



THE STATUTES OF THE REPUBLIC OF SINGAPORE

**SKILLS DEVELOPMENT LEVY
ACT 1979**

2020 REVISED EDITION

This revised edition incorporates all amendments up to and including 1 December 2021 and comes into operation on 31 December 2021.

Prepared and Published by

THE LAW REVISION COMMISSION
UNDER THE AUTHORITY OF
THE REVISED EDITION OF THE LAWS ACT 1983

Informal Consolidation – version in force from 15/6/2023

Skills Development Levy Act 1979

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An Act to impose a skills development levy on employers and for the establishment of a Skills Development Fund and for purposes connected therewith.

[1 October 1979]

PART 1

PRELIMINARY

Short title

- 1. This Act is the Skills Development Levy Act 1979.

Interpretation

- 2. In this Act, unless the context otherwise requires —
 - “Agency” means the SkillsFuture Singapore Agency established by section 3 of the SkillsFuture Singapore Agency Act 2016;

“authorised person” means an authorised person appointed by the Agency under section 14A(1);

[Act 4 of 2023 wef 15/06/2023]

“company” —

(a) has the meaning given by section 4(1) of the Companies Act 1967; and

(b) includes a foreign company within the meaning of that Act;

“document” means any thing (in whatever form) in which information or material of any description is recorded or stored, and includes any tape, disk or other storage device or medium;

[Act 4 of 2023 wef 15/06/2023]

“employee”, in relation to a month, means an employee rendering in that month services wholly or partly in Singapore and an employee who is on leave during that month where such leave is attributable to services rendered wholly or partly in Singapore in any previous month, but does not include any domestic servant, gardener or chauffeur, wholly and exclusively employed by an individual otherwise than in connection with his or her trade, business, profession or vocation;

“employer” means any person who pays or is liable to pay any wages to an employee;

[Act 4 of 2023 wef 15/06/2023]

“Fund” means the Skills Development Fund established under section 5;

“inspector” means an inspector appointed by the Agency under section 14A(2);

[Act 4 of 2023 wef 15/06/2023]

[Deleted by Act 4 of 2023 wef 15/06/2023]

“skills development levy” or “levy” means skills development levy imposed by this Act;

“statutory authority” means a body corporate established or constituted by or under a public Act to perform or discharge a public function, but excludes a Town Council constituted under the Town Councils Act 1988;

[Act 4 of 2023 wef 15/06/2023]

“sub-fund”, “umbrella VCC” and “variable capital company” have the meanings given by section 2(1) of the VCC Act;

“VCC Act” means the Variable Capital Companies Act 2018;

[24/2016; S 461/2020]

[Act 4 of 2023 wef 15/06/2023]

“wages” means the remuneration in money, including any bonus, due or granted to a person in respect of the person’s employment but does not include such payments as the Minister may, by notification in the *Gazette*, specify.

[Act 4 of 2023 wef 15/06/2023]

PART 2

SKILLS DEVELOPMENT LEVY

Imposition of levy

3.—(1) Subject to the provisions of this Act, every employer must, in respect of each of the employer’s employees, pay a skills development levy of the greater of the following amounts:

(a) subject to subsection (2), an amount calculated at the rate of 0.25% of the wages in any month of that employee or such rate as the Minister may, by notification in the *Gazette*, prescribe;

[Act 4 of 2023 wef 15/06/2023]

(b) \$2.

(2) For the purpose of subsection (1)(a), the levy is not chargeable on the part of the wages of the employee in any month that exceeds \$4,500 or such other amount as the Minister may, by notification in the *Gazette*, prescribe.

[Act 4 of 2023 wef 15/06/2023]

(3) The levy must be collected and paid in respect of the month of October 1979 and every subsequent month.

(4) Without prejudice to any other remedy, the levy may be recovered as a debt due to the Agency from the person accountable for the levy.

