

**CHILDREN DEVELOPMENT CO-SAVINGS ACT  
(CHAPTER 38A, SECTION 20)**

**CHILD DEVELOPMENT CO-SAVINGS (PAID MATERNITY  
LEAVE AND ADOPTION LEAVE) REGULATIONS**

**ARRANGEMENT OF REGULATIONS**

**Regulation**

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[1st October 2004]

**Citation**

**1.** These Regulations may be cited as the Child Development Co-Savings (Paid Maternity Leave and Adoption Leave) Regulations.

**Definitions**

**2.—(1)** In these Regulations, unless the context otherwise requires —

“authorised officer” means any person authorised by the Director or the Board;

“basis period” has the same meaning as in section 2(1) of the Income Tax Act (Cap. 134);

“Board” means the Self-employed Reimbursement Board referred to in regulation 3;

“Director” means the Director of the Ministry of Community Development, Youth and Sports appointed by the Minister for the purposes of these Regulations;

“holiday” has the same meaning as in section 88 of the Employment Act (Cap. 91);

“leave period”, in relation to a self-employed woman, means —

- (a) where she is entitled to claim lost income under section 9(4) of the Act, the period referred to in section 9 (4)(a), (b) or (c) of the Act, as the case may be;
- (b) where she is entitled to claim lost income under section 9(4A) of the Act, the period referred to in section 9 (4A)(c)(i), (ii) or (iii) of the Act, as the case may be;
- (c) where she is entitled to claim lost income under section 9(4B) of the Act, the period referred to in section 9 (4B)(c)(i), (ii) or (iii) of the Act, as the case may be;
- (d) where she is entitled to claim lost income under section 9(4C) of the Act, the period referred to in section 9 (4C)(d)(i), (ii) or (iii) of the Act, as the case may be;
- (e) where she is entitled to claim lost income under section 10A(4) of the Act, the period referred to in section 10A(4)(c) of the Act; or
- (f) where she is entitled to claim lost income under section 12A(4) of the Act, the period referred to in section 12A(4)( d) of the Act,

when she ceases to be actively engaged in her trade, business, profession or vocation;

“net income” means the income derived by a self-employed woman from her trade, business, profession or vocation less all outgoings and expenses incurred by her in the production of that income;

“non-working day”, in relation to a female employee, means a day (other than a rest day or holiday) on which she is not required to work, under the terms of her contract of service;

“relevant period” means the period of 3 months immediately preceding the commencement of a self-employed woman’s leave period;

“rest day” has the same meaning as in section 36 of the Employment Act (Cap. 91);

“working day”, in relation to a female employee, means a day on which she is required to work, under the terms of her contract of service;

“year of assessment” has the same meaning as in section 2(1) of the Income Tax Act (Cap. 134).

(2) The number of working days of a female employee in a week shall be deemed to be the number of days on which she is required to work, under the terms of her contract of service, in a week with no holidays.

### **Authorities responsible for assessment of claims**

**3.—(1)** For the purposes of section 20(2)(d) of the Act —

(a) the Director shall be responsible for the assessment and determination of a claim by an employer under regulation 5; and

(b) the Self-employed Reimbursement Board shall be responsible for the assessment and determination of a claim by a self- employed woman under regulation 6.

(2) The Board shall consist of —

(a) one officer nominated by the Comptroller of Income Tax, who shall be the Chairman of the Board;

(b) one officer nominated by the Permanent Secretary to the Ministry of Community Development, Youth and Sports; and

(c) one officer nominated by the Permanent Secretary to the Ministry of Manpower.