

**DOCUMENTS TO BE SUBMITTED TO LTA AND RETAINED FOR LTA'S AUDIT  
FOR TRANSACTIONS CARRIED OUT IN LTALINK SYSTEM AT ESA'S PREMISE  
(WITH EFFECT FROM 1 JULY 2016)**

S/N	Type of Transaction	Documents to be <u>retained</u> and made available for LTA's audit. (Duplicate copy unless otherwise stated. Retention period: 2 years)	Documents to be <u>submitted</u> to LTA (Duly completed forms & documents to be submitted within 7 working days of transaction)
1	<b>Registration of Vehicles</b>	<ul style="list-style-type: none"> <li>• Identity Documents<sup>1</sup> (e.g. NRIC or Employment/Immigration Pass Card which shows Foreign Identification Number (FIN) of the registered owner (for individual)</li> <li>or</li> <li>Valid ACRA printout<sup>2</sup> or ROS Certificate printout of registered owner and identity documents (e.g. NRIC or Employment/Immigration Pass Card which shows FIN) of the authorized person<sup>3</sup> (for company/ business/ LLP/ Society).</li> <li>Authorization letter, signed by at least a Manager or above, is required if the authorized person is not listed in the ACRA printout (for company/ business/LLP).</li> <li>• Proof of business e.g. Hawker Licence<sup>4</sup> (for Light Goods Vehicle registered in an individual's name only)</li> </ul>	<ul style="list-style-type: none"> <li>• R01 or R01A – “Application for Registration &amp; Licensing of Vehicle” form</li> <li>• Customs Clearance Permit for the vehicle</li> <li>• R03 – “Retention of Vehicle Registration Number” form (where applicable)</li> <li>• AP02 – Submission Form (separately for R01/R01A forms and R03 forms)</li> <li>• Transaction History</li> <li>• Monthly Price List of Vehicles (for parallel importers only)</li> </ul>
2 (i)	<b>Transfer of vehicle (Temporary transfer from Owner to ESA)</b>	<ul style="list-style-type: none"> <li>• Identity Documents<sup>1</sup> (e.g. NRIC or Employment/Immigration Pass Card which shows FIN) of the registered owner (for individual)</li> <li>or</li> <li>Valid ACRA printout<sup>2</sup> or ROS Certificate printout of registered owner and identity documents (e.g. NRIC or Employment/Immigration Pass Card which shows FIN) of the director or authorized person<sup>3</sup> (for company/ business/ LLP/ Society)</li> </ul>	<ul style="list-style-type: none"> <li>• M01 – “Application for Transfer of Vehicles” form</li> <li>• AP01 – Submission Form</li> <li>• Transaction History</li> </ul>

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2 (ii)	<b>Transfer of vehicle</b> ( <b>Temporary</b> transfer from <b>ESA</b> to <b>ESA</b> )	<ul style="list-style-type: none"> <li>• NIL</li> </ul>	<ul style="list-style-type: none"> <li>• M01 – “Application for Transfer of Vehicles” form</li> <li>• AP01 – Submission Form</li> <li>• Transaction History</li> </ul>
2 (iii)	<b>Transfer of vehicle</b> ( <b>Temporary</b> transfer from <b>ESA</b> to <b>ESA</b> )  <u>Coupled with</u> De-registration	<ul style="list-style-type: none"> <li>• NIL</li> </ul>	<ul style="list-style-type: none"> <li>• M01 – “Application for Transfer of Vehicles” form</li> <li>• D01 – “De-registration &amp; Application for PARF/COE Rebates” form</li> <li>• AP01 &amp; AP03 – Submission Forms</li> <li>• Transaction History</li> </ul>
2 (iv)	<b>Transfer of vehicle</b> ( <b>Temporary</b> transfer from <b>ESA</b> to <b>ESA</b> )  <u>Coupled with</u> Lay up	<ul style="list-style-type: none"> <li>• NIL</li> </ul>	<ul style="list-style-type: none"> <li>• M01 – “Application for Transfer of Vehicles” form</li> <li>• M05 – “Application to Lay Up a Vehicle / Change of Garage Address for Laid Up Vehicle” form</li> <li>• AP01 &amp; AP07 – Submission Forms</li> <li>• Transaction History</li> </ul>
2 (v)	<b>Transfer of vehicle</b> ( <b>Temporary</b> transfer from <b>Owner</b> to <b>ESA</b> )  <u>Coupled with</u> De-registration	<ul style="list-style-type: none"> <li>• Identity Documents<sup>1</sup> (e.g. NRIC or Employment/Immigration Pass Card which shows FIN) of the registered owner (for individual)</li> <li>or</li> <li>Valid ACRA printout<sup>2</sup> or ROS Certificate printout of registered owner and identity documents (e.g. NRIC or Employment/Immigration Pass Card which shows FIN) of the director or authorized person<sup>3</sup> (for company/ business/ LLP/ Society)</li> </ul>	<ul style="list-style-type: none"> <li>• M01 – “Application for Transfer of Vehicles” form</li> <li>• D01 – “De-registration &amp; Application for PARF/COE Rebates” form</li> <li>• AP01 &amp; AP03 – Submission Forms</li> <li>• Transaction History</li> </ul>