Exemption from levy

4. The Minister may by order —

- (a) exempt wholly or partly any employer or class of employers from skills development levy in such circumstances and subject to such conditions as may be specified in the order; and
- (b) provide that the charge and collection of skills development levy do not have effect for such period as may be specified in the order, if the Minister considers it expedient in the public interest to do so.

PART 3

SKILLS DEVELOPMENT FUND

Establishment of Fund

5.—(1) On 1 October 1979, a Fund called the Skills Development Fund is established.

(2) The Fund consists of —

- (a) the proceeds of the skills development levy collected under this Act;
 - (b) all penalties and costs recovered from proceedings under this Act;
- [Act 4 of 2023 wef 15/06/2023]*
- (ba) all moneys recovered by the Agency pursuant to an order of a court under section 57D or 58 of the SkillsFuture Singapore Agency Act 2016, that relate to the whole or the proportion of an incentive, a grant or a loan out of moneys in the Fund;

[Act 4 of 2023 wef 15/06/2023]

- (c) all moneys contributed by the Government to the Fund under section 6, all contributions to the SkillsFuture Jubilee Fund established by the Government, and such other contributions to the Fund as the Minister may specify from moneys provided by Parliament;

[Act 4 of 2023 wef 15/06/2023]

- (d) all donations and gifts accepted by the Agency for the Fund;
- (e) all honorariums and other payments accepted by the Agency for any services rendered by the Agency in connection with the performance of its functions under this Act; and
- (f) any interest, dividends and other income derived from the investment of moneys in the Fund.

[24/2016]

Government to contribute to Fund

6. The Government must contribute monthly to the Fund an amount equal to the amount of levy which would be chargeable in any month on an employer in respect of each employee employed by the Government as if that employee were employed by a private person.

Objects of Fund and expenditure of moneys of Fund

7.—(1) The objects for which moneys of the Fund may be applied are as follows:

- (a) the promotion, development and upgrading of skills and expertise of persons preparing to join the workforce, persons in the workforce and persons rejoining the workforce;
- (b) the retraining of retrenched persons;
- (c) the provision of financial assistance by grants, loans or otherwise for the purposes of the abovementioned objects.

(2) In carrying out the objects of the Fund, the Agency may from time to time authorise moneys of the Fund to be paid out and expended for all or any of the following purposes:

- (a) for establishing or expanding facilities or assisting in the maintenance of facilities for full-time or part-time training courses and training programmes designed to promote the skills or expertise of persons preparing to join the workforce, persons in the workforce and persons rejoining the workforce;
- (b) for the provision of grants or loans to any employer for equipment required for more sophisticated or skilled operations in the conduct of the employer's business;
- (c) for defraying or subsidising the costs incurred by the Agency or by any employer or training institution in the training or retraining of persons preparing to join the workforce, persons in the workforce and persons rejoining the workforce to acquire better skills or expertise;
- (d) for such other purposes, not inconsistent with the objects of the Fund, as the Minister may approve.

Transfer to Agency of moneys in Fund and administration of Fund

8.—(1) The Agency must administer the Fund in accordance with the provisions of this Act and must collect the skills development levy and disburse incentives, grants and loans out of moneys in the Fund for the purposes of this Act.

[Act 4 of 2023 wef 15/06/2023]

(2) The Agency has 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 Agency and reimbursement

9.—(1) The Agency may appoint such agents (including the Government) as may be necessary for the purposes of this Act.

(2) The Agency may delegate all or any of its powers and functions under this Act to any employee or agent (including the Government) as it may appoint under subsection (1).

(3) The Agency may pay to any person appointed under subsection (1) a fee for any services rendered in exercise of any powers and functions delegated to that person under this Act.

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

Investment

10. The Agency may invest the moneys belonging to the Fund and available for investment in accordance with the standard investment power of statutory bodies as defined in section 33A of the Interpretation Act 1965.

