

PRACTICE CIRCULAR 2 OF 2012

To All Law Firms / Law Organisations

Dispensation of hardcopy stamp duty certificates for documents lodged electronically

1. Further to our Practice Circular 2 of 2011, I am pleased to announce that effective 6 March 2012, the Land Titles Registry (the Registry) will dispense with the attachment of the stamp duty certificates to instruments which are electronically lodged at the Registry.
2. Law firms/Law organisations will have to enter only the stamp duty certificate reference in the last section of the instruments mentioned in Annex A of our Practice Circular 2 of 2011.
3. For instruments which have been exempted from stamp duty but are listed as "Mandatory" in Annex A of our Practice Circular 2 of 2011, the following stamp duty certificate reference should be entered:-

Private Property: 12345678EX12345678901
HDB Property: 12345678HB12345678901

An example of an instrument which has been exempted from stamp duty is a Transfer by way of assent to the beneficiaries.

4. Where ad valorem stamp duty has been paid on an earlier document and nominal stamp duty on a subsequent related instrument is now no longer payable, then the stamp duty certificate reference for the ad valorem stamp duty has to be entered in the subsequent instrument.

For example, ad valorem stamp duty has been paid on a sale & purchase agreement. The stamp duty certificate reference to be entered in the Transfer instrument will be the reference in respect of the said ad valorem stamp duty paid earlier.

5. Please be reminded that the above changes will not affect instruments that are not lodged electronically.

Date: 6 March 2012

VINCENT HOONG
REGISTRAR OF TITLES