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The following Act was passed by Parliament on 9 July 2018 and assented to by the President on 2 August 2018:—

**REPUBLIC OF SINGAPORE**

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**No. 28 of 2018.**

I assent.

HALIMAH YACOB,  
*President.*  
*2 August 2018.*



An Act to amend the Singapore Tourism (Cess Collection) Act  
(Chapter 305C of the 1997 Revised Edition).

Be it enacted by the President with the advice and consent of the  
Parliament of Singapore, as follows:

**Short title and commencement**

1. This Act is the Singapore Tourism (Cess Collection) (Amendment) Act 2018 and comes into operation on a date that the Minister appoints by notification in the *Gazette*.

**Amendment of section 2**

2. Section 2 of the Singapore Tourism (Cess Collection) Act (called in this Act the principal Act) is amended by deleting the definitions of “licensed premises” and “liquor licence”, “proprietor”, “tourist food establishment”, “tourist hotel” and “tourist public house” and substituting the following definitions:

“product” means any one or more of the following:

- (a) any travel product within the meaning of the Travel Agents Act (Cap. 334);
- (b) any goods (including any food or beverage intended for human consumption);

“record” means any record of information however recorded, and includes —

- (a) anything on which there is writing or Braille;
- (b) a map, plan, chart, graph, picture or photograph;
- (c) anything from which images, sounds or writing can be reproduced; and
- (d) anything on which information has been stored or recorded;

“service” means any service relating to any one or more of the following:

- (a) arts or entertainment;
- (b) leisure, recreation or sports;
- (c) personal care, wellness or assistance;
- (d) transport, other than transport by use of a regular route service within the meaning of the Bus Services Industry Act 2015 (Act 30 of 2015) or a

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train service within the meaning of the Public Transport Council Act (Cap. 259B);

- (e) business meetings, incentive travel, conferences, conventions and exhibitions (commonly known as MICE);

“taxable transaction connected with a tourism event” has the meaning given by section 5(2);

“tourism event” means any event or series of related activities taking place in Singapore —

- (a) that promotes Singapore as a travel or tourist destination; or
- (b) that is intended wholly or partly for the benefit of, or for the purpose of attracting, visitors to Singapore;

“tourism event establishment” means a person prescribed in an order made under section 5;

“tourism event premises” means any premises used or to be used for the conduct of a tourism event by the organiser of that event;

“transaction” means any arrangement made by a person in the course of carrying on a business in Singapore —

- (a) for the provision, or to facilitate the provision, of the use of any tourism event premises, accommodation, products or services, to another person; or
- (b) where the use of any tourism event premises, accommodation, products or services in contemplation of which an arrangement in paragraph (a) was made does not take place,

whether or not —

- (i) the other person is in Singapore;
- (ii) the arrangement is at the request of the other person; or

(iii) any consideration is given for the arrangement.”.

### **New section 2A**

3. The principal Act is amended by inserting, immediately after section 2, the following section:

#### **“Application of Act**

**2A.** This Act does not apply to any tourism event premises, accommodation, product or service provided or to be provided by the Government, or a body established by or under a public Act for a public purpose.”.

### **Repeal and re-enactment of sections 5 and 6**

4. Sections 5 and 6 of the principal Act are repealed and the following sections substituted therefor:

#### **“Cess payable**

**5.—(1)** Cess is payable at the amount prescribed by the Minister by order in the *Gazette* on every taxable transaction connected (in the manner provided in subsection (2)) with a tourism event to which the order relates.

(2) In this Act, a transaction is a taxable transaction connected with a tourism event if —

- (a) the use of the tourism event premises, accommodation, product or service under the transaction is or is to be provided, or (where paragraph (b) of the definition of “transaction” in section 2 applies) could have been provided, during a period during which the tourism event is held, being a period which may include any time before or after the event is held (called in this section a taxable period); and
- (b) the transaction, which satisfies paragraph (a), is prescribed in an order under subsection (1) to be a taxable transaction connected with that tourism event.

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(3) A transaction is not to be treated as other than a taxable transaction by reason only that —

- (a) the transaction is made with a person who is not a visitor to Singapore;
- (b) the transaction is made for any purpose other than for purposes of any tourism event;
- (c) the transaction is terminated for any reason; or
- (d) the tourism event premises, accommodation, product or service to be provided under the transaction, is not provided or used for any reason.

