



**THE STATUTES OF THE REPUBLIC OF SINGAPORE**

**SINGAPORE TOURISM (CESS COLLECTION) ACT**

**(CHAPTER 305C)**

**(Original Enactment: Act 1 of 1972)**

**REVISED EDITION 1997**

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# Singapore Tourism (Cess Collection) Act

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An Act for the collection of cess by the Singapore Tourism Board.

[6th February 1973]

### **Short title**

1. This Act may be cited as the Singapore Tourism (Cess Collection) Act.

### **Interpretation**

2. In this Act, unless the context otherwise requires —

“Board” means the Singapore Tourism Board established under section 3 of the Singapore Tourism Board Act (Cap. 305B) and includes any agent duly appointed by the Board to act on its behalf;

“Chief Executive” means the Chief Executive of the Board and includes any acting Chief Executive of the Board;

“Fund” means the Tourism Fund established under section 15 of the Singapore Tourism Board Act;

“proprietor”, in relation to —

(a) a tourist hotel, includes any person responsible for the management thereof and also includes any person who holds a licence granted under the Hotels Act (Cap. 127) in respect of that hotel;

(b) a tourist food establishment, includes any person responsible for the management of the tourist food establishment and also includes any person who holds a licence issued under the Environmental Public Health Act (Cap. 95) in respect of that food establishment;

(c) a tourist public house, includes any person responsible for the management of the tourist public house and also includes any person who holds a licence issued under the Customs Act (Cap. 70) in respect of that public house;

“tourist food establishment” means any place or any premises or part thereof used for the sale or for the preparation for sale of

food and drink, whether cooked or not, intended for human consumption which is declared by the Minister, by notification in the *Gazette*, to be a tourist food establishment;

“tourist hotel” means any premises registered as a hotel under the Hotels Act (Cap. 127) which are declared by the Minister, by notification in the *Gazette*, to be a tourist hotel;

“tourist public house” means any premises or part thereof in respect of which —

(a) a Public House First Class Licence has been issued under the Customs Act (Cap. 70);

*[16/2008 wef 19/09/2008]*

(b) a Public House (Temporary) (First Class) Licence has been issued under the Customs Act, and such premises have been issued with that licence for a continuous period of more than 6 days; or

(c) a public house licence of a category not enumerated in paragraphs (a) and (b) has been issued under the Customs Act, and which is declared by the Minister, by notification in the *Gazette*, to be a tourist public house.

### **Delegation of functions**

3.—(1) The Board may appoint such agents (including the Government) as may be necessary for the purposes of this Act.

(2) The Board may delegate all or any of the powers and functions under this Act relating to or appertaining to the collection of cess to any person including an officer or department of the Government.

(3) The Board may pay to any person appointed under subsection (1) a fee for the services rendered in connection with the collection of cess.

### **Cess to be paid into Fund**

4. All moneys collected under this Act shall be paid into the Fund.

### **Imposition of cess**

5.—(1) The Minister may from time to time, by order published in the *Gazette*, declare a tourist event to which this section applies (hereinafter referred to as a declared tourist event) and the period of the declared tourist event.

(2) There shall be levied under any order made under subsection (1) in respect of such descriptions of sales made, and of charges levied or collected, during the period of the declared tourist event by such tourist hotels, tourist food establishments and tourist public houses as shall be specified in the order, a cess at such rates as shall be specified in the order.

(3) The Minister shall consult the Board before making an order under subsection (1).

(4) For the purposes of subsection (2), any sales or charges on which cess is levied shall exclude the amount of any goods and services tax charged on the supply to which the sales or charges relate.

(5) Any order made under subsection (1) may provide for different rates of cess in respect of —

(a) the same description of sales made, and of charges levied or collected, by tourist hotels, tourist food establishments and tourist public houses in different circumstances; and

(b) different descriptions of sales made, and of charges levied or collected, by tourist hotels, tourist food establishments and tourist public houses in the same circumstances.

(6) In this section, “tourist event” means any activity that —

(a) promotes Singapore as a travel or tourist destination; or

(b) is intended wholly or partly for the benefit of, or for the purpose of attracting, visitors to Singapore.

[16/2008 wef 19/09/2008]

### **Person liable to pay cess**

6. The cess levied in respect of sales made, and charges levied or collected, by a tourist hotel, a tourist food establishment or a tourist public house as specified in any order under section 5 shall be

accounted for and paid by the proprietor of the tourist hotel, the tourist food establishment or the tourist public house, as the case may be, to the Board within the time and in the manner prescribed by the Board.

