

STATUTORY BOARDS (TAXABLE SERVICES) ACT  
(CHAPTER 318, SECTION 3(1))

STATUTORY BOARDS (TAXABLE SERVICES) ORDER

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation
  2. Rates of tax  
The Schedule
- 

[1st April 2001]

**Citation**

1. This Order may be cited as the Statutory Boards (Taxable Services) Order.

**Rates of tax**

2. The tax to be charged on the taxable services specified in the first column of the Schedule shall be at the rates set out in the second column thereof.

**THE SCHEDULE**

<i>First column</i>	<i>Second column</i>
<i>Description of taxable services</i>	<i>Rates of tax</i>
(1) Water supplied through the potable water reticulation system of the Public Utilities Board to premises for residential purposes and for which a domestic tariff is charged.	<p>(a) Where the water supplied in a month does not exceed 40 cubic metres, 50% of the monthly bill for the amount of water supplied.</p> <p>(b) Where the water supplied in a month exceeds 40 cubic metres, the aggregate of —</p>

THE SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>
<i>Description of taxable services</i>	<i>Rates of tax</i>
	(i) 50% of the monthly bill for the first 40 cubic metres of water supplied; and  (ii) 65% of the monthly bill for the amount of water supplied in excess of 40 cubic metres.
(2) Water supplied through the potable water reticulation system of the Public Utilities Board to premises used for purposes other than exclusively for residential purposes and for which a non-domestic tariff or tariff for shipping is charged.	50% of the monthly bill for the amount of water supplied.
(3) NEWater supplied through the water reticulation system of the Public Utilities Board to persons who have entered into an agreement with the Board for the supply of such water.	10% of (\$1.28 × the amount of NEWater supplied in cubic metres).

*[S 350/2017 wef 01/07/2017]*

*[S 363/2018 wef 01/07/2018]*

*[G.N. Nos. S 560/2001; S 572/2001]*

LEGISLATIVE HISTORY  
STATUTORY BOARDS (TAXABLE SERVICES) ORDER  
(CHAPTER 318, O 1)

This Legislative History is provided for the convenience of users of the Statutory Boards (Taxable Services) Order. It is not part of this Order.

**1. G. N. No. S 560/2001 — Statutory Boards (Taxable Services) Order 2001**  
(G. N. No. S 572/2001 — Corrigendum)

Date of commencement : 1 April 2001

**2. 2002 Revised Edition — Statutory Boards (Taxable Services) Order**

Date of operation : 31 January 2002

**3. G. N. No. S 350/2017 — Statutory Boards (Taxable Services)  
(Amendment) Order 2017**

Date of commencement : 1 July 2017

**4. G. N. No. S 363/2018 — Statutory Boards (Taxable Services)  
(Amendment) Order 2018**

Date of commencement : 1 July 2018