

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

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

ARRANGEMENT OF REGULATIONS

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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.

[S 227/2011 wef 01/05/2011]

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);

[S 699/2008 wef 01/01/2009]

“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;

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“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.

Claim by female employees

4.—(1) Every female employee who is entitled to receive payment from her employer under section 9(1), (1A), (1B), (1C), (1D), (1E) or (1F) of the Act, or who has received or will receive any payment from her employer in accordance with section 10A(1) of the Act, shall make a declaration as to her eligibility for payment in such form as the Minister may provide.

(2) Every female employee who is entitled to receive payment from her employer under section 9(1) of the Act shall submit the form referred to in paragraph (1) to her employer —

- (a) at least one week before absenting herself from work under section 9(1) of the Act; or
- (b) where it is not practicable to submit the form one week before absenting herself from work, within one month from the date of birth of her child.

(3) Every female employee who is entitled to receive payment from her employer under subsection (1A), (1B), (1C), (1D), (1E) or (1F) of section 9 of the Act shall submit the form referred to in paragraph (1) to her employer not later than one week from the date she becomes entitled under the applicable subsection to receive payment from her employer.

(3A) Every female employee who has received or will receive any payment from her employer in accordance with section 10A(1) of the Act shall submit the form referred to in paragraph (1) to her employer not later than 7th November 2008.

(4) Every employer shall, upon receipt of the form referred to in paragraph (1) from a female employee who claims to be entitled to receive payment under section 9(1), (1A), (1B), (1C), (1D), (1E) or (1F) of the Act —

- (a) satisfy himself that the female employee is entitled to payment under section 9(1), (1A), (1B), (1C), (1D), (1E) or (1F) of the Act, as the case may be; and
- (b) if he is so satisfied, make payment to the female employee at her gross rate of pay in accordance with Part III of the Act and this regulation.

(5) Every female employee who, under the terms of her contract of service, is entitled to receive payment from her employer in accordance with section 12A(1) of the Act shall, if required by her employer —

- (a) make a declaration as to her eligibility for payment in such form as the Minister may provide; and
- (b) submit the form to her employer —
 - (i) at least one week before absenting herself from work under section 12A(1)(d) of the Act; or
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 - (ii) where it is not practicable to submit the form one week before absenting herself from work, within one week from the date she begins her absence from work.

(6) Every employer who wishes to claim reimbursement from the Government under section 12A(1) of the Act and regulation 5 shall, before making payment to a female employee in accordance with section 12A(1) of the Act —

- (a) require the female employee to comply with paragraph (5); and
- (b) upon receipt of the form referred to in paragraph (5), satisfy himself that the female employee has satisfied the requirements of section 12A(1) of the Act.

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(7) An employer may —

- (a) for the purpose of paragraph (4)(a) or (6), require the female employee to furnish or provide access to such information or

document as may be necessary to ascertain her entitlement to payment; and

- (b) if the female employee fails to furnish or provide access to such information or document, withhold or refuse to make payment to the female employee at her gross rate of pay for her period of absence from work.

(8) The gross rate of pay that is payable to a female employee for her period of absence from work under section 9(1), (1B), (1D) or (1F), 10A(1) or 12A(1) of the Act shall include allowances only if such allowances have been paid to her for a period of 3 or more months immediately preceding the commencement of her period of absence from work.

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(9) The gross rate of pay that is payable to a female employee under section 9(1A), (1C) or (1E) of the Act shall include allowances only if such allowances have been paid to her for a period of 3 or more months immediately preceding the commencement of her period of absence from work under section 76(1) of the Employment Act (Cap. 91).

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Claim by employers

5.—(1) Every employer who is entitled to claim reimbursement from the Government under section 10(1), 10A(1) or 12A(1) of the Act shall apply to the Director for such reimbursement.

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(2) Subject to paragraphs (2A) and (2B), an application under paragraph (1) shall be made within 3 months from the last day on which the female employee absents herself from work under section 9(1), (1B), (1D) or (1F), 10A(1)(d) or 12A(1)(d) of the Act, or under section 76(1) of the Employment Act (Cap. 91) and section 9 (1A), (1C) or (1E) of the Act, as the case may be.

