

# ABSD rates

Applicable to individuals  
effective Dec 16, 2021

SC buying first home	<b>0%</b>
SC buying second home	<b>17%</b>
SC buying third & subsequent home	<b>25%</b>
PR buying first home	<b>5%</b>
PR buying second home	<b>25%</b>
PR buying third & subsequent home	<b>30%</b>
Foreigners buying any home	<b>30%</b>

*SC = Singapore Citizen*

*PR = Permanent Resident*