First published in the Government *Gazette*, www.egazette.gov.sg, on 30 October 2026 at 5 pm.

No. S 817

ROAD TRAFFIC ACT 1961

ROAD TRAFFIC (MOTOR VEHICLES, QUOTA SYSTEM) (AMENDMENT) RULES 2026

In exercise of the powers conferred by section 10A(4) of the Road Traffic Act 1961, the Minister for Transport makes the following Rules:

Citation and commencement

1. These Rules are the Road Traffic (Motor Vehicles, Quota System) (Amendment) Rules 2026 and come into operation on 1 November 2026.

Amendment of rule 5

2. In the Road Traffic (Motor Vehicles, Quota System) Rules (R 31) (called in these Rules the principal Rules), in rule 5 —

(*a*) after "every application to register", insert "or re-register";

(*b*) in paragraph (*a*), delete "or" at the end; and

(*c*) after paragraph (*a*), insert —

"(*ab*) the application is to re-register a motor vehicle (other than a taxi) as a taxi;

(*ab*) the application is to re-register a taxi as any other type of motor vehicle; or".

New rules 9BA and 9BB

3. In the principal Rules, after rule 9B, insert —

"**Application for certificates of entitlement for taxis re-registered as other motor vehicles**

9BA. Every application for a certificate of entitlement to re-register a taxi as any other type of motor vehicle must be accompanied by such amount of quota premium as is specified in paragraph 1 of the Fifth Schedule.

Application for certificates of entitlement for non-taxis re-registered as taxis

9BB. Every application for a certificate of entitlement to re-register a motor vehicle (other than a taxi) as a taxi must be accompanied by such amount of quota premium as is specified in paragraph 2 of the Fifth Schedule.".

Amendment of rule 20

4. In the principal Rules, in rule 20 —

(*a*) in paragraph (1)(*b*), delete "or" at the end;

(*b*) in paragraph (1), after sub-paragraph (*b*), insert —

"(*ba*) the motor vehicle is re-registered under rule 33I or 33J of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules; or"; and

(*c*) in paragraph (3), after "21D,", insert "21E,".

New rule 21E

5. In the principal Rules, after rule 21D, insert —

"**No set off, etc., of residual value of certificate of entitlement of certain re-registered vehicles**

21E. The residual value of the certificate of entitlement of a motor vehicle —

(*a*) is not available to be set off against any quota premium, levy, fee, additional quota premium or additional levy mentioned in rule 20(3);

(*b*) must not be paid in cash to the holder of the certificate of entitlement under rule 25(2)(*a*); and

(*c*) is not transferable to another person under rule 20(5),

if all of the following apply:

(*d*) an application under rule 9BA or 9BB is made for a certificate of entitlement to re-register the motor vehicle;

(*e*) pursuant to that application, a certificate of entitlement is issued.".

Amendment of rule 25

6. In the principal Rules, in rule 25(1), replace "and 21D" with ", 21D and 21E".

New Fifth Schedule

7. In the principal Rules, after the Fourth Schedule, insert —

"FIFTH SCHEDULE

Rules 9BA and 9BB

Quota premium for re-registration of taxis as other motor vehicles

1.—(1) The quota premium payable for the re-registration of a taxi as any other type of motor vehicle is —

(*a*) if the taxi is to be re-registered as a motor vehicle which falls within the category of vehicles specified in rule 3(1)(*a*) — A; or

(*b*) if the taxi is to be re-registered as a motor vehicle which falls within the category of vehicles specified in rule 3(1)(*b*) — the amount computed in accordance with the formula, $\left[B \times \frac{C}{120}\right] + \left[D \times \frac{C}{120}\right]$.

