

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” has the meaning given by rule 2(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (Cap. 276, R 5);

“civil defence operations car” has the meaning given by rule 2(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules;

“CNG vehicle” has the meaning given by rule 2(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules;

- “diesel-CNG vehicle” has the meaning given by rule 2(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules;
- “diesel-electric vehicle” has the meaning given by rule 2(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules;
- “EURO IV emissions standard” means the standard for exhaust emissions 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;
- “EURO V emissions standard” means the standard for exhaust emissions in Table 1 of Annex 1 of Regulation (EC) No. 715/2007 of the European Parliament and of the Council of the European Union;
- “heavy goods vehicle” has the meaning given by rule 2(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules;
- “light goods vehicle” has the meaning given by rule 2(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules;
- “JPN 2009 emissions standard” means the standard for exhaust emissions in paragraph 1(7) of Article 41 of the Japanese Ministry of Land, Infrastructure and Transport Announcement No. 619 dated 15 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. 348 dated 25 March 2008;
- “motor car” has the meaning given by section 4(1)(e) of the Road Traffic Act (Cap. 276);
- “petrol-CNG vehicle” has the meaning given by rule 2(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules;

“police operations car” has the meaning given by rule 2(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules;

“pre-1 April 2019 vehicle” means any motor car registered in the name of the Government before 1 April 2019;

“private hire car” has the meaning given by rule 2(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules;

“private motor car” has the meaning given by rule 2(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules;

“specified vehicle” means any of the following:

- (a) a private motor car;
- (b) a private hire car;
- (c) a station wagon (passengers only);
- (d) a motor car used for instructional purposes for reward;
- (e) a business service passenger vehicle other than a taxi;

“station wagon (passengers only)” has the meaning given by rule 2(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules;

“vehicle licence” means a vehicle licence taken out under section 13 of the Road Traffic Act for a motor vehicle.

[S 246/2019 wef 01/04/2019]

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 Schedule.

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

(1A) The rates in Part 2 of the Schedule apply —

- (a) for a motor vehicle other than a pre-1 April 2019 vehicle, to —
 - (i) the tax period of the motor vehicle in which 18 February 2019 falls; and
 - (ii) each tax period of the motor vehicle after the tax period in sub-paragraph (i) that is not a tax period in paragraph (1B); and
- (b) for a pre-1 April 2019 vehicle, to —
 - (i) the tax period of the motor vehicle in which 1 April 2019 falls; and
 - (ii) each tax period of the motor vehicle after the tax period in sub-paragraph (i) that is not a tax period in paragraph (1B).

[S 246/2019 wef 01/04/2019]

(1B) The rates in Part 3 of the Schedule apply to each tax period for a motor vehicle that —

- (a) begins on or after 23 June 2019; and
- (b) for which payment is made on or after 23 June 2019.

[S 246/2019 wef 01/04/2019]

(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]

[S 246/2019 wef 01/04/2019]

Tax periods and payment of special tax

3.—(1) The special tax is chargeable with reference to the following tax periods:

- (a) where the motor vehicle has a vehicle licence, the tax period is the duration of the vehicle licence;

(b) where the motor vehicle has no vehicle licence, the tax periods are as follows:

- (i) the period of 12 months starting on the day the motor vehicle is registered under the Road Traffic Act;
- (ii) after that period, each consecutive period of 6 months,

unless the Registrar approves, for a particular motor vehicle, different tax periods to facilitate the charging of special tax for that motor vehicle.

(2) Subject to paragraph (3), the special tax is payable as follows:

- (a) for a motor vehicle under paragraph (1)(a), at the same time as a vehicle licence is taken out for the motor vehicle;
- (b) for a motor vehicle under paragraph (1)(b), before the tax period starts.

(3) Despite paragraph (2), where special tax is chargeable on a motor vehicle for the tax period for the motor vehicle in which 1 April 2019 falls, the special tax is payable as follows:

- (a) for a motor vehicle registered in the name of the Government, on 1 April 2019;
- (b) for any other motor vehicle —
 - (i) if the motor vehicle has a vehicle licence, at the earliest of the following events occurring on or after 1 April 2019:
 - (A) the vehicle licence expires or is surrendered;
 - (B) there is an application to transfer the registration of the vehicle;
 - (C) the vehicle is de-registered; and
 - (ii) if the motor vehicle does not have a vehicle licence, at such time as the Registrar may by notice require.

[S 246/2019 wef 01/04/2019]

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

Regulation 2(1), (1A) and (1B)

SPECIAL TAX

PART 1

GENERAL

1. The rates of the special tax in this Schedule are specified on a half-yearly basis.
2. Where the special tax is payable for a period of a year, the yearly rate of the special tax is double the applicable half-yearly rate.
3. Without affecting regulation 5(2) and (3), where any rate in this Schedule is required to be pro-rated for any period, the rate is pro-rated —
 - (a) on a monthly basis for each part of the period that is a month; and
 - (b) on a daily basis for any part of the period that is less than a month.
4. In calculating the special tax, any fraction of a dollar is rounded to the nearest dollar.

