

Annex 2: Progressive Property Tax Rates for Residential Properties

Owner-Occupier Tax Rates	
1 st \$8,000 of AV	0%
Next \$47,000 of AV	4%

Residential Tax Rates (For Non-Owner-Occupied HDB Flats)	
First \$30,000 of AV	10%

Note: The applicable tax rates for HDB flats are up to 10%. For the complete set of property tax rates for residential properties, please refer to www.iras.gov.sg.