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No. S 873

CIVIL AVIATION AUTHORITY OF SINGAPORE ACT 2009

CIVIL AVIATION AUTHORITY OF SINGAPORE (AVIATION LEVY) (AMENDMENT) ORDER 2026

In exercise of the powers conferred by section 86(1) of the Civil Aviation Authority of Singapore Act 2009, the Minister for Transport, after consulting the Civil Aviation Authority of Singapore, makes the following Order:

Citation and commencement

1. This Order is the Civil Aviation Authority of Singapore (Aviation Levy) (Amendment) Order 2026 and comes into operation on 1 December 2026.

Amendment of paragraph 2

2. In the Civil Aviation Authority of Singapore (Aviation Levy) Order 2018 (G.N. No. S 522/2018) (called in this Order the principal Order), in paragraph 2(1) —

(*a*) replace the definition of "3-month compounded SORA" with —

"“3-month compounded SORA”, in relation to a period, means —

(*a*) if the period or a part of the period falls within the 6-month period beginning on 1 April of a calendar year, then, for the period or the part (as the case may be) — the compounded average of the SORA values for a 3-month period computed by the Monetary Authority of Singapore using the

prescribed methodology, and published —

(i) on its Internet website at https://www.mas.gov.sg; or

(ii) where the website is unavailable to the public, in any other form that is readily accessible by the public,

on either of the following days:

(iii) if 1 March of that calendar year is a business day — that day;

(iv) if 1 March of that calendar year is not a business day — the last business day in February of that calendar year; or

(*b*) if the period or a part of the period falls within the 6-month period beginning on 1 October of a calendar year, then, for the period or the part (as the case may be) — the compounded average of the SORA values for a 3-month period computed by the Monetary Authority of Singapore using the prescribed methodology, and published —

(i) on its Internet website at https://www.mas.gov.sg; or

(ii) where the website is unavailable to the public, in any other form that is readily accessible by the public,

on either of the following days:

(iii) if 1 September of that calendar year is a business day — that day;

(iv) if 1 September of that calendar year is not a business day — the last business day in August of that calendar year;";

(*b*) after the definition of "aviation levy" or "AL", insert —

""bank holiday" means a day declared by the Monetary Authority of Singapore to be a bank holiday under section 60(1) of the Banking Act 1970;

"business day" means any day other than a Saturday, Sunday, public holiday or bank holiday;";

(*c*) after the definition of "passenger", insert —

""prescribed methodology" means the methodology set out in the document called "Compounded Singapore Overnight Rate Average Index ("SORA Index"), Compounded SORA and MAS Floating Rate Notes ("MAS FRN"): A User Guide" dated 16 March 2021;"; and

(*d*) in the definition of "Singapore Overnight Rate Average" or "SORA", replace "determined and published by the Monetary Authority of Singapore on its website at http://www.mas.gov.sg" with "published by the Monetary Authority of Singapore on its Internet website at https://www.mas.gov.sg".

Amendment of paragraph 6

3. In the principal Order, in paragraph 6, replace sub-paragraphs (*a*) and (*b*) with —

"(*a*) if the chargeable flight begins from Changi Airport —

(i) for a chargeable flight that begins anytime before 1 April 2027 — $8 multiplied by the total number of chargeable passengers carried on that chargeable flight; and

(ii) for a chargeable flight that begins anytime on or after 1 April 2027 — $10 multiplied by the total number of chargeable passengers carried on that chargeable flight; and

(*b*) if the chargeable flight begins from Seletar Airport — $8 multiplied by the total number of chargeable passengers carried on that chargeable flight.".

Deletion of paragraph 18

4. In the principal Order, delete paragraph 18.

Miscellaneous amendments

5. In the principal Order —

(*a*) in the following provisions, delete "Cap. 6,":

Paragraph 2(1), definition of "non-scheduled flight"

Paragraph 4(1)(*b*)(iv); and

(*b*) in the following provisions, replace "4.5%-point" with "4.5 percentage points":

Paragraph 8(2)

Paragraph 11(3).

[G.N. Nos. S 805/2022; S 354/2023; S 499/2024]

Made on 19 November 2026.

LAU PEET MENG
Permanent Secretary,
Ministry of Transport,
Singapore.

[AG/LEGIS/SL/41/2025/7]