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## No. S 1058

### ROAD TRAFFIC ACT (CHAPTER 276)

#### ROAD TRAFFIC (EXEMPTION FROM FIRST REGISTRATION TAX) (AMENDMENT) ORDER 2021

In exercise of the powers conferred by section 142 of the Road Traffic Act, the Minister for Transport makes the following Order:

#### **Citation and commencement**

1. This Order is the Road Traffic (Exemption from First Registration Tax) (Amendment) Order 2021 and comes into operation on 3 January 2022.

#### **Amendment of paragraph 2**

2. Paragraph 2 of the Road Traffic (Exemption from First Registration Tax) Order 2013 (G.N. No. S 391/2013) (called in this Order the principal Order) is amended —

(a) by inserting, immediately before the definition of “mobile engineering plant”, the following definitions:

““ambulance” means a motor vehicle that is specifically equipped for —

(a) the transport on roads of; and

(b) the provision, during such transport, of out-of-hospital clinical care to,

sick or injured individuals who require emergency medical treatment;

“civil defence operations vehicle” has the meaning given by the Road Traffic (Government Vehicles — Exemption) Order 2019 (G.N. No. S 253/2019);

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“medical transport vehicle” means a motor vehicle that is equipped to provide non-emergency patient transport services;”;  
and

(b) by inserting, immediately after the definition of “motor tractor”, the following definition:

““non-emergency patient transport services” means transport services for fee or reward that relate solely to the provision of transport on roads of individuals —

(a) whose medical needs have been assessed as requiring patient transport and not being time-critical or acute; and

(b) who may require basic care and observation or clinical care and monitoring during transport;”.

### **Amendment of paragraph 3**

3. Paragraph 3 of the principal Order is amended —

(a) by deleting sub-paragraph (a) and substituting the following sub-paragraphs:

“(a) an ambulance which is not a civil defence operations vehicle;

(aa) a medical transport vehicle which is not a civil defence operations vehicle;”;

(b) by inserting, immediately after the words “fire-fighting purposes” in sub-paragraph (b), the words “and which is not a civil defence operations vehicle”; and

(c) by deleting sub-paragraphs (m), (n) and (o) and substituting the following sub-paragraphs:

“(m) a road roller;

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- (n) a mobile engineering plant, motor tractor or track laying vehicle;
  - (o) any other vehicle that is built or permanently modified and used only for industry, mining or agriculture and is not intended for use on any road repairable at the public expense;”.

#### **Amendment of paragraph 4**

4. Paragraph 4 of the principal Order is amended by inserting, immediately after sub-paragraph (4), the following sub-paragraph:

“(5) The exemptions under paragraph 3(a) and (aa) are each subject to the condition that the vehicle is a conveyance specified in a licence that —

- (a) is granted under the Healthcare Services Act 2020 authorising its use to provide a licensable healthcare service specified in that licence; and
- (b) is in force (ignoring any suspension thereof).”.

#### **Amendment of paragraph 5**

5. Paragraph 5 of the principal Order is amended by inserting, immediately after the words “or (e)” in sub-paragraph (a), the words “or (1A)(a) or (b)”.

*[G.N. No. S 254/2019]*

Made on 28 December 2021.

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Ministry of Transport,  
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