

Stamp Sale and Purchase Agreement



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LOGIN

FORM FILLING

SUMMARY

PAYMENT

- Go to <https://mytax.iras.gov.sg/>

- Select 'Stamp Duty'.



The image shows the 'myTax Portal Login' screen. On the left is a scenic photograph of a bridge over a river with buildings in the background. On the right, there is a navigation menu with the following options:

- Personal Tax
- Company/ Business Tax
- Tax Agent Login
- Stamp Duty (this option is highlighted with a red arrow)

Below the menu, there is a link to 'Client Notice of Transfer' and a note about Singpass registration.

- Login as "Individual User" or "Business User".



The image shows the 'Stamp Duty' login screen. On the left is a scenic photograph of the Singapore skyline, including the Marina Bay Sands. On the right, there are two user selection options:

- Individual User
- Business User

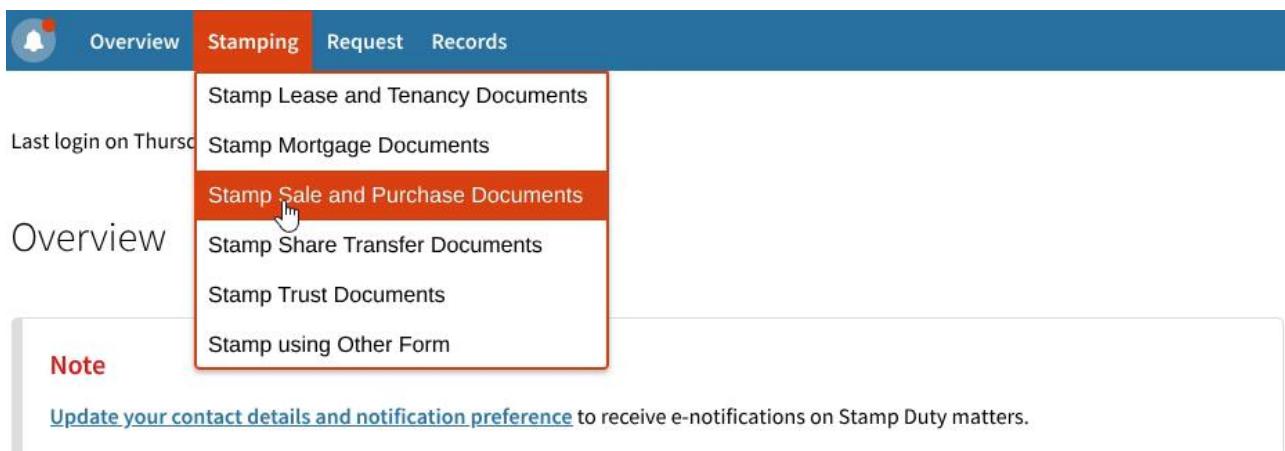
Below these options, there is a section for 'Unauthenticated Services' with two links:

- [Pay Stamp Duty](#)
- [Check Stamp Certificate Authenticity](#)

 **LOGIN** **FORM FILLING** **SUMMARY** **PAYMENT**

Upon successful login, you will reach the Overview page.

Select 'Stamping' then 'Sale & Purchase'.



The screenshot shows the 'Overview' page with a navigation bar at the top. The 'Stamping' tab is selected, highlighted in red. A dropdown menu is open under 'Stamping', showing several options: 'Stamp Lease and Tenancy Documents', 'Stamp Mortgage Documents', 'Stamp Sale and Purchase Documents' (which is highlighted with a red box and a cursor icon), 'Stamp Share Transfer Documents', 'Stamp Trust Documents', and 'Stamp using Other Form'. To the left of the dropdown, there is a note: 'Last login on Thursday, 10/08/2023'. Below the dropdown, a note says: 'Update your contact details and notification preference to receive e-notifications on Stamp Duty matters.'



The screenshot shows the 'Search By' section. It includes a dropdown menu for 'Document Ref No. (Min. First 6 Digits)' with the placeholder 'e.g. 2101311234567'. Below the dropdown is a link '[+] MORE OPTIONS'. In the bottom right corner of the search box is a blue 'SEARCH' button.



