

หลักการของต่างประเทศ

1. หลักการของเขตปกครองพิเศษฮ่องกง

1.1. Motor Vehicles (First Registration Tax) Ordinance

Chapter 330

Section 3A: Registration of importers and distributors

(1) A person who carries on business of importing motor vehicles for use in Hong Kong either on his own behalf or for a distributor for sale shall within 30 days of commencing to carry on that business register as an importer with the Commissioner.

(2) A person who carries on business of distributing motor vehicles by sale for use in Hong Kong either on his own behalf or to another distributor shall within 30 days of commencing to carry on that business register as a distributor with the Commissioner.

(3)-(4) (Repealed 11 of 1997 s. 3)

(5) A person who applies for registration as an importer or distributor shall at the time of application pay the fee set by the Financial Secretary and published in the Gazette.

(6) Subsection (2) does not apply where the first registration tax is paid on the motor vehicles being distributed before the distributor buys or otherwise acquires an interest in the motor vehicles. (Amended 11 of 1997 s. 3)

(7) If a registered importer or a registered distributor-

- (a) changes the place at which he carries on business;
- (b) adds to or deletes the makes of motor vehicles he deals with; or
- (c) ceases to carry on business,

he shall give notice of the change or cessation within 14 days of the change or cessation to the Commissioner.

(Added 43 of 1994 s. 3)

Section 4F: Payment Of Tax

(1) Subject to section 5, before the Commissioner first registers a motor vehicle under the Road Traffic Ordinance (Cap 374)-

(a) the registered distributor or registered importer who is selling the motor vehicle; or

(b) where the motor vehicle is imported other than by a registered importer, the person who is applying for first registration, shall pay a tax calculated by the Commissioner under section 4E.

(2) A registered distributor shall not deliver a motor vehicle to the purchaser until the first registration tax for the motor vehicle, if payable, is paid to the Commissioner.

(3) Where first registration tax is not payable under subsection (1) on the first registration of a motor vehicle and the motor vehicle is subsequently transferred, unless the transferee of the motor vehicle is exempted from paying first registration tax on the motor vehicle, the transferee shall pay first registration tax calculated under section 4E(2)(d) for the motor vehicle before the Commissioner registers the transfer of ownership.

(4) If-

(a) the class of a motor vehicle is changed by reason of a change of use;

(b) the status of the registered owner of a motor vehicle is changed to remove an exemption; or

(c) the class of additions to the chassis or cab and chassis of a locally assembled vehicle is changed,

the registered owner of the motor vehicle, as from the date on which the change of class or status takes place, is liable to pay and shall immediately pay first registration tax calculated under section 4E(2)(d) less any first registration tax previously paid.

(4A) Any additional first registration tax attributable to the increase in total taxable value of a motor vehicle shall be paid at the time the declaration made under section 4D(2) or (2B) is delivered to the Commissioner. (Added L.N. 59 of 2003 and 22 of 2003 s. 8)

(5) A person convicted of an offence under section 41(1)(a), (b), (c), (d), (e), (ea) or (eb) shall, in addition to any other penalty, be liable to pay double the amount of tax that would have been payable by him under this Ordinance for that event.

(Amended L.N. 59 of 2003 and 22 of 2003 s. 8)

Section 5: Tax not payable in respect of certain motor vehicles

(1) Tax shall not be payable in respect of any motor vehicle imported into Hong Kong by a person who is a member of Her Majesty's naval, military or air force service, being a motor vehicle in respect of which there has been paid in any country of the Commonwealth a tax or other charge which is the same as or similar to the tax payable under this Ordinance, whether such tax or charge was payable in the form of import duty or in the form of purchase tax or otherwise, so long as such person continues to be a member of such service and such motor vehicle continues to be owned by such person.

(Amended 43 of 1994 s. 7)

(2) (Repealed 43 of 1994 s. 4)

(3) Tax shall not be payable in respect of any motor vehicle which is propelled solely by electric power and does not emit any exhaust gas. (Added 35 of 1994 s. 2)

(4) Subsection (3) and this subsection shall expire at midnight on 31 March 1997 or such later date* as the Legislative Council may by resolution determine. (Added 35 of 1994 s. 2)

(5) The Chief Executive may remit in whole or in part first registration tax payable and may attach conditions to any remission. (Added 43 of 1994 s. 4. Amended 29 of 1996 s. 6; 12 of 1999 s. 3)

(5A) A person who obtains a remission of first registration tax by submitting documents that the person knows to be false in a material regard, commits an offence and is liable on summary conviction to a fine of \$500000 and to imprisonment for 12 months. (Added 29 of 1996 s. 6)

(5B) A person who obtains a remission of first registration tax-

(a) by submitting documents that are false; or

(b) contrary to the conditions attaching to the remission,

is required to pay the first registration tax remitted and which first registration tax is regarded as outstanding first registration tax for the purposes of section 4J(b).

(Added 29 of 1996 s. 6)

(6) A disabled person is not liable to pay first registration tax on the first \$300000 of the taxable value of a motor vehicle for which the disabled person is applying for first registration where the disabled person is able to satisfy the Commissioner that he is fit to drive that vehicle. (Added 43 of 1994 s. 4. Amended 29 of 1996 s. 6)

(7) If a disabled person claims the exemption under subsection (6) and the taxable value of the vehicle is in excess of \$300000, the Commissioner shall assess first registration tax on the balance of the taxable amount at the rate applicable to the full taxable value without the exemption deducted. (Added 43 of 1994 s. 4)

(8) A disabled person is not entitled to register a motor vehicle subject to the exemption under this section if he has registered a motor vehicle subject to the exemption or without payment of tax within the previous 5 years unless the Commissioner, in his absolute discretion, is satisfied that there are special circumstances.

(Added 43 of 1994 s. 4)

Schedule : Classes Of Motor Vehicles And Rate Of Tax

Item	Class of motor vehicle	Rate of tax %
1	Private cars- (a) on the first \$150000 (b) on the next \$150000 (c) on the next \$200000 (d) on the remainder	35 65 85 100
2	Taxis	3.7
3	Public light buses and private light buses	3.7
4	Public buses, except buses which are to be used solely in connection with operating a public bus service under the Public Bus Services Ordinance (Cap 230) or under the Kowloon-Canton Railway Corporation Ordinance (Cap 372) within the North-west Transit Service Area as defined in that Ordinance	3.7
5	Private buses, except buses which are to be used solely in connection with the training of drivers for the purposes of operating a public bus service under the Public Bus Services Ordinance (Cap 230) or within the North-west Transit Service Area under the Kowloon-Canton Railway Corporation Ordinance (Cap 372)	3.7
6	Motor cycles	35
7	Motor tricycles	35
8	(a) Goods vehicles, other than van-type light goods vehicles (b) Van-type light goods vehicle not exceeding 1.9 tonnes permitted gross vehicle weight- (i) on the first \$150000 (ii) on the next \$150000 (iii) on the remainder (c) Van-type light goods vehicle exceeding 1.9 tonnes permitted gross vehicle weight	15 35 65 85 17
9	Special purpose vehicles	3.7

Chapter 330

Section 3: Specified additions

The classes of additions to a chassis or a cab and chassis of a locally assembled vehicle which are included for calculating the taxable value of the vehicle, and their value for calculating the taxable value, are specified in the Schedule.

Schedule : Additions To Locally Assembled Vehicles

Group	Body type	Deemed body value		
		Light goods vehicle	Medium goods vehicle	Heavy goods vehicle
1. Goods Vehicles				
(A) General open body	Pick-up	\$8,700	\$13,000	\$17,400
	Platform			
	Drop side platform			
	Fixed side platform			
	Others			
(B) Enclosed body	Pantechnicon	\$16,300	\$24,500	\$32,600
	Beverage carrier			
	Horse box			
	Hearse			
	Ambulance			
	Others			
(C) Body with equipment	Skip carrier	\$27,100	\$40,700	\$54,200
	Tanker			
	Pressure tanker			
	Lorry crane			
	Refuse collector			
	Gully emptier			
	Demountable			
	Tipper			
	Recovery lorry			

	Concrete mixer Security carrier Others			
2. Bus				
Body type	Deemed body value			
Bus with 45 seats or less	\$217,000			
Bus with more than 45 seats	\$271,000			

1.2. Road Traffic (Registration And Licensing Of Vehicles) Regulations

Chapter 374 E

Part 3: Motor Vehicle Licences

(1) Any person who wishes to have licensed a motor vehicle which is registered within any class specified in Schedule 1 to the Ordinance and of which he is the registered owner shall-

(a) deliver to the Commissioner an application for such licence in a form specified by the Commissioner which shall be accompanied by-

- (i) the registration document relating to the vehicle;
- (ii) a policy of insurance in respect of the vehicle in the name of the registered owner which is valid on the date when the licence is to become operative; and
- (iii) his identity document; and

(b) subject to subregulations (3), (7) and (9) and regulation 23, pay to the Commissioner the following licence fee-

- (i) for a licence for 12 months, the appropriate licence fee prescribed in Schedule 2; or
- (ii) for a licence for 4 months, an amount equal to 35% of the appropriate licence fee prescribed in Schedule 2 and an additional fee of \$30. (L.N. 96 of 1985)

(2) An application under subregulation (1) shall be signed by the registered owner of the motor vehicle or by some person duly authorized by him in writing, and where the registered owner is a body corporate the application shall be signed by a person nominated by the body corporate.