(4) An order under subsection (1) must specify or describe —

- (a) the tourism event to which the order relates;
- (b) the taxable transactions connected with a tourism event on which cess is payable;
- (c) the tourism event establishments making the taxable transactions connected with a tourism event;
- (d) the taxable period for the taxable transactions connected with a tourism event; and
- (e) the amount of the cess.

(5) For the purposes of subsection (4)(e), the amount of cess payable on a taxable transaction connected with a tourism event may be prescribed in an order under subsection (1) as a rate based on —

- (a) the gross receipts derived from the taxable transaction;  
or
- (b) an amount treated as the gross receipts derived from the taxable transaction —
  - (i) that is terminated; or
  - (ii) for which no or partial consideration is given,

and the order may further provide for the method by which such gross receipts or amount treated as the gross receipts are to be determined.

(6) An order under subsection (1) may prescribe different taxable periods, different amounts of cess, or different methods of determining the gross receipts or amounts treated as the gross receipts —

- (a) for different taxable transactions connected with a tourism event;
- (b) for different tourism event premises, accommodation, products or services;
- (c) for different tourism events or tourism event establishments; or
- (d) on any other differential basis.

(7) In determining the “gross receipts” or “an amount treated as the gross receipts”, there must be excluded the amount of any goods and services tax chargeable on any supply of goods or services comprised in that taxable transaction connected with a tourism event.

(8) No person is relieved from liability to pay cess on a taxable transaction connected with a tourism event by reason of the fact that the person ceases during a taxable period to carry on business in Singapore.

### **Tourism event establishment liable to pay cess**

6.—(1) Cess payable on a taxable transaction connected with a tourism event is payable by the tourism event establishment making the taxable transaction.

(2) Cess must be accounted for and paid within the time prescribed by regulations made under this Act.

(3) Cess must be paid to the Board in the manner required by the Board.”.

### **Repeal and re-enactment of section 8**

5. Section 8 of the principal Act is repealed and the following section substituted therefor:

**“Power to enter premises, etc.**

8.—(1) The Chief Executive, or an officer or agent of the Board authorised by the Chief Executive, is entitled, at all reasonable times, to full and free access to any premises that the Chief Executive, officer or agent (as the case may be) reasonably believes are relevant premises, to do all or any of the following for relevant purposes:

- (a) to inspect the premises;
- (b) without any fee or reward, to inspect, make copies of, or take extracts from, any record;
- (c) to take possession of any record if, in the opinion of the Chief Executive, officer or agent, as the case may be —
  - (i) the inspection or copy of, or extract from, the record cannot reasonably be performed without taking possession;
  - (ii) the record may be interfered with or destroyed unless possession is taken; or
  - (iii) the record may be required as evidence in proceedings for an offence under this Act or any regulations made under this Act, or in proceedings for the recovery of cess.

(2) In this section —

“relevant premises” means —

- (a) any premises owned or occupied by a person who is, or could be prescribed as, a tourism event establishment; or
- (b) any premises where any record relating to cess payable under this Act is or is likely to be kept;

“relevant purposes” means any one or both of the following purposes:

- (a) to administer or enforce this Act or any order or regulations made under this Act, including to

enable the Board to ascertain the amount of cess payable by any person under this Act;

- (b) to enable the Board to provide its views to the Minister on any matter to be prescribed in an order to be made under section 5.”.

### **Amendment of section 9**

6. Section 9 of the principal Act is amended —

- (a) by deleting the words “of 2 years” in subsection (1);
- (b) by deleting paragraph (a) of subsection (1) and substituting the following paragraphs:

“(a) records provided by the person under section 8(1) to the Chief Executive or an officer or agent of the Board authorised by the Chief Executive;

(aa) records of the information provided by the person under section 10(3) to the Chief Executive or an officer or agent of the Board authorised by the Chief Executive; and”;

- (c) by deleting subsection (1A) and substituting the following subsection:

“(1A) Where a machine is used for recording taxable transactions connected with a tourism event, receipts of those transactions may be dispensed with if the Chief Executive, or an officer or agent of the Board authorised by the Chief Executive, is satisfied that —

(a) the machine records all of those transactions;

(b) a record of all of those transactions for each day and (if applicable) the consideration given for each transaction, is made by the end of each day; and

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- (c) the record mentioned in paragraph (b) fulfils the requirements of subsection (1)(b).”;
- (d) by inserting, immediately after the words “subsection (1)(a)” in subsection (2)(a), the words “and (aa)”;
- (e) by deleting subsection (4) and substituting the following subsection:
- “(4) In this section, “minimum period”, in relation to the keeping and retention of a record, means —
- (a) subject to paragraph (b), for every record provided or made before the date of commencement of section 6 of the Singapore Tourism (Cess Collection) (Amendment) Act 2018 — 2 years after the record was provided or made, as the case may be; and
- (b) for every record provided (whenever made) or made on or after the date of commencement of section 6 of the Singapore Tourism (Cess Collection) (Amendment) Act 2018 — 5 years (or such longer period as may be prescribed in substitution by regulations made under this Act) after the record was provided or made, as the case may be.”; and
- (f) by deleting the words “books of account” in the section heading and substituting the word “records”.

