



# IRAS API SERVICES INTERFACE SPECIFICATIONS

## Stamp Duty Services

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## 1. Introduction

The Inland Revenue Authority of Singapore (IRAS) provides application programming interface (API) services to allow application developers to submit and retrieve tax related matters using HTTP requests. Most of the APIs will be in the form of a JSON web service which reduces client/server coupling and thus enabling easier integration between IRAS's service with external developers.

There will be a variety of services available in due time, while some services require a simple GET, others may be secured and require credentials that can be passed via HTTP header parameters, as follows :

<b>X-IBM-Client-Id</b>	String containing the client ID of the application invoking IRAS' API. This value will be provided to the application vendor by IRAS.  E.g. a1234b5c-1234-abcd-efgh-a1234b5cdef
<b>X-IBM-Client-Secret</b>	String containing the client secret of the application invoking IRAS' API. This value will be provided to the application vendor by IRAS.  E.g. a12345bC67e8fG9a12345bC67e8fG9a12345bC67e8fG9

This document serves to help developers consume the API services provided by IRAS.

## 2. Registration at API Portal

Application developers are required to register for an account at <https://apisandbox.iras.gov.sg/> to subscribe to IRAS API services for Sandbox Testing and an account at <https://apiservices.iras.gov.sg/> to subscribe to IRAS API services for Production.

A computer-generated email will be sent to the subscriber's email account for activation.

### 3. API Services

IRAS will provide several API services for public consumption. The following sections describe the request and response for each of the services.

The table below shows the list of API services currently available in IRAS.

S/No	Name of API Services	Description	URL
1	Stamp Duty Calculator for Property Tenancy	This API can be used for calculating the stamp duty payable for property rental / tenancy.	For Sandbox Testing: <a href="https://apisandbox.iras.gov.sg/iras/sb/SD/CalPropertyTenancy">https://apisandbox.iras.gov.sg/iras/sb/SD/CalPropertyTenancy</a>
			For Production Usage: <a href="https://apiservices.iras.gov.sg/iras/prod/SD/CalPropertyTenancy">https://apiservices.iras.gov.sg/iras/prod/SD/CalPropertyTenancy</a>
2	Stamp Duty Calculator for Buyer Stamp Duty	This API can be used to determine the Buyer Stamp Duty payable for property purchases.  Value computed does not include any Additional Buyer Stamp Duty (ABSD).	For Sandbox Testing: <a href="https://apisandbox.iras.gov.sg/iras/sb/SD/CalPropertyBSD">https://apisandbox.iras.gov.sg/iras/sb/SD/CalPropertyBSD</a>
			For Production Usage: <a href="https://apiservices.iras.gov.sg/iras/prod/SD/CalPropertyBSD">https://apiservices.iras.gov.sg/iras/prod/SD/CalPropertyBSD</a>
3	Stamp Duty Calculator for Seller Stamp Duty (Industrial Properties)	This API can be used to determine the Seller Stamp Duty payable for Industrial property sale.	For Sandbox Testing: <a href="https://apisandbox.iras.gov.sg/iras/sb/SD/CalIndustrialSSD">https://apisandbox.iras.gov.sg/iras/sb/SD/CalIndustrialSSD</a>
			For Production Usage: <a href="https://apiservices.iras.gov.sg/iras/prod/SD/CalIndustrialSSD">https://apiservices.iras.gov.sg/iras/prod/SD/CalIndustrialSSD</a>
4	Stamp Duty Calculator for Seller Stamp Duty (Residential Properties)	This API can be used to determine the Seller Stamp Duty payable for Residential property sale.	For Sandbox Testing: <a href="https://apisandbox.iras.gov.sg/iras/sb/SD/CalPropertyResidentialSSD">https://apisandbox.iras.gov.sg/iras/sb/SD/CalPropertyResidentialSSD</a>
			For Production Usage: <a href="https://apiservices.iras.gov.sg/iras/prod/SD/CalPropertyResidentialSSD">https://apiservices.iras.gov.sg/iras/prod/SD/CalPropertyResidentialSSD</a>