*[16/2008 wef 19/09/2008]*

7. *[Repealed by Act 16/2008 wef 19/09/2008]*

### **Power of Chief Executive to obtain information**

8.—(1) The Chief Executive or an officer or agent of the Board authorised by the Chief Executive shall at all times have full and free access to all buildings, places, books, documents and other papers to enable the Board to advise the Minister as to —

(a) whether any tourist hotel, tourist food establishment or tourist public house should be specified in any order under section 5; or

(b) the amount of cess to be paid by any person under this Act, and may, without fee or reward, inspect, copy or make extracts from any such books, documents or papers.

*[16/2008 wef 19/09/2008]*

(2) The Chief Executive or an officer or agent of the Board authorised by the Chief Executive in that behalf may take possession of any such books, documents or papers where in his opinion —

(a) the inspection, copying or extraction thereof cannot reasonably be performed without taking possession;

(b) the books, documents or papers may be interfered with or destroyed unless possession is taken; or

(c) the books, documents or papers may be required as evidence in proceedings for an offence under this Act or in proceedings for the recovery of cess.

### **Keeping of books of account and giving of receipts**

9.—(1) Subject to subsection (2), every person liable to pay cess under the provisions of this Act shall keep and retain for a minimum period of 2 years in safe custody —

- (a) records that had been provided to the Chief Executive or an officer or agent of the Board authorised by the Chief Executive under section 8(1); and
- (b) sufficient records to enable the amount of cess payable under any order made under section 5 to be readily ascertained by the Chief Executive or an officer or agent of the Board authorised by the Chief Executive.

*[16/2008 wef 19/09/2008]*

(1A) Where a machine is used for recording sales and charges collected, a receipt may be dispensed with if the Chief Executive or an officer or agent of the Board authorised by the Chief Executive in that behalf is satisfied that —

- (a) such machine substantially records all sales made and all charges collected; and
- (b) the total of all sales made and all charges collected in each day is transferred at the end of such day to a record of sales and of charges collected.

(2) The Chief Executive or an officer or agent of the Board duly authorised by the Chief Executive in that behalf may in respect of any class or description of persons who are liable to pay cess under this Act —

- (a) direct them to keep and retain the records referred to in subsection (1)(a) in the form and manner approved by the Chief Executive or an officer or agent of the Board, as the case may be;
- (b) direct them to issue and retain the receipts and their duplicates referred to in subsection (1)(b) in the form and manner approved by the Chief Executive or an officer or agent of the Board, as the case may be.

(3) The Chief Executive or an officer or agent of the Board duly authorised by the Chief Executive in that behalf may waive all or any of the provisions of subsection (1) or (1A) in respect of any person or records or any class of persons or records.

- (4) For the purposes of this section, “records” includes —
- (a) books of account recording receipts or payments or income or expenditure; and
  - (b) invoices, vouchers, receipts and such other documents as in the opinion of the Chief Executive or an officer or agent of the Board, as the case may be, are necessary to verify the entries in any book of account.

(5) Any person who contravenes or fails to comply with this section or any direction of the Chief Executive or an officer or agent of the Board issued pursuant to this section shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000.

### **Duty to inform**

**10.**—(1) Every person liable to pay cess under this Act shall, within 7 days of the date of commencement or cessation of any business carried on by him in respect of which cess may be levied on any transaction relating thereto, inform the Board in writing of the business carried on by him.

(2) Every person liable to pay cess under this Act shall inform the Board in writing of any change of his place of business.

(3) The Chief Executive may by written notice require any person to provide him with such information as he may require for the purpose of section 8(1) within the period specified in the written notice.

*[16/2008 wef 19/09/2008]*

(4) Any person who contravenes or fails to comply with subsection (1), (2) or (3) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000.

*[16/2008 wef 19/09/2008]*

### **Recovery of cess**

**11.** Without prejudice to any other remedy, any cess levied under this Act may be recovered as a debt due to the Board from the person accountable therefor.

**Recovery of cess on basis of Board's estimate**

**12.**—(1) Where an amount is due from any person on account of cess, and such cess is not accounted for and paid to the Board within the prescribed time, the Board may estimate the amount of cess due.

(2) Where an amount is due from any person on account of cess, but by reason of his failure to keep or to produce or furnish to the Board the accounts, records or other documents required by this Act or any regulations made thereunder or to take or permit to be taken any other step which he is so required to take or permit to be taken or by reason of the accounts, records or other documents kept, produced or furnished being materially incomplete or inaccurate, the Board is unable to ascertain the amount of cess properly due from him, the Board may estimate the amount of cess due.

(3) Where an estimate of the amount of cess due from any person has been made under subsection (1) or (2), then (without prejudice to the recovery of the full amount due or to the making of a further estimate in that behalf) the amount estimated shall be recoverable as cess properly due unless in an action relating thereto the person liable proves the amount properly due and that amount is less than the amount estimated.

(4) Where an estimate of the amount of cess due from any person has been made under subsection (1) or (2), that person shall pay the amount estimated together with the penalty (if any) imposed by section 13 within 7 days of the receipt of the notice from the Board requiring him to pay the cess.