**Amendment of section 10**

7. Section 10 of the principal Act is amended —

- (a) by deleting the words “may be levied” in subsection (1) and substituting the words “is payable”; and
- (b) by deleting subsection (3) and substituting the following subsections:

“(3) The Chief Executive, or an officer or agent of the Board authorised by the Chief Executive, may, by written notice under subsection (3A), require any person to provide the Chief Executive, officer or agent with information that the Chief Executive, officer or agent (as the case may be) considers necessary for any one or both of the relevant purposes mentioned in section 8(2).

(3A) The written notice may specify —

- (a) the form and manner in which the information must be provided;
- (b) the time by which the information must be provided; and
- (c) the frequency with which the information must be provided during a period specified in the written notice, which period must not exceed 5 years (or such longer period as may be prescribed in substitution by regulations made under this Act) after the date of the written notice.”.

### **Amendment of section 11**

**8.** Section 11 of the principal Act is amended by deleting the word “levied” and substituting the word “payable”.

### **Amendment of section 12**

**9.** Section 12(2) of the principal Act is amended by deleting the words “, records or other documents” wherever they appear and substituting in each case the words “or records”.

### **Repeal and re-enactment of section 15**

**10.** Section 15 of the principal Act is repealed and the following section substituted therefor:

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**“Refund or return of cess or penalty overpaid or erroneously paid**

**15.**—(1) Except as provided in this section, no person is entitled to any refund of any money that was overpaid, or return of any money that was erroneously paid, as cess or penalty under this Act.

(2) A person who overpaid or erroneously paid any money as cess or penalty under this Act may make a claim to the Board for the refund of the money overpaid or return of the money erroneously paid.

(3) A refund or return to a person of any money that is the subject of a claim under subsection (2) may be made only if —

- (a) the person makes the claim within one year after the date of the overpayment or erroneous payment;
- (b) the claim is in the form and manner required by the Board; and
- (c) the Board is satisfied that there was an overpayment or erroneous payment.”.

**Repeal and re-enactment of section 16**

**11.** Section 16 of the principal Act is repealed and the following section substituted therefor:

**“Payment of underpaid cess or penalty, etc.**

**16.**—(1) This section applies where for any reason or owing to any cause, a person underpays any cess or penalty under this Act, or is refunded or returned any money under section 15 despite not being entitled to such refund or return.

(2) The person mentioned in subsection (1) must, on demand being made by the Board within one year after the date of the underpayment, or erroneous refund or return, pay the deficiency or repay the money erroneously refunded or returned (as the case may be) to the Board.”.

**Amendment of section 18**

12. Section 18(1) of the principal Act is amended by deleting the words “or records” in paragraph (d) and substituting the words “or other records”.

**Repeal and re-enactment of section 20**

13. Section 20 of the principal Act is repealed and the following section substituted therefor:

**“Power to exempt and remit**

20.—(1) The Minister may, by order in the *Gazette*, exempt any person or class of persons from all or any of the provisions of this Act, either generally or in a particular case and subject to such conditions as the Minister may impose.

(2) The Minister may remit the whole or any part of the cess payable by any person under this Act, if the Minister is satisfied that it is just and equitable to do so.

(3) The Board must, following the Minister’s decision under subsection (2) and if the amount remitted has been paid to the Board by the person mentioned in that subsection, return that amount to the person.”.

**Validation**

14.—(1) This section applies to cess purportedly collected by the Board, under an order made under section 5 of the principal Act as in force immediately before the date of commencement of section 4, in respect of any occupation of any guest room, suite or dormitory space in a tourist hotel for which no or partial consideration was given to the tourist hotel.

(2) Cess mentioned in subsection (1) is, and is taken always to have been, by force of this section, validly levied and collected under the principal Act as amended by this Act; and no legal proceedings may be instituted on or after 17 May 2018 in any court on account of or in respect of any such collection.

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(3) In this section, “tourist hotel” has the meaning given by section 2 of the principal Act as in force immediately before the date of commencement of section 2.

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