESS <input type="checkbox"/> UEN-LOCAL CO <input type="checkbox"/> UEN-OTHERS <input type="checkbox"/> OTHERS
<b>UEN No. *</b>	
<b>Law Firm Name*</b>	

Trustee Details <sup>#</sup>	
<b>Trustee No.*</b>	<input type="checkbox"/> 1st <input type="checkbox"/> 2nd <input type="checkbox"/> 3rd <input type="checkbox"/> 4th <input type="checkbox"/> 5th <input type="checkbox"/> Others (if more than 5th), Please specify:      th
<b>Profile*</b>	<input type="checkbox"/> Singapore Citizen <b>NRIC</b>
	<input type="checkbox"/> Singapore PR <b>NRIC</b>
	<input type="checkbox"/> Foreigner
	<b>Identity Type</b> <input type="checkbox"/> FIN <input type="checkbox"/> PASSPORT <input type="checkbox"/> OTHERS
	<b>Identity No.</b>
	<input type="checkbox"/> Entity <input type="checkbox"/> UEN-BUSINESS <input type="checkbox"/> UEN-LOCAL CO <input type="checkbox"/> UEN-OTHERS <input type="checkbox"/> OTHERS
	<b>Identity No.</b>
<b>Name*</b>	
<b>Email Address*</b>	
<b>Mobile/ Contact No.*</b>	+65
	(Note: For Singapore Citizen, Singapore PR and Foreigner to fill in Mobile No.)

For entity/ individual with a foreign identification number, please enter the following details.	
<b>Gender*</b> (Not applicable if Profile is Entity)	<input type="checkbox"/> Male <input type="checkbox"/> Female <b>Date of Birth*</b> (DD/MM/YYYY) (Not applicable if Profile is Entity)
<b>Mailing Address*</b> (Select "Singapore" or "Other")	
<input type="checkbox"/> Singapore	<b>Postal Code*</b>
	<b>Level-Unit</b> #      -
<input type="checkbox"/> Other (for Foreign or PO Box Address)	<b>Country*</b>
	<b>Address Line 1*</b>
	<b>Address Line 2*</b>
	<b>Address Line 3</b>
	<b>Address Line 4</b>

Trustee's Lawyer Details <sup>#</sup>	
Please provide the Trustee's lawyer details, if available.	
<b>Entity Type*</b>	<input type="checkbox"/> UEN-BUSINESS <input type="checkbox"/> UEN-LOCAL CO <input type="checkbox"/> UEN-OTHERS <input type="checkbox"/> OTHERS
<b>UEN No. *</b>	
<b>Law Firm Name*</b>	

Beneficiary Details* (Fill in "Unidentifiable Beneficiary Details" section if the beneficiary is unidentifiable)	
<b>Beneficiary No.*</b>	<input type="checkbox"/> 1st <input type="checkbox"/> 2nd <input type="checkbox"/> 3rd <input type="checkbox"/> 4th <input type="checkbox"/> 5th <input type="checkbox"/> Others (if more than 5th), Please specify:      th
<b>Profile*</b>	<input type="checkbox"/> Singapore Citizen <span style="float: right;"><b>NRIC</b></span>
	<input type="checkbox"/> Singapore PR <span style="float: right;"><b>NRIC</b></span>
	<b>Country of Nationality*</b>
	<input type="checkbox"/> Foreigner <span style="float: right;"><b>Country of Nationality*</b></span>
	<b>Identity Type</b> <input type="checkbox"/> FIN <input type="checkbox"/> PASSPORT <input type="checkbox"/> OTHERS
	<b>Identity No.</b>
	<input type="checkbox"/> Entity <input type="checkbox"/> UEN-BUSINESS <input type="checkbox"/> UEN-LOCAL CO <input type="checkbox"/> UEN-OTHERS <input type="checkbox"/> OTHERS
<b>Identity No.</b>	
<b>Name*</b>	
<b>Email Address*</b>	
<b>Mobile/ Contact No.*</b>	+65
	(Note: For Singapore Citizen, Singapore PR and Foreigner to fill in Mobile No.)

