

Singapore Tourism (Cess Collection) (Amendment) Bill

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Bill No: 9/2008

Read the first time: 21st July 2008

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Expenditure of Public Money

Singapore Tourism (Cess Collection) (Amendment) Bill

Bill No. 9/2008

Read the first time on 21st July 2008.

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 may be cited as the Singapore Tourism (Cess Collection) (Amendment) Act 2008 and shall come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

Amendment of section 2

2. Section 2 of the Singapore Tourism (Cess Collection) Act (referred to in this Act as the principal Act) is amended by deleting the words “, a Public House First Class (Extended) Licence or a Public House First Class (Extended) (Tourist Hotel) Licence” in paragraph (a) of the definition of “tourist public house”.

Repeal and re-enactment of sections 5 and 6

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 Sections 5 and 6 of the principal Act are repealed and the following sections substituted therefor:

“Imposition of cess

5.—(1) The Minister may from time to time, by order published in the *Gazette*, declare a tourist event to which this section applies (hereinafter referred to as a declared tourist event) and the period of the declared tourist event.

(2) There shall be levied under any order made under subsection (1) in respect of such descriptions of sales made, and of charges levied or collected, during the period of the declared tourist event by such tourist hotels, tourist food establishments and tourist public houses as shall be specified in the order, a cess at such rates as shall be specified in the order.

(3) The Minister shall consult the Board before making an order under subsection (1).

(4) For the purposes of subsection (2), 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.

(5) Any order made under subsection (1) may provide for different rates of cess in respect of —

- (a) the same description of sales made, and of charges levied or collected, by tourist hotels, tourist food establishments and tourist public houses in different circumstances; and
- (b) different descriptions of sales made, and of charges levied or collected, by tourist hotels, tourist food establishments and tourist public houses in the same circumstances.

(6) In this section, “tourist event” means any activity that —

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

Person liable to pay cess

6. The cess levied in respect of sales made, and charges levied or collected, by a tourist hotel, a tourist food establishment or a tourist public house as specified in any order under section 5 shall be accounted for and paid by the proprietor of the tourist hotel, the tourist food establishment or the tourist public house, as the case may be, to the Board within the time and in the manner prescribed by the Board.”.

Repeal of section 7

4. Section 7 of the principal Act is repealed.

Amendment of section 8

5. Section 8 of the principal Act is amended by deleting subsection (1) and substituting the following subsection:

“(1) The Chief Executive or an officer or agent of the Board authorised by the Chief Executive shall at all times have full and free access to all buildings, places, books, documents and other papers to enable the Board to advise the Minister as to —

- (a) whether any tourist hotel, tourist food establishment or tourist public house should be specified in any order under section 5; or