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## No. S 713

### PUBLIC UTILITIES ACT 2001

#### PUBLIC UTILITIES (TARIFFS FOR WATER) (AMENDMENT) REGULATIONS 2022

In exercise of the powers conferred by sections 20 and 72 of the Public Utilities Act 2001, the Public Utilities Board, with the approval of the Minister for Sustainability and the Environment, makes the following Regulations:

#### **Citation and commencement**

1. These Regulations are the Public Utilities (Tariffs for Water) (Amendment) Regulations 2022 and come into operation on 1 September 2022.

#### **Amendment of regulation 3**

2. In regulation 3 of the Public Utilities (Tariffs for Water) Regulations (Rg 7) —

(a) renumber regulation 3 as regulation 3(1); and

(b) after paragraph (1), insert —

“(2) The tariffs set out in the Schedule do not include any GST chargeable on the supply of water by the Board, and the person liable to pay the price of the water supplied must, as part of the price, pay an amount equivalent to the GST chargeable on the supply.

(3) For the purposes of paragraph (2), the GST chargeable is calculated —

(a) at the rate prevailing at the time the tax is charged on the supply; and

(b) on the value of the supply under section 17 of the Goods and Services Tax Act 1993

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(read with paragraph 12 of the Third Schedule to that Act), being the sum total of the following:

- (i) the price charged for the water supplied under paragraph (1);
- (ii) the waterborne tax payable under the Public Utilities (Waterborne Tax) Order 2013 (G.N. No. S 43/2013) by the person liable to pay the price of the water supplied;
- (iii) the tax chargeable on the water supplied under the Statutory Boards (Taxable Services) Order (O 1).

(4) In this regulation, “GST” means the goods and services tax chargeable under the Goods and Services Tax Act 1993.”.

*[G.N. Nos. S 348/2017; S 361/2018]*

Made on 26 August 2022.

CHIANG CHIE FOO  
*Chairperson,  
Public Utilities Board,  
Singapore.*

[MSE S030/01/124 VOL 018; AG/LEGIS/SL/261/2020/10 Vol. 1]

(To be presented to Parliament under section 72(4) of the Public Utilities Act 2001).