

## Annex E

### Adjusted Early Turnover Scheme (With effect from 1 April 2025)

1. To be eligible for the scheme, the following criteria must be met:

**(I) The existing vehicle must be:**

- A Category C vehicle
- Not COE-exempted;
- Propelled by diesel, diesel-Compressed Natural Gas (CNG) or diesel-electric;
- Under the permanent ownership of the registered owner;
- Registration and deregistration dates are within the following period:

<b>Registration Date</b>	From 1 January 2001 to 31 December 2013 (inclusive)
<b>Deregistration Date</b>	From 1 April 2025 to 31 December 2025 (inclusive)

- Properly disposed of (i.e. scrapped or exported and COE rebate, if any, successfully granted) before registration of the replacement vehicle; and
- Have at least one day of COE life remaining **or** at least one day of its remaining statutory lifespan, at the point of deregistration.

**(II) The replacement vehicle must be:**

- Not COE-exempted.
- A vehicle that meets Euro 6 or equivalent emission standards
- Registered in the name of the last registered owner of the existing vehicle <sup>[1]</sup>; and
- Registered within 1 month from the date of deregistration of the existing vehicle.

See illustrations:

For existing vehicle registered on or after 1 January 2001 to 31 December 2013	<ul style="list-style-type: none"><li>• If deregistered on 1 August 2025, the replacement vehicle must be registered by 31 August 2025.</li><li>• As scheme ends on 31 December 2025, the last date to deregister will therefore be 31 December 2025 and its replacement vehicle must be registered by 31 January 2026.</li></ul>
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2. The details of the 2 components of the scheme are as follows:

- a) COE transfer. This will allow a transfer of the remaining COE validity period from an eligible vehicle to a new Euro 6-compliant vehicle.
- b) COE bonus. This is based on the remainder of the vehicles' 20-year lifespan and structured as follows <sup>[2]</sup> in Annex C.

<sup>[1]</sup> Vehicle owners who wish to transfer their replacement vehicle to another owner can apply to LTA to effect the ownership transfer after registration of the replacement vehicle. Visit [www.onemotoring.com.sg](http://www.onemotoring.com.sg) for vehicle ownership transfer procedures and forms.

<sup>[2]</sup> The bonus COE period would carry zero financial value. The cash value of the full 10-year COE for the replacement vehicle would be the transferred value of the remaining COE life of the existing vehicle (based on the old COE price) and the amount paid for the PQP top-up.