5	Stamp Duty Rates for Additional Buyer Stamp Duty	This API can be used to retrieve the ABSD rates that are applicable, based on the purchase type and purchaser(s) information.	For Sandbox Testing: <a href="https://apisandbox.iras.gov.sg/iras/sb/SD/GetPropertyABSDRate">https://apisandbox.iras.gov.sg/iras/sb/SD/GetPropertyABSDRate</a>
			For Production Usage: <a href="https://apiservices.iras.gov.sg/iras/prod/SD/GetPropertyABSDRate">https://apiservices.iras.gov.sg/iras/prod/SD/GetPropertyABSDRate</a>
6	Stamp Duty for Mortgages	This API can be used to calculate stamp duty payable for mortgages.	For Sandbox Testing: <a href="https://apisandbox.iras.gov.sg/iras/sb/SD/CalMortgage">https://apisandbox.iras.gov.sg/iras/sb/SD/CalMortgage</a>
			For Production Usage: <a href="https://apiservices.iras.gov.sg/iras/prod/SD/CalMortgage">https://apiservices.iras.gov.sg/iras/prod/SD/CalMortgage</a>
7	Stamp Duty for Private Company Shares Transfer	This API can be used to calculate the stamp duty payable for the transfer of private company shares.	For Sandbox Testing: <a href="https://apisandbox.iras.gov.sg/iras/sb/SD/CalPrivateCompanyShares">https://apisandbox.iras.gov.sg/iras/sb/SD/CalPrivateCompanyShares</a>
			For Production Usage: <a href="https://apiservices.iras.gov.sg/iras/prod/SD/CalPrivateCompanyShares">https://apiservices.iras.gov.sg/iras/prod/SD/CalPrivateCompanyShares</a>
8	Stamp Duty for Newly Incorporated Private Companies	This API can be used to calculate the stamp duty payable for the transfer of new private companies (18 months or less)	For Sandbox Testing: <a href="https://apisandbox.iras.gov.sg/iras/sb/SD/CalNewPrivateCompanyShares">https://apisandbox.iras.gov.sg/iras/sb/SD/CalNewPrivateCompanyShares</a>
			For Production Usage: <a href="https://apiservices.iras.gov.sg/iras/prod/SD/CalNewPrivateCompanyShares">https://apiservices.iras.gov.sg/iras/prod/SD/CalNewPrivateCompanyShares</a>
9	Stamp Duty for Public Listed Company	This API can be used to calculate the stamp duty payable for the transfer of shares for companies that are listed on the Singapore Exchange.	For Sandbox Testing: <a href="https://apisandbox.iras.gov.sg/iras/sb/SD/CalPubListedCompanyShares">https://apisandbox.iras.gov.sg/iras/sb/SD/CalPubListedCompanyShares</a>
			For Production Usage: <a href="https://apiservices.iras.gov.sg/iras/prod/SD/CalPubListedCompanyShares">https://apiservices.iras.gov.sg/iras/prod/SD/CalPubListedCompanyShares</a>

### 3.1 General Information

#### 3.1.1 Production Usage

Approval is NOT required to use the services.

Developers are encouraged to participate in the Sandbox Testing prior to use in Production.

The following parameters must be populated in the HTTP header:

<b>X-IBM-Client-Id</b>	String containing the client ID of the application invoking IRAS' API. This value will be provided to the application vendor by IRAS.
<b>X-IBM-Client-Secret</b>	String containing the client secret of the application invoking IRAS' API. This value will be provided to the application vendor by IRAS.

#### 3.1.2 Common Interface Information

- JSON is case sensitive by specifications.
- All date strings are to be represented in compliance to the [ISO-8601](#) standard.
- All properties follow the camel-case convention.
- Unless stated as optional, all JSON object properties must be specified.
- Unless otherwise specified, all JSON services are invoked using HTTP verb `POST`

#### 3.1.3 Common Request Payload

All request payloads share the following common field:

<b>clientID</b>	String	This has to match the client id that is passed in via the HTTP headers
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### 3.1.4 Common Response Payload

All response payloads share the following common fields:

<b>data</b>	Object	The data property will be populated differently based on the API that is being invoked.
<b>returnCode</b>	Integer	<b>10</b> : Success - The request was successfully processed <b>20</b> : Warning - The request was successfully processed. However, there are non-fatal issues. Please refer to the "info" object for diagnostic information <b>30</b> : Failure – The request was not processed. Refer to "info" object for error information
<b>info</b>	Object	This complex object holds any diagnostic information that will allow developers to debug their failed requests.
<b>info.message</b>	String	Diagnostic message in the event of warning or error
<b>Info.messageCode</b>	Integer	Integer code signifying the type of error or warning.  <b>850301</b> : Arguments error - There is an error with one of the arguments provided <b>850302</b> : Generic error – There is an exception within the service <b>850303</b> : Service is inactive <b>850304</b> : Service is not authorized for usage based on the provided credentials
<b>info.fieldInfoList</b>	Array	An array for FieldInfo objects
<b>info.fieldInfoList.field</b>	String	Name of the field that resulted in a warning / error
<b>Info.fieldInfoList.message</b>	String	Diagnostic message provided to aid consumer's developers

