
First published in the Government *Gazette*, Electronic Edition, on 1 June 2018 at 5 pm.

No. S 363

STATUTORY BOARDS (TAXABLE SERVICES) ACT (CHAPTER 318)

STATUTORY BOARDS (TAXABLE SERVICES) (AMENDMENT) ORDER 2018

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 2018 and comes into operation on 1 July 2018.

Amendment of Schedule

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

- (a) by deleting “35%” in paragraphs (a) and (b)(i) in the second column of item (1) and substituting in each case “50%”;
- (b) by deleting “50%” in paragraph (b)(ii) in the second column of item (1) and substituting “65%”; and
- (c) by deleting “35%” in the second column of item (2) and substituting “50%”.

Transitional provisions

3.—(1) Despite paragraph 2, the tax chargeable on a supply of water to any premises 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 2018 for water that is fairly or reasonably estimated to have been supplied, to the premises in the days in June 2018;
- (b) the rates in the Schedule to the Statutory Boards (Taxable Services) Order as in force on 1 July 2018 for water that is fairly or reasonably estimated to have been supplied, to the premises in the days in July 2018.

(2) For the purposes of sub-paragraph (1), the Public Utilities 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” means the period of a month that comprises days in June 2018 and July 2018, and in respect of which period a bill for the tax is rendered by the Public Utilities Board.

[G.N. No. S 350/2017]

Made on 28 May 2018.

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

[C2.80.0009V.1; AG/LEGIS/SL/318/2015 Vol. 1]

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