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SINGAPORE TOURISM (CESS COLLECTION) ACT 1972

SINGAPORE TOURISM (CESS COLLECTION) (FORMULA 1 SINGAPORE AIRLINES SINGAPORE GRAND PRIX 2022) ORDER 2022

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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 2022) Order 2022 and comes into operation on 20 September 2022.

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 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 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 2022.

Taxable period

4. The taxable period connected with the tourism event is the period between 29 September 2022 and 2 October 2022 (both dates inclusive).

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 or 2 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 —
 - (A) an order made under regulation 3(1) of the Infectious Diseases (COVID-19 — Stay Orders) Regulations 2020 (G.N. No. S 182/2020); or
 - (B) an order under section 15 or 17 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 public purpose, as a facility providing accommodation to individuals mentioned in sub-paragraph (i), that 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.

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 —

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- (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(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 —

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- (i) the Board determines is equivalent to the tourism event mentioned in paragraph 3; and
- (ii) took place before 2022, 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(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 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

THE SCHEDULE — *continued*

PART 2

1. 30 BENCOOLEN
2. AM Hotel
3. Amara Sanctuary Resort, Sentosa
4. Amara Singapore
5. Amoy Hotel
6. Andaz Singapore
7. Ann Siang House
8. AQUEEN Heritage Hotel - Little India
9. AQUEEN Hotel - Paya Lebar
10. Arcadia Hotel
11. Arianna Hotel
12. Ark Hostel
13. Arton Hotel
14. Ascott Orchard Singapore
15. Ascott Singapore Raffles Place
16. Asphodel Inn
17. Bliss Hotel Singapore
18. BUTTERNUTTREE HOTEL
19. Capella Hotel, Singapore
20. Capri By Fraser Changi City, Singapore
21. Capri By Fraser China Square, Singapore
22. Carlton City Hotel Singapore
23. Champion Hotel
24. CHAMPION HOTEL CITY
25. CITADINES CONNECT CITY CENTRE
26. Citadines Rochor Singapore
27. Classique Hotel
28. COLLER BOUTIQUE HOSTEL

THE SCHEDULE — *continued*

29. Concorde Hotel Singapore
30. Copthorne King Hotel Singapore
31. Courtyard By Marriott Singapore Novena
32. Crockfords Tower
33. Crowne Plaza Changi Airport
34. D'Hotel
35. Dao by Dorsett AMTD Singapore
36. Days Hotel Singapore At Zhongshan Park
37. Dorsett Singapore
38. Dusit Thani Laguna Singapore
39. Duxton Reserve
40. Equarius Hotel
41. Festive Hotel
42. Fortuna Hotel
43. Four Points by Sheraton Singapore, Riverview
44. Four Seasons Hotel
45. Fragrance Hotel - Balestier
46. Fragrance Hotel - Rose
47. Furama City Centre Singapore
48. Furama Riverfront Singapore
49. Genting Hotel Jurong
50. Goodwood Park Hotel
51. Grand Copthorne Waterfront Hotel Singapore
52. Grand Hyatt Singapore
53. Grand Mercure Roxy Hotel
54. Harbour Ville Hotel
55. Harbour Ville Hotel Hamilton
56. Hard Rock Hotel
57. Heritage Collection on Boat Quay Quayside Wing

THE SCHEDULE — *continued*

58. Hi Hotel Dot
59. Hilton Garden Inn Singapore Serangoon
60. Hilton Singapore Orchard
61. Holiday Inn Express Singapore Clarke Quay
62. Holiday Inn Express Singapore Katong
63. Holiday Inn Express Singapore Orchard Road
64. Holiday Inn Express Singapore Serangoon
65. Holiday Inn Singapore Atrium
66. Holiday Inn Singapore Little India
67. Holiday Inn Singapore Orchard City Centre
68. Hotel 165
69. Hotel 1888
70. Hotel 81 - Bugis
71. Hotel 81 - Chinatown
72. Hotel 81 - Dickson
73. Hotel 81 - Geylang
74. Hotel 81 - Heritage
75. Hotel 81 - Orchid
76. Hotel 81 - Osaka
77. Hotel 81 - Rochor
78. Hotel 81 - Selegie
79. Hotel 81 - Tristar
80. Hotel Bencoolen
81. Hotel Bencoolen @ Hong Kong Street
82. Hotel Boss
83. Hotel Chancellor @ Orchard
84. Hotel Clover 5 Hongkong Street
85. Hotel Clover 7 Hongkong Street
86. Hotel Clover The Arts

THE SCHEDULE — *continued*

87. Hotel Fort Canning
88. Hotel G Singapore
89. Hotel Grand Central
90. Hotel Grand Pacific
91. Hotel Indigo Singapore Katong
92. Hotel Mi
93. Hotel Michael
94. Hotel Miramar Singapore
95. Hotel Mono
96. Hotel Nuve
97. Hotel NuVe Elements
98. Hotel NuVe Heritage
99. Hotel NuVe Urbane
100. Hotel Re! @ Pearl's Hill
101. Hotel Royal
102. Hotel Royal @ Queens
103. Hotel Soloha
104. Hotel Supreme
105. Hotel Traveltine
106. Hotel Yan
107. ibis budget Singapore Clarke Quay
108. ibis budget Singapore Crystal
109. ibis budget Singapore Emerald
110. ibis budget Singapore Imperial
111. ibis budget Singapore Joo Chiat
112. ibis budget Singapore Pearl
113. ibis budget Singapore Ruby
114. ibis budget Singapore Sapphire
115. ibis budget Singapore Selegie