### 3.2 Tenancy Stamp Duty Service

#### 3.2.1 Request Payload

<b>clientID</b>	As per <a href="#">section 3.1.3</a>	
<b>premium</b>	Number	The premium paid in addition to the tenancy terms  For documentDate >= 20 Feb 2018, this will represent the residential component.
<b>nonResiPremium</b>	Number	The premium paid in addition to the tenancy terms  For documentDate >= 20 Feb 2018, this will represent the non-residential component.
<b>documentDate</b>	String	Date of the tenancy document, specified in ISO-8601 format
<b>terms</b>	Array	Array of tenancy agreement term objects.  An agreement may consist of variable rent terms and period, each represented by an instance of the term object.
<b>terms.startDate</b>	String	Starting date of the tenancy term. ISO-8601 string.
<b>terms.endDate</b>	String	Ending date of the tenancy term. ISO-8601 string.
<b>terms.monthlyRent</b>	Number	Monthly rental amount
<b>terms.monthlyFurnitureFittings</b>	Number	Monthly fee for furnishing and fittings
<b>terms.monthlyServiceMaintenance</b>	Number	Monthly fee for S&M upkeep.
<b>terms.monthlyAdvertisingAndPromotion</b>	Number	Monthly fee for advertising and promotional activities
<b>terms.otherMonthlyCharges</b>	Number	Any other monthly fees that are not covered by the other monthly categories

Sample JSON request payload



```

{
  "terms": [
    {
      "startDate": "2016-01-01",
      "endDate": "2016-01-31",
      "monthlyRent": 43.33,
      "monthlyFurnitureFittings": 10,
      "monthlyServiceMaintenance": 10,
      "monthlyAdvertisingAndPromotion": 10,
      "otherMonthlyCharges": 10
    }
  ],
  "premium": 0,
  "nonResiPremium": 0,
  "documentDate": "2016-01-01",
  "clientID": "YOUR_CLIENT_ID"
}

```

### 3.2.2 Response Payload

<b>data</b>	Object	The object payload containing the duty computation breakdown
<b>data.stampDuty</b>	Number	The stamp duty payable.
<b>data.AAR</b>	Number	Annual Average rent computed from the terms. This is used to determine stamp duty
<b>data.dutiableAmont</b>	Number	The total value that is subjected to stamp duty rates
<b>data.leaseDutyRate</b>	Number	The stamp duty rate that is applied
<b>returnCode</b>	As per <a href="#">section 3.1.4</a>	
<b>info</b>		
<b>info.message</b>		
<b>Info.messageCode</b>		
<b>info.fieldInfoList</b>		
<b>info.fieldInfoList.field</b>		
<b>Info.fieldInfoList.message</b>		

#### Sample success JSON response payload

```

{
  "returnCode": 10,
  "data": {
    "AAR": 999.96,
    "dutiableAmount": 0,
    "dutyOnPremium": 0,
    "leaseDutyRate": 0.004,
    "stampDuty": 0
  },
  "info": {
    "fieldInfoList": []
  }
}

```

#### Sample error JSON response payload

```
{
  "returnCode": 30,
  "info": {
    "messageCode": 850301,
    "message": "Arguments Error",
    "fieldInfoList": [
      {
        "field": "terms",
        "message": "Tenancy Term no : 1's startDate are not
specified"
      }
    ]
  }
}
```

### 3.3 Property Buyer Stamp Duty Service

#### 3.3.1 Request Payload

<b>clientID</b>	As per <a href="#">section 3.1.3</a>	
<b>value</b>	Number	The purchase price or market value of the property, whichever is higher.  For documentDate >= 20 Feb 2018, this will represent the residential component.
<b>nonResiValue</b>	Number	The purchase price or market value of the property, whichever is higher.  For documentDate >= 20 Feb 2018, this will represent the non-residential component.
<b>documentDate</b>	String	Date of the purchase document, specified in ISO-8601 format

#### Sample JSON request payload

```
{
  "clientID": "YOUR_CLIENT_ID",
  "value": 100000,
  "nonResiValue": 100000,
  "documentDate": "2014-02-22"
}
```

#### 3.3.2 Response Payload

<b>data</b>	Number	The stamp duty payable
<b>returnCode</b>	As per <a href="#">section 3.1.4</a>	
<b>info</b>		
<b>info.message</b>		
<b>Info.messageCode</b>		
<b>info.fieldInfoList</b>		
<b>info.fieldInfoList.field</b>		
<b>Info.fieldInfoList.message</b>		

#### Sample success JSON response payload

```
{
  "returnCode": 10,
  "info": {
    "fieldInfoList": []
  },
  "data": 1000
}
```

#### Sample error JSON response payload

```
{
  "returnCode": 30,
  "info": {
    "fieldInfoList": [
      {
        "field": "value",
        "message": "Property value is negative"
      }
    ],
    "message": "Arguments Error",
    "messageCode": 850301
  }
}
```

### 3.4 Seller Stamp Duty (Industrial Properties) Service

#### 3.4.1 Request Payload

<b>clientID</b>	As per <a href="#">section 3.1.3</a>	
<b>value</b>	Number	The sale price or market value of the property, whichever is higher.
<b>acquisitionDate</b>	String	Date of acquisition of the property, specified in ISO-8601 format
<b>disposalDate</b>	Streing	Date of disposal of the property, specified in ISO-8601 format