(3) Notwithstanding anything contained in subregulation (1), if a valid vehicle licence issued in respect of a motor vehicle in any particular class is surrendered to the Commissioner and at the same time an application under subregulation (1)(a) is made for the licensing of that vehicle in a different class, the Commissioner may license the vehicle as stated in the application for a period not exceeding the unexpired period of the

surrendered vehicle licence, upon payment of a licence fee calculated by the Commissioner by multiplying $\frac{1}{365}$ of the appropriate licence fee prescribed in Schedule 2 by the number of days in the unexpired period of the surrendered vehicle licence. (L.N. 172 of 1989)

(4) A motor vehicle shall, subject to subregulations (3), (5) and (6), be licensed for the period stated in the application under subregulation (1), calculated from the date of issue of the licence. (L.N. 172 of 1989)

(5) On receipt of an application under subregulation (1)(a) in respect of a motor vehicle which is licensed and the licence fee under subregulation (1)(b), the Commissioner may, at any time during the period of 4 months immediately preceding the date of expiry of the vehicle licence, license the vehicle for the further period stated in the application and such licence shall take effect from the date of expiry of the existing vehicle licence.

(6) Where, after the expiry of a vehicle licence, the Commissioner receives an application under subregulation (1) to license the motor vehicle, he may license the vehicle for the further period stated in the application and such licence shall take effect from the date of issue thereof. (L.N. 172 of 1989)

(7) Where the Commissioner licenses a motor vehicle pursuant to subregulation (6), the licence fee payable to the Commissioner for the licence shall be the licence fee under subregulation (1)(b) and an additional fee of 0.33% of the appropriate annual licence fee for each day of the unlicensed period since the previous licence expired: Provided that the additional fee shall not be payable if the Commissioner is satisfied that the motor vehicle has not been used on a road during the period when it was not licensed, and in such a case the licence shall take effect from the date of issue thereof. (L.N. 172 of 1989)

(8) On the licensing of a motor vehicle the Commissioner shall issue to the registered owner, for display on the vehicle in accordance with regulation 25, a vehicle licence in a form and containing the particulars specified by the Commissioner.

(9) In the case of a disabled person who wishes to have licensed a private car of which he is the registered owner and in respect of which, under regulation 9 of the Road

Traffic (Driving Licences) Regulations (Cap 374 sub. leg. B), he has proved his fitness to drive-

(a) no licence fee shall be payable where the cylinder capacity of the engine of the private car does not exceed 1500 cubic centimetres; and

(b) where the cylinder capacity of the engine of the private car exceeds 1500 cubic centimetres-

(i) the annual licence fee for the purposes of this regulation shall be calculated by the deduction from the appropriate annual licence fee prescribed in Schedule 2 of the annual licence fee payable in respect of a private car of which the cylinder capacity of the engine does not exceed 1500 cubic centimetres; and

(ii) the fee for a licence for 4 months shall be 35% of the annual licence fee calculated in accordance with subparagraph (i) plus an additional fee of \$15.

(9A) In the case of a disabled person who wishes to have licensed a motor cycle or a motor tricycle of which he is the registered owner and in respect of which, under regulation 9 of the Road Traffic (Driving Licences) Regulations (Cap 374 sub. leg. B), he has proved his fitness to drive, no licence fee shall be payable. (34 of 1993 s. 14)

(10) The Commissioner may license a motor vehicle subject to such conditions as he thinks fit.

(11) Where due to circumstances beyond his control the Commissioner is unable for the time being to issue a vehicle licence under subregulation (8), the receipt issued by him for the payment of the appropriate licence fee under this regulation shall be deemed for the purposes of these regulations to be a valid vehicle licence in place of the vehicle licence to be issued under subregulation (8), until such vehicle licence is issued or the expiry of a period of 30 days after the issue of the receipt, whichever is the earlier.

(12) (Repealed L.N. 88 of 1992)

1.3. Public Finance Ordinance

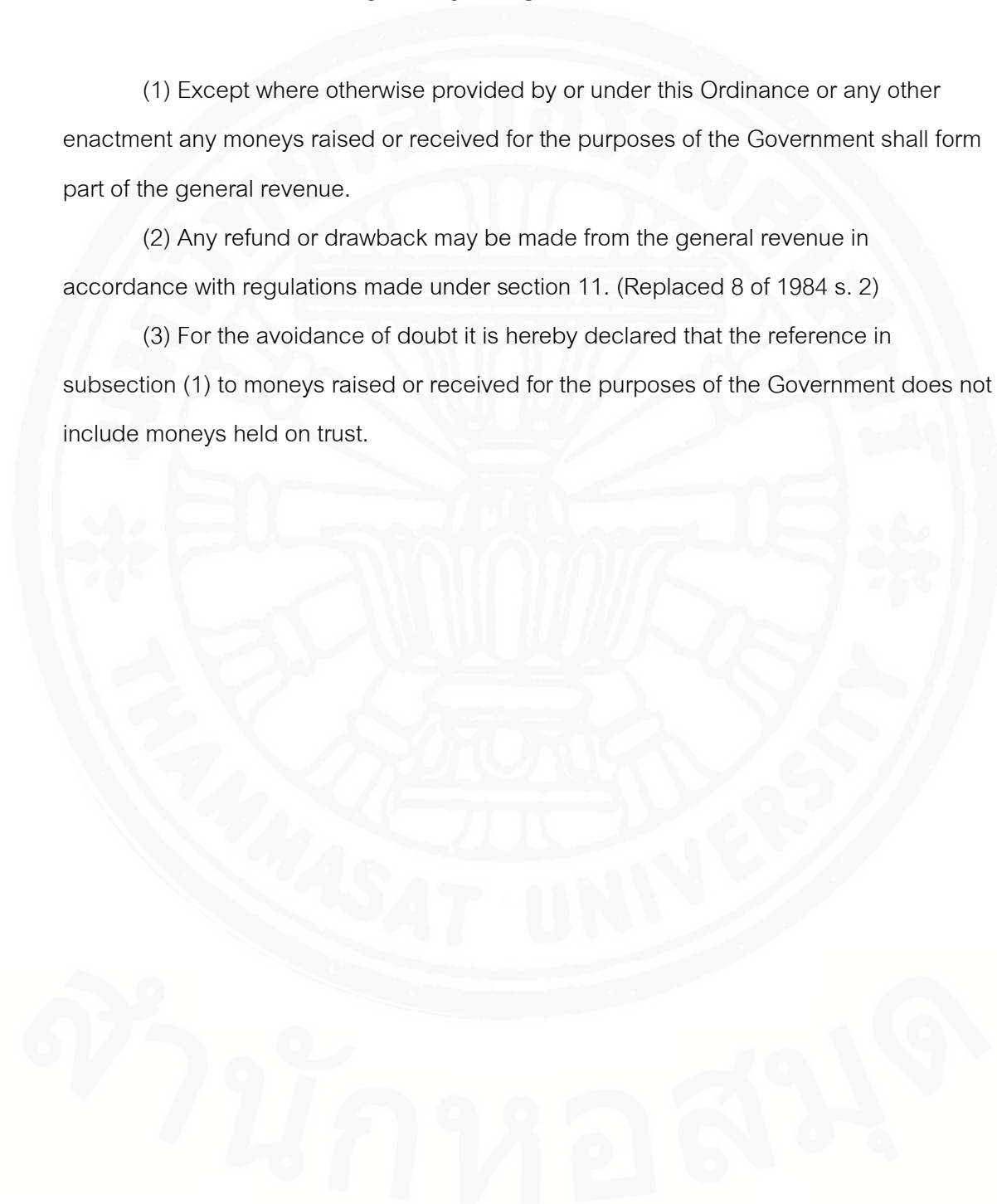
Chapter 2

Section 3: The General Revenue

(1) Except where otherwise provided by or under this Ordinance or any other enactment any moneys raised or received for the purposes of the Government shall form part of the general revenue.

(2) Any refund or drawback may be made from the general revenue in accordance with regulations made under section 11. (Replaced 8 of 1984 s. 2)

(3) For the avoidance of doubt it is hereby declared that the reference in subsection (1) to moneys raised or received for the purposes of the Government does not include moneys held on trust.



1.4. Vehicle Licence Fees

VEHICLE LICENCE			
(Traffic Accident Victims Assistant Fund Levy included)			
Vehicle Class		Annual Fee	4-month Fee
		(HK\$)	(HK\$)
Private Car (petrol)			
cylinder capacity:			
(a)	not exceeding 1,500 c.c.	3,929	1,404
(b)	exceeding 1,500 c.c. but not exceeding 2,500 c.c.	5,794	2,056
(c)	exceeding 2,500 c.c. but not exceeding 3,500 c.c.	7,664	2,711
(d)	exceeding 3,500 c.c. but not exceeding 4,500 c.c.	9,534	3,365
(e)	exceeding 4,500 c.c.	11,329	3,994
Private Car(diesel)			
cylinder capacity:			
(a)	not exceeding 1,500 c.c.	5,389	1,915
(b)	exceeding 1,500 c.c. but not exceeding 2,500 c.c.	7,254	2,567
(c)	exceeding 2,500 c.c. but not exceeding 3,500 c.c.	9,124	3,222
(d)	exceeding 3,500 c.c. but not exceeding 4,500 c.c.	10,994	3,876
(e)	exceeding 4,500 c.c.	12,789	4,505
Goods Vehicle & Special Purpose Vehicle (other than Van-Type Light Goods Vehicle)			
Permitted gross vehicle weight:			
(a)	not exceeding 1.9 tonnes	1,289	480
(b)	exceeding 1.9 tonnes but not exceeding 5.5 tonnes	2,404	870
(c)	exceeding 5.5 tonnes	4,694	1,671
Van-type Light Goods Vehicle			
Permitted gross vehicle weight:			
(a)	not exceeding 1.9 tonnes	2,229	809
(b)	exceeding 1.9 tonnes	4,254	1,517
Public Bus*			
(a)	for the driver; and	25	\$30+35% of Annual Rate
(b)	additional fee for each seat for a passenger	50	