For entity/ individual with a foreign identification number, please enter the following details.			
<b>Gender*</b> (Not applicable if Profile is Entity)	<input type="checkbox"/> Male <input type="checkbox"/> Female	<b>Date of Birth*</b> (DD/MM/YYYY)	
		(Not applicable if Profile is Entity)	
<b>Mailing Address*</b> (Select "Singapore" or "Other")			
<input type="checkbox"/> Singapore	<b>Postal Code*</b>		<b>Blk/ House No.*</b> (Enter if postal code consists of multiple blocks)
	<b>Level-Unit</b>	#	-
<input type="checkbox"/> Other (for Foreign or PO Box Address)	<b>Country*</b>		
	<b>Address Line 1*</b>		
	<b>Address Line 2*</b>		
	<b>Address Line 3</b>		
	<b>Address Line 4</b>		

Beneficiary Details* (Fill in "Unidentifiable Beneficiary Details" section if the beneficiary is unidentifiable)	
<b>Beneficiary No.*</b>	<input type="checkbox"/> 1st <input type="checkbox"/> 2nd <input type="checkbox"/> 3rd <input type="checkbox"/> 4th <input type="checkbox"/> 5th <input type="checkbox"/> Others (if more than 5th), Please specify:      th
<b>Profile*</b>	<input type="checkbox"/> Singapore Citizen <b>NRIC</b> _____
	<input type="checkbox"/> Singapore PR <b>NRIC</b> _____
	<b>Country of Nationality*</b> _____
	<input type="checkbox"/> Foreigner <b>Country of Nationality*</b> _____
	<b>Identity Type</b> <input type="checkbox"/> FIN <input type="checkbox"/> PASSPORT <input type="checkbox"/> OTHERS
	<b>Identity No.</b> _____
	<input type="checkbox"/> Entity <input type="checkbox"/> UEN-BUSINESS <input type="checkbox"/> UEN-LOCAL CO <input type="checkbox"/> UEN-OTHERS <input type="checkbox"/> OTHERS
<b>Identity No.</b> _____	
<b>Name*</b>	_____
<b>Email Address*</b>	_____
<b>Mobile/ Contact No.*</b>	+65 (Note: For Singapore Citizen, Singapore PR and Foreigner to fill in Mobile No.)

For entity/ individual with a foreign identification number, please enter the following details.			
<b>Gender*</b> (Not applicable if Profile is Entity)	<input type="checkbox"/> Male <input type="checkbox"/> Female	<b>Date of Birth*</b> (DD/MM/YYYY) (Not applicable if Profile is Entity)	_____
<b>Mailing Address*</b> (Select "Singapore" or "Other")			
<input type="checkbox"/> Singapore	<b>Postal Code*</b>	_____	<b>Blk/ House No.*</b> (Enter if postal code consists of multiple blocks)
	<b>Level-Unit</b>	#      -	_____
<input type="checkbox"/> Other (for Foreign or PO Box Address)	<b>Country*</b>	_____	_____
	<b>Address Line 1*</b>	_____	_____
	<b>Address Line 2*</b>	_____	_____
	<b>Address Line 3</b>	_____	_____
	<b>Address Line 4</b>	_____	_____

Unidentifiable Beneficiary Details# (To fill in only if the beneficiary is unidentifiable.)			
<b>Unidentifiable Beneficiary No.*^</b>	<input type="checkbox"/> 1st <input type="checkbox"/> 2nd <input type="checkbox"/> 3rd <input type="checkbox"/> 4th <input type="checkbox"/> 5th <input type="checkbox"/> Others (if more than 5th), Please specify:	_____	th
<b>Profile</b>	Entity (Profile is fixed as 'Entity' for record purposes)		
<b>Identity Type</b>	OTHERS	<b>Identity No.</b>	00000
<b>Name*</b>	UNIDENTIFIABLE BENEFICIARY –      (*To fill in Unidentifiable Beneficiary No. as above)		
<b>Description</b>	_____		

