



# **THE STATUTES OF THE REPUBLIC OF SINGAPORE**

## **SINGAPORE TOURISM (CESS COLLECTION) ACT 1972**

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# Singapore Tourism (Cess Collection) Act 1972

## ARRANGEMENT OF SECTIONS

### Section

1. Short title
2. Interpretation
- 2A. Application of Act
3. Delegation of functions
4. Cess to be paid into Fund
5. Cess payable
6. Tourism event establishment liable to pay cess
7. *[Repealed]*
8. Power to enter premises, etc.
9. Keeping of records and giving of receipts
10. Duty to inform
11. Recovery of cess
12. Recovery of cess on basis of Board's estimate
13. Penalty
14. Suit for cess and penalty by Board
15. Refund or return of cess or penalty overpaid or erroneously paid
16. Payment of underpaid cess or penalty, etc.
17. Incorrect return
18. Evasion of cess
19. Obstructing officer of Board
20. Power to exempt and remit
21. *[Repealed]*
22. Proceedings conducted by officer of Board
23. Consent of Public Prosecutor
24. Priority of case in bankruptcy
25. Offence by body corporate
26. Regulations

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An Act for the collection of cess by the Singapore Tourism Board.

[6 February 1973]

**Short title**

1. This Act is the Singapore Tourism (Cess Collection) Act 1972.

**Interpretation**

2. In this Act, unless the context otherwise requires —

“Board” means the Singapore Tourism Board established under section 3 of the Singapore Tourism Board Act 1963 and includes any agent duly appointed by the Board to act on its behalf;

“Chief Executive” means the Chief Executive of the Board and includes any acting Chief Executive of the Board;

“Fund” means the Tourism Fund established under section 17 of the Singapore Tourism Board Act 1963;

“product” means any one or more of the following:

- (a) any travel product within the meaning of the Travel Agents Act 1975;
- (b) any goods (including any food or beverage intended for human consumption);

“record” means any record of information however recorded, and includes —

- (a) anything on which there is writing or Braille;
- (b) a map, plan, chart, graph, picture or photograph;
- (c) anything from which images, sounds or writing can be reproduced; and
- (d) anything on which information has been stored or recorded;

“service” means any service relating to any one or more of the following:

- (a) arts or entertainment;
- (b) leisure, recreation or sports;
- (c) personal care, wellness or assistance;

- (d) transport, other than transport by use of a regular route service within the meaning of the Bus Services Industry Act 2015 or a train service within the meaning of the Public Transport Council Act 1987;
- (e) business meetings, incentive travel, conferences, conventions and exhibitions (commonly known as MICE);

“taxable transaction connected with a tourism event” has the meaning given by section 5(2);

“tourism event” means any event or series of related activities taking place in Singapore —

- (a) that promotes Singapore as a travel or tourist destination; or
- (b) that is intended wholly or partly for the benefit of, or for the purpose of attracting, visitors to Singapore;

“tourism event establishment” means a person prescribed in an order made under section 5;

“tourism event premises” means any premises used or to be used for the conduct of a tourism event by the organiser of that event;

“transaction” means any arrangement made by a person in the course of carrying on a business in Singapore —

- (a) for the provision, or to facilitate the provision, of the use of any tourism event premises, accommodation, products or services, to another person; or
- (b) where the use of any tourism event premises, accommodation, products or services in contemplation of which an arrangement in paragraph (a) was made does not take place,

whether or not —

- (c) the other person is in Singapore;