

Annex A: Progressive Property Tax Rates for Residential Properties Effective 1

Jan 2023

Owner-Occupier Tax Rates	
First \$8,000 of AV	0%
Next \$22,000 of AV	4%
Next \$10,000 of AV	5%
Next \$15,000 of AV	7%
Next \$15,000 of AV	10%
Next \$15,000 of AV	14%
Next \$15,000 of AV	18%
Above \$100,000 of AV	23%

Non-Owner-Occupier Tax Rates	
First \$30,000 of AV	11%
Next \$15,000 of AV	16%
Next \$15,000 of AV	21%
Above \$60,000 of AV	27%

Note: The applicable tax rates for HDB flats are up to 4% for owner-occupied flats and 11% for non-owner-occupied flats.