

PROCEDURES ON IMPORTATION AND REGISTRATION OF A CAR IN SINGAPORE

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IMPORTATION AND REGISTRATION OF NEW AND USED CARS IN SINGAPORE

Vehicle Registration

All motor vehicles in Singapore must be registered with the Land Transport Authority (LTA). The vehicle will be classified as brand new at registration if:

- a) it is imported into Singapore directly from the vehicle manufacturer; or
- b) it has been registered as a new vehicle in a foreign country which adopts a higher or equivalent safety and emission standard as Singapore. Such countries include the European Community (EC) countries. The vehicle must be de-registered within fourteen days of its registration in the foreign country for export to Singapore and must arrive in Singapore within three months of its de-registration in the foreign country.

Importation Of Used Vehicles

Only vehicles that are less than 3 years of age may be imported and registered for use in Singapore. A surcharge of \$10,000 is payable for each imported used car registered in Singapore.

The age of a used vehicle is reckoned from the date of its first registration in a foreign country. For example, if your car was first registered on 16 September 2002, it would be deemed to be 3 years old on 15 September 2005. If it is not possible to ascertain the first registration date of the vehicle, the age of your car will be reckoned from the first day of its year of manufacture.

TECHNICAL REQUIREMENTS FOR IMPORTED CARS

Compliance with Road Traffic Act Rules

All imported cars must comply with the Road Traffic (Motor Vehicles, Construction & Use) Rules and Road Traffic (Motor Vehicles, Lighting Rules) and Road Traffic (Motor Vehicles, Seat Belt) Rules.

Registration Inspection

After the pre-requisite importation documents for your car have been submitted to LTA for verification and clearance, your car will be required to pass an inspection at any LTA authorised inspection centres before it can be registered. For authorised motor traders, once the model of the car has been approved, subsequent imported units of the same model need not be inspected.

Safety Glass

All safety glass fitted onto your car must meet one of the recognised international standards e.g. ECE, DOT, BS, JIS, etc. The safety glass must meet the following requirements:

- (i) Not less than 70% light transmittance for front windscreen and front side window glasses.
- (ii) Not less than 25% light transmittance for rear windscreen and rear side window glasses.
- (iii) The glass of the front windscreen fitted to a motor vehicle shall not be made of a material or be of a design such as to prevent, obstruct or interfere with transmission of signals between an in-vehicle (IU) unit installed in such vehicle and any ERP facility. Windscreens that contain metallic oxide coating or are designed with defroster are known to have caused such interference.

Exhaust Emission Standards

The National Environment Agency (NEA) requires all petrol-driven vehicles to be registered in Singapore to comply with the exhaust emission standards as specified in the European Union (EU) Directive 96/69/EEC i.e. Euro II standards. Evidence of your car's compliance with the exhaust emission standards will have to be submitted to the LTA. The following documents are accepted as evidence of compliance with the exhaust emission standards.

- i) A letter of certification from the vehicle manufacturer that the car complies with the Euro II emission standards.
- ii) The EEC Certificate of Conformity issued by the vehicle manufacturer for the car.
- iii) Get your car tested and certified by any of LTA/NEA recognised overseas vehicle test laboratories (listed in Annex A). The laboratories are required to issue a certificate of compliance and test report in the format specified at Annexes B and C.

Alternatively, evidence of compliance with the exhaust emission standards will be waived if it has been registered as a new car in a foreign country which adopts the same or higher exhaust emission standards as Singapore (at the time of its registration as a new car in Singapore).

Right-hand Drive

Only right-hand drive cars are allowed to be registered for use in Singapore.

Safety belts

Your car must be fitted with approved front and rear safety belts. The safety belt and the safety belt anchorage points must meet recognised international standards (e.g. ECE standard, British standard) and labels must be mounted in the car.

Modifications to Car

You are advised to consult the car manufacturer and seek approval from LTA before carrying out any modification to your car. Such modifications must be approved by the car manufacturer. In addition, the modification work has to be carried out by either the manufacturer or an agent authorised by the manufacturer. The vehicle manufacturer or the authorised agent must certify that the modification is done according to the procedures and requirements set out by the manufacturer.

