

Country	Annual Property Tax	Transfer/Transaction Tax	Other Property-Related Taxes	Notes/Sources
Brunei	<b>Annual Assessment Tax</b> on registered land titles:– BND 2/acre (Gen Ag I) to BND 150/¼ acre (Inst'l, Ind'l) for land– BND 10–250 per 100 m² for strata titles, by use category ( <a href="#">PwC Tax Summaries</a> )	<b>None</b> (no land transfer tax). <b>Stamp duty</b> on instruments at ad valorem or fixed rates ( <a href="#">PwC Tax Summaries</a> )	<b>Rental income</b> withholding tax: 15% for non-residents ( <a href="#">Expat Focus</a> )	Valuation & Property Services Dept. sets categories and rates.
Cambodia	<b>Annual Tax on Immovable Property (TOIP)</b> : 0.1% of assessed value <b>Unused Land Tax</b> : 2% of assessed value ( <a href="#">cbre.com.kh</a> )	<b>Transfer Tax/Stamp Duty</b> : 4% of the transaction value ( <a href="#">Realestate.com.kh</a> )	<b>Rental tax</b> : 10% for Cambodian nationals; 14% for non-residents ( <a href="#">knightfrank.com.kh</a> )	Properties under KHR 100 M, state-owned, agri/industrial lands exempt.
Indonesia	<b>Pajak Bumi dan Bangunan (PBB)</b> : up to 0.5% of government-assessed market value annually ( <a href="#">PwC Tax Summaries</a> , <a href="#">ILA Global Consulting</a> )	<b>BPHTB transfer duty</b> : 5% of the higher of transaction value or assessed value ( <a href="#">PwC Tax Summaries</a> )	<b>Rental withholding tax</b> : 20% of gross for non-residents ( <a href="#">Global Property Guide</a> )	Assessed value (NJOP) → taxable value (NJKP) formula applies.
Laos	<b>Annual Land Tax</b> : local rates per m² (varies by location/size), levied by district authorities ( <a href="#">PwC Tax Summaries</a> )	<b>Stamp duty on transfer</b> :– 5% of the gain if certified– 2% of transaction value otherwise ( <a href="#">KPMG Assets</a> )	<b>Rental income tax</b> : flat 15% on lease income ( <a href="#">Global Property Guide</a> )	Capital gains treated as income tax; regional Decree on Land Tax sets detailed bands.
Malaysia	<b>Assessment Tax (Cukai Pintu/Taksiran)</b> : generally 2–7% of annual value (residential) ( <a href="#">Global Property Guide</a> , <a href="#">DWG Malaysia</a> ) <b>Quit Rent (Cukai Tanah)</b> : MYR 1–2 per 100 ft²	<b>Stamp duty on transfer</b> : 1–4% of property value ( <a href="#">Global Property Guide</a> )	<b>Real Property Gains Tax (RPGT)</b> : 30% (yrs 1–3), 20% (yr 4), 15% (yr 5), 0% (yr 6+) ( <a href="#">PwC</a> )	Rates vary by state; assessment tax payable bi-annually; quit rent annually.
Myanmar	<b>Municipal Property Tax</b> : 8% general + 5% lighting + 8.5% waste on:– 3% of land value (per sq ft rate)– 6% of building value ( <a href="#">LINCOLN</a> )	<b>Stamp duty</b> : 2% of consideration (+ additional 2% in Yangon, Mandalay, Nay Pyi Taw) ( <a href="#">PwC Tax Summaries</a> )	<b>Lease income withholding</b> : 10% on rent ( <a href="#">Multilaw</a> )	Capital gains taxed at 10%; rates & basis set by municipal ordinances.
Philippines	<b>Basic Real Property Tax (RPT)</b> :– up to 1% of assessed value (provinces)– up to 2% (cities in Metro Manila) <b>Special Education Fund (SEF)</b> : + 1% ( <a href="#">RESPICIO &amp; CO.</a> , <a href="#">Bureau of Local Government Finance</a> )	<b>Local transfer tax</b> : 0.5–0.75% of value (provinces 0.5%, HUCs 0.75%) ( <a href="#">RESPICIO &amp; CO.</a> )	<b>Capital Gains Tax</b> : 6% of higher of zonal/FMV/selling price <b>Documentary Stamp Tax</b> : 1.5% ( <a href="#">Wikipedia</a> , <a href="#">FileDocsPhil</a> -)	Idle land ad valorem tax up to 5%; LGUs may levy special levies under RA 7160.
Singapore	<b>Annual Property Tax</b> :– Owner-occupied: 0–32% (progressive on Annual Value)– Non-owner-occupied: 12–36%– Commercial/Industrial: 10% ( <a href="#">gov.sg</a> , <a href="#">Default</a> )	<b>Buyer's Stamp Duty (BSD)</b> : 1–6% on purchase price ( <a href="#">Default</a> )	<b>Additional BSD (ABSD)</b> : 20% for most foreigners; GST 8% (inc. in value)	Owner-occupied first \$12 k AV exempt; bands reset 1 Jan 2025.
Thailand	<b>Land &amp; Building Tax (LBT)</b> :– 0.01–0.10% agri– 0.02–0.30% residential– 0.30% commercial/industrial– 0.30% vacant + 0.30 pp every 3 yrs (max 1.2%) ( <a href="#">ASEAN Briefing</a> , <a href="#">PwC Tax Summaries</a> )	<b>Stamp duty &amp; specific business tax</b> : 0.5–2% of value; registration fee 0.1% ( <a href="#">PwC Tax Summaries</a> )	None	LBT effective from 1 Jan 2020; transition rates applied during 2020–21.
Vietnam	<b>Land Tax (Non-agri)</b> : 0.03–0.15% of land value (progressive, by location/use) ( <a href="#">Vietnam Briefing</a> , <a href="#">Russin Vecchi</a> )	<b>Property Transfer Tax</b> : 2% of transfer value ( <a href="#">Russin Vecchi</a> )	Rental income & PIT apply separately (not an ad valorem property tax)	Land value set by local authorities; new Land Law effective 1 Aug 2024.