

DEVELOPER SERVICES - VAT CHARGES

This information is only correct on the date of publication - 31 Jan 21.

For up to date VAT information please refer to the HMRC website.

Key				
S/R	Standard Rate			
R/R	Reduced Rate			
Z/R	Zero Rate			
OTS	Outside of Scope			
WSC	Water & Sewerage Company			
Note	Developer Services Charges	VAT Default	Qualifying New Build VAT	Qualifying Conversion or Renovation VAT
	<u>Water - Description and Charges</u>			
1	Pre-development enquiries - water	S/R	S/R	S/R
2	Connection charges (S45 and S55)			
2a	<u>Pre-commencement work</u>			
	Initial application / quotation (+ re quotation) / processing fees	S/R	S/R	S/R
2b	<u>WSC carries out the work</u>			
	Connection charge	S/R	Z/R	R/R
	Other cost elements of connection:			
	Traffic management / road closure costs	S/R	Z/R	R/R
	Additional site visits or resurvey	S/R	Z/R	R/R
	Aborted site visits	S/R	Z/R	R/R
	Additional water regulations inspection	S/R	Z/R	R/R
	Water meter installation	S/R	Z/R	R/R
	Chlorination and pressure test	S/R	Z/R	R/R
	Administration tasks related to connection charges	S/R	Z/R	R/R
	Abandonment of service connections	S/R	Z/R	R/R

	Administration fee for calculation of costs on an actual cost basis	S/R	Z/R	R/R
	Cancelled new connection administration fee	S/R	S/R	S/R
	Replacement or repair of boundary box	S/R	S/R	S/R
2c	<u>Developer carries out the work (Self-lay)</u>			
	Application / administration / inspection / site visits / sampling fees	OTS	OTS	OTS
	<i>WSC provision of goods / services:</i>			
	Water meter provision	OTS	OTS	OTS
3	Provision of a water main			
3a	<u>Pre-commencement work</u>			
	Initial application / quotation (+ requotation) / processing fees	S/R	S/R	S/R
	Amendment of terms and conditions	S/R	S/R	S/R
	Design fee / redesign fee	S/R	S/R	S/R
3b	<u>WSC carries out the work (S41)</u>			
	Construction charges	S/R	Z/R	R/R
	Other cost elements of construction:			
	Traffic management / road closure costs	S/R	Z/R	R/R
	Additional site visits	S/R	Z/R	R/R
	Aborted site visits	S/R	Z/R	R/R
	Administration charge related to construction	S/R	Z/R	R/R
	Remobilisation	S/R	Z/R	R/R
3c	<u>Developer lays the main (Self-lay)</u>			
	Application / administration / inspection / site visits / sampling fees	OTS	OTS	OTS
	Design vetting fee	OTS	OTS	OTS
	Legal agreement fee	OTS	OTS	OTS
	Amendment of terms and conditions	OTS	OTS	OTS

	Site visits including CCTV survey	OTS	OTS	OTS
	Inspection fee	OTS	OTS	OTS
	Administration charge	OTS	OTS	OTS
	<i>WSC provision of services:</i>			
	Connection of self-laid water main to existing water main network	S/R	Z/R	R/R
	Asset payment (up to 01/04/2020)	S/R	S/R	S/R
	Income offset (from 01/04/2020)			
4	Mains diversion (\$185)			
4a	<u>Pre-commencement work</u>			
	Application / quotation / processing fee	S/R	S/R	S/R
	Appraisal deposit	S/R	S/R	S/R
	Design fee / redesign fee	S/R	S/R	S/R
	Technical assessment site survey fee	S/R	S/R	S/R
4b	<u>WSC carries out the work</u>			
	Construction - Deposit and final invoice	S/R	Z/R	R/R
	Other cost elements of construction:			
	Traffic management / road closure costs	S/R	Z/R	R/R
	Legal agreement fee	S/R	Z/R	R/R
	Land entry / environmental / compensation charges	S/R	Z/R	R/R
	Administration fee for calculation of costs on an actual cost basis	S/R	Z/R	R/R
4c	<u>Developer does the work</u>			
	Design vetting fees	OTS		
	Legal agreement fee	OTS		
	Land entry / environmental / compensation charges	OTS		
	Inspection fee	OTS		