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2 (vi)	<b>Transfer of vehicle (Temporary transfer from Owner to ESA)</b>  <u>Coupled with Lay up</u>	<ul style="list-style-type: none"> <li>• Identity Documents<sup>1</sup> (e.g. NRIC or Employment/Immigration Pass Card which shows FIN) of the registered owner (for individual)</li> <li>or</li> <li>Valid ACRA printout<sup>2</sup> or ROS Certificate printout of registered owner and identity documents (e.g. NRIC or Employment/Immigration Pass Card which shows FIN) of the director or authorized person<sup>3</sup> (for company/ business/ LLP/ Society)</li> </ul>	<ul style="list-style-type: none"> <li>• M01 – “Application for Transfer of Vehicles” form</li> <li>• AP01 – Submission Form</li> <li>• Transaction History</li> </ul> <p><i>(For Lay up of vehicles under ESA's temporary ownership, submission of M05 and AP07 are no longer required with effect from 10 November 2008)</i></p>
2 (vii)	<b>Transfer of vehicle (Permanent transfer from ESA to Buyer – within temporary ownership period)</b>	<ul style="list-style-type: none"> <li>• Identity Documents<sup>1</sup> (e.g. NRIC or Employment/Immigration Pass Card which shows FIN) of the registered owner (if buyer is an individual)</li> <li>or</li> <li>Valid ACRA printout<sup>2</sup> or ROS Certificate printout of registered owner and identity documents (e.g. NRIC or Employment/Immigration Pass Card which shows FIN) of the director or authorized person<sup>3</sup> (for company/ business/ LLP/ Society)</li> </ul>	<ul style="list-style-type: none"> <li>• M01 – “Application for Transfer of Vehicles” form</li> <li>• AP01 – Submission Form</li> <li>• Transaction History</li> </ul>
2 (viii)	<b>Transfer of vehicle (Permanent transfer from ESA to Buyer – within temporary ownership period)</b>  <u>Coupled with Lay up</u>	<ul style="list-style-type: none"> <li>• Identity Documents<sup>1</sup> (e.g. NRIC or Employment/Immigration which shows FIN) of the registered owner (if buyer is an individual)</li> <li>or</li> <li>Valid ACRA printout<sup>2</sup> or ROS Certificate printout of registered owner and identity documents (e.g. NRIC or Employment/Immigration Pass Card which shows FIN)</li> </ul>	<ul style="list-style-type: none"> <li>• M01 – “Application for Transfer of Vehicles” form</li> <li>• M05 – “Application to Lay Up a Vehicle / Change of Garage Address for Laid Up Vehicle” form</li> <li>• AP01 &amp; AP07 – Submission Forms</li> <li>• Transaction History</li> </ul>