[S 180/2009 wef 01/05/2009]

(2A) An employer who is entitled to claim reimbursement from the Government under section 10(1) or 10A(1) of the Act in respect of the

first or second confinement of his female employee may apply to the Director for such reimbursement in the following manner:

- (a) where, after the first 8 weeks of the female employee's absence from work under section 9(1), (1B), (1D) or (1F) or 10A(1)(d) of the Act, or under section 76(1) of the Employment Act (Cap. 91) and section 9(1A), (1C) or (1E) of the Act, as the case may be, the female employee has absented herself from work during any part of the applicable period, the employer may make an application to be reimbursed for the amount paid to the female employee for that part of the applicable period, and for any contribution which the employer has made under the Central Provident Fund Act (Cap. 36) in respect of such payment which is not recoverable from the employee's wages —
 - (i) within 12 months from the day of the female employee's confinement; and
 - (ii) before the application referred to in sub-paragraph (b) is made; and
- (b) the employer may make an application to be reimbursed for the amount paid to the female employee for the remainder of the applicable period, and for any contribution which the employer has made under the Central Provident Fund Act in respect of such payment which is not recoverable from the employee's wages, within 3 months from the last day of the female employee's absence from work.

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(2B) An employer who is entitled to claim reimbursement from the Government under section 10(1) or 10A(1) of the Act in respect of the third or subsequent confinement of his female employee may apply to the Director for such reimbursement in the following manner:

- (a) where the female employee has absented herself from work under section 9(1), (1B), (1D) or (1F) or 10A(1)(d) of the Act, or under section 76(1) of the Employment Act (Cap. 91) and section 9(1A), (1C) or (1E) of the Act, as the case may be, for any period, the employer may make an application to be reimbursed for the amount paid to the female employee

for that period, and for any contribution which the employer has made under the Central Provident Fund Act (Cap. 36) in respect of such payment which is not recoverable from the employee's wages —

- (i) within 12 months from the day of the female employee's confinement; and
- (ii) before the application referred to in sub-paragraph (b) is made; and

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- (b) the employer may make an application to be reimbursed for the amount paid to the female employee for the remainder of the period of the female employee's absence from work under section 9(1), (1B), (1D) or (1F) or 10A(1)(d) of the Act, or under section 76(1) of the Employment Act and section 9(1A), (1C) or (1E) of the Act, as the case may be, and for any contribution which the employer has made under the Central Provident Fund Act in respect of such payment which is not recoverable from the employee's wages, within 3 months from the last day of the female employee's absence from work.

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(2C) Every application referred to in paragraph (2), (2A)(a) or (b) or (2B)(a) or (b) shall be —

- (a) made in such form as the Director may provide for the application; and
- (b) accompanied by the following information and documents:
 - (i) the gross rate of pay paid to the female employee for the period of her absence from work, including the allowances referred to in regulation 4(8) or (9);
 - (ii) the gross rate of pay paid to the female employee for the period of one month immediately preceding the date the female employee began her absence from work, including the allowances referred to in regulation 4(8) or (9); and

- (iii) such other information or document as may be specified in the form provided by the Director for the application or as may be required by the Director.

[S 180/2009 wef 01/05/2009]

(3) Subject to paragraph (3A), the amount of reimbursement that an employer is entitled to claim from the Government —

- (a) where the female employee has absented herself from work under section 9(1)(a) or (b) of the Act, or under section 10A(1)(d) of the Act during the period referred to in section 9(1)(a) or (b) of the Act, in respect of her first or second confinement, shall be calculated in accordance with the following formula:

$$\frac{(\text{MGP} + \text{ECPF}) \times 12}{365 \text{ days}} \times (\text{N} - 56 \text{ days}),$$

where MGP is the monthly gross rate of pay of the female employee in respect of whom the claim is made;

ECPF is the contribution which an employer is liable to make to the Central Provident Fund under the Central Provident Fund Act (Cap. 36) in respect of that female employee and which is not recoverable from the monthly wages of that female employee; and

N is the number of days (inclusive of rest days, non-working days and holidays) on which that female employee absented herself from work;

- (b) where the female employee has absented herself from work under section 9(1)(c) of the Act, or under section 10A(1)(d) of the Act during the period referred to in section 9(1)(c) of the Act, in respect of her first or second confinement, shall be calculated in accordance with the following formula:

$$\frac{(\text{MGP} + \text{ECPF}) \times 12}{\text{A} \times 52 \text{ weeks}} \times (\text{B} - \text{C}),$$

where MGP is the monthly gross rate of pay of the female employee in respect of whom the claim is made;

