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## No. S 167

### ROAD TRAFFIC ACT 1961

#### ROAD TRAFFIC (VEHICULAR EMISSIONS TAX) (AMENDMENT) RULES 2023

In exercise of the powers conferred by section 11AA of the Road Traffic Act 1961, the Minister for Transport makes the following Rules:

#### **Citation and commencement**

1. These Rules are the Road Traffic (Vehicular Emissions Tax) (Amendment) Rules 2023 and come into operation on 1 April 2023.

#### **Amendment of rule 2**

2. In the Road Traffic (Vehicular Emissions Tax) Rules 2017 (G.N. No. S 776/2017) (called in these Rules the principal Rules), in rule 2 —

- (a) delete the definition of “Commission Regulation (EU) No. 2017/1152”;
- (b) in the definition of “Euro 6”, delete “, in relation to any passenger car or light commercial vehicle,”;
- (c) after the definition of “Euro 6”, insert —
  - ““Euro 6 (WLTP)” means the standard for exhaust emissions in Regulation (EC) No. 715/2007, Annex I, Table 2, as amended by Commission Regulation (EU) No. 459/2012 and read with Commission Regulation (EU) No. 2017/1151, but excluding the requirement to apply deterioration factors on the emission results;”;

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- (d) in the definition of “UNECE Regulation No. 101”, replace “<http://www.unece.org>” with “<https://www.unece.org>”; and
- (e) after the definition of “UNECE Regulation No. 101”, insert —
- ““UNECE Regulation No. 154” means Regulation No. 154 published on 4 February 2021 by the United Nations Economic Commission for Europe, available on the official website of the United Nations Economic Commission for Europe at <https://www.unece.org>;”.

### **Amendment of rule 3**

**3.** In the principal Rules, in rule 3, replace paragraphs (3) and (4) with —

“(3) The vehicular emissions tax is chargeable in respect of the first registration between 1 April 2023 and 31 March 2025 (both dates inclusive) of a vehicle —

- (a) whether new or secondhand, that is a light commercial vehicle; and
- (b) that has an emission level for any of its prescribed vehicular emissions that falls within Band C for that emission.

(4) The amount of tax chargeable for a taxable vehicle mentioned in paragraph (3) is \$15,000.”.

### **Amendment of rule 4**

**4.** In the principal Rules, in rule 4 —

(a) in paragraph (2), replace sub-paragraph (a) with —

“(a) measured in accordance with —

- (i) for a motor car or taxi — the provisions of Commission Regulation (EU) No. 2017/1151, Annex I of Commission

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Regulation (EU) No. 2017/1153, EC Directive 80/1268/EEC, UNECE Regulation No. 101, UNECE Regulation No. 154 or WLTP Japan; or

- (ii) for a light commercial vehicle — the provisions of Commission Regulation (EU) No. 2017/1151, UNECE Regulation No. 154 or WLTP Japan; and”;

(b) in paragraph (3)(a)(i)(A), replace “electric vehicles” with “an electric vehicle”;

(c) in paragraph (3)(a)(i), replace sub-paragraphs (B) and (C) with —

“(B) for a plug-in hybrid electric vehicle that is a motor car or taxi — measured in accordance with the provisions of Commission Regulation (EU) No. 2017/1151, Annex I of Commission Regulation (EU) No. 2017/1153, EC Directive 80/1268/EEC, UNECE Regulation No. 101, UNECE Regulation No. 154 or WLTP Japan; and

(C) for a plug-in hybrid electric vehicle that is a light commercial vehicle — measured in accordance with the provisions of Commission Regulation (EU) No. 2017/1151, UNECE Regulation No. 154 or WLTP Japan; and”;

(d) in paragraph (3)(b), replace sub-paragraph (i) with —

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“(i) that is —

- (A) for a plug-in hybrid electric vehicle that is a motor car or taxi — measured in accordance with the provisions of EC Directive 80/1268/EEC, Commission Regulation (EU) No. 2017/1151, Annex I of Commission Regulation (EU) No. 2017/1153, UNECE Regulation No. 101, UNECE Regulation No. 154 or WLTP Japan; and
- (B) for a plug-in hybrid electric vehicle that is a light commercial vehicle — measured in accordance with the provisions of Commission Regulation (EU) No. 2017/1151, UNECE Regulation No. 154 or WLTP Japan; and”.

### **Amendment of Second Schedule**

5. In the principal Rules, in the Second Schedule, in Part 2, in the table, in the third column —

- (a) replace “280” with “216”;
- (b) replace “0.039” with “0.025”;
- (c) replace “0.008” with “0.015”; and
- (d) replace “0.9” with “0.85”.

### **Amendment of Third Schedule**

6. In the principal Rules, in the Third Schedule, in the table —

- (a) in item 1, in the second column, replace paragraphs (1) and (2) with —

	<p>“(1) For a motor car or taxi —</p> <p>(a) Euro 6 or Euro 6 (WLTP) for all such emissions; or</p> <p>(b) JPN2009 or JPN2018 for all such emissions</p> <p>(2) For a light commercial vehicle —</p> <p>(a) Euro 6 (WLTP) for all such emissions; or</p> <p>(b) JPN2018 for all such emissions”;</p>	
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- (b) in item 2, in the second column, replace paragraphs (1), (2) and (3) with —

	<p>“(1) For a motor car or taxi —</p> <p>(a) Euro 6 or Euro 6 (WLTP) for all such emissions;</p> <p>(b) JPN2009 or JPN2018 for all such emissions; or</p>	
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	<p>(c) JPN2009 or JPN2018 for CO, HC and NO<sub>x</sub> and Euro 6 or Euro 6 (WLTP) for PM</p> <p>(2) For a light commercial vehicle —</p> <p>(a) Euro 6 (WLTP) for all such emissions;</p> <p>(b) JPN2018 for all such emissions; or</p> <p>(c) JPN2018 for CO, HC and NO<sub>x</sub> and Euro 6 (WLTP) for PM”; and</p>	
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(c) in item 3, in the second column, replace paragraphs (1) to (4) with —

	<p>“(1) For a motor car or taxi —</p> <p>(a) Euro 6 or Euro 6 (WLTP) for all such emissions; or</p> <p>(b) JPN2009 or JPN2018 for all such emissions</p>	
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	(2) For a light commercial vehicle —  (a) Euro 6 (WLTP) for all such emissions; or  (b) JPN2018 for all such emissions”.	
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*[G.N. Nos. S 425/2018; S 881/2018; S 648/2020; S 1091/2020; S 210/2021; S 1062/2021; S 1042/2022]*

Made on 29 March 2023.

LAI WEI LIN  
*Permanent Secretary  
(Transport Development),  
Ministry of Transport,  
Singapore.*

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(To be presented to Parliament under section 141(1) of the Road Traffic Act 1961).