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**No. S 391**

**ROAD TRAFFIC ACT  
(CHAPTER 276)**

**ROAD TRAFFIC  
(EXEMPTION FROM FIRST REGISTRATION TAX)  
ORDER 2013**

**ARRANGEMENT OF PARAGRAPHS**

Paragraph

1. Citation
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  3. Vehicles exempted from tax under section 11(1)(a) of Act
  4. Exemption conditions
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In exercise of the powers conferred by section 142 of the Road Traffic Act, the Minister for Transport hereby makes the following Order:

**Citation**

1. This Order may be cited as the Road Traffic (Exemption from First Registration Tax) Order 2013.

**Definitions**

2. In this Order, unless the context otherwise requires —
  - “mobile engineering plant” has the same meaning as in rule 2 of the Road Traffic (Regulation of Speed) Rules (R 13);
  - “motor tractor” has the same meaning as in rule 2 of the Road Traffic (Regulation of Speed) Rules;
  - “normal vintage vehicle” has the same meaning as in rule 2(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (R 5);

“registered owner” means the person registered under the Act as the owner of a vehicle;

“restricted vintage vehicle” has the same meaning as in rule 2(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules;

“track laying vehicle” has the same meaning as in rule 2 of the Road Traffic (Regulation of Speed) Rules.

### **Vehicles exempted from tax under section 11(1)(a) of Act**

3. Subject to paragraphs 4 and 5, the tax chargeable under section 11(1)(a) of the Act shall not be payable in respect of the first registration of any of the following vehicles:

- (a) an ambulance;
- (b) a motor vehicle used for fire-fighting purposes;
- (c) a motor vehicle owned by the Government;
- (d) a motor vehicle approved by the Minister to be registered in the name of a diplomatic mission;
- (e) a motor vehicle approved by the Minister to be registered in the name of —
  - (i) an international organisation or a visiting military force; or
  - (ii) a staff member of an international organisation or a visiting military force;
- (f) a motor vehicle approved by the Minister to be registered in the name of a voluntary welfare organisation;
- (g) a motor vehicle approved by the Minister to be registered in the name of a disabled person;
- (h) a motor vehicle bearing the index mark “RU” that has been declared to the Registrar to be used exclusively on roads which are not repairable at the public expense;
- (i) a motor vehicle registered as a PU-registered vehicle under rule 3B of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (R 5);

- (j) a normal vintage vehicle;
- (k) a restricted vintage vehicle;
- (l) a trailer;
- (m) a mobile engineering plant;
- (n) a motor tractor;
- (o) a track laying vehicle;
- (p) a mobile crane;
- (q) a concrete pump.

### **Exemption conditions**

4.—(1) The exemptions under sub-paragraphs (e), (f) and (g) of paragraph 3 are subject to the condition that, unless otherwise approved by the Minister, the vehicle referred to in any of those sub-paragraphs must be kept and used by the registered owner of the vehicle and by no other person.

(2) An exemption under sub-paragraph (h) of paragraph 3 is subject to the condition that the vehicle referred to in that sub-paragraph must be kept and used only on roads which are not repairable at the public expense.

(3) An exemption under sub-paragraph (i) of paragraph 3 is subject to the condition that the vehicle referred to in that sub-paragraph must be kept and used only on Pulau Ubin.

(4) The exemptions under sub-paragraphs (g), (j) and (k) of paragraph 3 are subject to the condition that the vehicle referred to in any of those sub-paragraphs is not sold or disposed of.

### **Cessation of exemption**

5. Any exemption under paragraph 3 shall cease on the date —
- (a) that the Registrar cancels the registration of the vehicle under section 27(1)(a), (b), (c), (d)(i), (ii) or (iii) or (e) of the Act;
  - (b) that any condition under paragraph 4 to which the exemption is subject ceases to be satisfied;

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- (c) in the case of a vehicle exempted under paragraph 3(e)(ii), that the registered owner of the vehicle ceases to be a staff member of the international organisation or visiting military force;
  - (d) the vehicle had been reported lost through theft or criminal breach of trust and the prescribed period after such loss has lapsed; or
  - (e) the vehicle has been forfeited pursuant to any written law.

Made this 27th day of June 2013.

CHAN HENG KEE  
*Permanent Secretary,  
Ministry of Transport,  
Singapore.*

[RT/RY/MR/EXEMPT 1ST REG TAX/ORD 2013; AG/LLRD/SL/  
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