

**ADDITIONAL BUYER'S STAMP DUTY (ABSD)
DECLARATION FORM
(PRIVATE RESIDENTIAL PROPERTIES)**



INLAND REVENUE
AUTHORITY
OF SINGAPORE

IMPORTANT NOTES

1. This form serves to help the Commissioner of Stamp Duties and the conveyancing lawyers ascertain the liability of the buyer / beneficiary / trustee¹ in paying Additional Buyer's Stamp Duty (ABSD) on the purchase / acquisition of private residential properties. All buyers / beneficiaries / trustees (i.e. individuals, entities, including housing developers) are required to complete this form.
2. The completed form need not be submitted to IRAS. However, law firms and the buyer / beneficiary / trustee are advised to retain the original form for **at least 5 years** from the date of purchase / acquisition of the property as IRAS may request for it for audit purposes.
3. Please note that if ABSD is payable but not paid, the document is not considered duly stamped even if the buyer / beneficiary / trustee has stamped and paid Buyer's Stamp Duty (BSD) on the document.
4. ABSD is payable within 14 days after the date of purchase / acquisition of the property. IRAS takes a very serious view on non-payment of stamp duty. Penalties of up to 4 times the stamp duty owed will be imposed on the buyer / beneficiary / trustee if the stamp duty is not fully paid or not paid on time.
5. Please note that any person who furnishes information that is false or misleading shall be guilty of an offence under Section 65 of the Stamp Duties Act.

SECTION A – DETAILS OF PROPERTY PURCHASED / ACQUIRED

DETAILS OF PROPERTY PURCHASED / ACQUIRED									
Address									
Date of Purchase / Acquisition ²									
Type of Purchase / Acquisition	<p><i>[please tick (✓) accordingly]</i></p> <p>This is a purchase / acquisition made by:</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="padding: 5px;">Single buyer / beneficiary</td> <td style="width: 100px; height: 20px; border: 1px solid black;"></td> </tr> <tr> <td style="padding: 5px;">Multiple buyers / beneficiaries</td> <td style="width: 100px; height: 20px; border: 1px solid black;"></td> </tr> <tr> <td style="padding: 5px;">Married couple</td> <td style="width: 100px; height: 20px; border: 1px solid black;"></td> </tr> <tr> <td style="padding: 5px;">Trustee</td> <td style="width: 100px; height: 20px; border: 1px solid black;"></td> </tr> </table>	Single buyer / beneficiary		Multiple buyers / beneficiaries		Married couple		Trustee	
Single buyer / beneficiary									
Multiple buyers / beneficiaries									
Married couple									
Trustee									

¹ Where the beneficiaries of the trust are not identifiable

² Date of Purchase / Acquisition refers to the earliest of:

- a) Date of execution of the Acceptance to the Option to Purchase **or**
- b) Date of Sale and Purchase Agreement **or**
- c) Date of instrument which places the residential property on trust **or**
- d) Date of Transfer where (a) and (b) are not available nor applicable

<p>Joint Ownership</p> <p><i>(includes multiple buyers / multiple beneficiaries / married couple)</i></p>	<p><i>[please tick (✓) accordingly]</i></p> <p>Joint owners have equal shares in property?</p> <p>Yes <input style="width: 50px; height: 15px;" type="checkbox"/></p> <p>No <input style="width: 50px; height: 15px;" type="checkbox"/></p> <p>If no, please state the fractional interest held by each joint owner:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="width: 5%;"></th> <th style="width: 70%;">Name of Buyer / Beneficiary</th> <th style="width: 25%;">Ownership (in %)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">1</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">2</td> <td></td> <td></td> </tr> <tr> <td style="text-align: center;">3</td> <td></td> <td></td> </tr> </tbody> </table>		Name of Buyer / Beneficiary	Ownership (in %)	1			2			3																																		
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<p>Purchase / Acquisition via Trust</p>	<p>If the property is acquired under a Trust arrangement, please state the date of Declaration of Trust: _____</p>																																												
<p>Liability of ABSD</p>	<p><i>[please tick (✓) accordingly]</i></p> <p>Is this purchase / acquisition subject to ABSD?</p> <p>Yes <input style="width: 50px; height: 15px;" type="checkbox"/></p> <p>No <input style="width: 50px; height: 15px;" type="checkbox"/></p> <p>If yes, please select the ABSD rate (you may refer to Table A for reference):</p> <table style="width: 100%; margin-top: 10px;"> <thead> <tr> <th style="text-align: center; width: 50%;"><u>For purchase/acquisition before 16 Dec 2021</u></th> <th style="text-align: center; width: 50%;"><u>For purchase/acquisition on or after 16 Dec 2021</u></th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">5% <input style="width: 50px; height: 15px;" type="checkbox"/></td> <td style="text-align: center;">5% <input style="width: 50px; height: 15px;" type="checkbox"/></td> </tr> <tr> <td style="text-align: center;">12% <input style="width: 50px; height: 15px;" type="checkbox"/></td> <td style="text-align: center;">17% <input style="width: 50px; 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margin-top: 5px;"><i>where SC and SPR refer to Singapore Citizen and Singapore Permanent Resident respectively, and Housing Developers refer to entities in the business of construction and sale of housing units with respect to the subject property acquired, including trustees for housing developers.</i></p>	<u>For purchase/acquisition before 16 Dec 2021</u>	<u>For purchase/acquisition on or after 16 Dec 2021</u>	5% <input style="width: 50px; height: 15px;" type="checkbox"/>	5% <input style="width: 50px; height: 15px;" type="checkbox"/>	12% <input style="width: 50px; height: 15px;" type="checkbox"/>	17% <input style="width: 50px; height: 15px;" type="checkbox"/>	15% <input style="width: 50px; height: 15px;" type="checkbox"/>	25% <input style="width: 50px; height: 15px;" type="checkbox"/>	20% <input style="width: 50px; height: 15px;" type="checkbox"/>	30% <input style="width: 50px; height: 15px;" type="checkbox"/>	25% <input style="width: 50px; height: 15px;" type="checkbox"/>	35% <input style="width: 50px; 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³ Housing developers will also be subject to the ABSD rate of 25% or 35% (whichever is applicable) for entities. Developers may apply for remission of this 25% or 35% ABSD rate (whichever is applicable), subject to conditions.

