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## No. S 62

### ROAD TRAFFIC ACT 1961

#### ROAD TRAFFIC (MOTOR VEHICLES, REGISTRATION AND LICENSING) (AMENDMENT) RULES 2022

In exercise of the powers conferred by section 34 of the Road Traffic Act 1961, the Minister for Transport makes the following Rules:

#### **Citation and commencement**

1. These Rules are the Road Traffic (Motor Vehicles, Registration and Licensing) (Amendment) Rules 2022 and come into operation on 3 February 2022.

#### **New rules 48, 49 and 50**

2. Part VIII of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (R 5) is amended by inserting, immediately below the Part heading, the following rules:

##### **“Fees payable upon loss of exempt status**

**48.**—(1) This rule applies to any relevant impost that is a fee that would have been payable under section 10 of the Act on the registration of a vehicle if not for any of the following applying to the vehicle:

- (a) the operation of section 14 of the Act which is repealed by the Road Traffic (Amendment) Act 2021;
- (b) an exemption under section 33 of the Act;
- (c) an exemption under any order made under section 142 of the Act.

(2) For the purposes of section 11B(4)(c) of the Act, the fee that is payable upon the happening of a disqualifying event in relation to a vehicle which has not ceased to be kept or used on any road in Singapore and has not been destroyed or removed from Singapore, is an amount that is equal to the fee that would have been payable under section 10 of the Act on the registration of the vehicle if not for the event in paragraph (1)(a), (b) or (c).

(3) In paragraph (2), “disqualifying event” has the meaning given by section 11B(10) of the Act.

**Additional registration fee payable upon loss of exempt status**

**49.**—(1) This rule applies to any relevant impost that is a tax that would have been payable under section 11(1)(a) of the Act on the first registration of a vehicle if not for any of the following applying to the vehicle:

- (a) the operation of section 14 of the Act which is repealed by the Road Traffic (Amendment) Act 2021;
- (b) an exemption under section 33 of the Act;
- (c) an exemption under any order made under section 142 of the Act.

(2) For the purposes of section 11B(4)(a) of the Act, the tax that is payable upon the happening of a disqualifying event in relation to a vehicle which has not ceased to be kept or used on any road in Singapore and has not been destroyed or removed from Singapore, is an amount worked out as follows:

- (a) first, ascertain the value of the vehicle as at the date the disqualifying event happens;
- (b) then, ascertain the amount payable according to Part II of the First Schedule based on the value ascertained under sub-paragraph (a).

(3) For the purposes of paragraph (2)(a), the value of the vehicle as at the date the disqualifying event happens has to be determined by depreciating over 20 years the value of the vehicle as determined by the Registrar under rule 7(3) on the date of its first registration under these Rules.

(4) In this rule, “disqualifying event” has the meaning given by section 11B(10) of the Act.

### **Vehicular emissions tax payable upon loss of exempt status**

**50.**—(1) This rule applies to any relevant impost that is any carbon emissions tax payable under section 11AA of the Act as in force immediately before 1 January 2018, or any vehicular emissions tax payable under that section as in force on or after that date, that would have been payable under section 11AA of the Act on the first registration of a vehicle if not for any of the following applying to the vehicle:

- (a) the operation of section 14 of the Act which is repealed by the Road Traffic (Amendment) Act 2021;
- (b) an exemption under section 33 of the Act;
- (c) an exemption under any order made under section 142 of the Act.

(2) For the purposes of section 11B(4)(c) of the Act, the tax that is payable upon the happening of a disqualifying event in relation to a vehicle which has not ceased to be kept or used on any road in Singapore and has not been destroyed or removed from Singapore, is an amount that is equal to —

- (a) if the vehicle was first registered before 1 January 2018, any carbon emissions tax that would have been payable under section 11AA of the Act then in force;  
or
- (b) if the vehicle was first registered on or after 1 January 2018, any vehicular emissions tax that would have been payable under section 11AA of the Act on the first registration of the vehicle,

if not for the event in paragraph (1)(a), (b) or (c).

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(3) In paragraph (2), “disqualifying event” has the meaning given by section 11B(10) of the Act.”.

### **Deletion of rule 67 and saving**

3.—(1) Rule 67 of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules is deleted.

(2) However, paragraph (1) does not affect any obligation or liability accrued or incurred under rule 67 of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules before 3 February 2022.

*[G.N. Nos. S 678/2014; S 810/2014; S 359/2015;  
S 366/2015; S 650/2015; S 272/2016; S 46/2017;  
S 60/2017; S 327/2017; S 335/2017; S 550/2017;  
S 696/2017; S 777/2017; S 330/2018; S 424/2018;  
S 764/2018; S 879/2018, S 140/2019; S 249/2019;  
S 393/2019; S 451/2019; S 206/2020; S 454/2020;  
S 1013/2020; S 1092/2020; S 1100/2020; S 233/2021;  
S 263/2021; S 507/2021; S 955/2021; S 1049/2021]*

Made on 28 January 2022.

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(To be presented to Parliament under section 141(1) of the Road Traffic Act 1961).