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## **No. S 210**

### **ROAD TRAFFIC ACT (CHAPTER 276)**

#### **ROAD TRAFFIC (VEHICULAR EMISSIONS TAX) (AMENDMENT) RULES 2021**

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) Rules 2021 and come into operation on 1 April 2021.

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

2. Rule 2 of the Road Traffic (Vehicular Emissions Tax) Rules 2017 (G.N. No. S 776/2017) (called in these Rules the principal Rules) is amended —

(a) by inserting, immediately before the definition of “Band C1”, the following definition:

““Band C”, in relation to any prescribed vehicular emission, means the range of emission levels that is specified under Band C for such emission in Part 2 of the Second Schedule;”;

(b) by inserting, immediately after the words “such emission in” in the definitions of “Band C1” and “Band C2”, the words “Part 1 of”;

(c) by inserting, immediately after the definition of “Commission Regulation (EU) No. 2017/1151”, the following definition:

““Commission Regulation (EU) No. 2017/1152” means the Commission Implementing

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Regulation (EU) 2017/1152 of 2 June 2017 setting out a methodology for determining the correlation parameters necessary for reflecting the change in the regulatory test procedure with regard to light commercial vehicles and amending implementing Regulation (EU) No. 293/2012;”;

(d) by inserting, immediately after the words “passenger car” in the definition of “Euro 6”, the words “or light commercial vehicle”;

(e) by inserting, immediately after the words “passenger car” in the definitions of “JPN2009” and “JPN2018”, the words “or light commercial vehicle”;

(f) by inserting, immediately after the definition of “JPN2018”, the following definition:

““light commercial vehicle” means a specified goods vehicle or a bus —

(a) the maximum laden weight of which does not exceed 3,500 kilograms; and

(b) that is subject to the additional registration fee under rule 7 of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (R 5);”;

(g) by inserting, immediately after the definition of “prescribed vehicular emission”, the following definitions:

““reference mass”, in relation to a vehicle, means the mass of the vehicle in running order —

(a) less the uniform mass of the driver of 75 kilograms; and

(b) increased by a uniform mass of 100 kilograms;

“special light commercial vehicle” means a light commercial vehicle that —

- (a) has a reference mass exceeding 2,610 kilograms; and
- (b) is approved under the European Union's Whole Vehicle Type Approval scheme established under —
  - (i) Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles, amending Regulations (EC) No. 715/2007 and (EC) No. 595/2009 and repealing Directive 2007/46/EC;
  - (ii) Regulation (EC) No. 595/2009 of the European Parliament and of the Council of 18 June 2009 on type-approval of motor vehicles and engines with respect to emissions from heavy duty vehicles (Euro VI) and on access to vehicle repair and maintenance information and amendment Regulation (EC) No. 715 /2007 and Directive 2007/46/EC and repealing Directives 80/1269/EEC, 2005/55/EC and 2005/78/EC; and

- (iii) Commission Regulation (EU) No. 582/2011 of 25 May 2011 implementing and amending Regulation (EC) No. 595/2009 of the European Parliament and of the Council with respect to emission from heavy duty vehicles (Euro VI) and amending Annexes I and III to Directive 2007/46/EC of the European Parliament and of the Council;

“specified goods vehicle” means a goods vehicle that is not a vehicle specified in the Fourth Schedule;”.

### **Amendment of rule 3**

**3.** Rule 3 of the principal Rules is amended —

- (a) by deleting the words “taxable vehicle, being a vehicle” in paragraph (1) and substituting the words “vehicle (called in this rule a taxable passenger vehicle)”;
- (b) by deleting the words “taxable vehicle” wherever they appear in paragraph (2) and substituting in each case the words “taxable passenger vehicle”;
- (c) by deleting the words “the vehicle” in paragraph (2)(a) and (b) and substituting in each case the words “the taxable passenger vehicle”; and
- (d) by inserting, immediately after paragraph (2), the following paragraphs:

“(3) The vehicular emissions tax is chargeable in respect of the first registration on or after 1 April 2021 but on or before 31 March 2023 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 \$10,000.”.

#### **Amendment of rule 4**

**4.** Rule 4 of the principal Rules is amended —

(a) by deleting the word “For” in paragraph (2) and substituting the words “Subject to paragraph (2A), for”;

(b) by deleting sub-paragraph (a) of paragraph (2) and substituting the following sub-paragraph:

“(a) measured in accordance with —

(i) for a light commercial vehicle — the provisions of UNECE Regulation No. 101, EC Directive 80/1268/EEC, Annex I of Commission Regulation (EU) No. 2017/1152, Commission Regulation (EU) No. 2017/1151 or WLTP Japan; or

(ii) for a vehicle other than a light commercial vehicle — the provisions of UNECE Regulation No. 101, EC Directive 80/1268/EEC, Annex I of Commission Regulation (EU) No. 2017/1153, Commission Regulation (EU) No. 2017/1151 or WLTP Japan; and”;

