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Personal Income Tax Rebate

Find out about the one-off Personal Income Tax rebate announced in the Singapore Budget for tax resident individuals for Years of Assessment (YAs) 2024 and 2025.

Rebate for tax residents

The Personal Income Tax rebate is granted to all [tax resident](#) individuals who are taxable in a particular YA.

Amount of tax rebate

Year of Assessment	Amount of tax rebate
2025	60% of tax payable, up to \$200
2024	50% of tax payable, up to \$200

The tax rebate is calculated based on the following:

1. The amount of tax payable after double taxation relief and other credits; and
2. The amount of tax payable before offsetting the [Parenthood Tax Rebate](#).



You do not need to apply for this rebate. IRAS will compute and grant the rebate **automatically** to all tax residents.

FAQs

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1. If my tax payable for the respective YAs is \$0, can I carry forward the Personal Income Tax rebate to offset against future tax payable?



2. If my tax payable for the respective YAs is \$0, can I get a payout of \$200 from IRAS?



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3. I have received my tax clearance assessment for the respective YAs before the Budget announcement, will I get a reassessment? 

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Last updated 11 August 2026

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