Unidentifiable Beneficiary Details# (To fill in only if the beneficiary is unidentifiable.)			
<b>Unidentifiable Beneficiary No.*^</b>	<input type="checkbox"/> 1st <input type="checkbox"/> 2nd <input type="checkbox"/> 3rd <input type="checkbox"/> 4th <input type="checkbox"/> 5th <input type="checkbox"/> Others (if more than 5th), Please specify:	_____	th
<b>Profile</b>	Entity (Profile is fixed as 'Entity' for record purposes)		
<b>Identity Type</b>	OTHERS	<b>Identity No.</b>	00000
<b>Name*</b>	UNIDENTIFIABLE BENEFICIARY –      (*To fill in Unidentifiable Beneficiary No. as above)		
<b>Description</b>	_____		

Property/ Land Details			
<b>Property Details#</b>			
<b>Property No. *</b> (Indicate as e.g. 1 for first property in ascending order)			
<b>Postal Code *</b>		<b>Blk/ House No. *</b> (Enter if postal code consists of multiple blocks)	
<b>Level-Unit</b>	<b>#</b>	-	
<b>Share of Property Transferred* (Select one)</b>		<input type="checkbox"/> Full	<input type="checkbox"/> Partial / (Enter in fractions for "Partial")
<b>Manner of Holding for Property* (Select one)</b> - Only required if there are more than two Buyers/ Transferee/ Beneficiaries		<input type="checkbox"/> Joint Tenancy	<input type="checkbox"/> Tenancy In Common
<b>Share in the Property* (Enter if Manner of Holding is "Tenancy In Common")</b>			
Note:			
<ul style="list-style-type: none"> <li>State the shares of ownership in the property for each buyer/ transferee/ beneficiary in fractions.</li> <li>In a scenario with multiple owners, the total fractional shares must sum up to one.</li> </ul>			
1	/	(1st Beneficiary/ Unidentifiable Beneficiary)	4 / (4th Beneficiary/ Unidentifiable Beneficiary)
2	/	(2nd Beneficiary/ Unidentifiable Beneficiary)	5 / (5th Beneficiary/ Unidentifiable Beneficiary)
3	/	(3rd Beneficiary/ Unidentifiable Beneficiary)	6 / (6th Beneficiary/ Unidentifiable Beneficiary)
<b>Property Type* (Select one)</b>		<b>Purchase Price/ Market Value (whichever is higher)</b>	
		<b>Residential (S\$)*</b>	<b>Non-Residential (S\$)*</b>
<input type="checkbox"/> Private Residential (Landed or Condo)			
<input type="checkbox"/> Executive Condominium			
<input type="checkbox"/> HDB Residential			
<input type="checkbox"/> Commercial			
<input type="checkbox"/> Industrial			
<input type="checkbox"/> Mixed (with Residential Use)			

Land Details# (Fill in land details ONLY if the transaction involves land)			
<b>Land No.:</b> * (Indicate as e.g. 1 for first Land in ascending order)			
<b>MK/ TS*</b>	<input type="checkbox"/> MK	<input type="checkbox"/> TS	<b>MK/ TS No. *</b>
<b>Street Name</b>			
<b>Lot No. *</b>		<b>Plot/ Parcel No.</b>	
<b>Share of Land Transferred* (Select one)</b>		<input type="checkbox"/> Full	<input type="checkbox"/> Partial / (Enter in fractions for "Partial")
<b>Manner of Holding for Land* (Select one)</b> - Only required if there are more than two Buyers/ Transferee/ Beneficiaries		<input type="checkbox"/> Joint Tenancy	<input type="checkbox"/> Tenancy In Common
<b>Share in the Property* (Enter if Manner of Holding is "Tenancy In Common")</b>			
Note:			
<ul style="list-style-type: none"> <li>State the shares of ownership in the property for each buyer/ transferee/ beneficiary in fractions.</li> <li>In a scenario with multiple owners, the total fractional shares must sum up to one.</li> </ul>			
1	/	(1st Beneficiary/ Unidentifiable Beneficiary)	4 / (4th Beneficiary/ Unidentifiable Beneficiary)
2	/	(2nd Beneficiary/ Unidentifiable Beneficiary)	5 / (5th Beneficiary/ Unidentifiable Beneficiary)
3	/	(3rd Beneficiary/ Unidentifiable Beneficiary)	6 / (6th Beneficiary/ Unidentifiable Beneficiary)
<b>Master Plan Zoning* (Select one)</b>		<b>Purchase Price/ Market Value (whichever is higher)</b>	
		<b>Residential (S\$)*</b>	<b>Non-Residential (S\$)*</b>
<input type="checkbox"/> Residential			
<input type="checkbox"/> White			
<input type="checkbox"/> Residential/ Institution			
<input type="checkbox"/> Non-Residential			
<input type="checkbox"/> Residential with commercial at 1st Storey			
<input type="checkbox"/> Commercial and Residential			

