

**SELLER'S STAMP DUTY FOR INDUSTRIAL PROPERTIES  
SECTION 22A STAMP DUTIES ACT  
DECLARATION FORM**



**IMPORTANT NOTES**

1. This form serves to help the Commissioner of Stamp Duties and the conveyancing lawyers ascertain the liability of the seller in paying Seller's Stamp Duty (SSD). The completion of the form is **mandatory**.
2. The completed form needs not be submitted to IRAS. However, law firms are advised to retain the original form for **at least 5 years** from the date of sale / disposal<sup>1</sup> of the property as IRAS may request for it for audit purposes.
3. Please note that if SSD is payable but not fully paid, the document is not considered duly stamped even if the buyer has stamped and paid Buyer's Stamp Duty (BSD) on the same document.
4. SSD is payable within 14 days after the date of sale / disposal of the property. IRAS takes a very serious view on non-payment of stamp duty. Penalties of up to 4 times the stamp duty owed will be imposed on the seller if the stamp duty is not fully paid or not paid on time.
5. Please note that penalties may be imposed for the provision of false information to the Commissioner of Stamp Duties, which may include a fine and/or imprisonment term, where applicable.
6. Please fill up a separate declaration form if the holding periods of the sellers / transferors are different.

**SECTION A**

DETAILS OF PROPERTY SOLD / DISPOSED	
Address	
Date of Purchase / Acquisition <sup>2</sup> by Seller / Transferor	
Date of Sale / Disposal By Seller / Transferor	

<sup>1</sup> Date of Sale / Disposal refers to:

- a) Date of exercise of Option to Purchase by the buyer **or**
- b) Date of Sale and Purchase Agreement signed by the buyer **or**
- c) Date of Transfer where (a) and (b) are not available nor applicable

<sup>2</sup> Date of Purchase / Acquisition refers to:

- a) Date of exercise of Option to Purchase **or**
- b) Date of Sale and Purchase Agreement **or**
- c) Date of Transfer where (a) and (b) are not available nor applicable



**I declare that the above information is true and complete.**

Declared by:

Witnessed by:

Date:

\_\_\_\_\_  
Signature of Seller /  
Transferor (2)

\_\_\_\_\_  
Name & Signature of Solicitor /  
Notary Public

\_\_\_\_\_

**I declare that the above information is true and complete.**

Declared by:

Witnessed by:

Date:

\_\_\_\_\_  
Signature of Seller /  
Transferor (3)

\_\_\_\_\_  
Name & Signature of Solicitor /  
Notary Public

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