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SINGAPORE TOURISM (CESS COLLECTION) ACT 1972

**SINGAPORE TOURISM (CESS COLLECTION)
(FORMULA 1 SINGAPORE AIRLINES
SINGAPORE GRAND PRIX 2023) ORDER 2023**

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In exercise of the powers conferred by section 5 of the Singapore Tourism (Cess Collection) Act 1972, the Minister for Trade and Industry makes the following Order:

Citation and commencement

1. This Order is the Singapore Tourism (Cess Collection) (Formula 1 Singapore Airlines Singapore Grand Prix 2023) Order 2023 and comes into operation on 1 September 2023.

Definitions

2.—(1) In this Order —

“accommodation” means accommodation consisting of or including the use, for any length of time, of a room that is provided with a bed or other sleeping facilities;

“hotel” has the meaning given by section 2 of the Hotels Act 1954;

“money’s worth” means any points, rewards or other similar thing (whether in physical or electronic form) earned by a person under any member or loyalty programme and that may be used to redeem any accommodation;

“operator”, in relation to a hotel, means the person responsible for the day-to-day operations of the hotel, being —

(a) an individual, if so responsible as a sole proprietor; or

(b) any body of persons, corporate or unincorporate;

“taxable period” has the meaning given by paragraph 4.

(2) In this Order, consideration is paid in money if the consideration is paid by any of the following means:

(a) the presentation of a physical or an electronic payment instrument, such as cash, a cheque, a cashier’s order, or a voucher bearing a cash value or providing a discount;

(b) the use of any credit or debit facility, such as by use of a charge card, credit card or debit card, or a credit or debit arrangement without the use of any such card;

(c) the transfer of funds by any digital or electronic means, including by the use of a digital wallet;

(d) a combination of any means in sub-paragraph (a), (b) or (c).

Tourism event

3. The tourism event to which this Order relates is the Formula 1 Singapore Airlines Singapore Grand Prix 2023.

Taxable period

4. The taxable period connected with the tourism event is the period between 14 September 2023 and 17 September 2023 (both dates inclusive).

Taxable transactions on which cess is payable

5.—(1) Subject to sub-paragraph (2), the following arrangements are taxable transactions connected with the tourism event on which cess is payable:

- (a) a legally enforceable arrangement —
 - (i) that is wholly or in part for accommodation —
 - (A) provided or to be provided for use at any time during the taxable period; and
 - (B) at premises specified (whether by name or address) in Part 1 or 2 of the Schedule, if used as a hotel when the accommodation is so provided; and
 - (ii) where one party to the arrangement is the operator of the hotel;
- (b) a termination of an arrangement mentioned in sub-paragraph (a).

(2) The following arrangements are not taxable transactions connected with the tourism event on which cess is payable:

- (a) an arrangement mentioned in sub-paragraph (1)(a) where —
 - (i) the accommodation that is provided or to be provided under the arrangement, is or is to be provided to an individual in connection with —

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- (A) an order made under regulation 3(1) of the Infectious Diseases (COVID-19 — Stay Orders) Regulations 2020 (G.N. No. S 182/2020); or
 - (B) an order under section 15 or 17(3) of the Infectious Diseases Act 1976 relating to COVID-19 or any other infectious disease; and
- (ii) either of the following applies:
- (A) one party to the arrangement is the Government or a body established by or under a public Act for a public purpose;
 - (B) the premises at which the accommodation is or is to be provided are designated by a body established by or under a public Act for a public purpose, as a facility providing accommodation to individuals mentioned in sub-paragraph (i), that are members of the crew of any ship;
- (b) a termination of an arrangement mentioned in sub-paragraph (a).
- (3) In this paragraph —
- “COVID-19” means the infectious disease known as Coronavirus Disease 2019;
- “infectious disease” has the meaning given by section 2 of the Infectious Diseases Act 1976.

Tourism event establishment making taxable transactions

6. The tourism event establishment making the taxable transaction connected with the tourism event mentioned in paragraph 5(1) is the operator of the hotel.

Amount of cess

7. The cess payable on a taxable transaction connected with the tourism event is as follows:

- (a) 30% of the gross receipts derived or treated as derived from each taxable transaction concerning premises specified in Part 1 of the Schedule used as a hotel;
- (b) 20% of the gross receipts derived or treated as derived from each taxable transaction concerning premises specified in Part 2 of the Schedule used as a hotel.

Gross receipts where consideration paid wholly in money

8.—(1) This paragraph applies to every taxable transaction connected with a tourism event where consideration for the taxable transaction is paid wholly in money.

(2) To avoid doubt, sub-paragraph (1) includes a taxable transaction in paragraph 5(1)(b) (called in this sub-paragraph *T2*) —

- (a) that relates to a taxable transaction in paragraph 5(1)(a) (called in this sub-paragraph *T1*) whose consideration is payable in money's worth, or in both money and money's worth; and
- (b) where none of the consideration for *T1* is forfeited as a result of *T2*, and the consideration for *T2* is paid for wholly in money.

