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AUTHORITY
OF SINGAPORE

IRAS e-Tax Guide

Stamp Duty: Buyer's Stamp Duty on Residential
and Non-Residential Properties



Stamp Duty: Buyer's Stamp Duty on Residential and Non-Residential Properties

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1 Aim

- 1.1 This guide explains the changes to buyer's stamp duty ("BSD") structure which would apply to documents executed with effect from 20 Feb 2018.
- 1.2 This will be relevant to you if you:
 - a) acquire immovable properties in Singapore ("properties"), or
 - b) lease properties where a premium is payable, on or after 20 Feb 2018.

2 At a Glance

- 2.1 BSD is payable on the acquisition of immovable properties, based on the higher of the consideration or market value. BSD is also applicable to lease-related instruments¹ where there is a premium.
- 2.2 Prior to 20 Feb 2018, the same BSD rates applied to both residential and non-residential properties.
- 2.3 With effect from 20 Feb 2018, the BSD rates would be differentiated between residential and non-residential properties, and the top marginal BSD rate for residential properties would be increased to 4%.

¹For example, acceptance/agreement for lease, lease, novation or surrender of lease.

3 Glossary

3.1 **Acquisition** can be made via, but is not limited to:

- a) Direct purchase (e.g. contract/agreement for sale);
- b) Gift, Release, Settlement;
- c) Declaration of Trust;
- d) Letter of Authority; or
- e) Exchange.

3.2 **Residential properties** and **Non-residential properties** refer to:

a) Where the subject property is a vacant land or an entire building with land

Type of properties	Zoning	Component of the property deemed as	
		Residential	Non-residential
Residential properties	Residential	100% of the gross floor area ("GFA")	–
	Residential/Institution		
	White		
	Commercial and Residential	60% of the GFA	40% of the GFA
	Residential with commercial at first storey	Maximum GFA for residential use ²	Minimum GFA set aside for commercial use
Non-residential properties	Any other zoning e.g. Hotel, Commercial, Business Park	–	100% of the GFA

b) Where the subject property is part of an entire building

Type of properties	Permitted use ³	Component of the property deemed as	
		Residential	Non-residential
Residential properties	For solely ⁴ residential use	100%	–
	For mixed-use (e.g. HDB shop with living quarter), one of which is for residential use	The part permitted for residential use	The part permitted for non-residential use
Non-residential properties	Any other non-residential permitted use	–	100%

² Refers to the difference of the total GFA less the minimum GFA which must be set aside for commercial uses under the Master Plan.

³ Permitted use means: -

- (a) A use permitted by a Written Permission given under section 14(4) of the Planning Act, not being one granted for a period of 10 years or less i.e. exclude temporary permission granted by the Competent Authorities for change of use;
- (b) A use authorized by a notification under section 21(6) of the Planning Act; or
- (c) Such use, being an existing use of the building or part thereof and not being the subject of a written permission given under section 14 of the Planning Act or a notification under section 21(6) of that Act, was a use to which the building or part thereof was put on 1st February 1960, and the building or part thereof has not been put to any other use since that date.

⁴ Includes permitted use which allows for multiple or interchangeable uses, one of which is residential (e.g. dual office/residential use).

4 BSD Rate Structure

4.1 BSD for acquisition of property is calculated by applying the BSD rates to the higher of the purchase price or market value of the property. The BSD rates for acquisitions are: -

a) Before 20 Feb 2018

Purchase price/market value (whichever higher)	BSD Rates [^]
First \$180,000	1%
Next \$180,000	2%
Exceeding \$360,000	3%

[^]BSD is to be rounded down to the nearest dollar

b) On or After 20 Feb 2018

Purchase price/market value (whichever higher)	New BSD Rates [^]	
	For residential component	For non-residential component
First \$180,000	1%	1%
Next \$180,000	2%	2%
Next \$640,000	3%	3%
Exceeding \$1,000,000	4%	

[^]BSD is to be rounded down to the nearest dollar

4.2 In the case of a mixed-use or mixed-zoning property, the new BSD rates of up to 4% and 3% apply on the residential and non-residential components respectively. The market value of the residential and non-residential components can be determined by a professional valuer.

