

Annex A : Progressive Property Tax Rates for Residential Properties

Owner-Occupier Tax Rates	
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%

Residential Tax Rates (For Non-Owner-Occupied Residential Properties)	
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.