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**PUBLIC UTILITIES ACT
(CHAPTER 261)**

**PUBLIC UTILITIES
(WATERBORNE TAX)
ORDER 2013**

ARRANGEMENT OF PARAGRAPHS

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

Citation and commencement

1. This Order may be cited as the Public Utilities (Waterborne Tax) Order 2013 and shall come into operation on 1st February 2013.

Definitions

2.—(1) In this Order, unless the context otherwise requires —

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

“month” means the period commencing 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 expiration of the next month;

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

“sanitary appliance” means a sanitary appliance of a type specified in Part I of the Schedule.

(2) For the purposes of this Order, premises shall be 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, boarding house, school, place of worship or mess.

Waterborne tax

3.—(1) For the purposes of section 20(4) of the Act, the waterborne tax payable by the owner or occupier of any premises shall be the sum total of the following amounts:

- (a) the amount specified in Part I of the Schedule in respect of each sanitary appliance on the premises that is connected to any sewer or sewerage system vested in or owned by the Government or controlled, supervised, maintained and repaired by the Board;
- (b) subject to sub-paragraph (2), the amount specified in Part II of the Schedule in respect of the volume of water supplied by the Board to those premises (whether through the water reticulation system, a water wagon or any other means); and
- (c) the amount specified in Part III of the Schedule in respect of the volume of used water discharged from any 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) For the avoidance of doubt, the amount referred to in sub-paragraph (1)(a) shall be payable whether or not there is an

arrangement with the Board for the supply of water by the Board to the premises, and —

- (a) if there is such an arrangement, whether or not water supplied by the Board is used in connection with the sanitary appliances on the premises; and
- (b) if there is no such arrangement, water from any other source is used in connection with sanitary appliances on the premises.

(3) Sub-paragraph (1)(b) shall not apply with respect to any volume of water that is supplied through a fire hydrant placed under section 10 of the Fire Safety Act (Cap. 109A) in any public street (as defined in section 2 of the Street Works Act (Cap. 320A)).

(4) The amounts of waterborne tax specified in the Schedule are not inclusive of goods and services tax chargeable under the Goods and Services Tax Act (Cap. 117A), and the person liable to pay the waterborne tax shall, in addition to such waterborne tax, bear and pay the goods and services tax charged on the waterborne tax at the rate prevailing at the time of such charging.

Time of payment

4.—(1) The waterborne tax of the owner or occupier of any premises shall be payable monthly, and the owner or occupier shall pay the waterborne tax within such period as may be specified in the monthly bill for the waterborne tax.

(2) Notwithstanding sub-paragraph (1), the owner or occupier of any premises may be required to pay the waterborne tax more than once in any month if the owner or occupier of the premises terminates his agreement with the Board for the supply of water to the premises, and water has been supplied or made available to the premises since the end of the period to which the most recent monthly bill relates.

Manner of payment

5. The waterborne tax shall be paid to the Board through its billing agent or by such other means as the Board may from time to time specify.

THE SCHEDULE

Paragraphs 2 and 3

AMOUNT OF WATERBORNE TAX

PART I

SANITARY APPLIANCES ON PREMISES

<i>S/No.</i>	<i>Type of sanitary appliance</i>	<i>Amount of waterborne tax per month (or a pro-rata amount for any incomplete month)</i>
1.	Water closet	\$2.8037
2.	Bidet	\$2.8037
3.	Slop-sink	\$2.8037
4.	Urinal	\$2.8037 per bowl or stall or for every 610 millimetres length of slab

PART II

WATER SUPPLIED TO PREMISES BY BOARD

<i>S/No.</i>	<i>Type of premises</i>	<i>Amount of waterborne tax</i>
1.	Domestic premises	\$0.2803 per cubic metre
2.	Non-domestic premises	\$0.5607 per cubic metre

PART III

WATER NOT SUPPLIED TO PREMISES BY BOARD

<i>S/No.</i>	<i>Type of premises</i>	<i>Amount of waterborne tax</i>
1.	Domestic premises	\$0.2803 per cubic metre
2.	Non-domestic premises	\$0.5607 per cubic metre.

Made this 28th day of January 2013.

CHOI SHING KWOK
*Permanent Secretary,
Ministry of the Environment and
Water Resources, Singapore.*

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