

FORM E1AA



INLAND REVENUE
AUTHORITY
OF SINGAPORE

Commissioner of Stamp Duties
55 Newton Road, Revenue House
Singapore 307987
Helpline: 1800 4604923

REQUISITION FORM FOR BUYER'S STAMP DUTY (INCLUDING ADDITIONAL BUYER'S STAMP DUTY IF APPLICABLE) ON OR AFTER 20 FEB 2018

This form may take you 10 minutes to fill in.

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

- the document that you are paying Stamp Duty on;
- particulars of the parties involved and any other details (e.g. purchase price and market value of the residential and/or non-residential component of the property) related to the document.

Please complete this Form in BLOCK letters. Fields that are marked with * are mandatory.

FOR OFFICIAL USE	Document Reference No.	
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APPLICANT DETAILS

Name *	
Email	
Address *	
Contact *	

I certify that the information provided below is a true and accurate account of the transaction as they are recorded in the document.

Signature

Name of Signatory

Date

DOCUMENT DETAILS

Document Description *	<input type="checkbox"/> Acceptance to option to purchase <input type="checkbox"/> Sale and purchase agreement <input type="checkbox"/> Letter of authority <input type="checkbox"/> Transfer / Assignment / Conveyance <input type="checkbox"/> Transfer by way of gift		
Type of Document *	<input type="checkbox"/> Physical <input type="checkbox"/> Electronic		
Date of Document		If Document was signed overseas, date on which it was first received in Singapore	
Purchase Price *	S\$ _____		
Share of property transferred *	<input type="checkbox"/> Full <input type="checkbox"/> Partial	If partial, state fractional share	/
Floor area (sq m) if stated in document *	_____		

PARTICULARS OF PROPERTY ACQUIRED

PROPERTY DETAILS #			
Postal Code *		Block/ House Number *	
Street Name *	_____		
Level-Unit	# _____		
Property Type *	<input type="checkbox"/> Private Residential (If selected, please proceed to fill in (a) only) <input type="checkbox"/> Commercial (If selected, please proceed to fill in (b) only) <input type="checkbox"/> Executive Condominium (If selected, please proceed to fill in (a) only) <input type="checkbox"/> Industrial (If selected, please proceed to fill in (b) only) <input type="checkbox"/> HDB Residential (If selected, please proceed to fill in (a) only) <input type="checkbox"/> Others: Please specify: _____ (If selected, please proceed to fill in (a) and/or (b))		

Use copies of this page if the space provided is insufficient

^ You are considered to be staying in Singapore if you hold any of these passes: Employment Pass, S-Pass, Student Pass, Work Permit, Long Term Visit Pass LTVP and Dependant's Pass.

	<input type="checkbox"/> Mixed (with Residential Use) (If selected, please proceed to fill in (a) and (b))
(a) Purchase price or market value (whichever is higher) of the residential component	S\$
(b) Purchase price or market value (whichever is higher) of the non-residential component	S\$
Is the purchase liable to Additional Buyer's Stamp Duty? *	<input type="checkbox"/> No (If no, please proceed to the next section) <input type="checkbox"/> Yes
If Yes, please select the appropriate ABSD rate *	
• If the document was signed before 6 Jul 2018	<input type="checkbox"/> 5% <input type="checkbox"/> 7% <input type="checkbox"/> 10% <input type="checkbox"/> 15%
• If the document was signed from 6 Jul 2018 to 15 Dec 2021 (both dates inclusive)	<input type="checkbox"/> 5% <input type="checkbox"/> 12% <input type="checkbox"/> 15% <input type="checkbox"/> 20% <input type="checkbox"/> 25% <input type="checkbox"/> 30%
• If the document was signed on or after 16 Dec 2021	<input type="checkbox"/> 5% <input type="checkbox"/> 17% <input type="checkbox"/> 25% <input type="checkbox"/> 30% <input type="checkbox"/> 35% <input type="checkbox"/> 40%

You may refer to Appendix A – ABSD Rates Table for reference on the rates.

