

Country	Owner-Occupied Residential (primary home)	Other Residential (second home, rental)	Commercial/Industrial	Agricultural	Vacant/Unused Land
Brunei	N/A (no separate category)	BND 10–50 per ¼ acre (annual land tax for housing land outside vs. within city)	BND 150 per ¼ acre for business/industrial land	BND 2–5 per acre for agricultural land	<i>(No separate punitive rate; all land is taxed per its usage category)</i>
Cambodia	N/A	0.1% of property value per year (on value above KHR 100 million, ~USD 25k)	0.1% of property value (industrial and agricultural property are exempt from this tax)	Exempt – agricultural land pays no annual property tax	2% of land value per year on unused land (separate “unused land tax”) (this unused-land tax is currently suspended through 2024)
Indonesia	N/A	Up to 0.5% of assessed value (annual <i>Land and Building Tax</i> , applies to all property)	Up to 0.5% of value (same Land & Building Tax applies uniformly to commercial property)	0.5% (land and buildings tax applies to agricultural land as well; no general exemption)	<i>(No separate vacant-land surcharge – standard land/building tax applies regardless of usage)</i>
Laos	N/A	Annual land tax levied at set amounts per square meter, varying by location and land size (rates are fixed by province/city). <i>For example, urban residential land is taxed at higher Dong per m² rates than rural land.</i>	Similar land-area-based tax as residential (higher rates may apply for commercial zones). Buildings may incur an additional small structure tax.	Low fixed tax per area unit (varies by location; generally nominal for farmland)	<i>(No separate tax; land tax applies whether land is developed or not, based on official land category)</i>
Malaysia	N/A	Assessment Tax: ~2–7% of <i>annual rental value</i> of property (set by local councils; ~4% typical for homes). Plus a small Quit Rent land tax (e.g. ~RM0.035 per sq ft of land).	Assessment ~2–7% of rental value (commercial properties usually at the higher end of the range). Quit rent similarly applies based on land area.	Minimal (agricultural land pays quit rent based on area, often just a few Ringgit per year; many farm properties qualify for lower assessment rates or exemptions by state law).	<i>(No special vacant-land tax; however, owners can apply for a temporary assessment rate remission if a building is unoccupied).</i>
Myanmar	N/A	Municipal Property Tax in cities (e.g. Yangon) – consists of 8% general tax + 5% lighting + 8.5% waste collection = 21.5% total, applied on a <i>small assessed value</i> (typically 3% of land value + 6% of building value annually). <i>Effective tax works out to roughly 0.65% of land value and 1.29% of building value per year.</i>	Same municipal rates as residential (no distinction between home or business use in base tax calculation).	Minimal (rural agricultural land generally falls outside municipal tax jurisdictions, so little to no annual property tax applies in practice).	<i>(No separate idle land levy; undeveloped urban land still incurs the standard land component of the municipal tax at 3% of its value per year.)</i>
Philippines	N/A	Real Property Tax (RPT): For cities and first-class municipalities, up to 2% of assessed value per year; for provincial areas, up to 1% of assessed value. (Local councils set the exact rate; many use the maximum.) <i>Residential properties benefit from lower assessment ratios (e.g. 20% of market value) compared to commercial (50%), effectively reducing the tax on homes.</i>	Same RPT rates (up to 1% province / 2% city of assessed value) – but commercial real estate has a higher assessed-value percentage, so it effectively incurs more tax.	Same RPT applies (agricultural land typically taxed at provincial rate 1% of assessed value, with assessment level ~40%).	Idle Land Surcharge: Local governments may impose up to an additional 5% of assessed value per year on idle or unused land (at their discretion, to encourage development).

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Singapore	Progressive tax on Annual Value (rental) of home: 0%–32% rate (higher-value homes pay higher rates). For example, the first S\$8,000 of AV is 0%, next bands at 4%, 6%, ... up to 32% on AV beyond S\$100k. <i>(These lower “Owner-Occupier” rates apply only to one’s primary residence.)</i>	Higher Non-Owner-Occupied residential rates: 12%–36% on annual value (progressive). <i>No 0% band – tax starts at 12% of the first \$30k AV, up to 36% on AV above \$60k.</i>	10% of annual value for commercial and industrial properties (flat rate). (No progressive scale for non-residential.)	N/A (virtually no agricultural land; any land is taxed at either the residential or non-residential rate depending on its designated use).	<i>(No separate “vacancy” tax – property tax applies whether the property is occupied or vacant. Singapore formerly allowed temporary tax remission for vacant residential properties, but this was phased out.)</i>
Thailand	0% on first THB 50 million of appraised value (exempt threshold for owner-occupied homes); progressive 0.02%–0.10% on value above that. <i>(Effective rate rises in brackets – e.g. 0.02% for value ≤ 75m, up to 0.1% on any value > 100m, per 2023 schedule.)</i>	0.02%–0.30% of value, progressive. (No exemption threshold; these rates apply to second homes, rentals, etc. up to a 0.30% cap on very high-value properties.)	0.30% standard rate on commercial and industrial property (local authorities may increase up to 0.70% maximum by law).	0.01%–0.10% of value (progressive). <i>Farmland owned by individuals gets an exemption on the first THB 50–75 million of value, and was fully exempt for 2020–2023 as a transition measure.</i>	0.30%, increasing by 0.30% every 3 years of continued vacancy, capped at 3% of value. (This penal rate applies to land/properties left unused to discourage speculation.)
Vietnam	N/A	0.03%–0.15% of land value per year (non-agricultural land use tax). <i>Tax is progressive based on land area: up to quota at 0.03%, portions beyond 3 times quota at 0.15%. Buildings per se are not separately taxed – the tax is on land use rights.</i>	0.03%–0.15% of land value (same non-agricultural land tax applies to commercial/industrial land). <i>Note: Businesses usually lease land from the state and pay land rent fees which are negotiated, in addition to this tax.</i>	Exempt – agricultural land use tax has been waived 100% by the government (through 2030) to support farmers.	0.15% (the highest rate applies to unused or improperly used non-agricultural land). <i>In other words, vacant land is taxed at the top bracket rate under Vietnam’s land tax law.</i>