**Penalty**

**13.**—(1) Subject to subsection (1A), if any cess is not accounted for and paid within the time prescribed by the Board —

- (a) a penalty equal to 5% of the amount of cess payable whether estimated or not shall be added thereto; and
- (b) if the amount of cess outstanding is not paid within 60 days of the imposition of the penalty as provided by paragraph (a), an additional penalty of 2% of the cess outstanding shall be payable for each completed month that the cess remains

unpaid commencing from the date on which the cess became payable, except that the total additional penalty shall not exceed 50% of the amount of cess outstanding.

[16/2008 wef 19/09/2008]

(1A) The provisions of this Act relating to the collection and recovery of cess shall apply to the collection and recovery of the penalty and additional penalty.

[16/2008 wef 19/09/2008]

(2) The Board may, for any good cause shown, reduce or remit the whole or part of the penalty due under subsection (1).

### **Suit for cess and penalty by Board**

**14.**—(1) Notwithstanding the provisions of any other written law, cess and any penalty imposed under this Act may be sued for by way of a specially endorsed writ of summons and the Board shall be entitled to all costs allowed by law against the person liable thereto.

(2) In any suit under subsection (1), the production of a certificate signed by the Chief Executive giving the name and address of the defendant and the amount of cess and penalty due by him shall be sufficient evidence of the amount so due and sufficient authority for the court to give judgment for that amount.

### **Return of cess or penalty overpaid or erroneously paid**

**15.**—(1) It shall be lawful for the Board, if it is proved to the satisfaction of the Board that any money has been over-paid or erroneously paid as cess or penalty under this Act, to order the refund of the money so over-paid or erroneously paid.

(2) No such refund shall be allowed unless a claim in respect thereof is made in writing within one year after the over-payment or erroneous payment was made.

### **Payment of cess short levied or erroneously refunded**

**16.** Whenever any cess or penalty under this Act has been short levied or erroneously refunded for any reason or owing to any cause, the person who should have paid the amount short levied or to whom the refund has been erroneously refunded shall pay the deficiency or

repay the amount erroneously refunded to him on demand being made within one year of the date of the short levy or refund.

### **Incorrect return**

**17.** Any person who makes an incorrect return under this Act or any regulations made thereunder by omitting therefrom any information or gives any incorrect information to the Chief Executive or the Board under section 10 shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000 and in default of payment to imprisonment for a term not exceeding 6 months.

*[16/2008 wef 19/09/2008]*

### **Evasion of cess**

**18.—(1)** Any person who wilfully with intent to evade or to assist any other person to evade cess —

- (a) omits from a return made under this Act or any regulations made thereunder any information in relation to any matter affecting the amount of cess payable which should be included;
- (b) makes a false statement or entry in any return made under this Act or any regulations made thereunder;
- (c) gives any false answer whether verbally or in writing to any question or request for information asked or made in accordance with the provisions of this Act or any regulations made thereunder;
- (d) prepares or maintains or authorises the preparation or maintenance of any false book of accounts or other records or falsifies or authorises the falsification of any book of accounts or records; or
- (e) makes use of any fraud, art or contrivance whatsoever or authorises the use of any such fraud, art or contrivance,

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000 or to imprisonment for a term of not less than 6 months or to both.

(2) Whenever in any proceedings under this section it is proved that any false statement or entry is made in any return furnished under this Act or any regulations made thereunder by or on behalf of any person or any book of accounts or other records maintained by or on behalf of any person, that person shall be presumed, until the contrary is proved, to have made that false statement or entry with intent to evade cess.

### **Obstructing officer of Board**

**19.** Any person who obstructs or hinders any officer or agent of the Board acting in the discharge of his duty under this Act or any regulations made thereunder shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000.

### **Power to remit and exempt**

**20.**—(1) The Minister may, if he thinks fit, remit the whole or any part of the cess paid under this Act.

(2) The Minister may, if he thinks fit, and upon such conditions as he may impose, exempt any tourist hotel, tourist food establishment and tourist public house from payment of cess levied under this Act.

**21.** [*Repealed by Act 16/2008 wef 19/09/2008*]

### **Proceedings conducted by officer of Board**

**22.** Proceedings in respect of any offence under this Act or any regulations made thereunder may, with the authorisation of the Public Prosecutor, be conducted by an officer of the Board or an officer of the Government authorised in writing in that behalf by the Chief Executive.

*[15/2010 wef 02/01/2011]*

### **Consent of Public Prosecutor**

**23.** No court shall try any offence under this Act or any regulations made thereunder except with the consent of the Public Prosecutor.