4.3 The new BSD rates are also applicable to lease-related instruments, on the amount of premium (if applicable) which are stamped at the above BSD rates.

4.4 Please refer to Annexes A and B for illustrations of BSD calculation. The consideration used in the illustrations are assumed to be at market value.

5 Remission / Relief

5.1 Existing BSD remission/relief

Existing remission/relief rules for BSD would continue to apply. Examples of these rules are:

- a) Aborted sale and purchase of properties
- b) Transfer of HDB flat within family
- c) Transfer of assets between associated permitted entities
- d) Transfer of assets upon reconstruction or amalgamation

5.2 **[NEW]** Acquisition of residential properties during the transitional period

If a buyer of a residential property has been granted an Option to Purchase on or before 19 Feb 2018 and exercises it on or before the earlier of the following dates:

- a) 12 Mar 2018; or
 - b) date of expiry of the option validity period (without any extension of the validity period or variation to the option on or after 20 Feb 2018),
- the buyer may apply to IRAS for remission⁵ to apply the BSD rates prior to 20 Feb 2018.

To apply for the remission, please complete the application form in Annex C which can be found on IRAS website⁶ and email the completed form⁷ to sd_mail@iras.gov.sg within 14 days from the date of execution of the instrument. You will receive:

- a) a payment slip within 14 working days from the date of submission of the application; and
- b) a notification to download the stamp certificate after the payment has been cleared

at your e-Stamping inbox (for registered users) or the email address provided in the application form (for non-registered users).

(Please note that sd_mail@iras.gov.sg is a temporary mailbox set up for the purpose of this remission. This mailbox will be closed on 19 Apr 2018, 2 months after 20 Feb 2018.)

5.3 **[NEW]** Acquisition of residential land for non-residential development

Acquisition of residential land⁸ may qualify for upfront BSD remission (by way of the difference between the BSD rates of residential and non-residential properties) if the remission conditions are met. Please refer to paragraphs 5.3.1 and 5.3.2 for the remission conditions.

⁵ The Stamp Duties (Instruments On or Before 19 February 2018) (Remission) Rules

⁶ www.iras.gov.sg > Other Taxes > Stamp Duty for Property > Buying or Acquiring Property > Buyer's Stamp Duty (BSD) > under the subheading "Remissions"

⁷ There is no need to email the instrument or other documentary evidences to IRAS for the purpose of this application unless specifically requested by IRAS.

⁸ For vacant land or entire building with land, the land zoned "Residential", "Residential/Institution", "White", "Commercial & Residential" and "Residential with commercial at first storey"

To apply for the remission, please write in to IRAS within 14 days from the date of acquisition with a copy of the instrument, original letter of undertaking to comply with the remission conditions and other documentary evidences listed within the conditions below.

5.3.1 BSD remission for acquisition of residential land with use restriction

This remission applies for the acquisition of residential land that is restricted⁹ from residential use/development (e.g. where the entire site or part of the site must be developed for non-residential purpose). If remission is granted, the BSD rates for non-residential properties would apply on the portion of the site restricted from residential use/development.

The BSD remission may be considered, subject to the following conditions:

- a) $X\%$ ¹⁰ of GFA of the subject property (as the case may be) must be developed/used for non-residential purpose;
- b) Not to develop and/or use $X\%$ of GFA of the subject property for residential purposes;
- c) Notify the IRAS immediately should any of the $X\%$ of GFA of the subject property be subsequently developed and/or used for residential purposes;
- d) Submit the following documents to IRAS within 14 days from the date of acquisition:
 - i) Technical Condition of Tender for the Government Land Sales site;
 - ii) Written Permission ("WP") issued by URA for the redevelopment; or
 - iii) Any other documents or information that the Commissioner of Stamp Duties ("COSD") may require in relation to the undertaking;
- e) Pay to the COSD as a debt due to the Singapore Government an amount equal to the BSD remitted with immediate effect from the earlier of the following:
 - i) The date that any of the $X\%$ of GFA of the subject property is used for residential purposes; or
 - ii) The date that regulatory approval (e.g. WP) is granted for the development of residential units;
- f) Pay the amount recoverable by the COSD under condition (e) at the place stated and in the manner provided in a notice served by the COSD within one month after the service of the notice by the COSD.

