

ANNEX

Existing and new Seller's Stamp Duty (SSD) rates for residential properties

		SSD Rates on the actual price or market value based on date of purchase or date of change of zoning/use	
		14 Jan 2011 to 10 March 2017 (both dates inclusive)	On and after 11 March 2017
Holding Period	Up to 1 year	16%	12%
	More than 1 year and up to 2 years	12%	8%
	More than 2 years and up to 3 years	8%	4%
	More than 3 years and up to 4 years	4%	No SSD payable
	More than 4 years	No SSD payable	