

CUSTOMS ACT  
(CHAPTER 70, SECTIONS 17 AND 143)

CUSTOMS (MOTOR VEHICLES SPECIAL TAX) REGULATIONS

ARRANGEMENT OF REGULATIONS

Regulation

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[1st September 2007]

**Citation**

1. These Regulations may be cited as the Customs (Motor Vehicles Special Tax) Regulations.

**Definitions**

1A. In these Regulations, unless the context otherwise requires, “business service passenger vehicle”, “CNG vehicle”, “diesel-CNG vehicle”, “diesel-electric vehicle”, “petrol-CNG vehicle”, “private hire car”, “private motor car” and “station wagon (passengers only)” have the same respective meanings as in rule 2(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (Cap. 276, R 5).

*[S 350/2010 wef 01/07/2010]*

**Special tax**

2.—(1) Subject to paragraph (2), the special tax chargeable under section 17(1) of the Act on all motor vehicles equipped with engines using heavy oil, diesel oil, liquefied petroleum gas, natural gas or any

other gas as fuel or fitted with producer gas or other gas attachments shall be in accordance with the rates specified in the Schedule.

*[S 350/2010 wef 01/07/2010]*

(2) No special tax shall be payable under these Regulations in respect of any CNG vehicle or petrol-CNG vehicle as from 1st January 2012.

*[S 350/2010 wef 01/07/2010]*

*[S 350/2010 wef 01/07/2010]*

### **When special tax payable**

3. The special tax chargeable under regulation 2 in respect of a motor vehicle —

(a) shall be payable —

(i) at the same time as a vehicle licence is taken out for the motor vehicle under section 13 of the Road Traffic Act (Cap. 276); and

(ii) at such time and for such period in advance as the Registrar may approve; and

(b) shall, unless the Registrar otherwise determines, first have effect on the first day of the month in which the vehicle licence is applied for under section 13 of the Road Traffic Act or on the day following the expiry of the last vehicle licence issued for the motor vehicle, as the case may be.

### **Claiming exemption from or refund of special tax**

4.—(1) A registered owner or an owner, as the case may be, of a motor vehicle may claim for an exemption from or a refund of the special tax on account of non-use or de-registration of the motor vehicle or where the motor vehicle is subsequently converted to any use specified in regulation 7.

(2) Any person claiming exemption from the special tax under paragraph (1) shall apply to the Registrar in such form as the Registrar may require.

(3) A motor vehicle which is declared non-user shall not be used on a road repairable at public expense during the period of non-use.

(4) The registered owner of a motor vehicle referred to in paragraph (3) shall give prior notice to the Registrar if the motor vehicle is required to be moved from one place to another during the period of non-use.

(5) The Registrar may disallow any registered owner of a motor vehicle from claiming an exemption from or a refund of the special tax if the registered owner fails to comply with paragraph (3) or (4).

(6) An application for exemption from the special tax under paragraph (1) shall be made for a period not exceeding 12 months.

(7) A fresh application shall be made before the expiry of 12 months if exemption for a further period is required.

(8) The decision of the Registrar on every such application shall be final.

#### **Application for refund of special tax under regulation 4**

**5.—**(1) An application for a refund of the special tax under regulation 4(1) shall be made in such form as the Registrar may require.

(2) The Registrar may, if he is satisfied that the applicant is entitled to the refund, pay to the applicant by way of rebate the amount by which the special tax paid by him exceeds the amount payable on a monthly basis.

(3) Notwithstanding paragraph (2), if the period the special tax is refundable is less than one complete month, the amount refundable shall be pro-rated on a daily basis for that period.

#### **Refund of special tax for taxis**

**6.—**(1) A registered owner of a taxi may apply for a refund of the special tax paid in respect of the taxi on account of the taxi not being used on a road repairable at public expense for any continuous period of not less than 60 days (applicable period) between 1st March 2009 and 28th February 2010 (both dates inclusive).

(2) The application shall be in such form as the Registrar may require and must be made at least 3 working days before the start of the applicable period in respect of which the refund is applied for.

(3) The Registrar may, in his discretion, grant the application for the refund of a pro-rated amount of the special tax paid in respect of the applicable period if he is satisfied that the registered owner has made adequate arrangements for the storage of the taxi in an area —

- (a) which the registered owner has control of access to; and
- (b) where measures have been put in place to —
  - (i) segregate the taxi from other taxis in respect of which a refund of special tax under this regulation has not been granted; and
  - (ii) record the date and time of the placement or removal of the taxi in or from the area.

