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## No. S 254

### PUBLIC UTILITIES ACT 2001

#### PUBLIC UTILITIES (WATERBORNE TAX) ORDER 2024

##### ARRANGEMENT OF PARAGRAPHS

###### Paragraph

1. Citation and commencement
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In exercise of the powers conferred by section 20(7A) of the Public Utilities Act 2001, the Minister for Sustainability and the Environment makes the following Order:

#### **Citation and commencement**

1. This Order is the Public Utilities (Waterborne Tax) Order 2024 and comes into operation on 1 April 2024.

#### **Definitions**

2.—(1) In this Order —

“controlled watercourse” has the meaning given by regulation 2 of the Environmental Protection and Management (Trade Effluent) Regulations (Rg 5);

*[S 656/2025 wef 01/10/2025]*

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

“leachate” means used water at any premises that did not originate as water mentioned in paragraph 2A(a), (b) or (c);

*[S 656/2025 wef 01/10/2025]*

“month” means the period starting 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 expiry of the next month;

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

*[S 656/2025 wef 01/10/2025]*

“rainwater harvesting system” means a system of structures (including tanks, sumps and ponds) for the collection or storage of rainwater, exceeding in aggregate a capacity of 350 cubic metres, from which the rainwater is conveyed or distributed through any pipe or reticulation system;

*[S 656/2025 wef 01/10/2025]*

“reservoir” has the meaning given by regulation 2 of the Public Utilities (Reservoirs, Catchment Areas and Waterway) Regulations 2006 (G.N. No. S 401/2006).

*[S 656/2025 wef 01/10/2025]*

(2) In this Order, without affecting the definition of “non-domestic premises” in sub-paragraph (1), premises are 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, serviced apartment, boarding house, hostel, school, place of worship or mess.

(3) Despite sub-paragraph (2)(a), private residences approved for use as home offices under the Home Office Scheme by the Urban Redevelopment Authority or the Housing and Development Board, or under such other home office scheme as the Board may allow, are considered domestic premises.

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**Premises in connection with which waterborne tax is payable**

**2A.** The premises in connection with which the waterborne tax is payable are as follows:

- (a) premises at which water is received through any pipe or reticulation system, or from a water wagon or in water bags or by any other means, being water the price of which is —
  - (i) in accordance with a tariff set out in the Schedule to the Public Utilities (Tariffs for Water) Regulations (Rg 7); or
  - (ii) specified in a special agreement with the Board under section 20(5)(a) of the Act (including pursuant to an approval under section 31 of the Sewerage and Drainage Act 1999);
- (b) premises (but not any premises of the Board) at which extracted water that is rainwater is collected in a rainwater harvesting system;
- (c) premises (but not any premises of the Board) at which extracted water (including rainwater) is treated —
  - (i) by the person that extracted the water; and
  - (ii) using a system capable of producing more than 50 cubic metres per day of water derived from the extracted water;
- (d) premises (whether or not premises mentioned in sub-paragraph (a), (b) or (c)) from which leachate is discharged into any sewer or sewerage system vested in or owned by the Government or controlled, supervised, maintained and repaired by the Board.

*[S 656/2025 wef 01/10/2025]*

**Waterborne tax**

**3.—(1)** The waterborne tax payable in connection with any premises is all of the following, chargeable under monthly bills:

- (a) subject to sub-paragraph (2), the amount of waterborne tax specified in Part 1 of the Schedule based on the volume

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(specified in sub-paragraph (1A)) of water mentioned in paragraph 2A(a) received at the premises;

(b) the amount of waterborne tax specified in Part 1A of the Schedule based on the volume (specified in sub-paragraph (1B)) of water that is —

(i) extracted water used by an occupier of the premises, whether or not at the premises (but not any extracted water that is treated to derive water from the extracted water);

(ii) water derived from extracted water used by the occupier of the premises, whether or not at the premises; and

(iii) extracted water or water derived from extracted water that is supplied by the occupier of the premises to any other person,

but excluding, if the occupier of the premises is a designated entity, designated business trust or designated trust under Part 4A of the Act, any volume of water derived from the extracted water that is supplied by such occupier to the Board;

(c) the amount of waterborne tax specified in Part 2 of the Schedule based on the volume (specified in sub-paragraph (1B)) of leachate discharged from the premises.

*[S 656/2025 wef 01/10/2025]*

(1A) For the purposes of sub-paragraph (1)(a), the volume of water based on which the waterborne tax is chargeable under a monthly bill is the volume of water based on which the price mentioned in paragraph 2A(a) is charged in the bill.

*[S 656/2025 wef 01/10/2025]*

(1B) For the purposes of sub-paragraph (1)(b) and (c), the volume of water or leachate (as the case may be) based on which the waterborne tax is chargeable under a monthly bill is —

(a) subject to sub-paragraph (b), the volume of water or leachate (as the case may be) that is registered for the

period covered by the monthly bill by one or more meters installed by the Board at the premises to register the volumes of such water or leachate; or

- (b) where, for a period covered by any monthly bill —
- (i) any meter mentioned in sub-paragraph (a) is found to register inaccurately; or
  - (ii) any meter mentioned in sub-paragraph (a) cannot be read because of any obstruction or hindrance to the access of a meter reader (as defined by regulation 2 of the Public Utilities (Water Supply) Regulations (Rg 5)) to the meter,

the average of the volumes registered by the meter for the purposes of 3 consecutive monthly bills before the monthly bill for the period when such meter is found to register inaccurately or cannot be read, or such volume determined on such other basis as the Board or an agent of the Board may determine to be representative of the usual volume of the water.

