

# Road Traffic (Liability for Tax) (Exemption) Order 2013

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## No. S 305

### ROAD TRAFFIC ACT (CHAPTER 276)

### ROAD TRAFFIC (LIABILITY FOR TAX) (EXEMPTION) 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 and commencement

1. This Order may be cited as the Road Traffic (Liability for Tax) (Exemption) Order 2013 and shall come into operation on 19th May 2013.

#### Exemption

2. Section 11(2) of the Act shall not apply to a registered owner for the payment of tax under section 11(1)(b) of the Act in respect of his vehicle if the Registrar is satisfied that —

- (a) the vehicle has been forfeited pursuant to any written law;
- (b) the vehicle has been lost through theft, which loss has been reported to the