THE SCHEDULE — *continued*

116. Ibis Singapore Novena
117. Ibis Singapore on Bencoolen
118. ibis Styles Singapore Albert
119. ibis Styles Singapore on Macpherson
120. InterContinental Singapore
121. InterContinental Singapore Robertson Quay
122. J8 Hotel
123. Jayleen 1918 Hotel
124. JEN Singapore Orchardgateway by Shangri-La
125. JEN Singapore Tanglin by Shangri-La
126. Ji Hotel Orchard Singapore
127. K2 Guesthouse Central
128. Kam Leng Hotel
129. L Hotel @ 51 Desker
130. L Hotel @ Broadway
131. Link Hotel
132. Lion Peak Hotel Bugis
133. Lion Peak Hotel Dickson
134. Lion Peak Hotel Raffles
135. M Hotel Singapore
136. M Social Singapore
137. Maxwell Reserve
138. Mercure Singapore Bugis
139. Mercure Singapore on Stevens
140. Mercure Singapore Tyrwhitt
141. New Cape Inn
142. New Orchid Hotel
143. Nostalgia Hotel
144. Novotel Singapore On Stevens

THE SCHEDULE — *continued*

145. Oasia Hotel Downtown, Singapore
146. Oasia Hotel Novena, Singapore
147. Oasia Resort Sentosa
148. One Farrer Hotel
149. Orchard Hotel Singapore
150. Orchard Rendezvous Hotel, Singapore
151. Orchid Hotel
152. Oxford Hotel
153. Pan Pacific Serviced Suites Beach Road
154. PARADOX SINGAPORE MERCHANT COURT AT CLARKE QUAY
155. Park Avenue Changi
156. Park Avenue Rochester
157. Park Regis Singapore
158. Park View Hotel
159. PARKROYAL Collection Pickering, Singapore
160. PARKROYAL on Beach Road, Singapore
161. PARKROYAL on Kitchener Road
162. Pasir Panjang Inn
163. Perak Hotel
164. Porcelain Hotel
165. Pullman Singapore Orchard
166. Ramada Singapore at Zhongshan Park
167. RedDoorz Premium @ Balestier
168. Rendezvous Hotel Singapore
169. Rest Bugis Hotel
170. Riverside Hotel Robertson Quay
171. Robertson Quay Hotel
172. Royal Plaza
173. Sandpiper Hotel

THE SCHEDULE — *continued*

174. Santa Grand Hotel East Coast
175. Shangri-La Rasa Sentosa, Singapore
176. Shangri-La Singapore
177. Sheraton Towers Singapore Hotel
178. Singapore Marriott Tang Plaza Hotel
179. Sofitel Singapore City Centre
180. Sofitel Singapore Sentosa Resort & Spa
181. South East Asia Hotel
182. ST Signature Bugis Beach
183. ST Signature Jalan Besar
184. ST Signature Tanjong Pagar
185. St. Regis Hotel Singapore
186. Strand Hotel
187. Studio M Hotel
188. Summer View Hotel
189. Tai Hoe Hotel
190. THE BARRACKS HOTEL SENTOSA
191. The Clan Hotel
192. The Inn at Temple Street
193. The Noble Hotel
194. The Outpost Hotel Sentosa
195. The Pod
196. THE QUAY HOTEL
197. The Quay Hotel Lavender
198. The Quay Hotel West Coast
199. The Quincy Hotel
200. The Regent Singapore
201. The Scarlet Hotel
202. The Seacare Hotel

THE SCHEDULE — *continued*

- 203. The Southbridge Hotel
- 204. The Sultan
- 205. The Vagabond Club
- 206. The Warehouse Hotel
- 207. The Westin Singapore
- 208. V Hotel Bencoolen
- 209. V Hotel Lavender
- 210. Value Hotel - Balestier
- 211. Value Hotel - Nice
- 212. Value Hotel - Thomson
- 213. Venue Hotel
- 214. Vibe Hotel Singapore Orchard
- 215. Victoria Hotel
- 216. Villa Samadhi Singapore
- 217. Village Hotel Albert Court
- 218. Village Hotel Bugis
- 219. Village Hotel Changi
- 220. Village Hotel Katong
- 221. Village Hotel Sentosa
- 222. VIP Hotel
- 223. voco Orchard Singapore
- 224. W Singapore Sentosa Cove Hotel
- 225. Wink Hostel @ Downtown
- 226. Yaju Hotel
- 227. York Hotel
- 228. YOTEL Singapore Orchard Road
- 229. YotelAir Singapore Changi Airport

THE SCHEDULE — *continued*

230. The premises located at 20 Sentosa Gateway, Singapore 098135

231. The premises located at 323 Alexandra Road, Singapore 159972

232. The premises located at 35 Robinson Road, Singapore 068876

233. The premises located at 50 Telok Blangah Road, Singapore 098828

Made on 13 September 2022.

LEE CHUAN TECK
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(Development),
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