

[LEGAL NOTICE NO. 53]

OMNIBUS ELECTRONIC FARE TICKETING ACT 2014

Omnibus Electronic Fare Ticketing (Amendment of Schedule) Notice

In exercise of the powers conferred upon me by section 32 of the Omnibus Electronic Fare Ticketing Act 2014, I hereby make the following amendments to the Schedule, with effect from 1 August 2017—

Schedule amended

1. The Schedule to the Omnibus Electronic Fare Ticketing Act 2014 is amended by—

(a) in paragraph 1—

- (i) in item 1.1.1 after “new buscard”, inserting “annually”;
- (ii) in item 1.1.3, deleting “after payment of necessary fees” and substituting “upon registration with a solution provider”;
- (iii) in the heading of subparagraph 1.2 after “BUSCARDS”, inserting “AND DISPOSABLE BUSCARDS”;
- (iv) in item 1.2.3, deleting “Aside from solution providers and buscard issuing agents, an omnibus driver may sell a new buscard to a passenger boarding an omnibus for the prepaid amount contained therein.”;
- (v) after item 1.2.3, inserting the following new item—

“1.2.4 Disposable Buscards

Solution providers and buscard issuing agents may sell disposable buscards.

An omnibus operator must ensure that disposable buscards are available for sale at all times on any omnibus owned by the omnibus operator.

Disposable buscards shall be issued at the prepaid amounts of \$2, \$5, \$10, \$15, \$20, \$50 and \$100.

A disposable buscard expires 30 days from the date of first use.

A person is entitled to a refund of the e-money on his or her disposable buscard, before the expiry of the disposable buscard, if the e-money on the disposable buscard is not less than \$1.40.”;

- (vi) in item 1.3.1—
 - (A) deleting “shall be borne by the student” and substituting “is \$5. The issuance of the first buscard and the first replacement buscard to a subsidised student shall carry no charges”; and
 - (B) deleting “the replacement buscard and”;
- (vii) in item 1.3.2, deleting “shall be borne by the Department of Social Welfare” and substituting “is \$5. The issuance of the first buscard and the first replacement buscard shall carry no charges”;
- (viii) in item 1.5.1—
 - (A) deleting “must contain the name of the subsidised student or subsidised senior citizen or person with disability and the identification number of the subsidised student or subsidised senior citizen or person with disability issued by the Ministry of Education and Department of Social Welfare,” and substituting “of a subsidised student or subsidised senior citizen or person with disability must contain”; and
 - (B) deleting “Additional details such as photograph etc may be added or removed from time to time.”;
- (ix) in item 1.5.2—
 - (A) deleting “Solution providers shall not be required to print the details of other passengers on the buscard.” and substituting “Buscards of other passengers must contain the contact centre details of the solution provider and the unique card number issued by the solution provider.”; and
 - (B) deleting “Solution providers shall also not require other passengers to be registered or to provide information for the purposes of registration.” and substituting “No other passengers may be issued with a buscard except upon registration with a solution provider. A solution provider must register other passengers upon the receipt of all necessary information for the purposes of registration. A solution provider shall require proof of identification in the form of a national photo identification document or a birth certificate.”; and
- (x) in item 1.7, deleting “, solution provider’s ID and Tax Identification Number (TIN) of the student’s parents”;
- (b) in paragraph 2, deleting item 2.1.4 and substituting the following—
 - “2.1.4 Solution providers must ensure that a buscard contains not more than \$500.”;

- (c) in paragraph 3, deleting subparagraph 3.5 and substituting the following—

“3.5 TAP ON AND TAP OFF

Solution providers shall progressively implement an omnibus electronic fare ticketing system that is tap on and tap off to be able to accurately determine the distance travelled and omnibus fare of a passenger. The initial omnibus electronic fare ticketing system implemented by a solution provider may be tap on only.”; and

- (d) in paragraph 12.1, deleting “stage one of the passenger’s travel” and substituting “a person’s journey to his or her destination”.

Made this 31st day of July 2017.

A. SAYED-KHAIYUM
Attorney-General and Minister for Communications

[LEGAL NOTICE NO. 54]

WATER RESOURCE TAX ACT 2008

Water Resource Tax Regulations 2017

IN exercise of the powers conferred on me by section 22 of the Water Resource Tax Act 2008, I hereby make these Regulations—

Short title and commencement

- 1.—(1) These Regulations may be cited as the Water Resource Tax Regulations 2017.
- (2) These Regulations come into force on 1 August 2017.

Interpretation

- 2.—(1) In these Regulations, unless the context otherwise requires, “Act” means the Water Resource Tax Act 2008.
- (2) In these Regulations, words and phrases have the same meaning as under the Act unless the context otherwise requires.

Rates of tax and levies

3. For the purposes of section 5 of the Act—
 - (a) the rates of tax are specified in the Schedule; and
 - (b) the rate of tax applied is determined by the volume of water extracted by the person or business in a month.