Stamp Sale and Purchase Documents



1 Getting Started

Step 1 of 8

Getting Started

1

File Ref No. (optional)

e.g. A123/C456-78

To ease future search, you may include the File Reference Number which your organisation has assigned for this case.



2

Nature of Transaction*

Select

Purchase/ Acquisition

Sale/ Disposal

3

Document Description/ Title*

Select

Sale and Purchase Agreement

Acceptance to Option to Purchase

Transfer/ Assignment/ Conveyance

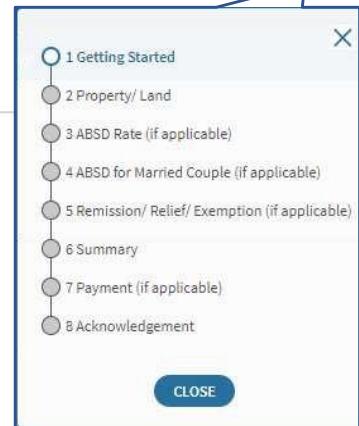
Supplemental Agreement

Letter of Authority/ Conveyance Direction

Tender/ Letter of Award

Agreement for Lease (HDB)

Declaration of Trust



CLOSE

4

Intent of Purchase/ Transfer

Select the checkbox if applicable

 To hold the property in trust for the beneficial owner To transfer the property via conveyance direction to another person or entity

5

Enjoy less form-filling

You may retrieve a past related stamping record (if applicable) to speed up the form-filling.

Document Ref No.*

e.g. 2101311234567

Enter Document Ref No. to retrieve related stamping record.
 <SKIP> if not applicable.

SKIP

RETRIEVE

Document Details

6

Format of Document*

 Physical Electronic

*if format is "Electronic", refer to Section 6.1

A printed or handwritten agreement executed/ signed in the paper-based format.

 Tips: Select 'Physical' if your document is in printed form.

6.1

 Physical Electronic

An electronic document or communication record that together effect and conclude the transaction. Electronic records include anything sent by e-mail, SMS or any Internet-based messaging service e.g. WhatsApp, Telegram etc.

Mode Of Offer* 

For scenarios involving multiple sellers and/ or multiple buyers, as long any party provides an electronic offer/acceptance, the instrument would be considered electronic.

 Select

Email

Messaging Service (e.g. SMS, WhatsApp)

Website/ Portal

Physical

Verbal

Others

Mode Of Acceptance* 

For scenarios involving multiple sellers and/ or multiple buyers, as long any party provides an electronic offer/acceptance, the instrument would be considered electronic.

 Select

Email

Messaging Service (e.g. SMS, WhatsApp)

Website/ Portal

Physical

Others

7

Document signed in*

 Singapore Overseas

if document signed in "Overseas", please indicate

Date of Document* 

The date the document is signed. Please fill this in unless the date is unavailable.

dd/mm/yyyy  Date of Document is unavailable

Select the checkbox if document is not signed.

8

Purchase Price (S\$) 

Provide the total purchase price if the purchase involves multiple properties.

0.00

Received Date of Document in Singapore* dd/mm/yyyy 

Seller/ Transferor Details

Please provide the Seller's lawyer details, if available.

9

Profile*

Select

- Singapore Citizen**
- Singapore PR
- Foreigner
- Entity

If "Foreigner" profile is selected

Identity No.*

NRIC

Identity No.

Name*

Name of Seller/Transferor

Email Address

Email Address of Seller/Transferor

Mobile No.*

+65 Mobile No.

Seller's Lawyer Details (i)

State the name of the seller's lawyer as at the date of stamping. You need not update IRAS of subsequent changes to the seller's lawyer as declared in the form after submission.

UEN No.

Law Firm Name

Select

UEN-LOCAL CO

- UEN-BUSINESS
- UEN-OTHERS
- OTHERS

Identity No.

