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First published in the *Government Gazette*, Electronic Edition, on 3 September 2024 at 5 pm.

## No. S 688

### SINGAPORE TOURISM (CESS COLLECTION) ACT 1972

#### SINGAPORE TOURISM (CESS COLLECTION) (FORMULA 1 SINGAPORE AIRLINES SINGAPORE GRAND PRIX 2024) ORDER 2024

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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 2024) Order 2024 and comes into operation on 4 September 2024.

#### **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 2024.

### **Taxable period**

4. The taxable period connected with the tourism event is the period between 19 September 2024 and 22 September 2024 (both dates inclusive).

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**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, 2 or 3 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 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

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public purpose, as a facility providing accommodation to individuals mentioned in sub-paragraph (i), who 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;

(c) 15% of the gross receipts derived or treated as derived from each taxable transaction concerning premises specified in Part 3 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

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- (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
- (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 2024, 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

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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. PULLMAN SINGAPORE HILL STREET
13. Raffles Hotel Singapore
14. Swissotel The Stamford, Singapore
15. The Capitol Kempinski Hotel Singapore
16. The Fullerton Bay Hotel
17. The Fullerton Hotel
18. The Pan Pacific Hotel Singapore
19. The Ritz-Carlton, Millenia Singapore

THE SCHEDULE — *continued*

## PART 2

1. 21 Carpenter
2. 30 BENCOOLEN
3. Amara Singapore
4. Amoy Hotel
5. Andaz Singapore
6. Ann Siang House
7. Arena Esports Hotel @ Bugis
8. Arena Esports Hotel @ Orchard
9. Arianna Hotel
10. ARTYZEN SINGAPORE
11. Ascott Orchard Singapore
12. Ascott Singapore Raffles Place
13. Bliss Hotel Singapore
14. BUTTERNUTTREE HOTEL
15. Capri By Fraser China Square, Singapore
16. Carlton City Hotel Singapore
17. CHAMPION HOTEL CITY
18. CITADINES CONNECT CITY CENTRE
19. Citadines Rochor Singapore
20. Claude Hotel
21. COMO METROPOLITAN SINGAPORE
22. Concorde Hotel Singapore
23. Conrad Singapore Orchard
24. Copthorne King Hotel Singapore
25. Dao by Dorsett AMTD Singapore
26. Dash Living Rochor
27. D'Nova Hotel
28. Dorsett Singapore



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THE SCHEDULE — *continued*

29. Duxton Reserve Singapore, Autograph Collection
30. Four Points by Sheraton Singapore, Riverview
31. Four Seasons Hotel
32. Furama City Centre Singapore
33. Furama Riverfront Singapore
34. Goodwood Park Hotel
35. Grand Copthorne Waterfront Hotel Singapore
36. Grand Hyatt Singapore
37. Heritage Collection on Boat Quay Quayside Wing
38. Hilton Garden Inn Singapore Serangoon
39. Hilton Singapore Orchard
40. Holiday Inn Express Singapore Clarke Quay
41. Holiday Inn Express Singapore Orchard Road
42. Holiday Inn Singapore Little India
43. Holiday Inn Singapore Orchard City Centre
44. Hotel 1888
45. Hotel 1900
46. Hotel 81 - Bugis
47. Hotel 81 - Chinatown
48. Hotel 81 - Dickson
49. Hotel 81 - Heritage
50. Hotel 81 - Rochor
51. Hotel 81 - Selegie
52. Hotel Bencoolen
53. Hotel Bencoolen @ Hong Kong Street
54. Hotel Chancellor @ Orchard
55. Hotel Clover 7 Hongkong Street
56. Hotel Clover The Arts
57. Hotel Fort Canning

