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No. S 653**ROAD TRAFFIC ACT
(CHAPTER 276)****ROAD TRAFFIC
(CARBON EMISSIONS TAX)
RULES 2012****ARRANGEMENT OF RULES****Rule**

1. Citation and commencement
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In exercise of the powers conferred by sections 11AA(6) and 140 of the Road Traffic Act, the Minister for Transport hereby makes the following Rules:

Citation and commencement

1. These Rules may be cited as the Road Traffic (Carbon Emissions Tax) Rules 2012 and shall come into operation on 1st January 2013.

Definitions

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

“EC Directive” means the most current version of a directive of the European Parliament and the Council of the European Union or a directive of the Council of the European Communities, as the case may be;

“UNECE Regulation No. 101” means the most current version of Regulation No. 101, a Vehicle Regulation of the United

Nations Economic Commission for Europe, available on the official website of the United Nations Economic Commission for Europe at <http://www.unece.org>.

Measurement of carbon emission of vehicle

3. The carbon emission of a vehicle shall be measured or calculated in grams of carbon dioxide per kilometre driven.

Method of determining carbon emission level

4.—(1) The carbon emission level of a vehicle shall be measured in accordance with the provisions of UNECE Regulation No. 101 or EC Directive 80/1268/EEC.

(2) The carbon emission level of a vehicle shall be that as set out —

- (a) in the carbon dioxide emissions data which is submitted to the Registrar under section 41(a)(ii) of the Energy Conservation Act 2012 (Act 11 of 2012); or
- (b) where the Registrar requires a motor vehicle to be sent for any test or inspection, in the result of such test or inspection.

Neutral carbon emission band

5. The neutral carbon emission band —

- (a) for a new or second-hand vehicle first registered in Singapore as a motor car (other than a taxi) during the period from 1 July 2013 to 30 June 2015 (both dates inclusive), is the range of carbon emissions starting with 161 carbon dioxide grams per kilometre and ending with 210 carbon dioxide grams per kilometre;
- (b) for a new or second-hand vehicle first registered in Singapore as a motor car (other than a taxi) during the period from 1 July 2015 to 31 December 2017 (both dates inclusive), is the range of carbon emissions starting with 136 carbon dioxide grams per kilometre and ending with 185 carbon dioxide grams per kilometre;

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- (c) for a new vehicle first registered in Singapore as a taxi during the period from 1 July 2013 to 30 June 2015 (both dates inclusive), is the range of carbon emissions starting with 161 carbon dioxide grams per kilometre and ending with 210 carbon dioxide grams per kilometre; and
- (d) for a new vehicle first registered in Singapore as a taxi during the period from 1 July 2015 to 31 December 2017 (both dates inclusive), is the range of carbon emissions starting with 136 carbon dioxide grams per kilometre and ending with 185 carbon dioxide grams per kilometre.

[S 334/2017 wef 30/06/2017]

[S 358/2015 wef 01/07/2015]

Carbon emissions tax

6.—(1) Where a new or a secondhand vehicle is to be first registered in Singapore on or after 1st July 2013 as a motor car (other than a taxi) and the new or secondhand vehicle has a carbon emission level exceeding the maximum limit of the neutral carbon emission band for the vehicle, a carbon emission tax as specified in Part 1 of the Schedule shall be payable in addition to the fee payable under rule 7(1)(a) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (R 5).

[S 798/2013 wef 01/01/2014]

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(2) Where a new vehicle is to be first registered in Singapore on or after 1st July 2013 as a taxi and the new vehicle has a carbon emission level exceeding the maximum limit of the neutral carbon emission band for the vehicle, a carbon emission tax as specified in Part 2 of the Schedule shall be payable in addition to the fee payable under rule 7(1)(a) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules.

