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16 February 2021

Our ref VRL/04/2021  
LTA/VR&L/V43.013.000

All Motor Vehicle Dealers / Importers

Your ref

All Electronic Service Agents

DID

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Dear Sir/Madam

### One-Year Road Tax Rebate for Petrol and Petrol-Hybrid Vehicles

As announced by the Deputy Prime Minister and Minister for Finance, Mr Heng Swee Keat, in the 2021 Budget Statement, the Government will provide a one-year road tax rebate for petrol and petrol-hybrid vehicles to ease the transition towards higher petrol duties. Our news release on 16 February 2021 is enclosed.

2. The road tax rebates will be applicable for a one-year period, from 1 August 2021 to 31 July 2022.
3. An additional Petrol Duty Rebate for active drivers of petrol and petrol-hybrid taxis and Private Hire Cars (PHCs) and individual owners of petrol and petrol-hybrid motorcycles of up to 400cc will be provided on top of their respective road tax rebates.
4. The road tax rebates and the additional Petrol Duty Rebates will be disbursed automatically to eligible recipients. Further details on the additional Petrol Duty Rebates will be released in April 2021.
5. The amount of rebates by vehicle type is as follows:

Type of Vehicle Using Petrol	Amount of Rebates
Private Cars	<b>15%</b> road tax rebate for one year
Taxis/ PHCs	<b>15%</b> road tax rebate for one year; and additional Petrol Duty Rebate of <b>\$360</b> disbursed over four consecutive months for active drivers

Type of Vehicle Using Petrol	Amount of Rebates
Motorcycles	<b>60%</b> road tax rebate for one year; and additional Petrol Duty Rebate of <b>\$80</b> for individual owners of motorcycles registered as at the close of 16 February 2021 with engine capacity of 200cc and below, and <b>\$50</b> for individual owners of motorcycles registered as at the close of 16 February 2021 with engine capacity of 201-400cc
Commercial vehicles (i.e. goods vehicles, goods-cum-passenger vehicles, and buses)	<b>100%</b> road tax rebate for one year

### Implementation of Road Tax Rebates

6. As time is needed to effect the necessary system changes to implement the road tax rebates, vehicle owners will continue to receive their road tax payment notice and pay road tax based on the existing rates until July 2021. Once LTA's system changes are implemented in July 2021, vehicle owners can check if they have paid excess road tax at [onemotoring.lta.gov.sg](http://onemotoring.lta.gov.sg) > Digital Services > Enquire Road Tax Payable/ Prerequisite(s) To Fulfil.

7. For vehicle owners who have already paid road tax beyond 1 August 2021 based on current road tax rates, the excess will be automatically offset against the amount payable at the next renewal. If the vehicle is transferred before its next road tax renewal, the excess road tax paid will be offset against the transfer fee payable, and any amount remaining will be transferred along with the vehicle to the new registered owner.

8. 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](http://www.lta.gov.sg/feedback). Thank you.

Yours faithfully

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

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Date of Issue: 16 February 2021

## **Road Tax Rebates for Petrol and Petrol-Hybrid Vehicles Additional Petrol Duty Rebates for active taxi and private hire car drivers and individual owners of smaller motorcycles**

As announced by Deputy Prime Minister and Minister for Finance Heng Swee Keat in the Budget Statement 2021, the Government will set aside \$113 million to provide rebates for petrol and petrol-hybrid vehicles to ease the transition towards higher petrol duties.

2 The road tax rebates will be applicable for a one-year period, from 1 August 2021 to 31 July 2022.

3 To provide further support to those who rely on their vehicles for their livelihoods, the Government will provide additional Petrol Duty Rebates for active drivers of petrol and petrol-hybrid taxis and Private Hire Cars (PHCs) and individual owners of petrol and petrol-hybrid motorcycles of up to 400cc, on top of their respective road tax rebates. Together with the road tax rebates, the additional Petrol Duty Rebates will offset the increase in petrol duties for about one year for eligible taxi and PHC drivers and individual owners of smaller motorcycles.

4 The road tax rebates and the additional Petrol Duty Rebates will be disbursed automatically to eligible recipients. There is no need to apply. LTA will release further details on the additional Petrol Duty Rebates in April 2021.

