

Payroll Tax Regulations

Table of Contents

Part I PRELIMINARY

1 Citation

2 Definitions

Part II RETURNS AND PAYMENT OF TAX, ETC

3 Return of payroll and payment of tax

4 Payroll register

5 Power to obtain information and call for returns

6 Presumption of authority and cognizance

Part III ASSESSMENT OF LIABILITY AND OBJECTION

7 Assessment of liability

8 Notice of assessment

9 Objection

10 Appeal

Part IV PERSONS CHARGEABLE AND RECOVERY

11 Incapacitated persons

12 Recovery of tax from employers leaving Singapore

13 Power to appoint agent

Part V COLLECTION, REPAYMENT AND RELIEF

14 Tax payable notwithstanding objection or appeal

15 Suit for tax

16 Penalty not a bar to recovery of tax

17 Refund of tax overpaid

18 Remission of tax

Part VI OFFENCES AND PENALTIES

19 Offences

20 Penalty for false return or information

21 Penalty where none is specifically provided for

22 Composition of offences

Part VII GENERAL

23 Service of notices, etc.

24 Signature of Comptroller on notices

25 Notice of change of address

Legislative History

**PAYROLL TAX ACT
(CHAPTER 223, SECTION 11)**

PAYROLL TAX REGULATIONS

PART I

PRELIMINARY

Citation

1. These Regulations may be cited as the Payroll Tax Regulations.

Definitions

2. In these Regulations, unless the context otherwise requires —

“executor” means any executor, administrator or other person administering the estate of a deceased person;

“incapacitated person” means an infant or a mentally disordered person;

“person” includes an individual, a company, a body of persons and a partnership;

“records” includes books of accounts, payroll, receipts, salaries or wages books, attendance books or lists, or time books in whatever form they may be kept, bank accounts and other documents;

“return” means a return of payroll required under these Regulations;

“tax” means the payroll tax imposed by the Act.

PART II

RETURNS AND PAYMENT OF TAX, ETC

Return of payroll and payment of tax

- 3.—(1) Every employer liable to pay tax for any month shall —

- (a) within 14 days after the end of that month furnish a return of his payroll for that month to the Comptroller at the address specified on the return form:

Provided that the Comptroller may, in his discretion, extend the time for furnishing any return for such further period as appears to him to be

reasonable in the circumstances; and

- (b) compute the amount of tax payable by him in accordance with section 5 of the Act and pay the amount to the Comptroller at the time of furnishing the return at such places as the Comptroller may direct.

(2) An employer who has furnished a return shall continue to furnish monthly returns even if his payroll decreases to less than \$500 unless the Comptroller has by written notice exempted him from furnishing such returns either generally or in respect of a specified period.

Payroll register

4.—(1) Every employer liable to pay tax shall prepare and keep in safe custody a register containing in respect of every employee details of the employee's full name, sex, age, address, identity card number, nature of employment, rate and amount of remuneration and the date of commencement and cessation of employment, and such other records as may be necessary to ascertain the tax payable by such employer.

(2) The Comptroller may from time to time require the keeping of such other records as appear to the Comptroller to be necessary to ascertain the payroll of, and the tax payable by, any employer.

Power to obtain information and call for returns

5.—(1) The Comptroller may by notice in writing require —

- (a) any person to furnish, within the time specified in the notice, any information that may be required by him for the purpose of inquiring into or ascertaining that person's or any other person's liability under the Act;
- (b) any employer, within the time specified in the notice, to complete and deliver to the Comptroller any return specified therein;
- (c) any person to attend personally before the Comptroller and to produce for examination his payroll register and such other records as the Comptroller may consider necessary to ascertain the payroll of, and the tax payable by, that person or any other person.

Power to inspect

(2) The Comptroller, or any officer duly authorised by him, shall at all times have full and free access to all lands, buildings, places, books, documents and other papers for any of the purposes of the Act or these Regulations and may for any such purpose inspect,

copy or make extracts from such books, documents or papers or take possession of any such books, documents or papers if in his opinion —

- (a) the inspection, copying or extraction thereof cannot reasonably be performed without taking possession thereof;
- (b) the books, documents or papers may be interfered with or destroyed unless possession thereof is taken; or
- (c) the books, documents or papers may be required as evidence in any proceeding instituted or commenced for any of the purposes of, or in connection with, the Act or these Regulations.

Presumption of authority and cognizance

6. A return, statement or form purporting to be furnished by any person shall be deemed to have been furnished by that person or by his authority unless the contrary is proved; and any person signing any such return, statement or form shall be deemed to be cognizant of all matters therein.

PART III

ASSESSMENT OF LIABILITY AND OBJECTION

Assessment of liability

7.—(1) Where the Comptroller is not satisfied with any return furnished by an employer he may reject the return and, to the best of his judgment, determine the amount of the payroll of that employer and make an assessment accordingly.

(2) Where an employer has not furnished a return and the Comptroller has reason to believe or suspect that the employer is liable to pay tax, the Comptroller may, to the best of his judgment, determine the amount of the payroll of that employer and make an assessment accordingly.

(3) Where an employer has furnished a return and it subsequently appears to the Comptroller that the return is not accurate or correct he may, to the best of his judgment, determine the amount of the payroll of that employer and make an assessment accordingly.

(4) No assessment shall be made under paragraph (2) or (3) more than 12 years after the end of the month to which the return or failure to furnish a return relates unless, in the opinion of the Comptroller, the inaccuracy in the return or the failure to furnish the return was attributable to fraud or wilful default.