

# **Singapore Tourism (Cess Collection) Regulations**

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## **Legislative History**

### **SINGAPORE TOURISM (CESS COLLECTION) ACT (CHAPTER 305C, SECTION 26)**

### **SINGAPORE TOURISM (CESS COLLECTION) REGULATIONS**

**Rg 1**

**G.N. No. S 245/1986**

**REVISED EDITION 2002**

**(31st May 2002)**

**[20th September 1986]**

## **Citation**

**1.** These Regulations may be cited as the Singapore Tourism (Cess Collection) Regulations.

## **Procedure for payment**

**2.—(1)** Every person liable to pay cess under the provisions of the Act shall —

**(a)** submit to the Board or its agent by 30th April of each year, an annual