

How they compare

Buyer's Stamp Duty (BSD) and Additional Buyer's Stamp Duty (ABSD) rates

Buyer profile	BSD rates	ABSD rates*	ABSD rates**
Singapore citizens (SC) buying first residential property		Not applicable	Not applicable
SC buying second residential property	1% on first \$180,000	Not applicable	7%
SC buying third and subsequent residential property	2% on next \$180,000	3%	10%
PRs buying first residential property	3% for the remainder	Not applicable	5%
PRs buying second and subsequent residential property		3%	10%
Foreigners and entities buying any residential property		10%	15%

NOTE: * ABSD rates from Dec 8, 2011 to Jan 11, 2013

** ABSD rates from Jan 12, 2013

Source: IRAS
STRAITS TIMES GRAPHICS