

Customs (Motor Vehicles Special Tax) Rules

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CUSTOMS ACT (CHAPTER 70, SECTIONS 17(2) AND (3))

CUSTOMS (MOTOR VEHICLES SPECIAL TAX) RULES

R 1

REVISED EDITION 2002

(30th September 2002)

[1st May 1992]

Citation

- 1.** These Rules may be cited as the Customs (Motor Vehicles Special Tax) Rules.

Special tax

2. The special tax chargeable under section 17(1) of the Act on all motor vehicles equipped with engines using heavy oil, diesel oil, liquefied petroleum gas or any other gas as fuel or fitted with producer gas or other gas attachments shall be in accordance with the rates set out in the Schedule.

When special tax payable

3. The special tax chargeable under rule 2 in respect of a motor vehicle shall be payable —

- (a) 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
- (b) at such time and for such period in advance as the Registrar may approve and 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 or refund of special tax

4.—(1) A registered owner of a motor vehicle may claim for an exemption from or refund of the special tax on account of non-user or de-registration of the motor vehicle or where the motor vehicle is subsequently converted to any use specified in rule 6.

(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.

(4) The registered owner of such motor vehicle 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-user.

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

5.—(1) An application for a refund of the special tax under rule 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.

Exemption of special tax

6.—(1) No special tax shall be chargeable in respect of any motor vehicle used —

- (a) exclusively on roads which are not repairable at public expense; or
- (b) solely for industry, mining and agriculture and not intended to be used on any road repairable at public expense.

(2) No special tax shall be chargeable in respect of any motor vehicle falling within any class or description referred to in Part II of the Schedule if the Registrar is satisfied that such motor vehicle —

- (a) is constructed so as to be propelled by —
 - (i) any fuel occurring in gaseous form under room temperature and pressure; or
 - (ii) any other fuel or substance; and
- (b) has a less detrimental effect on the environment than a motor vehicle fuelled, whether exclusively or otherwise, by heavy oil, diesel oil, liquefied petroleum gas or any other gas as fuel.

THE SCHEDULE

Rule 2

PART I

SPECIAL TAX PAYABLE FOR MOTOR VEHICLES WITH VEHICLE LICENCE COMMENCING