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

## No. S 1066

### CUSTOMS ACT (CHAPTER 70)

#### CUSTOMS (MOTOR VEHICLES SPECIAL TAX) (AMENDMENT) REGULATIONS 2021

In exercise of the powers conferred by section 143 of the Customs Act, the Minister for Finance makes the following Regulations:

#### **Citation and commencement**

1. These Regulations are the Customs (Motor Vehicles Special Tax) (Amendment) Regulations 2021 and come into operation on 3 January 2022.

#### **Amendment of regulation 1A**

2. Regulation 1A of the Customs (Motor Vehicles Special Tax) Regulations (Rg 12) is amended —

(a) by inserting, immediately before the definition of “business service passenger vehicle”, the following definition:

““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;”;

(b) by inserting, immediately after the definition of “JPN 2009 emissions standard”, the following definition:

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

(c) by inserting, immediately after the definition of “motor car”, 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 regulation 7**

3. Regulation 7(4) of the Customs (Motor Vehicles Special Tax) Regulations is amended by deleting sub-paragraph (b) and substituting the following sub-paragraph:

“(b) a motor car that is —

(i) an ambulance or a medical transport vehicle;  
and

(ii) specified in a licence (other than a revoked licence) under the Healthcare Services Act 2020 authorising the use of the ambulance or medical transport vehicle (as the case may be) to provide a licensable healthcare service specified in that licence;”.

*[G.N. Nos. S 350/2010; S 343/2012; S 170/2014;  
S 59/2017; S 246/2019; S 449/2019]*

Made on 29 December 2021.

TAN CHING YEE  
*Permanent Secretary,  
Ministry of Finance,  
Singapore.*

[R050.001.0002.V32; AG/LEGIS/SL/70/2015/10 Vol. 2]

(To be presented to Parliament under section 143(2) of the Customs Act).