

# **Enlistment (Loss of Salaries and Wages — Reimbursement) Regulations**

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### **ENLISTMENT ACT (CHAPTER 93, SECTIONS 24 AND 33)**

### **ENLISTMENT (LOSS OF SALARIES AND WAGES — REIMBURSEMENT) REGULATIONS**

[28th April 1978]

## **Citation**

1. These Regulations may be cited as the Enlistment (Loss of Salaries and Wages — Reimbursement) Regulations.

## **Definitions**

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

“make-up pay”, in relation to any person, means the amount by which his civilian remuneration exceeds his service remuneration;

“self-employed person” means a person entitled to claim reimbursement under section 24(1) of the Act.

## **Claim by person employed by one or more employers**

3.—(1) An employer of a person who is required to or agrees to perform —

- (a) service under section 14(1)(b) of the Act in the Special Constabulary or in the Vigilante Corps or in the division of the Singapore Armed Forces known as the People's Defence Force;
- (b) service under section 14 (1)(b) or 14(2) of the Act;
- (c) voluntary service in the division of the Singapore Armed Forces known as the People's Defence Force under the Singapore Armed Forces Act (Cap. 295), and the regulations made thereunder or in the Special Constabulary under the Police Force Act (Cap. 235) and the regulations made thereunder; or
- (d) mobilised service,

shall submit the following particulars on such forms as may be provided by the designated authority:

- (i) the usual rate of civilian remuneration payable to the person so employed on the day immediately preceding the date of the commencement of any such service;
- (ii) the allowances ordinarily regarded as forming part of the civilian

remuneration received by that person for a period of 6 months (or for such period if different during which that person was in receipt of the allowances) immediately prior to the date of the commencement of any such service; and

- (iii) such other information in connection with any claim for make-up pay as may be required by the designated authority.

(2) An employer who has received the forms referred to in paragraph (1) shall fill in the required particulars, sign and forward the forms to the unit of the person so employed so as to reach the unit 21 days prior to the date of the commencement of the service.

(3) In determining any claim for make-up pay, the designated authority may disregard any allowance which has been certified by an employer as forming part of the civilian remuneration payable to the person so employed if it is established that any such allowance had not in fact been paid to the person making a claim for make-up pay for a period of at least 6 months prior to the date of the commencement of any such service.

(4) An employer of a person making a claim for make-up pay under this regulation shall provide such information relating to the computation of civilian remuneration as the designated authority may require.

(5) For the purposes of this regulation, "employer" includes an employer of a person who is employed by more than one employer.

### **Claim by self-employed as well as gainfully employed person**

4. Any person who immediately prior to the performance of —

- (a) service under section 14(1)(b) of the Act in the Special Constabulary;
- (b) service in the Vigilante Corps;
- (c) service in the division of the Singapore Armed Forces known as the People's Defence Force;
- (d) service under section 14 (1)(b) or 14(2) of the Act;
- (e) voluntary service in the division of the Singapore Armed Forces known as the People's Defence Force under the Singapore Armed Forces Act (Cap. 295), and the regulations made thereunder;
- (f) service in the Special Constabulary under the Police Force Act (Cap. 235) and the regulations made thereunder; or
- (g) mobilised service,

was self-employed as well as gainfully employed under a contract of service, that person

shall be entitled to claim make-up pay from the designated authority on such forms as the designated authority may provide.

### **Claim by self-employed person**

**5.—**(1) A self-employed person who is required to perform service shall be entitled to claim make-up pay from the designated authority on such forms as the designated authority may provide.

(2) The civilian remuneration of a self-employed person may, at his option, be calculated on the basis of —

- (a) the average remuneration derived from self-employment during the period of 6 months immediately prior to the performance of service, excluding any period where he is not self-employed; or
- (b) the average remuneration derived from self-employment calculated from the tax assessment issued by the Comptroller of Income Tax in respect of his assessable income from trade for the year in which he performs the service.

(3) Where a serviceman has opted for the basis of calculation under paragraph (2)(b), the serviceman shall submit to the designated authority —

- (a) the tax assessment issued by the Comptroller of Income Tax in respect of his income from trade for the year in which he performs the service for which he is claiming make-up pay; or
- (b) if that tax assessment is not immediately available, the latest tax assessment that was issued to him, and subsequently the tax assessment for the year in which he performs the service as soon as it is issued by the Comptroller of Income Tax.

(4) Where a serviceman has opted for the basis of calculation under paragraph (2)(b) and make-up pay has been paid based on this remuneration in respect of a year other than the year in which he performs the service, an adjustment shall be made to the amount of the make-up pay when the designated authority is furnished with a copy of his tax assessment issued in respect of his remuneration for the year in which he performs the service.

(5) Where upon any adjustment made under paragraph (4) it appears that a serviceman —

- (a) has been underpaid, a sum equal to the amount of the shortfall shall be payable to the serviceman; or
- (b) has been overpaid, a sum equal to the amount paid in excess shall be