

# Road Traffic (Road Tax — Exemption) Order 2021

## Table of Contents

### Enacting Formula

#### 1 Citation and commencement

#### 2 Definitions

#### 3 Vehicles exempt from road tax

#### 4 Exemption conditions

#### 5 Cessation of exemption

No. S 1060

## ROAD TRAFFIC ACT (CHAPTER 276)

### ROAD TRAFFIC (ROAD TAX — EXEMPTION) ORDER 2021

In exercise of the powers conferred by section 142 of the Road Traffic Act, the Minister for Transport makes the following Order:

#### Citation and commencement

1. This Order is the Road Traffic (Road Tax — Exemption) Order 2021 and comes into operation on 3 January 2022.

#### Definitions

2. In this Order, unless the context otherwise requires —

“ambulance” means a motor vehicle that is specifically equipped for —

- (a) the transport on roads of; and
- (b) the provision, during such transport, of out-of-hospital clinical care to,

sick or injured individuals who require emergency medical treatment;

“civil defence operations vehicle” has the meaning given by the Road Traffic (Government Vehicles — Exemption) Order 2019 (G.N. No. S 253/2019);

“medical transport vehicle” means a motor vehicle that is equipped to provide non-emergency patient transport services;

“non-emergency patient transport services” means transport services for fee or reward that relate solely to the provision of transport on roads of individuals —

- (a) whose medical needs have been assessed as requiring patient transport and not being time-critical or acute; and
- (b) who may require basic care and observation or clinical care and monitoring during transport;

“registered owner” means the person registered under the Act as the owner of a vehicle.

### **Vehicles exempt from road tax**

3. Subject to paragraphs 4 and 5, the tax chargeable under section 11(1)(b) of the Act is not payable in respect of the using or keeping of any of the following vehicles:

- (a) an ambulance which is not a civil defence operations vehicle;
- (b) a medical transport vehicle which is not a civil defence operations vehicle;
- (c) a motor vehicle used for fire-fighting purposes and which is not a civil defence operations vehicle;
- (d) a motor vehicle that has been declared to the Registrar to be used exclusively on roads which are not repairable at the public expense;
- (e) a road roller;
- (f) a mobile engineering plant, motor tractor or track laying vehicle as defined in rule 2 of the Road Traffic (Regulation of Speed) Rules (R 13);
- (g) any other vehicle that is built or permanently modified and used only for industry, mining or agriculture and is not intended for use on any road