PART 4

OFFENCES AND ENFORCEMENT POWERS

[Act 4 of 2023 wef 15/06/2023]

Penalty for false return or information

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

- (a) makes a return which is false in any material particular; or
- (b) gives any false information in relation to any matter affecting the person's 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 wages which ought to be included;

[Act 4 of 2023 wef 15/06/2023]

- (b) gives any false answer, whether verbally or in writing, to any question or request for information asked or made under this Act or any regulations made under this Act; or
- (c) prepares or maintains or authorises the preparation or maintenance of any false books of account or other records or falsifies or authorises the falsification of any books of account or records,

shall be guilty of an offence and shall be liable on conviction to a penalty equal to double the amount of the levy due and unpaid and to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 3 years or to both.

(3) For the purposes of this section, where it is proved that any false statement is made in any return by or on behalf of any employer, or in any payroll register, books of account or other records maintained by or on behalf of any employer, that employer, or person answerable for the employer, is presumed, until the contrary is proved, to have made that false statement with intent to evade payment of the levy.

(4) For the purposes of this section, “levy due and unpaid” means the levy that is due and unpaid at the time when the offence is committed.

(5) The institution of proceedings for or the imposition of a penalty, fine or term of imprisonment under this section shall not relieve any employer from liability to pay any levy for which the employer is or may be liable.

12. [*Repealed by Act 4 of 2023 wef 15/06/2023*]

13. [*Repealed by Act 4 of 2023 wef 15/06/2023*]

Offences by body corporate, etc.

14. Where an offence under this Act or any regulations made under this Act has been committed by any body corporate, partnership, society or other unincorporated association of persons, any person who at the time of the commission of the offence was a director, manager, partner, secretary or other similar officer thereof, or was purporting to act in any such capacity shall be guilty of that offence unless the person proves that —

- (a) the offence was committed without the person's consent or connivance; and
- (b) the person had exercised all such diligence to prevent the commission of the offence as the person ought to have exercised having regard to the nature of the person's functions in that capacity and to all the circumstances.

Appointment of authorised persons and inspectors

14A.—(1) The Agency may appoint an employee or agent of the Agency, a public officer or an officer of another statutory authority or any other suitably qualified individual to be an authorised person for the purposes of section 15.

(2) The Agency may appoint any of its officers or employees to be an inspector for the purposes of this Act.

(3) The Agency must issue to every authorised person and inspector an identification card that identifies him or her as an authorised person or inspector, as the case may be.

(4) An authorised person or inspector must produce his or her identification card for inspection —

- (a) before exercising a power conferred on him or her by this Act; and
- (b) at any time during the exercise of a power conferred on him or her by this Act, if asked to do so.

[Act 4 of 2023 wef 15/06/2023]

Powers to verify information and call for returns

15.—(1) The powers under this section may be exercised only for the purpose of inquiring into or ascertaining the liability of a person to pay the levy, or whether the levy has been duly paid.

[Act 4 of 2023 wef 15/06/2023]

(2) An authorised person may, at any reasonable time, do any of the following, without involving any search of any property or person:

- (a) enter any premises;

- (b) photograph or film, or make audio recordings or make sketches of, any part of the premises or anything at the premises;
 - (c) require any person in the premises to provide or grant access to, without charge, any document or information reasonably required for any purpose in subsection (1);
[Act 4 of 2023 wef 15/06/2023]
 - (d) inspect and make copies of or take extracts from any such document;
 - (e) take possession of such a document if, in the opinion of the authorised person —
 - (i) the inspection or copying of or extraction from the document cannot reasonably be performed without taking possession;
 - (ii) the document may be interfered with or destroyed unless possession is taken; or
 - (iii) the document may be required as evidence in any proceedings instituted or commenced for any of the purposes of, or in connection with, this Act or any regulations made under this Act;
[Act 4 of 2023 wef 15/06/2023]
 - (f) require any person to provide, within the time specified in the notice, any information that may be required, or to complete and deliver any return specified.
[24/2016]
[Act 4 of 2023 wef 15/06/2023]
[Act 4 of 2023 wef 15/06/2023]
- (3) The power to require a person to provide any document or information under subsection (2)(c) includes the power —
- (a) to require the person, or any person who is or was an officer or employee of that person, to provide an explanation of the document or information;

- (b) if the document or information is not provided, to require the person to state, to the best of the person's knowledge and belief, where it is; and

[Act 4 of 2023 wef 15/06/2023]

- (c) if the information is recorded otherwise than in legible form, to require the information to be made available to the authorised person in legible form.