Asbestos-free Brake and Clutch

The National Environment Agency (NEA) requires all newly registered vehicles to have asbestos-free brake and clutch linings. The requirement is gazetted under the Poisons Act by NEA.

CFC-free air-conditioners

The National Environment Agency (NEA) requires the air-conditioners installed in all newly-registered vehicles to use CFC-free refrigerant.

High Intensity Discharge (HID) Headlamps

With effect from 1 January 2010, the LTA will require all newly registered vehicles fitted with High Intensity Discharge (HID) headlamps to be equipped with an auto-levelling feature.

Note:

Testing of the exhaust emission in accordance with the specified standards is not available in Singapore. Hence, you are required to have it tested by the vehicle manufacturer or any of the overseas recognised vehicle testing laboratories as listed in the Annex A.

STEP BY STEP GUIDE TO IMPORTING A CAR IN SINGAPORE

Step 1

Ensure that you are able to comply with the general requirements and standards as specified in the previous section.

Step 2

Obtain the following from the agent or car manufacturer:

- (a) Document to prove that the car is new or has never been registered for use (e.g. manufacturer's invoice, V308 Registration Document issued by Dept. of Transportation, London, etc.). For a used car, the vehicle registration document issued by the foreign authority is required. The engine and chassis numbers, inclusive of the prefix and suffix, engraved on the car must also be identical to those appearing on the vehicle registration documents. If the car has been registered as a new vehicle in a foreign country which adopts a higher or equivalent safety and emission standard as Singapore; de-registered within fourteen days of its registration in the foreign country for export to Singapore and arrived in Singapore within three months from its de-registration in a foreign country, the original registration, de-registration and export documents from the foreign country must be submitted for verification.
- (b) Document to prove that the car complied with the exhaust emission standards as specified in the previous section.
- (c) Technical specifications of the car issued by the manufacturer if it is a new make or model previously not imported into Singapore (e.g. technical catalogue, etc.)

Step 3

Arrange for shipment of the car to Singapore with a shipping agent.

Step 4

Arrange with your shipping agent to obtain an **Inward Cargo Clearance Permit**. Your agent will have to submit a joint application to Singapore Customs using the TradeNet System. **Permit and processing fee, Customs Duty and Goods & Services Tax (GST)** will be payable to Singapore Customs through inter-bank GIRO. For further information on the application for Inward Cargo Clearance Permit, please contact:

Documentation Branch
Singapore Customs
55 Newton Road
#08-01 Revenue House
Singapore 307987
Tel: 6355 2000.

The Singapore Customs will assess the **Open Market Value (OMV)** of the car taking into account purchase price, freight, insurance, handling and all other charges incidental to the sale and delivery of the car in Singapore. Customs duty will be levied at 20% of the OMV. GST is computed at 7% of the total of Cost, Insurance & Freight (CIF) & Customs Duty. The following documents may be required to be submitted to Singapore Customs for custom assessment purposes:

- (a) Original purchase invoice;
- (b) Freight and insurance papers;
- (c) Bills/receipts relating to other incidental charges;
- (d) Documents relating to exhaust emission test, windscreen test, etc.
- (e) Vehicle's registration document (for used car); and
- (f) A manufacturer's letter confirming the date of manufacture of the car.

For further information on assessment of OMV and payment of Customs Duty, please contact:

Appraisal Section
Singapore Customs
55 Newton Road
#08-01 Revenue House
Singapore 307987
Tel: 6355 2000

Step 5

Prepare documents for verification and registration of the car in Singapore. Please refer to the Step by Step Guide on How to Register a Car in Singapore.

STEP BY STEP GUIDE ON HOW TO REGISTER A CAR IN SINGAPORE

Step 1

Decide whether you want to register the car yourself or get a motor car dealer to register the car on your behalf. If the motor car dealer is registering the car for you, he will carry out all or most of the following steps for you.

