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**CUSTOMS ACT
(CHAPTER 70)**

**CUSTOMS (MOTOR VEHICLES SPECIAL TAX)
(AMENDMENT) REGULATIONS 2019**

In exercise of the powers conferred by section 143 of the Customs Act, the Minister for Finance makes the following Regulations:

Citation and commencement

1.—(1) These Regulations are the Customs (Motor Vehicles Special Tax) (Amendment) Regulations 2019 and, except for regulation 5, come into operation on 1 April 2019.

(2) Regulation 5 is deemed to have come into operation on 18 February 2019.

Deletion and substitution of regulation 1A

2. Regulation 1A of the Customs (Motor Vehicles Special Tax) Regulations (Rg 12) (called in these Regulations the principal Regulations) is deleted and the following regulation substituted therefor:

“Definitions

1A. In these Regulations, unless the context otherwise requires —

“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;

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

“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.”.

Amendment of regulation 2

3. Regulation 2 of the principal Regulations is amended —

- (a) by deleting the words “the rates specified in” in paragraph (1); and

(b) by inserting, immediately after paragraph (1), the following paragraphs:

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

(1B) The rates in Part 3 of the 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.”.

Deletion and substitution of regulation 3

4. Regulation 3 of the principal Regulations is deleted and the following regulation substituted therefor:

“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 —

(i) if the motor vehicle has a vehicle licence, at the earliest of the following events occurring on or after 1 April 2019:

(A) the vehicle licence expires or is surrendered;

(B) there is an application to transfer the registration of the vehicle;

(C) the vehicle is de-registered; and