Sample JSON request payload

```
{
  "value": 2000000,
  "acquisitionDate": "2016-01-01",
  "disposalDate": "2016-06-30",
  "clientID": "YOUR_CLIENT_ID"
}
```

#### 3.4.2 Response Payload

<b>data</b>	Object	Breakdown of the stamp duty computation information
<b>data.stampDuty</b>	Number	Stamp Duty payable
<b>data.holdingPeriod</b>	Number	Number of years for which the property was held before disposal
<b>data.dutyRate</b>	Number	The tax rate that is applied to the property value.
<b>returnCode</b>	As per <a href="#">section 3.1.4</a>	
<b>info</b>		
<b>info.message</b>		
<b>Info.messageCode</b>		
<b>info.fieldInfoList</b>		
<b>info.fieldInfoList.field</b>		
<b>Info.fieldInfoList.message</b>		

Sample success JSON response payload

```
{
  "returnCode": 10,
  "info": {
    "fieldInfoList": []
  },
  "data": {
    "dutyRate": 0.15,
    "holdingPeriod": 0.5,
    "stampDuty": 300000
  }
}
```

Sample error JSON response payload

```
{
  "returnCode": 30,
  "info": {
    "fieldInfoList": [
      {
        "field": "acquisitionDate",
        "message": "acquisitionDate is not specified"
      }
    ],
    "messageCode": 850301,
    "message": "Arguments Error"
  }
}
```

### 3.5 Seller Stamp Duty (Residential Properties) Service

#### 3.5.1 Request Payload

<b>clientID</b>	As per <a href="#">section 3.1.3</a>	
<b>value</b>	Number	The sale price or market value of the property, whichever is higher.
<b>acquisitionDate</b>	String	Date of acquisition of the property, specified in ISO-8601 format
<b>disposalDate</b>	String	Date of disposal of the property, specified in ISO-8601 format

Sample JSON request payload

```
{
  "value": 1000000,
  "acquisitionDate": "2016-01-01",
  "disposalDate": "2016-06-30",
  "clientID": "YOUR_CLIENT_ID"
}
```

#### 3.5.2 Response Payload

<b>data</b>	Object	Breakdown of the stamp duty computation information
<b>data.stampDuty</b>	Number	Stamp Duty payable
<b>data.holdingPeriod</b>	Number	Number of years for which the property was held before disposal
<b>data.dutyRate</b>	Number	The tax rate that is applied to the property value.
<b>returnCode</b>	As per <a href="#">section 3.1.4</a>	
<b>info</b>		
<b>info.message</b>		
<b>Info.messageCode</b>		
<b>info.fieldInfoList</b>		
<b>info.fieldInfoList.field</b>		
<b>Info.fieldInfoList.message</b>		

Sample success JSON response payload

```
{
  "returnCode": 10,
  "data": {
    "dutyRate": 0.16,
    "holdingPeriod": 0.5,
    "stampDuty": 160000
  },
  "info": {
    "fieldInfoList": []
  }
}
```

Sample error JSON response payload

```
{
  "returnCode": 30,
  "info": {
    "fieldInfoList": [
      {
        "field": "value",
        "message": "value is not specified"
      }
    ],
    "message": "Arguments Error",
    "messageCode": 850301
  }
}
```



### 3.6 Additional Buyer Stamp Duty Rate Service

#### 3.6.1 Request Payload

<b>clientID</b>	As per <a href="#">section 3.1.3</a>	
<b>buyers</b>	Array	Array of Buyer objects to specify buyer information.
<b>buyers.nationality</b>	String	Nationality to be specified as <a href="#">ISO-3166-1 alpha-2</a> codes. Eg "SG", "US", "CN", "MY", or etc.  OR  "SG-PR" for Singaporean PR "NA-DEV" for Housing Developers "NA-ENT" for all other non-persons entity e.g. businesses  Any other values are deemed invalid.
<b>buyers.existingPropertyCount</b>	Integer	Number of properties own prior to the purchase in question.
<b>purchaseType</b>	Integer	Code  1 : Sole Ownership Purchase 2 : Co-ownership (Married Couple) 3 : Co-ownership (Others)  Any other values are deemed invalid.
<b>documentDate</b>	String	Date of stamped document, specified in ISO-8601 format.