Step 2

The importer would be required to submit an application for vehicle approval electronically through the Vehicle Inspection and Type Approval System (VITAS). Fees will be charged for VITAS applications and inspection. Please refer to our VITAS website at <https://vitas.lta.gov.sg> for more details on opening an user account and application procedures. Those without a registered account can still submit their application at LTA Vehicle Engineering Department's service counter (10 Sin Ming Drive, Singapore 575701). Documents to be submitted for verification include:

- (a) Document to prove compliance with the exhaust emission standards such as EEC Certificate of Conformity; or
A letter of certification from the vehicle manufacturer that the car complies with the Euro II emission standard; or
Certificate of Compliance with Exhaust Emission Standards together with a Test Report from a LTA/NEA recognised overseas vehicle test laboratory.
- (b) Document to prove that the car is new or has never been registered for use. For a used car, the foreign vehicle registration document is required. For a car that has been registered as a new vehicle in a foreign country which adopts the same or higher safety and emission standard as Singapore; de-registered within fourteen days of its registration in the foreign country for export to Singapore and arrived in Singapore within three months from its de-registration in a foreign country, the original registration, de-registration and export documents from the foreign country must be submitted for verification.
- (c) Detailed technical specifications of the car issued by the manufacturer, if it is a new make or model previously not imported into Singapore.
- (d) Inward Cargo Clearance Permit.
- (e) Bill of Lading.
- (f) Purchase Invoice or Manufacturer/Factory Invoice.

Once in-principle approval has been given, LTA will notify the importer to present the car for an inspection at any of the LTA authorised vehicle inspection centres where an inspection fee will be charged.

Once the vehicle has passed its inspection, LTA's Vehicle Engineering Division will issue an approval letter with a Vehicle Approval Code (VAC) to the importer. With this VAC, the importer may proceed to register the vehicle.

Step 3

Secure a Certificate Of Entitlement (COE) and obtain insurance coverage for your car. If you wish, you can bid for a car registration number.

Under the Vehicle Quota System, which was implemented with effect from 1 May 1990, any person who wishes to register a vehicle must first obtain a Certificate of Entitlement in appropriate vehicle category. Cars are classified under Category A (1600cc and below) or Category B (1601cc and above) or you may bid for Category E COE.

There are 2 COE Open Bidding exercises in a month. The bidding exercises usually start on the first Monday and third Monday of the month at 12pm and lasts for 3 working days. The exercises will usually end on the Wednesday in the same week at 4pm.

You can submit your COE bid, enquire on the bid status and revise your reserve price through the following channels:

Access Channels	Submit Bid	Revise	Enquire Bid
DBS ATM	Yes	Yes	-
Citibank Internet Banking (http://www.citibank.com.sg)	Yes	Yes	Yes
UOB Internet Banking (http://www.uobgroup.com)	Yes	Yes	Yes
Citibank Phone Banking Tel: 1800-883 1118	Yes	Yes	Yes
OCBC Phone Banking Tel: 1800-363 3333	Yes	Yes	Yes
LTA Open Bidding Phone Tel: 6362 1465	-	Yes	Yes
LTA Open Bidding Website (http://ocoe.lta.gov.sg)	-	Yes	Yes

You can check the current COE information on the One.motoring website (<http://www.onemotoring.com.sg>) and Teletext (Channel News Asia pages, 521-523).

You must have a bank account with these participating banks in order to bid. You can submit the bid by indicating your reserve price, the maximum amount you are willing to pay for your COE. The minimum reserve price is S\$1 and the amount of bid must be in multiples of S\$1. Bid submitted cannot be withdrawn or revised downwards.

A fixed deposit of S\$10,000 will be deducted from your bank account upon submission of the bid application. There will be an administration fee charged for each bid application and every subsequent revision.

