

**Skills Development Levy (Amendment) Act 1991
(No. 19 of 1991)**

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The following Act was passed by Parliament on 7th May 1991 and assented to by the President on 25th May 1991:—

SKILLS DEVELOPMENT LEVY (AMENDMENT) ACT 1991

(No. 19 of 1991)

I assent.

WEE KIM WEE
President.
25th May 1991.

Date of Commencement: 7th June 1991

An Act to amend the Skills Development Levy Act (Chapter 306 of the 1985 Revised Edition).

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

Short title and commencement

1. This Act may be cited as the Skills Development Levy (Amendment) Act 1991 and shall come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

Amendment of section 2

2. Section 2 of the Skills Development Levy Act (referred to in this Act as the principal Act) is amended —

- (a) by deleting the definitions of “Comptroller” and “Council”; and
- (b) by inserting, immediately before the definition of “employee”, the following definition:

“ “Board” means the National Productivity Board established under the National Productivity Board Act (Cap. 329);”.

Amendment of section 3

3. Section 3 of the principal Act is amended by inserting, immediately after subsection (3), the following subsection:

“(4) Without prejudice to any other remedy, the levy may be recovered as a debt due to the Government from the person accountable therefor.”.

Repeal of section 5

4. Section 5 of the principal Act is repealed.

Amendment of section 6

5. Section 6 of the principal Act is amended —

- (a) by deleting the words “which shall be under the control and management of the Minister” in subsection (1);
- (b) by deleting the words “recovered for late payment,” in subsection (2) and substituting the words “, fines and costs recovered for proceedings under this Act,”; and
- (c) by deleting subsection (3).

Amendment of section 8

6. Section 8 (2) of the principal Act is amended by deleting the word “Minister” in the first line and substituting the word “Board”.

Repeal and re-enactment of sections 9 and 10, and new section 10A

7. Sections 9 and 10 of the principal Act are repealed and the following sections substituted therefor:

“Administration of Fund

9.—(1) The Board shall administer the Skills Development Fund established under section 6, including the collection of the skills development levy and the

disbursement of grants and loans from the Fund for the purposes of this Act.

(2) The Board shall have power to do all things necessary or convenient to be done for or in connection with the performance of its functions under this Act.

Delegation of functions of Board and reimbursement

10.—(1) The Board may, with the approval of the Minister, appoint such agents (including the Government) as may be necessary for the purposes of this Act.

(2) The Board may, with the approval of the Minister, delegate all or any of its powers and functions under this Act to any employees or agents (including the Government) as they may appoint under subsection (1).

(3) The Board may pay to any person appointed under subsection (1) a fee, not exceeding such percentage of the total amount of contributions as the Minister may direct, for any services rendered in exercise of any powers and functions delegated to that person under this Act.

(4) The Board may use moneys from the Fund for all expenses incurred by the Board for the purposes of this Act.

(5) Any appointment and delegation made under this section shall be published in the *Gazette*.”.

New section 11A

8. The principal Act is amended by inserting, immediately before section 12 in Part IV, the following section:

“Penalty for false return or information

11A.—(1) Any person who negligently or without reasonable excuse —

- (a) makes a return which is false in any material particulars; or
- (b) gives any false information in relation to any matter affecting his own or any other person’s liability to pay the levy,

shall be guilty of an offence and shall be liable on conviction to a penalty equal to the amount of the levy due and unpaid and to a fine not exceeding \$2,500 or to imprisonment for a term not exceeding 6 months or to both.

(2) Any person who wilfully with intent to evade payment of the levy or to aid or abet any other person to evade payment of the levy —

- (a) omits from a form or return any remuneration which ought to be