

Refund Application – Double Stamping of Tenancy Agreement

Double stamping occurs when there are [two paid e-Stamping submissions for the same dutiable document](#). As a result, two stamp certificates are obtained and a refund of the excess stamp duty paid is required.

Note

- The date of document must be within 6 months from date of refund application.
- At least one of the two e-Stamping submission is made with your individual/ business user account
- You must have both stamp certificates with you before you begin. For assistance on retrieval of stamp certificate, please refer to our self-help guide [here](#).

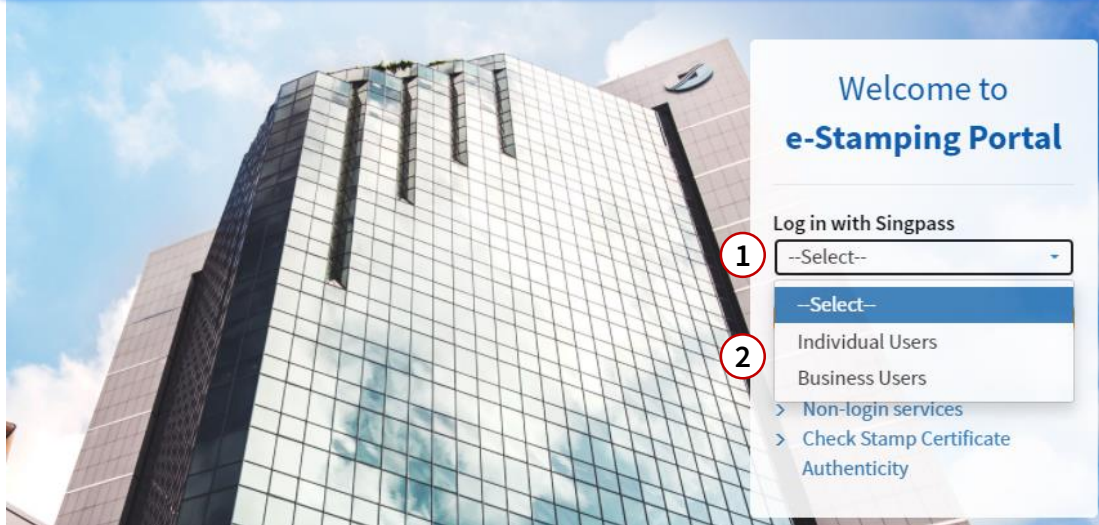
For further assistance, please reach us at estamp@iras.gov.sg or at 1800-460-4923.

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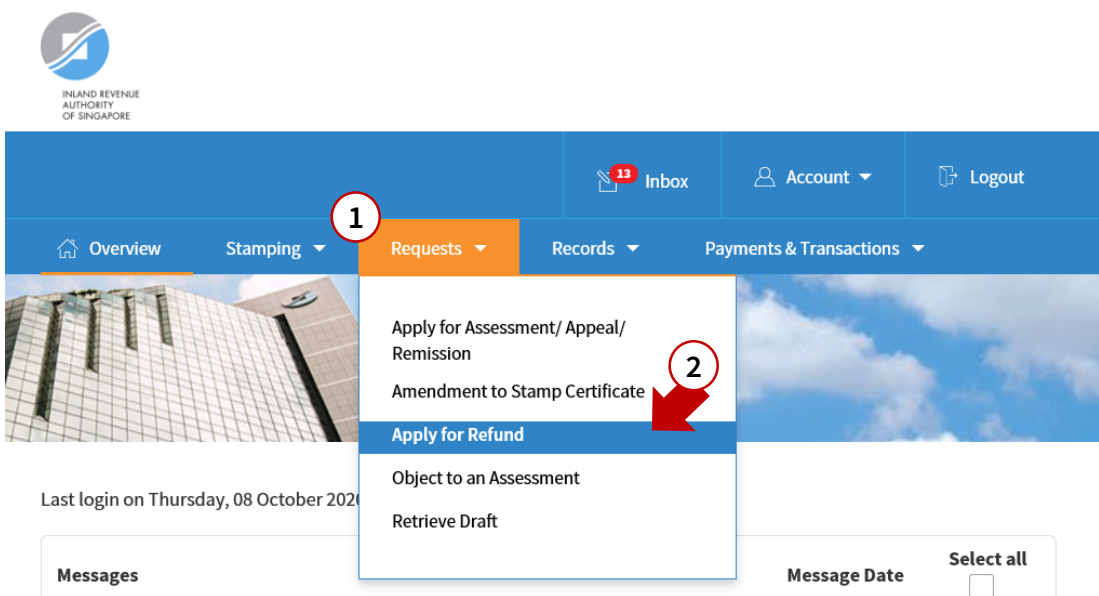
STEP 1.0 Login