Private Bus*			
(a)	for the driver; and	25	\$30+35% of Annual Rate
(b)	additional fee for each seat for a passenger	45	
Taxi		3,159	1,134
Motor Cycle and Motor Tricycle		1,314	488
Public Light Bus		8,429	2,979
Private Light Bus		2,749	991
Electrically Powered Passenger Vehicle*			
(a)	not exceeding 1 tonne unladen weight; and	440	\$30+35% of Annual Rate
(b)	an additional fee for each 250 kg unladen weight or part thereof	95	
	Trailer (for each 250 Kg permitted gross vehicle weight or part thereof, excluding any gross vehicle weight of the trailer imposed on the drawing vehicle)	30	35% of annual rate
*Annual and 4-month TAVA Fund levies per Bus or Electrically Powered Passenger Vehicle are \$114 and \$38 respectively.			
Duplicate vehicle licence			60

2. หลักการของประเทศสิงคโปร์

2.1. (Chapter 276) Road Traffic Act

Part I

Registration and Licensing Of Vehicles

Classification of motor vehicles

4. (1) For the purposes of this Act, motor vehicles shall be divided into the following classes:

(a) heavy locomotives; that is to say, motor vehicles which are not constructed themselves to carry any load (other than water, fuel, accumulators and other equipment and materials used for the purpose of propulsion, loose tools and loose equipment) and the weight of which unladen exceeds 11,500 kilograms;

(b) light locomotives; that is to say, motor vehicles which are not constructed themselves to carry any load (other than any of the articles specified in paragraph (a)) and the weight of which unladen does not exceed 11,500 kilograms but exceeds 7,250 kilograms;

(c) motor tractors; that is to say, motor vehicles which are not constructed themselves to carry any load (other than any of the articles specified in paragraph (a)) and the weight of which unladen does not exceed 7,250 kilograms;

(d) heavy motor cars; that is to say, motor vehicles (not being vehicles classified under this section as motor cars) which are constructed themselves to carry a load or passengers and the weight of which unladen exceeds 2,500 kilograms;

(e) motor cars; that is to say, motor vehicles (not being vehicles classified under this section as motor cycles) which are constructed themselves to carry a load or passengers and the weight of which unladen —

(i) does not exceed 3,000 kilograms in the case of motor vehicles which are —

(A) constructed solely for the carriage of passengers and their effects;

(B) adapted to carry not more than 7 passengers exclusive of the driver;

and

(C) fitted with tyres of the prescribed type; and

(ii) in any other case does not exceed 2,500 kilograms;

(f) motor cycles; that is to say, motor vehicles with less than 4 wheels and the weight of which unladen does not exceed 400 kilograms;

(g) invalid carriages; that is to say, motor vehicles which are specially designed and constructed and not merely adapted for the use of persons suffering from some physical defect or disability and are used solely by such persons and the weight of which unladen does not exceed 250 kilograms.

(2) The Authority may make rules for subdividing any such class as aforesaid whether according to weight, construction, nature of tyres, use or otherwise and making different provision with respect to each subdivision and varying in respect of any class the maximum or minimum weight fixed by this section.

[28/95]

(3) Any reference in this Part to a class of motor vehicles shall include a reference to any subdivision of such a class.

Registration of vehicles

10. 1) Except as otherwise provided by this Act, no person shall keep or use a vehicle unless it has been registered under this Act and its registration under this Act has not been cancelled.

[7/90]

(2) The Registrar may charge such fees as may be prescribed for the registration of a vehicle under this Act.

(3) Any person who contravenes subsection (1) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$2,000 or to imprisonment for a term not exceeding 3 months and, in the case of a second or subsequent conviction, to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 6 months.

[45/99]

Vehicles not to be registered without permits issued by Registrar

10A.(1) No vehicle shall be registered or, except as otherwise provided by this Act, continue to be registered under this Act unless there is in force a permit issued by the Registrar authorising the registration of the vehicle.

[7/90;33/93]

(2) Except as otherwise provided by this Act, a permit shall be issued upon the payment of a levy.

(3) The Minister may from time to time, by notification in the Gazette, prescribe a limit on the number of permits to be issued by the Registrar under subsection (1) and the Minister may prescribe different limits for vehicles belonging to any category, class or description.

(4) The Minister may make rules for carrying out or giving effect to this section and, in particular, the rules may —

(a) provide for the issue of permits under this section to successful applicants who submitted bids for the permits;

(b) require fees and deposits to be paid for the submission of applications for the issue of permits under this section, and provide for the forfeiture of deposits for non-compliance with any conditions governing the submission of such applications;

(c) prescribe the levy, or the method or manner for determining the amount of the levy, payable for a permit issued under this section;

(d) prescribe the period for which a permit issued under this section is in force and different periods may be prescribed for vehicles belonging to different categories, classes or descriptions;

(e) prescribe the conditions upon which permits are issued under this section;

(f) provide for a rebate on all or any part of the levy payable for the issue of a permit under this section, in such circumstances as may be permitted by the rules;

(g) provide for the cancellation of a permit issued under this section and the refund of all or part of the levy paid for the issue of the permit in such circumstances as may be permitted by the rules;

(h) impose a levy on the transfer of a permit at any time prior to the registration of a vehicle authorised by the permit;

(i) provide for the issue of permits, whether with or without the payment of a levy, for vehicles which were registered under this Act prior to 2nd April 1990;

(j) provide for the renewal of a permit before or after its expiration and the levy and any other fee to be paid therefor;

(k) exempt any particular vehicle or class of vehicles from the payment of the levy for a permit issued under this section; and

(l) provide for all matters which are required or permitted to be prescribed or which are necessary or convenient to be prescribed for carrying out or giving effect to this section.

[16/91;33/93]

Charge of tax on vehicles

11.(1) Subject to the provisions of this Act, a tax shall be charged in respect of

(a) the first registration of every vehicle under this Act; and

(b) every vehicle used or kept on any road in Singapore.

(2) The tax shall be paid upon a licence to be taken out by the person keeping the vehicle.

(3) The tax chargeable under subsection (1) (a) in respect of a vehicle shall be of such an amount as the Minister may prescribe from time to time and the Minister may prescribe different taxes for vehicles of different classes, categories or descriptions or vehicles used for different purposes.

(4) The tax chargeable under subsection (1) (b) in respect of a vehicle of any description shall be chargeable by reference to such annual or semi-annual rate as may be prescribed by the Minister from time to time.

(5) Any rates prescribed by the Minister may be so made to apply only to vehicles of a specified class, category or description and the Minister may prescribe different rates for vehicles of different classes, categories or descriptions or vehicles used for different purposes.

(6) The Minister may, subject to such conditions as he thinks fit to impose, prescribe —

(a) a rebate on all or any part of the tax payable for vehicles of a specified class, category or description; and

(b) different rates of rebate or the methods for determining the amount of the rebate for vehicles of different classes, categories or descriptions or vehicles used for different purposes.

[16/91;28/2001]

(7) For the purposes of the tax, in so far as it is chargeable in respect of the use or keeping of a vehicle on a road, a vehicle shall be deemed —

(a) to be chargeable with the like tax as on the occasion of the issue of the vehicle licence or last vehicle licence issued for the vehicle under this Act, and to be so chargeable by reference to the prescribed rate applicable to the vehicle on that occasion; or

(b) if no vehicle licence has been issued for the vehicle under this Act, to be chargeable by reference to the prescribed rate applicable to the vehicle.

(8) Nothing in this section shall operate so as to render lawful the keeping of a vehicle for any period, in any manner or at any place, if to do so would be unlawful apart from this section.

(9) Any person who gives any incorrect information in relation to any matter affecting the amount of tax chargeable under this section shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 6 months, and the court shall order him to pay to the Registrar the amount of tax which has been undercharged.

[7/90]

(10) The Registrar may, in his discretion, compound any offence punishable under subsection (9) by collecting from the person reasonably suspected of having committed the offence a sum not exceeding \$1,000 and the amount of the tax undercharged, and may before judgment stay or compound any proceedings thereunder.

[7/90]

Vehicles licensed outside Singapore

12.(1) Where any vehicle not registered under this Act is kept or used on any road in Singapore by a person who is —

- (a) a citizen of Singapore;
- (b) a resident of Singapore; or
- (c) the holder of a work permit or an employment pass issued under the

Immigration Act (Cap. 133), the tax chargeable under section 11 (1) (a) shall be paid in respect of the vehicle by the person keeping or using it in Singapore as if that vehicle is first registered and used in Singapore.

[7/90]

(2) Any person who has in his possession or comes into possession of, or uses, a motor vehicle in respect of which a licence issued under the provisions of any law of any country relating to motor vehicles is in force shall inform the Registrar, within such period as may be prescribed, if he is a resident of Singapore or takes up residence in Singapore.

(3) For the purposes of this section, a person is deemed to be a resident of Singapore if he —

- (a) has been granted the status of a permanent resident of Singapore by the competent authority, even though he may not have a place of residence in Singapore; or
- (b) resides in Singapore for a continuous period of 6 months and any temporary period or periods of absence during that period is immaterial.

[7/90]

(4) Any person who fails to comply with subsection (2) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$2,000 or to imprisonment for a term not exceeding 3 months and, in the case of a second or subsequent conviction, to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 6 months.

[45/99]

Exemption from tax on certain descriptions of vehicles

14. No tax shall be chargeable under this Act in respect of vehicles of the following descriptions:

- (a) fire engines;

- (b) vehicles used solely for the purpose of a fire-fighting service;
- (c) ambulances;
- (d) road rollers;
- (e) vehicles used exclusively on roads which are not repairable at the public expense;
- (f) vehicles used solely for industry, mining and agriculture and not intended to be used on any road repairable at the public expense;
- (g) invalid carriages; and
- (h) bicycles.