Name of Seller/Transferor Law firm

X

Identity No.*

Select

- FIN**
- PASSPORT
- OTHERS

Identity No.*

Select

- UEN-LOCAL CO**
- UEN-BUSINESS
- UEN-OTHERS
- OTHERS

+ ADD | Look for the Law Firms' UEN 

X

Add

Select "Add" if there are more than one seller/transferor

Buyer/ Transferee Details

10

Profile*

Select

- Singapore Citizen
- Singapore PR
- Foreigner
- Entity

If "Foreigner" profile is selected

Identity No.*

Select

- FIN
- PASSPORT
- OTHERS

If "Entity" profile is selected

Identity No.*

Select

- UEN-LOCAL CO
- UEN-BUSINESS
- UEN-OTHERS
- OTHERS

Name*

Name of Buyer/Transferee

Email Address

Email Address of Buyer/Transferee

Mobile No.*

+65 Mobile No.

+ Add

Select "Add" if there are more than one Buyer/Transferee

CONTINUE



SAVE DRAFT

Document Ref No. 2206142919715

You may quote this Document Reference Number to retrieve the stamping record in the future.

2 Property/ Land

Step 2 of 8

Property/ Land Details

Select "Property" if the transaction involved immovable premise as HDB flats, condominium, etc.

11

+ Property | Land

Select <Property> or <Land>
For <Land>, refer to Section 11.1

Enter Postal Code*

Postal Code X RETRIEVE

After the Postal Code is retrieved, the property details will be populated.

Street Name, Postal Code

Share of Property Transferred*

 Full Partial

Storey-Unit

01 - 1234A

+ MORE UNITS

Add More Units

< BACK TO PREVIOUS

S/N	#Level	Units
1	01	1234A
2	01	1234A
3	01	1234A
4	01	1234A
5	01	1234A
6	01	1234A
7	01	1234A
8	01	1234A

CANCEL DONE

Property Type*

Select

Private Residential (Landed or Condo)

Executive Condominium

HDB Residential

Mixed (with Residential Use)

Commercial

Industrial

Purchase Price is the price at which the buyer bought the property. Market Value is the price a property can fetch in an open market (Valuation Price). Please provide the higher of the purchase price or market value.

Purchase Price/ Market Value (i)

(whichever is higher)

Residential (SS)*

0.00

If "Mixed (with Residential use)" selected

Property Type*

Mixed (with Residential Use)

Purchase Price/ Market Value (i)

(whichever is higher)

Residential (SS)*

0.00

Non-Residential (SS)*

0.00

BACK

CONTINUE

Sale & Purchase

[SAVE DRAFT](#)Document Ref No. 2206142919715 [\(i\)](#)

You may quote this Document Reference Number to retrieve the stamping record in the future.

X

2 Property/ Land

Step 2 of 8 [\(i\)](#)

Property/ Land Details

Select "Property" if the transaction involved immovable premise as HDB flats, condominium, etc.

11.1

[+ Property | Land](#)[Select <Land>](#)

MK/ TS*

🔍

Master Plan Zoning*

Residential

Residential with Commercial at 1st Storey

Commercial and Residential

White

Residential/ Institution

Non-Residential

×

Street Name

🔍

Lot No.*

Plot/ Parcel No.

Share of Land Transferred*

Full

Partial /

Purchase Price/ Market Value [\(i\)](#)
(whichever is higher)

Residential (SS)*

[+ Property | Land](#)[BACK](#)[CONTINUE](#)

If "Residential with Commercial at 1st Storey" or "Commercial and Residential" selected,

Property Type*

×

Purchase Price/ Market Value [\(i\)](#)
(whichever is higher)

Residential (SS)*

Non-Residential (SS)*

3 ABSD Rate (if applicable)

Residential Property/ Land Ownership Details

To determine the Additional Buyer's Stamp Duty (ABSD) Rate:

1. Enter the total number of residential property/ land owned/ co-owned (including current purchase) by each of the buyer/ transferee/ beneficiary (where applicable).
2. Click on "DETERMINE ABSD RATE".
3. Repeat the above steps if there are changes made to the buyer/ transferee/ beneficiary (where applicable) details or property details.