### **Amount of Road Tax Rebates and Additional Petrol Duty Rebates by Vehicle Type**

5 The amount of rebates by vehicle type is as follows:

<b>Type of Vehicle Using Petrol</b>	<b>Amount of Rebates</b>
Private Cars	<b>15%</b> road tax rebate for one year
Taxis/ PHCs	<b>15%</b> road tax rebate for one year; and additional Petrol Duty Rebate of <b>\$360</b> disbursed over four consecutive months for active drivers

Type of Vehicle Using Petrol	Amount of Rebates
Motorcycles	<b>60%</b> road tax rebate for one year; and additional Petrol Duty Rebate of <b>\$80</b> for individual owners of motorcycles registered as at the close of 16 February 2021 with engine capacity of 200cc and below, and <b>\$50</b> for individual owners of motorcycles registered as at the close of 16 February 2021 with engine capacity of 201-400cc
Commercial vehicles (i.e. goods vehicles, goods-cum-passenger vehicles, and buses)	<b>100%</b> road tax rebate for one year

6 With the 15% road tax rebate for cars, the minimum road tax payment for petrol and petrol-hybrid Off-Peak Cars (OPCs) and revised OPCs<sup>1</sup> will be reduced from \$50 to \$43 and from \$70 to \$60 respectively, for the period from 1 August 2021 to 31 July 2022. The road tax payable for petrol and petrol-hybrid Classic cars will be reduced from \$280 to \$238. With the 60% road tax rebate for motorcycles, the road tax payable for petrol and petrol-hybrid Classic motorcycles will be reduced from \$280 to \$112. Further details on the road tax rebates can be found in [Annex A](#).

### Implementation of Road Tax Rebates

7 As time is needed to effect the necessary system changes to implement the road tax rebates, vehicle owners will continue to receive their road tax payment notice and pay road tax based on the existing road tax rates until July 2021. LTA will inform these vehicle owners of any excess road tax paid, which will automatically be used to offset against the amount payable at the next renewal. In line with current practice, vehicle owners will be informed of the road tax payable one month before their current road tax expires.

8 For vehicle owners who have already paid road tax beyond 1 August 2021 based on the current road tax rates, the excess will be automatically offset against the amount payable at the next renewal. If the vehicle is transferred before its next road tax renewal, the excess road tax paid will be offset against the transfer fee payable, and any amount remaining will be transferred along with the vehicle to the new registered owner.

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<sup>1</sup> OPCs currently receive an annual discount of up to \$800 off the road tax payable by normal cars, subject to a minimum payment of \$50 a year. Revised OPCs currently receive an annual discount of up to \$500 off the road tax payable by normal cars, subject to a minimum payment of \$70 a year.

## ANNEX A

**Table 1: Road Tax for Petrol and Petrol-Hybrid Cars**

*\*Petrol and petrol-electric taxis registered from 1 January 2021 will follow the road tax structure of private cars. Petrol and petrol-electric taxis registered before 1 January 2021 will follow the road tax structure of private cars from 1 July 2022.*

Engine Capacity (EC) in cc	6-Monthly Road Tax Formula	
	Current Formula	From 1 August 2021 to 31 July 2022 (with a 15% rebate)
$EC \leq 600$	$\$200 \times 0.782$	$\$200 \times 0.6647$
$600 < EC \leq 1,000$	$[\$200 + \$0.125(EC-600)] \times 0.782$	$[\$200 + \$0.125(EC-600)] \times 0.6647$
$1,000 < EC \leq 1,600$	$[\$250 + \$0.375(EC-1,000)] \times 0.782$	$[\$250 + \$0.375(EC-1,000)] \times 0.6647$
$1,600 < EC \leq 3,000$	$[\$475 + \$0.75(EC-1,600)] \times 0.782$	$[\$475 + \$0.75(EC-1,600)] \times 0.6647$
$EC > 3,000$	$[\$1,525 + \$1(EC-3,000)] \times 0.782$	$[\$1,525 + \$1(EC-3,000)] \times 0.6647$

