

# **Statutory Boards (Taxable Services) Order 1999**

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**No. S 68**

## **STATUTORY BOARDS (TAXABLE SERVICES) ACT (CHAPTER 318)**

### **STATUTORY BOARDS (TAXABLE SERVICES) ORDER 1999**

In exercise of the powers conferred by section 3(1) of the Statutory Boards (Taxable Services) Act, the Minister for Finance hereby makes the following Order:

#### **Citation**

1. This Order may be cited as the Statutory Boards (Taxable Services) Order 1999.

#### **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.

#### **Revocation**

3. The Statutory Boards (Taxable Services) Order (O 1) is revoked.

## THE SCHEDULE

### PART I

*(FOR THE PERIOD 1ST APRIL 1995 TO 30TH JUNE 1997)*

First column	Second column
Description of taxable services	Rates of tax
(1) Water, gas and electricity supplied by the Public Utilities Board, a public gas licensee or a public electricity supplier, as the case may be, to premises for residential purposes.	(a) Where the amount stated in the monthly bill for such services exceeds \$40, 2% of the excess amount; and  (b) Where water consumption in a month exceeds 20 cubic metres, in addition to the tax payable under paragraph (a), 15% of the monthly bill for the excess amount of water consumed.
(2) Water supplied by the Public Utilities Board to premises used for purposes other than exclusively for residential purposes.	20% of the monthly bill.

### PART II

*(FOR THE PERIOD 1ST JULY 1997 TO 30TH JUNE 1998)*

First column	Second column
Description of taxable services	Rates of tax
(1) Water, gas and electricity supplied by the Public Utilities Board, a public gas licensee or a public electricity supplier, as the case may be, to premises for residential purposes.	(a) Where the amount stated in the monthly bill for such services exceeds \$40, 2% of the excess amount;  (b) Where water consumption in a month does not exceed 20 cubic metres, in addition to the tax payable under paragraph (a), 10% of the monthly bill for the amount of water consumed;  (c) Where water consumption in a month exceeds 20 cubic metres but does not exceed 40 cubic metres, in addition to the tax payable under paragraphs (a) and (b), 20% of the monthly bill for the excess amount of water consumed; and