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GOVERNMENT GAZETTE

ACTS SUPPLEMENT

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The following Act was passed by Parliament on 25th August 2008 and assented to by the President on 10th September 2008:—

REPUBLIC OF SINGAPORE

No. 16 of 2008.

I assent.

(LS)

S R NATHAN,
President.
10th September 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 Sections 5 and 6 of the principal Act are repealed and the following sections substituted therefor: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
 - (b) the amount of cess to be paid by any person under this Act,
- and may, without fee or reward, inspect, copy or make extracts from any such books, documents or papers.”.

Amendment of section 9

6. Section 9 of the principal Act is amended by deleting subsection (1) and substituting the following subsection:

“(1) Subject to subsection (2), every person liable to pay cess under the provisions of this Act shall keep and retain for a minimum period of 2 years in safe custody —

- (a) records that had been provided to the Chief Executive or an officer or agent of the Board authorised by the Chief Executive under section 8(1); and
- (b) sufficient records to enable the amount of cess payable under any order made under section 5 to be readily ascertained by the Chief Executive or an officer or agent of the Board authorised by the Chief Executive.”.

Amendment of section 10

7. Section 10 of the principal Act is amended by deleting subsection (3) and substituting the following subsections:

“(3) The Chief Executive may by written notice require any person to provide him with such information as he may require for the purpose of section 8(1) within the period specified in the written notice.

(4) Any person who contravenes or fails to comply with subsection (1), (2) or (3) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000.”.

Amendment of section 13

8. Section 13 of the principal Act is amended by deleting subsection (1) and substituting the following subsections:

“(1) Subject to subsection (1A), if any cess is not accounted for and paid within the time prescribed by the Board —

- (a) a penalty equal to 5% of the amount of cess payable whether estimated or not shall be added thereto; and
- (b) if the amount of cess outstanding is not paid within 60 days of the imposition of the penalty as provided by paragraph (a), an additional penalty of 2% of the cess outstanding shall be payable for each completed month that

the cess remains unpaid commencing from the date on which the cess became payable, except that the total additional penalty shall not exceed 50% of the amount of cess outstanding.

(1A) The provisions of this Act relating to the collection and recovery of cess shall apply to the collection and recovery of the penalty and additional penalty.”.

Repeal and re-enactment of section 17

9. Section 17 of the principal Act is repealed and the following section substituted therefor:

“Incorrect return

17. Any person who makes an incorrect return under this Act or any regulations made thereunder by omitting therefrom any information or gives any incorrect information to the Chief Executive or the Board under section 10 shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000 and in default of payment to imprisonment for a term not exceeding 6 months.”.

Repeal of section 21

10. Section 21 of the principal Act is repealed.

Repeal of Second Schedule

11. The Second Schedule to the principal Act is repealed.
