

# **Customs (Motor Vehicles Special Tax) Regulations**

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## **FIRST SCHEDULE Special tax**

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## **Legislative History**

CUSTOMS ACT  
(CHAPTER 70, SECTIONS 17 AND 143)

CUSTOMS (MOTOR VEHICLES SPECIAL TAX) REGULATIONS

Rg 12

G.N. No. S 461/2007

REVISED EDITION 2009

(31st August 2009)

[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 —

“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,  
sick or injured individuals who require emergency medical treatment;

[\[S 1066/2021 wef 03/01/2022\]](#)

“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;

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

[\[S 1066/2021 wef 03/01/2022\]](#)

“motor car” has the meaning given by section 4(1)(e) of the Road Traffic Act (Cap. 276);

“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;

[\[S 1066/2021 wef 03/01/2022\]](#)

“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 First Schedule.

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

(1A) The rates in Part 2 of the First 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 subparagraph (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 subparagraph (i) that is not a tax period in paragraph (1B).

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

*[S 449/2019 wef 23/06/2019]*

(1B) The rates in Part 3 of the First 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]*  
*[S 449/2019 wef 23/06/2019]*

(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]*  
*[S 449/2019 wef 23/06/2019]*

### **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 —