
First published in the Government Gazette, Electronic Edition, on 19th July 2012 at 5.00 pm.

No. S 343

**CUSTOMS ACT
(CHAPTER 70)**

**CUSTOMS
(MOTOR VEHICLES SPECIAL TAX) (AMENDMENT)
REGULATIONS 2012**

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 2012 and shall come into operation on 22nd July 2012.

Amendment of Schedule

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

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

“PART IV

SPECIAL TAX PAYABLE FOR MOTOR CARS
WITH VEHICLE LICENCES COMMENCING ON
OR AFTER 1ST JULY 2008 WHICH COMPLY WITH
EURO IV EMISSION STANDARD AND USE DIESEL AS
THE SOURCE OR ONE OF THE SOURCES OF POWER”;

- (c) by deleting the words “CNG vehicles,” and “, petrol-CNG vehicles” under the heading “*Classes or descriptions of motor cars*” in Part IV;
- (d) by deleting the words “or higher” in paragraph (a)(ii) of Part IV;

(e) by deleting paragraph (b) of Part IV and substituting the following paragraph:

“(b) uses diesel as the source or one of the sources of power.”; and

(f) by inserting, immediately after Part IV, the following Parts:

“PART V

SPECIAL TAX PAYABLE FOR MOTOR CARS
WITH VEHICLE LICENCES COMMENCING ON ANY DATE
BETWEEN 1ST JULY 2008 AND 31ST DECEMBER 2012
(BOTH DATES INCLUSIVE), WHICH COMPLY WITH
EURO V OR HIGHER EMISSION STANDARD AND
USE DIESEL AS THE SOURCE OR ONE OF
THE SOURCES OF POWER

<i>Classes or descriptions of motor cars</i>	<i>Rates of special tax half-yearly</i>
Private motor cars, private hire cars, station wagons (passengers only), motor cars used for instructional purposes for reward, business service passenger vehicles (excluding taxis), diesel-CNG vehicles and diesel-electric vehicles, each of which —	\$0.625 per cubic centimetre of the vehicle’s cylinder capacity or \$625, whichever is the higher.
(a) has a standard of exhaust emission which complies with —	
(i) the Euro V standard of exhaust emission specified in Table 1 of Annex I of Regulation (EC) No. 715/2007 of the European Parliament and of the Council of 20th June 2007; or	
(ii) any other equivalent or higher standard of exhaust emission as approved by the National Environment Agency; and	
(b) uses diesel as the source or one of the sources of power.	

PART VI

SPECIAL TAX PAYABLE FOR MOTOR CARS WITH
VEHICLE LICENCES COMMENCING ON
OR AFTER 1ST JANUARY 2013 WHICH COMPLY WITH
EURO V OR HIGHER EMISSION STANDARD AND
USE DIESEL AS THE SOURCE OR
ONE OF THE SOURCES OF POWER

<i>Classes or descriptions of motor cars</i>	<i>Rates of special tax half-yearly</i>
Private motor cars, private hire cars, station wagons (passengers only), motor cars used for instructional purposes for reward, business service passenger vehicles (excluding taxis), diesel-CNG vehicles and diesel-electric vehicles, each of which —	\$0.20 per cubic centimetre of the vehicle's cylinder capacity or \$200, whichever is the higher.”.
<ul style="list-style-type: none"> (a) has a standard of exhaust emission which complies with — <ul style="list-style-type: none"> (i) the Euro V standard of exhaust emission specified in Table 1 of Annex 1 of Regulation (EC) No. 715/2007 of the European Parliament and of the Council of 20th June 2007; or (ii) any other equivalent or higher standard of exhaust emission as approved by the National Environment Agency; and (b) uses diesel as the source or one of the sources of power. 	

[G.N. No. S 350/2010]

Made this 16th day of July 2012.

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

[MOF/LTA/SpclTax/TM/IE/01/12; AG/LLRD/SL/70/2010/7 Vol. 1]

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