
First published in the *Government Gazette*, Electronic Edition, on 31st December 2003 at 5:00 pm.

No. S 676

**ROAD TRAFFIC ACT
(CHAPTER 276)**

**ROAD TRAFFIC
(TAXI SERVICE OPERATOR LICENCE) (AMENDMENT)
RULES 2003**

In exercise of the powers conferred by section 111J of the Road Traffic Act, the Land Transport Authority of Singapore, with the approval of the Minister for Transport, hereby makes the following Rules:

Citation and commencement

1. These Rules may be cited as the Road Traffic (Taxi Service Operator Licence) (Amendment) Rules 2003 and shall come into operation on 1st January 2004.

Amendment of rule 2

2. Rule 2 of the Road Traffic (Taxi Service Operator Licence) Rules 2003 (G.N. No. S 168/2003) is amended by inserting, immediately before the definition of “licence”, the following definitions:

““accounting period”, in relation to a licensee, means an accounting period corresponding to a financial year of the licensee;

“approved company auditor” means a person approved as such under section 9 of the Companies Act (Cap. 50) and whose approval has not been revoked;”.

Deletion and substitution of rule 5

3. Rule 5 of the Road Traffic (Taxi Service Operator Licence) Rules 2003 is deleted and the following rule substituted therefor:

“Periodic fee

5.—(1) A licensee shall pay the Authority a periodic fee for each accounting period in any part of which the licensee holds a licence.

(2) Subject to paragraph (3), the periodic fee payable by a licensee for any accounting period shall be an amount equal to 0.1% of the gross revenue derived by the licensee from operating a taxi service during that accounting period.

(3) Where a licence is granted before 1st January 2004, the periodic fee payable by the licensee for the accounting period during which 1st January 2004 occurs shall be an amount calculated according to the following formula:

$$\frac{0.1\% \times (A \times B)}{C}$$

where A is the number of days in the period beginning on —

- (a) 1st January 2004; or
- (b) the day on which the first of the taxis owned by the licensee to be registered under the Act is so registered,

whichever is the later and ending on —

- (i) the last day of that accounting period; or
- (ii) the day on which the licence is cancelled in whole by the Authority under section 111H (1) of the Act or is otherwise terminated,

whichever is the earlier;

B is the gross revenue derived by the licensee from operating the taxi service during that accounting period; and

C is the number of days in the period beginning on —

- (a) the first day of that accounting period;
- (b) the day on which the licence is granted; or
- (c) the day on which the first of the taxis owned by the licensee to be registered under the Act is so registered,

whichever is the latest and ending on —

- (i) the last day of that accounting period; or
- (ii) the day on which the licence is cancelled in whole by the Authority under section 111H (1) of the Act or otherwise terminated,

whichever is the earlier.

(4) Subject to paragraph (5), a licensee shall pay the periodic fee for any accounting period to the Authority —

(a) where an approved company auditor has, within 6 months from the date on which that accounting period ends, audited the licensee's accounts for that accounting period and furnished the audited accounts to the licensee, within one month from the date the audited accounts are so furnished; or

(b) in any other case, within 6 months from the date on which that accounting period ends.

(5) Notwithstanding paragraph (4), where a licence held by a licensee is cancelled in whole by the Authority under section 111H (1) of the Act or otherwise terminated before the end of any accounting period, the licensee shall pay the periodic fee for that accounting period within one month from the date on which the licence is cancelled in whole or otherwise terminated, as the case may be.”.

Made this 30th day of December 2003.

MICHAEL LIM CHOO SAN
Chairman,
Land Transport Authority of Singapore.

[LTA/VT/91/243-1-1; AG/LEG/SL/276/2002/10 Vol. 1]

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