Sample JSON request payload

```
{
  "clientID": "YOUR_CLIENT_ID",
  "buyers": [
    {
      "nationality": "SG",
      "existingPropertyCount": 0
    }
  ],
  "purchaseType": 1,
  "documentDate": "2015-01-01"
}
```

#### 3.6.2 Response Payload

<b>data</b>	Number	ABSD rate
<b>returnCode</b>	As per <a href="#">section 3.1.4</a>	
<b>info</b>		
<b>info.message</b>		
<b>Info.messageCode</b>		
<b>info.fieldInfoList</b>		
<b>info.fieldInfoList.field</b>		

**Info.fieldInfoList.message**

## Sample success JSON response payload

```
{
  "returnCode": 10,
  "data": 0,
  "info": {
    "fieldInfoList": []
  }
}
```

## Sample error JSON response payload

```
{
  "returnCode": 30,
  "info": {
    "fieldInfoList": [
      {
        "field": "buyers",
        "message": "Property count of buyer 1 is not specified"
      }
    ],
    "message": "Arguments Error",
    "messageCode": 850301
  }
}
```

### 3.7 Mortgage Stamp Duty Service

#### 3.7.1 Request Payload

<b>clientID</b>	As per <a href="#">section 3.1.3</a>	
<b>mortgageAmount</b>	Number	Mortgage amount.
<b>documentDate</b>	String	Date of stamped document, specified in ISO-8601 format.

Sample JSON request payload

```
{
  "mortgageAmount": 1000000,
  "documentDate": "2016-02-01",
  "clientID": "YOUR_CLIENT_ID"
}
```

#### 3.7.2 Response Payload

<b>data</b>	Number	Mortgage Stamp Duty
<b>returnCode</b>	As per <a href="#">section 3.1.4</a>	
<b>info</b>		
<b>info.message</b>		
<b>Info.messageCode</b>		
<b>info.fieldInfoList</b>		
<b>info.fieldInfoList.field</b>		
<b>Info.fieldInfoList.message</b>		

Sample success JSON response payload

```
{
  "returnCode": 10,
  "info": {
    "fieldInfoList": []
  },
  "data": 500
}
```

Sample error JSON response payload

```
{
  "returnCode": 30,
  "info": {
    "fieldInfoList": [
      {
        "field": "documentDate",
        "message": "documentDate is not specified"
      }
    ],
    "message": "Arguments Error",
    "messageCode": 850301
  }
}
```

### 3.8 Private Company Share Stamp Duty Service

#### 3.8.1 Request Payload

<b>clientID</b>	As per <a href="#">section 3.1.3</a>	
<b>ordinaryShares</b>	Object	Object representing the number and value of ordinary shares being transferred.
<b>ordinaryShares.sharesTransferred</b>	Number	Number of shares being transferred
<b>ordinaryShares.NAVPerShare</b>	Number	Net Asset Value per ordinary share
<b>preferenceShares</b>	Object	Object representing the number and value of preference shares being transferred.
<b>preferenceShares.sharesTransferred</b>	Number	Number of shares being transferred
<b>preferenceShares.NAVPerShare</b>	Number	Net Asset Value per preference share
<b>consideration</b>	Number	Value of any other considerations involved in the transaction.
<b>transferenceDate</b>	String	Date of transfer, specified in ISO-8601 format.

Sample JSON request payload

```

{
  "clientID": "YOUR_CLIENT_ID",
  "ordinaryShares": {
    "sharesTransferred": 1000,
    "NAVPerShare": 1.5
  },
  "preferenceShares": {
    "sharesTransferred": 0,
    "NAVPerShare": 0
  },
  "consideration": 500,
  "transferenceDate": "2016-11-14"
}

```

#### 3.8.2 Response Payload

<b>data</b>	Object	Object representing breakdown of stamp duty
<b>data.stampDuty</b>	Number	Stamp Duty Payable
<b>data.dutiableAmount</b>	Number	The amount that is subjected to Stamp Duty
<b>data.dutyRate</b>	Number	The rate that was applied to the dutiable amount
<b>returnCode</b>	As per <a href="#">section 3.1.4</a>	
<b>info</b>		
<b>info.message</b>		
<b>Info.messageCode</b>		
<b>info.fieldInfoList</b>		
<b>info.fieldInfoList.field</b>		
<b>Info.fieldInfoList.message</b>		

Sample success JSON response payload

```
{
  "returnCode": 10,
  "data": {
    "dutiabableAmount": 1500,
    "dutyRate": 0.002,
    "stampDuty": 3
  },
  "info": {
    "fieldInfoList": []
  }
}
```

**Sample error JSON response payload**

```
{
  "returnCode": 30,
  "data": {},
  "info": {
    "message": "Arguments Error",
    "messageCode": 850301,
    "fieldInfoList": [
      {
        "field": "preferenceShares",
        "message": "NAV per share not specified"
      }
    ]
  }
}
```

### 3.9 Newly Incorporated Private Company Share Stamp Duty Service

#### 3.9.1 Request Payload

<b>clientID</b>	As per <a href="#">section 3.1.3</a>	
<b>numberOfSharesTransferred</b>	Number	Number of shares being transferred
<b>allotmentPrice</b>	Number	Allotment Price of the shares
<b>consideration</b>	Number	Value of any other considerations involved in the transaction.
<b>transferenceDate</b>	String	Date of transfer, specified in ISO-8601 format.

