

Refund Application – ABSD Spouses Remission

Married couples who paid Additional Buyer’s Stamp Duty (‘ABSD’) on the purchase of their second residential property may qualify for full refund of ABSD if they meet all conditions [here](#).

To begin, you will require:

1. Your stamp certificate and
2. Your Singpass

Note

You may apply for refund if you are:

1. a purchaser listed on the Stamp Certificate; or
2. from the legal firm who stamped the document.

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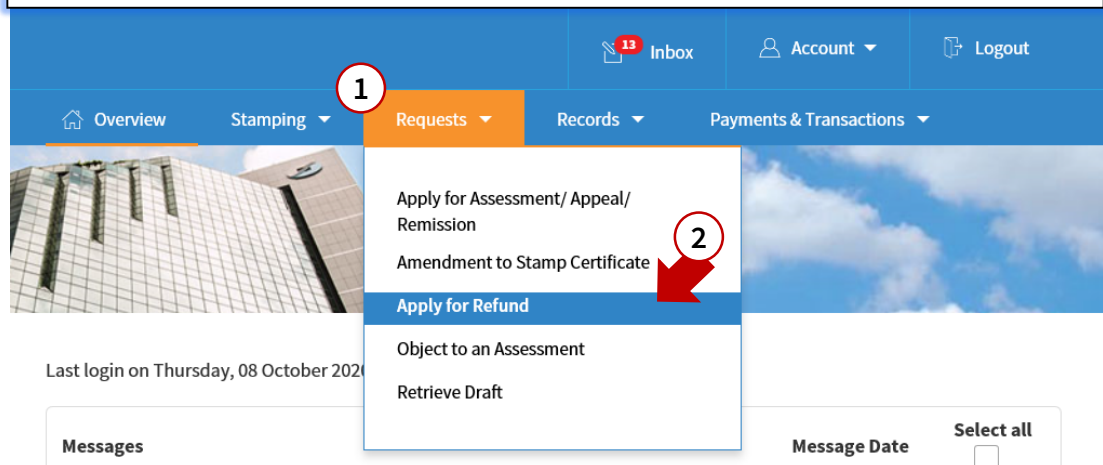
STEP 1.0 Login

- Go to the [e-Stamping Portal](#)
- If you are a purchaser listed on the stamp certificate, login as Individual Users
- If you are from the legal firm who stamped the document, login as Business Users.



STEP 1.1 Locate Refund Application Form

- Upon successful login, you will be shown our e-Stamping Portal home page.
- Select '**Requests**' then '**Apply for Refund**'



STEP 2.0 Complete Refund Application Form

Input stamp certificate details and make declaration.

Apply for Refund

Enter details for refund.

Document

Document Ref No.*

Stamp Certificate Reference* - - -

Declaration

I declare that no legal proceedings have commenced in relation to the document (e.g. document has not been submitted in court as evidence).

[PROCEED](#)

STEP 2.1 Complete Refund Application Form

Select reason for refund as 'Fulfil conditions for ABSD refund (married couples)' and provide your contact information.

1 Enter Details

2 Preview & Declare

3 Acknowledgement

Enter details for refund.

Reason for Refund

Select Reason*

Document is cancelled

Fulfil conditions for ABSD refund (married couples) ⓘ

Overpayment

[GO BACK](#)

The form changes to

Contact

Name*

Contact Person*

Contact Number*

Your Reference Number for the case

STEP 2.1.1 Complete Refund Application Form

If ABSD was paid by CPF and cash, you will see the fields below.

For assistance on the fields, please refer to our glossary [here](#).