5.3.2 BSD remission for acquisition of residential land without use restriction for 100% non-residential development

A buyer who acquires a residential land that does not have any use restriction¹¹ may wish to build a 100% non-residential development. For such

⁹ Imposed by the relevant authorities

¹⁰ This refers to the specific percentage (based on GFA) of the site that must be used/developed for non-residential purposes (e.g. insert "100%" if the entire site must be used/developed for non-residential purpose)

¹¹ Imposed by the relevant authorities.

cases, he may qualify for BSD remission (by way of the difference between the BSD rates of residential and non-residential properties), subject to the following conditions:

- a) Not to develop and/or use the subject property for residential purposes;
- b) Notify the IRAS immediately should the subject property be subsequently developed and/or used for residential purposes;
- c) Submit the following documents to the IRAS within 14 days from the date of Temporary Occupation Permit ("TOP") or Certificate of Statutory Completion ("CSC"), whichever earlier:
 - i) Written Permission ("WP") issued by URA for the redevelopment;
 - ii) TOP or CSC issued by BCA; and
 - iii) Any other documents or information that the Commissioner of Stamp Duties ("COSD") may require in relation to the undertaking;
- d) Pay to the COSD as a debt due to the Singapore Government an amount equal to the BSD remitted with immediate effect from the earlier of the following:
 - i) The date that the subject property is used for residential purposes, or
 - ii) The date that regulatory approval (e.g. WP) is granted for the development of residential units;
- e) Pay the amount recoverable by the COSD under condition (d) at the place stated and in the manner provided in a notice served by the COSD within one month after the service of the notice by the COSD.

6 Administrative Procedures

6.1 Date of stamping and payment due date

All instruments liable to duty must be stamped within 14 days from the date of execution of the instrument (including full payment of all applicable duties). If the instrument is executed overseas, it must be stamped within 30 days after the receipt of the instrument in Singapore.

Penalties of up to 4 times the amount of unpaid duty may be imposed if the instrument is not stamped within the stipulated timeframe.

6.2 Stamping procedures

You should e-stamp and pay the stamp duties (e.g. BSD, ABSD, Lease Duty) using the appropriate e-form under the **Sale and Purchase** or **Lease/Tenancy** modules at our e-Stamping website (<https://estamping.iras.gov.sg>). You should have the relevant information (e.g. the parties' details, property address and the consideration/market value of the residential and non-residential component) ready for the stamping purposes.

7 Frequently Asked Questions

7.1 My sale and purchase agreement is dated 20 Feb 2018. Can I pay stamp duty based on the old rates?

No, the new BSD rates will apply. However, if you satisfy the conditions of the remission for purchase of property during transition period, you may apply to IRAS for remission so that the old BSD rates will apply. Please refer to paragraph 5.2 for more details.

7.2 My Option to Purchase was granted on 1 Feb 2018 and I exercise it on the 19 Feb 2018. Do I need to apply for the remission of BSD for acquisition of residential properties during the transition period for the old BSD rates to apply?

As the Option to Purchase was granted and exercised on or before 19 Feb 2018, the old BSD rates will apply and there is no need to apply for the remission.

7.3 I am a Singapore Citizen buying my first property. Do I need to pay BSD?

Yes, your purchase is subject to BSD. BSD is payable on all acquisitions of immovable properties in Singapore. It is not dependent on the nationality of the buyer or the number of properties that the buyer owns.

7.4 I am buying a HDB shop with living quarters. Is my purchase subject to BSD rates for non-residential property?

No, as this is a property where one of the permitted uses is for residential use, the BSD rates for residential and non-residential properties would apply on the value attributable to the respective components.

7.5 I am buying a semi-detached house with land zoned "Residential". The semi-detached house has been approved as a child care centre. Is my purchase subject to BSD rates for non-residential property?