⁴ This 5% ABSD for developers and trustees for housing developers is in addition to the 25% or 35% ABSD rate (whichever is applicable) for all entities and trustees. This 5% ABSD will not be remitted, and is to be paid upfront upon purchase of residential property.

Buyer's profile (if there is more than 1 buyer, the profile with the highest ABSD rate would apply)	ABSD rate on or after 9 May 2022
Trustee buying any residential property	35%

At the point of purchase, does this purchase / acquisition qualify for ABSD remission?

Yes

No

If yes, please select the applicable ABSD remission.

Stamp Duties (Free Trade Agreements) (Remission of ABSD) Rules

Stamp Duties (Spouses) (Remission of ABSD) Rules – Rule 3⁵

Stamp Duties (Matrimonial Proceedings) (Remission) Rules

Stamp Duties (Housing Developers) (Remission of ABSD) Rules⁶

Stamp Duties (Non-Licensed Housing Developers) (Remission of ABSD) Rules⁶

Others. Please state: _____

SECTION B – DETAILS OF BUYER / BENEFICARY

For buyer / beneficiary who is an individual i.e. SC, SPR or Foreigner, please complete Section B1.
 For buyer / beneficiary who is an entity (including housing developer), please complete Section B2.

Section B1 – For individual buyer / beneficiary⁷ (Please use a separate sheet if the space provided is insufficient)									
<p>You are to list all residential properties whether wholly or partially owned prior to this purchase / acquisition. Ownership of residential property would include among others, acquisition of property via inheritance / matrimonial proceedings or as beneficial owner under a trust. For acquisition via inheritance / matrimonial proceedings, ownership will be based on date of transfer.</p> <p>If you own a shophouse with residential component or living quarters, you are to include it in the listing.</p>									
Details of Buyer / Beneficiary	Address of Properties Owned Prior to This Purchase / Acquisition	Wholly Owned	Co-owned / Partially Owned						
		Please tick (✓) whichever is applicable							
Name: _____ _____ Citizenship: <i>[please tick (✓) accordingly]</i> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;">Singapore Citizen</td> <td style="width: 20%;"><input type="checkbox"/></td> </tr> <tr> <td>Singapore Permanent Resident</td> <td><input type="checkbox"/></td> </tr> <tr> <td>Foreigner</td> <td><input type="checkbox"/></td> </tr> </table> <p>For foreigner, please state the nationality: _____</p>	Singapore Citizen	<input type="checkbox"/>	Singapore Permanent Resident	<input type="checkbox"/>	Foreigner	<input type="checkbox"/>			
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Singapore Permanent Resident	<input type="checkbox"/>								
Foreigner	<input type="checkbox"/>								

⁵ For married couples who purchased the second residential property, the ABSD remission will only be applicable upon the sale of the first residential property within the stipulated period and meeting of all other conditions as prescribed in the Stamp Duties (Spouses) (Remission of ABSD) Rules – Rule 4.

⁶ Subject to the entity / trustee providing the necessary undertaking to fulfil the qualifying conditions.

⁷ For beneficiaries who are identified in the trust instrument

NRIC / FIN / Passport No.: <hr/>									
Name: _____ _____ Citizenship: <i>[please tick (✓) accordingly]</i> <table border="1" data-bbox="209 499 707 633"> <tr> <td>Singapore Citizen</td> <td></td> </tr> <tr> <td>Singapore Permanent Resident</td> <td></td> </tr> <tr> <td>Foreigner</td> <td></td> </tr> </table> For foreigner, please state the nationality: _____ NRIC / FIN / Passport No.: _____	Singapore Citizen		Singapore Permanent Resident		Foreigner				
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Singapore Citizen									
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Section B2 – For buyer / beneficiary who is an entity (including housing developer)
(Please use a separate sheet if the space provided is insufficient)

Details of Buyer / Beneficiary

Name: _____

Identity Type: UEN-Business / UEN-Local / UEN-Others / Others
(please delete accordingly)

Identity No.: _____

Name: _____

Identity Type: UEN-Business / UEN-Local / UEN-Others / Others
(please delete accordingly)

Identity No.: _____

Section B3 – For buyer who is a trustee (where beneficiaries of trust are not identifiable)
(Please use a separate sheet if the space provided is insufficient)

Details of Trustee

Name: _____

Identity Type: NRIC / FIN / Passport No / UEN-Business / UEN-Local / UEN-
Others / Others
(please delete accordingly)

Identity No.: _____

Name: _____

Identity Type: NRIC / FIN / Passport No / UEN-Business / UEN-Local / UEN-
Others / Others
(please delete accordingly)

Identity No.: _____