ECPF is the contribution which an employer is liable to make to the Central Provident Fund under the Central Provident Fund Act (Cap. 36) in respect of that female employee and which is not recoverable from the monthly wages of that female employee;

A is the number of working days in a week under the terms of that female employee's contract of service;

B is the number of working days on which that female employee absented herself from work; and

C is the number of working days in 8 weeks under the terms of that female employee's contract of service;

(c) where the female employee has absented herself from work —

(i) under section 9(1)(a) or (b) of the Act, or under section 10A(1)(d) of the Act during the period referred to in section 9(1)(a) or (b) of the Act, in respect of her third or subsequent confinement; or

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(ii) under section 12A(1)(d) of the Act during a continuous period not exceeding 4 weeks,

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shall be calculated in accordance with the following formula:

$$\frac{(\text{MGP} + \text{ECPF}) \times 12}{365 \text{ days}} \times \text{N},$$

where MGP is the monthly gross rate of pay of the female employee in respect of whom the claim is made;

ECPF is the contribution which an employer is liable to make to the Central Provident Fund under the Central Provident Fund Act (Cap. 36) in respect of that

female employee and which is not recoverable from the monthly wages of that female employee; and

N is the number of days (inclusive of rest days, non-working days and holidays) on which that female employee absented herself from work;

(d) where the female employee has absented herself from work —

(i) under section 9(1)(c) of the Act, or under section 10A(1)(d) of the Act during the period referred to in section 9(1)(c) of the Act, in respect of her third or subsequent confinement; or

(ii) under section 12A(1)(d) of the Act for one or more periods not exceeding in the aggregate the total number of working days in 4 weeks under the terms of her contract of service,

shall be calculated in accordance with the following formula:

$$\frac{(\text{MGP} + \text{ECPF}) \times 12}{A \times 52 \text{ weeks}} \times B,$$

where MGP is the monthly gross rate of pay of the female employee in respect of whom the claim is made;

ECPF is the contribution which an employer is liable to make to the Central Provident Fund under the Central Provident Fund Act (Cap. 36) in respect of that female employee and which is not recoverable from the monthly wages of that female employee;

A is the number of working days in a week under the terms of that female employee's contract of service; and

B is the number of working days on which that female employee absented herself from work;

(e) where the female employee has received payment from her employer under section 9(1A)(i) or (iii), (1C)(i) or (iii) or (1E)(i) or (iii) of the Act, or under section 10A(1)(e) of the Act during such period referred to in section 76(1)(a) or (b) of the Employment Act (Cap. 91) and section 9(1A)(i) or (iii), (1C)(i) or (iii) or (1E)(i) or (iii) of the Act as may be applicable to her, shall be calculated in accordance with the following formula:

$$\frac{(\text{MGP} + \text{ECPF}) \times 12}{365 \text{ days}} \times \text{N},$$

where MGP is the monthly gross rate of pay of that female employee;

ECPF is the contribution which an employer is liable to make to the Central Provident Fund under the Central Provident Fund Act in respect of that female employee and which is not recoverable from the monthly wages of that female employee; and

N is the number of days (inclusive of rest days, non-working days and holidays) after the first 8 weeks of that female employee's absence from work under section 76(1)(a) or (b) of the Employment Act (Cap. 91), as the case may be, for which that female employee has received payment from her employer under section 9(1A)(i) or (iii), (1C)(i) or (iii) or (1E)(i) or (iii) of the Act, or under section 10A(1)(e) of the Act during such period referred to in section 76(1)(a) or (b) of the Employment Act (Cap. 91) and section 9(1A)(i) or (iii), (1C)(i) or (iii) or (1E)(i) or (iii) of the Act as may be applicable to her, as the case may be;

(f) where the female employee has received payment from her employer under section 9(1A) (ii) or (iv), (1C)(ii) or (iv) or (1E)(ii) or (iv) of the Act, or under section 10A(1)(e) of the Act during such period referred to in section 76(1)(a) or (b)

of the Employment Act (Cap. 91) and section 9(1A)(ii) or (iv), (1C)(ii) or (iv) or (1E)(ii) or (iv) of the Act as may be applicable to her, shall be calculated in accordance with the following formula:

$$\frac{(\text{MGP} + \text{ECPF}) \times 12}{365 \text{ days}} \times \text{N},$$

where MGP is the monthly gross rate of pay of that female employee;

