

Tourist Promotion (Cess Collection) Bill

Table of Contents

Bill No: 26/1971

Read the first time: 2nd December 1971

Long Title

Enacting Formula

1 Short title and commencement

2 Interpretation

3 Delegation of functions

4 Cess to be paid into the Fund

5 Imposition of cess

6 Person liable to pay cess

7 Recovery of cess from a customer

8 Power of Director to obtain information

9 Keeping of books of account 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 the Board

15 Return of cess or penalty overpaid or erroneously paid

16 Payment of cess short levied or erroneously refunded

17 Incorrect return

18 Evasion of cess

19 Obstructing officers of the Board

20 Power to remit and exempt

21 Security for payment of cess

22 Proceedings conducted by officer of Board

23 Sanction of Public Prosecutor

24 Priority of case in bankruptcy

25 Offence by body corporate

26 Regulations

27 Repeal of sections 11 and 12 of the Tourist Promotion Board Act

28 Transitional provisions

FIRST SCHEDULE

SECOND SCHEDULE

Explanatory Statement

Expenditure of Public Money

Tourist Promotion (Cess Collection) Bill

Bill No. 26/1971

Read the first time on 2nd December 1971.

An Act to make better provisions for the collection of cess by the Tourist Promotion Board and to repeal the provisions relating thereto in the Tourist Promotion Board Act (Chapter 205 of the 1970 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 may be cited as the Tourist Promotion (Cess Collection) Act, 1971, and shall come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

Interpretation

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

“Board” means the Tourist Promotion Board established under section 3 of the Tourist Promotion Board Act (Cap. 205) and includes any agent duly appointed by the Board to act on its behalf;

“Director” means the Director of the Board appointed under section 7 of the Tourist Promotion Board Act;

“Fund” means the Tourist Promotion Fund established under section 13 of the Tourist Promotion Board Act;

“proprietor” in relation to —

(a) a tourist hotel includes any person responsible for the management thereof and also includes any person who holds a licence issued under the provisions of the Hotels Act (Cap. 248) in respect of that hotel;

(b) a tourist food establishment includes any person responsible for the management of the tourist food establishment and also includes any person who holds a licence issued under the provisions of the Environmental Public Health Act (Cap. 155) in respect of that food establishment;

- (c) a tourist public house includes any person responsible for the management of the tourist public house and also includes any person who holds a licence issued under the Customs Act (Cap. 133) in respect of that public house;

“tourist food establishment” means any place or any premises or part thereof used for the sale or for the preparation for sale of food and drink, whether cooked or not, intended for human consumption which is declared by the Minister, by notification in the *Gazette*, to be a tourist food establishment;

“tourist hotel” means any premises registered as a hotel under the provisions of the Hotels Act which are declared by the Minister, by notification in the *Gazette*, to be a tourist hotel;

“tourist public house” means any premises or part thereof in respect of which —

- (a) a Public House First Class Licence, a Public House First Class (Extended) Licence or a Public House First Class (Extended) (Tourist Hotel) Licence has been issued under the provisions of the Customs Act;
- (b) a Public House (Temporary) (First Class) Licence has been issued under the provisions of the Customs Act, and such premises has been issued with that licence for a continuous period of more than six days; or
- (c) a public house licence of a category not enumerated in paragraphs (a) and (b) above has been issued under the provisions of the Customs Act, and which is declared by the Minister, by notification in the *Gazette*, to be a tourist public house.

Delegation of functions

3.—(1) The Board may appoint such agents (including the Government) as may be necessary for the purposes of this Act.

(2) The Board may delegate all or any of the powers and functions under this Act relating to or appertaining to the collection of cess to any person including an officer or department of the Government.

(3) The Board may pay to any person appointed under the provisions of subsection (1) of this section a fee for the services rendered in connection with the collection of cess.

Cess to be paid into the Fund

4. All monies collected under the provisions of this Act shall be paid into the Fund.

Imposition of cess

5.—(1) Subject to the provisions of subsection (2) of this section, there shall be levied —

- (a) in respect of every room or suite occupied each day in every tourist hotel; and
- (b) in respect of all sales made and all charges levied or collected —
 - (i) by tourist food establishments; and
 - (ii) by tourist public houses,

a cess at the rate set out in the First Schedule to this Act.

(2) The provisions of paragraph (b) of subsection (1) of this section shall not apply to —

- (a) sales made, or charges levied or collected for services rendered, by a shop or office which is situated within a tourist public house and does not have the facilities for the preparation of cooked food for sale;
- (b) service charges or gratuities levied or collected by the tourist food establishment or tourist public house; and
- (c) charges levied or collected by a tourist public house for the services, or for the use of facilities, set out in the Second Schedule to this Act.

(3) The Minister may, in the First Schedule, classify tourist hotels, tourist food establishments, and tourist public houses and specify the rate of cess to be paid in respect of each such tourist hotel, tourist food establishment and tourist public house.

(4) The Minister may from time to time, by order published in the *Gazette*, add to, vary or revoke the whole or any part of the First and the Second Schedules to this Act.

(5) For the purposes of this section, “shop” includes a stall or space in a tourist public house which has been rented out or set aside exclusively for the purpose of selling goods or for providing services of any kind.

Person liable to pay cess

6.—(1) The cess levied in respect of every room or suite occupied each day in a tourist hotel shall be accounted for and paid by the proprietor of the tourist hotel to the Board within the time and in the manner prescribed by the Board.

(2) The cess levied in respect of all sales made and all charges levied or collected by a