

Road Traffic (Exemption from First Registration Tax) Order 2013

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No. S 391

ROAD TRAFFIC ACT (CHAPTER 276)

ROAD TRAFFIC (EXEMPTION FROM FIRST REGISTRATION TAX) ORDER 2013

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,

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.

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