	Aborted site visit	OTS		
5	Zonal / Infrastructure charge	OTS		
	<u>Waste Water - Description and Charges</u>			
1	Pre-development enquiries - waste water	S/R	S/R	S/R
6	Sewer connection			
6a	<u>Developer carries out the work (S106)</u>			
	Application fee	OTS		
	Administration / Inspection / Site visit fees	OTS		
	Application / Administration / Inspection / Site visit fees	OTS		
6b	<u>WSC performs physical connection work (S107)</u>			
	Construction charge	S/R	Z/R	R/R
	Other cost elements of construction:			
	Traffic management / road closure costs	S/R	Z/R	R/R
	Additional site visits or resurvey	S/R	Z/R	R/R
7	Highway drainage connection			
	<u>Developer carries out the work</u>			
	Application fee/site visit/ inspection	OTS		
8	Sewer / lateral drain adoption (new) (S104)			
	Application fee	OTS		
	Vetting fee	OTS		
	CCTV assessment fee	OTS		
	Legal agreement fee	OTS		
	Inspection / Supervision fee	OTS		
	Surety	OTS		
	Telemetry, locks and keys	OTS		
9	Sewer / lateral drain adoption (existing) (S102)			

	Application fee	OTS		
	Vetting fee	OTS		
	CCTV assessment fee	OTS		
	Legal agreement fee	OTS		
	Inspection / Supervision fee	OTS		
	Telemetry, locks and keys			
10	Sewer / lateral drain requisition (S98)			
10a	<u>Pre-commencement work</u>			
	Application fee	S/R	S/R	S/R
	Administration deposit	S/R	S/R	S/R
	Design fee / redesign fee	S/R	S/R	S/R
10b	<u>WSC carries out the work</u>			
	Construction	S/R	Z/R	R/R
	Other cost elements of construction:			
	Traffic management / road closure costs	S/R	Z/R	R/R
	Legal agreement fee	S/R	Z/R	R/R
	Land entry / environmental / compensation charges	S/R	Z/R	R/R
	Agents costs	S/R	Z/R	R/R
	Administration fee for calculation of costs on an actual cost basis	S/R	Z/R	R/R
10c	<u>Developer carries out the work (S30 under S98)</u>			
	Legal agreement fee	OTS		
	Land entry / environmental / compensation charges	OTS		
	Agents costs	OTS		
	Inspection / Supervision fee	OTS		

	Surety	OTS		
11	Sewer diversion (S185)			
11a	<u>Pre-commencement work</u>			
	Application / quotation / processing fee	S/R	S/R	S/R
	Appraisal deposit	S/R	S/R	S/R
	Design fee / redesign fee	S/R	S/R	S/R
11b	<u>We do the work</u>			
	Construction - Deposit and final invoice	S/R	Z/R	R/R
	Other cost elements of construction:			
	Traffic management / road closure costs	S/R	Z/R	R/R
	Legal agreement fee	S/R	Z/R	R/R
	Administration fee for calculation of costs on an actual cost basis	S/R	Z/R	R/R
11c	<u>Developer carries out the work</u>			
	Design vetting fees	OTS		
	Legal agreement fee	OTS		
	Inspection / Supervision fee	OTS		
	Surety	OTS		
	Agents costs	OTS		
12	Sewer abandonment (S116)			
	<u>Developer carries out the work</u>			
	Application fee	OTS		
	Legal agreement fee	OTS		
	Decommissioning costs	OTS		
13	Building over sewer agreement			

	<u>Applicant carries out the work</u>			
	Application fee	OTS		
	CCTV assessment fee	OTS		
	Additional site visit	OTS		
	Aborted site visits	OTS		
5	Zonal / Infrastructure charge	OTS		
	<u>Others - Description and Charges</u>			
14	Domestic Reverse Charge			
Note	Developer Services Charges	VAT Default	Qualifying New Build VAT	Qualifying Conversion or Renovation VAT
	<u>Water - Description and Charges</u>			
3	Pre-development enquiries - water	S/R	S/R	S/R
4	Connection charges (S45 and S55)			
2a	<u>Pre-commencement work</u>			
	Initial application / quotation (+ requotation) / processing fees	S/R	S/R	S/R
2b	<u>WSC carries out the work</u>			
	Connection charge	S/R	Z/R	R/R
	Other cost elements of connection:			
	Traffic management / road closure costs	S/R	Z/R	R/R
	Additional site visits or resurvey	S/R	Z/R	R/R
	Aborted site visits	S/R	Z/R	R/R
	Additional water regulations inspection	S/R	Z/R	R/R
	Water meter installation	S/R	Z/R	R/R
	Chlorination and pressure test	S/R	Z/R	R/R
	Administration tasks related to connection charges	S/R	Z/R	R/R
	Abandonment of service connections	S/R	Z/R	R/R

	Administration fee for calculation of costs on an actual cost basis	S/R	Z/R	R/R
	Cancelled new connection administration fee	S/R	S/R	S/R
	Replacement or repair of boundary box	S/R	S/R	S/R
2c	<u>Developer carries out the work (Self-lay)</u>			
	Application / administration / inspection / site visits / sampling fees	OTS	OTS	OTS
	<i>WSC provision of goods / services:</i>			