

# **Skills Development Levy Regulations**

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## **Legislative History**

### **SKILLS DEVELOPMENT LEVY ACT (CHAPTER 306, SECTION 23)**

### **SKILLS DEVELOPMENT LEVY REGULATIONS**

**Rg 2**

**G.N. No. S 258/1991**

**REVISED EDITION 1995**

(1st April 1995)

[7th June 1991]

### **PART I**

### **PRELIMINARY**

## **Citation**

- 1. These Regulations may be cited as the Skills Development Levy Regulations.**

## Definitions

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

*[Deleted by S 454/2014 wef 01/07/2014]*

“Agency” means the SkillsFuture Singapore Agency established under section 3 of the SkillsFuture Singapore Agency Act 2016 (Act 24 of 2016) and includes any officer, employee or agent of the Agency authorised by the Agency in that behalf;

*[S 491/2016 wef 03/10/2016]*

“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;

“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.

## PART II

### RETURNS AND PAYMENT OF LEVY, ETC.

#### Payment of levy

3. Every employer liable to pay a levy for any month shall within 14 days after the end of that month —

- (a) compute the amount of the levy payable by him under section 3 of the Act; and
- (b) pay such amount of levy computed to the Agency in such manner as the Agency may require.

*[S 454/2014 wef 01/07/2014]*

#### Payroll register

4. Every employer liable to pay a levy 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 the Agency may require to ascertain the levy payable by such employer.

*[S 454/2014 wef 01/07/2014]*

5. *[Deleted by S 454/2014 wef 01/07/2014]*

### **Incapacitated persons**

6. A receiver appointed by a court and a trustee, guardian, curator or committee having the direction, control or management of the affairs of an incapacitated person shall be answerable for all matters required by the Act or these Regulations to be done by such incapacitated person.

### **Non-resident employer**

7. An agent, attorney, manager, receiver or trustee having the direction, control or management of the affairs of a non-resident employer shall be answerable for all matters required by these Regulations to be done by such non-resident person.

## **PART III**

### **ASSESSMENT OF LIABILITY AND OBJECTION**

#### **Assessment of liability**

8.—(1) Where an employer fails to pay the levy for any month in full within the time specified in regulation 3, the Agency may assess the amount of the levy payable by the employer under section 3 of the Act and serve on the employer a notice of assessment of the amount due from the employer for that month.

(2) Where an employer has purported to pay the levy within the time specified in regulation 3, but the Agency assesses that the amount paid is below the amount actually payable under section 3 of the Act, the Agency may serve on the employer a notice of assessment of the shortfall due from the employer.

*[S 454/2014 wef 01/07/2014]*

#### **Notice of assessment**

9. The notice of assessment referred to in regulation 8 shall be in such form as the Agency may determine.

*[S 454/2014 wef 01/07/2014]*

#### **Objection**

10.—(1) If any employer disputes an assessment made under these Regulations, he may make an objection in writing and request the Agency to review and to revise the assessment made upon him.

(2) A notice of objection shall be lodged with the Agency within 14 days after the