*[15/2010 wef 02/01/2011]*

### **Priority of case in bankruptcy**

**24.**—(1) There shall be included among the debts which, under section 90 of the Bankruptcy Act (Cap. 20), are to be paid in priority to

all other debts in the distribution of property of a bankrupt or a person dying insolvent, the amount of any cess due from the bankrupt at the date of the bankruptcy order, or from the person so dying at the date of his death, and having become due within 12 months before that date.

(2) There shall be included among the taxes which, under section 328 of the Companies Act (Cap. 50), are to be paid in priority to all other unsecured debts in a winding up of a company, the amount of any cess due from the company and having become due within 12 months before the date of commencement of the winding up.

### **Offence by body corporate**

**25.** Where an offence under this Act or any regulations made thereunder has been committed by a body corporate and is found to have been committed with the consent of, connivance of or to be attributable to any act or default on the part of any director, manager, secretary or other officer, the director, manager, secretary or other officer as well as the body corporate shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000.

### **Regulations**

**26.** The Board may, with the approval of the Minister, make such regulations as are necessary for carrying into effect the provisions of this Act.

### **Transitional provision**

**27.** Any subsidiary legislation made under the Singapore Tourism Board Act (Cap. 305B) relating to the matters falling within the scope of this Act which is not inconsistent with the provisions of this Act shall remain in force and shall be deemed to be made under this Act until it has been revoked or replaced by subsidiary legislation made under this Act.

## FIRST SCHEDULE

*[Repealed by S 197/2007 wef 01/07/2007]*

## SECOND SCHEDULE

*[Repealed by Act 16/2008 wef 19/09/2008]*

LEGISLATIVE HISTORY  
SINGAPORE TOURISM (CESS COLLECTION) ACT  
(CHAPTER 305C)

This Legislative History is provided for the convenience of users of the Singapore Tourism (Cess Collection) Act. It is not part of the Act.

**1. Act 1 of 1972 — Tourist Promotion (Cess Collection) Act 1972**

Date of First Reading : 2 December 1971  
(Bill No. 26/71 published on  
8 December 1971)

Date of Second and Third Readings : 7 March 1972

Date of commencement : 6 February 1973

**2. G. N. No. S 51/1978 — Tourist Promotion (Cess Collection) (Amendment of First Schedule) Order 1978**

Date of commencement : 17 March 1978

**3. G. N. No. S 153/1978 — Tourist Promotion (Cess Collection) (Amendment of First Schedule) (No. 2) Order 1978**

Date of commencement : 7 July 1978

**4. 1985 Revised Edition — Tourist Promotion (Cess Collection) Act (Chapter 329)**

Date of operation : 30 March 1987

**5. G. N. No. S 461/1989 — Tourist Promotion (Cess Collection) Act (Variation) Order 1989**

Date of commencement : 1 January 1990

**6. G. N. No. S 111/1991 — Tourist Promotion (Cess Collection) Act (Variation) Order 1991**

Date of commencement : 1 April 1991

**7. G. N. No. S 82/1992 — Tourist Promotion (Cess Collection) Act (Variation) Order 1992**

Date of commencement : 1 April 1992

**8. Act 31 of 1993 — Goods and Services Tax Act 1993**

(Consequential amendments made by)

Date of First Reading : 26 February 1993  
(Bill No. 14/93 published on  
27 February 1993)

Date of Second Reading	: 19 March 1993
Date Committed to Select Committee	: Parl 4 of 1993 presented to Parliament on 7 September 1993
Date of Third Reading	: 12 October 1993
Date of commencement	: 26 November 1993 (except para (3) of Fifth Schedule)

**9. G. N. No. S 98/1994 — Tourist Promotion (Cess Collection) Act (Variation) Order 1994**

Date of commencement	: 1 April 1994
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**10. Act 9 of 1997 — Tourist Promotion Board (Amendment) Act 1997**  
(Consequential amendments made by)

Date of First Reading	: 25 August 1997 (Bill No. 11/97 published on 26 August 1997)
Date of Second and Third Readings	: 7 October 1997
Date of commencement	: 20 November 1997

**11. 1997 Revised Edition — Singapore Tourism (Cess Collection) Act**

Date of operation	: 20 December 1997
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**12. G. N. No. S 197/2007 — Singapore Tourism (Cess Collection) Act (Revocation of First Schedule) Order 2007**

Date of commencement	: 1 July 2007
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**13. Act 16 of 2008 — Singapore Tourism (Cess Collection) (Amendment) Act 2008**

Date of First Reading	: 21 July 2008 (Bill No. 9/2008 published on 22 July 2008)
Date of Second and Third Readings	: 25 August 2008
Date of commencement	: 19 September 2008

**14. Act 15 of 2010 — Criminal Procedure Code 2010**

(Consequential amendments made to Act by)

Date of First Reading	: 26 April 2010 (Bill No. 11/2010 published on 26 April 2010)
Date of Second and Third Readings	: 19 May 2010

Date of commencement : 2 January 2011