**Table 2: Road Tax for Petrol-Electric Cars (based on maximum electric power rating)<sup>2</sup>**

*\*Petrol and petrol-electric taxis registered from 1 January 2021 will follow the road tax structure of private cars. Petrol and petrol-electric taxis registered before 1 January 2021 will follow the road tax structure of private cars from 1 July 2022.*

Power Rating, PR (kW)	6-Monthly Road Tax Formula	
	Current Formula	From 1 August 2021 to 31 July 2022 (with a 15% rebate)
$PR \leq 7.5$	$\$200 \times 0.782$	$\$200 \times 0.6647$
$7.5 < PR \leq 30$	$[\$200 + 2(PR-7.5)] \times 0.782$	$[\$200 + 2(PR-7.5)] \times 0.6647$
$30 < PR \leq 90$	$[\$250 + 3.75(PR-30)] \times 0.782$	$[\$250 + 3.75(PR-30)] \times 0.6647$
$90 < PR \leq 230$	$[\$475 + 7.50(PR-90)] \times 0.782$	$[\$475 + 7.50(PR-90)] \times 0.6647$
$PR > 230$	$[\$1,525 + 10(PR-230)] \times 0.782$	$[\$1,525 + 10(PR-230)] \times 0.6647$

<sup>2</sup> The road tax payable for petrol-electric cars continues to be based on either the engine capacity of the conventional engine, or the maximum motor power rating of the electric motor, whichever is higher.

**Table 3: Road Tax for Petrol and Petrol-Hybrid Taxis registered before 1 January 2021**

Taxis	6-Monthly Road Tax Formula	
	Current Formula	From 1 August 2021 to 30 June 2022 (with a 15% rebate)
	\$510	\$434

**Table 4: Road Tax for Petrol and Petrol-Hybrid Motorcycles**

Engine Capacity (EC) in cc	6-Monthly Road Tax Formula	
	Current Formula	From 1 August 2021 to 31 July 2022 (with a 60% rebate)
EC ≤ 200	\$40 x 0.782	\$40 x 0.3128
200 < EC ≤ 1,000	[\$40 + \$0.15(EC - 200)] x 0.782	[\$40 + \$0.15(EC - 200)] x 0.3128
EC > 1,000	[\$160 + \$0.3(EC - 1,000)] x 0.782	[\$160 + \$0.3(EC - 1,000)] x 0.3128

**Table 5: Road Tax for Petrol and Petrol-Hybrid Buses**

Type of Buses	Maximum Laden Weight (metric tonne)	6-Monthly Road Tax Formula					
		From 1 August 2020 to 31 July 2021			From 1 August 2021 to 31 July 2022 (with a 100% rebate)		
		Diesel	Green	Petrol and Petrol-Hybrids	Diesel (no change)	Green (no change)	Petrol and Petrol-Hybrids after a 100% rebate
30 seats or less	mlw ≤ 3.5	\$319	\$255	\$255	\$319	\$255	\$0
	3.5 < mlw ≤ 7	\$328	\$262	\$262	\$328	\$262	\$0
	7 < mlw ≤ 11	\$362	\$289	\$289	\$362	\$289	\$0
	11 < mlw ≤ 16	\$489	\$391	\$391	\$489	\$391	\$0
	16 < mlw ≤ 20 (3 axles)	\$553	\$442	\$442	\$553	\$442	\$0
	16 < mlw ≤ 20 (2 axles)	\$850	\$680	\$680	\$850	\$680	\$0
	20 < mlw ≤ 26 (3 axles)	\$765	\$612	\$612	\$765	\$612	\$0
	3.5 < mlw ≤ 7	\$434	\$347	\$347	\$434	\$347	\$0

Type of Buses	Maximum Laden Weight (metric tonne)	6-Monthly Road Tax Formula					
		From 1 August 2020 to 31 July 2021			From 1 August 2021 to 31 July 2022 (with a 100% rebate)		
		Diesel	Green	Petrol and Petrol-Hybrids	Diesel (no change)	Green (no change)	Petrol and Petrol-Hybrids after a 100% rebate
31 seats or more	$7 < mlw \leq 11$	\$468	\$374	\$374	\$468	\$374	\$0
	$11 < mlw \leq 16$	\$595	\$476	\$476	\$595	\$476	\$0
	$16 < mlw \leq 20$ (3 axles)	\$553	\$442	\$442	\$553	\$442	\$0
	$16 < mlw \leq 20$ (2 axles)	\$850	\$680	\$680	\$850	\$680	\$0
	$20 < mlw \leq 26$ (3 axles)	\$765	\$612	\$612	\$765	\$612	\$0