[24/2016]

[Act 4 of 2023 wef 15/06/2023]

[Act 4 of 2023 wef 15/06/2023]

(4) If any document is kept in electronic form, the power of an authorised person who is an employee of the Agency, a public officer or an officer of another statutory authority —

- (a) to inspect and make copies of or take extracts from any document under subsection (2)(d) includes the power to —

(i) access any computer or other equipment (including a mobile telephone, thumb drive or hard disk) in which the document is stored; and

(ii) require any person having charge of, or otherwise concerned with the operation of, the computer or other equipment to provide assistance in gaining such access; and

- (b) to take possession of the document under subsection (2)(e) includes the power to —

(i) make copies of or take extracts from the document in legible or electronic form; and

(ii) transfer the information from the document to a thumb drive, hard disk, tape or other storage device.

[Act 4 of 2023 wef 15/06/2023]

Powers of inspectors

15A.—(1) An inspector may, for the purpose of investigating an offence under this Act or any regulations made under this Act, exercise all or any of the following powers:

- (a) the powers conferred on an authorised person under section 15(2), (3) and (4) as if a reference to an authorised person in those provisions were a reference to an inspector;
 - (b) the powers under subsection (2).
- (2) An inspector may —
- (a) require any person whom the inspector reasonably believes to have committed the offence to provide evidence of the person's identity;
 - (b) require, by written order, the attendance before the inspector of any person within the limits of Singapore who, from any information given or otherwise obtained by the inspector, appears to be acquainted with the circumstances of the case;
 - (c) examine orally any person reasonably believed to be acquainted with the facts or circumstances of the case or with such other matter as the inspector may specify, and reduce to writing the answer given or statement made by that person;
 - (d) without charge, search for, seize and remove any document (subject to paragraph (e) in relation to a document kept in electronic form) or thing from any premises, as the inspector may consider necessary; and
 - (e) if the inspector is unable to make copies of or take extracts from any document, or transfer the information from any document, in exercise of the powers under section 15(4)(b) —
 - (i) seize the computer or other equipment (including a mobile telephone, thumb drive or hard disk) in which the document is stored, as evidence in proceedings for an offence mentioned in subsection (1); and
 - (ii) require any person having charge of, or otherwise concerned with the operation of, the computer or other equipment to disclose any password or access

code for gaining access to the document stored in the computer or other equipment.

(3) Any person examined under this section is bound to state truly what the person knows of the facts and circumstances concerning matters under this Act or any regulations made under this Act, except that the person need not say anything that might expose him or her to a criminal charge, penalty or forfeiture.

(4) A statement made by any person examined under this section must —

- (a) be reduced to writing;
- (b) be read over to the person;
- (c) if the person does not understand English, be interpreted in a language that he or she understands; and
- (d) after correction (if necessary), be signed by the person.

(5) This section applies in relation to any investigation into an offence under this Act (other than an offence under the repealed section 12) that commences on or after the date of commencement of section 9 of the Skills Development Levy (Amendment) Act 2023, whether the offence was committed before, on or after that date.

(6) In subsection (5), “repealed section 12” means section 12 of this Act as in force immediately before the date of commencement of section 6 of the Skills Development Levy (Amendment) Act 2023.

[Act 4 of 2023 wef 15/06/2023]

Penalty for obstructing employee, officer, etc.

16.—(1) A person must not —

- (a) obstruct or hinder an employee, an officer, an agent or a delegate of the Agency, an authorised person or an inspector, who is exercising any power or discharging any duty under this Act or any regulations made under this Act; or
- (b) neglect or refuse to attend before an inspector as required under section 15A, or otherwise fail to comply with a lawful demand of an inspector under section 15A.