THE SCHEDULE — *continued*

58. Hotel Grand Central
59. Hotel Grand Pacific
60. HOTEL JJH
61. Hotel Mi Bencoolen
62. HOTEL MI ROCHOR
63. Hotel Miramar Singapore
64. Hotel Mono
65. Hotel Nuve
66. Hotel NuVe Elements
67. Hotel NuVe Heritage
68. Hotel Re! @ Pearl's Hill
69. Hotel Royal Queens
70. Hotel Supreme
71. ibis budget Singapore Clarke Quay
72. ibis budget Singapore Selegie
73. Ibis Singapore on Bencoolen
74. ibis Styles Singapore Albert
75. InterContinental Singapore
76. InterContinental Singapore Robertson Quay
77. Jayleen 1918 Hotel
78. JEN Singapore Orchardgateway by Shangri-La
79. JEN Singapore Tanglin by Shangri-La
80. Ji Hotel Orchard Singapore
81. Jyu Capsule Hotel
82. K2 Guesthouse Central
83. KINN Habitat
84. KINN Studios
85. L Hotel @ Broadway
86. lyf Bugis Singapore

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THE SCHEDULE — *continued*

87. M Hotel Singapore
88. M Social Singapore
89. Maxwell Reserve Singapore, Autograph Collection
90. MERCURE ICON SINGAPORE CITY CENTRE
91. Mercure Singapore Bugis
92. Mondrian Singapore Duxton
93. Oasia Hotel Downtown, Singapore
94. One Farrer Hotel
95. Orchard Hotel Singapore
96. Orchard Rendezvous Hotel, Singapore
97. Orchid Hotel
98. OWEN HOUSE BY HMLET
99. Oxford Hotel
100. Pan Pacific Orchard
101. PARADOX SINGAPORE MERCHANT COURT AT CLARKE QUAY
102. Park Regis By Prince Singapore
103. Park View Hotel Pte Ltd
104. PARKROYAL Collection Pickering, Singapore
105. Perak Hotel
106. Pullman Singapore Orchard
107. QT Singapore
108. Rendezvous Hotel Singapore
109. Rest Bugis Hotel
110. Robertson Quay Hotel
111. Royal Plaza on Scotts
112. Sandpiper Hotel
113. Sheraton Towers Singapore Hotel
114. Singapore Marriott Tang Plaza Hotel
115. Sofitel Singapore City Centre

THE SCHEDULE — *continued*

116. South East Asia Hotel
117. ST Signature Bugis Beach
118. ST Signature Bugis Middle
119. ST Signature Jalan Besar
120. ST Signature Tanjong Pagar
121. St. Regis Hotel Singapore
122. Strand Hotel
123. Studio M Hotel
124. Summer View Hotel
125. THE ASSEMBLY PLACE, A CO-LIVING HOSTEL @ PERAK
126. THE ASSEMBLY PLACE, A CO-LIVING HOTEL @ VEERASAMY
127. The Clan Hotel
128. The Inn at Temple Street
129. The Pod
130. THE QUAY HOTEL
131. The Quincy Hotel
132. The Robertson House by The Crest Collection
133. The Scarlet Hotel
134. The Seacare Hotel
135. The Serangoon House, Singapore, a Tribute Portfolio Hotel
136. The Singapore Edition
137. The Snooze Hotel @ Bugis
138. The Southbridge Hotel
139. The Sultan
140. The Vagabond Club
141. The Warehouse Hotel
142. The Westin Singapore
143. V Hotel Bencoolen
144. Vibe Hotel Singapore Orchard

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THE SCHEDULE — *continued*

145. Victoria Hotel
146. Village Hotel Albert Court
147. Village Hotel Bugis
148. VIP Hotel
149. voco Orchard Singapore
150. Weave Suites Midtown
151. Wink @ McCallum Street
152. Wink @ Perak Road
153. York Hotel
154. YOTEL Singapore Orchard Road
155. The premises located at 23 Dickson Road, Singapore 209507
156. The premises located at 23 Middle Road, Singapore 188933
157. The premises located at 51 Desker Road, Singapore 209645
158. The premises located at 71 Boat Quay, Singapore 049859

PART 3

1. Aloft Singapore Novena
2. Amara Sanctuary Resort, Sentosa
3. Amrise Hotel Kitchener
4. AQ @ Westerhout
5. AQUEEN Hotel - Lavender
6. AQUEEN Hotel - Paya Lebar
7. AQUEEN Prestige Hotel - Jalan Besar
8. AQUEEN Prestige Hotel - Lavender
9. Arcadia Hotel
10. Ark Hostel
11. Arton Hotel
12. Asphodel Inn
13. Atlantis @ 531
14. Beverly Hotels Elements