[S 798/2013 wef 01/01/2014]

[S 358/2015 wef 01/07/2015]

THE SCHEDULE

PART 1

Rule 6(1)

CARBON EMISSIONS TAX PAYABLE FOR MOTOR CARS
(OTHER THAN TAXIS) FIRST REGISTERED DURING PERIOD
FROM 1 JULY 2013 TO 30 JUNE 2015 (BOTH DATES INCLUSIVE)

<i>Band</i>	<i>Carbon Emission Level</i>	<i>Tax Payable</i>
Neutral carbon emission band — Band B	From 161 carbon dioxide grams per kilometre to 210 carbon dioxide grams per kilometre	Nil
Band C1	From 211 carbon dioxide grams per kilometre to 230 carbon dioxide grams per kilometre	\$5,000
Band C2	From 231 carbon dioxide grams per kilometre to 250 carbon dioxide grams per kilometre	\$10,000
Band C3	From 251 carbon dioxide grams per kilometre to 270 carbon dioxide grams per kilometre	\$15,000
Band C4	271 carbon dioxide grams per kilometre or above	\$20,000

CARBON EMISSIONS TAX PAYABLE FOR MOTOR CARS
(OTHER THAN TAXIS) FIRST REGISTERED DURING PERIOD
FROM 1 JULY 2015 TO 31 DECEMBER 2017 (BOTH DATES INCLUSIVE)

<i>Band</i>	<i>Carbon Emission Level</i>	<i>Tax Payable</i>
Neutral carbon emission band — Band B	From 136 carbon dioxide grams per kilometre to 185 carbon dioxide grams per kilometre	Nil
Band C1	From 186 carbon dioxide grams per kilometre to 200 carbon dioxide grams per kilometre	\$5,000
Band C2	From 201 carbon dioxide grams per kilometre to 215 carbon dioxide grams per kilometre	\$10,000

THE SCHEDULE — *continued*

Band C3	From 216 carbon dioxide grams per kilometre to 230 carbon dioxide grams per kilometre	\$15,000
Band C4	231 carbon dioxide grams per kilometre or above	\$30,000

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PART 2

Rule 6(2)

CARBON EMISSIONS TAX PAYABLE FOR TAXIS FIRST REGISTERED DURING PERIOD FROM 1 JULY 2013 TO 30 JUNE 2015 (BOTH DATES INCLUSIVE)

<i>Band</i>	<i>Carbon Emission Level</i>	<i>Tax Payable</i>
Neutral carbon emission band — Band B	From 161 carbon dioxide grams per kilometre to 210 carbon dioxide grams per kilometre	Nil
Band C1	From 211 carbon dioxide grams per kilometre to 230 carbon dioxide grams per kilometre	\$7,500
Band C2	From 231 carbon dioxide grams per kilometre to 250 carbon dioxide grams per kilometre	\$15,000
Band C3	From 251 carbon dioxide grams per kilometre to 270 carbon dioxide grams per kilometre	\$22,500
Band C4	271 carbon dioxide grams per kilometre or above	\$30,000

CARBON EMISSIONS TAX PAYABLE FOR TAXIS FIRST REGISTERED DURING PERIOD FROM 1 JULY 2015 TO 31 DECEMBER 2017 (BOTH DATES INCLUSIVE)

<i>Band</i>	<i>Carbon Emission Level</i>	<i>Tax Payable</i>
Neutral carbon emission band — Band B	From 136 carbon dioxide grams per kilometre to 185 carbon dioxide grams per kilometre	Nil

THE SCHEDULE — *continued*

Band C1	From 186 carbon dioxide grams per kilometre to 200 carbon dioxide grams per kilometre	\$7,500
Band C2	From 201 carbon dioxide grams per kilometre to 215 carbon dioxide grams per kilometre	\$15,000
Band C3	From 216 carbon dioxide grams per kilometre to 230 carbon dioxide grams per kilometre	\$22,500
Band C4	231 carbon dioxide grams per kilometre or above	\$45,000

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[S 358/2015 *wef* 01/07/2015]

Made this 26th day of December 2012.

PANG KIN KEONG
*Permanent Secretary,
Ministry of Transport,
Singapore.*

[RTA/RV/MR/RT/Carbon Emission Tax Rules 2012; AG/LLRD/SL/
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(To be presented to Parliament under section 141(1) of the Road
Traffic Act).