
First published in the *Government Gazette*, Electronic Edition, on 5 September 2018 at 5 pm.

No. S 541

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

SINGAPORE TOURISM (CESS COLLECTION)
(FORMULA 1[®] 2018 SINGAPORE AIRLINES
SINGAPORE GRAND PRIX) ORDER 2018

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation and commencement
 2. Definitions
 3. Tourism event
 4. Taxable period
 5. Tourism event establishment
 6. Taxable transactions
 7. Amount of cess
 8. Gross receipts derived
 9. Amount treated as gross receipts derived
- The Schedule
-

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

Citation and commencement

1. This Order is the Singapore Tourism (Cess Collection) (FORMULA 1[®] 2018 Singapore Airlines Singapore Grand Prix) Order 2018 and comes into operation on 6 September 2018.

Definitions

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

“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” means any premises registered for use as a hotel under the Hotels Act (Cap. 127);

“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 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[®] 2018 Singapore Airlines Singapore Grand Prix.

Taxable period

4. The taxable period connected with the tourism event is the period between 13 September 2018 and 16 September 2018 (both dates inclusive).

Tourism event establishment

5. Every operator of a hotel specified in Part 1 or 2 of the Schedule is a tourism event establishment for the purpose of this Order.

Taxable transactions

6. The following arrangements are taxable transactions connected with the tourism event:

- (a) a legally enforceable arrangement wholly or in part for accommodation provided, or to be provided, at a hotel for use at any time during the taxable period;
- (b) a termination of an arrangement mentioned in sub-paragraph (a).

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, one party to which is an operator of a hotel specified in Part 1 of the Schedule;
- (b) 20% of the gross receipts derived or treated as derived from each taxable transaction, one party to which is an operator of a hotel specified in Part 2 of the Schedule.

Gross receipts derived

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) The gross receipts derived from a taxable transaction in paragraph 6(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.
- (3) The gross receipts derived from a taxable transaction in paragraph 6(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.

Amount treated as gross receipts derived

9.—(1) This paragraph applies to —

- (a) every taxable transaction in paragraph 6(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 6(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) The amount treated as the gross receipts derived from a taxable transaction to which this paragraph applies must be calculated in accordance with the formula $TGR \div N$, where —

-
-
- (a) TGR is the total amount of gross receipts for all taxable transactions connected with the tourism event (calculated in accordance with paragraph 8(2) and (3)); and
- (b) N is the aggregate of the number of rooms on each day of the taxable period that —
- (i) were used by guests of the hotel; and
 - (ii) despite the taxable transactions connected with the tourism event, were not used due to the intended guests of the rooms failing to arrive at the hotel (commonly known as a no-show).

THE SCHEDULE

Paragraphs 5 and 7

HOTELS

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. Mandarin Oriental, Singapore
7. Marina Bay Sands Singapore
8. Marina Mandarin
9. Naumi
10. Peninsula.Excelsior Hotel
11. Raffles Hotel Singapore
12. Swissotel The Stamford, Singapore
13. THE CAPITOL KEMPINSKI HOTEL SINGAPORE
14. The Fullerton Bay Hotel
15. The Fullerton Hotel
16. The Pan Pacific Hotel Singapore

THE SCHEDULE — *continued*

17. The Ritz-Carlton, Millenia Singapore

PART 2

1. 30 BENCOOLEN
2. 85 Beach Garden Hotel
3. ABC Premium Hostel
4. Amara Sanctuary Resort, Sentosa
5. Amara Singapore
6. Amaris by Santika
7. Amoy Hotel
8. Andaz Singapore
9. Ann Siang House
10. AQUEEN - Jalan Besar Hotel
11. Aqueen Heritage Hotel - Joo Chiat
12. AQUEEN Heritage Hotel - Little India
13. Aqueen Hotel - Balestier
14. Aqueen Hotel - Lavender
15. Aqueen Hotel - Paya Lebar
16. Arcadia Hotel
17. Arianna Hotel
18. Ark Hostel
19. Arton Hotel
20. Ascott Orchard Singapore
21. Ascott Singapore Raffles Place
22. Asphodel Inn
23. Bay Hotel Singapore
24. Beach Hotel
25. Beach Villas
26. Bliss Hotel Singapore
27. Broadway Hotel