VACANT LAND DETAILS (Please fill in land details ONLY if the transaction involved vacant land) #					
Mukim/ TS Number		Lot Number		PL/ PT/ Parcel Number	
Street Name					
Master Plan Zoning *	<input type="checkbox"/> Residential (If selected, please proceed to fill in (a) only)		<input type="checkbox"/> White (If selected, please proceed to fill in (a) only)		
	<input type="checkbox"/> Residential with Commercial at First Storey (If selected, please proceed to fill in (a) and (b))		<input type="checkbox"/> Residential / Institution (If selected, please proceed to fill in (a) only)		
	<input type="checkbox"/> Commercial & Residential (If selected, please proceed to fill in (a) and (b))		<input type="checkbox"/> Non-Residential (If selected, please proceed to fill in (b) only)		
(a) Purchase price or market value (whichever is higher) of the residential component	S\$				
(b) Purchase price or market value (whichever is higher) of the non-residential component	S\$				
Is the purchase liable to Additional Buyer's Stamp Duty? *	<input type="checkbox"/> No (If no, please proceed to the next section) <input type="checkbox"/> Yes				
If Yes, please select the appropriate ABSD rate *					
• If the document was signed before 6 Jul 2018	<input type="checkbox"/> 5% <input type="checkbox"/> 7% <input type="checkbox"/> 10% <input type="checkbox"/> 15%				
• If the document was signed from 6 Jul 2018 to 15 Dec 2021 (both dates inclusive)	<input type="checkbox"/> 5% <input type="checkbox"/> 12% <input type="checkbox"/> 15% <input type="checkbox"/> 20% <input type="checkbox"/> 25% <input type="checkbox"/> 30%				
• If the document was signed on or after 16 Dec 2021	<input type="checkbox"/> 5% <input type="checkbox"/> 17% <input type="checkbox"/> 25% <input type="checkbox"/> 30% <input type="checkbox"/> 35% <input type="checkbox"/> 40%				

You may refer to Appendix A – ABSD Rates Table for reference

VENDOR/ TRANSFEROR/ ASSIGNOR DETAILS #	
Name *	
Identity Type *	<input type="checkbox"/> FIN <input type="checkbox"/> NRIC <input type="checkbox"/> Others <input type="checkbox"/> Passport <input type="checkbox"/> UEN-Business <input type="checkbox"/> UEN-Local Co <input type="checkbox"/> UEN-Others
Identity No. *	

PURCHASER/ TRANSFEREE/ ASSIGNEE DETAILS #			
Name *			
Profile *	<input type="checkbox"/> Singapore Citizen	NRIC No.	
	<input type="checkbox"/> Singapore Permanent Resident	NRIC No.	
	Country of Nationality		
	<input type="checkbox"/> Foreigner	Identity Type	<input type="checkbox"/> FIN <input type="checkbox"/> Passport <input type="checkbox"/> Others
	Identity No.		

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	Is the Purchaser/ Transferee/ Assignee staying in Singapore?		<input type="checkbox"/> Yes ^	<input type="checkbox"/> No
	Country of Nationality			
	<input type="checkbox"/> Entity	Is the Entity registered in Singapore?		<input type="checkbox"/> Yes <input type="checkbox"/> No
	Identity Type	<input type="checkbox"/> UEN-Business	<input type="checkbox"/> UEN-Local Co	<input type="checkbox"/> UEN-Others <input type="checkbox"/> Others
	Identity No.			
Address:				
Postal Code *		Block/ House Number *		
Street Name *				
Level-Unit	#			
Number of residential property owned / co-owned (including current property) *				
REASON(S) FOR LATE STAMPING				
If the Document was not presented for stamping within the time stipulated in section 46 of the Stamp Duties Act, please state the reason(s) below:				

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Appendix A – ABSD Rates Table

Buyer's profile (if there is more than 1 buyer, the profile with the highest ABSD rate would apply)	ABSD rate before 6 Jul 2018	ABSD rate from 6 Jul 2018 to 15 Dec 2021 (both dates inclusive)	ABSD rate on or after 16 Dec 2021
SC ¹ buying 1 st residential property	0%	0%	0%
SC buying 2 nd residential property	7%	12%	17%
SC buying 3 rd and subsequent residential property	10%	15%	25%
SPR ² buying 1 st residential property	5%	5%	5%
SPR buying 2 nd residential property	10%	15%	25%
SPR buying 3 rd and subsequent residential property	10%	15%	30%
Foreigners buying any residential property	15%	20%	30%
Entities buying any residential property	15%	25%	35%
Housing Developers ³ buying any residential property	15%	25% ⁴ (Plus additional 5% for (non-remittable) ⁵)	35% ⁴ (Plus additional 5% (non-remittable) ⁵)

From 9 May 2022 onwards, residential properties purchased by trustees will be subject to an ABSD rate of 35%.

Buyer's profile	ABSD rate on or after 9 May 2022
Trustee ⁶ buying any residential property	35%

¹SC refers to Singapore Citizen

²SPR refers to Singapore Permanent Resident

³Housing developers refer to entities in the business of construction and sale of housing units with respect to the subject property acquired. These include trustees for housing developers, which continue to be subject to the same ABSD rate as housing developers.

⁴As entities, housing developers will also be subject to ABSD rate of 25% or 35% (whichever is applicable) for entities. Housing developers may apply for remission of this 25% or 35% ABSD rate (whichever is applicable), subject to conditions.

⁵This 5% ABSD for housing developers or 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.

⁶Trustee refers to a trustee of any trust when acting in that capacity, but excludes the following:

- Trustee for a collective investment scheme when acting in that capacity;
- Trustee-manager for a business trust when acting in that capacity; and
- Trustee for a housing developer when acting in that capacity.