*[S 656/2025 wef 01/10/2025]*

(1C) For the purposes of sub-paragraph (1B), the meters installed by the Board are to be read at such times and in such manner as the Board may direct.

*[S 656/2025 wef 01/10/2025]*

(1D) To avoid doubt, different monthly bills may be issued for different components of the waterborne tax under sub-paragraph (1).

*[S 656/2025 wef 01/10/2025]*

(2) Despite sub-paragraph (1), no waterborne tax is payable in respect of any water that is supplied through a fire hydrant installed under section 23 of the Fire Safety Act 1993 in any public street (as defined in section 2 of the Street Works Act 1995).

### **Time of payment**

4.—(1) Subject to sub-paragraph (2), the owner or occupier of any premises must pay the waterborne tax charged in each monthly bill within the period specified in the monthly bill.

*[S 656/2025 wef 01/10/2025]*

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(2) Despite sub-paragraph (1), the owner or occupier of any premises may be required to pay an amount of the waterborne tax more than once in any month if —

- (a) the agreement with the Board for the supply of water to the premises is terminated; and
- (b) the Board has supplied water or made water available to the premises since the end of the period to which the most recent monthly bill relates.

(3) Despite sub-paragraph (1), the Board may, where it is inexpedient for payment to be made in accordance with sub-paragraph (1) by any owner or occupier of premises and upon an application by the owner or occupier, permit the owner or occupier to pay at a time specified by the Board the waterborne tax specified in one or more bills issued to the owner or occupier.

### **Revocation**

5. The Public Utilities (Waterborne Tax) Order 2013 (G.N. No. S 43/2013) is revoked.

### **Transitional provision**

6.—(1) Despite paragraph 3 and the Schedule, the waterborne tax payable by the owner or occupier of any premises in relation to water supplied by the Board to those premises in the relevant billing month is the sum of the following:

- (a) the specified amounts of the waterborne tax that is attributable to water that is supplied, or fairly or reasonably estimated to have been supplied, on the days in March 2024; and
- (b) the specified amounts of the waterborne tax that is attributable to water that is supplied, or fairly or reasonably estimated to have been supplied, on the days in April 2024.

(2) Despite paragraph 3 and the Schedule, the waterborne tax payable by the owner or occupier of any premises for used water that is leachate and discharged from the premises in March 2024, is the

amount calculated according to Part 2 of the Schedule to the Public Utilities (Waterborne Tax) Order 2013 as in force immediately before 1 April 2024.

(3) In this paragraph —

“relevant billing month”, in relation to any premises, means the period of a month that comprises days in March 2024 and April 2024, and in respect of which a bill for the specified amounts of the waterborne tax is rendered by the Board;

“specified amounts of the waterborne tax” —

- (a) in relation to the part of the relevant billing month comprising days in March 2024, means the amount of waterborne tax calculated according to Part 1 of the Schedule to the Public Utilities (Waterborne Tax) Order 2013 as in force immediately before 1 April 2024; and
- (b) in relation to the part of the relevant billing month comprising days in April 2024, means the amount of waterborne tax calculated according to Part 1 of the Schedule as in force on 1 April 2024.

## THE SCHEDULE

Paragraphs 3(1) and 6

### AMOUNT OF WATERBORNE TAX

#### PART 1

#### WATER SUPPLIED TO PREMISES BY BOARD

<i>First column</i>	<i>Second column</i>
<i>Type of premises</i>	<i>Amount of waterborne tax</i>
1. Domestic premises	(a) Where the water supplied in a month does not exceed 40 cubic metres, \$1.09 per cubic metre.
	(b) Where the water supplied in a month exceeds 40 cubic metres, the aggregate of —

THE SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>
<i>Type of premises</i>	<i>Amount of waterborne tax</i>
	(i) \$1.09 per cubic metre for the first 40 cubic metres of water supplied; and
	(ii) \$1.40 per cubic metre for the amount of water supplied in excess of 40 cubic metres.
2. Subject to item 3, non-domestic premises	\$1.09 per cubic metre.
3. Non-domestic premises receiving water through any pipe or reticulation system from a reservoir or controlled watercourse	\$0.545 per cubic metre.

[S 656/2025 wef 01/10/2025]

[S 202/2025 wef 01/04/2025]

## PART 1A

EXTRACTED WATER OR  
WATER DERIVED FROM EXTRACTED WATER

\$0.545 per cubic metre.

[S 656/2025 wef 01/10/2025]

## PART 2

USED WATER DISCHARGED FROM PREMISES THAT DID NOT  
ORIGINATE AS WATER SUPPLIED TO PREMISES BY BOARD  
BUT IS LEACHATE

<i>First column</i>	<i>Second column</i>
<i>Type of premises</i>	<i>Amount of waterborne tax</i>
1. Domestic premises	(a) Where the used water discharged in a month does not exceed 40 cubic metres, \$1.09 per cubic metre.

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THE SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>
<i>Type of premises</i>	<i>Amount of waterborne tax</i>
	(b) Where the used water discharged in a month exceeds 40 cubic metres, the aggregate of —
	(i) \$1.09 per cubic metre for the first 40 cubic metres of used water discharged; and
	(ii) \$1.40 per cubic metre for the amount of used water discharged in excess of 40 cubic metres.
2. Non-domestic premises	\$1.09 per cubic metre.

*[S 202/2025 wef 01/04/2025]*

Made on 25 March 2024.

STANLEY LOH KA LEUNG  
*Permanent Secretary,  
 Ministry of Sustainability and  
 the Environment,  
 Singapore.*

[MSE S020/01/303; AG/LEGIS/SL/261/2020/11 Vol. 1]

(To be presented to Parliament under section 20(15) of the Public Utilities Act 2001).