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**No. S 522**

CIVIL AVIATION AUTHORITY OF SINGAPORE ACT  
(CHAPTER 41)

CIVIL AVIATION AUTHORITY OF SINGAPORE  
(AVIATION LEVY) ORDER 2018

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In exercise of the powers conferred by section 86(1) of the Civil Aviation Authority of Singapore Act, the Minister for Transport, after consulting the Civil Aviation Authority of Singapore, makes the following Order:

PART 1

PRELIMINARY

**Citation and commencement**

1. This Order is the Civil Aviation Authority of Singapore (Aviation Levy) Order 2018 and comes into operation on 1 September 2018.

**Definitions**

2.—(1) In this Order, unless the context otherwise requires —

“3-month compounded SORA”, in relation to a period, means —

- (a) if the period or a part of the period falls within the 6-month period beginning on 1 April of a calendar year, then, in relation to the period or the part (as the case may be) — the compounded average of the SORA values for the 3-month period immediately before 1 March of the same calendar year, as determined and published by the Monetary Authority of Singapore on its website at <http://www.mas.gov.sg> or (where the website is unavailable to the public) in one or more other forms that are readily accessible by the public; or
- (b) if the period or a part of the period falls within the 6-month period beginning on 1 October of a calendar

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year, then, in relation to the period or the part (as the case may be) — the compounded average of the SORA values for the 3-month period immediately before 1 September of the same calendar year, as determined and published by the Monetary Authority of Singapore on its website at <http://www.mas.gov.sg> or (where the website is unavailable to the public) in one or more other forms that are readily accessible by the public;

*[S 354/2023 wef 10/06/2023]*

“accounting period” means —

- (a) a period ending on the last day of each month; or
- (b) such other period as, in any particular case, the Authority may allow;

“air passenger ticket” means a ticket or other record (in electronic form or otherwise) on the basis of which an individual is treated as being entitled to travel as a passenger on a particular flight or flights, regardless of the number of seats on the flight for that passenger;

“air service” means the carriage of one or more individuals by means of an aircraft on a flight, whether or not the flight is a service for hire or reward;

“aircraft operator”, in relation to a chargeable flight, means the person who conducts, or offers to conduct, an air service by the use of an aircraft for that flight;

“airport licensee” means the holder of an airport licence for an airport;

“AL collection agent” means any person designated under paragraph 9, for the purposes of section 86(2)(d) of the Act, to collect any AL on behalf of the Authority;

“aviation levy” or “AL” means the levy payable under this Order;

“Changi Airport” means the airport declared under the Civil Aviation Authority of Singapore (Changi Airport) Notification 2009 (G.N. No. S 293/2009);

“chargeable flight” has the meaning given by paragraph 3(2);

“chargeable passenger” means a passenger who —

(a) is carried on a chargeable flight; and

(b) is not a non-chargeable passenger;

“non-chargeable passenger” has the meaning given by paragraph 4;

“non-commercial flight” means a flight, being neither a scheduled nor non-scheduled flight, in which —

(a) an aircraft is used by a corporation whose business is not public passenger transport for an air service that —

(i) is in aid of the conduct of the corporation’s business; and

(ii) is carried out by one or more pilots employed by the corporation to fly the aircraft; or

(b) an aircraft is used in an air service for a purpose that is not in paragraph (a) and not public passenger transport, such as agriculture, construction, photography, surveying, observation and patrol, search and rescue or aerial advertisement;

“non-scheduled flight” means a flight on a non-scheduled journey in respect of which a permit is required by the Air Navigation (Licensing of Air Services) Regulations (Cap. 6, Rg 2);

“passenger” means an individual embarking or intending to embark on an aircraft for the purpose of travelling onboard as a passenger;

*[Deleted by S 354/2023 wef 10/06/2023]*

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“reporting period” means —

- (a) a period of 7 days ending on the Sunday of each week; or
- (b) such other longer period as, in any particular case, the Authority may allow;

“scheduled flight” means a flight on a scheduled journey within the meaning given by the Air Navigation (Licensing of Air Services) Regulations;

“Seletar Airport” means the airport declared under the Civil Aviation Authority of Singapore (Seletar Airport) Notification 2009 (G.N. No. S 294/2009);

“Singapore Overnight Rate Average” or “SORA” means the volume-weighted average rate of borrowing transactions in the unsecured overnight interbank Singapore dollar cash market in Singapore between 8 a.m. and 6.15 p.m., as determined and published by the Monetary Authority of Singapore on its website at <http://www.mas.gov.sg> or (where the website is unavailable to the public) in one or more other forms that are readily accessible by the public;