- Go to the [e-Stamping Portal](#)
- Login with the individual or business user account used to stamp the document



STEP 1.1 Login

- Upon successful login, you will be shown our e-Stamping Portal home page.
- Select '**Requests**' then '**Apply for Refund**'



STEP 2.0 Complete Refund Application Form

Fill in the details of the Stamp Certificate you wish to be refunded. This stamp certificate will be invalid upon our refund approval. Make declaration then select 'Proceed'

Note: The stamp certificate to be refunded must have been stamped with the same account you are using now.

Apply for Refund

Enter details for refund.

| | |
|--|--|
| 1 | Document |
| Document Ref No.* | <input type="text" value="2017010112345"/> |
| Stamp Certificate Reference* | <input type="text" value="012345"/> - <input type="text" value="01XX1"/> - <input type="text" value="1"/> - <input type="text" value="012345678"/> |
| Declaration | |
| <input type="checkbox"/> | I declare that no legal proceedings have commenced in relation to the document (e.g. document has not been submitted in court as evidence). |
| <input type="button" value="PROCEED"/> | |

STEP 2.1 Complete Refund Application Form

Select reason for refund as 'Overpayment' then 'Double Stamping'

Enter details for refund.

| | |
|--|---|
| Reason for Refund | |
| Select Reason* | <input checked="" type="radio"/> Document is cancelled <input type="radio"/> Overpayment |
| <input type="button" value="GO BACK"/> | |



The form changes to

Enter details for refund.


| | |
|--|--|
| Reason for Refund | |
| Please choose one option.* | <input checked="" type="radio"/> No stamping required <input type="radio"/> Double stamping ⓘ |
| <input type="button" value="GO BACK"/> | |

Step 2.2 Complete Refund Application Form

Fill in the details of the Stamp Certificate you wish to retain then select 'Proceed'

Note: The stamp certificate to be retained need not be stamped with the same account you are using now.

Please enter the document reference no. and stamp certificate reference of the document that you are retaining.

| | |
|--|--|
| 1 | Document |
| Document Ref No.* | <input type="text" value="2017010112345"/> |
| Stamp Certificate Reference* | <input type="text" value="012345"/> - <input type="text" value="01XX1"/> - <input type="text" value="1"/> - <input type="text" value="012345678"/> |
|  <input type="button" value="GO BACK"/> <input type="button" value="PROCEED"/> | |

Step 2.3 Complete Refund Application Form

Details of the refund will be retrieved

Apply for Refund



Enter details for refund.

| | |
|---------------------------------|-------------------|
| Reason for Refund | |
| Reason for Refund of Stamp Duty | Double stamping ⓘ |

| | |
|------------------------------------|------------------------|
| Contact | |
| Name* | Auto-Generated details |
| Contact Person* | |
| Contact Number* | |
| Your Reference Number for the case | |

| |
|--|
| Refund Amount |
| Amount retrieved from stamp certificate will appear here |

Step 2.4 Complete Refund Application Form

Select who will the refund be made to, how was stamp duty paid, make declaration and proceed to 'Preview & Declare'

If 'Party liable' is selected:

Mode of Refund

Refund to be made to* Party liable Registered User

If 'Registered user' is selected:

Mode of Refund

Refund to be made to* Party liable Registered User

How was stamp duties paid*

I have received an authorisation letter from the parties to the contract for the refund to be made to us and will forward to IRAS if requested.

I acknowledge and agree to all clauses in the [Letter of Indemnity](#).

Next Step

Go back to select reason for refund. Proceed to preview details and declare.

