

**Annex 1: Illustration of Property Tax Computation of Owner-Occupied and Non-Owner-Occupied HDB Flat**

For a 4-Room HDB Flat with AV of \$10,140 (1 January – 31 December 2015)

<b>Owner-Occupied Flat</b>	
<i>AV and Tax Rates</i>	<i>Tax Payable</i>
First \$8,000 x 0%	\$0
Next \$2,140 x 4%	\$85.60
	<b>\$85.60</b>

<b>Non-Owner-Occupied Flat</b>	
<i>AV and Tax Rates</i>	<i>Tax Payable</i>
First \$10,140 x 10%	\$1,014.00
	<b>\$1,014.00</b>