

# **Charges Scheme for Business Customers 2018-19**



## **Charges for Business Customers 2018-19**

This document contains details of Bournemouth Water Business' water supply charges for business and non-household customers for 2018/19.

The charges have been made under the provisions of the Water Industry Act 1991 (as amended by the Water Industry Act 1999 and the Water Act 2014).

The charges come into force on 1 April 2018 and will apply to customers who are on default tariffs.

All charges exclude VAT.

## Charges for Business Customers 2018-19

### FIRST SCHEDULE

#### Unmeasured water supply charges 2018/19

<b>Water supply charges</b>	<b>Per annum</b>
Standing charge	£ 22.36
Rateable value charge per £ of rateable value	£0.6741
Churches, chapels and places of worship	£ 72.26
Unmetered watering points	£ 72.26
Unmetered swimming pools	£58.86
Unmetered troughs	£46.50

#### Assessed charges business and non-households

Band 1	20 m <sup>3</sup> pa per employee
Band 2	50 m <sup>3</sup> pa per employee
Band 3	100 m <sup>3</sup> pa per employee
Band 4	200 m <sup>3</sup> pa per employee
Band 5	By inspection per employee
Per cubic metre	£ 1.1094
Standing charge	£ 24.59

Examples of business types in for each band:

Band 1 Retail, accountants, legal services, doctors.

Band 2 Dentists, hairdressers, schools.

Band 3 Hotels, nightclubs, licensed bars, restaurants, cafes.

Band 4 Public houses, sport and recreation facilities, photographic processing.

Band 5 Laundries, concrete production, brewing.

This list is not exhaustive.

## Charges for Business Customers 2018-19

### SECOND SCHEDULE

Measured water supply charges 2018/19

<b>m3 pa</b>	<b>Charge per m<sup>3</sup></b>	<b>Fixed charge – per annum</b>
0-750	£ 1.1094	£ 24.59
>750-2,000	£ 1.1130	£ 30.24
>2,000-4,000	£ 1.1131	£ 38.19
>4,000-5,000	£ 1.1129	£ 42.54
>5,000-10,000	£ 1.1013	£ 61.87
>10,000-50,000	£ 1.0428	£ 926.37
>50,000	£ 0.8059	£ 12,943.53

### VALUE ADDED TAX

This section is a summary description of the VAT liability of charges and is subject to changes in VAT legislation and rates of VAT.

All charges in this document are shown exclusive of VAT.

Measured and unmeasured water supply charges to businesses whose predominant activity falls within categories 1 to 5 of the Standard Industrial Classification (1980 Edition), i.e. are subject to VAT at the standard rate. Water supply charges to all other customers are zero rated.

1. Energy and water supply industries
2. Extraction of minerals and ores other than fuels: manufacture of metals, mineral products and chemicals
3. Metal goods, engineering and vehicles industries
4. Other manufacturing industries
5. Construction

Charges for engineering and construction services, excluding infrastructure charges, are subject to VAT at the standard rate, unless they relate to new construction of dwellings (in which case they are zero rated). Infrastructure charges are outside the scope of VAT. Charges in respect of construction services/civil engineering services supplied in the course of certain residential conversions, or in the course of renovating certain buildings that have been empty for two or more years, may be taxed at a reduced rate, but only where the work is done wholly within the immediate site of the development.