Residential Property/ Land Ownership Details#	
To determine the Additional Buyer's Stamp Duty (ABSD) Rate:	
<ul style="list-style-type: none"> <li>Enter the total number of residential property/ land owned/ co-owned (including current purchase) by each of the beneficiary/ unidentifiable beneficiary (where applicable).</li> <li>Not applicable if there is no residential Property Type or Master Plan Zoning.</li> </ul>	
Beneficiary/ Unidentifiable Beneficiary No.*	Total No.* (Total number of residential property/ land owned/ co-owned (including current purchase) by each of the beneficiary/ unidentifiable beneficiary (where applicable).)

Additional Buyer's Stamp Duty (ABSD) Rate#		
Residential Property/ Land No. *	Unit Purchase Price/ Market Value (S\$)* (Enter if there are more than one residential units and different ABSD rates are applicable)	ABSD Rate (%)*

Intent to Claim for ABSD Refund (for Married Couple)	
<p><b>Note:</b> The married couple need not submit a separate refund application upon the sale of their first residential property. Instead, they can state their intent to apply for a refund along with this transaction.</p> <p>IRAS will initiate the refund to the married couple if they fulfilled all ABSD remission conditions.</p> <p>Should there be an intention to claim a refund on the ABSD paid on the existing purchase, please provide the apportionment below. The apportionment will be used to process ABSD refund (for married couple) and any other refund (if applicable). IRAS will refund the monies in the following order of priority:</p> <ol style="list-style-type: none"> <li>CPF (where applicable)</li> <li>Cash</li> </ol>	
Does the married couple have the intention to sell the first residential property within the prescribed timeframe and claim a refund on the ABSD paid on the existing purchase?*	<input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Not applicable (if not married couple) (If 'No' or 'Not applicable', please proceed to Remission/ Relief/ Exemption section)
If YES, is the subject property (i.e. the existing purchase) a completed property at the time of purchase?*(A property is completed when TOP or CSC is granted/ issued.)	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>Details of the 1<sup>st</sup> Property/ Land</b> (Indicate up to 2 properties/ land only)	
<b>Property Details 1</b> (where applicable)	
Postal Code*	Blk/ House No.* (Enter if postal code consists of multiple blocks)
Level-Unit	# -
<b>Property Details 2</b> (where applicable)	
Postal Code*	Blk/ House No.* (Enter if postal code consists of multiple blocks)
Level-Unit	# -
<b>Land Details 1</b> (where applicable)	
MK/ TS* (Select one)	<input type="checkbox"/> MK <input type="checkbox"/> TS
Street Name	MK/ TS No.*
Lot No.*	Plot/ Parcel No.
<b>Land Details 2</b> (where applicable)	
MK/ TS* (Select one)	<input type="checkbox"/> MK <input type="checkbox"/> TS
Street Name	MK/ TS No.*

<b>Lot No.*</b>		<b>Plot/ Parcel No.</b>	
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<b>Payment Mode</b>	
Payment Mode:*	<input type="checkbox"/> CPF <input type="checkbox"/> CPF and Cash <input type="checkbox"/> Cash
<b>CPF/ HDB Ref No.*</b> (For payment mode "CPF" – For private properties, the reference number provided by CPF (e.g. E12345), and for HDB flats, the reference number provided by HDB (e.g. 91234567890) relating to the purchase of the property which you are applying refund for.)	
<b>Note:</b> Refund of stamp duty paid can only be made to the party/ parties liable in the latest version of the document. 1. For Stamp Duty paid using CPF, refund will be credited to the CPF account of the respective party/ parties. 2. For Stamp Duty paid using non-CPF modes, refund will be made to the selected recipient.	

