

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)

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

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