Part IA

Road-User Charges

Interpretation of this Part

34A. In this Part —

"authorised officer" means any employee of the Authority, or any other person, who is duly authorised by the Registrar in writing to carry out any particular function or to exercise any particular power under this Part;

"prescribed hours" means such hours as the Minister may prescribe for the levying of a road-user charge in respect of any specified road;

"road-user charge" means the charge payable for riding, driving or moving a motor vehicle on a specified road during the prescribed hours;

"specified road" means any road or part thereof as may be specified in rules made under this Part.

[5/98; 1/2003]

Levying of road-user charge

34B. —(1) The Minister may prescribe road-user charges to be paid in connection with the use of any specified road.

[5/98]

(2) All road-user charges collected under this Part shall be paid into the Consolidated Fund.

[5/98]

Electronic or computerised or other charge collecting facilities

34C. The Authority may install or cause to be installed on any road in respect of which a road-user charge is levied under this Part such electronic or computerised or other facilities as it thinks fit for the purpose of collecting the road-user charge and may also install or cause to be installed such ancillary facilities as the Authority thinks necessary.

[5/98]

Rules for purposes of this Part

34D.(1) The Minister may make rules for the purposes of carrying this Part into effect and, in particular, may make rules —

(a) specifying the roads in respect of which, and the days and hours during which, a road-user charge shall be levied;

(b) prescribing the amount of road-user charge to be levied in respect of any specified road and for this purpose, road-user charges of different amounts may be prescribed in respect of —

(i) different specified roads or parts thereof;

(ii) different hours of the day or different days of the week; and

(iii) different classes, categories or descriptions of vehicles;

(c) prescribing the manner in which road-user charges shall be levied and collected, including the use of electronic or computerised or other facilities therefor, and for this purpose, the rules may —

(i) require all vehicles (whether registered in Singapore or elsewhere) to be installed with such devices and appurtenances and in such manner as may be prescribed before they may be ridden, driven or moved on a specified road during the prescribed hours;

(ii) Deleted by Act 1/2006, wef 23/06/2006.

(iii) prohibit the sale, supply, installation, repair or maintenance of any device or appurtenance prescribed under sub-paragraph (i) by any person not authorised by the Registrar to do so;

(iv) specify the conditions under which any device or appurtenance prescribed under sub-paragraph (i) may be removed from one vehicle and installed in another or transferred from one person to another; and

(d) prescribing the records to be kept by the Registrar in connection with this Part and regulating the disclosure by the Registrar of any information in such records.

[5/98]

(2) Where a person is convicted of an offence under the rules, the court before which such person is convicted may, in addition to the punishment prescribed for the offence, order him to pay the amount of road-user charge as may be certified by an officer appointed by the Authority in that behalf to be due from such person at the date of such conviction and such amount may be recovered according to the law for the time being in force for the recovery of fines.

[5/98]

(3) Deleted by Act 1/2006, wef 23/06/2006.

[5/98]

Registrar's power of inspection and seizure, etc.

34E. (1) The Registrar may, by notice in writing, require the owner of any vehicle in which any device or appurtenance has been installed for the purpose of this Part to produce the vehicle before the Registrar or an authorised officer at such time and place as the Registrar may appoint in order that the Registrar or authorised officer may inspect or test the device or appurtenance.

[5/98]

(2) The Registrar or authorised officer may remove from a vehicle which has been produced before him pursuant to subsection (1) any device or appurtenance which has been installed therein for the purpose of this Part if the Registrar or authorised officer is of the opinion that the device or appurtenance cannot be properly inspected or tested without being so removed.

[5/98]

(3) If, upon inspecting any such device or appurtenance, the Registrar or authorised officer is satisfied that there is or has been any contravention of any of the provisions of this Part or the rules made under section 34D concerning the device or appurtenance, the Registrar or authorised officer may remove the device or appurtenance from the vehicle and dispose of it in such manner as he thinks fit.

[5/98]

(4) Any person who fails to comply with a notice issued under subsection (1) shall be guilty of an offence.

(5) Where a person on whom a notice is served under subsection (1) fails to comply with the notice, the Registrar or an authorised officer may seize and detain the vehicle in order to carry out any inspection or test under subsection (1).

[5/98]

(6) Where any vehicle is seized and detained under subsection (5), the Registrar or authorised officer shall immediately inform the owner of the vehicle in writing of the seizure and detention and if the vehicle is not claimed by its owner within 3 months of the date of its seizure —

(a) the Registrar or authorised officer may, after giving one month's notice in the Gazette, sell the vehicle by public auction or otherwise dispose of the vehicle in such manner as he thinks fit; and

(b) the proceeds, if any, from the sale or disposal of the vehicle shall be applied in payment of any road-user charges which may be due in respect of the vehicle and of any charges incurred in carrying out the provisions of this section and the surplus, if any, shall be paid into the Consolidated Fund, if unclaimed by the owner within a period of 12 months.

[5/98]

2.2. Land Transport Authority Of Singapore Act (Chapter 158A)

PART V

FINANCIAL PROVISIONS

Land Transport Revenue Account.

12. (1) The Authority shall establish, maintain and operate a Land Transport Revenue Account into which shall be paid —

- (a) all taxes, fees and charges specified in the Second Schedule;
- (b) all fees received by the Authority for services rendered by the Authority to any person, including any collection agency fee;
- (c) all moneys derived from the disposal, lease, or hire of, or any other dealing with, any property vested in or acquired by the Authority;
- (d) all income derived from the investment of moneys in the Account, including any gains made on the sale of any investment of money of the Account, and interest or gains thereon;
- (e) all moneys borrowed by the Authority under this Act; and
- (f) all other moneys lawfully received by the Authority for the purposes of the Authority.

(2) The Land Transport Revenue Account shall be managed and administered by the Authority, subject to the directions of the Minister.

Application of revenue.

13. (1) The revenue of the Land Transport Revenue Account for any financial year shall be applied in defraying the following charges:

- (a) the remuneration, fees and allowances of the members of the Authority;
- (b) the salaries, fees, remuneration, pensions, superannuation allowances and gratuities of the officers, agents, employees, advisers and former employees of the Authority;

(c) working and establishment expenses and expenditure on, or provision for, the maintenance of any of the property of the Authority, and the discharge of the functions of the Authority properly chargeable to revenue account;

(d) expenses incurred or incidental to the investment or management of moneys in the Account;

(e) interest on any loan raised by the Authority;

(f) sums required to be paid to the Government towards repayment of any loan made by the Government to the Authority;

(g) sums required to be transferred to a sinking fund or otherwise set aside for the purpose of making provision for the repayment of borrowed money;

(h) such sums as may be deemed appropriate to set aside in respect of depreciation or renewal of the property of the Authority, having regard to the amount set aside out of revenue under paragraphs (c) and (f);

(i) the cost, or any portion thereof, of any new works, plant, vessels or appliances not being a renewal of the property of the Authority, which the Authority may determine to charge to revenue;

(j) such sums by way of contribution, for the purposes associated with the objects of this Act as the Authority may determine, to the public or for charities; and

(k) any other expenditure authorised by the Authority and properly chargeable to revenue account.

(2) The balance of the revenue of the Land Transport Revenue Account may be applied to the creation of a general reserve and such other reserves as the Authority may think fit.

Funds for construction, etc., projects.

14. (1) For the purpose of enabling the Authority to carry out its function and duty of constructing any railway or roads or other related facilities, the Minister for Finance shall, from time to time, provide funds by way of grants, subject to such conditions as he may impose, to the Authority out of moneys provided by Parliament.

(2) The Authority may, from time to time and with the approval of the Minister for Finance, borrow or otherwise raise money in any currency in Singapore or elsewhere for

the purposes referred to in subsection (1) and on such terms and conditions as it thinks fit.

(3) The repayment of money borrowed or raised by the Authority for the purposes referred to in subsection (1), and interest, premium and other charges thereon and costs and fees incurred for the purpose of borrowing or raising such money shall be met out of funds provided to the Authority by the Minister for Finance.

(4) Nothing in this section shall be construed to restrict the power of the Authority to borrow or raise or secure the repayment of money for purposes other than the purposes referred to in subsection (1).

Issue of shares, etc.

14A. As a consequence of the vesting of any property, rights or liabilities of the Government in the Authority under this Act, or of any capital injection or other investment by the Government in the Authority in accordance with any written law, the Authority shall issue such shares or other securities to the Minister for Finance as that Minister may from time to time direct.

Operating expenses.

15. (1) It shall be the duty of the Authority so to exercise and perform its functions under this Act as to secure that the total revenues of the Authority are sufficient, taking one financial year with another, to meet its total operating expenses properly chargeable to the Land Transport Revenue Account.

(2) In this section,

"operating expenses" shall not include —

(a) operating expenses associated directly with the functions and duties referred to in section 14 (1); and

(b) interests, fees and other charges in respect of loans incurred under section 14 (2), the payment of which shall be met from funds provided by the Minister for Finance to the Authority pursuant to section 14 (1).

Bank accounts and application of revenue.

16. (1) The Authority shall open and maintain an account or accounts with such bank or banks as the Authority thinks fit; and every such account shall be operated upon as far as practicable by cheque signed by such person or persons as may from time to time be authorised in that behalf by the Authority.

(2) The moneys of the Authority shall be applied only in payment or discharge of the expenses, obligations and liabilities of the Authority and in making any payments that the Authority is authorised or required to make.

Power of investment

17. The Authority may invest its funds in accordance with the standard investment power of statutory bodies as defined in section 33A of the Interpretation Act (Cap. 1).

Other financial provisions.

18. The financial provisions set out in the Third Schedule shall have effect with respect to the Authority.

Second Schedule

REVENUE OF LAND TRANSPORT REVENUE ACCOUNT

1. All fees for the grant, issue, renewal or replacement of —

- (a) a licence to maintain or operate a private parking place; and
- (b) a vehicle parking certificate,

under the Parking Places Act.

2. All fees for the grant, issue or renewal of a licence to operate the railway or any part thereof under the Rapid Transit Systems Act.

