

Property cooling tool

Table 1: Schedule of ABSD Rates

	PRIOR TO DEC 8, 2011	DEC 8, 2011 TO JAN 11, 2013	JAN 12, 2013 TO JUL 5, 2018	JUL 6, 2018 TO DEC 15, 2021	FROM DEC 16, 2021
Foreigners buying any residential property	0%	10%	15%	20%	30%
Singapore citizens buying 2nd residential property	0%	0%	7%	12%	17%
PRs buying 1st residential property	0%	0%	5%	5%	5%

Source: Inland Revenue Authority of Singapore