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ROAD TRAFFIC ACT
(CHAPTER 276)

ROAD TRAFFIC
(EXEMPTION FROM VEHICULAR EMISSIONS TAX)
ORDER 2017

ARRANGEMENT OF PARAGRAPHS

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In exercise of the powers conferred by section 142 of the Road Traffic Act, the Minister for Transport makes the following Order:

Citation and commencement

1. This Order is the Road Traffic (Exemption from Vehicular Emissions Tax) Order 2017 and comes into operation on 1 January 2018.

Definitions

2. In this Order, unless the context otherwise requires —

“classic vehicle” has the same meaning as in rule 2(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (R 5);

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

“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;

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

Vehicles exempted from vehicular emissions tax

3. Subject to paragraphs 4 and 5, the vehicular emissions tax chargeable under section 11AA of the Act as in force on or after 1 January 2018 is not payable in respect of the first registration of any of the following vehicles:

- (a) an ambulance;
- (b) a motor vehicle used for firefighting 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;

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- (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 motor vehicle licensed by the Registrar under section 28A of the Act;
 - (k) a classic vehicle;
 - (l) a normal vintage vehicle;
 - (m) a restricted vintage vehicle;
 - (n) a revised use vintage vehicle.

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 must be kept and used by the registered owner of the vehicle and by no other person.

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

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

(4) The exemptions under sub-paragraphs (g), (l) and (m) of paragraph 3 are subject to the condition that the vehicle must not be sold or disposed of.

Cessation of exemption

5. The exemption of a vehicle under paragraph 3 ceases 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), (da) or (e) of the Act;
- (b) that any condition under paragraph 4 to which the exemption is subject ceases to be satisfied;

- (c) in the case of a vehicle 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 period prescribed under section 27(1)(d)(iv) of the Act after such loss has lapsed; or
- (e) the vehicle has been forfeited pursuant to any written law.

Made on 27 December 2017.

LOH NGAI SENG
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