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

SINGAPORE TOURISM (CESS COLLECTION)
(FORMULA 1 SINGAPORE AIRLINES SINGAPORE GRAND
PRIX 2019) ORDER 2019

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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 Singapore Airlines Singapore Grand Prix 2019) Order 2019 and comes into operation on 13 September 2019.

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” has the meaning given by section 2 of 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 Singapore Airlines Singapore Grand Prix 2019.

Taxable period

4. The taxable period connected with the tourism event is the period between 19 September 2019 and 22 September 2019 (both dates inclusive).

Taxable transactions on which cess is payable

5. 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 for use; 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).

Tourism event establishment making taxable transactions

6. The tourism event establishment making the taxable transaction connected with the tourism event mentioned in paragraph 5 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 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 5(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 5(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 5(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(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 (H), must be calculated in accordance with the formula $TGR \div N$, where —

(a) TGR is the total amount of gross receipts for all such 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 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 2019, 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 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. Marina Mandarin
10. Naumi
11. Peninsula.Excelsior 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

PART 2

1. 30 BENCOOLEN
2. 85 Beach Garden Hotel
3. ABC Premium Hostel
4. Amara Sanctuary Resort, Sentosa
5. Amara Singapore

THE SCHEDULE — *continued*

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 - Lavender
14. Aqueen Hotel - Paya Lebar
15. Arcadia Hotel
16. Arianna Hotel
17. Ark Hostel
18. Arton Hotel
19. Ascott Orchard Singapore
20. Ascott Singapore Raffles Place
21. Asphodel Inn
22. Beach Hotel
23. Beach Villas
24. Bliss Hotel Singapore
25. Broadway Hotel
26. Bunc Hostel
27. BUTTERNUTTREE HOTEL
28. Capella Hotel, Singapore
29. Capri By Fraser Changi City, Singapore
30. Capri By Fraser China Square, Singapore
31. Carlton City Hotel Singapore
32. Central 65 Hostel & Cafe
33. Champion Hotel
34. CHAMPION HOTEL CITY

THE SCHEDULE — *continued*

35. CherryLoft Express
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. Fortuna Hotel
48. Four Points by Sheraton Singapore, Riverview
49. Four Seasons Hotel
50. Fragrance Hotel - Balestier
51. Fragrance Hotel - Crystal
52. Fragrance Hotel - Emerald
53. Fragrance Hotel - Imperial
54. Fragrance Hotel - Pearl
55. Fragrance Hotel - Riverside
56. Fragrance Hotel - Rose
57. Fragrance Hotel - Ruby
58. Fragrance Hotel - Sapphire
59. Fragrance Hotel - Selegie
60. Furama City Centre Singapore
61. Furama Riverfront Singapore
62. Genting Hotel Jurong
63. Golden Royal Hotel

THE SCHEDULE — *continued*

64. Goodwood Park Hotel
65. Grand Copthorne Waterfront Hotel Singapore
66. Grand Hyatt Singapore
67. Grand Mercure Roxy Hotel
68. Grand Park Orchard
69. Harbour Ville Hotel
70. Harbour Ville Hotel Hamilton
71. Hard Rock Hotel
72. Hawaii Hostel
73. Hilton Garden Inn Singapore Serangoon
74. Hilton Singapore
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 Orchard City Centre
81. Home Suite View Hotel
82. Hotel 165
83. Hotel 1887
84. Hotel 1888
85. Hotel 1929
86. Hotel 81 - Bugis
87. Hotel 81 - Chinatown
88. Hotel 81 - Dickson
89. Hotel 81 - Geylang
90. Hotel 81 - Heritage
91. Hotel 81 - Orchid
92. Hotel 81 - Osaka

THE SCHEDULE — *continued*

93. Hotel 81 - Rochor
94. Hotel 81 - Selegie
95. Hotel 81 - Tristar
96. Hotel Bencoolen
97. Hotel Bencoolen @ Hong Kong Street
98. Hotel Boss
99. Hotel Chancellor @ Orchard
100. Hotel Clover 33 Jalan Sultan
101. Hotel Clover 5 Hongkong Street
102. Hotel Clover 7 Hongkong Street
103. Hotel Clover 769 North Bridge Road
104. Hotel Clover The Arts
105. Hotel Fort Canning
106. Hotel G Singapore
107. Hotel Grand Central
108. Hotel Grand Pacific
109. Hotel Indigo Singapore Katong
110. Hotel Jen Orchardgateway Singapore
111. Hotel Jen Tanglin Singapore
112. Hotel Kai
113. Hotel Mi
114. Hotel Michael
115. Hotel Miramar Singapore
116. Hotel Mono
117. Hotel Nuve
118. Hotel NuVe Heritage
119. Hotel NuVe Urbane
120. Hotel Re! @ Pearl's Hill
121. Hotel Royal

