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

**SKILLS DEVELOPMENT LEVY (AMENDMENT)
REGULATIONS 2014**

In exercise of the powers conferred by section 25 of the Skills Development Levy Act, the Singapore Workforce Development Agency, with the approval of the Minister for Manpower, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Skills Development Levy (Amendment) Regulations 2014 and shall come into operation on 1st July 2014.

Amendment of regulation 2

2. Regulation 2 of the Skills Development Levy Regulations (Rg 2) (referred to in these Regulations as the principal Regulations) is amended —

(a) by deleting the definition of “Board” and substituting the following definition:

““Agency” means the Singapore Workforce Development Agency established under section 3 of the Singapore Workforce Development Agency Act (Cap. 305D) and includes any officer, employee or agent of the Agency authorised by the Agency in that behalf;” and

(b) by deleting the marginal reference “Cap. 200.”.

Deletion and substitution of regulation 3

3. Regulation 3 of the principal Regulations is deleted and the following regulation substituted therefor:

“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.”.

Deletion of regulation 5

4. Regulation 5 of the principal Regulations is deleted.

Deletion of regulations 8 to 11 and substitution of regulations 8, 9 and 10

5. Regulations 8 to 11 of the principal Regulations are deleted and the following regulations substituted therefor:

“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.

Notice of assessment

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

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 date of service of the notice of assessment and shall state precisely the grounds of objection to the assessment.

(3) The Agency may, upon being satisfied that owing to absence, sickness or other reasonable cause, the person disputing the assessment was prevented from objecting within that period, extend the period for lodging the objection if it appears to the Agency to be reasonable in the circumstances.

(4) Unless agreed by the Agency, where a notice of objection is lodged with the Agency, the employer continues to be liable to pay the levy within the time specified in regulation 3.

(5) In the event of the Agency —

- (a) agreeing with any person who has objected to an assessment made by the Agency as to the amount of levy that is chargeable, the assessment shall be amended accordingly;
- (b) failing to agree with any person who has objected to an assessment made by the Agency as to the amount of levy that is chargeable, the Agency shall give him notice of refusal to amend the assessment; or
- (c) agreeing with any person who has objected to an assessment made by the Agency as to only part of the matters in dispute, the Agency shall amend the assessment to the extent of the matters agreed upon and shall give him notice of the matters on which the Agency has refused to amend the assessment.”.

Deletion and substitution of regulation 12

6. Regulation 12 of the principal Regulations is deleted and the following regulation substituted therefor:

“Penalty for late payment

12.—(1) The levy shall be paid within the time specified in regulation 3 notwithstanding any objection but the Agency may extend the time within which payment is to be made.

(2) If the levy is not paid within the time specified in regulation 3 or such further time as the Agency may allow, a penalty at the rate of 10% per annum of the amount outstanding shall be imposed from the expiration of such time or further times, as the case may be.

(3) The service of a notice of assessment under regulation 8 does not affect the time from which the penalty referred to in paragraph (2) is to be imposed.

(4) The Agency may, in any case, waive the payment of the whole or part of, or remit in whole or in part, any penalty imposed under paragraph (2) where the Agency considers that the circumstances of the case warrant it.”.

Amendment of regulation 14

7. Regulation 14 of the principal Regulations is amended by deleting the words “any of the provisions of these Regulations” and substituting the words “regulation 4 or 17(1)”.

New regulation 18

8. The principal Regulations are amended by inserting, immediately after regulation 17, the following regulation:

“Remission of levy

18. The Agency may, in any case, remit in whole or in part, any levy due under section 3 of the Act where the Agency considers that the circumstances of the case warrant it.”.

Miscellaneous amendments

9. The principal Regulations are amended by deleting the word “Board” wherever it appears in the following regulations and substituting in each case the word “Agency”:

Regulations 4, 13(1), (2)(a) and (b) and (4) and 17(1) and (2).

Made this 13th day of June 2014.

TAN PHENG HOCK
Chairman,
Singapore Workforce Development
Agency.

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