Mode of Refund	
1	Payment of ABSD was by* <input type="text" value="CPF and cheque"/>
2	CPF Reference No. OR HDB Reference No.* <input type="text"/>
	Refund apportionment for ABSD* <input type="text" value="CPF and cheque"/> <input type="text" value="CPF only"/> <input type="text" value="Cheque"/>
	[NAME OF BUYER 1 HERE]
	Identity No. <input type="text" value="[NRIC number shown here]"/>
	Entity Type <input type="text" value="NRIC"/>
3	CPF* <input type="text" value="S\$"/>
4	Cheque* <input type="text" value="S\$"/>
	[NAME OF BUYER 2 HERE]
	Identity No. <input type="text" value="[NRIC number shown here]"/>
	Entity Type <input type="text" value="NRIC"/>
3	CPF* <input type="text" value="S\$"/>
	Sub-total (CPF) <input type="text" value="S\$ 0.00"/>
	Sub-total (Cheque) <input type="text" value="S\$ 0.00"/>
	Grand Total <input type="text" value="S\$ 0.00"/>
5	I declare, on behalf of my client(s):
	1) On the date of purchase of the 2 nd property by my client and his/her spouse, for which ABSD has been paid:
	a. At least one of my clients was a Singapore Citizen.* <input type="radio"/> Yes <input type="radio"/> No
	b. My clients were already married.* <input type="radio"/> Yes <input type="radio"/> No
	c. Each of my client did not own interest in more than two residential properties.* <input type="radio"/> Yes <input type="radio"/> No
	2) Currently:
	a. My clients remain married.* <input type="radio"/> Yes <input type="radio"/> No
	b. My clients still own the 2 nd property, and have not purchased or acquired interest in any other residential property.* <input type="radio"/> Yes <input type="radio"/> No
	Is the 2 nd property a completed or uncompleted property at the time of purchase?* <input type="radio"/> Completed <input type="radio"/> Uncompleted

If the property is a completed property at the time of purchase:

Is the 2nd property a completed or uncompleted property at the time of purchase? Completed Uncompleted

Date of purchase of the 2nd property*

Date of sale of the 1st property*

If the property was an uncompleted property at the time of purchase:

Is the 2nd property a completed or uncompleted property at the time of purchase? Completed Uncompleted

Date of purchase of the 2nd property*

Date of TOP / CSC of 2nd property, whichever is earlier*

Date of sale of the 1st property*

Next Step

Go back to select reason for refund. **OR** Proceed to preview details and declare.



Proceed to Page 9

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STEP 2.1.2 Complete Refund Application Form

If ABSD was paid by CPF only, you will see the fields below.

For assistance on the fields, please refer to our glossary [here](#).

Mode of Refund

1 Payment of ABSD was by* CPF and cheque
CPF only
Cheque

2 CPF Reference No. **OR** HDB Reference No.* ⓘ

Refund apportionment for ABSD* ⓘ

[NAME OF BUYER 1 HERE]

Identity No. [NRIC number shown here]

Entity Type NRIC

3 CPF* S\$

[NAME OF BUYER 2 HERE]

Identity No. [NRIC number shown here]

Entity Type NRIC

3 CPF* S\$

Sub-total (CPF) S\$ 0.00

Grand Total S\$ 0.00

5 **I declare, on behalf of my client(s):**

1) On the date of purchase of the 2nd property by my client and his/her spouse, for which ABSD has been paid:

a. At least one of my clients was a Singapore Citizen.* Yes No

b. My clients were already married.* Yes No

c. Each of my client did not own interest in more than two residential properties.* Yes No

2) Currently:

a. My clients remain married.* Yes No

b. My clients still own the 2nd property, and have not purchased or acquired interest in any other residential property.* Yes No

Is the 2nd property a completed or uncompleted property at the time of purchase?* Completed Uncompleted

If the property was a completed property at the time of purchase:

Is the 2nd property a completed or uncompleted property at the time of purchase? Completed Uncompleted

Date of purchase of the 2nd property*

Date of sale of the 1st property*

If the property was an uncompleted property at the time of purchase:

Is the 2nd property a completed or uncompleted property at the time of purchase? Completed Uncompleted

Date of purchase of the 2nd property*

Date of TOP / CSC of 2nd property, whichever is earlier*

Date of sale of the 1st property*



Proceed to Page 9

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STEP 2.1.3 Complete Refund Application Form

If ABSD was paid by cash only, you will see the fields below.

For assistance on the fields, please refer to our glossary [here](#).

