

SINGAPORE TOURISM (CESS COLLECTION) ACT
(CHAPTER 305C, SECTION 26)

SINGAPORE TOURISM (CESS COLLECTION) REGULATIONS

ARRANGEMENT OF REGULATIONS

Regulation

1. Citation
 2. Time to submit return
 3. Time for payment
 4. [*Deleted*]
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[20th September 1986]

Citation

1. These Regulations may be cited as the Singapore Tourism (Cess Collection) Regulations.

Time to submit return

2. Every person liable to pay cess under the Act shall submit to the Board or its agent a return in such form as the Board may require, no later than 2 months after the last day of the relevant taxable period specified in the relevant Order made under section 5 of the Act.

[S 469/2008 wef 19/09/2008]

[S 542/2018 wef 06/09/2018]

Time for payment

3. Every person liable to pay cess under the Act shall pay the cess no later than 2 months after the last day of the relevant taxable period specified in the relevant Order made under section 5 of the Act.

[S 469/2008 wef 19/09/2008]

[S 542/2018 wef 06/09/2018]

4. [*Deleted by S 542/2018 wef 06/09/2018*]

LEGISLATIVE HISTORY
SINGAPORE TOURISM (CESS COLLECTION) REGULATIONS
(CHAPTER 305C, RG 1)

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

1. G. N. No. S 245/1986 — Singapore Tourism (Cess Collection) Regulations 1986

Date of commencement : 20 September 1986

2. 1990 Revised Edition — Tourist Promotion (Cess Collection) Regulations

Date of operation : 25 March 1992

3. G. N. No. S 97/1994 — Tourist Promotion (Cess Collection) (Amendment) Regulations 1994

Date of commencement : 1 April 1994

4. 1999 Revised Edition — Singapore Tourism (Cess Collection) Regulations

Date of operation : 1 January 1999

5. 2002 Revised Edition — Singapore Tourism (Cess Collection) Regulations

Date of operation : 31 May 2002

6. G. N. No. S 469/2008 — Singapore Tourism (Cess Collection) (Amendment) Regulations 2008

Date of commencement : 19 September 2008

7. G.N. No. S 542/2018 — Singapore Tourism (Cess Collection) (Amendment) Regulations 2018

Date of commencement : 6 September 2018