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No. S 362

PUBLIC UTILITIES ACT (CHAPTER 261)

PUBLIC UTILITIES (WATERBORNE TAX) (AMENDMENT) ORDER 2018

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

Citation and commencement

1. This Order is the Public Utilities (Waterborne Tax) (Amendment) Order 2018 and comes into operation on 1 July 2018.

Amendment of Schedule

- **2.** The Schedule to the Public Utilities (Waterborne Tax) Order 2013 (G.N. No. S 43/2013) is amended
 - (a) by deleting "\$0.78" in paragraphs (a) and (b)(i) in the second column of item 1 of Parts 1 and 2 and substituting in each case "\$0.92";
 - (b) by deleting "\$1.02" in paragraph (b)(ii) in the second column of item 1 of Parts 1 and 2 and substituting in each case "\$1.18"; and
 - (c) by deleting "\$0.78" in the second column of item 2 of Parts 1 and 2 and substituting in each case "\$0.92".

Transitional provisions

3.—(1) Despite paragraph 2, the sum total of the specified amounts of waterborne tax for the relevant billing month payable by the owner or occupier of any premises is calculated by —

- (a) applying the amounts in the Schedule to the Public Utilities (Waterborne Tax) Order 2013 as in force immediately before 1 July 2018 to calculate the specified amounts of waterborne tax that is attributable to water that is fairly or reasonably estimated to have been supplied, in the days in June 2018; and
- (b) applying the amounts in the Schedule to the Public Utilities (Waterborne Tax) Order 2013 as in force on 1 July 2018 to calculate the specified amounts of waterborne tax that is attributable to water that is fairly or reasonably estimated to have been supplied, in the days in July 2018.
- (2) For the purposes of sub-paragraph (1), the Board may fairly or reasonably estimate the water that has been supplied to the premises in the days in June 2018 or July 2018 (as the case may be) of the relevant billing month by multiplying the daily average amount of water supplied to the premises in that month, by the number of those days in June 2018 or July 2018, whether or not water was actually supplied to the premises in one or more of those days.

(3) In this paragraph —

"relevant billing month", in relation to any premises, means the period of a month that comprises days in June 2018 and July 2018, and in respect of which a bill for the specified amounts of waterborne tax is rendered by the Board;

"specified amounts of waterborne tax" means —

- (a) in relation to the part of the relevant billing month comprising days in June 2018, Part 1 of the Schedule to the Public Utilities (Waterborne Tax) Order 2013 as in force immediately before 1 July 2018; and
- (b) in relation to the part of the relevant billing month comprising days in July 2018, Part 1 of the Schedule to the Public Utilities (Waterborne Tax) Order 2013 as in force immediately on 1 July 2018.

Made on 27 April 2018.

ALBERT CHUA

Permanent Secretary,
Ministry of the Environment and
Water Resources,
Singapore.

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