ECPF is the contribution which an employer is liable to make to the Central Provident Fund under the Central Provident Fund Act (Cap. 36) in respect of that female employee and which is not recoverable from the monthly wages of that female employee; and

N is the number of days (inclusive of rest days, non-working days and holidays) for which that female employee has received payment from her employer;

(g) where the female employee has received payment from her employer under section 9(1A)(v), (1C)(v) or (1E)(v) of the Act, or under section 10A(1)(e) of the Act during such period referred to in section 76(1)(c) of the Employment Act (Cap. 91) and section 9(1A)(v), (1C)(v) or (1E)(v) of the Act as may be applicable to her, shall be calculated in accordance with the following formula:

$$\frac{(\text{MGP} + \text{ECPF}) \times 12}{\text{A} \times 52 \text{ weeks}} \times \text{B},$$

where MGP is the monthly gross rate of pay of that female employee;

ECPF is the contribution which an employer is liable to make to the Central Provident Fund under the Central Provident Fund Act in respect of that female employee and which is not recoverable from the monthly wages of that female employee;

A is the number of working days in a week under the terms of that female employee's contract of service; and

B is the number of working days after the first 8 weeks of that female employee's absence from work under section 76(1)(c) of the Employment Act (Cap. 91) for which that female employee has received payment from her employer under section 9(1A)(v), (1C)(v) or (1E)(v) of the Act, or under section 10A(1)(e) of the Act during such period referred to in section 76(1)(c) of the Employment Act (Cap. 91) and section 9(1A)(v), (1C)(v) or (1E)(v) of the Act as may be applicable to her, as the case may be;

(h) where the female employee has received payment from her employer under section 9(1A)(vi), (1C)(vi) or (1E)(vi) of the Act, or under section 10A(1)(e) of the Act during such period referred to in section 76(1)(c) of the Employment Act (Cap. 91) and section 9(1A)(vi), (1C)(vi) or (1E)(vi) of the Act as may be applicable to her, shall be calculated in accordance with the following formula:

$$\frac{(\text{MGP} + \text{ECPF}) \times 12}{A \times 52 \text{ weeks}} \times B,$$

where MGP is the monthly gross rate of pay of that female employee;

ECPF is the contribution which an employer is liable to make to the Central Provident Fund under the Central Provident Fund Act (Cap. 36) in respect of that female employee and which is not recoverable from the monthly wages of that female employee;

A is the number of working days in a week under the terms of that female employee's contract of service; and

B is the number of working days for which that female employee has received payment from her employer;

- (i) where the female employee has absented herself from work under section 9(1B)(i), (1D)(i) or (1F)(i) of the Act, or under section 10A(1)(d) of the Act during such period referred to in section 9(1B)(i), (1D)(i) or (1F)(i) of the Act as may be applicable to her, in respect of her first or second confinement, shall be calculated in accordance with the following formula:

$$\frac{(\text{MGP} + \text{ECPF}) \times 12}{365 \text{ days}} \times \text{N},$$

where MGP is the monthly gross rate of pay of that female employee;

ECPF is the contribution which an employer is liable to make to the Central Provident Fund under the Central Provident Fund Act (Cap. 36) in respect of that female employee and which is not recoverable from the monthly wages of that female employee; and

N is —

- (i) the number of days (inclusive of rest days, non-working days and holidays) on which that female employee absented herself from work, if the period of that female employee's absence from work does not exceed 8 weeks; or
- (ii) if that period exceeds 8 weeks, the number 56;
- (j) where the female employee has absented herself from work under section 9(1B)(i), (1D)(i) or (1F)(i) of the Act, or under section 10A(1)(d) of the Act during such period referred to in section 9(1B)(i), (1D)(i) or (1F)(i) of the Act as may be applicable to her, in respect of her third or subsequent confinement, shall be calculated in accordance with the following formula:

$$\frac{(\text{MGP} + \text{ECPF}) \times 12}{365 \text{ days}} \times \text{N},$$

where MGP is the monthly gross rate of pay of that female employee;

ECPF is the contribution which an employer is liable to make to the Central Provident Fund under the Central Provident Fund Act in respect of that female employee and which is not recoverable from the monthly wages of that female employee; and

N is the number of days (inclusive of rest days, non-working days and holidays) on which that female employee absented herself from work;