Sample JSON request payload

```
{
  "clientID": "YOUR_CLIENT_ID",
  "numberOfSharesTransferred": 10000,
  "allotmentPrice": 5,
  "consideration": 40000,
  "transferenceDate": "2016-11-14"
}
```

#### 3.9.2 Response Payload

<b>data</b>	Object	Object representing breakdown of stamp duty
<b>data.stampDuty</b>	Number	Stamp Duty Payable
<b>data.dutiableAmount</b>	Number	The amount that is subjected to Stamp Duty
<b>data.dutyRate</b>	Number	The rate that was applied to the dutiable amount
<b>returnCode</b>	As per <a href="#">section 3.1.4</a>	
<b>info</b>		
<b>info.message</b>		
<b>Info.messageCode</b>		
<b>info.fieldInfoList</b>		
<b>info.fieldInfoList.field</b>		
<b>Info.fieldInfoList.message</b>		

Sample success JSON response payload

```
{
  "returnCode": 10,
  "data": {
    "stampDuty": 100,
    "dutiableAmount": 50000,
    "dutyRate": 0.002
  },
  "info": {
    "fieldInfoList": []
  }
}
```

Sample error JSON response payload

```
{
  "returnCode": 30,
  "data": {},
  "info": {
    "message": "Arguments Error",
    "messageCode": 850301,
    "fieldInfoList": [
      {
        "field": "numberOfSharesTransferred",
        "message": "numberOfSharesTransferred is not specified"
      }
    ]
  }
}
```



### 3.10 Public Listed Company Share Stamp Duty Service

#### 3.10.1 Request Payload

<b>clientID</b>	As per <a href="#">section 3.1.3</a>	
<b>numberOfSharesTransferred</b>	Number	Number of shares being transferred
<b>valuePerShare</b>	Number	Market value per share
<b>consideration</b>	Number	Value of any other considerations involved in the transaction.
<b>transferenceDate</b>	String	Date of transfer, specified in ISO-8601 format.

Sample JSON request payload

```
{
  "clientID": "YOUR_CLIENT_ID",
  "numberOfSharesTransferred": 10000,
  "valuePerShare": 5,
  "consideration": 40000,
  "transferenceDate": "2016-11-14"
}
```

#### 3.10.2 Response Payload

<b>data</b>	Object	Object representing breakdown of stamp duty
<b>data.stampDuty</b>	Number	Stamp Duty Payable
<b>data.dutiableAmount</b>	Number	The amount that is subjected to Stamp Duty
<b>data.dutyRate</b>	Number	The rate that was applied to the dutiable amount
<b>returnCode</b>	As per <a href="#">section 3.1.4</a>	
<b>info</b>		
<b>info.message</b>		
<b>Info.messageCode</b>		
<b>info.fieldInfoList</b>		
<b>info.fieldInfoList.field</b>		
<b>Info.fieldInfoList.message</b>		

Sample success JSON response payload

```
{
  "returnCode": 10,
  "data": {
    "stampDuty": 100,
    "dutiableAmount": 50000,
    "dutyRate": 0.002
  },
  "info": {
    "fieldInfoList": []
  }
}
```

Sample error JSON response payload

```
{
  "returnCode": 30,
  "data": {},
  "info": {
    "message": "Arguments Error",
    "messageCode": 850301,
    "fieldInfoList": [
      {
        "field": "numberOfSharesTransferred",
        "message": "numberOfSharesTransferred date is not
specified"
      }
    ]
  }
}
```

### 3.11 Sandbox Testing

As explained in [section 2](#), developers can first create an account in the Sandbox environment to make API calls to our Sandbox URL. This allows the developers to mimic the characteristics of our production environment and create a simulated response from our API.

#### 3.11.1 Tenancy Stamp Duty Service

Input	Expected Output
<pre>{   "terms": [     {       "startDate": "2016-01-01",       "endDate": "2016-12-31",       "monthlyRent": 43.42,       "monthlyFurnitureFittings": 10,       "monthlyServiceMaintenance": 5,       "monthlyAdvertisingAndPromotion": 5,       "otherMonthlyCharges": 20     }   ],   "premium": 0,   "nonResiPremium": 0,   "documentDate": "2015-01-01",   "clientID": "YOUR_CLIENT_ID" }</pre>	<pre>{   "returnCode": 10,   "info": {     "fieldInfoList": []   },   "data": {     "stampDuty": 4,     "AAR": 1001.04,     "dutiiableAmount": 1001.04,     "dutyOnPremium": 0,     "leaseDutyRate": 0.004   } }</pre>
<pre>{   "terms": [     {       "startDate": "2016-01-01",       "endDate": "2019-12-31",       "monthlyRent": 1000,       "monthlyFurnitureFittings": 800,       "monthlyServiceMaintenance": 200,       "monthlyAdvertisingAndPromotion": 500,       "otherMonthlyCharges": 500     }   ],   "premium": 10000,   "nonResiPremium": 0,   "documentDate": "2016-01-01",   "clientID": "YOUR_CLIENT_ID" }</pre>	<pre>{   "returnCode": 10,   "info": {     "fieldInfoList": []   },   "data": {     "stampDuty": 676,     "AAR": 36000,     "dutiiableAmount": 144000,     "dutyOnPremium": 100,     "leaseDutyRate": 0.004   } }</pre>

