

**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 / disposal¹ 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 ² by Seller / Transferor	
Date of Sale / Disposal By Seller / Transferor	

¹ 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

² 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 Agreement for Lease (for new HDB flat and Selective En bloc Redevelopment Scheme replacement flat) **or**
- d) Date of Transfer where (a), (b) and (c) 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
Between 11 Mar 2017 and 3 Jul 2025 (all inclusive)	1 year or less		12% of consideration or market value, whichever is higher
	2 years or less		8% of consideration or market value, whichever is higher
	3 years or less		4% of consideration or market value, whichever is higher
	More than 3 years		No SSD payable
On or after 4 Jul 2025	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

SECTION C

DECLARATION		
I declare that the above information is true and complete.		
Declared by:	Witnessed by:	Date:
 _____ Signature of Seller / Transferor (1)	 _____ Name & Signature of Solicitor / Notary Public ³	 _____
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	 _____

³ For seller who is overseas, the form has to be witnessed by a Notary Public.