(c) by inserting, immediately after paragraph (2), the following paragraph:

“(2A) For a special light commercial vehicle —

(a) that is not an electric vehicle; and

(b) the emission level for carbon dioxide of which has not been measured in accordance with paragraph (2),

the emission level is deemed to be more than 280 g/km.”;

(d) by deleting the word “and” at the end of paragraph (3)(a)(i)(A); and

(e) by deleting sub-paragraph (B) of paragraph (3)(a)(i) and substituting the following sub-paragraphs:

“(B) for plug-in hybrid electric vehicles that are light commercial vehicles — measured in accordance with the provisions of UNECE Regulation No. 101, EC Directive 80/1268/EEC, Annex I of Commission Regulation (EU) No. 2017/1152, Commission Regulation (EU) No. 2017/1151 or WLTP Japan; and

(C) for plug-in hybrid electric vehicles that are not light commercial vehicles — measured in accordance with the provisions of UNECE Regulation No. 101, EC Directive 80/1268/EEC, Annex I of Commission Regulation (EU) No. 2017/1153, Commission Regulation (EU) No. 2017/1151 or WLTP Japan; and”.

### Amendment of rule 5

5. Rule 5 of the principal Rules is amended by deleting paragraph (5) and substituting the following paragraph:

“(5) For the purposes of these Rules, for a vehicle with an engine that does not employ Gasoline Direct Injection technology, and if the emission level of particulate matter for the vehicle is not measured, then the emission level for particulate matter is taken to be —

(a) in the case of a petrol passenger car — more than 2.0 mg/km; and

(b) in the case of a petrol light commercial vehicle — more than 0.9 mg/km.”.

### Deletion and substitution of Second Schedule

6. The Second Schedule to the principal Rules is deleted and the following Schedule substituted therefor:

#### “SECOND SCHEDULE

Rule 2

#### PART 1

#### EMISSION BANDS FOR PRESCRIBED VEHICULAR EMISSIONS FOR TAXABLE PASSENGER VEHICLES

<i>First column</i>	<i>Second column</i>	<i>Third column</i>	<i>Fourth column</i>	<i>Fifth column</i>
<i>Prescribed vehicular emission</i>	<i>Unit of measurement of emission level</i>	<i>Band B (neutral emission band)</i>	<i>Band C1</i>	<i>Band C2</i>
CO <sub>2</sub>	g/km	125 < B ≤ 160	160 < C1 ≤ 185	C2 > 185
CO	g/km	0.190 < B ≤ 0.270	0.270 < C1 ≤ 0.350	C2 > 0.350
HC	g/km	0.036 < B ≤ 0.052	0.052 < C1 ≤ 0.075	C2 > 0.075
NO <sub>x</sub>	g/km	0.013 < B ≤ 0.024	0.024 < C1 ≤ 0.030	C2 > 0.030
PM	mg/km	0.3 < B ≤ 0.5	0.5 < C1 ≤ 2	C2 > 2

## PART 2

EMISSION BANDS FOR PRESCRIBED VEHICULAR EMISSIONS  
FOR LIGHT COMMERCIAL VEHICLES

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Prescribed vehicular emission</i>	<i>Unit of measurement of emission level</i>	<i>Band C</i>
CO <sub>2</sub>	g/km	C > 280
CO	g/km	C > 0.270
HC	g/km	C > 0.039
NO <sub>x</sub>	g/km	C > 0.008
PM	mg/km	C > 0.9

**Amendment of Third Schedule**

7. The Third Schedule to the principal Rules is amended —

- (a) by deleting the words “passenger car” in the first column of items 1, 2 and 3 and substituting in each case the word “vehicle”; and
- (b) by deleting the words “passenger cars” in the first column of item 4 and substituting the word “vehicles”.

**New Fourth Schedule**

8. The principal Rules are amended by inserting, immediately after the Third Schedule, the following Schedule:

**“FOURTH SCHEDULE**

Rule 2

**EXCLUDED GOODS VEHICLES**

1. A vehicle that is equipped, constructed or adapted primarily for use in an aerodrome within the meaning of section 2(1) of the Air Navigation Act (Cap. 6)
2. An ambulance
3. An engineering plant within the meaning of paragraph 2 of the Road Traffic (Motor Vehicles, Authorisation of Special Types) Notification (N 1)



4. A concrete or cement mixer
5. A fire-fighting vehicle
6. A motor vehicle or battery-operated cart constructed or adapted for use for transporting refuse
7. A motor cycle with a side-car attached to it
8. A vehicle with a mechanically movable platform at the rear to enable goods to be loaded onto the vehicle
9. A drawing vehicle for a trailer
10. A recovery vehicle
11. A tanker
12. A tipper or dumper truck”.

*[G.N. Nos. S 425/2018; S 881/2018; S 648/2020;  
S 1091/2020]*

Made on 30 March 2021.

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*Permanent Secretary,  
Ministry of Transport,  
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(To be presented to Parliament under section 141(1) of the Road Traffic Act).