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STATUTORY BOARDS (TAXABLE SERVICES) ACT (CHAPTER 318)

STATUTORY BOARDS (TAXABLE SERVICES) (AMENDMENT) ORDER 2017

In exercise of the powers conferred by section 3 of the Statutory Boards (Taxable Services) Act, the Minister for Finance makes the following Order:

Citation and commencement

1. This Order is the Statutory Boards (Taxable Services) (Amendment) Order 2017 and comes into operation on 1 July 2017.

Amendment of Schedule

2. The Schedule to the Statutory Boards (Taxable Services) Order (O 1) is amended —

- (a) by deleting “30%” in paragraph (a) in the second column of item (1) and substituting “35%”;
- (b) by deleting “30%” in paragraph (b)(i) in the second column of item (1) and substituting “35%”;
- (c) by deleting “45%” in paragraph (b)(ii) in the second column of item (1) and substituting “50%”;
- (d) by deleting the words “30% of the monthly bill” in the second column of item (2) and substituting the words “35% of the monthly bill for the amount of water supplied”; and

(e) by inserting, immediately after item (2), the following item:

- “ (3) NEWater supplied 10% of ($\$1.28 \times$ the amount of NEWater supplied in cubic metres).
- through the water reticulation system of the Public Utilities Board to persons who have entered into an agreement with the Board for the supply of such water.
- ”.

Transitional provisions

3.—(1) Despite paragraph 2, the tax chargeable on a supply of water that is a taxable service described in the Schedule to the Statutory Boards (Taxable Services) Order, for the relevant billing month, is at the following rates where applicable:

- (a) the rates in the Schedule to the Statutory Boards (Taxable Services) Order as in force immediately before 1 July 2017, for water that is supplied or fairly or reasonably estimated to have been supplied to the premises in the days in June 2017;
- (b) the rates in the Schedule to the Statutory Boards (Taxable Services) Order as in force on 1 July 2017, for water that is supplied or fairly or reasonably estimated to have been supplied to the premises in the days in July 2017.

(2) In this paragraph, “relevant billing month” means the period of a month that comprises days in June 2017 and July 2017, and in respect of which period a bill for the tax is rendered by the Public Utilities Board.

Made on 27 June 2017.

TAN CHING YEE
*Permanent Secretary,
Ministry of Finance,
Singapore.*

[C2.80.0009 V.1; AG/LLRD/SL/318/2013/1 Vol. 1]

(To be presented to Parliament under section 3(5) of the Statutory Boards (Taxable Services) Act).