



INLAND REVENUE  
AUTHORITY  
OF SINGAPORE

## MEDIA RELEASE

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### Revised Annual Values for HDB flats from 1 January 2010 and a new property tax rebate for HDB owner-occupiers in 2010

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#### Appendix 1: 1994 GST Rebate to offset Property Tax

Owner-occupiers of all residential properties have been receiving the GST Rebate since April 1994. They will continue to receive this rebate based on the Annual Value (AV) of their properties:

AV Range	Rebate
\$1- \$5,000	\$150 or the actual tax, whichever is lower
\$5,001 – \$6,000	\$125
\$6,001 – \$7,000	\$100
\$7,001 – \$8,000	\$75
\$8,001 – \$9,000	\$50
\$9,001 – \$9,999	\$25
\$10,000 and above	\$0