

Customs (Motor Vehicles Special Tax) (Amendment) Regulations 2010

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No. S 350

CUSTOMS ACT (CHAPTER 70)

CUSTOMS (MOTOR VEHICLES SPECIAL TAX) (AMENDMENT) REGULATIONS 2010

In exercise of the powers conferred by sections 17 and 143 of the Customs Act, the Minister for Finance hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Customs (Motor Vehicles Special Tax) (Amendment) Regulations 2010 and shall come into operation on 1st July 2010.

New regulation 1A

2. The Customs (Motor Vehicles Special Tax) Regulations (Rg 12) (referred to in these Regulations as the principal Regulations) are amended by inserting, immediately

after regulation 1, the following regulation:

“Definitions

1A. In these Regulations, unless the context otherwise requires, “business service passenger vehicle”, “CNG vehicle”, “diesel-CNG vehicle”, “diesel-electric vehicle”, “petrol-CNG vehicle”, “private hire car”, “private motor car” and “station wagon (passengers only)” have the same respective meanings as in rule 2(1) of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (Cap. 276, R 5).”.

Amendment of regulation 2

3. Regulation 2 of the principal Regulations is amended —

- (a) by deleting the word “The” and substituting the words “Subject to paragraph (2), the”; and
- (b) by renumbering the regulation as paragraph (1) of that regulation, and by inserting immediately thereafter the following paragraph:

“(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.”.

Amendment of regulation 7

4. Regulation 7 of the principal Regulations is amended —

- (a) by deleting the words “motor vehicle” in paragraph (1) and substituting the words “motor car”;
- (b) by deleting paragraph (2) and substituting the following paragraph:

“(2) No special tax shall be chargeable in respect of any motor car falling within any class or description referred to in Part II of the Schedule if the Registrar is satisfied that such motor car is a CNG vehicle or a petrol-CNG vehicle.”; and

- (c) by deleting the words “using natural gas as its source of power,” in paragraph (4) and substituting the words “which is a CNG vehicle or a petrol-CNG vehicle”.

Amendment of Schedule

5. The Schedule to the principal Regulations is amended —

- (a) by deleting the word “licence” in items 1, 2 and 4 under the heading “*Rates of special tax half-yearly*” in Part I and substituting in each case the words