THE SCHEDULE — *continued*

15. Capella Hotel, Singapore
16. Champion Hotel
17. Citadines Connect Rochester Singapore
18. Citadines Science Park Singapore
19. Classique Hotel
20. Coliwoo Hotel Pasir Panjang
21. Courtyard By Marriott Singapore Novena
22. Crockfords Tower
23. Crowne Plaza Changi Airport
24. D'Hotel
25. Dusit Thani Laguna Singapore
26. Equarius Hotel
27. Equarius Villas
28. Fragrance Hotel - Balestier
29. Fragrance Hotel - Rose
30. Genting Hotel Jurong
31. Grand Mercure Roxy Hotel
32. Habyt Kallang
33. Habyt Novena
34. Harbour Ville Hotel
35. Harbour Ville Hotel Hamilton
36. HOLIDAY INN EXPRESS & SUITES SINGAPORE NOVENA
37. Holiday Inn Express Singapore Katong
38. Holiday Inn Express Singapore Serangoon
39. Holiday Inn Singapore Atrium
40. Hotel 165
41. Hotel 81 - Geylang
42. Hotel 81 - Orchid
43. Hotel 81 - Osaka

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THE SCHEDULE — *continued*

44. Hotel 81 - Tristar
45. Hotel Boss
46. Hotel Compass
47. Hotel Faber Park Singapore - Handwritten Collection
48. Hotel Indigo Singapore Katong
49. Hotel Michael
50. Hotel NuVe Urbane
51. Hotel Ora
52. Hotel Royal
53. Hotel Traveltime
54. Hotel Yan
55. ibis budget Singapore Crystal
56. ibis budget Singapore Emerald
57. ibis budget Singapore Gold
58. ibis budget Singapore Imperial
59. ibis budget Singapore Joo Chiat
60. ibis budget Singapore Pearl
61. ibis budget Singapore Ruby
62. ibis budget Singapore Sapphire
63. Ibis Singapore Novena
64. ibis Styles Singapore on Macpherson
65. J8 Hotel
66. KAM LENG HOTEL
67. Labrador Villa
68. Link Hotel
69. Mercure Singapore on Stevens
70. Mercure Singapore Tyrwhitt
71. Momentus Hotel Alexandra
72. New Cape Inn

THE SCHEDULE — *continued*

73. New Orchid Hotel
74. Nostalgia Hotel
75. Novotel Singapore on Kitchener
76. Novotel Singapore On Stevens
77. Oasia Hotel Novena, Singapore
78. Oasia Resort Sentosa
79. Pan Pacific Serviced Suites Beach Road
80. Park Avenue Changi
81. Park Avenue Rochester
82. PARKROYAL on Beach Road, Singapore
83. Philip Hotel @ Balestier
84. Santa Grand Hotel East Coast
85. Shangri-La Rasa Sentosa, Singapore
86. Shangri-La Singapore
87. Sofitel Singapore Sentosa Resort & Spa
88. Tai Hoe Hotel
89. THE BARRACKS HOTEL SENTOSA
90. The Noble Hotel
91. The Outpost Hotel Sentosa
92. The Quay Hotel West Coast
93. Travelodge Harbourfront Singapore
94. V Hotel Lavender
95. Value Hotel - Balestier
96. Value Hotel - Nice
97. Value Hotel - Thomson
98. Venue Hotel
99. Village Hotel Changi
100. Village Hotel Katong
101. Village Hotel Sentosa



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THE SCHEDULE — *continued*

- 102. W Singapore Sentosa Cove Hotel
- 103. Yaju Hotel
- 104. YotelAir Singapore Changi Airport
- 105. The premises located at 1 Lorong 10 Geylang, Singapore 399035
- 106. The premises located at 3 Changi Business Park Central 1, Singapore 486037
- 107. The premises located at 56 Sims Avenue, Singapore 387416
- 108. The premises located at 759 Mountbatten Road, Singapore 437761

Made on 30 August 2024.

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

[MTI 119-01-0012; AG/LEGIS/SL/305C/2020/1]