For more details, you may visit **Demonstration Kit & User Guide** at <http://www.lta.gov.sg/ocoe/index.html>

Points to note:

- Unless you are representing a company or organisation, each applicant is permitted only one bid in each tender exercise.
- COEs in Categories A and B are non-transferable, while COEs in Category E are transferable.
- COEs in Category E are transferable once only if the COE is bid under the name of an individual. Category E COEs bid in the name of company and business (including limited liability partnership, club, association, etc.) are not transferable.
- You must register the car within 6 months for Categories A and B and within 3 months for Category E.
- Category E TCOE can be used to register any vehicle type. However, when the vehicle is subsequently de-registered, the COE Rebate granted to the last registered owner would be based on the Quota Premium of either Category E or its corresponding Category from the same tender exercise, whichever is lower.

- A COE of 10 years will be issued except for taxis, where a COE of 8 years will be issued with effect from 1 September 2003. For foreigners with successfully bid COE, the place of issue of the passport used to submit the COE bid must be updated with LTA before the COE can be used to register a vehicle.
- At the time of registration, the difference between the QP and your deposit is payable. If your deposit is more than the QP, the difference will be used to offset ARF and RF involved in registering your vehicle. Taxis owners will pay 80% of the QP (for new taxis) or PQP (for replacement taxis of the applicable vehicle category with effect from 1 September 2003).
- If you are not successful, the bid deposit will be automatically refunded to your bank account, one working day after the announcement of the bidding results. You may try bidding again in the next tender exercise.

Step 4

Once all information and documents are in order, the importer can submit the following documents to the Quota & Registration Section, LTA, 10 Sin Ming Drive, Singapore 575701 for processing:

- (a) Duly completed Application for Registration and Licensing of a Motor Vehicle (Form R01);
- (b) Notification for successfully bid COE (issued by LTA as Temporary Certificate of Entitlement);
- (c) Applicable identification document of the Vehicle Owner as follows:
 - 1) Original NRIC (for Singaporeans & Malaysians) or Original passport (for foreigners);
 - 2) Original copy of the Company or Business profile from Accounting & Corporate Regulatory Authority (ACRA) that is valid up to 14 days from the date of issue by ACRA and the original NRIC (Singaporean and Malaysian) or passport (for foreigners) of the authorised person from the company/business.
- (d) Original insurance cover note or certificate of insurance;
- (e) Notification of PARF benefit / COE rebate (if any);
- (f) Notification letter for Successfully Bid / Retained Vehicle Registration Number (if any);
- (g) Notice of Approval with Vehicle Approval Code (VAC) issued;
- (h) Approval letter (if any) from the relevant authorities, if the vehicle is to be registered under any special schemes;
- (i) Sales Agreement between motor dealer and prospective vehicle owner (if applicable);
- (j) Vehicle Parking Certificate (VPC) if vehicle to be registered is of the following types:
 - 1) Goods vehicle with maximum laden weight (MLW) exceeding 5,000kg;
 - 2) Bus with seating capacity exceeding 15 passengers;
 - 3) Trailer and low loader with MLW exceeding 5,000kg; and
 - 4) Mobile crane and recovery vehicle with unladen weight (ULW) exceeding 2,500kg
- (k) Valid inward cargo clearance permit; and
- (l) Original manufacturer's invoice.

Pay the total of the following fees via Cashier's Order, NETS or Cash:

- (a) Processing charge of \$25 (before GST) per application (if registration is transacted at LTA counters);
- (b) Registration Fee of \$140;
- (c) Additional Registration Fee (ARF):
 - 110% of the vehicle's OMV for cars registered with COEs obtained from March 2004 to February 2008 tender exercises;

- 100% of the vehicle's OMV for cars registered with COEs obtained from March 2008 tender exercises and onwards;

(d) Road Tax

The 6-month road tax rates for petrol-driven cars, including station wagons (for passenger vehicles only), are as follows: -