*[S 354/2023 wef 10/06/2023]*

“transfer passenger” means a passenger entitled under a single air passenger ticket to depart from Singapore —

- (a) within 24 hours after the passenger’s scheduled time of arrival by air in Singapore;
- (b) on an aircraft with a flight number that is different from the flight number of the aircraft in which the passenger arrives in Singapore (called the arriving aircraft); and
- (c) for an immediate destination that is in a country that is not the country in which the passenger embarked on the arriving aircraft,

and includes such a passenger who, because of a delay for reasons beyond the passenger’s control or the control of the aircraft operator of the flight concerned, leaves Singapore

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instead at another time on the departing flight specified in his or her air passenger ticket or on another flight that is provided by the aircraft operator as a replacement of the flight specified on his or her air passenger ticket;

“transit passenger” means a passenger entitled under a single air passenger ticket to depart from Singapore —

- (a) within 24 hours after the passenger’s scheduled time of arrival by air in Singapore;
- (b) on an aircraft with the same flight number as the aircraft in which the passenger arrives in Singapore (called the arriving aircraft); and
- (c) for an immediate destination that is in a country that is not the country in which the passenger embarked on the arriving aircraft,

and includes such a passenger who, because of a delay for reasons beyond the passenger’s control or the control of the aircraft operator of the flight concerned, leaves Singapore instead at another time on the departing flight specified in his or her air passenger ticket or on another flight that is provided by the aircraft operator as a replacement of the flight specified on his or her air passenger ticket.

(2) For the purposes of this Order, a flight of an aircraft is not treated as having begun until it starts push back from its stand at an airport.

(3) Where any act is required or allowed to be done on a certain day under this Order and that day happens to be a Saturday or public holiday, the act may be considered as done in due time if it is done on the next day afterwards, not being a Saturday or public holiday.

### **Chargeable flights**

3.—(1) For the purposes of section 86(1) of the Act, an aviation levy or AL is payable in respect of every air passenger ticket that covers at least one chargeable flight.

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(2) In this Order, any of the following flights that begins on or after 1 September 2018 from Changi Airport or Seletar Airport to a place outside Singapore is called a chargeable flight:

- (a) a scheduled flight;
- (b) a non-scheduled flight;
- (c) a non-commercial flight.

### **Non-chargeable passengers**

4.—(1) A non-chargeable passenger is any of the following individuals carried on an aircraft on a chargeable flight:

- (a) operating crew required to perform duties on an aircraft or travelling on an aircraft in order to commence duties on an aircraft from another destination but not employees of an aircraft operator travelling on its aircraft other than as part of the operating crew;
- (b) any passenger on —
  - (i) a military aircraft;
  - (ii) a foreign diplomatic aircraft engaged on diplomatic or consular missions to Singapore;
  - (iii) an aircraft used for Government ceremonial purposes; or
  - (iv) an aircraft which is owned or operated by or on behalf of any person approved by the Chief Executive, under the Air Navigation Order (Cap. 6, O 2), to provide any course of flight training or instruction and that is operated for such purpose;
- (c) a passenger who, while on a flight that has begun, arrives in Singapore by aircraft or does not take off from Singapore due to unforeseen circumstances, and leaves Singapore on that flight, or another flight that is provided by the aircraft operator in lieu of that flight, as soon as is reasonably practicable to do so after those circumstances no longer exist:

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*Examples of unforeseen circumstances*

- (a) a medical emergency.
  - (b) a technical fault in the aircraft.
  - (c) inclement weather.
  - (d) refuelling.
  - (e) closure of the airport in a place outside Singapore at which the aircraft was originally scheduled to arrive.
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- (d) a transfer passenger or transit passenger;
  - (e) an infant below 2 years of age;
  - (f) any serviceman of the Singapore Armed Forces, whether uniformed or non-uniformed and whether or not in regular service or national service, travelling for military purposes on an aircraft that is not a military aircraft;
  - (g) any person —
    - (i) who is accredited as a diplomatic or consular representative of the government of any foreign country, or is a staff member of any such diplomatic or consular representative;
    - (ii) who holds a valid diplomatic passport, official passport, service passport or public affairs passport issued by the government of that foreign country; or
    - (iii) who is the subject of a request by the Ministry of Foreign Affairs in Singapore to be treated as a non-chargeable passenger;
  - (h) any head of state or head of government of a foreign country who is recognised by Singapore (whether or not a guest of the Government) and whom the Ministry of Foreign Affairs in Singapore requests to be treated as a non-chargeable passenger;
  - (i) any person whom the Ministry of Foreign Affairs in Singapore recognises as a representative of an international organisation (whether or not a guest of the Government)



