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**No. S 66**

**PUBLIC UTILITIES ACT  
(CHAPTER 261)**

**PUBLIC UTILITIES  
(LATE PAYMENT OF WATERBORNE TAX)  
REGULATIONS 2013**

**ARRANGEMENT OF REGULATIONS**

**Regulation**

1. Citation and commencement
  2. Late payment of waterborne tax
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In exercise of the powers conferred by sections 35 and 72 of the Public Utilities Act, the Public Utilities Board, with the approval of the Minister for the Environment and Water Resources, hereby makes the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Public Utilities (Late Payment of Waterborne Tax) Regulations 2013 and shall come into operation on 1st February 2013.

**Late payment of waterborne tax**

2. Where —

- (a) a person who is liable to pay any waterborne tax pursuant to the Public Utilities (Waterborne Tax) Order 2013 (G.N. No. S 43/2013), any sum to which section 28 of the Public Utilities (Amendment) Act 2012 (Act 9 of 2012) applies, any goods and services tax chargeable under the Goods and Services Tax Act (Cap. 117A) on such tax or sum, or any late payment charge imposed pursuant to this regulation, fails to pay the whole or any part of the tax, sum or charge in accordance with a bill issued to him;

- (b) a reminder has been sent by the Board or its billing agent to the person to pay the unpaid tax, sum or charge; and
- (c) the whole or any part of the tax, sum or charge remains unpaid upon the issue to him of the next bill,

that next bill shall include, and the person shall be liable to pay, a late payment charge of 1% of the amount remaining unpaid.

Made this 30th day of January 2013.

TAN GEE PAW  
*Chairman,  
Public Utilities Board,  
Singapore.*

[MEWR C030/01/124 Vol. 11; AG/LLRD/SL/261/2010/4 Vol. 1]

(To be presented to Parliament under section 72(4) of the Public Utilities Act).