

Customs (Motor Vehicles Special Tax) Regulations

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THE SCHEDULE Part I

Legislative History

CUSTOMS ACT (CHAPTER 70, SECTIONS 17 AND 143)

CUSTOMS (MOTOR VEHICLES SPECIAL TAX) REGULATIONS

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Citation

1. These Regulations may be cited as the Customs (Motor Vehicles Special Tax) Regulations.

When special tax payable

3. The special tax chargeable under regulation 2 in respect of a motor vehicle —

(a) shall be payable —

(i) at the same time as a vehicle licence is taken out for the motor vehicle under section 13 of the Road Traffic Act (Cap. 276); and

(ii) at such time and for such period in advance as the Registrar may approve; and

(b) shall, unless the Registrar otherwise determines, first have effect on the first day of the month in which the vehicle licence is applied for under section 13 of the Road Traffic Act or on the day following the expiry of the last vehicle licence issued for the motor vehicle, as the case may be.

Claiming exemption from or refund of special tax

4.—(1) A registered owner or an owner, as the case may be, of a motor vehicle may claim for an exemption from or a refund of the special tax on account of non-use or de-registration of the motor vehicle or where the motor vehicle is subsequently converted to any use specified in regulation 7.

(2) Any person claiming exemption from the special tax under paragraph (1) shall apply to the Registrar in such form as the Registrar may require.

(3) A motor vehicle which is declared non-user shall not be used on a road repairable at public expense during the period of non-use.

(4) The registered owner of a motor vehicle referred to in paragraph (3) shall give prior notice to the Registrar if the motor vehicle is required to be moved from one place to another during the period of non-use.

(5) The Registrar may disallow any registered owner of a motor vehicle from claiming an exemption from or a refund of the special tax if the registered owner fails to comply with paragraph (3) or (4).

(6) An application for exemption from the special tax under paragraph (1) shall be made for a period not exceeding 12 months.

(7) A fresh application shall be made before the expiry of 12 months if exemption for a further period is required.

(8) The decision of the Registrar on every such application shall be final.

Application for refund of special tax under regulation 4

5.—(1) An application for a refund of the special tax under regulation 4(1) shall be made in such form as the Registrar may require.

(2) The Registrar may, if he is satisfied that the applicant is entitled to the refund, pay to the applicant by way of rebate the amount by which the special tax paid by him exceeds the amount payable on a monthly basis.

(3) Notwithstanding paragraph (2), if the period the special tax is refundable is less than one complete month, the amount refundable shall be pro-rated on a daily basis for that period.

Refund of special tax for taxis

6.—(1) A registered owner of a taxi may apply for a refund of the special tax paid in respect of the taxi on account of the taxi not being used on a road repairable at public expense for any continuous period of not less than 60 days (applicable period) between 1st March 2009 and 28th February 2010 (both dates inclusive).

(2) The application shall be in such form as the Registrar may require and must be made at least 3 working days before the start of the applicable period in respect of which the refund is applied for.

(3) The Registrar may, in his discretion, grant the application for the refund of a pro-rated amount of the special tax paid in respect of the applicable period if he is satisfied that the registered owner has made adequate arrangements for the storage of the taxi in an area —

- (a) which the registered owner has control of access to; and
- (b) where measures have been put in place to —
 - (i) segregate the taxi from other taxis in respect of which a refund of special tax under this regulation has not been granted; and
 - (ii) record the date and time of the placement or removal of the taxi in or from the area.

(4) The Registrar may, in his discretion, refuse to grant the application if —

- (a) the applicant was previously granted a refund under this regulation whether in respect of the taxi or any other taxi, which was subsequently cancelled or reduced by the Registrar under paragraph (10)(a); or
- (b) the applicant has been convicted of an offence under paragraph (7) or (9) whether in respect of the taxi or any other taxi owned by the applicant.

(5) Where the application has been granted under paragraph (3), the registered owner shall ensure that during the applicable period —

- (a) the taxi is not hired out;
- (b) the taxi is not used on a road repairable at public expense; and
- (c) the taxi is stored in the area referred to in paragraph (3) under the conditions referred to in sub-paragraphs (a) and (b) of that paragraph.

(6) The Registrar may, at any time after the grant of the application, require the registered owner to furnish any information in respect of the taxi to enable the Registrar to determine if this regulation is complied with.

(7) Any person who fails to comply with any requirement specified under paragraph (6) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding 2 times the amount of the refund that he had been granted or \$5,000, whichever is the lower.

(8) If a person is charged with any offence for failing to comply with the requirement specified under paragraph (6), it shall be a defence for him to prove that he had a reasonable excuse for failing to comply with the requirement.

(9) Any person who knowingly or recklessly furnishes to the Registrar any information under this regulation which is false or misleading in any material particular shall be guilty of an offence and shall be liable on conviction to a fine not exceeding 2 times the amount of the refund that he had been granted or \$5,000, whichever is the lower.

(10) The Registrar may, in his discretion, cancel any grant made under paragraph (3) or reduce the amount of refund granted if the registered owner —

- (a) has, in the opinion of the Registrar, contravened paragraph (5) in respect of the taxi for which the grant was made; or
- (b) has been convicted of an offence under paragraph (7) or (9) whether in respect of the taxi for which the grant was made or any other taxi owned by the registered owner.

(11) Where an application has been granted under paragraph (3), the registered owner may apply to the Registrar in such form as the Registrar may require, to shorten (but to not less than 60 days) the applicable period, and the Registrar may shorten the applicable period and reduce the amount of the refund granted, as he considers appropriate.

(12) Any refund of special tax payable under paragraph (3) shall be paid by the Registrar within a reasonable time after the expiry of the applicable period.