

ADDITIONAL BUYER'S STAMP DUTY (ABSD)		RATES BEFORE 27 APR 2023	RATES ON OR AFTER 27 APR 2023
<b>Singapore Citizens</b>	First residential property	0%	0%
	Second residential property	17%	<b>20%</b>
	Third and subsequent residential property	25%	<b>30%</b>
<b>Permanent Residents</b>	First residential property	5%	5%
	Second residential property	25%	<b>30%</b>
	Third and subsequent residential property	30%	<b>35%</b>
<b>Foreigners</b>	Any residential property	30%	<b>60%</b>
<b>Entities/Trustees</b>		35%	<b>65%</b>
<b>Housing Developers</b>		35%^ + 5%^^	35%^ + 5%^^

^Housing developers may apply for remission of this ABSD, subject to conditions

^^This 5% will not be remitted, and is to be paid upfront upon purchase of residential property.