

---

---

First published in the *Government Gazette*, Electronic Edition, on 12 September 2022 at 5 pm.

## No. S 734

### ENLISTMENT ACT 1970

#### ENLISTMENT

#### (LOSS OF SALARIES AND WAGES — REIMBURSEMENT) (AMENDMENT) REGULATIONS 2022

In exercise of the powers conferred by section 37 of the Enlistment Act 1970, the Minister for Defence makes the following Regulations:

#### **Citation and commencement**

1. These Regulations are the Enlistment (Loss of Salaries and Wages — Reimbursement) (Amendment) Regulations 2022 and come into operation on 12 September 2022.

#### **Replacement of regulations 2 to 7**

2. Regulations 2 to 7 of the Enlistment (Loss of Salaries and Wages — Reimbursement) Regulations (Rg 5) (called in these Regulations the principal Regulations) are replaced with —

#### **“Definitions**

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

“designated website” means the Internet website maintained by the Government that provides information and services relating to national service to national servicemen and their employers;

“section 24(1) claim” means a claim by a person mentioned in section 24(1) of the Act for reimbursement of an amount by which the person’s civilian remuneration is reduced as a result of being required to perform service, less any service remuneration to which the person is entitled in respect of that service;

---

---

“service” means service mentioned in section 24(1)(a) to (d) of the Act.

### **Submission of section 24(1) claim**

3.—(1) Subject to paragraph (2), a section 24(1) claim must be submitted to the designated authority on the designated website or in any additional manner as the designated authority may determine.

(2) A section 24(1) claim need not be submitted to the designated authority if —

- (a) the designated authority has notified the person or the person’s employer (if any) of the amount the designated authority will pay under the section 24(1) claim by the starting date of the person’s service; and
- (b) in the case of a section 24(1) claim by a self-employed person — the person has opted for his civilian remuneration to be calculated in accordance with regulation 4(1)(a).

(3) If the designated authority has notified a person or a person’s employer of the amount the designated authority will pay under a section 24(1) claim by the starting date of the person’s service, the person or the person’s employer may inform the designated authority of any inaccuracy in the notification on the designated website or in any additional manner as the designated authority may determine.

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

### **Section 24(1) claim by self-employed person**

4.—(1) A self-employed person in a section 24(1) claim may opt, through the designated website, for his civilian remuneration to be calculated on the basis of —

- 
- 
- (a) 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; or
  - (b) the average remuneration derived from self-employment during the period of 6 months immediately before the date on which the claim is submitted or the first day of performance of service, whichever is earlier, excluding any period where he is not self-employed or gainfully employed under a contract of service.

(2) Where a self-employed person has opted for his civilian remuneration to be calculated on the basis of paragraph (1)(a), the designated authority may pay the section 24(1) claim based on the person's civilian remuneration in respect of a year other than the year in which he performs the service, on the basis that the amount paid by the designated authority is to be adjusted in the manner specified under paragraph (3) 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.

- (3) If the self-employed person mentioned in paragraph (2) —
- (a) has been underpaid, a sum equal to the amount of the shortfall is payable by the designated authority to the serviceman; or
  - (b) has been overpaid, a sum equal to the amount paid in excess is recoverable by the designated authority from the serviceman.

### **Information to be provided by employer**

5. An employer of a person who is required to or agrees to perform service must provide any information or documentary evidence relating to the computation of civilian remuneration of the person as the designated authority may require.

---

---

**Information to be provided by person making section 24(1) claim**

6. A person making a section 24(1) claim must provide any information or documentary evidence relating to the computation of the claim as the designated authority may require.

**Time limit**

7. A person making a section 24(1) claim must submit the claim no later than one year after the starting date of the person's service, or within such extended period of time as the designated authority may allow in any particular case."

**Amendment of regulation 8**

3. In regulation 8 of the principal Regulations —

- (a) in paragraph (1), replace "claim made under these Regulations, the provision of forms in respect of such claims and all other matters relating thereto" with "section 24(1) claim and all matters relating to a section 24(1) claim";
- (b) in paragraph (1)(d), insert "or" at the end;
- (c) in paragraph (1)(e), replace "; or" at the end with a full-stop;
- (d) in paragraph (1), delete sub-paragraph (f); and
- (e) in paragraph (2), replace "claim made under regulation 5" with "section 24(1) claim by a self-employed person".

**Amendment of regulation 9**

4. In regulation 9(3)(d) of the principal Regulations, replace "regulation 3(2) and (4)" with "regulation 5 or 6".

---

---

**Amendment of regulation 10**

5. In regulation 10 of the principal Regulations —

- (a) in paragraph (1)(a), (b) and (d), replace “claims” with “section 24(1) claims”;
- (b) in paragraph (1)(a), replace “Director of Finance” with “Director of Manpower Division”;
- (c) in paragraph (1)(b), insert “or” at the end;
- (d) in paragraph (1), delete sub-paragraph (c);
- (e) in paragraph (3), replace “claim” with “section 24(1) claim”; and
- (f) in paragraph (4)(a), replace “reimbursement or make-up pay claimed” with “the section 24(1) claim”.

Made on 10 September 2022.

CHAN HENG KEE  
*Permanent Secretary,  
Ministry of Defence,  
Singapore.*

[BA25-4/14-18-2-21; AG/LEGIS/SL/93/2015/3 Vol. 1]