(3) The gross receipts derived from a taxable transaction in paragraph 5(1)(a) connected with the tourism event is the total of the following:

- (a) the consideration paid for the taxable transaction;
- (b) all additional payments as follows:
 - (i) any sum paid for what is commonly known as early check-in or late check-out;
 - (ii) any sum paid for providing additional sleeping facilities in the same accommodation.

(4) The gross receipts derived from a taxable transaction in paragraph 5(1)(b) connected with the tourism event is the total of the following:

- (a) all charges paid for the termination;
- (b) all deposits forfeited because of the termination.

Gross receipts in other cases

9.—(1) This paragraph applies to —

- (a) every taxable transaction in paragraph 5(1)(a) connected with the tourism event, where —
 - (i) the taxable transaction is described as complimentary or as a gift;
 - (ii) the consideration for the taxable transaction is paid in money's worth, or in both money and money's worth; or
 - (iii) the taxable transaction is a consequence of another transaction that is not a taxable transaction connected with the tourism event; and
- (b) every taxable transaction in paragraph 5(1)(b) connected with the tourism event, where the whole of the consideration mentioned in sub-paragraph (a)(ii) is forfeited as a result of that taxable transaction.

(2) Subject to sub-paragraph (3), the amount treated as the gross receipts derived from a taxable transaction to which this paragraph applies concerning premises used as a hotel (called in this paragraph *H*), must be calculated in accordance with the formula $TGR \div N$, where —

- (a) TGR is the total amount of gross receipts for every taxable transaction mentioned in paragraph 8(1) in relation to *H*, calculated in accordance with paragraph 8(3) and (4); and

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- (b) N is the aggregate of the number of rooms on each day of the taxable period required to be provided under the taxable transactions in sub-paragraph (a), and which —
- (i) were used by guests of H ; or
 - (ii) were not used due to the intended guests of the rooms failing to arrive at H (commonly known as a no show).

(3) Where the TGR under sub-paragraph (2) is zero, the amount treated as the gross receipts derived from a taxable transaction to which this paragraph applies concerning premises used as H is —

- (a) the amount calculated in accordance with the formula in sub-paragraph (2) as applied in relation to H for an event that —
 - (i) the Board determines is equivalent to the tourism event mentioned in paragraph 3; and
 - (ii) took place before 2023, or, if there is more than one such event, the most recent of such events; or
- (b) if there is no such amount under sub-paragraph (a) — the amount calculated in accordance with the formula in sub-paragraph (2) as applied, for the tourism event mentioned in paragraph 3, in relation to another hotel that the Board determines is comparable to and in the vicinity of H .

THE SCHEDULE

Paragraphs 5(1) and 7

PART 1

1. Carlton Hotel
2. Conrad Centennial Singapore
3. Fairmont, Singapore
4. Grand Park City Hall
5. JW Marriott Hotel Singapore South Beach
6. lyf Funan Singapore
7. Mandarin Oriental, Singapore
8. Marina Bay Sands Singapore
9. Naumi
10. PARKROYAL COLLECTION Marina Bay, Singapore
11. Peninsula Excelsior Singapore, A Wyndham Hotel
12. Raffles Hotel Singapore
13. Swissotel The Stamford, Singapore
14. The Capitol Kempinski Hotel Singapore
15. The Fullerton Bay Hotel
16. The Fullerton Hotel
17. The Pan Pacific Hotel Singapore
18. The Ritz-Carlton, Millenia Singapore
19. The premises located at 1 Hill Street, Singapore 179949

PART 2

1. 1900
2. 30 BENCOOLEN
3. Aloft Singapore Novena
4. AM Hotel
5. Amara Sanctuary Resort, Sentosa
6. Amara Singapore
7. Amoy Hotel
8. Andaz Singapore

THE SCHEDULE — *continued*

9. Ann Siang House
10. AQ @ Mountbatten
11. AQ @ Westerhout
12. AQUEEN Hotel - Balestier
13. AQUEEN Hotel - Lavender
14. AQUEEN Hotel - Paya Lebar
15. AQUEEN Prestige Hotel - Lavender
16. Arcadia Hotel
17. Arena Esports Hotel
18. Arena Esports Hotel @ Orchard
19. Arianna Hotel
20. Ark Hostel
21. Arton Hotel
22. Ascott Orchard Singapore
23. Ascott Singapore Raffles Place
24. Asphodel Inn
25. Atlantis @ 531
26. Beverly Hotels Elements
27. Bliss Hotel Singapore
28. BUTTERNUTTREE HOTEL
29. Capella Hotel, Singapore
30. Capri By Fraser Changi City, Singapore
31. Capri By Fraser China Square, Singapore
32. Carlton City Hotel Singapore
33. Champion Hotel
34. CHAMPION HOTEL CITY
35. CITADINES CONNECT CITY CENTRE
36. Citadines Connect Rochester Singapore
37. Citadines Rochor Singapore