Name

Total No.* 

e.g. 1

12

Name of Buyer/Transferee
Profile
Identity No.

DETERMINE ABSD RATE

Total No. of Properties

If a Contract or an Agreement to purchase the property has been signed, that property is to be included in the count of properties owned by a buyer (A) from the date of acceptance of the agreement.

This includes the purchase of an uncompleted unit from the developer if the Sale & Purchase Agreement has been signed.

Similarly, the property is to be excluded from the count of properties owned by a buyer (A) if there is already a Contract or an Agreement to sell his property and the new buyer (B) has executed his option to buy the property.

For acquisition of partial shares in the property/ land that the buyer already has an interest, declare the total number of residential property/ land owned as follows and claim the relevant remission for ABSD (if applicable) in the Remission page:

Profile of Buyer

Total No.

Singapore Citizen (SC) buying the remaining shares in the only property/land that he/she already has an interest 1

SC buying the remaining shares in the second residential property/land that he/she already has an interest 3

Singapore Permanent Resident (SPR) buying the remaining shares in the only property/land that he/she already has an interest 2

After the "Total No." of residential property/land ownership is entered, the ABSD rate will be populated.

Additional Buyer's Stamp Duty (ABSD) Rate

You may edit the system suggested ABSD rate, if applicable.

Purchase Price is the price at which the buyer bought the property. Market Value is the price a property can fetch in an open market (Valuation Price). Please provide the higher of the purchase price or market value.

Refer to IRAS website for more details about the [Additional Buyer's Stamp Duty \(ABSD\)](#) rates.

Residential Property/ Land

Purchase Price/ Market Value
(whichever is higher) (\$\$)ABSD Rate (%)* 

Street Name, Unit No., Postal Code

1,000,000.00

0%

BACK

CONTINUE

LOGIN

FORM FILLING

SUMMARY

PAYMENT

Based on the details provided, all eligible remission/relief/exemption will be indicated



5 Remission/ Relief/ Exemption (if applicable)

Step 5 of 8

Remission/ Relief/ Exemption

Status of Eligibility

Select the type for which the document is eligible.
Otherwise, continue to the next step.

13

Type

Select

BACK

CONTINUE





Step 6 of 8

6 Summary

Review and declare if information entered are correct before submitting.

Summary

Transaction Details EDIT

Select to edit Section

Nature of Transaction

Purchase/ Acquisition

Document Description/ Title

Sale and Purchase Agreement

Format of Document

Physical

Document Signed in

Singapore

Date of Document

06 Jun 2022

Purchase Price

SS 2,000,000.00

Amount payable
will be shown here

Summary of Charges**For Document Ref No.**

2206142919715

Buyer's Stamp Duty

SS 49,200.00

Additional Buyer's Stamp Duty

SS 0.00

Total Amount Payable

SS 49,200.00

Payment Due Date

20 Jun 2022

Seller/ Transferor Details EDIT

Name of Seller/Transferor

Profile

Identity No.

Email Address of Seller/Transferor

Mobile No.

Seller's Lawyer Details

Name of Seller/Transferor Law firm – Identity No.

Buyer/ Transferee Details EDIT

Name of Buyer/Transferee

Profile

Identity No.

Email Address of Buyer/Transferee

Mobile No.

Property/ Land Details  [EDIT](#)

Street Name, Postal Code	Property Type Mixed (with Residential Use)
Share of Property Transferred Full	Purchase Price/ Market Value (whichever is higher) Residential: \$S 1,000,000.00 Non-Residential: \$S 1,000,000.00
Storey-Unit Unit No.	

Residential Property/ Land Ownership Details  [EDIT](#)

Name	Total No.
Name of Buyer/Transferee	1
Profile	
Identity No.	

Additional Buyer's Stamp Duty (ABSD) Rate  [EDIT](#)

Residential Property/ Land	Purchase Price/ Market Value (whichever is higher) (SS)	ABSD Rate
Street Name, Unit No., Postal Code	\$S 1,000,000.00	

Remission/ Relief/ Exemption  [EDIT](#)

None is applied on this document.

