

10 Sin Ming Drive Singapore 575701

6 December 2023

Our ref VRL/17/2023
LTA/VR&L/V43.054.000

All Motor Dealers / Importers
All Electronic Service Agents
All Export Processing Zone Operators
All Scrapyard Operators

Dear Sir / Madam

GST Rate Change for Vehicle-Related Services from 1 January 2024

With effect from 1 January 2024, LTA's vehicle-related fees will be adjusted based on the prevailing GST rate of 9%, where applicable. Please refer to **Annex A** for the list of fees.

Please bring the contents of this circular to the attention of your members and staff accordingly. Thank you.

Yours faithfully



Neu Siew Lay (Ms)
Deputy Director
Vehicle Quota & Registration Division
Vehicle Services Group

List of Vehicle-Related Fees with 9% GST from 1 January 2024

S/N	Service	Revised Rate (inclusive of 9% GST)
1	Processing Fee for Vehicle Registration at LTA Counter	\$28.34
2	Admin Fee for eBidding	\$18.53
3	Vehicle Lay-Up	\$23.98
4	Amendment Fee	\$42.51
5	PARF/COE Rebate Split fee (per new rebate generated)	\$21.80
6	Tagging of Asset under Financing	\$32.70
7	Replacement fee to use bid Vehicle Registration Number (VRN) to replace VRN of existing vehicle	\$327.00
8	Application for Special Purpose Licence / Autonomous Vehicle Authorisation	\$29.43
9	Issue of Duplicates (General Licence and Special Purpose Licence)	\$54.50
10	Search for Vehicle Insurance (Online)	\$27.25
11	Search for Deregistered Vehicle Details / TCOE Details (Online)	\$18.53
12	Application to keep Deregistered / Unregistered vehicle (up to 1 year)	\$272.50
13	Application to keep Deregistered / Unregistered vehicle (1 to 3 years)	\$654.00
14	Application to Change Garage Address	\$136.25
15	Statutory Declaration	\$27.25
16	Vehicle Type Approval (Motorcycle)	\$143.88
17	Vehicle Type Approval (Other Vehicles)	\$431.64
18	Extension to Type Approval / Facelift / Re-certification (Motorcycle)	\$54.50
19	Extension to Type Approval / Facelift / Re-certification (Other Vehicles)	\$143.88
20	Batch Vehicles Approval (Motorcycle)	\$109.00
21	Batch Vehicles Approval (Other Vehicles)	\$274.68
22	Registration Inspection (with VE Approval)	\$71.94
23	Registration Inspection (without VE Approval)	\$35.97
24	Drawing Approval	\$431.64
25	Change of Vehicle Particulars (with VE Approval)	\$71.94
26	Change of Vehicle Particulars (without VE Approval)	\$29.43
27	Vehicle Accessory Approval / Extension to Vehicle Accessory Approval	\$272.50
28	Vehicle Recall (Notification)	\$71.94
29	Vehicle Recall (Monitoring) per vehicle	\$1.09
30	VAC Transfer	\$32.70
31	Search of Technical Information of Deregistered Vehicle for Export	\$47.96
For Export Processing Zone (EPZ) Operators only		
32	EPZ Entry Fee / EPZ storage extension fee	\$38.15
33	Temporary Exit application fee (inspection/repair)	\$38.15
34	Processing fee for vehicles with expired storage period	\$42.51

FAQs relating to 9% GST wef 1 January 2024

Q1. Why are LTA's fees being increased in 2024?

A1: GST is levied on LTA's vehicle-related service fees, where applicable, at the prevailing GST rate. With the increase in GST rate to 9% from 1 January 2024, the fees will accordingly increase in 2024. For more information on the GST rate change, please refer to the IRAS webpage at go.gov.sg/irasgst-rc-businesses.

Q2: What is the applicable GST rate for transactions performed in the month of December 2023 but where the fees are deducted by the Authority via a monthly batch GIRO deduction in early January 2024?

A2: For transactions performed by the Electronic Service Agent via the LTALink System in the month of December 2023 where the GIRO deduction by the Authority is effected in January 2024, the GST rate of 8% will apply. This is in accordance with the IRAS's GST Rate Change Transitional Rules, where the GST-registered supplier can elect to charge GST at 8% based on when the services are performed.

Distribution List

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8. LTA-Authorised Inspection Centres