(4) The Registrar may, in his discretion, refuse to grant the application if —

- (a) the applicant was previously granted a refund under this regulation whether in respect of the taxi or any other taxi, which was subsequently cancelled or reduced by the Registrar under paragraph (10)(a); or
- (b) the applicant has been convicted of an offence under paragraph (7) or (9) whether in respect of the taxi or any other taxi owned by the applicant.

(5) Where the application has been granted under paragraph (3), the registered owner shall ensure that during the applicable period —

- (a) the taxi is not hired out;
- (b) the taxi is not used on a road repairable at public expense; and
- (c) the taxi is stored in the area referred to in paragraph (3) under the conditions referred to in sub-paragraphs (a) and (b) of that paragraph.

(6) The Registrar may, at any time after the grant of the application, require the registered owner to furnish any information in respect of the taxi to enable the Registrar to determine if this regulation is complied with.

(7) Any person who fails to comply with any requirement specified under paragraph (6) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding 2 times the amount of the refund that he had been granted or \$5,000, whichever is the lower.

(8) If a person is charged with any offence for failing to comply with the requirement specified under paragraph (6), it shall be a defence for him to prove that he had a reasonable excuse for failing to comply with the requirement.

(9) Any person who knowingly or recklessly furnishes to the Registrar any information under this regulation which is false or misleading in any material particular shall be guilty of an offence and shall be liable on conviction to a fine not exceeding 2 times the amount of the refund that he had been granted or \$5,000, whichever is the lower.

(10) The Registrar may, in his discretion, cancel any grant made under paragraph (3) or reduce the amount of refund granted if the registered owner —

(a) has, in the opinion of the Registrar, contravened paragraph (5) in respect of the taxi for which the grant was made; or

(b) has been convicted of an offence under paragraph (7) or (9) whether in respect of the taxi for which the grant was made or any other taxi owned by the registered owner.

(11) Where an application has been granted under paragraph (3), the registered owner may apply to the Registrar in such form as the Registrar may require, to shorten (but to not less than 60 days) the applicable period, and the Registrar may shorten the applicable period and reduce the amount of the refund granted, as he considers appropriate.

(12) Any refund of special tax payable under paragraph (3) shall be paid by the Registrar within a reasonable time after the expiry of the applicable period.

**Exemption of special tax**

7.—(1) No special tax shall be chargeable in respect of any motor car —

- (a) used exclusively on roads which are not repairable at public expense;
- (b) used solely for industry, mining and agriculture and not intended to be used on any road repairable at public expense; or
- (c) for which a special purpose licence has been issued by the Registrar under section 28A of the Road Traffic Act (Cap. 276) and subject to the approval of the Minister for Finance or such person as he may appoint.

(2) No special tax shall be chargeable in respect of any motor car falling within any class or description referred to in Part II of the Schedule if the Registrar is satisfied that such motor car is a CNG vehicle or a petrol-CNG vehicle.

*[S 350/2010 wef 01/07/2010]*

(3) Paragraph (2) shall remain in force until 31st December 2011.

(4) Notwithstanding paragraph (2), no special tax shall be chargeable in respect of any taxi which is a CNG vehicle or a petrol-CNG vehicle for the period from 1st June 2004 to 31st December 2011 (both dates inclusive).

*[S 350/2010 wef 01/07/2010]*

**THE SCHEDULE**

Regulations 2 and 7(2)

**PART I**

**SPECIAL TAX PAYABLE FOR MOTOR VEHICLES WITH VEHICLE  
LICENCE COMMENCING  
BEFORE 1ST SEPTEMBER 1998**

<i>Classes or descriptions of motor vehicles</i>	<i>Rates of special tax half-yearly</i>
1. Taxis	6 times the amount of the half-yearly vehicle licence fee prescribed in the

THE SCHEDULE — *continued*

	Second Schedule to the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (Cap. 276, R 5).
2. Motor vehicles constructed for the conveyance of passengers (other than a public service vehicle)	6 times the amount of the half-yearly vehicle licence fee prescribed for a motor vehicle of the same class or description in the Second Schedule to the Road Traffic (Motor Vehicles, Registration and Licensing) Rules.
3. All goods vehicles, excluding heavy goods or light goods vehicles as defined in the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (with the exception of engineering plants and goods-cum-passengers vehicles), and motor vehicles referred to in paragraph 1, 2 or 4 —	
(a) not exceeding 1.5 metric tons (unladen weight)	\$225
(b) for every subsequent 0.5 metric tons exceeding 1.5 metric tons (unladen weight)	\$112.50
4. Mobile cranes	3 times the amount of the half-yearly vehicle licence fee prescribed for a motor vehicle of the same class or description in the Second Schedule to the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (Cap. 276, R 5).

