

购买替代住房与购买其他住宅一样，均适用相同的税务规定。所有买家，包括拥有多套房产的新加坡公民及外籍人士，在购买替代住房时，都须根据自身的买家类别，缴付现行的额外买方印花税。这一税务处理方式，一致适用于在任何情况（包括集体出售）下购买替代住房的所有买家，以确保公平。

财政部
通讯及联系司
高级总长
Soffy Hariyanti

We thank Mr Chen Shengwen for his letter suggesting Additional Buyer's Stamp Duty (ABSD) remission for foreign homeowners who need to purchase a replacement home following a collective sale of their residential property ("交流站：集体出售应兼顾外籍业主权益", Nov 2).

ABSD rates are differentiated based on buyers' residency status and the number of residential properties they own at the time of purchase. As land is scarce in Singapore, the Government has decided to prioritise residential properties for owner-occupation by Singapore Citizens, and moderate investment demand.

A replacement home is treated the same as any other home purchase. All buyers, including Singapore Citizens with multiple properties and foreigners, are subject to the prevailing ABSD rates based on their profiles when purchasing a replacement property. This same tax treatment is applied consistently to all buyers purchasing a replacement property under all circumstances, including collective sale, to ensure parity.

Soffy Hariyanti
Senior Director, Communications and Engagement
Ministry of Finance

No special ABSD remission for replacement homes after collective sales, MOF clarifies

Description

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Singaporeâ??s Ministry of Finance has declined to introduce an Additional Buyerâ??s Stamp Duty (ABSD) remission for buyers of a replacement home after a collective sale. The forum reply is a clarification, not a change to ABSD rates.

In a forum reply dated 7 November 2026, Senior Director of Communications and Engagement Soffy Hariyanti responded to a 2 November Lianhe Zaobao letter suggesting ABSD remission for foreign homeowners who need to buy a replacement home after a collective sale. MOF said a replacement home is treated the same as any other home purchase, with prevailing ABSD rates applied based on the buyerâ??s profile.

What the reply settles

ABSD rates already differ by profile. The Inland Revenue Authority of Singaporeâ??s table, on or after 27 April 2023, puts foreigners at 60 per cent on any residential property, Singapore Permanent Residents at 5 per cent on a first home, 30 per cent on a second and 35 per cent on a third or later, and Singapore Citizens at nil on a first home, 20 per cent on a second and 30 per cent on a third or later. Entities sit at 65 per cent. Housing developers face 35 per cent, which may be remitted subject to conditions, plus a non-remittable 5 per cent.

MOF said all buyers, including Singapore Citizens with multiple properties and foreigners, pay the prevailing rates for their profile when buying a replacement property, and that this treatment applies under all circumstances, including collective sale, to ensure parity.

Forum Replies

ABSD framework helps to mod
demand and balance housing p

7 November 2026

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Topics Tax-Related (Stamp Duty)

ABSD有助调节住房需求并平衡住房优先事项

谨答复《联合早报·交流站》于11月2日刊登的陈胜文读者投函《集体出售
》：

我们感谢陈先生的投函。他建议为因住宅集体出售而须购买替代住房的外
方印花税（ABSD）。

额外买方印花税率，是根据买家的居民身份，以及购房时名下所拥有 的住
新加坡土地资源有限，政府决定优先满足新加坡公民买房自住的需求，同
求。

购买替代住房与购买其他住宅一样，均适用相同的税务规定。所有买家，
新加坡公民及外籍人士，在购买替代住房时，都须根据自身的买家类别，
印花税。这一税务处理方式，一致适用于在任何情况（包括集体出售）下
买家，以确保公平。

财政部
通讯及联系司
高级司长
Soffy Hariyanti

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The English text of the 7 November 2026 MOF forum reply on ABSD and collective sales. Screenshot: Ministry of Finance website

How IRAS counts the next purchase

IRAS computes ABSD on the higher of the purchase price and market value, on top of Buyerâ??s Stamp Duty. Liability turns on the buyerâ??s profile on the date of purchase or acquisition, which is the earliest of the Acceptance to the Option to Purchase, the Sale and Purchase Agreement, a trust instrument, or a transfer where those are not available.

Property count includes partial and joint interests. A share in one flat plus a share in another is two properties. Homes outside Singapore drop out of the count, and properties gazetted for compulsory acquisition are excluded. For joint buyers with different profiles, the highest applicable ABSD rate covers the whole value.

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Rates and computation

ABSD Rates on the higher of the purchase price or market

Profile of buyer
Singapore Citizens (SC) buying first residential property[1]
SC buying second residential property[1]
SC buying third and subsequent residential property[1]
Singapore Permanent Residents (SPR) buying first residenti property[1]
SPR buying second residential property[1]
SPR buying third and subsequent residential property[1]
Foreigners (FR) buying any residential property[1]
Entities[2]buying any residential property[1]
Housing Developers[3] buying any residential property[1]

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IRAS ABSD rates on or after 27 April 2023, including 60 per cent for foreigners. Screenshot: IRAS website

Remissions that still exist elsewhere

There is no separate collective-sale remission, but existing IRAS rules still apply to replacement purchases where buyers qualify. Under Free Trade Agreements, nationals of some countries, such as the United States, are accorded the same ABSD treatment as Singapore Citizens. Married couples may qualify for the ABSD remission for Singapore Citizen married couples, or a refund on a second property if the first matrimonial home is sold within six months, subject to conditions. ABSD (Trust) of 65 per cent is paid upfront, with a refund down to the beneficial ownerâ??s applicable rate if conditions are met.

BSD and ABSD must be paid within 14 days of the date of the signed contract or agreement. If it is signed overseas, payment is due within 30 days of its receipt in Singapore.

Details

- MOF forum reply, 7 November 2026: no ABSD remission for replacement homes after collective sale.
- IRAS ABSD rates on or after 27 April 2023: SC second home 20 per cent, third and later 30 per cent; SPR first 5 per cent, second 30 per cent, third and later 35 per cent; foreigners 60 per cent, subject to FTA treatment; entities 65 per cent.
- Duty is on the higher of purchase price or market value, in addition to Buyerâ??s Stamp Duty.
- Sources: mof.gov.sg newsroom forum reply; iras.gov.sg Additional Buyerâ??s Stamp Duty page.

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