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		of the director or authorized person <sup>3</sup> (if buyer is company/ business/ LLP/ Society)	<ul style="list-style-type: none"> <li>• Documentary proof of consent from the premise owner to garage the vehicle at the said premise throughout the lay up period (<i>if garage address does not belong to the vehicle owner or motor dealer/scrap yard</i>).</li> </ul>
2 (ix)	<b>Transfer of vehicle (Permanent transfer from Seller to Buyer)</b>	<ul style="list-style-type: none"> <li>• Identity Documents<sup>1</sup> (e.g. NRIC or Employment/Immigration Pass Card which shows FIN) of the registered owner (for individuals, both seller and buyer)</li> </ul> or Valid ACRA printout <sup>2</sup> or ROS Certificate printout of registered owner and identity documents (e.g. NRIC or Employment/Immigration Pass Card which shows FIN) of the director or authorized person <sup>3</sup> (for company/ business/ LLP/ Society, both seller and buyer)	<ul style="list-style-type: none"> <li>• M01 – “Application for Transfer of Vehicles” form</li> <li>• AP01 – Submission Form</li> <li>• Transaction History</li> </ul>
2 (x)	<b>Transfer of vehicle (Permanent transfer from ESA to ESA (Self) – upon expiry of temporary ownership)</b>	<ul style="list-style-type: none"> <li>• NIL</li> </ul>	<ul style="list-style-type: none"> <li>• M01 – “Application for Transfer of Vehicles” form</li> <li>• AP01 – Submission Form</li> <li>• Transaction History</li> </ul>
2 (xi)	<b>Transfer of vehicle (Permanent transfer from ESA to Buyer –</b>	<ul style="list-style-type: none"> <li>• Identity Documents<sup>1</sup> (e.g. NRIC or Employment/Immigration Pass Card which shows FIN) of the registered owner (if buyer is an individual)</li> </ul> or	<ul style="list-style-type: none"> <li>• M01 – “Application for Transfer of Vehicles” form</li> <li>• AP01 – Submission Form</li> </ul>

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	upon expiry of temporary ownership)	Valid ACRA printout <sup>2</sup> or ROS Certificate printout of registered owner and identity documents (e.g. NRIC or Employment/Immigration Pass Card which shows FIN) of the director or authorized person <sup>3</sup> (if buyer is company/ business/ LLP/ Society)	<ul style="list-style-type: none"> <li>• Transaction History</li> </ul>
2 (xii)	<b>Transfer of vehicle (Permanent transfer from ESA to ESA (Self) – upon expiry of temporary ownership)</b>  <u>Coupled with Lay up</u>	<ul style="list-style-type: none"> <li>• NIL</li> </ul>	<ul style="list-style-type: none"> <li>• M01 – “Application for Transfer of Vehicles” form</li> <li>• M05 – “Application to Lay Up a Vehicle / Change of Garage Address for Laid Up Vehicle” form</li> <li>• AP01 &amp; AP07 – Submission Forms</li> <li>• Transaction History</li> </ul>
2 (xiii)	<b>Transfer of vehicle (Permanent transfer from ESA to Buyer – upon expiry of temporary ownership)</b>  <u>Coupled with Lay up</u>	<ul style="list-style-type: none"> <li>• Identity Documents<sup>1</sup> (e.g. NRIC or Employment/Immigration Pass Card which shows FIN) of the registered owner (if buyer is an individual) or</li> <li>Valid ACRA printout<sup>2</sup> or ROS Certificate printout of registered owner and identity documents (e.g. NRIC or Employment/Immigration Pass Card which shows FIN) of the director or authorized person<sup>3</sup> (if buyer is company/ business/ LLP/ Society)</li> </ul>	<ul style="list-style-type: none"> <li>• M01 – “Application for Transfer of Vehicles” form</li> <li>• M05 – “Application to Lay Up a Vehicle / Change of Garage Address for Laid Up Vehicle” form</li> <li>• AP01 &amp; AP07 – Submission Forms</li> <li>• Transaction History</li> <li>• Documentary proof of consent from the premise owner to garage the vehicle at the said premise throughout the lay up period (<i>if garage address does not belong to the vehicle owner or motor dealer/scrap yard</i>)</li> </ul>

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2 (xiv)	<b>Transfer of vehicle (Permanent transfer from ESA to ESA (Self) – upon expiry of temporary ownership)</b>  <u>Coupled with</u> De-registration	<ul style="list-style-type: none"> <li>NIL</li> </ul>	<ul style="list-style-type: none"> <li>M01 – “Application for Transfer of Vehicles” form</li> <li>D01 – “De-registration &amp; Application for PARF/COE Rebates” form</li> <li>AP03 – Submission Form</li> <li>Transaction History</li> </ul>
3	<b>De-Registration of vehicle</b> (Under ESA's temporary ownership)	<ul style="list-style-type: none"> <li>NIL</li> </ul>	<ul style="list-style-type: none"> <li>D01 – “De-registration &amp; Application for PARF/COE Rebates” form</li> <li>AP03 – Submission Form</li> <li>Transaction History</li> </ul>
4	<b>Lay up of vehicle</b> (Under ESA's temporary ownership)	<ul style="list-style-type: none"> <li>NIL</li> </ul>	<ul style="list-style-type: none"> <li>NIL</li> </ul>
5 (i)	<b>Transfer of TCOE (Owner to Buyer)</b>	<ul style="list-style-type: none"> <li>Identity Documents<sup>1</sup> (e.g. NRIC or Employment/Immigration Pass Card which shows FIN) of both the TCOE holder (transferor) and buyer (transferee)</li> <li>or</li> <li>Valid ACRA printout<sup>2</sup> or ROS Certificate printout of TCOE holder and identity documents (e.g. NRIC or Employment/Immigration Pass Card which shows</li> </ul>	<ul style="list-style-type: none"> <li>Q01 – “Application for Transfer of TCOE” form</li> <li>AP06 – Submission Form</li> <li>Transaction History</li> </ul>