PART II

SPECIAL TAX PAYABLE FOR MOTOR CARS WITH VEHICLE LICENCE  
COMMENCING ON OR AFTER  
1ST SEPTEMBER 1998, OTHER THAN CARS TO WHICH PARTS III, IV, V  
AND VI APPLY

<i>Classes or descriptions of motor cars</i>	<i>Rates of special tax half-yearly</i>
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THE SCHEDULE — *continued*

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|--|---|
| 1. Taxis   | \$2,550   |
| 2. Private motor cars, private hire cars, station wagons (passengers only), motor cars used for instructional purposes for reward, and business service passenger vehicles (excluding taxis) | 6 times the amount of the half-yearly vehicle licence fee prescribed for a motor car having a cylinder capacity equivalent to the vehicle concerned — |
- (a) where the vehicle licence commences on any date between 1st September 1998 and 31st August 2002 (both dates inclusive), in the Sixth Schedule to the Road Traffic (Motor Vehicles, Registration and Licensing) Rules;
- (b) where the vehicle licence commences on any date between 1st September 2002 and 31st August 2007 (both dates inclusive), in the Ninth Schedule to those Rules;
- (c) where the vehicle licence commences on any date between 1st September 2007 and 30th June 2008 (both dates inclusive), in the Eleventh Schedule to those Rules; or
- (d) where the vehicle licence commences on or after 1st July 2008, in the Twelfth Schedule to those Rules.

## PART III

SPECIAL TAX PAYABLE FOR MOTOR CARS WITH VEHICLE LICENCES COMMENCING ON ANY DATE BETWEEN 1ST JANUARY 2006 AND 30TH JUNE 2008 (BOTH DATES INCLUSIVE), WHICH COMPLY WITH EURO IV OR HIGHER EMISSION STANDARDS AND USE EITHER OR BOTH DIESEL AND GAS AS SOURCE OF POWER

*Classes or descriptions of motor cars*                      *Rates of special tax half-yearly*

THE SCHEDULE — *continued*

Private motor cars, private hire cars, station wagons (passengers only), motor cars used for instructional purposes for reward, business service passenger vehicles (excluding taxis), CNG vehicles, diesel-CNG vehicles, petrol-CNG vehicles and diesel-electric vehicles, each of which —

4 times the amount of the half-yearly vehicle licence fee prescribed for a motor car having a cylinder capacity equivalent to the vehicle concerned —

(a) has a standard of exhaust emission which complies with —

(a) in the Ninth Schedule to the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (Cap. 276, R 5), where the vehicle licence commences on any date between 1st January 2006 and 31st August 2007 (both dates inclusive); or

(b) in the Eleventh Schedule to those Rules, where the vehicle licence commences on any date between 1st September 2007 and 30th June 2008 (both dates inclusive).

(i) any of the standards specified in Part II of the Second Schedule to the Environmental Protection and Management (Vehicular Emissions) Regulations (Cap. 94A, Rg 6); or

(ii) any other equivalent or higher standard of exhaust emission as approved by the National Environment Agency; and

(b) uses either or both diesel and gas as its source of power.

THE SCHEDULE — *continued*

## PART IV

SPECIAL TAX PAYABLE FOR MOTOR CARS  
WITH VEHICLE LICENCES COMMENCING ON  
OR AFTER 1ST JULY 2008 WHICH COMPLY WITH  
EURO IV EMISSION STANDARD AND USE DIESEL AS  
THE SOURCE OR ONE OF THE SOURCES OF POWER

<i>Classes or descriptions of motor cars</i>	<i>Rates of special tax half-yearly</i>
Private motor cars, private hire cars, station wagons (passengers only), motor cars used for instructional purposes for reward, business service passenger vehicles (excluding taxis), diesel-CNG vehicles and diesel-electric vehicles, each of which —	\$0.625 per cubic centimetre of the vehicle's cylinder capacity or \$625, whichever is the higher.
(a) has a standard of exhaust emission which complies with —	
(i) any of the standards specified in Part II of the Second Schedule to the Environmental Protection and Management (Vehicular Emissions) Regulations (Cap. 94A, Rg 6); or	
(ii) any other equivalent standard of exhaust emission as approved by the National Environment Agency; and	
(b) uses diesel as the source or one of the sources of power.	

*Note:*

1. For the purposes of computing the special tax payable under this Schedule, any fraction of a dollar shall be rounded off to the nearest dollar.
2. Where the period of the special tax payable is less than a month, the special tax shall be pro-rated on a daily basis.
3. Monthly special tax payable shall be computed on a pro-rata basis.

