
First published in the *Government Gazette*, Electronic Edition, on 30 December 2021 at 7 pm.

No. S 1060

ROAD TRAFFIC ACT (CHAPTER 276)

ROAD TRAFFIC (ROAD TAX — EXEMPTION) ORDER 2021

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation and commencement
 2. Definitions
 3. Vehicles exempt from road tax
 4. Exemption conditions
 5. Cessation of exemption
-

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 (Road Tax — Exemption) Order 2021 and comes into operation on 3 January 2022.

Definitions

2. In this Order, unless the context otherwise requires —

“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);

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

“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;

“registered owner” means the person registered under the Act as the owner of a vehicle.

Vehicles exempt from road tax

3. Subject to paragraphs 4 and 5, the tax chargeable under section 11(1)(b) of the Act is not payable in respect of the using or keeping of any of the following vehicles:

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

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

(c) a motor vehicle used for fire-fighting purposes and which is not a civil defence operations vehicle;

(d) a motor vehicle that has been declared to the Registrar to be used exclusively on roads which are not repairable at the public expense;

(e) a road roller;

- (f) a mobile engineering plant, motor tractor or track laying vehicle as defined in rule 2 of the Road Traffic (Regulation of Speed) Rules (R 13);
- (g) 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.

Exemption conditions

4.—(1) The exemptions under paragraph 3(a) and (b) 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).

(2) The exemption under paragraph 3(d) is subject to the condition that the vehicle must be kept and used only on roads which are not repairable at the public expense.

Cessation of exemption

5. The exemption of a vehicle under paragraph 3 ceases on the date —

- (a) that the Registrar cancels the registration of the vehicle under section 27(1)(a), (b), (c), (d)(i), (ii) or (iii), (da) or (e) or (1A)(a) or (b) of the Act;
- (b) that any condition under paragraph 4 to which the exemption is subject ceases to be satisfied;
- (c) the vehicle had been reported lost through theft or criminal breach of trust and the period prescribed under section 27(1)(d)(iv) of the Act after such loss has lapsed; or
- (d) the vehicle has been forfeited pursuant to any written law.

Made on 28 December 2021.

LOH NGAI SENG
*Permanent Secretary,
Ministry of Transport,
Singapore.*

[MOT.LT.27.13.03.0.40; AG/LEGIS/SL/276/2020/47 Vol. 1]