Mode of Refund

Payment of ABSD was by*

Cheque

CPF and cheque

CPF only

Cheque

5

I declare, on behalf of my client(s):

1) On the date of purchase of the 2nd property by my client and his/her spouse, for which

a. At least one of my clients was a Singapore Citizen.* Yes No

b. My clients were already married.* Yes No

c. Each of my client did not own interest in more than two residential properties.* Yes No

2) Currently:

a. My clients remain married.* Yes No

b. My clients still own the 2nd property, and have not purchased or acquired interest in any other residential property.* Yes No

Is the 2nd property a completed or uncompleted property at the time of purchase?* Completed Uncompleted

If the property is a completed property at the time of purchase:

Is the 2nd property a completed or uncompleted property at the time of purchase?* Completed Uncompleted

Date of purchase of the 2nd property*

01/12/2020

Date of sale of the 1st property*

dd/mm/yyyy

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Continue next page

If the property is an uncompleted property at the time of purchase:

Is the 2nd property a completed or uncompleted property at the time of purchase? Completed Uncompleted

Date of purchase of the 2nd property*

Date of TOP / CSC of 2nd property, whichever is earlier*

Date of sale of the 1st property*

Next Step

Go back to select reason for refund.

GO BACK

OR

Proceed to preview details and declare.

PREVIEW & DECLARE

- This segment has been intentionally left blank -

STEP 3 Preview, Declare and Acknowledge

- In here, you will see all details entered in your application
- Please review the information and make declaration at the bottom before submission.

Declaration

I declare that all information submitted is true and accurate.

Under Section 67 of the Stamp Duties Act "Any person who practises or is concerned in any fraudulent act, contrivance or device not specially provided for by law, with intent to defraud the Government of any duty, shall be guilty of an offence and 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."

I understand that this application may be subject to audit review and there are penalties for wrong declaration.

The payee has obtained the consent of the other co-owners for the subject property where applicable.

Next Step

If you wish to make changes to your entries, click on edit details.

[EDIT DETAILS](#)

OR

Proceed to submit the form.

[SUBMIT](#)

STEP 4 Acknowledgement

Please retain your Case Ref No. for future reference. We will begin processing your refund application.

Apply for Refund

 PRINT

1 Enter Details

2 Preview & Declare

3 Acknowledgement

Submission Successful.

The application has been successfully submitted to IRAS. An acknowledgement will be sent to your Inbox.

Generally, the refund is processed within 30 days if all the necessary details are complete and in order. You will receive a notification in your Inbox once the refund has been processed. In some instances, we may require a longer time if we need to contact you for more information.

Please note that a separate acknowledgement letter will be sent to all parties in the agreement.

Please retain

Case Ref No.
XXXXXXXXXX

for future reference.

Submission Date

DD MMM YYYY

Glossary

Field No.	Field	Remarks
1	Payment of ABSD was by	<p>The purchasers may have paid for Additional Buyer’s Stamp Duty (‘ABSD’) with their CPF, cash or a combination of both.</p> <p>For avoidance of doubt:</p> <p><u>CPF</u> The purchasers may have paid for stamp duty with cash and subsequently applied to CPFIB for a one-time reimbursement from their CPF account. In this case, you are required to declare the amount claimed from CPFIB.</p> <p><u>Cheque</u> Includes all other payment methods (i.e. Cashier’s Order, DBS/ POSB FAST, Bank Transfer) where cash was used to pay for stamp duty and <i>did not</i> apply to CPFIB for a one-time reimbursement from the purchaser’s CPF account.</p>
2	CPF Reference No. OR HDB Case Reference No.	<p><u>CPF Reference</u> Issued by CPFIB for the sale and purchase of private properties using CPF monies (e.g. E12345, D98765)</p> <p><u>HDB Case Reference</u> Issued by HDB for the sale and purchase of HDB flats (e.g. 91234567890)</p>
3	CPF	To declare the amount that was paid with CPF. The amount declared will be refunded directly to the purchaser’s CPF account.
4	Cheque	<p>To declare the amount that was paid in cash (excluding the amount that may have been reimbursed from your CPF account).</p> <p>An ‘AND/OR’ refund cheque in favour of both purchasers will be mailed to the registered residential address listed on the back of the identity card.</p>

Field No.	Field	Remarks
5	Spouses Remission Conditions	<p>To qualify for remission of ABSD, the purchasers must have met <i>all</i> conditions listed.</p> <p>If you are a purchaser, you are required to make your own declaration here (i.e. 'My clients' refers to you and your spouse).</p> <p>If you are an appointed legal representative, you are to make declaration on behalf of your clients.</p>
6	Date of sale of the 1st property	Refers to the date the OTP was exercised by the buyer of your residential property
7	Date of TOP/ CSC of 2nd property, whichever is earlier	Refers to the date the property has attained TOP/ CSC. It does not refer to the date you received the notification letter from your appointed legal representative.