(2) A person who contravenes subsection (1) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000 or to imprisonment for a term not exceeding 6 months or to both.

[Act 4 of 2023 wef 15/06/2023]

Composition of offences

17.—(1) The Agency may abate any penalty or compound any offence under this Act or any regulations made under this Act by accepting from the person who is reasonably suspected of having committed the offence a sum not exceeding \$1,000.

(2) All sums received for the composition of any offence under this section must be paid into the Consolidated Fund.

[24/2016]

Consent of Public Prosecutor

18. No court is to try any offence under this Act or any regulations made under this Act except with the consent of the Public Prosecutor.

PART 5

MISCELLANEOUS

[Act 4 of 2023 wef 15/06/2023]

Directions by Minister

19. The Minister may give to the Agency such directions, not inconsistent with this Act, as the Minister thinks fit as to the administration of the Fund and the Agency must give effect to such directions.

Financial provisions

20. The financial provisions set out in the First Schedule apply to the Agency in relation to its administration of the Fund.

Annual report

21.—(1) The Agency must, as soon as practicable after the end of each financial year, cause to be prepared and transmitted to the

Minister an annual report dealing generally with its administration of the Fund during the preceding financial year and containing such information relating to the proceedings and policy of the Agency in relation to its administration of the Fund as the Minister may, from time to time, direct.

(2) The annual report for any financial year must set out any directions given by the Minister under section 19 and must contain a report of any action taken by the Agency during that financial year consequent on the directions.

(3) The Minister must as soon as practicable cause a copy of every such report to be presented to Parliament.

(4) Despite subsection (1), the Minister may at any time request the Agency to provide the Minister with any information concerning any matter relating to the administration of the Fund by the Agency, and the Agency must provide the Minister with the information required, and give the Minister or the Minister's representative all necessary facilities for the verification of the information required.

[Act 4 of 2023 wef 15/06/2023]

22. *[Repealed by Act 24 of 2016]*

23. *[Repealed by Act 24 of 2016]*

Priority in case of bankruptcy or winding up

24.—(1) In the distribution of property of a bankrupt or a person dying insolvent, there is to be included among the debts that, under section 352 of the Insolvency, Restructuring and Dissolution Act 2018, are to be paid in priority to all other debts the amount of any levy due from the bankrupt at the date of the bankruptcy order, or from the person so dying at the date of the person's death, and having become due within 12 months before that date.

[40/2018]

(2) In the winding up of a company, there is to be included among the taxes that, under section 203 of the Insolvency, Restructuring and Dissolution Act 2018, are to be paid in priority to all other unsecured debts the amount of any levy due from the company and having

become due within 12 months before the date of commencement of the winding up.

[40/2018]

(3) In the winding up of a variable capital company, there is to be included among the taxes that, under —

- (a) section 328 of the Companies Act 1967 as in force before it was repealed by the Insolvency, Restructuring and Dissolution Act 2018 (as applied by section 130 of the VCC Act as in force before the operative date); or
- (b) section 203 of the Insolvency, Restructuring and Dissolution Act 2018 (as applied by section 130 of the VCC Act as in force on the operative date),

are to be paid in priority to all other unsecured debts the amount of any levy due from that variable capital company and that has become due within 12 months before the date of commencement of the winding up.

[S 461/2020]

(4) In the winding up of a sub-fund of an umbrella VCC, there is to be included among the taxes that, under —

- (a) section 328 of the Companies Act 1967 as in force before it was repealed by the Insolvency, Restructuring and Dissolution Act 2018 (as applied by section 33(2) of the VCC Act read with the First Schedule to the VCC Act as in force before the operative date); or
- (b) section 203 of the Insolvency, Restructuring and Dissolution Act 2018 (as applied by section 33(2) of the VCC Act read with the First Schedule to the VCC Act as in force on the operative date),

are to be paid in priority to all other unsecured debts the amount of any levy due from the umbrella VCC —

- (c) that is allocated to the sub-fund by the umbrella VCC under section 29(3) of the VCC Act; and
- (d) that has become due within 12 months before the date of commencement of the winding up of the sub-fund.