STEP 3 Preview, Declare and Acknowledge

- In here, you will review all the details entered.
- Please review the information and make declaration at the bottom before submission.

Declaration

- I declare that all information submitted is true and accurate.

Under Section 67 of the Stamp Duties Act "Any person who practises or is concerned in any fraudulent act, contrivance or device not specially provided for by law, with intent to defraud the Government of any duty, shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 3 years or to both."

- I understand that this application may be subject to audit review and there are penalties for wrong declaration.
- The payee has obtained the consent of the other co-owners for the subject property where applicable.

Next Step

If you wish to make changes to your entries, click on edit details.

[EDIT DETAILS](#)

OR

Proceed to submit the form.

[SUBMIT](#)

STEP 3 Acknowledgement

Please retain your Case Ref No. for future reference. We begin processing your refund application.

Apply for Refund

 PRINT

1 Enter Details

2 Preview & Declare

3 Acknowledgement

Submission Successful.

The application has been successfully submitted to IRAS. An acknowledgement will be sent to your Inbox.

Generally, the refund is processed within 30 days if all the necessary details are complete and in order. You will receive a notification in your Inbox once the refund has been processed. In some instances, we may require a longer time if we need to contact you for more information.

Please note that a separate acknowledgement letter will be sent to all parties in the agreement.

Please retain

Case Ref No.
XXXXXXXXXX

for future reference.

Submission Date

DD MMM YYYY

Glossary

| Field No. | Field | Remarks | | | | | | | | |
|---------------------------|---------------------------|--|----------|--------------|-------------------|--------|---------------------------|------------|----------|-----------|
| 1 | Document | The Document Reference Number and Stamp Certificate Reference is shown on the stamp certificate | | | | | | | | |
| 2 | Refund to be made to | <p>Party Liable The party liable to pay for stamp duty</p> <table border="1"> <thead> <tr> <th>Document</th> <th>Party Liable</th> </tr> </thead> <tbody> <tr> <td>Tenancy Agreement</td> <td>Tenant</td> </tr> <tr> <td>Share Transfer Instrument</td> <td>Transferee</td> </tr> <tr> <td>Mortgage</td> <td>Mortgagor</td> </tr> </tbody> </table> <p>Registered User If you had logged in as an Individual User, the refund cheque will be written to you and mailed to the address in your Identification Card.</p> <p>If you had logged in as a Business User, the refund cheque will be written to your company and mailed to your ACRA registered address.</p> | Document | Party Liable | Tenancy Agreement | Tenant | Share Transfer Instrument | Transferee | Mortgage | Mortgagor |
| Document | Party Liable | | | | | | | | | |
| Tenancy Agreement | Tenant | | | | | | | | | |
| Share Transfer Instrument | Transferee | | | | | | | | | |
| Mortgage | Mortgagor | | | | | | | | | |
| 3 | How was stamp duties paid | <p>Please select 'Cheque' if you did not pay for stamp duties with GIRO.</p> <p>The refund will be made to you via the payment option chosen here. Refund via GIRO is only available if you have a dedicated e-Stamping GIRO account that had opted to receive refunds via GIRO.</p> | | | | | | | | |

Annex A – Sample Stamp Certificate



INLAND REVENUE
AUTHORITY
OF SINGAPORE

SAMPLE Certificate of Stamp Duty

Stamp Certificate Reference : 123200-XXXXXXXXXXXX
Stamp Certificate Issued Date : 02/09/2019

Applicant's Reference : XXXXXXXXXXXXXXX
Document Reference Number : XXXXXXXXXXXXXXX
Document Description : Tenancy Agreement (Ad valorem)

Property : XXXXXXXXXXXXXXX
Lessor/ Landlord : XXXXXXXXXXXXXXX
Lessee/ Tenant : XXXXXXXXXXXXXXX
Stamp Duty : S\$ 639.00
Total Amount : S\$ 639.00

To confirm if this Stamp Certificate is genuine, you may do an authenticity check at <https://estamping.iras.gov.sg>.

SXXXX569A - 02/09/2019
XXXXXXXXXXXXXXXX
XXXXXXXXXXXXXXXX

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