No, as this is an acquisition of the building and land, the applicable BSD rates would depend on the zoning of the land. Since the land is zoned "Residential", BSD rates for residential property applies.

7.6 I am buying the upper floors of a shophouse which have been approved as a child care centre for 3 years. Upon expiry of the approval, the use will automatically revert to residential use. Is my purchase subject to BSD rates for non-residential property?

No, the BSD rates for residential properties will apply as this is a residential property and the use as a child care centre is only a temporary permitted use.

7.7 I am buying the upper floors of a shophouse which have been permitted for restaurant use by a Written Permission given under section 14(4) of the Planning Act for a period exceeding 10 years. Is my purchase subject to BSD rates for non-residential property?

Yes, the BSD rates for non-residential property will apply since the properties acquired are permitted for non-residential use.

7.8 I am buying a land zoned "Commercial & Residential". What is the market value attributable to the residential and non-residential component?

For a land zoned "Commercial & Residential", 60% GFA of the land is deemed attributable for residential purpose and the remainder is deemed attributable for non-residential purpose. You may get a professional valuer to value the part of the property attributable for residential and non-residential purposes.

7.9 Can the contracting parties change the date of instrument to avoid paying higher duty?

No. The Commissioner of Stamp Duties takes a serious view of any attempt to evade or reduce the incidence of duties. Evasion of duties is an offence under section 62 of the Stamp Duties Act. Any person guilty of such an offence shall be liable on conviction to a fine of up to \$10,000 or to imprisonment for a term of up to 3 years or to both. The Commissioner of Stamp Duties may also disregard or vary any arrangements meant to evade or reduce the incidence of duty, and impose the duty (including late stamping penalties, if applicable) which would otherwise be payable.

7.10 Do I need to pay the ABSD if I have paid the BSD?

ABSD remains payable in addition to the BSD by buyers of certain profile. For more information on ABSD, please refer to www.iras.gov.sg.

7.11 I executed a contract to acquire a land zoned "White". Its allowable use includes residential but I would like to develop a 100% non-residential development instead. Is the BSD payable calculated based on the BSD rates for non-residential properties?

As 100% GFA of the land is deemed attributable for residential purpose, the BSD payable would be calculated using the BSD rates for residential properties on the full purchase price or market value, whichever the higher. The BSD has to be paid within 14 days from the date of execution of the instrument.

However, since you are constructing a 100% non-residential development, remission may be applicable. Please refer to paragraph 5.3.2.

8 Contact Information

For enquiries on this Guide, please contact:
Property Tax Division
Valuation and Stamp Duty Branch
Inland Revenue Authority of Singapore
55 Newton Road
Revenue House
Singapore 307987

Tel: 1800 460 4923

Email: estamp@iras.gov.sg

Annex A – BSD calculation for subject property that is a vacant land or entire building with land

Example A1:

A land zoned "Residential" is acquired at \$10m.

- Since the land is zoned "Residential", 100% of the GFA is deemed attributable for residential purpose and BSD residential rates apply.
- The BSD payable is:

Calculation		BSD
1% on the first \$180,000	1% x \$180,000	\$1,800
2% on the next \$180,000	2% x \$180,000	\$3,600
3% on the next \$640,000	3% x \$640,000	\$19,200
4% on the remainder	4% x \$9,000,000	\$360,000
Total BSD payable		<u>\$384,600</u>

Example A2:

An entire building with land is acquired at \$20m and the land is zoned "Commercial and Residential".

- Since the land is zoned "Commercial and Residential", 60% and 40% of the GFA of the property is deemed attributable for residential and non-residential purposes respectively. BSD residential and non-residential rates apply.
- Assuming that a professional valuer has valued the residential and non-residential components to be \$8m and \$12m respectively, the BSD payable is:

Calculation		BSD
i) For the residential component		
1% on the first \$180,000	1% x \$180,000	\$1,800
2% on the next \$180,000	2% x \$180,000	\$3,600
3% on the next \$640,000	3% x \$640,000	\$19,200
4% on the remainder	4% x \$7,000,000	\$280,000
Total BSD for residential component		<u>\$304,600</u>
For the non-residential component		
1% on the first \$180,000	1% x \$180,000	\$1,800
2% on the next \$180,000	2% x \$180,000	\$3,600
3% on the remainder	3% x \$11,640,000	\$349,200
Total BSD for non-residential component		<u>\$354,600</u>
Total BSD payable		<u>\$659,200</u>

Annex A – BSD calculation for subject property that is a vacant land or entire building with land (cont'd)

Example A3:

A land zoned "Business Park" is leased for 30 years at a consideration which comprises an annual rent of \$15,000 and a premium of \$2.5m.