#### 3.11.2 Property Buyer Stamp Duty Service

Input	Expected Output
<pre>{   "clientID": "YOUR_CLIENT_ID",   "value": 320000,   "nonResiValue": 0,   "documentDate": "2014-02-22" }</pre>	<pre>{   "data": 4600,   "returnCode": 10,   "info": {     "fieldInfoList": []   } }</pre>
<pre>{   "clientID": "YOUR_CLIENT_ID",   "value": 1000000,   "nonResiValue": 0, }</pre>	<pre>{   "data": 24600,   "returnCode": 10,   "info": {</pre>

<pre> "documentDate": "2014-02-22" }         </pre>	<pre> "fieldInfoList": [] }         </pre>
---	--

### 3.11.3 Seller Stamp Duty (Industrial Properties) Service

<u>Input</u>	<u>Expected Output</u>
<pre> {   "value": 2000000,   "acquisitionDate": "2016-01-01",   "disposalDate": "2017-06-30",   "clientID": "YOUR_CLIENT_ID" }         </pre>	<pre> {   "returnCode": 10,   "info": {     "fieldInfoList": []   },   "data": {     "stampDuty": 200000,     "holdingPeriod": 1.5,     "dutyRate": 0.1   } }         </pre>
<pre> {   "value": 1000000,   "acquisitionDate": "2016-01-01",   "disposalDate": "2018-12-31",   "clientID": "YOUR_CLIENT_ID" }         </pre>	<pre> {   "returnCode": 10,   "info": {     "fieldInfoList": []   },   "data": {     "stampDuty": 50000,     "holdingPeriod": 3,     "dutyRate": 0.05   } }         </pre>

### 3.11.4 Seller Stamp Duty (Residential Properties) Service

<u>Input</u>	<u>Expected Output</u>
<pre> {   "value": 1000000,   "acquisitionDate": "2016-01-01",   "disposalDate": "2017-06-30",   "clientID": "YOUR_CLIENT_ID" }         </pre>	<pre> {   "returnCode": 10,   "info": {     "fieldInfoList": []   },   "data": {     "stampDuty": 120000,     "holdingPeriod": 1.5,     "dutyRate": 0.12   } }         </pre>
<pre> {   "value": 1000000,   "acquisitionDate": "2016-01-01",   "disposalDate": "2018-12-31",   "clientID": "YOUR_CLIENT_ID" }         </pre>	<pre> {   "returnCode": 10,   "info": {     "fieldInfoList": []   },   "data": {     "stampDuty": 80000,     "holdingPeriod": 3,     "dutyRate": 0.08   } }         </pre>

### 3.11.5 Additional Buyer Stamp Duty Rate Service

<u>Input</u>	<u>Expected Output</u>
<pre>{   "clientID": "YOUR_CLIENT_ID",   "buyers": [     {       "nationality": "SG",       "existingPropertyCount": 2     }   ],   "purchaseType": 1,   "documentDate": "2015-01-01" }</pre>	<pre>{   "returnCode": 10,   "data": 0.1,   "info": {     "fieldInfoList": []   } }</pre>
<pre>{   "clientID": "YOUR_CLIENT_ID",   "buyers": [     {       "nationality": "SG",       "existingPropertyCount": 1     }   ],   "purchaseType": 1,   "documentDate": "2015-01-01" }</pre>	<pre>{   "returnCode": 10,   "data": 0.07,   "info": {     "fieldInfoList": []   } }</pre>

### 3.11.6 Mortgage Stamp Duty Service

<u>Input</u>	<u>Expected Output</u>
<pre>{   "mortgageAmount": 90000,   "documentDate": "2016-02-01",   "clientID": "YOUR_CLIENT_ID" }</pre>	<pre>{   "returnCode": 10,   "info": {     "fieldInfoList": []   },   "data": 360 }</pre>
<pre>{   "mortgageAmount": 1000000,   "documentDate": "1985-02-01",   "clientID": "YOUR_CLIENT_ID" }</pre>	<pre>{   "returnCode": 30,   "info": {     "fieldInfoList": [       {         "field": "documentDate",         "message": "Computation for this date is not supported"       }     ],     "message": "Arguments Error",     "messageCode": 850301   } }</pre>

### 3.11.7 Private Company Share Stamp Duty Service

<u>Input</u>	<u>Expected Output</u>
<pre>{   "clientID": "YOUR_CLIENT_ID",   "preferenceShares": {     "sharesTransferred": 1000,     "NAVPerShare": 1.5   },   "ordinaryShares": {     "sharesTransferred": 0,     "NAVPerShare": 0   }, }</pre>	<pre>{   "returnCode": 10,   "data": {     "dutiabableAmount": 1500,     "dutyRate": 0.002,     "stampDuty": 3   },   "info": {     "fieldInfoList": []   } }</pre>

