

PRACTICE CIRCULAR 2 OF 2011

To All Law Firms / Law Organisations

Entry of Stamp Duty Certificate reference numbers

1. The Land Titles Registry is working with the Inland Revenue Authority of Singapore (IRAS) to dispense with the attachment of the stamp duty certificates to instruments lodged with the Registry. This will avoid objections being raised for non-attachment of the certificates or wrong certificates being attached. This is part of the Registry's continuing efforts to streamline and improve its processes to better serve lawyers and the public.
2. A new data item "Stamp Duty Certificate reference" will be introduced in the last section of some instruments. The stamp duty certificate reference will be transmitted to IRAS for verification. Please refer to **Annex A** for the list of instruments affected by the change.
3. A trial of the new process will be carried out from 2nd December 2011 onwards for law firms/organisations to prepare and lodge their instruments with the stamp duty certificate reference as a new data item. For instruments that have been exempted from stamp duty but are listed as "Mandatory" in Annex A, the following stamp duty certificate reference should be entered:-

Private Property: 12345678EX12345678901
HDB Property: 12345678HB12345678901
4. During the trial, stamp duty certificates **are still required** to be attached to the instruments for registration.
5. A practice circular will be issued when the attachment of stamp duty certificates can be dispensed with.
6. The above changes do not affect Instruments that are not lodged electronically.

Date: 15 November 2011

VINCENT HOONG
REGISTRAR OF TITLES

Annex A

S/No	Inst Nature	Instrument Description	Stamp Duty Certificate reference
1	C	Charge	Mandatory
2	GE	Grant of Easement	# Optional
3	L	Lease	Mandatory
4	L	Lease (with Easements)	Mandatory
5	M	Mortgage	Mandatory
6	MS	Transfer (By Mortgagee Exercising Power of Sale)	Mandatory
7	SL	Surrender of Lease	# Optional
8	SUL	Sublease	Mandatory
9	T	Transfer	Mandatory (Buyer's) # Optional (Seller's)
10	T	Transfer (together with and reserving a right of way)	Mandatory (Buyer's) # Optional (Seller's)
11	T	Transfer (together with easements – applicable to common building schemes)	Mandatory (Buyer's) # Optional (Seller's)
12	TAC	Transfer to Amalgamate Common Properties	# Optional
13	TAD	Transmission Application on Death of Proprietor	# Optional
14	TAP	Transfer to Add Common Property	Mandatory
15	TC	Transfer of Charge	# Optional
16	TCP	Transfer of Common Property	Mandatory
17	TCS	Transfer (pursuant to Collective Sale by Majority)	Mandatory (Buyer's) # Optional (Seller's)
18	TCSL	Transfer (pursuant to Collective Sale where Transferors do not own the Land)	Mandatory (Buyer's) # Optional (Seller's)
19	TM	Transfer of Mortgage	# Optional
20	TP	Transfer to The President of The Republic of Singapore (Re-Issue)	# Optional
21	VL	Variation of Lease	# Optional
22	VM	Variation of Mortgage/Charge	# Optional

Note:

Optional - Where stamp duty is not payable, no entry is required (To leave blank).