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No. S 255

PUBLIC UTILITIES ACT 2001

PUBLIC UTILITIES (WATER CONSERVATION TAX) ORDER 2024

ARRANGEMENT OF PARAGRAPHS

Paragraph

In exercise of the powers conferred by section 20A(2) 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 (Water Conservation Tax) Order 2024 and comes into operation on 1 April 2024.

Definitions

2.—(1) In this Order —

"domestic premises" means premises occupied as a private residence;

"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;

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"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;

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"specified water extraction entity" means a water extraction entity that —

(*a*) extracts rainwater through a rainwater harvesting system; or

(*b*) uses a system capable of producing more than 50 cubic metres per day of water derived from extracted water (including rainwater);

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"water extraction entity" means any entity granted an approval of the Board under section 31 of the Sewerage and Drainage Act 1999.

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(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.

Supply of water in connection with which water conservation tax is payable

3.—(1) The water conservation tax is payable in connection with —

(*a*) a supply by the Board of water described in Part 1 of the Schedule; and

(*b*) a supply by a specified water extraction entity of water described in Part 2 of the Schedule, derived by that entity from extracted water.

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(2) Despite sub-paragraph (1), the water conservation tax is not payable in connection with any of the following supplies:

(*a*) any supply for which there is no consideration;

(*b*) a supply described in sub-paragraph (1)(*b*) to the Board, where the specified water extraction entity is a designated entity, designated business trust or designated trust under Part 4A of the Act.

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(3) Despite sub-paragraph (1), no water conservation 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).

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Amount of water conservation tax payable

3A.—(1) The water conservation tax payable in connection with a supply of water and chargeable under monthly bills is as follows:

(*a*) in the case of a supply by the Board of water described in paragraph 3(1)(*a*) — an amount at the rate specified in the second column of Part 1 of the Schedule for the type or description of water supplied specified in the first column of Part 1 of the Schedule, based on the volume specified in sub-paragraph (2);

(*b*) in the case of a supply by a specified extraction entity of water described in paragraph 3(1)(*b*) — an amount at the rate specified in the second column of Part 2 of the Schedule for the type or description of water supplied specified in the first column of Part 2 of the Schedule, based on the volume specified in sub-paragraph (3).

(2) For the purposes of sub-paragraph (1)(*a*), the volume of water based on which the water conservation tax is chargeable under a monthly bill is the volume of water based on which a price in accordance with a tariff set out in the Schedule to the Public Utilities (Tariffs for Water) Regulations (Rg 7) or as specified in a special agreement with the Board under section 20(5)(*a*) of the Act, is charged in the bill.

(3) For the purposes of sub-paragraph (1)(*b*), the volume of water based on which the water conservation tax is chargeable under a monthly bill is —

(*a*) subject to sub-paragraph (*b*), the volume of water 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

(*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.

(4) For the purposes of sub-paragraph (3), the meters installed by the Board are to be read at such times and in such manner as the Board may direct.

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

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Persons who must pay water conservation tax and time of payment

4.—(1) Subject to sub-paragraph (2), the water conservation tax is payable as charged in each monthly bill by the following persons, within the period specified in the monthly bill:

(*a*) for water described in paragraph 3(1)(*a*) —

(i) an occupier of the premises (including the Government) to which the water is supplied; or

(ii) where the premises to which the water is supplied are vacant, the owner of the premises (including the Government);

(*b*) for water described in paragraph 3(1)(*b*) — the specified water extraction entity.

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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 water conservation 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 water conservation tax specified in one or more bills issued to the owner or occupier.

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THE SCHEDULE

PART 1

WATER SUPPLIED BY BOARD

Paragraphs 3(1)(*a*) and 3A(1)(*a*)

First column	*Second column*
Type or description of water supplied	*Amount of water conservation tax*
(1) Water supplied through the Board's potable water reticulation system to domestic premises and for which a domestic tariff is charged.	(*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. (*b*) Where the water supplied in a month exceeds 40 cubic metres, the aggregate of — (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 Board's potable water reticulation system to non-domestic premises and for which a non-domestic tariff (in relation to water supplied through the Board's potable water reticulation system) or tariff for shipping is charged.	50% of the monthly bill for the amount of water supplied.
(3) Water supplied through the Board's NEWater reticulation system to non-domestic	10% of the monthly bill for the amount of water supplied.

THE SCHEDULE — *continued*

First column	*Second column*
Type or description of water supplied	*Amount of water conservation tax*
premises and for which a non-domestic tariff (in relation to water supplied through the Board's NEWater reticulation system) is charged.	

PART 2

WATER SUPPLIED BY SPECIFIED WATER EXTRACTION ENTITY

Paragraphs 3(1)(*b*) and 3A(1)(*b*)

First column	*Second column*
Type or description of water supplied	*Amount of water conservation tax*
(1) Non-potable water derived from extracted water.	$0.064 per cubic metre.

[S 657/2025 wef 01/10/2025]

Made on 25 March 2024.

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Ministry of Sustainability and the Environment,
Singapore.

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(To be presented to Parliament under section 20A(9) of the Public Utilities Act 2001).