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## **No. S 449**

### **CUSTOMS ACT (CHAPTER 70)**

#### **CUSTOMS (MOTOR VEHICLES SPECIAL TAX) (AMENDMENT NO. 2) 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. These Regulations are the Customs (Motor Vehicles Special Tax) (Amendment No. 2) Regulations 2019 and come into operation on 23 June 2019.

#### **Amendment of regulation 2**

2. Regulation 2 of the Customs (Motor Vehicles Special Tax) Regulations (Rg 12) (called in these Regulations the principal Regulations) is amended by deleting the words “the Schedule” in paragraphs (1), (1A) and (1B) and substituting in each case the words “the First Schedule”.

#### **Amendment of regulation 4**

3. Regulation 4 of the principal Regulations is amended by inserting, immediately after the words “special tax” in the regulation heading, the words “on account of non-user, de-registration or conversion”.

#### **New regulations 8 and 9**

4. The principal Regulations are amended by inserting, immediately after regulation 7, the following regulations:

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**“Exemption of special tax as Budget 2019 measure**

**8.—(1)** A motor vehicle in Part 2 of the First Schedule is exempt from the special tax in the amount in paragraph (2) for the following tax periods:

- (a) for a motor vehicle that is not a pre-1 April 2019 vehicle —
  - (i) the tax period for the motor vehicle in which 18 February 2019 fell; and
  - (ii) each subsequent tax period for which the special tax at the rate in Part 2 of the First Schedule was or is (but for this regulation) payable for the motor vehicle;
- (b) for a pre-1 April 2019 vehicle —
  - (i) the tax period for the motor vehicle in which 1 April 2019 fell; and
  - (ii) each subsequent tax period for which the special tax at the rate in Part 2 of the First Schedule was or is (but for this regulation) payable for the motor vehicle.

(2) The amount of the exemption is as follows:

- (a) for a tax period under paragraph (1)(a)(i), the amount of  $C - B$ , where each of  $C$  and  $B$  is pro-rated for the part of the tax period that is from and including 18 February 2019 up to the end of the tax period;
- (b) for a tax period under paragraph (1)(b)(i), the amount of  $C - B$ , where each of  $C$  and  $B$  is pro-rated for the part of the tax period that is from and including 1 April 2019 up to the end of the tax period;
- (c) for a tax period under paragraph (1)(a)(ii) or (b)(ii), the amount of  $C - B$ .

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- (3) For the purposes of paragraph (2) —
- (a) 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 Part 3 of the First Schedule (as if the rate applied for the whole of the tax period); and
  - (b) C is the amount of the special tax for the motor vehicle for the tax period at the rate applicable to the motor vehicle in Part 2 of the First Schedule.

**Refund of special tax overpaid as a result of exemption under regulation 8**

9.—(1) Where an exemption from the special tax applies to a tax period under regulation 8, then the special tax for the tax period is overpaid as a result of the exemption by a sum (if positive) calculated in accordance with paragraph (2).

(2) For the purposes of paragraph (1), the sum is calculated as follows:

- (a) for a tax period mentioned in regulation 8(1)(a)(i) or (b)(i), in accordance with the formula  $A - (C1 + B2)$ ; and
  - (b) for a tax period mentioned in regulation 8(1)(a)(ii) or (b)(ii) other than an excluded tax period, in accordance with the formula  $A - B$ .
- (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 has the meaning given by regulation 8(3)(a);
  - (c) B2 is B pro-rated for the part of the tax period that is from and including —
    - (i) for a tax period mentioned in regulation 8(1)(a)(i) — 18 February 2019; and

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- (ii) for a tax period mentioned in regulation 8(1)(b)(i) — 1 April 2019,  
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 Part 2 of the First Schedule, pro-rated for the part of the tax period that is from the start of the tax period up to and including —
    - (i) for a tax period mentioned in regulation 8(1)(a)(i) — 17 February 2019; and
    - (ii) for a tax period mentioned in regulation 8(1)(b)(i) — 31 March 2019;
  - (e) “excluded tax period” means a tax period mentioned in regulation 2(1B); and
  - (f) 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.
- (4) The total of all sums overpaid in relation to a motor vehicle must be refunded by setting it off against the amounts in the Second Schedule in the order in which the amounts are treated as accruing due (as specified in the Second Schedule), beginning with the earliest.
- (5) Paragraph (4) does not apply to any amounts treated in the Second Schedule as accruing due before 23 June 2019.
- (6) If, upon the de-registration of the motor vehicle, the total of all the sums overpaid is not extinguished under paragraph (4), then the Registrar must refund the unextinguished amount to the last registered owner of the motor vehicle.”.

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## Amendment of Schedule

5. The Schedule to the principal Regulations is amended —
- (a) by deleting the Schedule reference and substituting the following Schedule reference:
- “Regulations 2(1), (1A) and (1B), 8(1) and (3) and 9(3)”; and
- (b) by renaming the Schedule as the First Schedule.

## New Second Schedule

6. The principal Regulations are amended by inserting, immediately after the First Schedule, the following Schedule:

### “SECOND SCHEDULE

Regulation 9(4) and (5)

#### SET-OFF OF OVERPAYMENT

<i>Description of amount against which overpayment to be set off</i>	<i>When amount described is treated as accruing due for purposes of regulation 9</i>
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

*Description of amount against which overpayment to be set off*

*When amount described is treated as accruing due for purposes of regulation 9*

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

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*[G.N. Nos. S 350/2010; S 343/2012; S 170/2014; S 59/2017; S 246/2019]*

Made on 4 June 2019.

TAN CHING YEE  
*Permanent Secretary,  
Ministry of Finance,  
Singapore.*

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