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and whom that Ministry requests to be treated as a non-chargeable passenger;

- (j) every member of the delegation travelling with a person referred to in sub-paragraph (g), (h) or (i);
- (k) any employee or volunteer of an association, authority, body or institution (whether incorporated or unincorporated) lawfully established for charitable objects travelling to any place outside Singapore —
  - (i) to combat the effects of any emergency at that place;
  - (ii) to provide emergency medical or other assistance for casualties or survivors in that place;
  - (iii) to reduce further damage in that place; or
  - (iv) to support emergency affected communities in the reconstruction and restoration of the physical infrastructure, the environment and community, psychosocial and economic well-being;
- (l) any employee or volunteer of an association, authority, body or institution (whether incorporated or unincorporated) lawfully established for charitable objects accompanying any beneficiary thereof, and that beneficiary, travelling on a flight originating from and ending in Singapore without landing in any place outside Singapore.

(2) In sub-paragraph (1)(k), “emergency” means any of the following:

- (a) a storm, a volcanic eruption, an earthquake, a flood, a tsunami or an occurrence of a similar kind;
- (b) a fire;
- (c) a plague or an epidemic;
- (d) a road, rail or an air crash, or a shipping or other accident;
- (e) a war;
- (f) an act of terrorism.

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PART 2  
AVIATION LEVY

**By whom AL is payable**

5.—(1) For the purposes of section 86(2)(b) of the Act, the AL is payable by the aircraft operator who conducts, or offers to so conduct, an air service by the use of an aircraft for the chargeable flight covered by an air passenger ticket.

(2) It shall be lawful for the aircraft operator concerned to recover, from a person who purchases an air passenger ticket covering a chargeable flight, the amount of AL paid in respect thereof by the aircraft operator.

**Calculation of AL payable**

6. For the purposes of section 86(2)(a) of the Act, the AL payable in respect of air passenger tickets that cover a chargeable flight is —

- (a) if the chargeable flight begins from Changi Airport, whichever of the following as is applicable:
  - (i) if the chargeable flight begins anytime in November 2022 — \$6.48 multiplied by the total number of chargeable passengers carried on that chargeable flight;
  - (ii) if the chargeable flight begins anytime in December 2022 — \$7.05 multiplied by the total number of chargeable passengers carried on that chargeable flight;
  - (iii) if the chargeable flight begins anytime in January 2023 — \$7.34 multiplied by the total number of chargeable passengers carried on that chargeable flight;
  - (iv) if the chargeable flight begins anytime in February, March or April 2023 — \$7.62 multiplied by the total number of chargeable passengers carried on that chargeable flight;

- (v) if the chargeable flight begins anytime in May 2023 or later — \$8 multiplied by the total number of chargeable passengers carried on that chargeable flight; and

*[S 805/2022 wef 01/11/2022]*

- (b) if the chargeable flight begins from Seletar Airport — \$3.10 multiplied by the total number of chargeable passengers carried on that chargeable flight.

### **When AL is payable**

7. For the purposes of section 86(2)(c) of the Act, the AL in respect of air passenger tickets that cover a chargeable flight beginning any time within a reporting period must be paid no later than the 30th day after the end of that reporting period.

### **Interest on late payment of AL**

8.—(1) Where any of the AL that a person is liable under paragraph 5(1) to pay remains unpaid after the time by which the AL is due according to paragraph 7 to be paid, the person is liable to pay the Authority interest on the amount unpaid.

(2) Interest under this paragraph accrues daily at the rate of 4.5% point above the 3-month compounded SORA for the period —

- (a) starting the first day the AL or part of it is in arrears; and  
 (b) ending the day that the AL in arrears is paid in full to the Authority or an AL collection agent.

*[S 354/2023 wef 10/06/2023]*

## **PART 3**

### **COLLECTION OF AVIATION LEVY**

#### **Designated AL collection agent**

9. For the purposes of section 86(2)(d) of the Act —

- (a) the airport licensee for Changi Airport is designated to collect, on behalf of the Authority, the AL payable in

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respect of air passenger tickets that cover a chargeable flight beginning from Changi Airport; and

- (b) the airport licensee for Seletar Airport is designated to collect, on behalf of the Authority, the AL payable in respect of air passenger tickets that cover a chargeable flight beginning from Seletar Airport.

