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**No. S 448**

CUSTOMS (AMENDMENT) ACT 2018  
(ACT 29 OF 2018)

CUSTOMS (AMENDMENT) ACT 2018  
(SAVING AND TRANSITIONAL PROVISIONS FOR  
REFUND OF MOTOR VEHICLES SPECIAL TAX)  
REGULATIONS 2019

ARRANGEMENT OF REGULATIONS

Regulation

1. Citation and commencement
  2. Overpayment of special tax
  3. Refund of overpayment
- The Schedule
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In exercise of the powers conferred by section 19(1) of the Customs (Amendment) Act 2018, the Minister for Finance makes the following Regulations:

**Citation and commencement**

1. These Regulations are the Customs (Amendment) Act 2018 (Saving and Transitional Provisions for Refund of Motor Vehicles Special Tax) Regulations 2019 and are deemed to have come into operation on 20 February 2017.

**Overpayment of special tax**

2.—(1) The special tax for a motor vehicle for a tax period mentioned in paragraph (2) is overpaid by the sum (if positive) calculated in accordance with that paragraph.

(2) For the purposes of paragraph (1) —

- (a) for a tax period in which 20 February 2017 fell, the sum is  $A - (C1 + B2)$ ; and

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- (b) for any subsequent tax period other than an excluded tax period, the sum is  $A - B$ .
- (3) For the purposes of paragraph (2) —
- (a) A is the amount paid as the special tax for the motor vehicle for the tax period;
  - (b) B is the amount of the special tax for the motor vehicle for the tax period at the rate applicable to the motor vehicle in force under the Special Tax Regulations on 20 February 2017 at 4.45 p.m.;
  - (c) B2 is B (as if it applied to the whole of the tax period) pro-rated for the part of the tax period that is from and including 20 February 2017 up to the end of the tax period;
  - (d) C1 is the amount of the special tax for the motor vehicle for the tax period at the rate applicable to the motor vehicle in force under the Special Tax Regulations on 20 February 2017 immediately before 4.45 p.m. (as if it applied to the whole of the tax period), pro-rated for the part of the tax period that is from the start of the tax period up to and including 19 February 2017;
  - (e) “excluded tax period” means a tax period beginning on or after 25 June 2017 where the special tax for the tax period was paid on or after that date;
  - (f) “Special Tax Regulations” means the Customs (Motor Vehicles Special Tax) Regulations (Rg 12); and
  - (g) where any amount is required to be pro-rated for any part of a tax period, it is pro-rated —
    - (i) on a monthly basis for each month of the part; and
    - (ii) on a daily basis for each day in any portion of the part that is less than a month.

### **Refund of overpayment**

3.—(1) The total of all sums overpaid in regulation 2 in relation to a motor vehicle must be refunded by setting it off against the amounts in the Schedule in the order in which the amounts are treated as

accruing due (as specified in the Schedule), beginning with the earliest.

(2) Paragraph (1) does not apply to any amounts treated in the Schedule as accruing due before 25 June 2017.

(3) If, upon the de-registration of the motor vehicle, the total of all the sums overpaid is not extinguished under paragraph (1), then the Registrar must refund the unextinguished amount to the last registered owner of the motor vehicle.

## THE SCHEDULE

Regulation 3(1) and (2)

### SET-OFF OF OVERPAYMENT

| <i>Description of amount against which<br/>overpayment to be set-off</i>  | <i>When amount described is treated as<br/>accruing due for purposes of<br/>regulation 3</i> |
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| 1. Tax chargeable under section 11(1)(b) of the Road Traffic Act (Cap. 276) in respect of the motor vehicle for any period  | The day an application for a vehicle licence for the motor vehicle is made for the period    |
| 2. Any transfer fee for the transfer of registration of the motor vehicle, other than a temporary transfer of registration under rule 25(4) or 26(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (Cap. 276, R 5) | The day the application for the transfer is made   |
| 3. Any late application fee under rule 2 of the Road Traffic (Motor Vehicles, Licensing of Vehicles — Late Application Fees) Rules (Cap. 276, R 6), that remains outstanding immediately before the de-registration of the motor vehicle    | The day of the de-registration   |

Made on 4 June 2019.

TAN CHING YEE  
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