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**No. S 246**

**CUSTOMS ACT  
(CHAPTER 70)**

**CUSTOMS (MOTOR VEHICLES SPECIAL TAX)  
(AMENDMENT) REGULATIONS 2019**

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.—(1) These Regulations are the Customs (Motor Vehicles Special Tax) (Amendment) Regulations 2019 and, except for regulation 5, come into operation on 1 April 2019.

(2) Regulation 5 is deemed to have come into operation on 18 February 2019.

**Deletion and substitution of regulation 1A**

2. Regulation 1A of the Customs (Motor Vehicles Special Tax) Regulations (Rg 12) (called in these Regulations the principal Regulations) is deleted and the following regulation substituted therefor:

**“Definitions**

**1A.** In these Regulations, unless the context otherwise requires —

“business service passenger vehicle” has the meaning given by rule 2(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (Cap. 276, R 5);

“civil defence operations car” has the meaning given by rule 2(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules;

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- “CNG vehicle” has the meaning given by rule 2(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules;
- “diesel-CNG vehicle” has the meaning given by rule 2(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules;
- “diesel-electric vehicle” has the meaning given by rule 2(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules;
- “EURO IV emissions standard” means the standard for exhaust emissions 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;
- “EURO V emissions standard” means the standard for exhaust emissions in Table 1 of Annex 1 of Regulation (EC) No. 715/2007 of the European Parliament and of the Council of the European Union;
- “heavy goods vehicle” has the meaning given by rule 2(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules;
- “light goods vehicle” has the meaning given by rule 2(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules;
- “JPN 2009 emissions standard” means the standard for exhaust emissions in paragraph 1(7) of Article 41 of the Japanese Ministry of Land, Infrastructure and Transport Announcement No. 619 dated 15 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. 348 dated 25 March 2008;
- “motor car” has the meaning given by section 4(1)(e) of the Road Traffic Act (Cap. 276);

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“petrol-CNG vehicle” has the meaning given by rule 2(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules;

“police operations car” has the meaning given by rule 2(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules;

“pre-1 April 2019 vehicle” means any motor car registered in the name of the Government before 1 April 2019;

“private hire car” has the meaning given by rule 2(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules;

“private motor car” has the meaning given by rule 2(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules;

“specified vehicle” means any of the following:

- (a) a private motor car;
- (b) a private hire car;
- (c) a station wagon (passengers only);
- (d) a motor car used for instructional purposes for reward;
- (e) a business service passenger vehicle other than a taxi;

“station wagon (passengers only)” has the meaning given by rule 2(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules;

“vehicle licence” means a vehicle licence taken out under section 13 of the Road Traffic Act for a motor vehicle.”.

### **Amendment of regulation 2**

3. Regulation 2 of the principal Regulations is amended —

- (a) by deleting the words “the rates specified in” in paragraph (1); and

(b) by inserting, immediately after paragraph (1), the following paragraphs:

“(1A) The rates in Part 2 of the Schedule apply —

(a) for a motor vehicle other than a pre-1 April 2019 vehicle, to —

(i) the tax period of the motor vehicle in which 18 February 2019 falls; and

(ii) each tax period of the motor vehicle after the tax period in sub-paragraph (i) that is not a tax period in paragraph (1B); and

(b) for a pre-1 April 2019 vehicle, to —

(i) the tax period of the motor vehicle in which 1 April 2019 falls; and

(ii) each tax period of the motor vehicle after the tax period in sub-paragraph (i) that is not a tax period in paragraph (1B).

(1B) The rates in Part 3 of the Schedule apply to each tax period for a motor vehicle that —

(a) begins on or after 23 June 2019; and

(b) for which payment is made on or after 23 June 2019.”.

### **Deletion and substitution of regulation 3**

4. Regulation 3 of the principal Regulations is deleted and the following regulation substituted therefor:

#### **“Tax periods and payment of special tax**

3.—(1) The special tax is chargeable with reference to the following tax periods:

(a) where the motor vehicle has a vehicle licence, the tax period is the duration of the vehicle licence;

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(b) where the motor vehicle has no vehicle licence, the tax periods are as follows:

- (i) the period of 12 months starting on the day the motor vehicle is registered under the Road Traffic Act;
- (ii) after that period, each consecutive period of 6 months,

unless the Registrar approves, for a particular motor vehicle, different tax periods to facilitate the charging of special tax for that motor vehicle.

(2) Subject to paragraph (3), the special tax is payable as follows:

- (a) for a motor vehicle under paragraph (1)(a), at the same time as a vehicle licence is taken out for the motor vehicle;
- (b) for a motor vehicle under paragraph (1)(b), before the tax period starts.