<b>Applicable if Payment Mode is "CPF"</b>			
<b>Trustee No.*</b>		<b>CPF Amount Used (S\$)*</b>	
<b>Trustee No.*</b>		<b>CPF Amount Used (S\$)*</b>	

<b>Refund recipient of cash amount used* (Applicable if Payment Mode consist of "Cash")</b>	
<b>Trustee No.*</b>	
<b>This is to confirm that*</b> 1. I acknowledge that this refund is to be made in full to only the one person whom I have named in this form. 2. I confirm that the said person is a person for whose liability section 34 and the Third Schedule to the Stamp Duties Act the payment of the stamp duties was made, whether other persons were similarly liable or not. 3. I confirm that any other persons entitled to a part of the refund has given express consent for the named person to receive the full amount (100%) of the refund. 4. I am aware that providing misleading or false information to IRAS may be an offence under the Stamp Duties Act punishable with a fine or imprisonment.	
_____	_____
Signature	Name of Signatory
_____	_____
	Date

<b>Remission/ Relief/ Exemption</b>
Refer to Annex A for the list.

<b>Declaration</b>
Please review the entered information before submitting. Errors in your submission will affect the stamp duty assessment and subsequent amendment may take up to 30 days for review.  I declare that  <ul style="list-style-type: none"> <li>The information given in this transaction, is true and complete.</li> <li>This instrument qualifies for the relevant remission applied for (if applicable).</li> <li>I understand that penalties may be imposed for the submission of an incorrect instrument and / or provision of false information to the Commissioner of Stamp Duties, which may include a fine and / or imprisonment term, where applicable.</li> </ul>
_____
Signature
_____
Name of Signatory
_____
Date



**Remission/ Relief/ Exemption****Note:**

All other remissions cannot be claimed for except for:

- I. Stamp Duties (Housing Developers) (Remission of ABSD) - Rule 4: For contract for sale of property subject to conveyance direction
- II. Stamp Duties (Non-licensed Housing Developers) (Remission of ABSD) - Rule 4: For instrument extending terms of State leases
- III. Stamp Duties (Non-licensed Housing Developers) (Remission of ABSD) - Rule 5: For contract for sale of property subject to conveyance direction

**Status of Eligibility**

Select the type for which the document is eligible.

Otherwise, continue to the next step.

**Type\*** (Select one)

None is selected

Stamp Duties (Matrimonial Proceedings) (Remission)

**This is to confirm that**

1. This instrument is being made and the asset is being acquired as a result of compliance with a matrimonial proceeding for the division of the matrimonial assets.
2. **The asset is conveyed or transferred to:** (Select one)
  - The other party to the matrimonial proceedings.
  - Any child or children of the marriage or former marriage of the parties to those proceedings.
  - Both the other party and any such child or children.

Stamp Duties (Donations to Institution of a Public Character) (Remission)

**This is to confirm that**

1. This instrument effected the donation of the asset to any institution of a public character.
2. Ad valorem duty was paid/ remitted/ exempted on the acquisition by the donor of the asset.

Please provide the Document Ref No. for the stamping of the acquisition by the donor of the asset, if any.

Document Ref No. \_\_\_\_\_

Stamp Duties (Spouses) (Remission of ABSD) - Rule 3: For married couple buying the first residential property

**This is to confirm that**

1. The joint parties under the instrument, at the time of execution of the instrument:
  - (i) Are married to each other
  - (ii) They are, respectively, a Singapore citizen not owning residential property and either a Singapore permanent resident not owning residential property or a foreigner not owning residential property
2. The estate or interest in the residential property is not to be held as partnership property of a partnership.