(k) where the female employee has absented herself from work under section 9(1B)(ii) or (iii), (1D)(ii) or (iii) or (1F)(ii) or (iii) of the Act, or under section 10A(1)(d) of the Act during such period referred to in section 9(1B)(ii) or (iii), (1D)(ii) or (iii) or (1F)(ii) or (iii) of the Act as may be applicable to her, in respect of her first or second confinement, shall be calculated in accordance with the following formula:

$$\frac{(\text{MGP} + \text{ECPF}) \times 12}{\text{A} \times 52 \text{ weeks}} \times \text{B},$$

where MGP is the monthly gross rate of pay of that female employee;

ECPF is the contribution which an employer is liable to make to the Central Provident Fund under the Central Provident Fund Act (Cap. 36) in respect of that female employee and which is not recoverable from the monthly wages of that female employee;

A is the number of working days in a week under the terms of that female employee's contract of service; and

B is —

- (i) the number of working days on which that female employee absented herself from work, if that number does not exceed the number of working days in 8 weeks under the terms of that female employee's contract of service; or
 - (ii) if that number exceeds the number of working days in 8 weeks under the terms of that female employee's contract of service, the number of working days in 8 weeks under the terms of that female employee's contract of service; and
- (l) where the female employee has absented herself from work under section 9(1B)(ii) or (iii), (1D)(ii) or (iii) or (1F)(ii) or (iii) of the Act, or under section 10A(1)(d) of the Act during such period referred to in section 9(1B)(ii) or (iii), (1D)(ii) or (iii) or (1F)(ii) or (iii) of the Act as may be applicable to her, in respect of her third or subsequent confinement, shall be calculated in accordance with the following formula:

$$\frac{(\text{MGP} + \text{ECPF}) \times 12}{A \times 52 \text{ weeks}} \times B,$$

where MGP is the monthly gross rate of pay of that female employee;

ECPF is the contribution which an employer is liable to make to the Central Provident Fund under the Central Provident Fund Act (Cap. 36) in respect of that female employee and which is not recoverable from the monthly wages of that female employee;

A is the number of working days in a week under the terms of that female employee's contract of service; and

B is the number of working days on which that female

employee absented herself from work.

[S 359/2012 wef 01/08/2012]

(3A) The amount of reimbursement that an employer is entitled to claim from the Government for each day that the female employee has absented herself from work shall not exceed —

(a) in the case of a female employee referred to in paragraph (3)(a), (c), (e), (f), (i) or (j), an amount that is calculated in accordance with the following formula:

$$\frac{\$10,000}{28 \text{ days}}; \text{ and}$$

(b) in the case of a female employee referred to in paragraph (3)(b), (d), (g), (h), (k) or (l), an amount that is calculated in accordance with the following formula:

$$\frac{\$10,000}{A \times 4 \text{ weeks}},$$

where A is the number of working days in a week under the terms of that female employee's contract of service.

[S 359/2012 wef 01/08/2012]

(4) In paragraph (2A), “applicable period” means the part of the period of a female employee's absence from work (under section 9(1), (1B), (1D) or (1F) or 10A(1)(d) of the Act, or under section 76(1) of the Employment Act (Cap. 91) and section 9(1A), (1C) or (1E) of the Act, as the case may be) referred to in section 10(1)(a)(i)(A), (B) or (C)(CA) or (CB) or 10A(2)(a)(i)(A), (B) or (C)(CA) or (CB) of the Act, as the case may be, for which, if the employer of the female employee has made payment to the female employee under section 9(1), (1A), (1B), (1C), (1D), (1E) or (1F) or 10A(1) of the Act, as the case may be, the employer is entitled to claim reimbursement from the Government for the amount so paid.

[S 180/2009 wef 01/05/2009]

(5) *[Deleted by S 549/2008 wef 31/10/2008]*

Claim by self-employed women

6.—(1) Every self-employed woman who is entitled to claim lost income from the Government under section 9(4), (4A), (4B) or (4C), 10A(4) or 12A(4) of the Act shall apply to the Board for the payment of such income.

[S 549/2008 wef 31/10/2008]

(2) An application under paragraph (1) shall —

- (a) be made in such form as the Board may provide;
- (b) be made within 3 months from the last day of her leave period; and
- (c) be accompanied by such information or document as may be specified in the form provided by the Board or as may be required by the Board.

