

# Acquisition taxes

## Residential, commercial and industrial properties

	RESIDENTIAL (NON-OWNER OCCUPIED)	COMMERCIAL (OFFICE, RETAIL, SHOPHOUSE)	INDUSTRIAL
Acquisition stamp duties	BSD (3%) + ABSD (5% to 15%) of purchase price	GST (7%) of purchase price	GST (7%) of purchase price
Seller stamp duty	3 years (12%/8%/4%) of sale price	None	SSD 3 years (15%/10%/5%) of sale price
Property tax	10% to 20% of annual value	10% of annual value	10% of annual value
Use of CPF funds for financing	Yes	No	No