- Since the land is zoned "Business Park", 100% of the GFA of the property is deemed attributable for non-residential purpose. BSD rates for non-residential properties apply on the premium.
- In addition, lease duty is also payable. The total stamp duty payable is:

Calculation		Stamp duty
i) Lease duty on the rental		
0.4% of 4 times the average annual rent ("AAR") for the period of the lease	AAR is \$15,000 Lease duty = 0.4% x 4 x AAR = 0.4% x 4 x \$15,000	\$240
ii) BSD on the premium		
1% on the first \$180,000	1% x \$180,000	\$1,800
2% on the next \$180,000	2% x \$180,000	\$3,600
3% on the remainder	3% x \$2,140,000	\$64,200
Total BSD payable		\$69,600
Total stamp duty		\$69,840

For more information on lease duty or the calculation, please refer to www.iras.gov.sg.

Annex B – BSD calculation for subject property that is part of an entire building*Example B1:*A condominium unit is acquired at \$3m.

- Since this unit is permitted for residential use, BSD rates for residential properties apply on the full consideration.
- The BSD payable is:

Calculation		BSD
1% on the first \$180,000	1% x \$180,000	\$1,800
2% on the next \$180,000	2% x \$180,000	\$3,600
3% on the next \$640,000	3% x \$640,000	\$19,200
4% on the remainder	4% x \$2,000,000	\$80,000
Total BSD payable		<u>\$104,600</u>

*Example B2:*A HDB shop with living quarter is acquired at \$1m.

- Since it is a mixed-use property where one of the permitted uses is for residential use, BSD rates for residential and non-residential properties apply on the value attributable to the respective component.
- Assuming that a professional valuer has valued the residential and non-residential components to be \$0.4m and \$0.6m respectively, the BSD payable is:

Calculation		BSD
ii) For the residential component		
1% on the first \$180,000	1% x \$180,000	\$1,800
2% on the next \$180,000	2% x \$180,000	\$3,600
3% on the next \$640,000	3% x \$40,000	\$1,200
Total BSD for residential component		\$6,600
For the non-residential component		
1% on the first \$180,000	1% x \$180,000	\$1,800
2% on the next \$180,000	2% x \$180,000	\$3,600
3% on the remainder	3% x \$240,000	\$7,200
Total BSD for non-residential component		\$12,600
Total BSD payable		<u>\$19,200</u>

Annex B – BSD calculation for subject property that is part of an entire building (cont'd)*Example B3:**A residential unit is leased for 6 years at a consideration which comprises a monthly rent of \$200 and a premium of \$1.1m.*

- Since this unit is permitted for residential use, BSD rates for residential properties apply on the premium.
- In addition, lease duty is payable. The total stamp duty payable is:

Calculation		Stamp duty
i) Lease duty on the rental		
0.4% of 4 times the average annual rent ("AAR") for the period of the lease	AAR is \$2,400 Lease duty = 0.4% x 4 x \$2,400	\$38
ii) BSD on the premium		
1% on the first \$180,000	1% x \$180,000	\$1,000
2% on the next \$180,000	2% x \$180,000	\$3,600
3% on the next \$640,000	3% x \$640,000	\$19,200
4% on the remainder	4% x \$100,000	\$4,000
Total BSD payable		\$28,600
Total stamp duty		\$28,638

For more information on lease duty or the calculation, please refer to www.iras.gov.sg.

