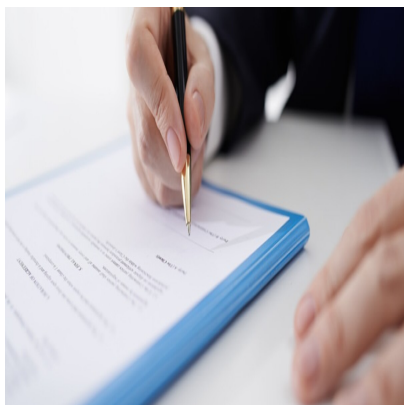




Aborted Property Deal? Build the Stamp Duty Refund File

Description

Cancellation does not itself return stamp duty. Classify the stamped instrument and refund ground, preserve the cancellation or termination evidence, identify who paid and from which account, and submit through IRAS's stated refund route or the legal representative who acted in the transaction.

This guide is for a buyer, seller or landlord whose stamped Singapore property agreement was cancelled. It resolves how to prepare an IRAS stamp-duty refund request with the correct transaction reason, documents and payment trail while keeping the controlling source and the reader's own evidence separate.

Choose the branch that matches your situation

Situation	Practical next step
The sale and purchase was mutually cancelled	Use the aborted or terminated transaction refund ground and attach the cancellation evidence
A required approval was refused	Retain the authority's decision and match it to the relevant instrument
A lawyer acted for the transaction	Approach that legal representative for the refund application
CPF funded the duty	Use the correct CPF or HDB reference tied to the relevant purchase

The sale and purchase was mutually cancelled: Use the aborted or terminated transaction refund ground and attach the cancellation evidence. **A required approval was refused:** Retain the authority's decision and match it to the relevant instrument.

Name the stamped document first

A sale and purchase agreement, lease or tenancy may have a different refund reason and evidence set. Start with the document description, stamp certificate reference, execution date, parties and property. Do not submit only a story that the deal “fell through”. [IRAS stamp-duty refund guide](#).

Prove that the transaction ended

IRAS lists aborted or terminated sale, purchase, tenancy and lease arrangements as recognised refund reasons. Keep the signed termination, rescission, mutual-cancellation agreement or controlling authority refusal. The evidence should show which instrument ended and why. [IRAS stamp-duty refund guide](#).

Trace the original payment

Record the duty type, amount, payment date, stamp certificate, payer and funding route. Where CPF paid, IRAS stresses the correct CPF or HDB reference. A refund file that points to the wrong property or transaction can delay reconciliation. [IRAS stamp-duty refund guide](#).

Use the representative route where required

IRAS tells parties to approach the legal representative who acted for them in the transaction for the refund application. Send the lawyer a complete document pack and ask for the filing reference rather than assuming a verbal instruction has been lodged. [IRAS stamp-duty refund guide](#).

Separate refund from appeal or remission

A refund returns duty under specified circumstances; an objection challenges an assessment; a remission applies a relief provided by law or concession. Choose the route that fits the facts because a cancellation letter does not answer an assessment dispute. [IRAS stamp-duty appeals and refunds hub](#).

Build a one-page transaction ledger

List the property, parties, document date, stamp certificate, duty types, amount, payer, payment source, cancellation date, refund ground, filing date and applicant. Reconcile every attachment to one ledger line before submission. [IRAS stamp-duty refund guide](#).

Do not predict entitlement from cancellation alone

IRAS’s statutory conditions and the actual documents control. Fees, retained deposits, damages or a fresh replacement transaction may have separate consequences. Keep the article’s checklist as preparation, not a promise that every cancelled deal receives a refund. [IRAS stamp-duty appeals and refunds hub](#).

A worked decision example

A buyer's stamped agreement is cancelled by mutual agreement. The lawyer's pack contains the agreement, stamp certificate, signed cancellation, CPF payment reference where relevant and a one-page chronology. The buyer asks for the application reference and later reconciles the refund destination. This is a process example; IRAS decides entitlement.

A lawyer acted for the transaction: Approach that legal representative for the refund application. **CPF funded the duty:** Use the correct CPF or HDB reference tied to the relevant purchase.

Put the decision into a working file

1. Identify the stamped instrument and duty type
2. Record the stamp certificate and payment source
3. Obtain signed termination or refusal evidence
4. Use the correct CPF or HDB reference
5. Route the application through the acting lawyer where required
6. Retain the submission and refund readback

Work through the list in order and attach a date, owner and proof to every completed item. If a live service, professional decision or authority response differs from this general guide, retain that response and follow the controlling requirement.

Mistakes that weaken the result

- Treating cancellation as an automatic refund
- Using the wrong property reference
- Confusing refund, objection and remission
- Sending an incomplete file to the lawyer
- Promising a result before IRAS decides

These errors usually arise when a deadline, definition, payment route or live condition is assumed instead of checked. Stop before the consequential step if the evidence does not match the selected branch.

Before acting, reopen IRAS stamp-duty refund guide and IRAS stamp-duty appeals and refunds hub, confirm that the relevant date, definition and service status still match the case, and save the outcome beside the supporting record. If the facts fall between two branches, use the authority's contact channel or an appropriately qualified adviser instead of forcing a convenient answer. The checklist earns its keep by creating an audit trail: what was checked, which source controlled, who decided, when the next deadline falls and what evidence proves completion. Recheck immediately before any payment, filing, booking or other irreversible commitment.

Continue with the adjacent task

Once this decision is recorded, [verify a property agent on CEA's public register](#). Then [choose the right land-title search](#). Each link solves a separate next-step question rather than repeating stamp duty refund aborted property transaction Singapore.

Questions readers ask about stamp duty refund aborted property transaction Singapore

Can an aborted tenancy support a refund request?

IRAS lists aborted or terminated tenancy and lease arrangements among the refund reasons. [IRAS stamp-duty refund guide](#).

Who should apply if a lawyer acted?

IRAS directs the party to approach the legal representative who handled the transaction. [IRAS stamp-duty appeals and refunds hub](#).

Does CPF payment change the evidence?

Yes. The correct CPF or HDB reference should be included so the payment and destination can be reconciled. [IRAS stamp-duty refund guide](#).

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