Stamp Duties (Remnant Land) (Remission of ABSD)

**This is to confirm that**

1. This instrument is for a conveyance, assignment or transfer on sale by the Singapore Land Authority of remnant land.
2. The buyer/ transferee of the remnant land is an individual.
3. This instrument is for a conveyance, assignment or transfer on sale by the Singapore Land Authority of remnant land.
4. The buyer/ transferee of the remnant land is an individual.
5. The remnant land adjoins another plot of land ("the primary plot") that is:
  - (i) residential property; and
  - (ii) beneficially owned by the buyer/ transferee.
6. The remnant land is to be used by the buyer/ transferee for a residential purpose or a purpose which is incidental to a residential purpose.

7. No part of the primary plot or the remnant land will be conveyed, assigned, transferred or disposed of within 4 years starting from the date of purchase of the remnant land.
8. The remnant land is not to be held as partnership property.

Please provide the Document Ref No. for the purchase/ acquisition of the primary plot, if any.

Document Ref No. \_\_\_\_\_

- Stamp Duties (Transfer of Interest in Property which Buyer has Interest) (Remission of ABSD)

**This is to confirm that**

1. The buyer/ transferee or any 2 or more joint buyers/ transferees under the instrument is a relevant individual as defined in the remission rule.
2. At the time of execution of the instrument, the relevant individual beneficially owns jointly or in common with one or more other persons any estate or interest in any residential property other than by virtue of the transaction which is the subject of the instrument.
3. The seller/ transferor sells, conveys, transfers or assigns his estate or interest (or any part thereof) in the property under this instrument to the buyer/ transferee.
4. The estate or interest in the property is not to be held as partnership property.

- Stamp Duties (Housing Developers) (Remission of ABSD) - Rule 4: For contract for sale of property subject to conveyance direction

**This is to confirm that**

1. The buyer/ transferee enters into the contract or agreement with the intention that the property be transferred to another company which the buyer/ transferee had at the date of execution of the contract or agreement, intended to have incorporated or has incorporated ("the subsidiary") for the purpose of a housing development by the subsidiary.
2. The conveyance direction for the conveyance or transfer of the property to the subsidiary is or will be made not more than 2 months starting from the date of the execution of the contract or agreement.
3. No consideration passes between the buyer/ transferee and the subsidiary for the conveyance or transfer.
4. At all times between the date of the execution of the contract or agreement and the date of issue of the Temporary Occupation Permit or Certificate of Statutory Completion for all units of housing accommodation that are the subject of the housing development (both dates inclusive), the buyer/ transferee:
  - (i) has beneficial interest in more than 50% of the shares in the subsidiary; and
  - (ii) holds more than 50% of the votes attached to the voting shares in the subsidiary.

- Stamp Duties (Non-licensed Housing Developers) (Remission of ABSD) - Rule 4: For instrument extending terms of State leases

**This is to confirm that**

1. This instrument is for an extension of the term of the State lease but without any expansion or excision of the area of land to which the State lease relates, and the extension is not attributable to any option in the State lease.
2. The State lease is granted to the lessee of the instrument, which is a company for the purpose of a housing development.
3. This remission is subject to the satisfaction of all of the conditions for the remission of the ABSD on the State lease under rule 3(2) of the Stamp Duties (Non-licensed Housing Developers) (Remission of ABSD) Rule.

- Stamp Duties (Non-licensed Housing Developers) (Remission of ABSD) - Rule 5: For contract for sale of property subject to conveyance direction

**This is to confirm that**

1. The buyer/ transferee enters into the contract or agreement with the intention that the property be transferred to another company which the buyer/ transferee had at the date of execution of the contract or agreement, intended to have incorporated or has incorporated ("the subsidiary") for the purpose of a housing development by the subsidiary.
2. The conveyance direction for the conveyance or transfer of the property to the subsidiary is or will be made not more than 2 months starting from the date of the execution of the contract or agreement.
3. No consideration passes between the buyer/ transferee and the subsidiary for the conveyance or transfer.
4. At all times between the date of the execution of the contract or agreement and the date of issue of the Temporary Occupation Permit or Certificate of Statutory Completion for all units of housing accommodation that are the subject of the housing development (both dates inclusive), the buyer/ transferee:
  - (i) has beneficial interest in more than 50% of the shares in the subsidiary; and
  - (ii) holds more than 50% of the votes attached to the voting shares in the subsidiary.