

CUSTOMS ACT
(CHAPTER 70, SECTIONS 17 AND 143)

CUSTOMS (MOTOR VEHICLES SPECIAL TAX)
REGULATIONS

ARRANGEMENT OF REGULATIONS

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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) Special tax is not chargeable on a motor vehicle that is the property of the following persons, organisations and armed forces:

- (a) the President, subject to the production of a certificate in such form as the Registrar of Vehicles directs given under the hand of the Aide-de-Camp to the President;
- (b) diplomatic, consular or other officials who are accorded consular and diplomatic privileges and immunities and officials of accredited Trade Missions in Singapore to the extent to which reciprocal treatment is accorded by the government which they represent to the Singapore diplomatic, consular or trade officials and their staff, subject to the production of a certificate in such form as the Registrar of Vehicles directs given under the hand of an official authorised by the Permanent Secretary, Ministry of Foreign Affairs, in that behalf;
- (c) members of the armed forces of any foreign country serving in Singapore, to the extent to which reciprocal treatment is accorded by such foreign country to members of the Singapore Armed Forces serving in that foreign country;
- (d) the Commonwealth Armed Forces;

- (e) the Government, subject to the motor vehicle's use for the purposes of the Singapore Armed Forces and the production of a certificate in such form as the Registrar of Vehicles directs given under the hand of a person authorised to do so by the Permanent Secretary, Ministry of Defence or the Permanent Secretary, Ministry of Foreign Affairs, as the case may be.

[S 246/2019 wef 18/02/2019]

(3) Special tax is not chargeable on any of the following motor vehicles with a vehicle licence the validity of which starts on or after 1 September 1998:

- (a) a light goods vehicle;
- (b) a heavy goods vehicle;
- (c) a mobile crane.

[S 246/2019 wef 18/02/2019]

(4) Special tax is not chargeable on any of the following motor vehicles:

- (a) a civil defence operations car;
- (b) a motor car registered as an ambulance;
- (c) a police operations car.

[S 246/2019 wef 18/02/2019]

THE SCHEDULE

Regulations 2 and 7(2)

Part I

[Deleted by S 170/2014 wef 12/03/2014]

THE SCHEDULE — *continued*

PART II

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

<i>Classes or descriptions of motor cars</i>	<i>Rates of special tax half-yearly</i>
1. Taxis	\$2,125
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, less \$50 —
	(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.

[S 59/2017 wef 20/02/2017]

THE SCHEDULE — *continued*

Part III

[Deleted by S 170/2014 wef 12/03/2014]

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 less \$50, or \$575, whichever is the higher.
(a) has a standard for exhaust emission which complies with the standard specified in row B of the table referred to in paragraph 13 of the Annex to Directive 98/69/EC of the European Parliament and of the Council of the European Union; 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.
4. Annual special tax payable shall be double the half-yearly special tax.

THE SCHEDULE — *continued*

5. Deleted by S 350/2010, wef 01/07/2010.

[S 59/2017 wef 20/02/2017]

[S 170/2014 wef 12/03/2014]

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

Part V

[Deleted by S 170/2014 wef 12/03/2014]

PART VI

SPECIAL TAX PAYABLE FOR MOTOR CARS WITH
VEHICLE LICENCES COMMENCING ON
OR AFTER 1ST JANUARY 2013 WHICH COMPLY WITH
EURO V OR JPN 2009 EMISSION STANDARD AND
USE DIESEL AS THE SOURCE OR
ONE OF THE SOURCES OF POWER

Classes or descriptions of motor cars

*Rates of special tax
half-yearly*

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 less \$50, or \$150, whichever is the higher.

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

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

THE SCHEDULE — *continued*

<i>Classes or descriptions of motor cars</i>	<i>Rates of special tax half-yearly</i>
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- (ii) the JPN 2009 standard specified in Article 41 of the Japanese Ministry of Land, Infrastructure and Transport Announcement No. 619 dated 15th July 2002 (Announcement That Prescribes Details of Safety Regulations for Road Vehicles), as amended by the Japanese Ministry of Land, Infrastructure, Transport and Tourism Announcement No. 68 dated 25th January 2013; and
- (b) uses diesel as the source or one of the sources of power.

[S 59/2017 wef 20/02/2017]

[S 170/2014 wef 12/03/2014]

[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

8. G.N. No. S 170/2014 — Customs (Motor Vehicles Special Tax) (Amendment) Regulations 2014

Date of commencement : 12 March 2014

9. G.N. No. S 59/2017 — Customs (Motor Vehicles Special Tax) (Amendment) Regulations 2017

Date of commencement : 20 February 2017

**10. G.N. No. S 246/2019 — Customs (Motor Vehicles Special Tax)
(Amendment) Regulations 2019**

Date of commencement : 18 February 2019