

Resident Tax Rates

From YA 2017 onwards

Chargeable Income	Income Tax Rate (%)	Gross Tax Payable (\$)
First \$20,000 Next \$10,000	0 2	0 200
First \$30,000 Next \$10,000	- 3.50	200 350
First \$40,000 Next \$40,000	- 7	550 2,800
First \$80,000 Next \$40,000	- 11.5	3,350 4,600
First \$120,000 Next \$40,000	- 15	7,950 6,000
First \$160,000 Next \$40,000	- 18	13,950 7,200
First \$200,000 Next \$40,000	- 19	21,150 7,600
First \$240,000 Next \$40,000	- 19.5	28,750 7,800
First \$280,000 Next \$40,000	- 20	36,550 8,000
First \$320,000 In excess of \$320,000	- 22	44,550

YA 2019

For YA 2019, a Personal Tax Rebate of 50% of tax payable, up to maximum of \$200 is granted to tax residents.

YA 2017

For YA 2017, a Personal Tax Rebate of 20% of tax payable, up to maximum of \$500 is granted to tax residents.

For YA 2014 to YA 2016

Chargeable Income	Income Tax Rate (%)	Gross Tax Payable (\$)
First \$20,000	0	0
Next \$10,000	2	200
First \$30,000	-	200
Next \$10,000	3.50	350
First \$40,000	-	550
Next \$40,000	7	2,800
First \$80,000	-	3,350
Next \$40,000	11.5	4,600
First \$120,000	-	7,950
Next \$ 40,000	15	6,000
First \$160,000	-	13,950
Next \$ 40,000	17	6,800
First \$200,000	-	20,750
Next \$120,000	18	21,600
First \$320,000	-	42,350
In excess of \$320,000	20	

YA 2015

For YA 2015, a Personal Tax Rebate of 50% of tax payable, up to maximum of \$1,000 was granted to tax residents.