
First published in the *Government Gazette*, Electronic Edition, on 28 March 2024 at 7 pm.

No. S 254

PUBLIC UTILITIES ACT 2001

PUBLIC UTILITIES (WATERBORNE TAX) ORDER 2024

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation and commencement
 2. Definitions
 3. Waterborne tax
 4. Time of payment
 5. Revocation
 6. Transitional provision
- The Schedule
-

In exercise of the powers conferred by section 20(7A) 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 (Waterborne 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.

Waterborne tax

3.—(1) The waterborne tax payable by an owner or occupier of any premises under section 20 of the Act is the sum of the following amounts:

- (a) subject to sub-paragraph (2), the amount specified in Part 1 of the Schedule for the volume of water supplied by the Board to those premises (whether through the water reticulation system, a water wagon or any other means);
- (b) the amount specified in Part 2 of the Schedule for the volume of used water discharged from those 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.

(2) Despite sub-paragraph (1), no waterborne 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 waterborne 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 waterborne 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 waterborne tax specified in one or more bills issued to the owner or occupier.

Revocation

5. The Public Utilities (Waterborne Tax) Order 2013 (G.N. No. S 43/2013) is revoked.

Transitional provision

6.—(1) Despite paragraph 3 and the Schedule, the waterborne tax payable by the owner or occupier of any premises in relation to water supplied by the Board to those premises in the relevant billing month is the sum of the following:

- (a) the specified amounts of the waterborne tax that is attributable to water that is supplied, or fairly or reasonably estimated to have been supplied, on the days in March 2024; and
- (b) the specified amounts of the waterborne tax that is attributable to water that is supplied, or fairly or

reasonably estimated to have been supplied, on the days in April 2024.

(2) Despite paragraph 3 and the Schedule, the waterborne tax payable by the owner or occupier of any premises for used water that is leachate and discharged from the premises in March 2024, is the amount calculated according to Part 2 of the Schedule to the Public Utilities (Waterborne Tax) Order 2013 as in force immediately before 1 April 2024.

(3) In this paragraph —

“relevant billing month”, in relation to any premises, means the period of a month that comprises days in March 2024 and April 2024, and in respect of which a bill for the specified amounts of the waterborne tax is rendered by the Board;

“specified amounts of the waterborne tax” —

- (a) in relation to the part of the relevant billing month comprising days in March 2024, means the amount of waterborne tax calculated according to Part 1 of the Schedule to the Public Utilities (Waterborne Tax) Order 2013 as in force immediately before 1 April 2024; and
- (b) in relation to the part of the relevant billing month comprising days in April 2024, means the amount of waterborne tax calculated according to Part 1 of the Schedule as in force on 1 April 2024.

THE SCHEDULE

Paragraphs 3(1) and 6

AMOUNT OF WATERBORNE TAX

PART 1

WATER SUPPLIED TO PREMISES BY BOARD

<i>First column</i>	<i>Second column</i>
<i>Type of premises</i>	<i>Amount of waterborne tax</i>
1. Domestic premises	<p>(a) Where the water supplied in a month does not exceed 40 cubic metres, \$1 per cubic metre.</p> <p>(b) Where the water supplied in a month exceeds 40 cubic metres, the aggregate of —</p> <p style="padding-left: 2em;">(i) \$1 per cubic metre for the first 40 cubic metres of water supplied; and</p> <p style="padding-left: 2em;">(ii) \$1.25 per cubic metre for the amount of water supplied in excess of 40 cubic metres.</p>
2. Non-domestic premises	\$1 per cubic metre.

PART 2

USED WATER DISCHARGED FROM PREMISES THAT DID NOT
ORIGINATE AS WATER SUPPLIED TO PREMISES BY BOARD
BUT IS LEACHATE

<i>First column</i>	<i>Second column</i>
<i>Type of premises</i>	<i>Amount of waterborne tax</i>
1. Domestic premises	<p>(a) Where the used water discharged in a month does not exceed 40 cubic metres, \$1 per cubic metre.</p> <p>(b) Where the used water discharged in a month exceeds 40 cubic metres, the aggregate of —</p>

THE SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>
<i>Type of premises</i>	<i>Amount of waterborne tax</i>
	(i) \$1 per cubic metre for the first 40 cubic metres of used water discharged; and
	(ii) \$1.25 per cubic metre for the amount of used water discharged in excess of 40 cubic metres.
2. Non-domestic premises	\$1 per cubic metre.

Made on 25 March 2024.

STANLEY LOH KA LEUNG
Permanent Secretary,
Ministry of Sustainability and
the Environment,
Singapore.

[MSE S020/01/303; AG/LEGIS/SL/261/2020/11 Vol. 1]

(To be presented to Parliament under section 20(15) of the Public Utilities Act 2001).