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**No. S 391**

ROAD TRAFFIC ACT  
(CHAPTER 276)

ROAD TRAFFIC  
(EXEMPTION FROM FIRST REGISTRATION TAX)  
ORDER 2013

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation
  2. Definitions
  3. Vehicles exempted from tax under section 11(1)(a) of Act
  4. Exemption conditions
  5. Cessation of exemption
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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**

1. This Order may be cited as the Road Traffic (Exemption from First Registration Tax) Order 2013.

**Definitions**

2. In this Order, unless the context otherwise requires —

“ambulance” means a motor vehicle that is specifically equipped for —

- (a) the transport on roads of; and
- (b) the provision, during such transport, of out-of-hospital clinical care to,

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sick or injured individuals who require emergency medical treatment;

*[S 1058/2021 wef 03/01/2022]*

“civil defence operations vehicle” has the meaning given by the Road Traffic (Government Vehicles — Exemption) Order 2019 (G.N. No. S 253/2019);

*[S 1058/2021 wef 03/01/2022]*

“medical transport vehicle” means a motor vehicle that is equipped to provide non-emergency patient transport services;

*[S 1058/2021 wef 03/01/2022]*

“mobile engineering plant” has the same meaning as in rule 2 of the Road Traffic (Regulation of Speed) Rules (R 13);

“motor tractor” has the same meaning as in rule 2 of the Road Traffic (Regulation of Speed) Rules;

“non-emergency patient transport services” means transport services for fee or reward that relate solely to the provision of transport on roads of individuals —

- (a) whose medical needs have been assessed as requiring patient transport and not being time-critical or acute; and
- (b) who may require basic care and observation or clinical care and monitoring during transport;

*[S 1058/2021 wef 03/01/2022]*

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

“registered owner” means the person registered under the Act as the owner of a vehicle;

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

“track laying vehicle” has the same meaning as in rule 2 of the Road Traffic (Regulation of Speed) Rules.

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**Vehicles exempted from tax under section 11(1)(a) of Act**

3. Subject to paragraphs 4 and 5, the tax chargeable under section 11(1)(a) of the Act shall not be payable in respect of the first registration of any of the following vehicles:

(a) an ambulance which is not a civil defence operations vehicle;

*[S 1058/2021 wef 03/01/2022]*

(aa) a medical transport vehicle which is not a civil defence operations vehicle;

*[S 1058/2021 wef 03/01/2022]*

(b) a motor vehicle used for fire-fighting purposes and which is not a civil defence operations vehicle;

*[S 1058/2021 wef 03/01/2022]*

(c) a motor vehicle owned by the Government and registered before 1 April 2019;

*[S 254/2019 wef 01/04/2019]*

(d) a motor vehicle approved by the Minister to be registered in the name of a diplomatic mission;

(e) a motor vehicle approved by the Minister to be registered in the name of —

(i) an international organisation or a visiting military force; or

(ii) a staff member of an international organisation or a visiting military force;

(f) a motor vehicle approved by the Minister to be registered in the name of a voluntary welfare organisation;

(g) a motor vehicle approved by the Minister to be registered in the name of a disabled person;

(h) a motor vehicle bearing the index mark “RU” that has been declared to the Registrar to be used exclusively on roads which are not repairable at the public expense;

(i) a motor vehicle registered as a PU-registered vehicle under rule 3B of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (R 5);

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- (j) a normal vintage vehicle;
  - (k) a restricted vintage vehicle;
  - (l) a trailer;
  - (m) a road roller;  
*[S 1058/2021 wef 03/01/2022]*
  - (n) a mobile engineering plant, motor tractor or track laying vehicle;  
*[S 1058/2021 wef 03/01/2022]*
  - (o) any other vehicle that is built or permanently modified and used only for industry, mining or agriculture and is not intended for use on any road repairable at the public expense;  
*[S 1058/2021 wef 03/01/2022]*
  - (p) a mobile crane;
  - (q) a concrete pump.

### **Exemption conditions**

4.—(1) The exemptions under sub-paragraphs (e), (f) and (g) of paragraph 3 are subject to the condition that, unless otherwise approved by the Minister, the vehicle referred to in any of those sub-paragraphs must be kept and used by the registered owner of the vehicle and by no other person.

(2) An exemption under sub-paragraph (h) of paragraph 3 is subject to the condition that the vehicle referred to in that sub-paragraph must be kept and used only on roads which are not repairable at the public expense.

(3) An exemption under sub-paragraph (i) of paragraph 3 is subject to the condition that the vehicle referred to in that sub-paragraph must be kept and used only on Pulau Ubin.

(4) The exemptions under sub-paragraphs (g), (j) and (k) of paragraph 3 are subject to the condition that the vehicle referred to in any of those sub-paragraphs is not sold or disposed of.

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(5) The exemptions under paragraph 3(a) and (aa) are each subject to the condition that the vehicle is a conveyance specified in a licence that —

- (a) is granted under the Healthcare Services Act 2020 authorising its use to provide a licensable healthcare service specified in that licence; and
- (b) is in force (ignoring any suspension thereof).

*[S 1058/2021 wef 03/01/2022]*

### **Cessation of exemption**

5. Any exemption under paragraph 3 shall cease on the date —

- (a) that the Registrar cancels the registration of the vehicle under section 27(1)(a), (b), (c), (d)(i), (ii) or (iii) or (e) or (1A)(a) or (b) of the Act;  
*[S 1058/2021 wef 03/01/2022]*
- (b) that any condition under paragraph 4 to which the exemption is subject ceases to be satisfied;
- (c) in the case of a vehicle exempted under paragraph 3(e)(ii), that the registered owner of the vehicle ceases to be a staff member of the international organisation or visiting military force;
- (d) the vehicle had been reported lost through theft or criminal breach of trust and the prescribed period after such loss has lapsed; or
- (e) the vehicle has been forfeited pursuant to any written law.

Made this 27th day of June 2013.

CHAN HENG KEE  
*Permanent Secretary,  
Ministry of Transport,  
Singapore.*

[RT/RV/MR/EXEMPT 1ST REG TAX/ORD 2013; AG/LLRD/SL/  
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