THE SCHEDULE — *continued*

28. Bunc Hostel
29. BUTTERNUTTREE HOTEL
30. Capella Hotel, Singapore
31. Capri By Fraser Changi City, Singapore
32. Carlton City Hotel Singapore
33. Central 65 Hostel & Cafe
34. Champion Hotel
35. CHAMPION HOTEL CITY
36. Classique Hotel
37. Concorde Hotel Singapore
38. Copthorne King Hotel Singapore
39. Courtyard By Marriott Singapore Novena
40. Crockfords Tower
41. Crowne Plaza Changi Airport
42. Days Hotel Singapore At Zhongshan Park
43. Destination Singapore Beach Road
44. Dorsett Singapore
45. Equarius Hotel
46. Festive Hotel
47. Five Stones Hostel at Beach Road
48. Fortuna Hotel
49. Four Points by Sheraton Singapore, Riverview
50. Four Seasons Hotel
51. Fragrance Hotel - Balestier
52. Fragrance Hotel - Crystal
53. Fragrance Hotel - Emerald
54. Fragrance Hotel - Imperial
55. Fragrance Hotel - Pearl
56. Fragrance Hotel - Riverside

THE SCHEDULE — *continued*

57. Fragrance Hotel - Rose
58. Fragrance Hotel - Ruby
59. Fragrance Hotel - Sapphire
60. Fragrance Hotel - Selegie
61. Furama City Centre Singapore
62. Furama Riverfront Singapore
63. Genting Hotel Jurong
64. Golden Royal Hotel
65. Goodwood Park Hotel
66. Grand Copthorne Waterfront Hotel Singapore
67. Grand Hyatt Singapore
68. Grand Mercure Roxy Hotel
69. Grand Park Orchard
70. Hangout @ Mt. Emily
71. Harbour Ville Hotel
72. Hard Rock Hotel
73. Hawaii Hostel
74. Hilton Garden Inn Singapore Serangoon
75. Hilton Singapore
76. Holiday Inn Express Singapore Clarke Quay
77. Holiday Inn Express Singapore Katong
78. Holiday Inn Express Singapore Orchard Road
79. Holiday Inn Singapore Atrium
80. Holiday Inn Singapore Orchard City Centre
81. Home Suite View Hotel
82. Hotel 165
83. Hotel 1887
84. Hotel 1929
85. Hotel 81 - Bugis

THE SCHEDULE — *continued*

86. Hotel 81 - Chinatown
87. Hotel 81 - Dickson
88. Hotel 81 - Geylang
89. Hotel 81 - Heritage
90. Hotel 81 - Orchid
91. Hotel 81 - Osaka
92. Hotel 81 - Rochor
93. Hotel 81 - Selegie
94. Hotel 81 - Tristar
95. Hotel Bencoolen
96. Hotel Bencoolen @ Hong Kong Street
97. Hotel Boss
98. Hotel Chancellor @ Orchard
99. Hotel Clover 33 Jalan Sultan
100. Hotel Clover 5 Hongkong Street
101. Hotel Clover 7 Hongkong Street
102. Hotel Clover 769 North Bridge Road
103. Hotel Clover The Arts
104. Hotel Fort Canning
105. Hotel G Singapore
106. Hotel Grand Central
107. Hotel Grand Pacific
108. Hotel Indigo Singapore Katong
109. Hotel Jen Orchardgateway Singapore
110. Hotel Jen Tanglin Singapore
111. Hotel Kai
112. Hotel Mi
113. Hotel Michael
114. Hotel Miramar Singapore

THE SCHEDULE — *continued*

115. Hotel Mono
116. Hotel Nuve
117. Hotel NuVe Heritage
118. Hotel NuVe Urbane
119. Hotel Re! @ Pearl's Hill
120. Hotel Royal
121. Hotel Royal @ Queens
122. Hotel Supreme
123. Hotel Yan
124. Ibis Singapore Novena
125. Ibis Singapore on Bencoolen
126. ibis Styles Singapore on Macpherson
127. Innotel Hotel
128. InterContinental Singapore
129. InterContinental Singapore Robertson Quay
130. J8 Hotel
131. Jayleen 1918 Hotel
132. Jinshan Hotel
133. Kam Leng Hotel
134. Le Meridien Singapore, Sentosa
135. Link Hotel
136. M Hotel Singapore
137. M Social Singapore
138. Mandarin Orchard Singapore
139. Marrison Hotel
140. Mercure Singapore Bugis
141. Mercure Singapore on Stevens
142. Mitraa Inn
143. Moon 23 Hotel