SCHEDULE
(Regulation 3)

RATES OF TAX

<i>Volume of water extracted in a month by the person or business (litres)</i>	<i>Applicable rate (\$ per litre)</i>
0 – 9,999,999	\$0.01
10,000,000 and above	\$0.18

For the avoidance of doubt, where a person or business extracts 10,000,000 litres of water or more in a month, that person or business must pay water resource tax at the rate of \$0.18 for every litre of water extracted in that month and not only for the litres extracted over 10,000,000 litres.

Made this 31st day of July 2017.

A. SAYED-KHAIYUM
Attorney-General and Minister for Economy

[LEGAL NOTICE NO. 55]

INCOME TAX ACT 2015

**Income Tax (Electric Vehicle Charging Station
Development Package) (Amendment) Regulations
2017**

IN exercise of the powers conferred on me by section 142(1) of the Income Tax Act 2015, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Income Tax (Electric Vehicle Charging Station Development Package) (Amendment) Regulations 2017.

(2) These Regulations come into force on 1 August 2017.

(3) In these Regulations, the Income Tax (Electric Vehicle Charging Station Development Package) Regulations 2016 is referred to as the “Principal Regulations”.

Regulation 3 amended

2. Regulation 3 of the Principal Regulations is amended in the definition of “electric vehicle charging station development investment” by deleting “\$3,000,000” and substituting “\$500,000”.

Regulation 11 amended

3. Regulation 11(2) of the Principal Regulations is amended by deleting paragraph (b) and substituting the following—

“(b) completed the project in accordance with the provisional approval, he or she upon being issued a final approval, shall be granted a subsidy up to a maximum rate of 5% of the total capital expenditure incurred in the electric vehicle charging station development investment provided that the capital expenditure is not less than \$500,000.”.

Regulation 12 amended

4. Regulation 12 of the Principal Regulations is amended by deleting “\$3,000,000” and substituting “\$500,000”.

Made this 31st day of July 2017.

A. SAYED-KHAIYUM
Attorney-General and Minister for Economy

[LEGAL NOTICE NO. 56]

INCOME TAX ACT 2015

Income Tax (Hotel Investment Incentives) (Amendment) (No. 2) Regulations 2017

IN exercise of the powers conferred on me by section 142(1) of the Income Tax Act 2015, I hereby make these Regulations—

Short title and commencement

1.—(1) These Regulations may be cited as the Income Tax (Hotel Investment Incentives) (Amendment) (No. 2) Regulations 2017.

(2) These Regulations come into force on 1 August 2017.

(3) In these Regulations, the Income Tax (Hotel Investment Incentives) Regulations 2016 is referred to as the “Principal Regulations”.

Regulation 5 amended

2. Regulation 5 of the Principal Regulations is amended by—

(a) deleting subregulation (3); and

(b) after “Minister”, wherever it appears, inserting “or CEO, as applicable,”.

Regulation 6 amended

3. Regulation 6 of the Principal Regulations is amended by deleting “Minister” wherever it appears and substituting “CEO”.

Regulation 8 amended

4. Regulation 8 of the Principal Regulations is amended by—

(a) before “An”, inserting “(1)”; and

(b) after subregulation (1), inserting the following new subregulation—

“(2) The Minister must notify the CEO in writing of the decision made under subregulation (1).”.

Regulation 9 amended

5. Regulation 9(1)(a) of the Principal Regulations is amended by deleting “Minister” and substituting “CEO as per the provisional approval”.

Regulation 12 amended

6. Regulation 12(1A) of the Principal Regulations is amended after “Minister” by inserting “or CEO, as applicable”.

Regulation 13 amended

7. Regulation 13 of the Principal Regulations is amended after “Minister”, wherever it appears, by inserting “or CEO, as applicable,”.

Regulation 14 amended

8. Regulation 14 of the Principal Regulations is amended by—

- (a) in subregulation (1), deleting “Minister may, after consulting the Minister responsible for Tourism” and substituting “CEO may —”; and
- (b) deleting “Minister” wherever it appears and substituting “CEO”.

Regulation 15 amended

9. Regulation 15 of the Principal Regulations is amended by—

- (a) deleting subregulation (2); and
- (b) deleting “Minister” wherever it appears and substituting “CEO”.

Regulation 16 amended

10. Regulation 16(2) of the Principal Regulations is amended by deleting “Minister” and substituting “CEO”.

Regulation 24 deleted

11. The Principal Regulations are amended by deleting regulation 24.

Regulation 27 amended

12. Regulation 27 of the Principal Regulations is amended after “Minister” by inserting “or CEO, as applicable,”.

Made this 31st day of July 2017.

A. SAYED-KHAIYUM
Attorney-General and Minister for Economy