THE SCHEDULE — *continued*

38. Classique Hotel
39. Coliwoo Hotel Gay World
40. COLLER BOUTIQUE HOSTEL
41. COMO METROPOLITAN SINGAPORE
42. Concorde Hotel Singapore
43. Conrad Singapore Orchard
44. Copthorne King Hotel Singapore
45. Courtyard By Marriott Singapore Novena
46. Crockfords Tower
47. Crowne Plaza Changi Airport
48. D'Hotel
49. D'Nova Hotel
50. Dao by Dorsett AMTD Singapore
51. Dash Living Rochor
52. Dorsett Singapore
53. Dusit Thani Laguna Singapore
54. Duxton Reserve Singapore, Autograph Collection
55. Equarius Hotel
56. Equarius Villas
57. Four Points by Sheraton Singapore, Riverview
58. Four Seasons Hotel
59. Fragrance Hotel - Balestier
60. Fragrance Hotel - Rose
61. Furama City Centre Singapore
62. Furama Riverfront Singapore
63. Genting Hotel Jurong
64. Goodwood Park Hotel
65. Grand Copthorne Waterfront Hotel Singapore
66. Grand Hyatt Singapore

THE SCHEDULE — *continued*

67. Grand Mercure Roxy Hotel
68. Harbour Ville Hotel
69. Harbour Ville Hotel Hamilton
70. Heritage Collection on Boat Quay Quayside Wing
71. Hi Hotel Dot
72. Hilton Garden Inn Singapore Serangoon
73. Hilton Singapore Orchard
74. HOLIDAY INN EXPRESS & SUITES SINGAPORE NOVENA
75. Holiday Inn Express Singapore Clarke Quay
76. Holiday Inn Express Singapore Katong
77. Holiday Inn Express Singapore Orchard Road
78. Holiday Inn Express Singapore Serangoon
79. Holiday Inn Singapore Atrium
80. Holiday Inn Singapore Little India
81. Holiday Inn Singapore Orchard City Centre
82. Hotel 165
83. Hotel 1888
84. Hotel 81 - Bugis
85. Hotel 81 - Chinatown
86. Hotel 81 - Dickson
87. Hotel 81 - Geylang
88. Hotel 81 - Heritage
89. Hotel 81 - Orchid
90. Hotel 81 - Osaka
91. Hotel 81 - Rochor
92. Hotel 81 - Selegie
93. Hotel 81 - Tristar
94. Hotel Bencoolen
95. Hotel Bencoolen @ Hong Kong Street

THE SCHEDULE — *continued*

96. Hotel Boss
97. Hotel by Wassies
98. Hotel Chancellor @ Orchard
99. Hotel Clover 7 Hongkong Street
100. Hotel Clover The Arts
101. Hotel Compass
102. Hotel Fort Canning
103. Hotel G Singapore
104. Hotel Grand Central
105. Hotel Grand Pacific
106. Hotel Indigo Singapore Katong
107. HOTEL JJH
108. Hotel Mi
109. Hotel Michael
110. Hotel Miramar Singapore
111. Hotel Mono
112. Hotel Nuve
113. Hotel NuVe Elements
114. Hotel NuVe Heritage
115. Hotel NuVe Urbane
116. Hotel Ora
117. Hotel Re! @ Pearl's Hill
118. Hotel Royal
119. Hotel Royal @ Queens
120. Hotel Soloha
121. Hotel Supreme
122. Hotel Telegraph
123. Hotel Traveltine
124. Hotel Yan

THE SCHEDULE — *continued*

125. ibis budget Singapore Clarke Quay
126. ibis budget Singapore Crystal
127. ibis budget Singapore Emerald
128. ibis budget Singapore Gold
129. ibis budget Singapore Imperial
130. ibis budget Singapore Joo Chiat
131. ibis budget Singapore Pearl
132. ibis budget Singapore Ruby
133. ibis budget Singapore Sapphire
134. ibis budget Singapore Selegie
135. Ibis Singapore Novena
136. Ibis Singapore on Bencoolen
137. ibis Styles Singapore Albert
138. ibis Styles Singapore on Macpherson
139. InterContinental Singapore
140. InterContinental Singapore Robertson Quay
141. J8 Hotel
142. Jayleen 1918 Hotel
143. JEN Singapore Orchardgateway by Shangri-La
144. JEN Singapore Tanglin by Shangri-La
145. Ji Hotel Orchard Singapore
146. Jyu Capsule Hotel
147. K2 Guesthouse Central
148. Kam Leng Hotel
149. L Hotel @ 51 Desker
150. L Hotel @ Broadway
151. Link Hotel
152. Lion Peak Hotel Bugis
153. Lion Peak Hotel Dickson