PART 2

RATES FOR REGULATION 2(1A)

5. Subject to paragraph 6, the special tax rate is as follows:
 - (a) for a taxi with a vehicle licence the validity of which starts on or after 1 September 1998 \$2,125
 - (b) for a specified vehicle or a pre-1 April 2019 vehicle, with a vehicle licence the validity of which —
 - (i) starts on any date between 1 September 1998 and 31 August 2002 (both dates inclusive); 6 times the amount of the half-yearly vehicle licence fee prescribed in the Sixth Schedule to the Road Traffic (Motor Vehicles, Registration and Licensing) Rules for a motor car having a cylinder capacity equivalent to the motor vehicle, less \$50
 - (ii) starts on any date between 1 September 2002 and 6 times the amount of the half-yearly vehicle licence fee

THE SCHEDULE — *continued*

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| 31 August 2007 (both dates inclusive); | prescribed in the Ninth Schedule to the Road Traffic (Motor Vehicles, Registration and Licensing) Rules for a motor car having a cylinder capacity equivalent to the motor vehicle, less \$50 |
| (iii) starts on any date between 1 September 2007 and 30 June 2008 (both dates inclusive); or | 6 times the amount of the half-yearly vehicle licence fee prescribed in the Eleventh Schedule to the Road Traffic (Motor Vehicles, Registration and Licensing) Rules for a motor car having a cylinder capacity equivalent to the motor vehicle, less \$50 |
| (iv) starts on or after 1 July 2008 | 6 times the amount of the half-yearly vehicle licence fee prescribed in the Twelfth Schedule to the Road Traffic (Motor Vehicles, Registration and Licensing) Rules for a motor car having a cylinder capacity equivalent to the motor vehicle, less \$50 |
| (c) for a specified vehicle or a pre-1 April 2019 vehicle without a vehicle licence | 6 times the amount of the half-yearly vehicle licence fee prescribed in the Twelfth Schedule to the Road Traffic (Motor Vehicles, Registration and Licensing) Rules for a motor car having a cylinder capacity equivalent to the motor vehicle, less \$50 |
6. The special tax rate is as follows for any specified vehicle, diesel-CNG vehicle, diesel-electric vehicle or pre-1 April 2019 vehicle, that uses diesel as the source or one of the sources of power:
- | | |
|-------------------------|--|
| (a) where the vehicle — | \$0.625 per cubic centimetre of the vehicle's cylinder capacity less |
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THE SCHEDULE — *continued*

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| <ul style="list-style-type: none"> (i) has a vehicle licence the validity of which starts on or after 1 July 2008 or does not have a vehicle licence; and (ii) complies with the EURO IV emissions standard | <p>\$50, or \$575, whichever is the higher</p> |
| <p>(b) where the vehicle —</p> <ul style="list-style-type: none"> (i) has a vehicle licence the validity of which starts on or after 1 January 2013 or does not have a vehicle licence; and (ii) complies with the EURO V emissions standard or JPN 2009 emissions standard | <p>\$0.20 per cubic centimetre of the vehicle's cylinder capacity less \$50, or \$150, whichever is the higher</p> |

PART 3

RATES FOR REGULATION 2(1B)

7. Subject to paragraph 8, the special tax rate is as follows:

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| <p>(a) for a taxi with a vehicle licence the validity of which starts on or after 1 September 1998</p> | <p>\$1,700</p> |
| <p>(b) for a specified vehicle or a pre-1 April 2019 vehicle, with a vehicle licence the validity of which —</p> <ul style="list-style-type: none"> (i) starts on any date between 1 September 1998 and 31 August 2002 (both dates inclusive); (ii) starts on any date between 1 September 2002 and 31 August 2007 (both dates inclusive); | <p>6 times the amount of the half-yearly vehicle licence fee prescribed in the Sixth Schedule to the Road Traffic (Motor Vehicles, Registration and Licensing) Rules for a motor car having a cylinder capacity equivalent to the motor vehicle, less \$100</p> <p>6 times the amount of the half-yearly vehicle licence fee prescribed in the Ninth Schedule to the Road Traffic (Motor</p> |

THE SCHEDULE — *continued*

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|---|---|
| | Vehicles, Registration and Licensing) Rules for a motor car having a cylinder capacity equivalent to the motor vehicle, less \$100 |
| (iii) starts on any date between 1 September 2007 and 30 June 2008 (both dates inclusive); or | 6 times the amount of the half-yearly vehicle licence fee prescribed in the Eleventh Schedule to the Road Traffic (Motor Vehicles, Registration and Licensing) Rules for a motor car having a cylinder capacity equivalent to the motor vehicle, less \$100 |
| (iv) starts on or after 1 July 2008 | 6 times the amount of the half-yearly vehicle licence fee prescribed in the Twelfth Schedule to the Road Traffic (Motor Vehicles, Registration and Licensing) Rules for a motor car having a cylinder capacity equivalent to the motor vehicle, less \$100 |
| (c) for a specified vehicle or a pre-1 April 2019 vehicle without a vehicle licence | 6 times the amount of the half-yearly vehicle licence fee prescribed in the Twelfth Schedule to the Road Traffic (Motor Vehicles, Registration and Licensing) Rules for a motor car having a cylinder capacity equivalent to the motor vehicle, less \$100 |
8. The special tax rate is as follows for any specified vehicle, diesel-CNG vehicle, diesel-electric vehicle or pre-1 April 2019 vehicle, that uses diesel as the source or one of the sources of power:
- | | |
|--|---|
| (a) where the vehicle — | \$0.625 per cubic centimetre of the vehicle's cylinder capacity less \$100, or \$525, whichever is the higher |
| (i) has a vehicle licence the validity of which starts on or | |

THE SCHEDULE — *continued*

- after 1 July 2008 or does not have a vehicle licence; and
- (ii) complies with the EURO IV emissions standard
- (b) where the vehicle —
- (i) has a vehicle licence the validity of which starts on or after 1 January 2013 or does not have a vehicle licence; and
- (ii) complies with the EURO V emissions standard or JPN 2009 emissions standard
- \$0.20 per cubic centimetre of the vehicle's cylinder capacity less \$100, or \$100, whichever is the higher

[S 246/2019 wef 01/04/2019]

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

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

Date of commencement : 1 April 2019