[S 461/2020]

(5) In this section, “operative date” means the date of commencement of sections 17(b) to (i), 18 to 21, 29, 30, 43 to 48, 50 to 53, 56, 58, 59 and 62 of the Variable Capital Companies (Miscellaneous Amendments) Act 2019.

[S 461/2020]

Regulations

25. The Agency may, with the approval of the Minister, make such regulations as are necessary or expedient for carrying out the provisions of this Act and, in particular, such regulations may provide for all or any of the matters specified in the Second Schedule.

FIRST SCHEDULE

Section 20

FINANCIAL PROVISIONS

Financial year

1. The financial year in respect of the Fund begins on 1 April of each year and ends on 31 March of the succeeding year.

Accounts to be kept

2. The Agency must keep proper accounts and records of its transactions involving the Fund and must do all things necessary to ensure that all payments out of the Fund are correctly made and properly authorised and that adequate control is maintained over the moneys of the Fund and over the expenditure out of the Fund.

Financial statements

3. The Agency must, as soon as practicable after the close of each financial year, prepare and submit to the auditor the financial statements relating to the Fund in respect of that year.

Appointment of auditor

4.—(1) The accounts relating to the Fund must be audited by the Auditor-General or such other auditor as may be appointed annually by the Minister in consultation with the Auditor-General.

(2) A person is not qualified for appointment as an auditor under sub-paragraph (1) unless the person is a public accountant who is registered or deemed to be registered under the Accountants Act 2004.

FIRST SCHEDULE — *continued*

Remuneration of auditor

5. The remuneration of the auditor is to be paid out of the Fund.

Duties of auditor

6.—(1) The auditor must in the auditor's report state —

- (a) whether the financial statements show fairly the financial transactions and the state of affairs relating to the Fund;
- (b) whether proper accounting and other records have been kept in respect of all transactions involving the Fund;
- (c) whether receipts, expenditure and investment of moneys of the Fund and the acquisition of assets by the Agency from the moneys of the Fund and the disposal of such assets during the financial year have been in accordance with the provisions of this Act; and
- (d) such other matters arising from the audit as the auditor considers necessary.

(2) The auditor must, as soon as practicable after the accounts relating to the Fund have been submitted for audit, send a report of the audit to the Agency and must also submit such periodical and special reports to the Minister and to the Agency as may appear to the auditor to be necessary or as the Minister or the Agency may require.

Powers of auditor

7. The auditor or any person authorised by the auditor (called in this Schedule the authorised person) is entitled at all reasonable times to full and free access to all accounting and other records relating, directly or indirectly, to the financial transactions involving the Fund and may make copies of, or extracts from, any such accounting and other records.

Failure to provide information to auditor

8.—(1) The auditor or authorised person may require any person to provide the auditor or authorised person with such information in that person's possession or to which that person has access as the auditor considers necessary for the purposes of the auditor's functions under this Act.

[Act 4 of 2023 wef 15/06/2023]

(2) Any person who, without reasonable excuse, fails to comply with any requirement of the auditor or authorised person under sub-paragraph (1) or who otherwise hinders, obstructs or delays the auditor in the performance of his or her

FIRST SCHEDULE — *continued*

duties or the exercise of his or her powers shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$1,000.

[Act 4 of 2023 wef 15/06/2023]

Presentation of financial statements and auditor's report to Parliament

9.—(1) The Agency must, as soon as the financial statements relating to the Fund have been audited in accordance with the provisions of this Act, send to the Minister a copy of the audited financial statements, signed by the chief executive of the Agency, together with a copy of the auditor's report.

(2) Where the Auditor-General is not the auditor of the Fund, a copy of the audited financial statements and any report made by the auditor must be forwarded to the Auditor-General when they are submitted to the Agency.

