

# **Road Traffic (Vehicular Emissions Tax) Rules 2017**

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**No. S 776**

## **ROAD TRAFFIC ACT (CHAPTER 276)**

ROAD TRAFFIC  
(VEHICULAR EMISSIONS TAX)  
RULES 2017

In exercise of the powers conferred by section 11AA of the Road Traffic Act, the Minister for Transport makes the following Rules:

**Citation and commencement**

1. These Rules are the Road Traffic (Vehicular Emissions Tax) Rules 2017 and come into operation on 1 January 2018.

**Definitions**

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

“Band C”, in relation to any prescribed vehicular emission, means the range of emission levels that is specified under Band C for such emission in Part 2 of the Second Schedule;

[\[S 210/2021 wef 01/04/2021\]](#)

“Band C1”, in relation to any prescribed vehicular emission, means the range of emission levels that is specified under Band C1 for such emission in Part 1 of the Second Schedule;

[\[S 210/2021 wef 01/04/2021\]](#)

“Band C2”, in relation to any prescribed vehicular emission, means the range of emission levels that is specified under Band C2 for such emission in Part 1 of the Second Schedule;

[\[S 210/2021 wef 01/04/2021\]](#)

“Commission Regulation (EU) No. 2017/1151” means the Commission Regulation (EU) 2017/1151 of 1 June 2017 supplementing Regulation (EC) No. 715/2007 of the European Parliament and of the Council on type-approval of motor vehicles with respect to emissions from light passenger and commercial vehicles (Euro 5 and Euro 6) and on access to vehicle repair and maintenance information, amending Directive 2007/46/EC of the European Parliament and of the Council, Commission Regulation (EC) No. 692/2008 and Commission Regulation (EU) No. 1230/2012 and repealing Commission Regulation (EC) No. 692/2008;

[\[S 881/2018 wef 01/01/2019\]](#)

“Commission Regulation (EU) No. 2017/1152” means the Commission Implementing Regulation (EU) 2017/1152 of 2 June 2017 setting out a methodology for determining correlation parameters necessary for reflecting the change in the regulatory test procedure with regard to light commercial

vehicles and amending implementing Regulation (EU) No. 293/2012;

*[S 210/2021 wef 01/04/2021]*

“Commission Regulation (EU) No. 2017/1153” means the Commission Implementing Regulation (EU) 2017/1153 of 2 June 2017 setting out a methodology for determining the correlation parameters necessary for reflecting the change in the regulatory test procedure and amending Regulation (EU) No. 1014/2010;

*[S 881/2018 wef 01/01/2019]*

“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;

“emission level”, in relation to any prescribed vehicular emission, means the quantity of that prescribed vehicular emission expressed in the unit of measurement specified in the Second Schedule for that prescribed vehicular emission;

*[Deleted by S 881/2018 wef 01/01/2019]*

“Euro 6”, in relation to any passenger car or light commercial vehicle, means —

- (a) the test requirements as specified for Type I tailpipe emission tests in Commission Regulation (EC) No. 692/2008 as amended by Commission Regulation (EC) No. 459/2012; or
- (b) the test requirements as specified in Sub-Annex I of Commission Regulation (EU) No. 2017/1151,

but excluding the requirement to apply deterioration factors on the emission results;

*[S 881/2018 wef 01/01/2019]*

*[S 210/2021 wef 01/04/2021]*

“HC + NO<sub>x</sub>” means the combined mass of hydrocarbons and oxides of nitrogen in grams per kilometre;

“JPN2009”, in relation to any passenger car or light commercial vehicle, means the test requirements for exhaust emission standard specified in paragraph 1(1), 1(3) and 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;

*[S 881/2018 wef 01/01/2019]*

*[S 210/2021 wef 01/04/2021]*

“JPN2018”, in relation to any passenger car or light commercial vehicle, means the test requirements for exhaust emission standard specified in paragraph 1(1), 1(3)B and 1(7)B 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. 528 dated 30 March 2018;

*[S 881/2018 wef 01/01/2019]  
[S 210/2021 wef 01/04/2021]*

“light commercial vehicle” means a specified goods vehicle or a bus —

- (a) the maximum laden weight of which does not exceed 3,500 kilograms; and
- (b) that is subject to the additional registration fee under rule 7 of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (R 5);

*[S 210/2021 wef 01/04/2021]*

“NMHC” means any non-methane hydrocarbon;

“prescribed vehicular emission” means any of the vehicular emissions specified in the First Schedule;

“reference mass”, in relation to a vehicle, means the mass of the vehicle in running order —

- (a) less the uniform mass of the driver of 75 kilograms; and
- (b) increased by a uniform mass of 100 kilograms;

*[S 210/2021 wef 01/04/2021]*

“special light commercial vehicle” means a light commercial vehicle that —

- (a) has a reference mass exceeding 2,610 kilograms; and
- (b) is approved under the European Union’s Whole Vehicle Type Approval scheme established under —
  - (i) Regulation (EU) 2018/858 of the European Parliament and of the Council of 30 May 2018 on the approval and market surveillance of motor vehicles and their trailers, and of systems, components and separate technical units intended for such vehicles, amending Regulations (EC) No. 715/2007 and (EC) No. 595/2009 and repealing Directive 2007/46/EC;

- (ii) Regulation (EC) No. 595/2009 of the European Parliament and of the Council of 18 June 2009 on type-approval of motor vehicles and engines with respect to emissions from heavy duty vehicles (Euro VI) and on access to vehicle repair and maintenance information and amendment Regulation (EC) No. 715 /2007 and Directive 2007/46/EC and repealing Directives 80/1269/EEC, 2005/55/EC and 2005/78/EC; and
- (iii) Commission Regulation (EU) No. 582/2011 of 25 May 2011 implementing and amending Regulation (EC) No. 595/2009 of the European Parliament and of the Council with respect to emission from heavy duty vehicles (Euro VI) and amending Annexes I and III to Directive 2007/46/EC of the European Parliament and of the Council;

*[S 210/2021 wef 01/04/2021]*

“specified goods vehicle” means a goods vehicle that is not a vehicle specified in the Fourth Schedule;

*[S 210/2021 wef 01/04/2021]*

“tax” means the vehicular emissions tax chargeable under section 11AA of the Act;

“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>;

*[S 648/2020 wef 01/08/2020]*

“WLTP Japan” means the provisions set out in TRIAS 08-002-02 and the provisions in “WLTC-MODE METHOD” of the attachment of “Measurement Procedure for Exhaust Emission of Light- and Medium-Duty Motor Vehicles, II. WLTC-mode Method” (otherwise known as Part II of Attachment 42) 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).

*[S 648/2020 wef 01/08/2020]*

## **Vehicular emissions tax**

**3.—(1)** The vehicular emissions tax is chargeable in respect of the first registration on or after 1 January 2018 of any vehicle (called in this rule a taxable passenger vehicle) that —