14

Declaration

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* Select this box once you have reviewed the information.

- The information given in this transaction, is true, correct and complete to the best of my knowledge.
- I am aware that under Section 62 of the Stamp Duties Act, I shall be liable on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 3 years or to both, if false information is furnished.

 [SAVE AS PDF/ PRINT](#)[BACK](#)[SUBMIT TO IRAS](#)

LOGIN

FORM FILLING

SUMMARY

PAYMENT

15

Proceed to Pay

Once the record(s) is submitted to IRAS, you will be liable for payment. Enforcement action will be taken for non-payment after the due date.

[CANCEL](#)

[PAY](#)



LOGIN

FORM FILLING

SUMMARY

PAYMENT

6

Payment (if applicable)

Step 6 of 7

Payment

Payment for Stamp Duty

IMPT! Please note down the Document Ref No.

Amount Payable
S\$49,200.00

You are making payment for Stamp Duty with the following Document Ref No.:

Document Ref No.
2206142919715 [COPY](#)

Proceed to make payment via the preferred payment mode.

16

Select your payment mode*

Your payment amount is subject to the daily transaction limit set for your bank account.

PayNow QR

Pay with your bank's app that supports payment by QR code. Find out about [PayNow QR](#).
Successful payment would be posted to your tax account immediately.

AXS

Amount payable exceeds payment mode limit

AXS offers various payment options such as eNETS Debit and Visa/ Mastercard credit and debit cards.
Successful payment would be posted to your tax account immediately.

[AXS Payment Options](#)

Funds Transfer via FAST

Authentication at your banking portal is required.
Successful payment would be posted to your tax account immediately.

Internet Banking

You will be directed to your bank's Internet Banking Portal to complete the payment.
Successful payment would be posted to your tax account within 3 working days.

[Select Bank](#)

AXS Payment Options

- Website (AXS e-Station)
eNETS Debit, DBS PayLah!, Singapore-issued Mastercard/Visa/UnionPay credit and debit card and Diners Club credit card.
- Mobile App (AXS m-Station)
eNETS Debit, NETSPay, DBS PayLah!, OCBC Pay Anyone, Singapore-issued Mastercard/Visa/UnionPay credit and debit card and Diners Club credit card.

Payment limits can be found on [IRAS website](#)

OK

For offline payment modes such as cheque,
select **<Proceed to Acknowledgement>**

Proceed to Acknowledgement

Select this option if you

- wish to pay using offline payment modes/ by a third party; or
- have made payment previously

Upon successful payment, please download the stamp certificate.

Document Ref No. 2206142919715 [\(i\)](#)

Step 8 of 8 [\(i\)](#)

8 Acknowledgement

Acknowledgement

Successful Payment

Your account has been updated.

A copy of Stamp Certificate(s) will also be made available under [Notices/ Letters](#) for each party liable and the applicant.

Acknowledgement No. 2020000002848

Date/Time 06 Jul 2022 14:16 PM

Total Amount Paid S\$41,689.00

Payment Mode DBS/POSB (FAST)

A copy of this acknowledgement can be found under [Notices/ Letters](#).

17



Stamp Certificate

Download and attach stamp certificate to your document.
[StampCert_2207063158471_ver1.0.pdf](#) (PDF, 0.10MB)

Download stamp certificate

If payment is pending, you will see the following acknowledgement page.

17.1 Successful Submission (Pending Payment)

The Stamp Certificate(s) will be generated after payment is received by IRAS.

Acknowledgement No. 5000000025619

Date/ Time

14 Jun 2022 3:58 PM

A copy of this acknowledgement can be found under [Notices/ Letters](#).

IMPT! Please note down the Document Ref No.

Amount Payable
S\$49,200.00

You may use the following Document Ref No. when using other payment modes.

Document Ref No.
2206142919715 COPY

Pending payment for the following:

1 - 1 of 1 Record(s)

Document Ref No.	Details	Amount (S\$)
2206142919715 (Ver 1.0)	Sale and Purchase Agreement Street Name, Unit No., Postal Code	49,200.00
Total		S\$ 49,200.00