

# **Skills Development Levy Regulations 1991**

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**No. S 258**

**SKILLS DEVELOPMENT LEVY ACT  
(CHAPTER 306)**

**SKILLS DEVELOPMENT LEVY REGULATIONS 1991**

In exercise of the powers conferred by section 23 of the Skills Development Levy Act, the Ministry for Trade and Industry hereby makes the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Skills Development Levy Regulations 1991 and shall come into operation on 7th June 1991.

**PART I**

**PRELIMINARY**

**Definitions**

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

“Board” means the National Productivity Board established under section 3 of the

National Productivity Board Act [Cap. 200] and, in relation to any power or function under these Regulations, includes any person to whom such power or function has been duly delegated by the Board;

“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.

#### **Return of payroll and payment of levy**

3. Every employer liable to pay a levy 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 Board at the address specified on the return form, except that the Board may, in its discretion, extend the time for furnishing any return for such further period as appears to the Board to be reasonable in the circumstances; and
- (b) compute the amount of the levy payable by him in accordance with section 3 of the Act and pay the amount to the Board at the time of furnishing the return at such places as the Board may direct.

#### **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 Board may require to ascertain the levy payable by such employer.

#### **Power to obtain information and call for returns**

5.—(1) The Board 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; or
- (b) any employer, within the time specified in the notice, to complete and deliver to the Board any return specified therein.

(2) The Board 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 its 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.

### **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 the Board is not satisfied with any return furnished by an employer, it may reject the return and, to the best of its judgment, determine the amount of the