

ROAD TRAFFIC ACT  
(CHAPTER 276, SECTION 111J)

ROAD TRAFFIC (TAXI SERVICE OPERATOR LICENCE)  
RULES

ARRANGEMENT OF RULES

Rule

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[31st March 2003]

**Citation**

1. These Rules may be cited as the Road Traffic (Taxi Service Operator Licence) Rules.

**Definitions**

2. In these Rules, unless the context otherwise requires —

“accounting period”, in relation to a licensee, means an accounting period corresponding to a financial year of the licensee;

“licence” means a licence required under section 111B of the Act;

“licensee” means the holder of a licence;

“public accountant” means a public accountant who is registered or deemed to be registered under the Accountants Act 2004 (Act 4 of 2004).

**Application fee for licence**

3.—(1) An application to the Authority for the grant of a licence under section 111C of the Act shall be accompanied by a non-refundable fee of \$200.

(2) An application to the Authority for the renewal of a licence shall be made in writing in such form as the Authority may require no later than 12 months before the expiry of the licence and shall be accompanied by a non-refundable fee of \$200.

**Duration of licence**

4. A licence shall be valid for a period of 10 years.

**Periodic fee**

5.—(1) A licensee shall pay the Authority a periodic fee for each accounting period in any part of which the licensee holds a licence.

(2) Subject to paragraph (3), the periodic fee payable by a licensee for any accounting period shall be an amount equal to 0.1% of the gross revenue derived by the licensee from operating a taxi service during that accounting period.

(3) Where a licence is granted before 1st January 2004, the periodic fee payable by the licensee for the accounting period during which 1st January 2004 occurs shall be an amount calculated according to the following formula:

$$\frac{0.1\% \times (A \times B)}{C}$$

where A is the number of days in the period beginning on —

- (a) 1st January 2004; or
- (b) the day on which the first of the taxis owned by the licensee to be registered under the Act is so registered,

whichever is the later and ending on —

- (i) the last day of that accounting period; or

- (ii) the day on which the licence is cancelled in whole by the Authority under section 111H(1) of the Act or is otherwise terminated,

whichever is the earlier;

B is the gross revenue derived by the licensee from operating the taxi service during that accounting period; and

C is the number of days in the period beginning on —

- (a) the first day of that accounting period;
- (b) the day on which the licence is granted; or
- (c) the day on which the first of the taxis owned by the licensee to be registered under the Act is so registered,

whichever is the latest and ending on —

- (i) the last day of that accounting period; or
- (ii) the day on which the licence is cancelled in whole by the Authority under section 111H(1) of the Act or otherwise terminated,

whichever is the earlier.

(4) Subject to paragraph (5), a licensee shall pay the periodic fee for any accounting period to the Authority —

- (a) where a public accountant has, within 6 months from the date on which that accounting period ends, audited the licensee's accounts for that accounting period and furnished the audited accounts to the licensee, within one month from the date the audited accounts are so furnished; or
- (b) in any other case, within 6 months from the date on which that accounting period ends.

(5) Notwithstanding paragraph (4), where a licence held by a licensee is cancelled in whole by the Authority under section 111H(1) of the Act or otherwise terminated before the end of any accounting period, the licensee shall pay the periodic fee for that accounting

period within one month from the date on which the licence is cancelled in whole or otherwise terminated, as the case may be.

### **Late interest rate**

6.—(1) All fees referred to in rule 5, contributions, financial penalties or other sums payable under Part VA of the Act shall be paid by such date as may be specified by the Authority to the licensee.

(2) For the purposes of section 111I of the Act, where any fee, contribution, financial penalty or other sum payable under Part VA of the Act remains due and unpaid by a licensee, the licensee shall pay interest at an annual rate of 2% above the average of the prevailing annual prime lending rate of such bank in Singapore as the Authority may determine.

(3) The interest referred to in paragraph (2) shall be levied from the date the payment is due up to and including the date the payment is made.

*[G.N. Nos. S 168/2003; S 676/2003]*

LEGISLATIVE HISTORY  
ROAD TRAFFIC (TAXI SERVICE OPERATOR LICENCE)  
RULES  
(CHAPTER 276, R 41)

This Legislative History is provided for the convenience of users of the Road Traffic (Taxi Service Operator Licence) Rules. It is not part of these Rules.

**1. G. N. No. S 168/2003 — Road Traffic (Taxi Service Operator Licence) Rules 2003**

Date of commencement : 31 March 2003

**2. G. N. No. S 676/2003 — Road Traffic (Taxi Service Operator Licence) (Amendment) Rules 2003**

Date of commencement : 1 January 2004

**3. 2004 Revised Edition — Road Traffic (Taxi Service Operator Licence) Rules**

Date of operation : 31 December 2004