(2) For the purposes of sub-paragraph (1) —

(*a*) A is —

(i) if the taxi has previously been re-registered as a taxi pursuant to a certificate of entitlement issued under rule 9BB — 0; or

(ii) in any other case — the difference between the following sums:

(A) the quota premium paid when the taxi was registered;

(B) the average of the quota premiums payable for certificates of entitlement in relation to the category of vehicles specified in rule 3(1)(*a*) issued during the 3 months immediately preceding the month in which the taxi was registered;

(*b*) B is —

(i) if the taxi has previously been re-registered as a taxi pursuant to a certificate of entitlement issued under rule 9BB — 0; or

(ii) in any other case — the difference between the following sums:

(A) the quota premium paid when the taxi was registered;

(B) the quota premium payable for a certificate of entitlement in relation to the category of vehicles specified in rule 3(1)(*b*) issued pursuant to the bidding exercise immediately preceding the date on which the taxi was registered;

(*c*) C is 120 less the period (in months) for which the taxi has been registered in Singapore at the time of its re-registration as another type of motor vehicle; and

(*d*) D is —

(i) if the taxi has previously been re-registered as a taxi pursuant to a certificate of entitlement issued under rule 9BB — 0; or

(ii) in any other case — the difference between the following sums:

(A) the amount of rebate given under rule 10 of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules when the motor vehicle was registered as a taxi less any amount of rebate forfeited under rule 10(7) of those Rules;

(B) the amount of rebate that would have been given under rule 10 of the Road Traffic (Motor Vehicles, Registration and Licensing) Rules if the motor vehicle had been registered as the other type of motor vehicle (instead of a taxi) on the date the taxi was registered.

(3) For the purposes of sub-paragraph (2) "bidding exercise" means an invitation to bid under rule 6 for certificates of entitlement —

(*a*) for the category of vehicles specified in rule 3(1)(*b*); and

(*b*) where at least one certificate of entitlement is issued under rule 11(1) in respect of applications made pursuant to that invitation.

Quota premium for re-registration of any motor vehicles (other than taxis) as taxis

2.—(1) The quota premium payable for the re-registration of a motor vehicle (other than a taxi) as a taxi is —

(*a*) if no vehicular emissions tax was chargeable on the first registration of the motor vehicle under rule 3 of the Road Traffic (Vehicular Emissions Tax) Rules 2017 — 0; or

(*b*) if a vehicular emissions tax was chargeable on the first registration of the motor vehicle under rule 3 of the Road Traffic (Vehicular Emissions Tax) Rules 2017 — the amount computed in accordance with the formula, $\left\{\frac{E-F}{120} \times (120 - G)\right\}$.

(2) For the purposes of sub-paragraph (1)(*b*) —

(*a*) E is the amount of vehicular emissions tax chargeable under rule 3 of the Road Traffic (Vehicular Emissions Tax) Rules 2017 if the motor vehicle had first been registered as a taxi instead on the date the motor vehicle was first registered;

(*b*) F is the amount of vehicular emissions tax chargeable under rule 3 of the Road Traffic (Vehicular Emissions Tax) Rules 2017 on the first registration of the motor vehicle; and

(*c*) G is the period (in months) the motor vehicle has been registered in Singapore at the time of its re-registration as a taxi.".

[G.N. Nos. S 311/2000; S 431/2000; S 602/2000; S 8/2001; S 206/2001; S 290/2001; S 337/2001; S 361/2001; S 482/2001; S 48/2002; S 169/2002; S 383/2002; S 12/2003; S 426/2003; S 525/2003; S 464/2004; S 808/2004; S 272/2005; S 124/2006; S 475/2006; S 137/2008; S 290/2008; S 430/2008; S 357/2010; S 366/2012; S 378/2012; S 435/2012; S 652/2012; S 129/2013; S 142/2013; S 258/2013; S 800/2013; S 48/2014; S 172/2014; S 507/2014; S 465/2015; S 201/2016; S 278/2016; S 214/2017; S 421/2017; S 699/2017; S 524/2018; S 766/2018; S 880/2018; S 251/2019; S 469/2019; S 355/2020; S 497/2020; S 908/2020; S 213/2021; S 1011/2021; S 1055/2021; S 340/2022; S 667/2022; S 740/2022; S 971/2022; S 168/2023; S 933/2023; S 11/2024; S 1067/2024; S 235/2025; S 856/2025]

Made on 30 October 2026.

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[MOT.LT.271.0.03.0.9; AG/LEGIS/SL/276/2025/5]

(To be presented to Parliament under section 141(1) of the Road Traffic Act 1961).