THE SCHEDULE — *continued*

4. Annual special tax payable shall be double the half-yearly special tax.
5. *Deleted by S 350/2010, wef 01/07/2010.*

*[S 343/2012 wef 22/07/2012]*

PART V

SPECIAL TAX PAYABLE FOR MOTOR CARS  
WITH VEHICLE LICENCES COMMENCING ON ANY DATE  
BETWEEN 1ST JULY 2008 AND 31ST DECEMBER 2012  
(BOTH DATES INCLUSIVE), WHICH COMPLY WITH  
EURO V OR HIGHER EMISSION STANDARD AND  
USE DIESEL AS THE SOURCE OR ONE OF  
THE SOURCES OF POWER

<i>Classes or descriptions of motor cars</i>	<i>Rates of special tax half-yearly</i>
Private motor cars, private hire cars, station wagons (passengers only), motor cars used for instructional purposes for reward, business service passenger vehicles (excluding taxis), diesel-CNG vehicles and diesel-electric vehicles, each of which —  (a) has a standard of exhaust emission which complies with —  (i) the Euro V standard of exhaust emission specified in Table 1 of Annex I of Regulation (EC) No. 715/2007 of the European Parliament and of the Council of 20th June 2007; or  (ii) any other equivalent or higher standard of exhaust emission as approved by the National Environment Agency; and	\$0.625 per cubic centimetre of the vehicle's cylinder capacity or \$625, whichever is the higher.

THE SCHEDULE — *continued*

<i>Classes or descriptions of motor cars</i>	<i>Rates of special tax half-yearly</i>
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(b) uses diesel as the source or one of the sources of power.

[S 343/2012 wef 22/07/2012]

## PART VI

SPECIAL TAX PAYABLE FOR MOTOR CARS WITH  
VEHICLE LICENCES COMMENCING ON  
OR AFTER 1ST JANUARY 2013 WHICH COMPLY WITH  
EURO V OR HIGHER EMISSION STANDARD AND  
USE DIESEL AS THE SOURCE OR  
ONE OF THE SOURCES OF POWER

<i>Classes or descriptions of motor cars</i>	<i>Rates of special tax half-yearly</i>
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Private motor cars, private hire cars, station wagons (passengers only), motor cars used for instructional purposes for reward, business service passenger vehicles (excluding taxis), diesel-CNG vehicles and diesel-electric vehicles, each of which —

\$0.20 per cubic centimetre of the vehicle's cylinder capacity or \$200, whichever is the higher.

(a) has a standard of exhaust emission which complies with —

(i) the Euro V standard of exhaust emission specified in Table 1 of Annex 1 of Regulation (EC) No. 715/2007 of the European Parliament and of the Council of 20th June 2007; or

(ii) any other equivalent or higher standard of exhaust emission as approved by

THE SCHEDULE — *continued*

<i>Classes or descriptions of motor cars</i>	<i>Rates of special tax half-yearly</i>
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the National Environment  
Agency; and

(b) uses diesel as the source or one of  
the sources of power.

*[S 343/2012 wef 22/07/2012]*

*[G.N. Nos. S 461/2007; S 193/2008; S 298/2008;  
S 75/2009]*

LEGISLATIVE HISTORY  
CUSTOMS (MOTOR VEHICLES SPECIAL TAX) REGULATIONS  
(CHAPTER 70, RG 12)

This Legislative History is provided for the convenience of users of the Customs (Motor Vehicles Special Tax) Regulations. It is not part of these Regulations.

**1. G. N. No. S 461/2007 — Customs (Motor Vehicles Special Tax) Regulations 2007**

Date of commencement : 1 September 2007

**2. G. N. No. S 193/2008 — Customs (Motor Vehicles Special Tax) (Amendment) Regulations 2008**

Date of commencement : 4 April 2008

**3. G. N. No. S 298/2008 — Customs (Motor Vehicles Special Tax) (Amendment No. 2) Regulations 2008**

Date of commencement : 1 July 2008

**4. G. N. No. S 75/2009 — Customs (Motor Vehicles Special Tax) (Amendment) Regulations 2009**

Date of commencement : 25 February 2009

**5. 2009 Revised Edition — Customs (Motor Vehicles Special Tax) Regulations**

Date of operation : 31 August 2009

**6. G. N. No. S 350/2010 — Customs (Motor Vehicles Special Tax) (Amendment) Regulations 2010**

Date of commencement : 1 July 2010

**7. G.N. No. S 343/2012 — Customs (Motor Vehicles Special Tax) (Amendment) Regulations 2012**

Date of commencement : 22 July 2012