
First published in the *Government Gazette*, Electronic Edition, on 30 December 2020 at 5 pm.

No. S 1091

ROAD TRAFFIC ACT (CHAPTER 276)

ROAD TRAFFIC (VEHICULAR EMISSIONS TAX) (AMENDMENT NO. 2) RULES 2020

In exercise of the powers conferred by section 11AA of the Road Traffic Act, the Minister for Transport makes the following Rules:

Citation and commencement

1. These Rules are the Road Traffic (Vehicular Emissions Tax) (Amendment No. 2) Rules 2020 and come into operation on 30 December 2020.

Amendment of rule 3

2. Rule 3 of the Road Traffic (Vehicular Emissions Tax) Rules 2017 (G.N. No. S 776/2017) is amended by deleting paragraph (2) and substituting the following paragraph:

“(2) The amount of tax chargeable for a taxable vehicle is as follows:

(a) if the emission level of any of the prescribed vehicular emissions from the vehicle falls within Band C2 for that emission —

(i) for a taxable vehicle other than a taxi —

(A) where the first registration is between 1 January 2018 and 30 June 2021 (both dates inclusive) — \$20,000; or

(B) where the first registration is between 1 July 2021 and 31 December 2022 (both dates inclusive) — \$25,000; and

-
-
- (ii) for a taxable vehicle that is a taxi —
 - (A) where the first registration is between 1 January 2018 and 30 June 2021 (both dates inclusive) — \$30,000; or
 - (B) where the first registration is between 1 July 2021 and 31 December 2022 (both dates inclusive) — \$37,500;
 - (b) if none of the emission levels of any of the prescribed vehicular emissions from the vehicle fall within Band C2 for that emission —
 - (i) for a taxable vehicle other than a taxi —
 - (A) where the first registration is between 1 January 2018 and 30 June 2021 (both dates inclusive) — \$10,000; or
 - (B) where the first registration is between 1 July 2021 and 31 December 2022 (both dates inclusive) — \$15,000; and
 - (ii) for a taxable vehicle that is a taxi —
 - (A) where the first registration is between 1 January 2018 and 30 June 2021 (both dates inclusive) — \$15,000; or
 - (B) where the first registration is between 1 July 2021 and 31 December 2022 (both dates inclusive) — \$22,500.”.

[G.N. Nos. S 425/2018; S 881/2018; S 648/2020]

Made on 23 December 2020.

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

[MOT. LT.443.5.034.0.11; AG/LEGIS/SL/276/2020/21 Vol. 1]

(To be presented to Parliament under section 141(1) of the Road Traffic Act).