(3) The Minister must as soon as practicable cause a copy of the audited financial statements and of the auditor's report to be presented to Parliament.

SECOND SCHEDULE

Section 25

MATTERS IN RESPECT OF WHICH AGENCY
MAY MAKE REGULATIONS

1. Requiring employers to give notice of their liability to pay the levy and the manner in which the notice is to be given.

2. The manner in which the levy is to be paid and collected and the manner in which the levy when paid and collected is to be accounted for.

3. The manner in which the levy due and unpaid is to be assessed and collected.

4. The keeping by employers liable to pay the levy of payroll records, receipts of contributions and such other documents as may seem necessary, and the preservation of the same.

5. The refund of any levy paid in excess of the amount required by this Act and the forfeiture of any levy paid in excess which remains unclaimed within a stipulated time.

6. Matters consequential on the death of an employer, the employer becoming bankrupt or subject to any incapacity or (where the employer is a company) its winding up, in relation to any unpaid levy.

6A. Where the employer is a VCC, matters consequential on the winding up of the VCC or (in the case of an umbrella VCC) any of its sub-funds, in relation to any unpaid levy.

SECOND SCHEDULE — *continued*

7. The remission of any levy.
8. Making any act or omission in contravention of any regulations made under this Act an offence and prescribing penalties for such offences which may consist of a fine not exceeding \$5,000 or imprisonment for a term not exceeding 12 months or both.
9. The imposition of penalties (such penalties, if unpaid, to be recoverable as a debt due to the Agency) to be paid by an employer for late payment of the levy.
10. The manner of the service of notices for the purposes of this Act.

[S 461/2020]

LEGISLATIVE HISTORY
SKILLS DEVELOPMENT LEVY
ACT 1979

This Legislative History is a service provided by the Law Revision Commission on a best-efforts basis. It is not part of the Act.

1. Act 30 of 1979 — Skills Development Levy Act, 1979

Bill	:	29/1979
First Reading	:	7 September 1979
Second and Third Readings	:	21 September 1979
Commencement	:	1 October 1979

2. G.N. No. S 196/1980 — Skills Development Levy (Variation of Rate) Order, 1980

Commencement	:	1 July 1980
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3. G.N. No. S 83/1985 — Skills Development Levy (Variation of Rate) Order 1985

Commencement	:	1 April 1985
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4. G.N. No. S 74/1986 — Skills Development Levy (Variation of Rate) Order 1986

Commencement	:	1 April 1986
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5. 1985 Revised Edition — Skills Development Levy Act (Chapter 306)

Operation	:	30 March 1987
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6. Act 19 of 1991 — Skills Development Levy (Amendment) Act 1991

Bill	:	15/1991
First Reading	:	11 March 1991
Second Reading	:	7 May 1991
Notice of Amendments	:	7 May 1991
Third Reading	:	7 May 1991
Commencement	:	7 June 1991

7. 1992 Revised Edition — Skills Development Levy Act (Chapter 306)

Operation	:	9 March 1992
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8. Act 1 of 1996 — Singapore Productivity and Standards Board Act 1995
(Amendments made by section 44 read with item 7 of the Third Schedule to the above Act)

Bill	:	39/1995
First Reading	:	1 November 1995
Second Reading	:	5 December 1995
Notice of Amendments	:	5 December 1995
Third Reading	:	5 December 1995
Commencement	:	1 April 1996 (section 44 read with item 7 of the Third Schedule)

9. Act 35 of 1996 — Skills Development Levy (Amendment) Act 1996

Bill	:	25/1996
First Reading	:	27 August 1996
Second and Third Readings	:	1 October 1996
Commencement	:	1 November 1996

10. 1998 Revised Edition — Skills Development Levy Act (Chapter 306)

Operation	:	30 May 1998
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11. Act 18 of 2002 — Singapore Productivity and Standards Board (Amendment) Act 2002

(Amendments made by section 16(1) of the above Act)

Bill	:	15/2002
First Reading	:	14 May 2002
Second and Third Readings	:	8 July 2002
Commencement	:	1 April 2002 (section 16(1))

