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

**SINGAPORE TOURISM (CESS COLLECTION)
(FORMULA 1 SINGAPORE AIRLINES SINGAPORE GRAND
PRIX 2019) ORDER 2019**

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In exercise of the powers conferred by section 5 of the Singapore Tourism (Cess Collection) Act, the Minister for Trade and Industry makes the following Order:

Citation and commencement

1. This Order is the Singapore Tourism (Cess Collection) (Formula 1 Singapore Airlines Singapore Grand Prix 2019) Order 2019 and comes into operation on 13 September 2019.

Definitions

2.—(1) In this Order, unless the context otherwise requires —

“accommodation” means accommodation consisting of or including the use, for any length of time, of a room that is provided with a bed or other sleeping facilities;

“hotel” has the meaning given by section 2 of the Hotels Act (Cap. 127);

“money’s worth” means any points, rewards or other similar thing (whether in physical or electronic form) earned by a person under any member or loyalty programme and that may be used to redeem any accommodation;

“operator”, in relation to a hotel, means the person responsible for the day-to-day operations of the hotel, being —

(a) an individual, if so responsible as a sole proprietor; or

(b) any body of persons, corporate or unincorporate;

“taxable period” has the meaning given by paragraph 4.

(2) In this Order, consideration is paid in money if the consideration is paid by any of the following means:

(a) the presentation of a physical or an electronic payment instrument, such as cash, a cheque, a cashier’s order, or a voucher bearing a cash value or providing a discount;

(b) the use of any credit or debit facility, such as by use of a charge card, credit card or debit card, or a credit or debit arrangement without the use of any such card;

(c) the transfer of funds by any digital or electronic means, including by use of a digital wallet;

(d) a combination of any means in sub-paragraph (a), (b) or (c).

Tourism event

3. The tourism event to which this Order relates is the Formula 1 Singapore Airlines Singapore Grand Prix 2019.

Taxable period

4. The taxable period connected with the tourism event is the period between 19 September 2019 and 22 September 2019 (both dates inclusive).

Taxable transactions on which cess is payable

5. The following arrangements are taxable transactions connected with the tourism event on which cess is payable:

- (a) a legally enforceable arrangement —
 - (i) that is wholly or in part for accommodation —
 - (A) provided or to be provided for use at any time during the taxable period; and
 - (B) at premises specified (whether by name or address) in Part 1 or 2 of the Schedule, if used as a hotel when the accommodation is so provided for use; and
 - (ii) where one party to the arrangement is the operator of the hotel;
- (b) a termination of an arrangement mentioned in sub-paragraph (a).

Tourism event establishment making taxable transactions

6. The tourism event establishment making the taxable transaction connected with the tourism event mentioned in paragraph 5 is the operator of the hotel.

Amount of cess

7. The cess payable on a taxable transaction connected with the tourism event is as follows:

- (a) 30% of the gross receipts derived or treated as derived from each taxable transaction concerning premises specified in Part 1 of the Schedule used as a hotel;

- (b) 20% of the gross receipts derived or treated as derived from each taxable transaction concerning premises specified in Part 2 of the Schedule used as a hotel.

Gross receipts derived

8.—(1) This paragraph applies to every taxable transaction connected with a tourism event where consideration for the taxable transaction is paid wholly in money.

(2) The gross receipts derived from a taxable transaction in paragraph 5(a) connected with the tourism event is the total of the following:

- (a) the consideration paid for the taxable transaction;
- (b) all additional payments as follows:
 - (i) any sum paid for what is commonly known as early check-in or late check-out;
 - (ii) any sum paid for providing additional sleeping facilities in the same accommodation.

(3) The gross receipts derived from a taxable transaction in paragraph 5(b) connected with the tourism event is the total of the following:

- (a) all charges paid for the termination;
- (b) all deposits forfeited because of the termination.

Amount treated as gross receipts derived

9.—(1) This paragraph applies to —

- (a) every taxable transaction in paragraph 5(a) connected with the tourism event, where —
 - (i) the taxable transaction is described as complimentary or as a gift;
 - (ii) the consideration for the taxable transaction is paid in money's worth, or in both money and money's worth; or

(iii) the taxable transaction is a consequence of another transaction that is not a taxable transaction connected with the tourism event; and

(b) every taxable transaction in paragraph 5(b) connected with the tourism event, where the whole of the consideration mentioned in sub-paragraph (a)(ii) is forfeited as a result of that taxable transaction.

(2) Subject to sub-paragraph (3), the amount treated as the gross receipts derived from a taxable transaction to which this paragraph applies concerning premises used as a hotel (H), must be calculated in accordance with the formula $TGR \div N$, where —

(a) TGR is the total amount of gross receipts for all such taxable transactions connected with the tourism event, calculated in accordance with paragraph 8(2) and (3); and

(b) N is the aggregate of the number of rooms on each day of the taxable period required to be provided under the taxable transactions in sub-paragraph (a), and which —

(i) were used by guests of H; or

(ii) were not used due to the intended guests of the rooms failing to arrive at H (commonly known as a no show).

(3) Where the TGR under sub-paragraph (2) is zero, the amount treated as the gross receipts derived from a taxable transaction to which this paragraph applies concerning premises used as H is —

(a) the amount calculated in accordance with the formula in sub-paragraph (2) as applied in relation to H for an event that —

(i) the Board determines is equivalent to the tourism event mentioned in paragraph 3; and

(ii) took place before 2019, or, if there is more than one such event, the most recent of such events; or

(b) if there is no such amount under sub-paragraph (a) — the amount calculated in accordance with the formula in sub-paragraph (2) as applied, for the tourism event