### **Returns, etc., on collection of AL to Authority**

**10.**—(1) An AL collection agent must, within a period of 45 days after the end of every accounting period, give to the Authority a return stating —

- (a) the total amount of the AL that has been collected by the AL collection agent during the accounting period;
- (b) the total amount of interest under paragraph 8 that has been collected by the AL collection agent during the accounting period; and
- (c) the total number of chargeable passengers in respect of which the amount in sub-paragraph (a) is collected.

(2) In addition, an AL collection agent must, within a period of 80 days after the end of every reporting period, give to the Authority a report stating —

- (a) the number of relevant chargeable flights beginning within the reporting period and their respective flight numbers; and
- (b) the total number of each of the following:
- (i) transfer passengers and transit passengers on relevant chargeable flights beginning within the reporting period;
- (ii) other non-chargeable passengers on relevant chargeable flights beginning within the reporting period;
- (iii) chargeable passengers on relevant chargeable flights beginning within the reporting period.

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(3) On request by the Authority, an AL collection agent must also give the Authority, within a period specified by the Authority in the request, the following:

(a) a return stating —

(i) the total amount of the AL to be collected by the AL collection agent that is in arrears for more than 30 days for each accounting period; and

(ii) the relevant persons from whom the AL is due and remains unpaid;

(b) all information contained in the returns mentioned in paragraph 12 and received by the AL collection agent.

(4) An AL collection agent must —

(a) at least once a year, conduct or cause to be conducted an independent audit of its accounts relating to the collection of AL to ensure that this Order is complied with;

(b) keep a written record of the findings of each independent audit conducted under sub-paragraph (a) and any actions taken by the AL collection agent to address those findings, and give a copy of that record to the Authority on demand; and

(c) no later than 180 days after the end of its financial year, give to the Authority an available assurance of the reliability of the contents of —

(i) the returns mentioned in sub-paragraph (1) or (3)(a); and

(ii) a report mentioned in sub-paragraph (2),

whether in the form of an audit report or otherwise, being an assurance that is acceptable to the Authority.

(5) An AL collection agent must take, so far as is reasonably practicable, measures as are necessary to ensure that the information in every return it gives under sub-paragraph (1) or (3), or every report it gives under sub-paragraph (2) (as the case may be) is correct at the time the return or report is completed and given to the Authority.

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(6) Every return an AL collection agent gives under sub-paragraph (1) or (3), and every report an AL collection agent gives under sub-paragraph (2), must be accompanied by a declaration by or on behalf of the AL collection agent that the AL collection agent has taken, so far as is reasonably practicable, measures as are necessary to ensure that the information in the return or report (as the case may be) is correct at the time the return or report is completed and given to the Authority.

(7) For the purpose of sub-paragraphs (5) and (6), an AL collection agent may not be regarded as having taken, so far as is reasonably practicable, measures as are necessary to ensure that the information in a return or report under this paragraph is correct unless the AL collection agent has taken into account information supplied from aircraft operators and any other person who receives payments of the AL.

(8) In sub-paragraph (2), “relevant chargeable flight” means —

- (a) if the AL collection agent is the airport licensee for Changi Airport — a chargeable flight beginning from Changi Airport; and
- (b) if the AL collection agent is the airport licensee for Seletar Airport — a chargeable flight beginning from Seletar Airport.

### **Payment of AL collections to Authority**

**11.—**(1) An AL collection agent must, within a period of 2 weeks after a return is given to the Authority under paragraph 10(1) in relation to an accounting period, pay to the Authority —

- (a) the total amount of AL stated in the return as collected during that accounting period; and
- (b) the total amount of interest stated in the return as collected during that accounting period.

(2) Where any of the AL that an AL collection agent is liable under sub-paragraph (1) to pay to the Authority remains unpaid after the time by which the AL is due according to that sub-paragraph to be

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paid, the AL collection agent is liable to pay to the Authority interest on the amount unpaid.

(3) Interest under this paragraph accrues daily at the rate of 4.5%-point above the 3-month compounded SORA for the period —

- (a) starting the first day the AL or part of it is in arrears; and
- (b) ending the day that the AL in arrears is paid in full to the Authority.