Engine Capacity (EC) in cc	6-Monthly Road Tax Formula (From 1 September 2007 to 30 June 2008)	6-Monthly Road tax Formula (From 1 July 2008)
$EC \leq 600$	$\$200 \times 0.92$	$\$200 \times 0.782$
$600 < EC \leq 1,000$	$[\$200 + 0.125(EC-600)] \times 0.92$	$[\$200 + 0.125 (EC-600)] \times 0.782$
$1,000 < EC \leq 1,600$	$[\$250 + 0.375(EC-1,000)] \times 0.92$	$[\$250 + 0.375 (EC-1,000)] \times 0.782$
$1,600 < EC \leq 3,000$	$[\$475 + 0.75 (EC-1,600)] \times 0.92$	$[\$475 + 0.75 (EC-1,600)] \times 0.782$
$EC > 3,000$	$[\$1,525 + 1(EC-3,000)] \times 0.92$	$[\$1,525 + 1 (EC-3,000)] \times 0.782$

For a diesel driven car, a special tax is payable in addition to the road tax.

For a non-Euro IV diesel car, the special tax is 6 times the road tax of an equivalent petrol-driven car.

For a Euro IV diesel car, the special tax is:

- 4 times the road tax of an equivalent petrol-driven car (for licensing period up to 30 June 2008);
- \$0.625 per engine capacity of the car, subject to a minimum payment of \$625 per 6-month (for licensing period from 1 July 2008).

- (e) Surcharge of \$10,000 if you are registering a used imported car. Such a car is not eligible for PARF benefit unless it is registered in Singapore on or after 1 September 2007.

Step 5

Collect the following from the Quota & Registration Section, LTA, 10 Sin Ming Drive, Singapore 575701 upon registration:

- Registration notification letter;
- Validated Road Tax Disc;
- Official receipt; and
- Supplementary licences (only if vehicle registered is a classic car).

REGISTRATION DOCUMENTS CHECKLIST

Check against this list to ensure that you have all the necessary documents to register your car.

- EEC Certificate of Conformity; or
A letter of certification from the vehicle manufacturer that the car complies with the Euro II emission standards; or
Certificate of Compliance on Exhaust Emission Standards with Test Report
- Document to prove that the car is new or has never been registered for use (for new car) or foreign vehicle registration document (for used car)
- Original registration, de-registration and export documents from the foreign country if the car has been registered as a new vehicle in a foreign country which adopts a higher or equivalent safety and emission standard as Singapore; de-registered within fourteen days of its registration in the foreign country for export to Singapore and arrived in Singapore within three months from its de-registration in a foreign country.
- Technical specifications of the car if it is a new make or model previously not imported into Singapore
- Inward Cargo Clearance Permit
- Duly completed Application for Registration and Licensing Of a Motor Vehicle (Form R01)
- COE (issued by LTA as Temporary Certificate of Entitlement, TCOE)
- NRIC for Singapore Citizens and Malaysians or Passport for Foreigners
- Original Insurance Cover Note or Certificate of Insurance
- Notification of PARF benefit/COE rebate (if any)
- Successful bidding letter for vehicle number (if any)
- Cashier's Order, NETS or Cash payable to Land Transport Authority

If you need assistance, please call LTA's Customer Service Line at

Tel: 1800-CALL LTA or 1800-2255 582

Printing date: 14 March 2008

The information contained in this handout is current at the time of printing. It is subject to change as may be required by the LTA or other relevant authorities.