THE SCHEDULE — *continued*

154. M Hotel Singapore
155. M Social Singapore
156. Maxwell Reserve Singapore, Autograph Collection
157. Mercure Singapore Bugis
158. Mercure Singapore on Stevens
159. Mercure Singapore Tyrwhitt
160. Momentum Hotel Alexandra
161. Mondrian Singapore Duxton
162. New Cape Inn
163. New Orchid Hotel
164. Nostalgia Hotel
165. Novotel Singapore On Stevens
166. Oasia Hotel Downtown, Singapore
167. Oasia Hotel Novena, Singapore
168. Oasia Resort Sentosa
169. One Farrer Hotel
170. Orchard Hotel Singapore
171. Orchard Rendezvous Hotel, Singapore
172. Orchid Hotel
173. OWEN HOUSE BY HMLET
174. Oxford Hotel
175. Pan Pacific Orchard
176. Pan Pacific Serviced Suites Beach Road
177. PARADOX SINGAPORE MERCHANT COURT AT CLARKE QUAY
178. Park Avenue Changi
179. Park Avenue Rochester
180. Park Regis Singapore
181. Park View Hotel
182. PARKROYAL Collection Pickering, Singapore

THE SCHEDULE — *continued*

183. PARKROYAL on Beach Road, Singapore
184. PARKROYAL on Kitchener Road
185. Perak Hotel
186. Pullman Singapore Orchard
187. Rendezvous Hotel Singapore
188. Rest Bugis Hotel
189. Riverside Hotel Robertson Quay
190. Robertson Quay Hotel
191. Royal Plaza on Scotts
192. Sandpiper Hotel
193. Santa Grand Hotel East Coast
194. Shangri-La Rasa Sentosa, Singapore
195. Shangri-La Singapore
196. Sheraton Towers Singapore Hotel
197. Singapore Marriott Tang Plaza Hotel
198. Sofitel Singapore City Centre
199. Sofitel Singapore Sentosa Resort & Spa
200. South East Asia Hotel
201. ST Signature Bugis Beach
202. ST Signature Jalan Besar
203. ST Signature Tanjong Pagar
204. St. Regis Hotel Singapore
205. Strand Hotel
206. Studio M Hotel
207. Summer View Hotel
208. Tai Hoe Hotel
209. THE ASSEMBLY PLACE, A CO-LIVING HOSTEL @ PERAK
210. THE ASSEMBLY PLACE, A CO-LIVING HOTEL @ VEERASAMY
211. THE BARRACKS HOTEL SENTOSA

THE SCHEDULE — *continued*

- 212. The Clan Hotel
- 213. The Inn at Temple Street
- 214. The Noble Hotel
- 215. The Outpost Hotel Sentosa
- 216. The Pod
- 217. THE QUAY HOTEL
- 218. The Quay Hotel West Coast
- 219. The Quincy Hotel
- 220. The Scarlet Hotel
- 221. The Seacare Hotel
- 222. The Serangoon House, Singapore, a Tribute Portfolio Hotel
- 223. The Singapore Edition
- 224. The Southbridge Hotel
- 225. The Sultan
- 226. The Vagabond Club
- 227. The Warehouse Hotel
- 228. The Westin Singapore
- 229. Travelodge Harbourfront Singapore
- 230. Twenty-8 on Sentosa
- 231. V Hotel Bencoolen
- 232. V Hotel Lavender
- 233. Value Hotel - Balestier
- 234. Value Hotel - Nice
- 235. Value Hotel - Thomson
- 236. Venue Hotel
- 237. Vibe Hotel Singapore Orchard
- 238. Victoria Hotel
- 239. Villa Samadhi Singapore
- 240. Village Hotel Albert Court

THE SCHEDULE — *continued*

241. Village Hotel Bugis
242. Village Hotel Changi
243. Village Hotel Katong
244. Village Hotel Sentosa
245. VIP Hotel
246. voco Orchard Singapore
247. W Singapore Sentosa Cove Hotel
248. Weave Suites - Midtown
249. Wink @ McCallum Street
250. Yaju Hotel
251. York Hotel
252. YOTEL Singapore Orchard Road
253. YotelAir Singapore Changi Airport
254. The premises located at 1 Lorong 10 Geylang, Singapore 399035
255. The premises located at 21 Middle Road, Singapore 188931
256. The premises located at 23 Middle Road, Singapore 188933
257. The premises located at 29 Tyrwhitt Road, Singapore 207533
258. The premises located at 9 Cuscaden Road, Singapore 249729

Made on 30 August 2023.

BEH SWAN GIN
Permanent Secretary
(Development),
Ministry of Trade and Industry,
Singapore.