*[S 354/2023 wef 10/06/2023]*

### **Returns by aircraft operator by whom AL is payable**

**12.—**(1) Every aircraft operator liable under paragraph 5(1) to pay AL must give, or cause to be given, to an AL collection agent, a return containing the following information for the use, by the AL collection agent, solely to verify and reconcile the AL paid by the aircraft operator to the AL collection agent:

- (a) the total number of each of the following:
  - (i) transfer passengers and transit passengers on chargeable flights beginning within the period specified by the AL collection agent;
  - (ii) other non-chargeable passengers on chargeable flights beginning within the period specified by the AL collection agent;
  - (iii) chargeable passengers on chargeable flights beginning within the period specified by the AL collection agent;
- (b) the particulars of travel documents of each passenger in sub-paragraph (a) or such other information relevant to ascertaining whether an air passenger ticket was issued for the carriage of a chargeable passenger or a non-chargeable passenger or a thing;
- (c) the respective flight numbers of every chargeable flight beginning within the period specified by the AL collection agent;

- (d) the scheduled arrival and departure times, and the actual arrival and departure times, for every chargeable flight beginning within the period specified by the AL collection agent;
- (e) the respective airport in the country of embarkation and disembarkation of each passenger in sub-paragraph (a), and the corresponding arrival and departure record locator of the passenger's flight booking;
- (f) such other information that is reasonably relevant to that purpose and approved by the Authority.

(2) The information required by sub-paragraph (1) must be given to an AL collection agent within such period, and at such regular intervals, as may be specified by that agent with the approval of the Authority.

(3) An aircraft operator who, without reasonable excuse, fails to comply with sub-paragraph (1) or (2) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$2,000.

### **Penalty for shortfall in AL collections**

13.—(1) If it appears to the Authority that —

- (a) an AL collection agent —
  - (i) has failed to collect any AL, the collection of which the AL collection agent is or was responsible; or
  - (ii) is or was responsible for any shortfall in the AL, the payment of which to the Authority the AL collection agent is or was responsible under this Order; and
- (b) no satisfactory explanation is provided (within a period specified by the Authority) to the Authority with regard to the failure to collect or the shortfall,

the Authority may impose on the AL collection agent a penalty of the whole of any such amount of AL not collected or the shortfall, as the case may be.

(2) To avoid doubt, this paragraph does not affect any liability arising under paragraph 11(2).



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## PART 4

### GENERAL ADMINISTRATION

#### **Application of payments**

**14.** The Authority may, in its discretion, apply any moneys paid by an AL collection agent firstly towards the payment of any penalty or interest payable under this Order and subsequently apply any balance of the moneys towards payment of any amount of outstanding aviation levy.

#### **Remissions**

**15.** The Chief Executive may waive or remit wholly or in part any AL, penalty or interest payable under this Order if the Chief Executive is satisfied that it is just and equitable to do so.

#### **Offences**

**16.—(1)** An aircraft operator must take all measures, so far as is reasonably practicable, as are necessary to ensure that every air passenger ticket in respect of which any AL is paid contains a record showing the AL paid.

(2) An aircraft operator that fails to comply with sub-paragraph (1) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$2,000.

#### **Revocation**

**17.** The Civil Aviation Authority of Singapore (Aviation Levy) Order 2009 (G.N. No. S 459/2009) (called the revoked Order) is revoked.

#### **Saving provisions**

**18.—(1)** Despite paragraph 17, where any aviation levy that is due from an airport licensee or from a purchaser of a passenger ticket under the revoked Order remains unpaid on 31 August 2018, that amount due remains payable as if paragraph 17 was not made.

(2) Despite paragraph 17, the revoked Order continues to apply to an airport licensee in respect of —

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- (a) any return, which relates to any flight beginning before 1 September 2018, required to be submitted to the Authority by the airport licensee under paragraph 7(1) of the revoked Order;
  - (b) the payment of any aviation levy, which relates to any flight beginning before 1 September 2018 and remains unpaid to the Authority under paragraph 7(2) of the revoked Order; and
  - (c) the payment of any interest, which remains unpaid on or after 1 September 2018, payable to the Authority under paragraph 8 of the revoked Order.

Made on 27 August 2018.

LOH NGAI SENG  
*Permanent Secretary,  
Ministry of Transport,  
Singapore.*

[LE/LGN/C1.6.2; AG/LLRD/SL/41/2010/2 Vol. 2]