**LIST OF LTA/NEA RECOGNISED OVERSEAS VEHICLE EXHAUST EMISSION
TESTING LABORATORIES (FOR PETROL-DRIVEN VEHICLES)**

- 1 TUV Bayern e.v.
Abgaspruefstelle
Riedlerstrasse 57
8000 Muechen 2
West Germany
- 2 Technische Universitaet Berlin
Franlinstry 5-7
100 Berlin 10
West Germany
- 3 AB Svensk Bilprovning
Motortestcenter
Armaturvagen 1
223 S136 23
Haninge
Sweden
- 4 Laboratoire De L'union Technique De L' Automobile
Du Motorcycle Et Du Cycle Autodrome De
91Linax Monthlery
France
- 5 Centre Superiore Richerche E Prove Autoveicoli
E Dispositivi De Ministero Dei Trasporti
Viale Delle Proince 155
001162 Roma
Italy
- 6 Department of the Environment Vehicles
Engineering Division
St Christopher House
Southwark Street
London SE 10 TE
England, UK
- 7 Traffic Safety and Nuisance Research Institute
Ministry of Transport
38-1
6-chome
Shinkawa, Mitaka
Tokyo,Japan
- 8 Japan Vehicle Inspection Association
7-26-28 Toshima
Kita-Ku
Tokyo, Japan
- 9 Tokyo Vehicle Inspection Laboratory
7-26-28, Oji, Toshima
7-Chome
Kita-Ku, Tokyo
Japan

- 10 The Motor Industry Research Association
Watling Street, Nuneaton,
Warwickshire CV 10 OUT
England
- 11 Rheinisch – Westfälischer Technischer
Überwachungs – Verein e.v.
Adlerstrasse 7
4300 Essen 13 (Kray – Leithe)
West Germany
- 12 Technischer Überwachungs – Verein Südwestdeutschland E.V.
(TUV Sudwest)
Technische Abteilung Typprufzentrum
Fachgruppe Abgas - und Motorenprüfungen
Der Leiter
Otto-Lilienthal-Strasse 16
7030 Boblingen-Hulb
Germany
- 13 Tickford Engines
Tickford Limited
Tickford House
8 Tanners Drive
Milton Keynes
Bucks MK 14 5BN England
- 14 TUV Hannover/Sachsen- Anhalt e.v.
Am TUV 1
D-30519 Hannover
Germany
- 15 Millbrook Proving Ground Ltd
Millbrook, Near Ampthill
Bedford MK45 2JQ
England
- 16 Emission Test Cell Company Ltd
G/F, Flat B, Lok Shun Factory Building
6-28 Chai Wan Kok Street
Tsuen Wan, N.T., Hong Kong
- 17 ETC HK Ltd
Unit B, G/F, No. 7 Mok Cheong Street
Tokwawan Kowloon, Hong Kong
- 18 Hong Kong Exhaust Emission Laboratory Ltd
Flat B, G/F, Lok Shun Factory Building
6-28 Chai Wan Kok Street
Tsuen Wan, Hong Kong
- 19 RDW Centre for Vehicle Technology and Information
Zoetermeer Head-Office
Europaweg 205
PO Box 777
270 AT Zoetermeer
The Netherlands

- 20 Vehicle Certification Agency (VCA)
VCA Bristol
1, The Eastgate Office Centre
Eastgate Road, Bristol
BS5 6XX, United Kingdom
- 21 Automotive Inspection Center Japan
482-0015, Nisencho, Kawai-cho
Iwakura, Aichi-ken, Japan

Last updated on Feb 2005

Test Type IV Evaporative (Optional)

Test Type V Endurance / Durability

2. The particulars set out in paragraphs 1 are true and correct. Based on the said particulars, the * manufacturer / testing laboratory hereby declares that

_____ complies with the standard for exhaust emission
(Vehicle make/model)
specified in EU Directive 96/69/EEC.

Dated this _____ day of _____ 20__.

For and on behalf of the (1) _____
Manufacturer: (Signature of Chief Executive of Company)

(Name)

(2) _____
(Signature of Engineer)

(Name)

(Qualifications)

Note: Delete where not applicable

CONDITIONS FOR PREFERENTIAL ADDITIONAL REGISTRATION FEE (PARF) BENEFIT

Private Cars/Weekend Cars/Off-Peak Cars

The car:

- must not be more than 10 years old at the time of de-registration.
- must not have been laid up before (ie. must be licensed at all times).
- For imported used cars, the car must be registered in Singapore on or after 1 September 2007.

Company Cars

The car:

- must not be more than 10 years old at the time of de-registration.
- must not have been laid up before (ie. must be licensed at all times).
- must either be registered as a company car using a COE issued on or after 1st April 1998 or was transferred from a private individual to a company on or after 1st April 1998.
- For imported used cars, the car must be registered in Singapore on or after 1 September 2007.

