

Information for Annual Road Tax Registration

Road tax is an annual fee charged on vehicles for the use of public roads. Before any road tax fee can be made, the registered vehicle must undergo a Road Worthiness Test.

Road worthiness test of all vehicles are to be taken at Public Works Department (PWD) workshop in order to obtain a Road Worthiness Certificate (RWC).

PROCEDURE:

- All Road Worthy Test fees are to be paid at the central government cashier, Department of Finance BEFORE the Vehicle can be taken for inspection at the PWD workshop.
- The workshop is located before the roundabout that leads to the main wharf at Nambatu.

The RWC is required to be taken down to the Inland Revenue office, Taxpayer Services whereby road tax is to be charged according to the vehicles' cylinder capacity or carrying capacity (tonnage).

FEES:

- Road tax is charged according to the Road Tax Fee Schedule.

[Click here](#) to access Schedule.

- Road tax is due on or before the 31st of March every year.
- Penalty charges apply to late payments.
 - For the month of April, any late payment without reason will include the 25% added to the road tax payment.
 - For the periods May to December, late payments without any reason shall include a 50% penalty added to the road tax payment.
- However, if the registered vehicle owner has a valid reason, it has to be supported with forms of proof and facts. Common excuses include:
 - The vehicle had undergone repair at a garage, then a certified letter by the garage should be provided
 - The vehicle being repaired by the registered vehicle owner or any other individual, require receipts that show the payment of spare parts and labor cost.
 - The registered vehicle owner being out of the country would require the individuals' passport and travelling documents to be brought down for verification.
 - If the vehicle was recently transferred and the previous owner didn't pay its' road tax, then some form of invoice or receipt should be provided.
- Registered vehicle owner with any of the above reasons shall be liable to pay tax on a pro-rata basis.