3. All fees under section 10 of the Road Traffic Act for the registration of a vehicle.

4. All fees for the grant, issue, renewal or replacement of —

(a) a visitor's licence referred to in the Road Traffic (Motor Vehicles, Registration and Licensing) Rules;

- (b) a general licence referred to in section 28 of the Road Traffic Act;
- (c) any public service vehicle licence referred to in section 102 of the Road Traffic Act;
- (d) a vocational licence referred to in section 110 of the Road Traffic Act;
- (e) a permit authorising the carriage of passengers in or on a goods vehicle under the Road Traffic (Passengers in Goods Vehicles) (Permits and Fees) Rules; and
- (f) a licence under the Road Traffic (Malaysian and Thai-Registered Goods and Public Service Vehicles Licensing) Rules.

5. All fees for the inspection of a vehicle under section 87 of the Road Traffic Act.

6. All fees for the assignment and sealing of identification marks on any vehicle under the Road Traffic (Motor Vehicles, Registration and Licensing) Rules.

7. All fees for the weighing of a motor vehicle on a weighbridge under the Road Traffic (Motor Vehicles, Registration and Licensing) Rules.

8. The fees for the following, excluding additional transfer fees:

(a) the transfer of a certificate of entitlement under the Road Traffic (Motor Vehicles, Quota System) Rules;

(b) the transfer of the residual value of any certificate of entitlement under the Road Traffic (Motor Vehicles, Quota System) Rules;

(c) the transfer of the benefit of any rebate on the additional registration fee under the Road Traffic (Motor Vehicles, Registration and Licensing) Rules; and

(d) the transfer of a motor vehicle under the Road Traffic (Motor Vehicles, Registration and Licensing) Rules.

9. All conversion fees under the Road Traffic (Motor Vehicles, Registration and Licensing) Rules for registering a private motor car as an off-peak car.

10. All fees relating to an appeal under the Road Traffic (Motor Vehicles, Test) Rules against any refusal of a test certificate.

11. All late payment fees for the issue of a licence referred to in section 21 of the Road Traffic Act or for the renewal of a certificate of entitlement.

12. All fees for the issue of a warrant under section 30 of the Road Traffic Act and all fees for the towing and transportation of vehicles seized under such warrant.

13. All fees for the replacement of a licence, permit, certificate or a registration book or card issued under those provisions of the Road Traffic Act, or any rules made thereunder, for which the Minister for Communications has been charged with responsibility.

14. All fees for furnishing a copy of or an extract from a vocational licence or for conducting a search or furnishing a copy of an extract from any register relating to a motor vehicle.

15. All fees for the grant of an exemption under section 142 of the Road Traffic Act.

16. All security deposits for the issue of a general licence forfeited under the Road Traffic (Motor Vehicles, Registration and Licensing) Rules.

17. All composition sums collected —

(a) under the Rapid Transit Systems Act;

(b) by the Registrar or any duly authorised employee of the Authority under the Road Traffic Act;

(c) under the Street Works Act; and

(d) under the Parking Places Act.

18. All fines for offences under this Act and any written law specified in the Fifth Schedule.

19. All fees for the issue of any notice of demand or warrant of attachment under the Street Works Act.

20. All charges for the conduct of any tests on any private street with a view to declaring it as a public street under the Street Works Act.

2.3. วิธีการคำนวณภาษีประจำปีรถยนต์ตามฐานความจุกระบอกสูบ ของประเทศสิงคโปร์

วิธีคำนวณนี้ใช้กับการคำนวณภาษีของ

1. รถซึ่งนิติบุคคลเป็นเจ้าของ (Company Car)
2. รถยนต์ที่ใช้ประกอบกิจการให้เช่า (Rental Car)
3. รถยนต์สำหรับฝึกสอนขับ (Tuition Car)
4. รถยนต์นั่งส่วนบุคคล (Private Vehicle)
5. รถจักรยานยนต์ (Motorcycle)

ขอยกตัวอย่างอัตราภาษีในกรณีรถยนต์นั่งซึ่งนิติบุคคลเป็นเจ้าของอันมีอัตราดังนี้

ความจุกระบอกสูบ (EC)	สูตรการคำนวณภาษีประจำปี
น้อยกว่า 600 cc	\$400
600 cc ถึง 1,000 cc	$\$400 + 0.25 \times (EC - 600)$
1,001 cc ถึง 1,600	$\$500 + 0.75 \times (EC - 1,000)$
1,601 cc ถึง 3,000	$\$950 + 1.5 \times (EC - 1,600)$
มากกว่า 3,000 cc	$\$3,050 + 2.0 \times (EC - 3,000)$

หากรถยนต์มีเครื่องยนต์ซึ่งความจุกระบอกสูบ 2,400 cc อาจคำนวณได้ดังนี้

- รถยนต์ดังกล่าวอยู่ในช่วงพิกัด 1,601 – 3,000 cc จึงมีค่าภาษีที่กฎหมายกำหนดเป็นจำนวน 950\$
- นำความจุกระบอกสูบจริง ลบกับ 1,600 ตามสูตร $(EC - 1,600)$ จะเป็นผลเท่ากับ $2,400 - 1,600 = 800$
- นำ 800 คูณกับ 1.5 ตามสูตร $1.5 \times (2,400 - 1,600)$ จะเท่ากับ 1,200
- ขั้นสุดท้าย นำ 950 + 1,200 ตามสูตร $\$950 + 1.5 \times (2,400 - 1600)$ จะเป็นผลเท่ากับภาษีที่ต้องเสียจำนวน 2,150 \$ นั่นเอง

3. หลักการของประเทศอังกฤษ

3.1. Vehicle Excise and Registration Act 1994 (c. 22) 1994

Part I

Vehicle excise duty and licences

Main provisions: Duty and licences.

1.(1) A duty of excise ("vehicle excise duty") shall be charged in respect of every mechanically propelled vehicle which is used, or kept, on a public road in the United Kingdom and shall be paid on a licence to be taken out by the person keeping the vehicle.

(2) A licence taken out for a vehicle is in this Act referred to as a "vehicle licence".

Annual rates of duty.

2. (1) Vehicle excise duty in respect of a vehicle of any description is chargeable by reference to the annual rate currently applicable to it in accordance with the provisions of Schedule 1 which relate to vehicles of that description.

(2) But where vehicle excise duty is chargeable in respect of the keeping of a vehicle on a road (and not in respect of its use), the duty is chargeable in accordance with subsection (3) or (4).

(3) Where one or more vehicle licences have previously been issued for the use of the vehicle, duty in respect of the keeping of the vehicle on a road is chargeable by reference to the annual rate currently applicable to a vehicle of the same description as that of the vehicle on the occasion of the issue of that licence (or the last of those licences).

(4) In any other case, duty in respect of such keeping is chargeable by reference to whichever of the annual rates currently specified in Part I of Schedule 1 is applicable to a vehicle constructed at the same time as the vehicle.

Duration of licences.

3. (1) A vehicle licence may be taken out for any vehicle for any period of twelve months running from the beginning of the month in which the licence first has effect.

(2) Where the annual rate of vehicle excise duty in respect of vehicles of any description exceeds £50, a vehicle licence may be taken out for a vehicle of that description for a period of six months running from the beginning of the month in which the licence first has effect.

(3) The Secretary of State may by order provide that a vehicle licence may be taken out for a vehicle for such period as may be specified in the order.

(4) An order under subsection (3) may specify—

(a) a period of a fixed number of months (not exceeding fifteen) running from the beginning of the month in which the licence first has effect,

(b) in the case of a licence taken out on the first registration under this Act of a vehicle of such description as may be specified in the order, a period exceeding by such number of days (not exceeding thirty) as may be determined by or under the order the period for which the licence would otherwise have effect by virtue of subsection (1) or (2) or of an order under paragraph (a), or

(c) in the case of a vehicle of such description (or of such description and used in such circumstances) as may be specified in the order, a period of less than one month.

(5) An order under subsection (3)—

(a) may be made so as to apply only to vehicles of specified descriptions, and

(b) may make different provision for vehicles of different descriptions or for different circumstances.

(6) The power to make an order under subsection (3) includes power to make transitional provisions and to amend or repeal subsection (1) or (2).

Amount of duty.

4. (1) Where a vehicle licence for a vehicle of any description is taken out for any period of twelve months, vehicle excise duty shall be paid on the licence at the annual rate of duty applicable to vehicles of that description.

(2) Where a vehicle licence for a vehicle of any description is taken out for a period of six months, vehicle excise duty shall be paid on the licence at a rate equal to fifty-five per cent. of that annual rate.

(3) In determining a rate of duty under subsection (2) any fraction of five pence—

- (a) if it exceeds two and a half pence, shall be treated as five pence, and
- (b) otherwise, shall be disregarded.

(4) Where a vehicle licence for a vehicle of any description is taken out for a period specified in an order under section 3(3), vehicle excise duty shall be paid on the licence at such rate as may be specified in the order.

(5) A rate of vehicle excise duty specified in an order under section 3(3) in relation to a licence taken out for a vehicle for a period of—

- (a) a fixed number of months other than twelve, or
- (b) less than one month,

shall be such as to bear to the annual rate of duty applicable to the vehicle no less proportion than the period for which the licence is taken out bears to a year.

(6) A rate of vehicle excise duty specified in an order under section 3(3) in relation to a licence taken out for a vehicle for a period of three months or a period of four months shall not exceed for each month of the period ten per cent. of the annual rate of duty applicable to the vehicle.

(7) The power to make an order under section 3(3) includes power to amend or repeal subsection (2) or (3) of this section.

Exempt vehicles.

5. (1) No vehicle excise duty shall be charged in respect of a vehicle if it is an exempt vehicle.

(2) Schedule 2 specifies descriptions of vehicles which are exempt vehicles.

