

**SELLER'S STAMP DUTY FOR RESIDENTIAL 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 need 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 any person who furnishes information that is false or misleading shall be guilty of an offence under Section 65 of the Stamp Duties Act.
6. Please fill up a separate declaration form if the holding periods of the sellers / transferors are different.

**SECTION A**

<b>DETAILS OF PROPERTY SOLD / DISPOSED</b>	
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 execution of the Acceptance to the 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 execution of the Acceptance to the 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

DETAILS OF SELLER / TRANSFEROR				
1	Name		Identity No. (e.g. NRIC / UEN / Passport)	
2	Name		Identity No. (e.g. NRIC / UEN / Passport)	
3	Name		Identity No. (e.g. NRIC / UEN / Passport)	

**SECTION B**

HOLDING PERIOD			
Date of Purchase / Acquisition by Seller / Transferor	Holding Period	Please tick (✓) against the correct box	Computation of SSD
Before 20 Feb 2010	-		No SSD payable
Between 20 Feb 2010 and 29 Aug 2010 (all inclusive)	1 year or less		Same as BSD
	More than 1 year		No SSD payable
Between 30 Aug 2010 and 13 Jan 2011 (all inclusive)	1 year or less		Same as BSD
	2 years or less		2/3 of BSD
	3 years or less		1/3 of BSD
	More than 3 years		No SSD payable
Between 14 Jan 2011 and 10 Mar 2017 (all inclusive)	1 year or less		16% of consideration or market value, whichever is higher
	2 years or less		12% of consideration or market value, whichever is higher
	3 years or less		8% of consideration or market value, whichever is higher
	4 years or less		4% of consideration or market value, whichever is higher
	More than 4 years		No SSD payable