**Table 6: Road Tax for Petrol and Petrol-Hybrid Goods Vehicles**

Type of Goods Vehicles	Maximum Laden Weight (metric tonne)	6-Monthly Road Tax Formula					
		From 1 August 2020 to 31 July 2021			From 1 August 2021 to 31 July 2022 (with a 100% rebate)		
		Diesel	Green	Petrol and Petrol-Hybrids	Diesel (no change)	Green (no change)	Petrol and Petrol-Hybrids after a 100% rebate
Light Goods Vehicles <sup>3</sup>	$mlw \leq 3.5$	\$213	\$170	\$170	\$213	\$170	\$0
Heavy Goods Vehicles <sup>3</sup>	$3.5 < mlw \leq 7$	\$328	\$262	\$262	\$328	\$262	\$0
	$7 < mlw \leq 11$	\$362	\$289	\$289	\$362	\$289	\$0
	$11 < mlw \leq 16$	\$489	\$391	\$391	\$489	\$391	\$0
Very Heavy	$16 < mlw \leq 20$ (2 axles)	\$850	\$680	\$680	\$850	\$680	\$0

<sup>3</sup> Excluding GPVs



Type of Goods Vehicles	Maximum Laden Weight (metric tonne)	6-Monthly Road Tax Formula					
		From 1 August 2020 to 31 July 2021			From 1 August 2021 to 31 July 2022 (with a 100% rebate)		
		Diesel	Green	Petrol and Petrol-Hybrids	Diesel (no change)	Green (no change)	Petrol and Petrol-Hybrids after a 100% rebate
Goods Vehicles (excluding Prime Movers)	16 < mlw ≤ 20 (3 axles)	\$553	\$442	\$442	\$553	\$442	\$0
	20 < mlw ≤ 26	\$765	\$612	\$612	\$765	\$612	\$0
	26 < mlw ≤ 32	\$765	\$612	\$612	\$765	\$612	\$0
	32 < mlw ≤ 40 (4 axles)	\$1,190	\$952	\$952	\$1,190	\$952	\$0
	32 < mlw ≤ 40 (≥ 5 axles)	\$850	\$680	\$680	\$850	\$680	\$0
	40 < mlw ≤ 55	\$1,275	\$1,020	\$1,020	\$1,275	\$1,020	\$0
	mlw > 55	\$1,488	\$1,190	\$1,190	\$1,488	\$1,190	\$0
Very Heavy Goods Vehicles (Prime Movers)	mlw ≤ 20	\$553	\$442	\$442	\$553	\$442	\$0
	20 < mlw ≤ 26	\$765	\$612	\$612	\$765	\$612	\$0
	26 < mlw ≤ 32	\$765	\$612	\$612	\$765	\$612	\$0
	32 < mlw ≤ 40	\$850	\$680	\$680	\$850	\$680	\$0
	40 < mlw ≤ 55	\$1,275	\$1,020	\$1,020	\$1,275	\$1,020	\$0
	mlw > 55	\$1,488	\$1,190	\$1,190	\$1,488	\$1,190	\$0

**Table 7: Road Tax for Petrol and Petrol-Hybrid Goods-cum-Passenger Vehicles**

Type of Goods Vehicles	Maximum Laden Weight (metric tonne)	6-Monthly Road Tax Formula					
		From 1 August 2020 to 31 July 2021			From 1 August 2021 to 31 July 2022		
		Diesel	Green	Petrol and Petrol-Hybrids	Diesel (no change)	Green (no change)	Petrol and Petrol-Hybrids after a 100% rebate
GPV	mlw $\leq$ 3.5	\$372	\$298	\$298	\$372	\$298	\$0
	mlw $>$ 3.5	\$487	\$390	\$390	\$487	\$390	\$0