

PUBLIC UTILITIES ACT
(CHAPTER 261)

PUBLIC UTILITIES
(WATERBORNE TAX)
ORDER 2013

In exercise of the powers conferred by section 20(4) of the Public Utilities Act, the Minister for the Environment and Water Resources hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Public Utilities (Waterborne Tax) Order 2013 and shall come into operation on 1st February 2013.

Definitions

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

“domestic premises” means premises occupied as a private residence;

“month” means the period commencing at the beginning of a day of one of the 12 months of the year and ending before the beginning of the corresponding day of the next month or, if there is no such corresponding day, ending at the expiration of the next month;

“non-domestic premises” means premises other than domestic premises.

[S 349/2017 wef 01/07/2017]

[Deleted by S 349/2017 wef 01/07/2017]

(2) For the purposes of this Order, premises shall be regarded as non-domestic premises if any part of those premises is used —

- (a) for the purposes of or in connection with any trade, business or profession;
or
- (b) as a hotel, boarding house, school, place of worship or mess.

Waterborne tax

3.—(1) For the purposes of section 20(4) of the Act, the waterborne tax payable by the owner or occupier of any premises shall be the sum total of the following amounts:

- (a) *[Deleted by S 349/2017 wef 01/07/2017]*
- (b) subject to sub-paragraph (3), the amount specified in Part 1 of the Schedule

in respect of the volume of water supplied by the Board to those premises (whether through the water reticulation system, a water wagon or any other means); and

[S 349/2017 wef 01/07/2017]

- (c) the amount specified in Part 2 of the Schedule in respect of the volume of used water discharged from any premises into any sewer or sewerage system vested in or owned by the Government or controlled, supervised, maintained and repaired by the Board, where the used water did not originate as water supplied to those premises by the Board but is leachate.

[S 349/2017 wef 01/07/2017]

(2) *[Deleted by S 349/2017 wef 01/07/2017]*

(3) Sub-paragraph (1)(b) shall not apply with respect to any volume of water that is supplied through a fire hydrant placed under section 10 of the Fire Safety Act (Cap. 109A) in any public street (as defined in section 2 of the Street Works Act (Cap. 320A)).

(4) The amounts of waterborne tax specified in the Schedule are not inclusive of goods and services tax chargeable under the Goods and Services Tax Act (Cap. 117A), and the person liable to pay the waterborne tax shall, in addition to such waterborne tax, bear and pay the goods and services tax charged on the waterborne tax at the rate prevailing at the time of such charging.

Time of payment

4.—(1) Each amount of the waterborne tax mentioned in paragraph 3 is payable monthly, and the owner or occupier of the premises must pay such amount within such period as may be specified in the monthly bill for that amount of the waterborne tax.

(2) Despite sub-paragraph (1), the owner or occupier of any premises may be required to pay an amount of the waterborne tax mentioned in paragraph 3 more than once in any month if the owner or occupier of the premises terminates his or her agreement with the Board for the supply of water to the premises, and water has been supplied or made available to the premises since the end of the period to which the most recent monthly bill relates.

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Manner of payment

5. The waterborne tax shall be paid to the Board through its billing agent or by such other means as the Board may from time to time specify.