

WATER (WATER SERVICES LEVY) REGULATIONS, 2008

[L.N. 36/2008.]

1. Citation

These Regulation may be cited as the Water (Water Service Levy) Regulations, 2008.

2. Interpretation

In these Regulations—

“**Board**” means the Water Services Regulatory Board established under section 46 of the Act;

“**levy**” means the Water Services Levy imposed under regulation 3.

3. Imposition of levy

- (1) There is imposed a levy to be known as the Water Services Levy which shall comprise one per cent (1%) of all sales of water services to consumers by each water service provider operating under the Act.
- (2) The purpose of the levy is to finance the operations of the Board.

4. Water service provider to be remitter

- (1) The Water service provider shall be a remitter for purposes of collecting the levy.
- (2) Each water service provider shall, on or before the fifteenth day of each month, remit to the Board the amount received by way of the levy in respect of the immediately preceding month.
- (3) The manner of remittance of the levy shall be by way of deposit of the same into an account of the Board established for the purpose in accordance with instructions issued by the Board.

5. Returns

The water service provider shall maintain or cause to be maintained a monthly record of the sales of water services and the levy received in respect thereof, and shall forward such record to the Board.

6. Penalty for non-remittance

Where the water service provider fails to remit any amount due and payable by way of the levy on or before the date specified in these regulations, a penalty of one per cent (1%) of the outstanding amount shall be added to the amount due for each month or part thereof during which it remains unpaid.