<pre>"consideration": 500, "transferenceDate": "2016-11-14" }</pre>	<pre>} }</pre>
<pre>{   "clientID": "YOUR_CLIENT_ID",   "ordinaryShares": {     "sharesTransferred": 2000,     "NAVPerShare": 1.5   },   "preferenceShares": {     "sharesTransferred": 1000,     "NAVPerShare": 1   },   "consideration": 5500,   "transferenceDate": "2016-11-14" }</pre>	<pre>{   "returnCode": 10,   "data": {     "dutiabableAmount": 5500,     "dutyRate": 0.002,     "stampDuty": 11   },   "info": {     "fieldInfoList": []   } }</pre>

### 3.11.8 Newly Incorporated Private Company Share Stamp Duty Service

<u>Input</u>	<u>Expected Output</u>
<pre>{   "clientID": "YOUR_CLIENT_ID",   "numberOfSharesTransferred": 1,   "allotmentPrice": 0.55,   "consideration": 0,   "transferenceDate": "2016-11-14" }</pre>	<pre>{   "returnCode": 10,   "data": {     "dutiabableAmount": 0.55,     "dutyRate": 0.002,     "stampDuty": 1   },   "info": {     "fieldInfoList": []   } }</pre>
<pre>{   "clientID": "YOUR_CLIENT_ID",   "numberOfSharesTransferred": 10000,   "allotmentPrice": 5,   "consideration": 55000,   "transferenceDate": "2016-11-14" }</pre>	<pre>{   "returnCode": 10,   "data": {     "dutiabableAmount": 55000,     "dutyRate": 0.002,     "stampDuty": 110   },   "info": {     "fieldInfoList": []   } }</pre>

### 3.11.9 Public Listed Company Share Stamp Duty Service

<u>Input</u>	<u>Expected Output</u>
<pre>{   "clientID": "YOUR_CLIENT_ID",   "numberOfSharesTransferred": 1,   "valuePerShare": 0.55,   "consideration": 0,   "transferenceDate": "2016-11-14" }</pre>	<pre>{   "returnCode": 10,   "data": {     "dutiabableAmount": 0.55,     "dutyRate": 0.002,     "stampDuty": 1   },   "info": {     "fieldInfoList": []   } }</pre>
<pre>{   "clientID": "YOUR_CLIENT_ID",   "numberOfSharesTransferred": 10000, }</pre>	<pre>{   "returnCode": 10,   "data": {</pre>

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<pre>"valuePerShare": 5, "consideration": 40000, "transferenceDate": "2016-11-14" }</pre>	<pre>"dutiabAmount": 50000, "dutyRate": 0.002, "stampDuty": 100 }, "info": {   "fieldInfoList": [] } }</pre>
---	--

#### 4. Sample Code (C#)

```

using System;
using System.Net;
using System.IO;
using System.Text;

// jsonData – contains data from Section 3.1.1 of this document
public static void callWebAPI(string jsonData, string url)
{
    try
    {
        var httpRequest = (HttpWebRequest)WebRequest.Create(url);
        httpRequest.ContentType = "application/json;";
        httpRequest.Method = "POST";

        //Step 1: Enter the Client-Id given by IRAS
        httpRequest.Headers["X-IBM-Client-Id"] = "{YOUR_CLIENT_ID}";
        //Step 2: Enter the Client-Secret given by IRAS
        httpRequest.Headers["X-IBM-Client-Secret"] = "{YOUR_CLIENT_SECRET}";

        // Step 3: Call API using POST
        using (var streamWriter = new StreamWriter(httpRequest.GetRequestStream()))
        {
            streamWriter.Write(jsonData);
            streamWriter.Flush();
            streamWriter.Close();
        }

        // Step 3a: Output response
        var httpResponse = (HttpWebResponse)httpRequest.GetResponse();
        using (var streamReader = new StreamReader(httpResponse.GetResponseStream()))
        {
            var result = streamReader.ReadToEnd();
            //print the received response
            Console.WriteLine(result);
        }
    }
    catch (WebException e)
    {
        if (!string.IsNullOrEmpty(e.Message))
        {
            // Step 3b: Print general errors
            Console.WriteLine("Exception - ");
            Console.WriteLine(e.Message);
        }

        if (e.Response != null)
        {
            // Step 3c: Print Output response exception
            Stream receiveStream = e.Response.GetResponseStream();
            StreamReader readStream = new StreamReader(receiveStream, Encoding.UTF8);
            // print the error received from Server
            Console.WriteLine("Response error received - ");
            Console.WriteLine(readStream.ReadToEnd());
        }
    }
}

```



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