

PART VI
INPUT TAX AND PARTIAL EXEMPTION

Interpretation

34. (1) In this Part—

“exempt input tax” means input tax or a proportion of input tax which is attributable to exempt supplies;

“passenger motor car” means a motor car which is constructed or adapted for the carriage of not more than nine passengers inclusive of the driver and the unladen weight of which does not exceed three thousand kilograms but does not include:

- (a) hire and drive car which is licensed under Land Public Transport Act 2010 [Act 715], **Commercial Vehicles Licensing Board Act 1987 [Act 334]** and Tourism Vehicle Licensing Act 1999 [Act 594];
(Amd. w.e.f. 1/4/2015 [P.U. (A) 56/2015])
- (b) a motor vehicle supplied to or imported by a taxable person for the purposes of being let on hire or sold by that taxable person who is a dealer of motor vehicles licensed under the Second-Hand Dealers Act 1946 [Act 189];
- (c) an approved vehicle used for driving instructional purposes by a driving school or driving institute permitted under Motor Vehicles (Driving Licence) Rules 1992 [P.U. (A) 409/1992];
- (d) a motor car which forms part of the stock in trade of a motor manufacturer or a motor dealer; or
- (e) any motor car which is used exclusively for the purposes of business as may be approved by the Director General and subject to any condition as the Director General deems fit to impose.