For cars registered using a COE issued on or after 1st April 1998.

The car:

- must not be more than 10 years old at the time of de-registration.
- must not have been laid up before (ie. must be licensed at all times).
- For imported used cars, the car must be registered in Singapore on or after 1 September 2007.

Taxis

The taxi:

- must not be more than 8 years old at the time of de-registration.
- must not have been laid up before (ie. must be licensed at all times).
- must not have been registered in any foreign country before its registration in Singapore or has been registered/de-registered within 3 days in a foreign country and accepted as a new vehicle upon registration in Singapore.
- must be registered as a new taxi using a COE issued on or after 1st April 1998 or registered as a replacement taxi on or after 1st September 1998.

AMOUNT OF PARF BENEFIT GRANTED

For a car registered on or after 1 November 1990 the PARF benefit is graduated as a percentage of either the open market value (OMV) or the Additional Registration Fee (ARF) depending on the time of its registration:

Age of Vehicle at De-registration	Graduated PARF Rebate (For cars registered with COEs obtained before May 2002 tender exercise)	New PARF Rebate (For cars registered with COEs obtained from May 2002 tender exercise and onwards)
*Not exceeding 5 years	130% of OMV	75% of ARF paid
Above 5 but not exceeding 6 years	120% of OMV	70% of ARF paid
Above 6 but not exceeding 7 years	110% of OMV	65% of ARF paid
Above 7 but not exceeding 8 years	100% of OMV	60% of ARF paid
Above 8 but not exceeding 9 years	90% of OMV	55% of ARF paid
Above 9 but not exceeding 10 years	80% of OMV	50% of ARF paid
Above 10 years	Nil	Nil

* If a car was registered in Singapore on 23 October 1998, it will reach the statutory age of 10 years on 22 October 2008. This same car shall be deemed to be below the statutory age of 5 years on or before 21 October 2003 and below the statutory age of 7 years on or before 21 October 2005. For a imported used car, the statutory age will be computed from the date of its first registration in a foreign company.

Note:

- If the car was registered as a Weekend Car or an Off-Peak Car, the PARF rebate is as stated above or what the owner had actually paid as Additional Registration Fee (ARF) at the time of registration, whichever is lower.
- If the car is a converted Off-Peak Car (OPC), an additional PARF rebate may be granted using the below formula:

Formula: Lifespan as converted OPC (in months and days) x \$2,200 / 12

- Imported used cars registered in Singapore before 1 September 2007 are not eligible for PARF rebate. For imported used cars registered in Singapore on or after 1 September 2007, the \$10,000 used car surcharge will not be taken into consideration in the computation of the PARF rebate.

Validity Of The PARF Rebate

All PARF rebates issued will be given a 12-month validity period from the date of de-registration of the old car. For example, if your car was de-registered on 1 June 2007, the validity period of your PARF rebate will be 31 May 2008.

Use Of The PARF Rebate

The PARF rebate may be used to offset 3 types of upfront vehicle taxes payable on registration of a new car, namely, Additional Registration Fee (ARF), Quota Premium (QP) for the new car's COE and Registration Fee (RF). Any excess rebate amount thereafter which is not used will be forfeited.

With effect from 1 September 2007, the PARF rebate may also be used to offset against the \$10,000 used car surcharge and the upfront taxes/fees, such as Registration Fee (RF), Additional Registration Fee (ARF), Certificate of Entitlement Quota Premium (QP), at registration of a imported used car.

A registered holder of a PARF rebate certificate may apply to LTA to divide the rebate's nominal face value into lower values. A \$10.00 (before GST) service fee is payable for each new lower value rebate certificate issued.

Conversely, a multiple number of PARF rebate certificates may be combined and used for registration of a car. To do so, the registered holder need only notify and forward all his PARF rebate certificates to his motor distributor before his car is registered with LTA. Alternatively, he may transfer the PARF rebate to another person if he does not intend to use it himself. A \$10 fee is payable for every transfer.