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Our ref VRL/08/2020
 LTA/VR&L/V43.013.000

All Motor Vehicle Dealers / Importers

Your ref

All Electronic Service Agents

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Dear Sir/Madam

Supporting Cleaner and Greener Vehicles for a Sustainable Land Transport Sector – Transitional Arrangements for Private Electric Vehicle Owners

I refer to our press release and circular (Ref: VRL/06/2020) dated 18 February 2020 on the review of the road tax framework for all new electric vehicles (EVs) registered from 1 January 2021.

Transitional Arrangements for Private EV Owners

Electric Cars

2. Existing owners of electric cars, or those who register electric cars before 1 January 2021¹ will:
 - a. Enjoy the technical revision to the variable component of their current road tax from 1 January 2021 onwards; and
 - b. See a waiver of the additional flat component of road tax for a three-year period from 1 January 2021 to 31 December 2023. The full quantum will be applicable from 1 January 2024 (See **Annex A** for the revised road tax schedule of fully electric cars).

¹ For private vehicles based on the date of first registration of the vehicle. LTA will separately inform taxi operators on the transitional arrangement for existing electric taxis.

Electric Motorcycles, Electric Light Goods Vehicles (LGVs) and Electric Goods-cum-Passenger Vehicles (GPVs) (up to 3.5 tonnes)

3. Existing owners of fully electric motorcycles, LGVs and GPVs (up to 3.5 tonnes), or those who register such vehicles before 1 January 2021, will enjoy a waiver of the additional flat component of road tax for a three-year period from 1 January 2021 to 31 December 2023. The full quantum will be applicable from 1 January 2024 [see **Annex B** for the additional flat component of road tax of fully electric motorcycles, LGVs and GPVs (up to 3.5 tonnes)].
4. For existing electric car owners who have already paid the road tax for the period beyond 1 January 2021 based on the existing road tax schedule, any excess road tax paid will be used to offset the amount payable at the next road tax renewal. If the vehicle is transferred to another owner before its next road tax renewal, any excess road tax paid will accrue to the new registered owner. Buyers are advised to check with the party they are buying vehicles from, on the refund of the amount of excess payment of road tax before the vehicle is transferred.
5. Please bring the contents of this circular to the attention of your members and staff accordingly. For enquiries, please contact us via www.lta.gov.sg/feedback or call our Customer Service hotline at 1800 2255 582. Thank you.

Yours faithfully



Candice Yeo (Ms)
Deputy Director
Vehicle Licensing Division
Vehicle Services Group

Revised Road Tax Schedule for Fully Electric Cars

Existing Tax Treatment		New Tax Treatment	
Power Rating (kW)		From 1 Jan 2021	
PR ≤ 7.5	Current 6-Monthly Road Tax Formula S\$200 x 0.782	Power Rating (kW)	New 6-Monthly Road Tax Formula
7.5 < PR ≤ 32.5	[S\$200 + S\$2(PR - 7.5)] x 0.782	PR ≤ 7.5	S\$200 x 0.782
32.5 < PR ≤ 70	[S\$250 + S\$6(PR - 32.5)] x 0.782	7.5 < PR ≤ 30	[S\$200 + S\$2(PR - 7.5)] x 0.782
70 < PR ≤ 157.5	[S\$475 + S\$12(PR - 70)] x 0.782	30 < PR ≤ 90	[S\$250 + S\$3.75(PR - 30)] x 0.782
PR > 157.5	[S\$1,525 + S\$16(PR - 157.5)] x 0.782	90 < PR ≤ 230	[S\$475 + S\$7.50(PR - 90)] x 0.782
		PR > 230	[S\$1,525 + S\$10(PR - 230)] x 0.782
		Annual Additional Flat Component (AFC)	
		Licensing Period	Cars registered before 1 Jan 2021²
		1 Jan 2021 – 31 Dec 2021	Cars registered on or after 1 Jan 2021
			-
		1 Jan 2022 – 31 Dec 2022	\$200
			-
		1 Jan 2023 – 31 Dec 2023	\$400
			-
		1 Jan 2024 onwards	\$700
			\$700

² The additional flat component of road tax for a three-year period from 1 January 2021 to 31 December 2023 will be waived for existing owners of electric cars, or those who register electric cars before 1 January 2021. The full quantum will be applicable from 1 January 2024.

Table 1: Annual AFC for Electric Motorcycles

Licensing Period	Motorcycles registered before 1 Jan 2021³	Motorcycles registered on or after 1 Jan 2021
1 Jan 2021 – 31 Dec 2021	-	\$50
1 Jan 2022 – 31 Dec 2022	-	\$100
1 Jan 2023 – 31 Dec 2023	-	\$200
1 Jan 2024 onwards	\$200	\$200

Table 2: Annual AFC for Electric LGVs and GPVs (up to 3.5 tonnes)

Licensing Period	LGVs and GPVs (up to 3.5 tonnes) registered before 1 Jan 2021⁴	LGVs and GPVs (up to 3.5 tonnes) registered on or after 1 Jan 2021
1 Jan 2021 – 31 Dec 2021	-	\$50
1 Jan 2022 – 31 Dec 2022	-	\$100
1 Jan 2023 – 31 Dec 2023	-	\$190
1 Jan 2024 onwards	\$190	\$190

³ The additional flat component of road tax for a three-year period from 1 January 2021 to 31 December 2023 will be waived for existing owners of fully electric motorcycles, or those who register electric motorcycles before 1 January 2021. The full quantum will be applicable from 1 January 2024.

⁴ The additional flat component of road tax for a three-year period from 1 January 2021 to 31 December 2023 will be waived for existing owners of fully electric LGVs and GPVs (up to 3.5 tonnes), or those who register electric LGVs and GPVs (up to 3.5 tonnes) before 1 January 2021. The full quantum will be applicable from 1 January 2024.