(3) Despite paragraph (2), where special tax is chargeable on a motor vehicle for the tax period for the motor vehicle in which 1 April 2019 falls, the special tax is payable as follows:

- (a) for a motor vehicle registered in the name of the Government, on 1 April 2019;
- (b) for any other motor vehicle —
  - (i) if the motor vehicle has a vehicle licence, at the earliest of the following events occurring on or after 1 April 2019:
    - (A) the vehicle licence expires or is surrendered;
    - (B) there is an application to transfer the registration of the vehicle;
    - (C) the vehicle is de-registered; and

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- (ii) if the motor vehicle does not have a vehicle licence, at such time as the Registrar may by notice require.”.

### **Amendment of regulation 7**

5. Regulation 7 of the principal Regulations is amended by deleting paragraphs (2), (3) and (4) and substituting the following paragraphs:

“(2) Special tax is not chargeable on a motor vehicle that is the property of the following persons, organisations and armed forces:

- (a) the President, subject to the production of a certificate in such form as the Registrar of Vehicles directs given under the hand of the Aide-de-Camp to the President;
- (b) diplomatic, consular or other officials who are accorded consular and diplomatic privileges and immunities and officials of accredited Trade Missions in Singapore to the extent to which reciprocal treatment is accorded by the government which they represent to the Singapore diplomatic, consular or trade officials and their staff, subject to the production of a certificate in such form as the Registrar of Vehicles directs given under the hand of an official authorised by the Permanent Secretary, Ministry of Foreign Affairs, in that behalf;
- (c) members of the armed forces of any foreign country serving in Singapore, to the extent to which reciprocal treatment is accorded by such foreign country to members of the Singapore Armed Forces serving in that foreign country;
- (d) the Commonwealth Armed Forces;
- (e) the Government, subject to the motor vehicle’s use for the purposes of the Singapore Armed Forces and the production of a certificate in such form as the Registrar of Vehicles directs given under the hand of a person authorised to do so by the Permanent

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Secretary, Ministry of Defence or the Permanent Secretary, Ministry of Foreign Affairs, as the case may be.

(3) Special tax is not chargeable on any of the following motor vehicles with a vehicle licence the validity of which starts on or after 1 September 1998:

- (a) a light goods vehicle;
- (b) a heavy goods vehicle;
- (c) a mobile crane.

(4) Special tax is not chargeable on any of the following motor vehicles:

- (a) a civil defence operations car;
- (b) a motor car registered as an ambulance;
- (c) a police operations car.”.

### **Deletion and substitution of Schedule**

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

#### “THE SCHEDULE

Regulation 2(1), (1A) and (1B)

#### SPECIAL TAX

#### PART 1

#### GENERAL

1. The rates of the special tax in this Schedule are specified on a half-yearly basis.
2. Where the special tax is payable for a period of a year, the yearly rate of the special tax is double the applicable half-yearly rate.
3. Without affecting regulation 5(2) and (3), where any rate in this Schedule is required to be pro-rated for any period, the rate is pro-rated —
  - (a) on a monthly basis for each part of the period that is a month; and
  - (b) on a daily basis for any part of the period that is less than a month.

4. In calculating the special tax, any fraction of a dollar is rounded to the nearest dollar.

PART 2

RATES FOR REGULATION 2(1A)

5. Subject to paragraph 6, the special tax rate is as follows:

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| <p>(a) for a taxi with a vehicle licence the validity of which starts on or after 1 September 1998</p>           | <p>\$2,125</p>  |
| <p>(b) for a specified vehicle or a pre-1 April 2019 vehicle, with a vehicle licence the validity of which —</p> |   |
| <p>(i) starts on any date between 1 September 1998 and 31 August 2002 (both dates inclusive);</p>                | <p>6 times the amount of the half-yearly vehicle licence fee prescribed in the Sixth Schedule to the Road Traffic (Motor Vehicles, Registration and Licensing) Rules for a motor car having a cylinder capacity equivalent to the motor vehicle, less \$50</p>    |
| <p>(ii) starts on any date between 1 September 2002 and 31 August 2007 (both dates inclusive);</p>               | <p>6 times the amount of the half-yearly vehicle licence fee prescribed in the Ninth Schedule to the Road Traffic (Motor Vehicles, Registration and Licensing) Rules for a motor car having a cylinder capacity equivalent to the motor vehicle, less \$50</p>    |
| <p>(iii) starts on any date between 1 September 2007 and 30 June 2008 (both dates inclusive); or</p>             | <p>6 times the amount of the half-yearly vehicle licence fee prescribed in the Eleventh Schedule to the Road Traffic (Motor Vehicles, Registration and Licensing) Rules for a motor car having a cylinder capacity equivalent to the motor vehicle, less \$50</p> |

