Additional Buyer's Stamp Duty | Large-Scale En Bloc Redevelopments

Revisions to the Additional Buyer's Stamp Duty Regime for Large-Scale En Bloc Redevelopments

On 28 July 2026, the Ministry of Finance (**MOF**) and the Ministry of National Development (**MND**) issued a press release (**Press Release**) announcing changes to the Additional Buyer's Stamp Duty (**ABSD**) regime to support licensed housing developers (**HDs**) in undertaking large-scale en bloc redevelopments. The changes apply to specified large-scale en bloc sites purchased **on or after 29 July 2026**.

Licensed HDs purchasing residential land are subject to 40% ABSD, comprising a 5% non-remittable component and a 35% upfront remittable component. The upfront remittable component, with interest, will be clawed back if the applicable timelines for commencement of housing development, completion of housing development and sale of all housing units, each running from the date of acquisition of the site, are not met.

Current Position

On 6 March 2025, the Government implemented the ABSD(HD) Remission Timeline Extension Framework for Complex Projects (**Complex Projects Framework**). Under the Complex Projects Framework, projects falling within one of the following categories are eligible for a 6-month extension to the ABSD(HD) remission timelines, or a 12-month extension if they fall within more than one category:

(a) **Category 1**: En bloc projects: (i) that can yield at least 700 residential units; and (ii) where the redevelopment yield is at least 1.5 times that of the original development (**intensification factor**);[1]

(b) **Category 2**: Projects with complex technical or infrastructural requirements;

(c) **Category 3**: Projects approved under the Strategic Development Incentive (SDI) scheme; and

(d) **Category 4**: Projects that aim to achieve higher productivity targets, through the adoption of nascent construction technologies, methodologies or progressive practices.

Revised Position

New Category 1A and Category 1B en bloc sites

The Government has provided a further extension to the ABSD(HD) remission timelines for two new groups of Category 1 en bloc sites which are purchased **on or after 29 July 2026**, namely:

(a) **Large Site (Category 1A)**: For sites which yield at least 700 but fewer than 1,400 residential units upon redevelopment, the completion and sale timelines will be extended to **6 years**, from 5.5 years; and

[1] The intensification factor is calculated as follows: the number of residential units upon redevelopment divided by the number of residential units of the existing development.

(b) **Mega Site (Category 1B)**: For sites which yield at least 1,400 residential units upon redevelopment, the completion and sale timelines will be extended to **7 years**, from 5.5 years.

HDs of Mega Site (Category 1B) projects will be required to sell **a minimum of 50% of the residential units at the end of 6 years**, failing which the 35% upfront remittable component of the ABSD with interest will be clawed back at the end of 6 years. HDs who have sold at least 50% of the residential units by the end of 6 years must still sell all units and complete the housing development by the end of 7 years, failing which they will similarly be subject to the full ABSD clawback on the 35% upfront remittable component with interest.

To qualify for the extended completion and sale timelines, **the number of residential units upon redevelopment is required to be at least 1.5 times the number of residential units of the existing development**.

For Large (Category 1A) and Mega (Category 1B) sites, the timeline for commencement of housing development within 2.5 years from the date of acquisition of the site (**commencement timeline**) will remain unchanged.

Multi-category Large (Category 1A) and Mega (Category 1B) en bloc sites

Large or Mega en bloc sites falling within more than one category of the Complex Projects Framework will be provided an additional extension of 6 months to the ABSD(HD) remission timelines, and granted a commencement timeline of 3 years, and completion and sale timelines of 6.5 years for Large Sites and 7.5 years for Mega Sites. Regardless of these extensions, HDs of Mega Sites must still sell at least 50% of the residential units by the end of 6 years.

Regular en bloc sites

The ABSD(HD) remission timelines for regular en bloc sites of 5 to 699 units remain unchanged. However, projects on regular en bloc sites that fall within Category 2, 3, or 4 of the Complex Projects Framework are eligible for a 6-month extension to the ABSD(HD) remission timelines, or a 12-month extension if they fall within more than one of such categories. The current and revised ABSD(HD) remission timelines for en bloc projects, by the number of residential units and the intensification factor after redevelopment, are set out below.

Status	Type of site	No. of residential units after redevelopment	Minimum intensification factor	ABSD(HD) commencement timeline[2]	ABSD(HD) completion and sale timelines[3]	ABSD(HD) Intermediate sales condition
Current	Regular En Bloc Site	5 to 699 units	Not applicable	2 years	5 years	None

[2] For (a) Multi-category Large (Category 1A) and Mega (Category 1B) en bloc sites and (b) Regular en bloc sites, applicable extended ABSD(HD) commencement timelines specified above apply, bringing the total commencement timelines for (a) Multi-category Large (Category 1A) and Mega (Category 1B) en bloc sites to 3 years and (b) Regular en bloc sites to 2.5 years, where any such Regular en bloc site falls within any one of Category 2, 3, or 4 of the Complex Projects Framework and 3 years where any such Regular en bloc site falls within more than one Category of the Complex Projects Framework.