THE SCHEDULE — *continued*

122. Hotel Royal @ Queens
123. Hotel Soloha
124. Hotel Supreme
125. Hotel Yan
126. Ibis Singapore Novena
127. Ibis Singapore on Bencoolen
128. ibis Styles Singapore on Macpherson
129. InterContinental Singapore
130. InterContinental Singapore Robertson Quay
131. J8 Hotel
132. Jayleen 1918 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. New Cape Inn
144. New Orchid Hotel
145. Nostalgia Hotel
146. Novotel Singapore Clarke Quay
147. Novotel Singapore On Stevens
148. Oakwood Premier OUE Singapore
149. Oasia Hotel Downtown, Singapore
150. Oasia Hotel Novena, Singapore

THE SCHEDULE — *continued*

151. One Farrer Hotel
152. Orchard Hotel Singapore
153. Orchard Rendezvous Hotel, Singapore
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. Populous Hotel
172. Porcelain Hotel
173. Quality Hotel Marlow
174. Raintr33 Hotel Singapore
175. Ramada Singapore at Zhongshan Park
176. Reddoorz @ Aljunied
177. RedDoorz Hostel @ Beach Road
178. RedDoorz near Marine Parade Central
179. RedDoorz Plus @ Little India

THE SCHEDULE — *continued*

180. Rendezvous Hotel Singapore
181. Robertson Quay Hotel
182. Royal Plaza
183. Sandpiper Hotel
184. Santa Grand Hotel Bugis
185. Santa Grand Hotel East Coast
186. Santa Grand Hotel West Coast
187. Shangri-La Hotel
188. Shangri-La's Rasa Sentosa Resort & Spa, Singapore
189. Sheraton Towers Singapore Hotel
190. Singapore Marriott Tang Plaza Hotel
191. Six Senses Duxton
192. Six Senses Maxwell
193. SO Sofitel Singapore
194. Sofitel Singapore City Centre
195. Sofitel Singapore Sentosa Resort & Spa
196. South East Asia Hotel
197. St. Regis Hotel Singapore
198. Strand Hotel
199. Studio M Hotel
200. Summer View Hotel
201. Swissotel Merchant Court, Singapore
202. Tai Hoe Hotel
203. The Daulat
204. The Elizabeth
205. The Fragrance Hotel
206. THE GREAT MADRAS
207. The Inn at Temple Street
208. The Noble Hotel

THE SCHEDULE — *continued*

209. The Outpost Hotel Sentosa
210. The Pod
211. THE QUAY HOTEL
212. The Quincy Hotel
213. The Regent Singapore
214. The Scarlet Hotel
215. The Seacare Hotel
216. The Southbridge Hotel
217. The Sultan
218. The Vagabond Club
219. The Warehouse Hotel
220. The Westin Singapore
221. Travelodge Harbourfront Singapore
222. V Hotel Bencoolen
223. V Hotel Lavender
224. Value Hotel - Balestier
225. Value Hotel - Nice
226. Value Hotel - Thomson
227. Venue Hotel
228. Victoria Hotel
229. Villa Samadhi Singapore
230. Village Hotel Albert Court
231. Village Hotel Bugis
232. Village Hotel Changi
233. Village Hotel Katong
234. Village Hotel Sentosa
235. VIP Hotel
236. W Singapore Sentosa Cove Hotel
237. Wangz Hotel

THE SCHEDULE — *continued*

- 238. York Hotel
- 239. YOTEL Singapore Orchard Road
- 240. YotelAir Singapore Changi Airport
- 241. The premises located at 387 Balestier Road, Singapore 329795
- 242. The premises located at 11 Penang Lane, Singapore 238485
- 243. The premises located at 301 Serangoon Road, Singapore 218224

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