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		FIN) of the authorized person <sup>3</sup> (if buyer is a company/ business/ LLP/ Society)	
5 (ii)	<b>Transfer of TCOE (Owner to ESA)</b>	<ul style="list-style-type: none"> <li>• Identity Documents<sup>1</sup> (e.g. NRIC or Employment/Immigration Pass Card which shows FIN) of TCOE holder (i.e. transferor)</li> <li>or</li> <li>Valid ACRA printout<sup>2</sup> or ROS Certificate printout of TCOE holder and identity documents (e.g. NRIC or Employment/Immigration Pass Card which shows FIN) of the authorized person<sup>3</sup> (if buyer is a company/ business/ LLP/ Society)</li> </ul> <p><u>Note</u> <i>Identity document is not required if the buyer is the same ESA who effect the transfer of TCOE</i></p>	<ul style="list-style-type: none"> <li>• Q01 – “Application for Transfer of TCOE” form</li> <li>• AP06 – Submission Form</li> <li>• Transaction History</li> </ul>
6 (i)	<b>Transfer of Rebate(s) (Owner to Buyer)</b>	<ul style="list-style-type: none"> <li>• M06 – “Application for Transfer of COE/PARF rebate(s)” form (<i>original</i>)</li> <li>• Identity Documents<sup>1</sup> (e.g. NRIC or Employment/Immigration Pass Card which shows FIN) of the rebate owner (if owner/buyer is an individual)</li> <li>or</li> <li>Valid ACRA printout<sup>2</sup> or ROS Certificate printout of registered owner and identity documents (e.g. NRIC or Employment/Immigration Pass Card which shows FIN) of the director or authorized person<sup>3</sup> (if owner/buyer is company/ business/ LLP/ Society)</li> </ul>	<ul style="list-style-type: none"> <li>• NIL</li> </ul>

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6 (ii)	<b>Transfer of Rebate(s) (Owner to ESA)</b>	<ul style="list-style-type: none"> <li>• M06 – “Application for Transfer of COE/PARF rebate(s)” form (<i>original</i>)</li> <li>• Identity Documents<sup>1</sup> (e.g. NRIC or Employment/Immigration Pass Card which shows FIN) of the rebate owner (if owner is an individual)</li> </ul> <p>or</p> <ul style="list-style-type: none"> <li>Valid ACRA printout<sup>2</sup> or ROS Certificate printout of registered owner and identity documents (e.g. NRIC or Employment/Immigration Pass Card which shows FIN) of the director or authorized person<sup>3</sup> (if owner is company/ business/ LLP/ Society)</li> </ul>	<ul style="list-style-type: none"> <li>• NIL</li> </ul>
6 (iii)	<b>Transfer of Rebate(s) (ESA to Buyer)</b>	<ul style="list-style-type: none"> <li>• NIL</li> </ul>	<ul style="list-style-type: none"> <li>• NIL</li> </ul>
6 (iv)	<b>Transfer of Rebate(s) (ESA to ESA)</b>	<ul style="list-style-type: none"> <li>• NIL</li> </ul>	<ul style="list-style-type: none"> <li>• NIL</li> </ul>
7 (i)	<b>Division of Rebate(s) (Under ESA's ownership)</b>	<ul style="list-style-type: none"> <li>• NIL</li> </ul>	<ul style="list-style-type: none"> <li>• NIL</li> </ul>
7 (ii)	<b>Division of Rebate(s) (ESA doing <u>on behalf</u> of Owner)</b>	<ul style="list-style-type: none"> <li>• M08 form (<i>original</i>) – “Application for (1) Division of PARF/COE Rebate(s) (2) Division &amp; Encashment of PARF/COE Rebate(s)”</li> <li>• Identity Documents<sup>1</sup> (e.g. NRIC or Employment/Immigration Pass Card which shows FIN) of the rebate owner (for individual)</li> </ul> <p>or</p>	<ul style="list-style-type: none"> <li>• NIL</li> </ul>