Collection etc. of duty.

6. (1) Vehicle excise duty shall be levied by the Secretary of State.

(2) For the purpose of levying vehicle excise duty the Secretary of State and his officers (including any body or person authorised by the Secretary of State to act as his

agent for the purposes of this Act) have the same powers, duties and liabilities as the Commissioners of Customs and Excise and their officers have with respect to—

- (a) duties of excise (other than duties on imported goods),
 - (b) the issue and cancellation of licences on which duties of excise are imposed,
- and
- (c) other matters (not being matters relating only to duties on imported goods),
- under the enactments relating to duties of excise and excise licences.

(3) The enactments relating to duties of excise, or punishments and penalties in connection with those duties, (other than enactments relating only to duties on imported goods) apply accordingly.

(4) Subsections (2) and (3) have effect subject to the provisions of this Act (including in particular, in the case of subsection (3), subsection (6) of this section and sections 47, 48 and 56).

(5) The Secretary of State has with respect to vehicle excise duty and licences under this Act the powers given to the Commissioners of Customs and Excise by the enactments relating to duties of excise and excise licences for the mitigation or remission of any penalty or part of a penalty.

(6) Vehicle excise duty, and any sums received by the Secretary of State by virtue of this Act by way of fees, shall be paid into the Consolidated Fund.

Schedule 2

Exempt vehicles

Electrically propelled vehicles

1. (1) An electrically propelled vehicle is an exempt vehicle.
- (2) A vehicle is not an electrically propelled vehicle for the purposes of subparagraph (1) unless the electrical motive power is derived from—
 - (a) a source external to the vehicle, or
 - (b) an electrical storage battery which is not connected to any source of power when the vehicle is in motion.

Trams

2. A vehicle used on tram lines is an exempt vehicle.

Vehicles not for carriage

3. A vehicle which is not constructed or adapted for use, or used, for the carriage of a driver or passenger is an exempt vehicle.

Fire engines etc.

4. (1) A fire engine is an exempt vehicle.
 (2) In sub-paragraph (1) "fire engine" means a vehicle which—
 (a) is constructed or adapted for use for the purpose of fire fighting or salvage (or both), and
 (b) is used solely for the purposes of a fire brigade (whether or not one maintained under the [1947 c. 41.] Fire Services Act 1947 or the [S.I. 1984/1821 (N.I.11).] Fire Services (Northern Ireland) Order 1984).
5. A vehicle which is kept by a fire authority is an exempt vehicle when it is being used or kept on a road for the purposes of the authority's fire brigade service.

Ambulances and health service vehicles

6. (1) An ambulance is an exempt vehicle.
 (2) In sub-paragraph (1) "ambulance" means a vehicle which—
 (a) is constructed or adapted for, and used for no purpose other than, the carriage of sick, injured or disabled people to or from welfare centres or places where medical or dental treatment is given, and
 (b) is readily identifiable as a vehicle used for the carriage of such people by being marked "Ambulance" on both sides.
7. A vehicle is an exempt vehicle when it is being used or kept on a road by—
 (a) a health service body (as defined in section 60(7) of the [1990 c. 19.] National Health Service and Community Care Act 1990) or a health and social services body (as defined in Article 7(6) of the [S.I. 1991/194 (N.I.1).] Health and Personal Social Services (Northern Ireland) Order 1991), or

(b) a National Health Service trust established under Part I of the National Health Service and Community Care Act 1990 or the [1978 c. 29.] National Health Service (Scotland) Act 1978 or a Health and Social Services Trust established under the Health and Personal Social Services (Northern Ireland) Order 1991.

8. A vehicle which is made available by the Secretary of State—

(a) to a person, body or local authority under section 23 or 26 of the [1977 c. 49.] National Health Service Act 1977, or

(b) to a local authority, education authority or voluntary organisation in Scotland under section 15 or 16 of the National Health Service (Scotland) Act 1978, and which is used in accordance with the terms on which it is so made available is an exempt vehicle.

9. (1) A veterinary ambulance is an exempt vehicle.

(2) In sub-paragraph (1) "veterinary ambulance" means a vehicle which—

(a) is used for no purpose other than the carriage of sick or injured animals to or from places where veterinary treatment is given, and

(b) is readily identifiable as a vehicle used for the carriage of such animals by being marked "Veterinary Ambulance" on both sides.

Mine rescue vehicles etc.

10. A vehicle used solely—

(a) as a mine rescue vehicle, or

(b) for the purpose of conveying or drawing emergency winding-gear at a mine, is an exempt vehicle.

Lifeboat vehicles

11. A vehicle used or kept on a road for no purpose other than the haulage of a lifeboat and the conveyance of the necessary gear of the lifeboat which is being hauled is an exempt vehicle.

Road construction and maintenance vehicles

12. A road construction vehicle which is used or kept on a road solely for the conveyance of built-in road construction machinery (with or without articles or material used for the purposes of the machinery) is an exempt vehicle.

13. A road roller is an exempt vehicle.

14. A vehicle is an exempt vehicle when it is—

- (a) being used,
- (b) going to or from the place where it is to be or has been used, or
- (c) being kept for use,

for the purpose of clearing snow from public roads by means of a snow plough or similar device (whether or not forming part of the vehicle).

15. A vehicle constructed or adapted, and used, solely for the conveyance of machinery for spreading material on roads to deal with frost, ice or snow (with or without articles or material used for the purposes of the machinery) is an exempt vehicle.

16. A vehicle used solely within the area of a local authority (or, in Northern Ireland, a district council) by, or by a person acting pursuant to a contract with, the authority (or council) for the purpose of—

- (a) cleansing or watering roads, or
- (b) cleansing gullies,

is an exempt vehicle.

17. (1) A tower wagon used solely by, or by a person acting pursuant to a contract with, a street lighting authority for the purpose of installing or maintaining materials or apparatus for lighting streets, roads or public places is an exempt vehicle.

(2) In sub-paragraph (1) "tower wagon" means a goods vehicle—

(a) into which there is built, as part of the vehicle, an expanding or extendible device designed for facilitating the erection, inspection, repair or maintenance of overhead structures or equipment, and

(b) which is not constructed or adapted for use, or used, for the conveyance of any load other than—

- (i) such a device or articles used in connection with it, or

(ii) articles used in connection with the installation or maintenance (by means of such a device) of materials or apparatus for lighting streets, roads or public places.

(3) In sub-paragraph (1) "street lighting authority" means a local authority, Minister or Northern Ireland department having power under an enactment to provide or maintain materials or apparatus for lighting streets, roads or public places.

Vehicles for disabled people

18. A vehicle (including a cycle with an attachment for propulsion by mechanical power) which—

- (a) is adapted, and used or kept on a road, for an invalid, and
- (b) does not exceed 508 kilograms in weight unladen,

is an exempt vehicle.

19.(1) A vehicle is an exempt vehicle when it is being used, or kept for use, by or for the purposes of a disabled person who satisfies sub-paragraph (2) if—

- (a) the vehicle is registered under this Act in the name of the disabled person, and
- (b) no other vehicle registered in his name under this Act is an exempt vehicle

under this paragraph or paragraph 7 of Schedule 4.

(2) A disabled person satisfies this sub-paragraph if—

- (a) he is in receipt of a disability living allowance by virtue of entitlement to the mobility component at the higher rate,
- (b) he is in receipt of a mobility supplement, or
- (c) he has obtained, or is eligible for, a grant under—

- (i) paragraph 2 of Schedule 2 to the [1977 c. 49.] National Health Service Act 1977,

- (ii) section 46(3) of the [1978 c. 29.] National Health Service (Scotland) Act 1978, or

- (iii) Article 30(3) of the [S.I. 1972/1265 (N.I.14).] Health and Personal Social Services (Northern Ireland) Order 1972, in relation to the vehicle.

(3) For the purposes of sub-paragraph (1) a vehicle is deemed to be registered under this Act in the name of a person in receipt of a disability living allowance by virtue of

entitlement to the mobility component at the higher rate, or of a mobility supplement, if it is so registered in the name of—

(a) an appointee, or

(b) a person nominated for the purposes of this paragraph by the person or an appointee.

(4) In sub-paragraph (3) "appointee" means—

(a) a person appointed pursuant to regulations made under (or having effect as if made under) the [1992 c. 5.] Social Security Administration Act 1992 or the [1992 c. 8.] Social Security Administration (Northern Ireland) Act 1992 to exercise any of the rights and powers of a person in receipt of a disability living allowance, or

(b) a person to whom a mobility supplement is paid for application for the benefit of another person in receipt of the supplement.

(5) In this paragraph "mobility supplement" means a mobility supplement under—

(a) a scheme under the [1939 c. 82.] Personal Injuries (Emergency Provisions) Act 1939, or

(b) an Order in Council under section 12 of the [1977 c. 5.] Social Security (Miscellaneous Provisions) Act 1977,
or a payment appearing to the Secretary of State to be of a similar kind and specified for the purposes of this paragraph by an order made by him.

20. (1) A vehicle (other than an ambulance within the meaning of paragraph 6) used for the carriage of disabled people by a body for the time being recognised by the Secretary of State for the purposes of this paragraph is an exempt vehicle.

(2) The Secretary of State shall recognise a body for the purposes of this paragraph if, on an application made to him in such manner as he may specify, it appears to him that the body is concerned with the care of disabled people.

(3) The issue by the Secretary of State of a nil licence in respect of a vehicle under this paragraph is to be treated as recognition by him for the purposes of this paragraph of the body by reference to whose use of the vehicle the document is issued.

(4) The reference in sub-paragraph (3) to the issue by the Secretary of State of a nil licence is a reference to the issue by him in accordance with regulations made by him under this Act of a document which—

(a) is in the form of a vehicle licence, and

(b) has "Nil" marked in the space provided for indicating the amount of vehicle excise duty payable.