THE SCHEDULE — *continued*

144. New Cape Inn
145. New Orchid Hotel
146. Nostalgia Hotel
147. Novotel Singapore Clarke Quay
148. Novotel Singapore On Stevens
149. Oasia Hotel Downtown, Singapore
150. Oasia Hotel Novena, Singapore
151. One Farrer Hotel
152. Orchard Hotel Singapore
153. Orchard Parade Hotel
154. Orchid Hotel
155. Oxford Hotel
156. Pan Pacific Serviced Suites Beach Road
157. Parc Sovereign Hotel
158. Parc Sovereign Hotel - Tyrwhitt
159. Park Avenue Changi
160. Park Avenue Rochester
161. Park Hotel Alexandra
162. Park Hotel Clarke Quay
163. PARK HOTEL FARRER PARK
164. Park Regis Singapore
165. Park View Hotel
166. PARKROYAL on Beach Road, Singapore
167. PARKROYAL on Kitchener Road
168. PARKROYAL on Pickering
169. Pasir Panjang Inn
170. Perak Hotel
171. Phil Inn
172. Porcelain Hotel

THE SCHEDULE — *continued*

173. Quality Hotel Marlow
174. Raintr33 Hotel Singapore
175. Ramada Singapore at Zhongshan Park
176. Reddoorz @ Aljunied
177. RedDoorz near Marine Parade Central
178. Rendezvous Hotel Singapore
179. Robertson Quay Hotel
180. Royal Plaza
181. Sandpiper Hotel
182. Santa Grand Hotel Bugis
183. Santa Grand Hotel East Coast
184. Santa Grand Hotel West Coast
185. Shangri-La Hotel
186. Shangri-La's Rasa Sentosa Resort & Spa, Singapore
187. Sheraton Towers Singapore Hotel
188. Singapore Marriott Tang Plaza Hotel
189. Six Senses Duxton
190. SO Sofitel Singapore
191. Sofitel Singapore City Centre
192. Sofitel Singapore Sentosa Resort & Spa
193. South East Asia Hotel
194. St. Regis Hotel Singapore
195. Strand Hotel
196. Studio M Hotel
197. Summer View Hotel
198. Swissotel Merchant Court, Singapore
199. Tai Hoe Hotel
200. The Claremont
201. The Daulat

THE SCHEDULE — *continued*

- 202. The Elizabeth
- 203. The Fragrance Hotel
- 204. THE GREAT MADRAS
- 205. The Inn at Temple Street
- 206. The Noble Hotel
- 207. The Pod
- 208. THE QUAY HOTEL
- 209. The Quincy Hotel
- 210. The Regent Singapore
- 211. The Scarlet Hotel
- 212. The Seacare Hotel
- 213. The Southbridge Hotel
- 214. The Sultan
- 215. The Vagabond Club
- 216. The Warehouse Hotel
- 217. The Westin Singapore
- 218. V Hotel Bencoolen
- 219. V Hotel Lavender
- 220. Value Hotel - Balestier
- 221. Value Hotel - Nice
- 222. Value Hotel - Thomson
- 223. Venue Hotel
- 224. Victoria Hotel
- 225. Villa Samadhi Singapore
- 226. Village Hotel Albert Court
- 227. Village Hotel Bugis
- 228. Village Hotel Changi
- 229. Village Hotel Katong
- 230. VIP Hotel

THE SCHEDULE — *continued*

- 231. W Singapore Sentosa Cove Hotel
- 232. Wanderlust Hotel
- 233. Wangz Hotel
- 234. York Hotel
- 235. YOTEL Singapore Orchard Road

Made on 3 September 2018.

LEE CHUAN TECK
*Second Permanent Secretary,
Ministry of Trade and Industry,
Singapore.*

[MTI 119-01-0012; AG/LEGIS/SL/305C/2015/2 Vol. 1]