(iv) starts on or after 1 July 2008 6 times the amount of the half-yearly vehicle licence fee prescribed in the Twelfth Schedule to the Road Traffic (Motor Vehicles, Registration and Licensing) Rules for a motor car having a cylinder capacity equivalent to the motor vehicle, less \$50

(c) for a specified vehicle or a pre-1 April 2019 vehicle without a vehicle licence 6 times the amount of the half-yearly vehicle licence fee prescribed in the Twelfth Schedule to the Road Traffic (Motor Vehicles, Registration and Licensing) Rules for a motor car having a cylinder capacity equivalent to the motor vehicle, less \$50

6. The special tax rate is as follows for any specified vehicle, diesel-CNG vehicle, diesel-electric vehicle or pre-1 April 2019 vehicle, that uses diesel as the source or one of the sources of power:

- (a) where the vehicle —
- (i) has a vehicle licence the validity of which starts on or after 1 July 2008 or does not have a vehicle licence; and
  - (ii) complies with the EURO IV emissions standard
- \$0.625 per cubic centimetre of the vehicle's cylinder capacity less \$50, or \$575, whichever is the higher

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|---|---|
| (b) where the vehicle —   | \$0.20 per cubic centimetre of the vehicle's cylinder capacity less \$50, or \$150, whichever is the higher |
| (i) has a vehicle licence the validity of which starts on or after 1 January 2013 or does not have a vehicle licence; and |   |
| (ii) complies with the EURO V emissions standard or JPN 2009 emissions standard   |   |

## PART 3

## RATES FOR REGULATION 2(1B)

7. Subject to paragraph 8, the special tax rate is as follows:

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|---|--|
| (a) for a taxi with a vehicle licence the validity of which starts on or after 1 September 1998           | \$1,700  |
| (b) for a specified vehicle or a pre-1 April 2019 vehicle, with a vehicle licence the validity of which — |  |
| (i) starts on any date between 1 September 1998 and 31 August 2002 (both dates inclusive);                | 6 times the amount of the half-yearly vehicle licence fee prescribed in the Sixth Schedule to the Road Traffic (Motor Vehicles, Registration and Licensing) Rules for a motor car having a cylinder capacity equivalent to the motor vehicle, less \$100 |
| (ii) starts on any date between 1 September 2002 and 31 August 2007 (both dates inclusive);               | 6 times the amount of the half-yearly vehicle licence fee prescribed in the Ninth Schedule to the Road Traffic (Motor Vehicles, Registration and Licensing) Rules for a motor car having a cylinder capacity equivalent to the motor vehicle, less \$100 |

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| <p>(iii) starts on any date between 1 September 2007 and 30 June 2008 (both dates inclusive); or</p> | <p>6 times the amount of the half-yearly vehicle licence fee prescribed in the Eleventh Schedule to the Road Traffic (Motor Vehicles, Registration and Licensing) Rules for a motor car having a cylinder capacity equivalent to the motor vehicle, less \$100</p> |
| <p>(iv) starts on or after 1 July 2008</p>   | <p>6 times the amount of the half-yearly vehicle licence fee prescribed in the Twelfth Schedule to the Road Traffic (Motor Vehicles, Registration and Licensing) Rules for a motor car having a cylinder capacity equivalent to the motor vehicle, less \$100</p>  |
| <p>(c) for a specified vehicle or a pre-1 April 2019 vehicle without a vehicle licence</p>           | <p>6 times the amount of the half-yearly vehicle licence fee prescribed in the Twelfth Schedule to the Road Traffic (Motor Vehicles, Registration and Licensing) Rules for a motor car having a cylinder capacity equivalent to the motor vehicle, less \$100</p>  |

8. The special tax rate is as follows for any specified vehicle, diesel-CNG vehicle, diesel-electric vehicle or pre-1 April 2019 vehicle, that uses diesel as the source or one of the sources of power:

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|---|--|
| <p>(a) where the vehicle —</p>  | <p>\$0.625 per cubic centimetre of the vehicle's cylinder capacity less \$100, or \$525, whichever is the higher</p> |
| <p>(i) has a vehicle licence the validity of which starts on or after 1 July 2008 or does not have a vehicle licence; and</p> |  |
| <p>(ii) complies with the EURO IV emissions standard</p>  |  |

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- (b) where the vehicle —
- (i) has a vehicle licence the validity of which starts on or after 1 January 2013 or does not have a vehicle licence; and
  - (ii) complies with the EURO V emissions standard or JPN 2009 emissions standard
- \$0.20 per cubic centimetre of the vehicle's cylinder capacity less \$100, or \$100, whichever is the higher

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

Made on 29 March 2019.

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*Permanent Secretary,  
Ministry of Finance,  
Singapore.*

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