

Customs (Rebate on Motor Cars) Order

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Legislative History

CUSTOMS ACT (CHAPTER 70, SECTION 16(A))

CUSTOMS (REBATE ON MOTOR CARS) ORDER

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G.N. No. S 165/1991

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Citation

1. This Order may be cited as the Customs (Rebate on Motor Cars) Order.

Rebate on excise duties for off-peak car

2.—(1) If a motor car is registered as an off-peak car upon its first registration in Singapore under the Road Traffic (Motor Vehicles, Registration and Licensing) Rules (Cap. 276, R 5), the person registered as the owner of the motor car shall be granted a rebate on the excise duties paid in respect of that motor car, determined in accordance with the formula —