



INLAND REVENUE  
AUTHORITY  
OF SINGAPORE

## **Annex 1 : Progressive Property Tax Rates for Residential Properties**

<b>Owner-Occupier Tax Rates</b>	
First \$8,000 of AV	0%
Next \$47,000 of AV	4%
Next \$15,000 of AV	6%
Next \$15,000 of AV	8%
Next \$15,000 of AV	10%
Next \$15,000 of AV	12%
Next \$15,000 of AV	14%
Above \$130,000 of AV	16%

<b>Residential Tax Rates (For Non-Owner-Occupied Residential Properties)</b>	
First \$30,000 of AV	10%
Next \$15,000 of AV	12%
Next \$15,000 of AV	14%
Next \$15,000 of AV	16%
Next \$15,000 of AV	18%
Above \$90,000 of AV	20%

Note: The applicable tax rates for HDB flats are up to 4% for owner-occupied flats and 10% for non-owner-occupied flats.

**Inland Revenue Authority of Singapore**