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Gains from sale of property, shares and financial instruments

Gains from the sale of a property, shares and financial instruments in Singapore are generally not taxable. However, gains from "trading in properties" may be taxable.

Non-taxable gains from sale of property, shares and financial instruments

The following gains are generally not taxable:

1. Gains derived from the sale of a property in Singapore as it is a capital gain.
2. Profits or losses derived from the buying and selling of shares or other financial instruments (including digital tokens) are generally viewed as personal investments.
3. Payouts from insurance policies as they are capital receipts.

Taxable gains from sale of property

The gains may be taxable if you buy and sell property with a profit-seeking motive or deemed to be trading in properties.

Some criteria used to assess if you are trading in properties are as follows:

- Frequency of transactions (buying and selling of properties);
- Reasons for buying and selling of property;
- Financial means to hold the property for long term; and
- Holding period.

Reporting gains from sale of property

You must declare taxable gains from the sale of property under 'Other Income' in your Income Tax Return.

You do not need to declare gains that are not taxable in your Income Tax Return.

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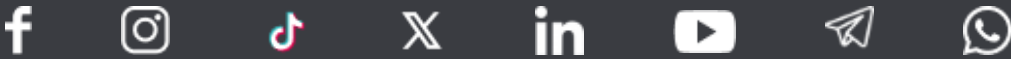
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