

## Seller's Stamp Duty (SSD) for Industrial Property

Frequently asked Questions relating to SSD for industrial property	Answer												
1. Where do I e-Stamp for SSD relating to industrial properties?	<p>SSD is payable on all industrial properties and industrial lands that are bought on or after 12 Jan 2013 and sold within the holding period.</p> <p>You can e-Stamp your document via <a href="#">e-Stamping Portal</a>:</p> <ol style="list-style-type: none"> <li>1. Login with SingPass or CorpPass ID</li> <li>2. Select "Stamping"</li> <li>3. Select "Sale &amp; Purchase of Property (Seller's Stamp Duty)"</li> </ol>												
2. How do I determine if I am liable for SSD for industrial property?	<p>Whether SSD is payable and the rate will depend on:</p> <ol style="list-style-type: none"> <li>1. The type of property sold or disposed</li> <li>2. The date of purchase or acquisition</li> <li>3. The date of sale or disposal</li> </ol> <p>For calculation of SSD, please refer to this <a href="#">link</a>.</p>												
3. What is defined as an industrial property for SSD purpose?	<p>A property is defined as an industrial property for SSD purpose as follows:</p> <ol style="list-style-type: none"> <li>1. For building units (including those under construction), the permitted uses comprise industrial uses at the date of sale or disposal</li> <li>2. For vacant land or entire building with land, the zoning of the land under the Master Plan at the date of sale or disposal, is any of the following:               <ol style="list-style-type: none"> <li>a. Business 1 (B1)</li> <li>b. Business 2 (B2)</li> <li>c. Business 1 - White</li> <li>d. Business 2 - White</li> <li>e. Business Park (BP)</li> <li>f. Business Park - White</li> </ol> </li> </ol> <p>For more information, please click <a href="#">here</a>.</p>												
4. What are the different SSD rates for Industrial Properties?	<p>The SSD is computed based on the length of the holding period and the applicable rates are:</p> <table border="1" data-bbox="699 1576 1508 1921"> <thead> <tr> <th data-bbox="699 1576 970 1733">Date of Purchase/ Acquisition or Date of Change of Zoning/ Use</th> <th data-bbox="975 1576 1235 1733">Holding Period</th> <th data-bbox="1240 1576 1508 1733">SSD Rate (on the actual price or market value, whichever is higher)</th> </tr> </thead> <tbody> <tr> <td data-bbox="699 1740 970 1800" rowspan="4">On or after 12 Jan 2013</td> <td data-bbox="975 1740 1235 1771">Up to 1 year</td> <td data-bbox="1240 1740 1508 1771">15%</td> </tr> <tr> <td data-bbox="975 1778 1235 1832">More than 1 year and up to 2 years</td> <td data-bbox="1240 1778 1508 1832">10%</td> </tr> <tr> <td data-bbox="975 1839 1235 1892">More than 2 years and up to 3 years</td> <td data-bbox="1240 1839 1508 1892">5%</td> </tr> <tr> <td data-bbox="975 1899 1235 1921">More than 3 years</td> <td data-bbox="1240 1899 1508 1921">No SSD payable</td> </tr> </tbody> </table>	Date of Purchase/ Acquisition or Date of Change of Zoning/ Use	Holding Period	SSD Rate (on the actual price or market value, whichever is higher)	On or after 12 Jan 2013	Up to 1 year	15%	More than 1 year and up to 2 years	10%	More than 2 years and up to 3 years	5%	More than 3 years	No SSD payable
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5. How is SSD computed?	<p>SSD is computed by applying the relevant SSD rate to the higher selling price or the market value of the property as at the date of sale or disposal.</p>												