

PUBLIC UTILITIES ACT
(CHAPTER 261, SECTIONS 20 AND 72)

PUBLIC UTILITIES (TARIFFS FOR WATER) REGULATIONS

Rg 7

G.N. No. S 585/2002

REVISED EDITION 2004

(30th September 2004)

[22nd November 2002]

Citation

1. These Regulations may be cited as the Public Utilities (Tariffs for Water) Regulations.

Application

2. These Regulations shall apply to water supplied by the Board through the Board's potable water reticulation system to any person who undertakes to enter into an agreement with the Board as set out in section 21 of the Act.

Prices

3.—(1) The prices to be charged for water shall be in accordance with the tariffs set out in the Schedule.

[S 713/2022 wef 01/09/2022]

(2) The tariffs set out in the Schedule do not include any GST chargeable on the supply of water by the Board, and the person liable to pay the price of the water supplied must, as part of the price, pay an amount equivalent to the GST chargeable on the supply.

[S 713/2022 wef 01/09/2022]

(3) For the purposes of paragraph (2), the GST chargeable is calculated —

(a) at the rate prevailing at the time the tax is charged on the supply; and

(b) on the value of the supply under section 17 of the Goods and Services Tax Act 1993 (read with paragraph 12 of the Third Schedule to that Act), being the sum total of the following:

(i) the price charged for the water supplied under paragraph (1);

- (ii) the waterborne tax payable under the Public Utilities (Waterborne Tax) Order 2024 (G.N. No. S 254/2024) by the person liable to pay the price of the water supplied;

[S 253/2024 wef 01/04/2024]

- (iii) the tax chargeable on the water supplied under the Public Utilities (Water Conservation Tax) Order 2024 (G.N. No. S 255/2024).

[S 253/2024 wef 01/04/2024]

[S 713/2022 wef 01/09/2022]

(4) In this regulation, “GST” means the goods and services tax chargeable under the Goods and Services Tax Act 1993.

[S 713/2022 wef 01/09/2022]

Domestic tariffs

4.—(1) Subject to paragraph (2), the domestic tariffs set out in the Schedule shall apply to all water supplied to premises which are used exclusively for residential purposes and such tariffs shall not apply —

- (a) where all or part of the premises is used for the purposes of or in connection with any trade, business or profession; or
- (b) where all or part of the premises is used as a hotel, serviced apartment, boarding house, hostel, school, place of worship or mess.

[S 253/2024 wef 01/04/2024]

(2) Notwithstanding paragraph (1)(a), the domestic tariffs set out in the Schedule shall apply to all water supplied to residential premises approved for use as home offices under the Home Office Scheme by the Urban Redevelopment Authority or the Housing and Development Board, or under such other home office scheme as the Board may allow.

[S 253/2024 wef 01/04/2024]

Tariff for shipping

5. The tariff for shipping set out in the Schedule shall apply to all water supplied to ships and water boats.

Non-domestic tariff

6. The non-domestic tariff set out in the Schedule shall apply to all water supplied to the following premises:

- (a) where all or part of the premises is registered as a hotel under the Hotels

Act (Cap. 127);

- (b) where all or part of the premises is licensed as a restaurant under the Environmental Public Health Act (Cap. 95);
- (c) construction sites including temporary worksites where any kind of road or building construction, reclamation works, site formation, repair, demolition, alteration of or addition to a building or building operation is carried out; or
- (d) premises to which the domestic tariff and the tariff for shipping do not apply.

Method of charging

7.—(1) Where the premises of a consumer in the same localities are supplied with water which are metered separately and the price of water supplied is chargeable in accordance with a particular tariff set out in the Schedule, the Board may, in its discretion, charge the consumer for the water supplied as if it is not metered separately.

(2) The amount of water charged to a consumer shall include water wasted by leakage or otherwise.