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No. S 170

CUSTOMS ACT (CHAPTER 70)

CUSTOMS (MOTOR VEHICLES SPECIAL TAX) (AMENDMENT) REGULATIONS 2014

In exercise of the powers conferred by sections 17 and 143 of the Customs Act, the Minister for Finance hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Customs (Motor Vehicles Special Tax) (Amendment) Regulations 2014 and shall come into operation on 12th March 2014.

Amendment of Schedule

2. The Schedule to the Customs (Motor Vehicles Special Tax) Regulations (Rg 12) is amended —

- (a) by deleting Parts I, III and V;
- (b) by deleting the words “PARTS III, IV, V AND VI” in the heading of Part II and substituting the words “PARTS IV AND VI”;
- (c) by deleting paragraph (a) of Part IV and substituting the following paragraph:

“ (a) has a standard for exhaust emission which complies with the standard specified in row B of the table referred to in paragraph 13 of the Annex to Directive 98/69/EC of the European Parliament and of the Council of the European Union; and

”.

(d) by deleting the words “HIGHER EMISSION STANDARD” in the heading of Part VI and substituting the words “JPN 2009 EMISSION STANDARD”; and

(e) by deleting paragraph (a) of Part VI and substituting the following paragraph:

“ (a) has a standard for exhaust emission which complies with —

(i) the Euro V standard for exhaust emission specified in Table 1 of Annex 1 of Regulation (EC) No. 715/2007 of the European Parliament and of the Council of the European Union; or

(ii) the JPN 2009 standard specified in Article 41 of the Japanese Ministry of Land, Infrastructure and Transport Announcement No. 619 dated 15th July 2002 (Announcement That Prescribes Details of Safety Regulations for Road Vehicles), as amended by the Japanese Ministry of Land, Infrastructure, Transport and Tourism Announcement No. 68 dated 25th January 2013; and

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[G.N. Nos. S 350/2010; S 343/2012]

Made this 7th day of March 2014.

PETER ONG
*Permanent Secretary,
Ministry of Finance,
Singapore.*

[MOF/LTA/SpclTax/ZI/MR/01/13; AG/LLRD/SL/70/2010/7 Vol. 1]

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