12. Act 14 of 2003 — Singapore Workforce Development Agency Act 2003

(Amendments made by section 50(1) read with item (2) of the Second Schedule to the above Act)

Bill	:	13/2003
First Reading	:	30 June 2003
Second Reading	:	15 August 2003
Notice of Amendments	:	15 August 2003
Third Reading	:	15 August 2003

Commencement : 1 September 2003 (section 50(1) read with item (2) of the Second Schedule)

13. Act 45 of 2004 — Trustees (Amendment) Act 2004

(Amendments made by section 25(4) read with item (52) of the Schedule to the above Act)

Bill : 43/2004
 First Reading : 21 September 2004
 Second and Third Readings : 19 October 2004
 Commencement : 15 December 2004 (section 25(4) read with item (52) of the Schedule)

14. Act 20 of 2008 — Skills Development Levy (Amendment) Act 2008

Bill : 17/2008
 First Reading : 21 July 2008
 Second and Third Readings : 26 August 2008
 Commencement : 1 October 2008

15. Act 15 of 2010 — Criminal Procedure Code 2010

(Amendments made by section 430 read with item 97 of the Sixth Schedule to the above Act)

Bill : 11/2010
 First Reading : 26 April 2010
 Second Reading : 18 May 2010
 Commencement : 2 January 2011 (section 430 read with item 97 of the Sixth Schedule)

16. 2012 Revised Edition — Skills Development Levy Act (Chapter 306)

Operation : 31 May 2012

17. Act 24 of 2016 — SkillsFuture Singapore Agency Act 2016

(Amendments made by section 74 of the above Act)

Bill : 24/2016
 First Reading : 11 July 2016
 Second and Third Readings : 16 August 2016
 Commencement : 3 October 2016 (section 74)

18. G.N. No. S 461/2020 — Variable Capital Companies (Consequential Amendments to Other Acts) Order 2020

Commencement : 15 June 2020

19. Act 40 of 2018 — Insolvency, Restructuring and Dissolution Act 2018
(Amendments made by section 514 of the above Act)

Bill : 32/2018

First Reading : 10 September 2018

Second and Third Readings : 1 October 2018

Commencement : 30 July 2020 (section 514)

20. 2020 Revised Edition — Skills Development Levy Act 1979

Operation : 31 December 2021

21. Act 4 of 2023 — Skills Development Levy (Amendment) Act 2023
(Amendments made by the above Act)

Bill : 39/2022

First Reading : 28 November 2022

Second and Third Readings : 10 January 2023

Commencement : 15 June 2023

Abbreviations

(updated on 29 August 2022)

G.N.	Gazette Notification
G.N. Sp.	Gazette Notification (Special Supplement)
L.A.	Legislative Assembly
L.N.	Legal Notification (Federal/Malaysian)
M.	Malaya/Malaysia (including Federated Malay States, Malayan Union, Federation of Malaya and Federation of Malaysia)
Parl.	Parliament
S	Subsidiary Legislation
S.I.	Statutory Instrument (United Kingdom)
S (N.S.)	Subsidiary Legislation (New Series)
S.S.G.G.	Straits Settlements Government Gazette
S.S.G.G. (E)	Straits Settlements Government Gazette (Extraordinary)

COMPARATIVE TABLE
SKILLS DEVELOPMENT LEVY
ACT 1979

This Act has undergone renumbering in the 2020 Revised Edition. This Comparative Table is provided to help readers locate the corresponding provisions in the last Revised Edition.

2020 Ed.	2012 Ed.
3—(2)	3—(1A)
(3)	(2)
—	(3) [<i>Deleted by Act 20 of 2008</i>]
—	4—(1) [<i>Deleted by Act 20 of 2008</i>]
—	(2) [<i>Deleted by Act 20 of 2008</i>]
4	(3)
—	8—(1) [<i>Deleted by Act 24 of 2016</i>]
8—(1)	(2)
(2)	(3)