

**Singapore Tourism (Cess Collection) Act
(CHAPTER 305C)**

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**SINGAPORE TOURISM (CESS COLLECTION) ACT
(CHAPTER 305C)**

(Original Enactment: Act 1 of 1972)

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

[6th February 1973]

Short title

1. This Act may be cited as the Singapore Tourism (Cess Collection) Act.

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 (Cap. 305B) 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 15 of the Singapore Tourism 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 granted under the Hotels Act (Cap. 127) 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 Environmental Public Health Act (Cap. 95) 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. 70) 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 Hotels Act (Cap. 127) 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 Customs Act (Cap. 70);
- (b) a Public House (Temporary) (First Class) Licence has been issued under the Customs Act, and such premises have been issued with that licence for a continuous period of more than 6 days; or
- (c) a public house licence of a category not enumerated in paragraphs (a) and (b) has been issued under 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 subsection (1) a fee for the services rendered in connection with the collection of cess.

Cess to be paid into Fund

4. All moneys collected under this Act shall be paid into the Fund.

Imposition of cess

5.—(1) Subject to subsection (2), 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.

(1A) For the purposes of subsection (1) and the First Schedule, any sales or charges on which cess is levied shall exclude the amount of any goods and services tax charged on the supply to which the sales or charges relate.

(2) Subsection (1)(b) 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 the facilities, set out in the Second Schedule.

(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.

(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 tourist food establishment or a tourist public house shall be accounted for and paid by the proprietor of the tourist food establishment or the tourist public house to the Board within the time and in the manner prescribed by the Board.

Recovery of cess from customer

7.—(1) Any person who is liable under section 6 to pay cess may recover such cess from a customer or from the person for whom services are rendered and the person so recovering the cess shall show on a receipt or other document issued by him the amount of cess which has been so recovered.