

PUBLIC UTILITIES ACT 2001

PUBLIC UTILITIES (WATER CONSERVATION TAX) ORDER 2024

In exercise of the powers conferred by section 20A(2) of the Public Utilities Act 2001, the Minister for Sustainability and the Environment makes the following Order:

Citation and commencement

1. This Order is the Public Utilities (Water Conservation Tax) Order 2024 and comes into operation on 1 April 2024.

Definitions

2.—(1) In this Order —

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

“month” means the period starting 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 expiry of the next month;

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

(2) In this Order, without affecting the definition of “non-domestic premises” in sub-paragraph (1), premises are 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, serviced apartment, boarding house, hostel, school, place of worship or mess.

(3) Despite sub-paragraph (2)(a), private residences 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, are considered domestic premises.

Water conservation tax for water supplied by Board

3.—(1) Where the Board supplies water to any premises, the water conservation tax is payable by —

- (a) an occupier of the premises (including the Government); or
- (b) where the premises are vacant, the owner of the premises (including the Government).

(2) The water conservation tax is the amount specified in the second column of the Schedule for the type or description of water specified in the first column of the Schedule.

(3) Despite sub-paragraph (1), no water conservation tax is payable in respect of any water that is supplied through a fire hydrant installed under section 23 of the Fire Safety Act 1993 in any public street (as defined in section 2 of the Street Works Act 1995).

Time of payment

4.—(1) Subject to sub-paragraph (2), the owner or occupier of any premises must pay the water conservation tax monthly, within the period specified in the monthly bill for the payment.

(2) Despite sub-paragraph (1), the owner or occupier of any premises may be required to pay an amount of the water conservation tax more than once in any month if —

- (a) the agreement with the Board for the supply of water to the premises is terminated; and
- (b) the Board has supplied water or made water available to the premises since the end of the period to which the most recent monthly bill relates.

(3) Despite sub-paragraph (1), the Board may, where it is inexpedient for payment to be made in accordance with sub-paragraph (1) by any owner or occupier of premises and upon an application by the owner or occupier, permit the owner or occupier to pay at a time specified by the Board the water conservation tax specified in one or more bills issued to the owner or occupier.