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		Valid ACRA printout <sup>2</sup> or ROS Certificate printout of rebate owner and identity documents (e.g. NRIC or Employment/Immigration Pass Card which shows FIN) of the director or authorized person <sup>3</sup> (if owner is company/ business/ LLP/ Society)	
8 (i)	<b>Encashment of Rebate(s)</b> (Under ESA's ownership)	<ul style="list-style-type: none"> <li>• NIL</li> </ul>	<ul style="list-style-type: none"> <li>• NIL</li> </ul>
8 (ii)	<b>Encashment of Rebate(s)</b> (ESA doing <u>on behalf</u> of Owner)	<ul style="list-style-type: none"> <li>• FR02 – “Application to Encash PARF/COE Rebate(s)” form (<i>original</i>)</li> <li>• Identity Documents<sup>1</sup> (e.g. NRIC or Employment/Immigration Pass Card which shows FIN) of the rebate owner (for individual)</li> </ul> <p>or</p> <p>Valid ACRA printout<sup>2</sup> or ROS Certificate printout of rebate owner and identity documents (e.g. NRIC or Employment/Immigration Pass Card which shows FIN) of the director or authorized person<sup>3</sup> (if owner is company/ business/ LLP/ Society)</p>	<ul style="list-style-type: none"> <li>• NIL</li> </ul>
9 (i)	<b>Division &amp; Encashment of Rebate(s)</b> (Under ESA's ownership)	<ul style="list-style-type: none"> <li>• NIL</li> </ul>	<ul style="list-style-type: none"> <li>• NIL</li> </ul>

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9 (ii)	<b>Division &amp; Encashment of Rebate(s)</b> (ESA doing <u>on behalf</u> of Owner)	<ul style="list-style-type: none"> <li>• M08 form (<i>original</i>) – “Application for (1) Division of PARF/COE Rebate(s) (2) Division &amp; Encashment of PARF/COE Rebate(s)”</li> <li>• Identity Documents<sup>1</sup> (e.g. NRIC or Employment/Immigration Pass Card which shows FIN) of the rebate owner (for individual) or Valid ACRA printout<sup>2</sup> or ROS Certificate printout of rebate owner and identity documents (e.g. NRIC or Employment/Immigration Pass Card which shows FIN) of the director or authorized person<sup>3</sup> (if owner is company/ business/ LLP/ Society)</li> </ul>	<ul style="list-style-type: none"> <li>• NIL</li> </ul>

**Note:****Retention of documents in digital copies**

ESAs may choose to store documents or their business records in an image system. However, the ESAs should have their imaging process approved in accordance with the Evidence (Computer Output) Regulation 1996 by a certifying authority. If an ESA should decide not to obtain approval under Evidence Act (Chapter 97), the ESA may still store his business records in an image system provided that this is being carried out in accordance with the criteria set out in the First Schedule of the Evidence (Computer Output) Regulation 1996. Otherwise, in the event of a legal proceeding, the images produced from this system may not be admissible in court as evidence.

**Footnotes (for all transactions, where applicable):**

<sup>1</sup> The original PIN notification is acceptable as an alternate to the identity documents of the seller/transferor of an asset.

For individuals who are foreigners, if the transaction is performed using their Malaysian NRICs/Passports, please retain a copy of the Malaysian NRICs/Passports. Employment/Immigration Pass Cards bearing FIN must be issued by Ministry of Manpower or Immigration & Checkpoint Authority of Singapore

<sup>2</sup> ACRA printout must be valid at the point of transaction. For ESAs and Public Transport Operators, the printout is valid for 3 months from the date of issuance. For other companies/businesses, the printout is valid for 14 days from the date of issuance.

<sup>3</sup> Authorized person should be listed in the ACRA printout. Otherwise, an Authorization Letter is required. The person signing the Authorization Letter must be listed in the ACRA printout.

<sup>4</sup> Hawker Licence (where applicable) must be valid at the point of transaction.

**Legends:**

ACRA: Accounting & Corporate Regulatory Authority

ROS: Registry of Society

LLP: Limited Liability Partnerships