Annex C – Application form for BSD remission for options granted on/before 19 Feb 2018



INLAND REVENUE
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APPLICATION FORM FOR BUYER'S STAMP DUTY REMISSION FOR OPTIONS GRANTED ON OR BEFORE 19 FEB 2018

This form may take you 10 minutes to fill in. Please complete this form electronically in BLOCK letters and email the completed Form to sd_mail@iras.gov.sg within 14 days from the date of execution of the instrument. (Please note that sd_mail@iras.gov.sg is a temporary mailbox set up for the purpose of this remission. This mailbox will be closed on 19 Apr 2018, 2 months after 20 Feb 2018).

There is no need to email the instrument or other documentary evidences to IRAS for the purpose of this application. However, you are advised to retain copies of these documents for at least 5 years from the date of execution as IRAS may request for it for audit purposes.

Fields that are marked with * are mandatory.

APPLICANT DETAILS

Name *			
Email *			
Address *		Contact *	
For e-Stamping registered user, please provide the e-Stamping Login ID			

DECLARATION

By completing and submitting this form, it will be deemed as a declaration that:

- The information provided below is a true and accurate account of the transaction as they are recorded in the document, and
- The instrument qualifies for buyer's stamp duty remission under Stamp Duties (Instruments On or Before 19 February 2018) (Remission) Rules.

DOCUMENT DETAILS

Document Description *	<input type="checkbox"/> Acceptance to option to purchase <input type="checkbox"/> Sale and purchase agreement		
Date of Document ¹		If Document was signed overseas, date on which it was first received in Singapore	
Date the Option was granted by the seller		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 ²			
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"/> HDB Residential (If selected, please proceed to fill in (a) only)

¹Date which the Acceptance to Option to Purchase or the Sale and Purchase Agreement was executed

²Use copies of this page if the space provided is insufficient

³You are considered to be staying in Singapore if you hold any of these passes: Employment Pass, S-Pass, Student Pass, Work Permit, Long

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<input type="checkbox"/> Executive Condominium (If selected, please proceed to fill in (a) only)		<input type="checkbox"/> Mixed (with Residential Use) (If selected, please proceed to fill in (a) and (b))	
<input type="checkbox"/> Others: Please specify (If selected, please proceed to fill in (a) and/or (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 *	<input type="checkbox"/> 5% <input type="checkbox"/> 7% <input type="checkbox"/> 10% <input type="checkbox"/> 15%		

VACANT LAND DETAILS (Please fill in land details ONLY if the transaction involved vacant land) ²			
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))		
(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 *	<input type="checkbox"/> 5% <input type="checkbox"/> 7% <input type="checkbox"/> 10% <input type="checkbox"/> 15%		

VENDOR/ TRANSFEROR/ ASSIGNOR DETAILS ²	
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. *	
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 ²			
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

¹Date which the Acceptance to Option to Purchase or the Sale and Purchase Agreement was executed

²Use copies of this page if the space provided is insufficient

³You are considered to be staying in Singapore if you hold any of these passes: Employment Pass, S-Pass, Student Pass, Work Permit, Long

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	Identity No.			
	Is the Purchaser/ Transferee/ Assignee staying in Singapore?	<input type="checkbox"/> Yes ³		<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	<input type="checkbox"/> UEN-Others <input type="checkbox"/> Others
	Identity No.			
Address*				
Postal Code			Block/ House Number	
Street Name			Level-Unit	#
For other address, please fill in here				
Number of residential property owned / co-owned (including current property) *				
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.			
	Is the Purchaser/ Transferee/ Assignee staying in Singapore?	<input type="checkbox"/> Yes ³		<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	<input type="checkbox"/> UEN-Others <input type="checkbox"/> Others
	Identity No.			
Address*				
Postal Code			Block/ House Number	
Street Name			Level-Unit	#
For other address, please fill in here				
Number of residential property owned / co-owned (including current property) *				

¹Date which the Acceptance to Option to Purchase or the Sale and Purchase Agreement was executed

²Use copies of this page if the space provided is insufficient

³You are considered to be staying in Singapore if you hold any of these passes: Employment Pass, S-Pass, Student Pass, Work Permit, Long