

Annex 1: Progressive Property Tax Rates for Owner-Occupied Residential Properties (HDB Flats and Private Residential Properties)

Annual Value	Owner-Occupier Tax Rates (%)	
	Effective 1 Jan 2014	Effective 1 Jan 2015
First \$8,000	0	0
Next \$47,000	4	4
Next \$5,000	5	6
Next \$10,000	6	6
Next \$15,000	7	8
Next \$15,000	9	10
Next \$15,000	11	12
Next \$15,000	13	14
In excess of \$130,000	15	16