

# **Customs (Motor Vehicles Special Tax) (Amendment) Regulations 2009**

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**No. S 75**

### **CUSTOMS ACT (CHAPTER 70)**

### **CUSTOMS (MOTOR VEHICLES SPECIAL TAX) (AMENDMENT) REGULATIONS 2009**

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 2009 and shall come into operation on 25th February 2009.

#### **Amendment of regulation 5**

2. Regulation 5 of the Customs (Motor Vehicles Special Tax) Regulations 2007 (G.N. No. S 461/2007) (referred to in these Regulations as the principal Regulations) is amended by inserting, immediately after the words “special tax” in the regulation heading, the words “under regulation 4”.

## **New regulation 5A**

3. The principal Regulations are amended by inserting, immediately after regulation 5, the following regulation:

### **“Refund of special tax for taxis**

**5A.—**(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;