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**ROAD TRAFFIC ACT
(CHAPTER 276)**

**ROAD TRAFFIC
(EXEMPTION FROM REGISTRATION TAX)
ORDER 2013**

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation and commencement
 2. Definitions
 3. Exemption from tax under section 11(1)(aa) of Act
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In exercise of the powers conferred by section 142 of the Road Traffic Act, the Minister for Transport hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Road Traffic (Exemption from Registration Tax) Order 2013 and shall come into operation on 1st January 2014.

Definitions

2. In this Order —

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

“prescribed period”, in relation to a vehicle lost through theft or criminal breach of trust, means the relevant period prescribed in rule 34(3)(a) or (b) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules, as the case may be.

Exemption from tax under section 11(1)(aa) of Act

3.—(1) Subject to this paragraph, the tax chargeable under section 11(1)(aa) of the Act shall not be payable in respect of the registration of a de-registered vehicle as a normal vintage vehicle.

(2) The exemption under sub-paragraph (1) is subject to the condition that the vehicle is not sold or disposed of.

(3) Any exemption under sub-paragraph (1) shall cease on the date —

- (a) the Registrar cancels the registration of the vehicle under section 27(1)(a), (b), (c), (d)(i), (ii) or (iii) or (e) of the Act;
- (b) the condition under sub-paragraph (2) ceases to be satisfied;
- (c) the vehicle had been reported lost through theft or criminal breach of trust and the prescribed period after such loss has lapsed; or
- (d) the vehicle has been forfeited pursuant to any written law.

Made this 26th day of December 2013.

PANG KIN KEONG
*Permanent Secretary,
Ministry of Transport,
Singapore.*

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