(5) The Secretary of State may withdraw recognition of a body for the purposes of this paragraph if it appears to him that the body is no longer concerned with the care of disabled people.

Vehicles used for short journeys between different parts of person's land

21. Where an applicant for a vehicle licence for a vehicle satisfies the Secretary of State that the vehicle is intended to be used on public roads—

(a) only in passing from land in his occupation to other land in his occupation, and

(b) for distances not exceeding an aggregate of six miles in any calendar week,

the Secretary of State may, with the consent of the Treasury, declare that the vehicle is an exempt vehicle when it is being used on public roads as mentioned in paragraphs (a) and (b).

3.2. Chapter 29: Greater London Authority Act 1999

Chapter XV

New Charges And Levies

Road user charging.

295. (1) Each of the following bodies, namely-

- (a) Transport for London,
- (b) any London borough council, or
- (c) the Common Council,

may establish and operate schemes for imposing charges in respect of the keeping or use of motor vehicles on roads in its area.

(2) Schedule 23 to this Act (which makes provision supplementing this section) shall have effect.

(3) For the purposes of this section and that Schedule "motor vehicle" has the meaning given in section 185(1) of the Road Traffic Act 1988, except that section 189 of that Act (exception for certain pedestrian controlled vehicles and electrically assisted pedal cycles) shall apply for those purposes as it applies for the purposes of the Road Traffic Acts.

Schedule 23

Road User Charging

The contents of a charging scheme

8. A charging scheme must-

- (a) designate the area to which it applies;
- (b) specify the classes of motor vehicles in respect of which a charge is imposed;
- (c) designate those roads in the charging area in respect of which charges are imposed; and
- (d) specify the charges imposed.

The charging area and the roads

9. (1) The designation of-

(a) the boundaries of the charging area, and

(b) the roads in that area in respect of which charges are imposed,

shall be such as the authority making the charging scheme may determine, subject to any modifications made by the Authority.

(2) A TfL scheme may apply to an area which consists of the whole or any part of Greater London.

(3) A borough scheme may apply to an area which consists of the whole or any part of the area of the authority (or, in the case of a joint charging scheme, the combined areas of the authorities) making the scheme.

(4) A road shall not be subject to charges imposed by more than one charging authority at the same time.

(5) In the application of sub-paragraph (4) above in relation to a joint charging scheme, the authorities making the scheme shall be treated as if they together constituted a single charging authority.

(6) A TfL scheme may impose charges in respect of roads in the charging area, whether or not Transport for London is the traffic authority or the highway authority for those roads.

(7) A charging scheme must not impose charges in respect of a trunk road except with the consent of the Secretary of State.

(8) A borough scheme may impose charges in respect of GLA roads.

Exemptions, reduced rates etc

11. (1) The Secretary of State may by regulations make provision for or in connection with-

(a) exemptions from charge,

(b) the application of reduced rates of charge, or

(c) the imposition of limits on the charges payable,

in the case of any prescribed class of motor vehicles or any prescribed description of disabled or other persons.

(2) Subject to any regulations under sub-paragraph (1) above, a charging scheme may make provision for or in connection with-

- (a) exemptions from charge,
- (b) the application of reduced rates of charge, or
- (c) the imposition of limits on the charges payable,

in the case of any particular class of motor vehicles or description of persons.

Penalty charges

12. (1) Regulations may make provision for or in connection with the imposition, notification, payment, adjudication or enforcement of penalty charges in respect of acts, omissions, events or circumstances relating to or connected with a charging scheme.

(2) Regulations under sub-paragraph (1) above may make provision for or in connection with setting the rates of penalty charges (which may include provision for discounts or surcharges).

Liability for charges

13. (1) Regulations may make provision for or in connection with making the registered keeper of a motor vehicle, or such other person as may be prescribed, liable to pay any charges imposed in respect of the vehicle under or by virtue of a charging scheme.

(2) Regulations may make provision for or in connection with making it a defence for the registered keeper of a motor vehicle to show that at the time of an event giving rise to the imposition of charges another person was driving the vehicle without the registered keeper's consent.

(3) Regulations may make provision for sums payable under or by virtue of a charging scheme to be recoverable as a civil debt.

(4) Any reference in this paragraph to charges includes a reference to penalty charges.

Installation of equipment on roads or elsewhere

14. A charging authority may install, or authorise the installation, of any equipment used or to be used in connection with the operation or enforcement of the charging scheme.

Accounts and funds

15. (1) A charging authority shall keep an account of their income and expenditure in respect of each of the authority's charging schemes.

(2) Each of the following bodies, namely-

- (a) the Authority,
- (b) Transport for London, and
- (c) a London borough council,

shall keep an account of their income and expenditure in respect of the sums received by the body which represent net proceeds of charging schemes for which the body is not the charging authority.

(3) As soon as possible after the end of each financial year, each of the bodies required to keep an account under sub-paragraph (1) or (2) above shall prepare a statement of that account for that year.

(4) A statement of account required to be prepared under sub-paragraph (3) above for any financial year shall be published-

(a) in the case of a statement of account prepared by Transport for London, in the annual report of Transport for London under section 161 of this Act for that year;

(b) in any other case, in the annual accounts for that year of the body which prepared the statement of account.

(5) At the end of each financial year-

(a) any deficit in an account required to be kept under sub-paragraph (1) or (2) above shall be made good out of the body's general fund; and

(b) any surplus in any such account shall be dealt with in accordance with sub-paragraphs (6) and (7) below.

(6) Any such surplus shall be applied towards making good to the general fund any amount charged to that fund under sub-paragraph (5)(a) above in respect of the account in question in the ten years immediately preceding the financial year in question.

(7) So much of any surplus as remains after the application of sub-paragraph (6) above shall be carried forward in the account in question to the next financial year.

(8) In the application of this paragraph in relation to Transport for London, any reference to its general fund shall be taken as a reference to its gross income.

Application of the net proceeds

16. (1) In the case of any charging scheme which comes into force during the period of ten years beginning with the inception of the Authority, the net proceeds of the scheme shall, during the scheme's initial period, be available only for application for relevant transport purposes by any one or more of the following bodies, namely-

- (a) the Authority;
- (b) Transport for London; or
- (c) a London borough council.

(2) Except as provided by sub-paragraph (1) above, the net proceeds of a charging scheme shall be applied only as may be specified in, or determined in accordance with, regulations under this sub-paragraph.

(3) Regulations under sub-paragraph (2) above may include provision conferring a discretion on any body or person.

(4) The provision that may be made by regulations under sub-paragraph (2) above includes provision for sub-paragraph (1) above to continue to apply, but with the substitution for the number of years for the time being there mentioned of a number of years greater than ten.

(5) The net proceeds of charging schemes may only be applied for purposes which provide value for money.

(6) Sub-paragraphs (1) to (5) above are without prejudice to paragraph 15(6) above.

(7) In this paragraph-

"the inception of the Authority" means the commencement of the term of office of the Mayor and Assembly members returned at the first ordinary election;

"the initial period", in the case of any charging scheme, means-

(a) the period of ten years beginning with the coming into force of the scheme; or

(b) such longer period as the Secretary of State may allow in the case of any particular scheme.



4. หลักการของประเทศนิวซีแลนด์

4.1. Transport (Vehicle And Driver Registration And Licensing) Act 1986

Part 1 –Registration And Licensing Of Motor Vehicles

5. Motor vehicles to be registered and licensed

(1) Except as otherwise provided in this Act, no person shall use any motor vehicle on any road unless—

(a) The motor vehicle is registered in accordance with this Part of this Act; and

(b) The registration plates and a current licence issued for that vehicle are affixed and displayed on the vehicle in the manner prescribed in any notice made under section 14 of this Act; and

[(c) the full amount of the appropriate levies payable under section 214 of the Injury Prevention, Rehabilitation, and Compensation Act 2001 in respect of the period for which the licence is issued has been paid.]

[(1A) Once a motor vehicle is registered in accordance with this Part then, except as otherwise provided in this Act or in regulations made under section 35A(1)(a),

(a) The owner of the vehicle must keep the vehicle licensed at all times under this Part; and

(b) The fees payable in respect of such licensing are payable as if the vehicle is at all times required to be licensed (whether or not it is actually licensed).]

(2) Every person who uses any motor vehicle or permits any motor vehicle to be used in contravention of subsection (1) of this section commits an offence and is liable on summary conviction to a fine not exceeding [\$1,000].

[(2A) Every person commits an offence and is liable on summary conviction to a fine not exceeding \$5,000 who sells an unlicensed motor vehicle that is required to be licensed under this Part of this Act.]

(3) Where any person is charged with an offence of using or permitting a motor vehicle to be used in contravention of subsection (1)(b) of this section that relates to a licence, it shall be a defence if the defendant satisfies the Court that—

(a)At the time of the alleged offence a licence for the motor vehicle that expired not more than 7 days previously was affixed and displayed in the prescribed manner; and

(b)Before the expiry of that licence an application for a licence for the motor vehicle for a period including the day of the alleged offence together with the appropriate fee and accident compensation levy had been forwarded to the Registrar; and

(c)The licence had not been received from the Registrar.

(4)The fact that any motor vehicle is used on any road without having registration plates or a current licence issued for that vehicle, or both, affixed and displayed in the prescribed manner shall, in the absence of evidence to the contrary, be sufficient evidence that the vehicle is not registered or is not licensed, or both, as the case may be, in accordance with this Part of this Act.

(5)Every motor vehicle registered under the Transport Act 1962 or any corresponding former Act is hereby deemed to have been registered under this Act.

