



REPUBLIC OF SINGAPORE

# GOVERNMENT GAZETTE

## ACTS SUPPLEMENT

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The following Act was passed by Parliament on 9 July 2018 and assented to by the President on 2 August 2018:—

### REPUBLIC OF SINGAPORE

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**No. 28 of 2018.**

I assent.

HALIMAH YACOB,

*President.*

*2 August 2018.*



An Act to amend the Singapore Tourism (Cess Collection) Act  
(Chapter 305C of the 1997 Revised Edition).

Be it enacted by the President with the advice and consent of the  
Parliament of Singapore, as follows:

**Short title and commencement**

1. This Act is the Singapore Tourism (Cess Collection) (Amendment) Act 2018 and comes into operation on a date that the Minister appoints by notification in the *Gazette*.

**Amendment of section 2**

2. Section 2 of the Singapore Tourism (Cess Collection) Act (called in this Act the principal Act) is amended by deleting the definitions of “licensed premises” and “liquor licence”, “proprietor”, “tourist food establishment”, “tourist hotel” and “tourist public house” and substituting the following definitions:

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

- (a) any travel product within the meaning of the Travel Agents Act (Cap. 334);
- (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 (Act 30 of 2015) or a

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train service within the meaning of the Public Transport Council Act (Cap. 259B);

- (*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 —

- (i) the other person is in Singapore;
- (ii) the arrangement is at the request of the other person; or

(iii) any consideration is given for the arrangement.”.

### **New section 2A**

3. The principal Act is amended by inserting, immediately after section 2, the following section:

#### **“Application of Act**

**2A.** This Act does not apply to any tourism event premises, accommodation, product or service provided or to be provided by the Government, or a body established by or under a public Act for a public purpose.”.

### **Repeal and re-enactment of sections 5 and 6**

4. Sections 5 and 6 of the principal Act are repealed and the following sections substituted therefor:

#### **“Cess payable**

**5.—**(1) Cess is payable at the amount prescribed by the Minister by order in the *Gazette* on every taxable transaction connected (in the manner provided in subsection (2)) with a tourism event to which the order relates.

(2) In this Act, a transaction is a taxable transaction connected with a tourism event if —

- (a) the use of the tourism event premises, accommodation, product or service under the transaction is or is to be provided, or (where paragraph (b) of the definition of “transaction” in section 2 applies) could have been provided, during a period during which the tourism event is held, being a period which may include any time before or after the event is held (called in this section a taxable period); and
- (b) the transaction, which satisfies paragraph (a), is prescribed in an order under subsection (1) to be a taxable transaction connected with that tourism event.

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(3) A transaction is not to be treated as other than a taxable transaction by reason only that —

- (a) the transaction is made with a person who is not a visitor to Singapore;
- (b) the transaction is made for any purpose other than for purposes of any tourism event;
- (c) the transaction is terminated for any reason; or
- (d) the tourism event premises, accommodation, product or service to be provided under the transaction, is not provided or used for any reason.

(4) An order under subsection (1) must specify or describe —

- (a) the tourism event to which the order relates;
- (b) the taxable transactions connected with a tourism event on which cess is payable;
- (c) the tourism event establishments making the taxable transactions connected with a tourism event;
- (d) the taxable period for the taxable transactions connected with a tourism event; and
- (e) the amount of the cess.

(5) For the purposes of subsection (4)(e), the amount of cess payable on a taxable transaction connected with a tourism event may be prescribed in an order under subsection (1) as a rate based on —

- (a) the gross receipts derived from the taxable transaction;  
or
- (b) an amount treated as the gross receipts derived from the taxable transaction —
  - (i) that is terminated; or
  - (ii) for which no or partial consideration is given,

and the order may further provide for the method by which such gross receipts or amount treated as the gross receipts are to be determined.