[3] For (a) Multi-category Large (Category 1A) and Mega (Category 1B) en bloc sites and (b) Regular en bloc sites, applicable extended ABSD(HD) completion and sale timelines specified above apply, bringing the total completion and sale timelines for (a) Multi-category Large (Category 1A) and Mega (Category 1B) en bloc sites to 6.5 years and 7.5 years respectively and (b) Regular en bloc sites to 5.5 years, where any such Regular en bloc site falls within any one of Category 2, 3, or 4 of the Complex Projects Framework and 6 years where any such Regular en bloc site falls within more than one Category of the Complex Projects Framework.

Status	Type of site	No. of residential units after redevelopment	Minimum intensification factor	ABSD(HD) commencement timeline[2]	ABSD(HD) completion and sale timelines[3]	ABSD(HD) Intermediate sales condition
Current	Category 1, Large En Bloc Site (*Only applicable to large en bloc sites purchased between 6 March 2025 and 28 July 2026. Categories 1A and 1B will apply to en bloc sites purchased from 29 July 2026 onwards.*)	At least 700 units	1.5x	2.5 years	5.5 years	None
Revised (wef 29 July 2026)	Regular En Bloc Site (no change)	5 to 699 units	Not applicable	2 years	5 years	None
Revised (wef 29 July 2026)	Category 1A, Large En Bloc Site (revised)	700 to 1,399 units	1.5x	2.5 years	6 years	None
Revised (wef 29 July 2026)	Category 1B, Mega En Bloc Site (revised)	At least 1,400 units	1.5x	2.5 years	7 years	At least 50% of units at the end of 6 years

Source: Ministry of Finance and Ministry of National Development, *Revisions to Additional Buyer's Stamp Duty Regime to Support Housing Developers Undertaking Large-scale En Bloc Redevelopments*

If you would like information and/or assistance on the above or any other area of law, you may wish to contact the Partner at WongPartnership whom you normally work with or any of the following Partners:

Monica YIP

Head – Corporate Real Estate

Cornelia FONG

Partner – Corporate Real Estate

Annabel KANG

Partner – Corporate Real Estate

Connect with WongPartnership.

WPG MEMBERS AND OFFICES

- contactus@wongpartnership.com

SINGAPORE

-
WongPartnership LLP
12 Marina Boulevard Level 28
Marina Bay Financial Centre Tower 3
Singapore 018982
t +65 6416 8000
f +65 6532 5711/5722

CHINA

-
WongPartnership LLP
Shanghai Representative Office
Unit 1015 Link Square 1
222 Hubin Road
Shanghai 200021, PRC
t +86 21 6340 3131
f +86 21 6340 3315

INDONESIA

-
Makes & Partners Law Firm
Menara Batavia, 7th Floor
Jl. KH. Mas Mansyur Kav. 126
Jakarta 10220, Indonesia
t +62 21 574 7181
f +62 21 574 7180
w makeslaw.com

MALAYSIA

-
Cheang & Ariff
Advocates & Solicitors
Loke Mansion
273A, Jalan Medan Tuanku
50300 Kuala Lumpur
t +60 3 2691 0803
f +60 3 2693 4475
w cheangariff.com
-
Foong & Partners
Advocates & Solicitors
13-1, Menara 1MK, Kompleks 1 Mont' Kiara
No 1 Jalan Kiara, Mont' Kiara
50480 Kuala Lumpur, Malaysia
t +60 3 6419 0822
f +60 3 6419 0823
w foongpartners.com

MIDDLE EAST

-
Al Aidarous Advocates and Legal Consultants
Abdullah Al Mulla Building, Mezzanine Suite 02
39 Hameem Street (side street of Al Murroor Street)
Al Nahyan Camp Area
P.O. Box No. 71284
Abu Dhabi, UAE
t +971 2 6439 222
f +971 2 6349 229
w aidarous.com
-
Al Aidarous Advocates and Legal Consultants
Oberoi Centre, 13th Floor, Marasi Drive, Business Bay
P.O. Box No. 33299
Dubai, UAE
t +971 4 2828 000
f +971 4 2828 011

PHILIPPINES

-
Gruba Law
27/F 88 Corporate Center
141 Valero St., Salcedo Village
Makati City 1227, Philippines
t +63 2 889 6060
f +63 2 889 6066
w grubalaw.com