4.2. Road User Charges Act 1977

Part 1 – Road User Licences

Motor Vehicle Exempted From This Act

4. Motor vehicles exempted from this Act—

Notwithstanding any other provision of this Act, nothing in Part 1 of this Act shall apply to

- (a) Any motor vehicle whose motive power is always wholly derived from [petrol] and whose gross laden weight is 3.5 tonnes or less; or
- (b) Any trailer whose gross laden weight is 3.5 tonnes or less; or
- (c) Any motor vehicle that is exempted from Part 1 of this Act by regulations made under this Act.

Motor vehicles not to be on road unless licensed under this Act

5. Certain motor vehicles to have distance licences—

(1) Subject to section 7 of this Act, no person shall operate a motor vehicle (other than an off-road motor vehicle, as defined in section 2 of this Act) on a road unless—

- (a) There is [carried] on the motor vehicle in accordance with this Act a distance licence specifying—
 - (i) The number or distinguishing mark shown on the registration plate or plates of the motor vehicle; and
 - (ii) The serial number (if any) of the distance recorder fitted to the motor vehicle; and
 - (iii) The vehicle type number of the motor vehicle; and
 - (iv) Such other information as is required to be specified therein by this Act; and
- (b) The gross weight of the motor vehicle is not more than the maximum gross weight specified in that licence; and

[(c)The motor vehicle has attached to it a distance recorder which—

- (i)Is fitted in accordance with the provisions of any regulations made under this Act; and
- (ii)Is of a kind defined in any regulations made under this Act; and
- (iii)Is recording accurately the distance travelled by the vehicle; and]

(d)The reading of the distance recorder is more than the minimum reading, and not more than the maximum reading, specified in that licence.

[(2)In this section, "road" includes the following:

- (a)A street:
- (b)Any place to which the public have access, whether as of right or not:
- (c)All bridges, culverts, ferries, and fords forming part of any road, street, or such place.]

6.Certain motor vehicles to have time licences—

No person shall operate an off-road motor vehicle (as defined in section 2 of this Act) on a road unless—

(a)There is [carried] on the motor vehicle in accordance with this Act a current time licence specifying—

(i)The number or distinguishing mark shown on the registration plate or plates of the motor vehicle; and

(ii)The vehicle type number of the motor vehicle; and

(iii)Such other information as is required to be specified therein by this Act; and

(b)The gross weight of the motor vehicle is not more than the maximum gross weight specified in that licence.

7.Weight limit of distance licence may be increased by supplementary licence—

(1)Where—

(a)A current distance licence and a supplementary licence are [carried] on a motor vehicle in accordance with this Act and both licences specify—

(i)The number or distinguishing mark shown on the registration plate or plates of the motor vehicle; and

(ii)The serial number (if any) of the distance recorder fitted to the motor vehicle; and

(iii) The vehicle type number of the motor vehicle; and

(iv) Such other information as is required to be specified therein by this Act;
and

(b) The maximum gross weight specified in the supplementary licence is greater than the maximum gross weight specified in the distance licence—

the maximum gross weight specified in the distance licence shall be deemed to be increased to the maximum gross weight specified in the supplementary licence during the time that—

(c) Repealed.

(d) [The] reading of the distance recorder fitted to the motor vehicle is not less than the minimum reading, and not more than the maximum reading, specified in the supplementary licence.

(2) Repealed.

General Provision

19. Display of licences—

(1) Every licence [shall be carried on the vehicle to which it relates or a vehicle attached to that vehicle and] shall be displayed, in an upright and conspicuous position, as follows:

(a) In the case of a motor vehicle fitted with a windscreen, the licence shall be [displayed behind] the windscreen on the passenger side so that the side of the licence displaying the number or distinguishing mark shown on the registration plate or plates of the motor vehicle faces towards the foremost part of the motor vehicle and is easily visible from outside it:

(b) In the case of a motor vehicle not fitted with a windscreen, the licence shall be [displayed] either—

(i) [Behind the windscreen] of a motor vehicle to which the vehicle is attached, as prescribed in paragraph (a) of this section; or

(ii) At the front of the left side of the vehicle—

so that the side of the licence displaying the number or distinguishing mark shown on the registration plate of the vehicle is easily visible from outside the vehicle.

[(2)Every licence required to be carried and displayed pursuant to subsection (1) of this section shall be produced by the driver or person in charge of the vehicle to which it relates forthwith on demand by a [[constable or]] traffic officer or any officer of the Ministry of Transport acting under a delegation from the chief executive.]

[(3)Where a licence has been issued to an operator but the licence has not been received by the operator, the following provisions shall apply:

(a)Until the close of 7 days after the date on which the licence is issued, a facsimile copy of the licence [[in the prescribed form]] shall be sufficient evidence of the issue of the licence:

(b)An enforcement officer may accept some other form of proof of the issue of a licence during the period referred to in paragraph (a) of this subsection, being a form of proof approved by the Secretary.]

[(4)A road user charges label in the prescribed form and containing the correct details in respect of a licence shall be proof of purchase of a licence.]

4.3. Land Transport Management Act 2003

PART 2 - FUNDING OF LAND TRANSPORT SYSTEM

National land transport fund

8. National land transport fund—

[(1)All land transport revenue must, as soon as practicable after its receipt by the relevant collecting body, be paid into a Crown Bank Account and be identified as being part of the national land transport fund.]

(2)All roading revenue held in the Crown Bank Account under the Transit New Zealand Act 1989 immediately before the commencement of this section must be treated as land transport revenue under this Act.

10.National land transport account—

(1)[The Authority] must operate a national land transport account

(2)The national land transport account may be used to provide funds as follows:

(a)to Transit for approved activities:

[(ab)to the Authority for approved activities:]

(b)to regional councils for approved activities:

(c)to territorial authorities for approved activities (other than public transport services activities):

(d)to territorial authorities for the purpose of carrying out any activity to which paragraph (b) applies, and to regional councils for the purpose of carrying out any activity to which paragraph (c) applies, if authorised to do so by a transfer of responsibility under section 17 of the Local Government Act 2002:

(e)to approved public organisations for any land transport purposes specified under section 23:

(f)to any person for the purposes of any research, education, or training activity or activity class.

[(2A)Funding under subsection (2)(ab) is subject to compliance with section 25 (procurement procedures) unless exempt by or under section 26.]

(3) The following amounts must be paid each financial year into the national land transport account:

- (a) any amount paid to [the Authority] under section 9(6);
- (b) all other money received by [the Authority] from any other source.
- (4) Each financial year, there is payable out of the national land transport

account—

- (a) payments to approved organisations and persons for approved activities; and
- [(b) any costs and expenses of the Authority that—
 - (i) arise out of the performance of its functions and duties and the exercise of its powers under this Act or any other Act; and
 - (ii) are up to a maximum amount that has been approved by the responsible Minister; and.]
 - (c) all compensation or damages payable by [the Authority].

(5) The funds held by [the Authority] in the accounts that constituted the National Roads Account under the Transit New Zealand Act 1989 must be treated as if they were part of the national land transport account.

(6) [The Authority] may reduce payments to Transit for approved activities to take account of revenue received by Transit from the following sources:

- (a) funds invested by Transit; and
- (b) the sale of Crown land; and
- (c) the management of Crown land, including revenue received for advertising on State highways; and
- (d) all other revenue derived from a source other than [the Authority], except from—
 - (i) tolling; or
 - (ii) permits issued by Transit under the Heavy Motor Vehicle Regulations 1974 or under rules made under the Land Transport Act 1998 relating to overweight permits; or
 - (iii) the provision of advisory or related services; or
 - (iv) financial contributions made by developers; or
 - (v) costs, expenses, or damages awarded to Transit; or

(vi) Repealed.

12. Land transport programmes—

[(1) In each financial year, every approved organisation that recommends that any activities or activity classes be included in a national land transport programme must, by a date or dates appointed by the Authority,—

(a) prepare a land transport programme for the next financial year; and

(b) forward copies to the Authority, Transit, the Commissioner, and the Secretary; and

(c) make it available to the public in a written form.]

(2) The provisions of Part 1 of Schedule 1 (which relate to the content of land transport programmes) apply to land transport programmes and organisations preparing them.

(3) An approved organisation must, in preparing a land transport programme, take into account how each activity or activity class—

(a) assists economic development; and

(b) assists safety and personal security; and

(c) improves access and mobility; and

(d) protects and promotes public health; and

(e) ensures environmental sustainability.

(4) Repealed.

(5) An approved organisation [(other than ARTA)] must, in preparing a land transport programme, take into account any current national land transport strategy, National Energy Efficiency and Conservation Strategy, and relevant regional land transport strategies.

[(6) ARTA must, in preparing a land transport programme,—

(a) take into account any current national land transport strategy and the National Energy Efficiency and Conservation Strategy:

(b) from a date appointed by the Governor-General by Order in Council, give effect to the matters in the Auckland regional land transport strategy required by section 175(2) of the Land Transport Act 1998, unless it is required to do otherwise by operational

considerations that affect the sequencing and timing of activities, the funding available to it, or its statutory functions or powers.]

16.Consultation principles—

(1)Consultation required by this Act must be carried out in accordance with the consultation principles set out in Part 1 of Schedule 2.

(2)Part 1 of Schedule 2 applies in relation to every approved organisation, but is subject to section 15(5) (which relates to consultation carried out by local authorities under the Local Government Act 2002).

17.Special consultative procedure for consulting land transport users and providers, affected communities, and public—

(1)Every approved organisation that is required by section 15 to consult with land transport users and providers, affected communities, or the public must use the special consultative procedure set out in Part 2 of Schedule 2.

(2)Part 2 of Schedule 2 applies in relation to every such approved organisation, but is subject to section 15(5) (which relates to consultation carried out by local authorities under the Local Government Act 2002).

4.4. ตารางสรุปการจัดสรรรายได้จากกองทุนถนน ของประเทศนิวซีแลนด์

(ประมาณการ ณ เดือนมิถุนายน พ.ศ. 2548)

หน่วย = ล้านดอลลาร์นิวซีแลนด์