(3) The amount of income which a self-employed woman is entitled to claim from the Government under section 9(4), (4A), (4B) or (4C), 10A(4) or 12A(4) of the Act —

- (a) shall not include any income the loss or reduction of which is not attributable to her ceasing to be actively engaged in her trade, business, profession or vocation; and
- (b) shall be computed —
 - (i) on the basis of the average net income derived by her from her trade, business, profession or vocation in the basis period for the year of assessment following the year of assessment in which she makes the claim, as determined by the Comptroller of Income Tax and set out in the notice of assessment in respect of her income for that basis period, less the net income she continued to derive from such trade, business, profession or vocation during her leave period;
 - (ii) where, at the time she makes the claim, the Comptroller of Income Tax has not determined the average net income derived by her from her trade, business, profession or vocation in the basis period for the year of assessment following the year of

assessment in which she makes the claim, on the basis of the average net income derived by her from her trade, business, profession or vocation for the preceding basis period, as determined by the Comptroller of Income Tax and set out in the notice of assessment in respect of her income for the preceding basis period, less the net income she continued to derive from such trade, business, profession or vocation during her leave period; or

- (iii) where, at the time she makes the claim, the Comptroller of Income Tax has not determined the average net income derived by her from her trade, business, profession or vocation in the basis period for the year of assessment following the year of assessment in which she makes the claim or the preceding basis period, on the basis of the average net income derived by her from her trade, business, profession or vocation during the relevant period, less the net income she continued to derive from such trade, business, profession or vocation during her leave period.

(4) Where a self-employed woman does not or is unable to substantiate the amount claimed by her as her average net income for the relevant period, the Board may, notwithstanding paragraph (3)(b), compute the amount of income she is entitled to claim from the Government under section 9(4), (4A), (4B) or (4C), 10A(4) or 12A(4) of the Act on such other basis as the Board determines to be representative of the income lost by her during her leave period.

[S 549/2008 wef 31/10/2008]

Power to obtain information

7.—(1) The Director, the Board or any authorised officer may, for the purposes of assessing any claim made by an employer under regulation 5 or by a self-employed woman under regulation 6, by notice in writing, require any person —

- (a) to furnish any information or document within such time as may be specified in the notice; and
 - (b) to attend personally before the Director or the Board and to produce for examination such records or documents as the Director or the Board may consider necessary.
- (2) The Director, the Board or any authorised officer —
- (a) shall at all times have full and free access to any information or document in the possession of the employer or self-employed woman; and
 - (b) may inspect, copy or make extracts from or take possession of any information or document in the possession of the employer or self-employed woman,

which in the opinion of the Director, the Board or the authorised officer is necessary for or relevant to the assessment of a claim made under regulation 5 or 6.

(3) The Director or the Board may refuse to assess the claim made by an employer under regulation 5 or by a self-employed woman under regulation 6 who fails to comply with this regulation.

Disputes

8.—(1) Where any employer or self-employed woman wishes to refer any question or dispute arising from a determination by the Director or the Board with respect to his or her claim to the Minister for decision, the employer or self-employed woman, as the case may be, shall submit a notice of dispute to the Minister within one month from the date the question or dispute arises.

- (2) The notice of dispute —
- (a) shall be in writing;
 - (b) shall state —
 - (i) the amount of reimbursement or income claimed by the employer or self-employed woman; and
 - (ii) the grounds of the dispute together with the decision of the Director or the Board, where applicable; and

(c) shall be accompanied by such other information or document supporting the claim.

[S 602/2004; S 80/2007]

LEGISLATIVE HISTORY
CHILD DEVELOPMENT CO-SAVINGS (PAID MATERNITY
LEAVE AND ADOPTION LEAVE) REGULATIONS
(CHAPTER 38A, RG 1)

*formerly known as the Children Development Co-Savings (Paid Maternity Leave
and Adoption Leave) Regulations*

This Legislative History is provided for the convenience of users of the Children Development Co-Savings (Paid Maternity Leave and Adoption Leave) Regulations. It is not part of these Regulations.

1. G. N. No. S 602/2004 — Children Development Co-Savings (Paid Maternity Leave and Adoption Leave) Regulations 2004

Date of commencement : 1 October 2004

2. G. N. No. S 80/2007 — Children Development Co-Savings (Paid Maternity Leave and Adoption Leave) (Amendment) Regulations 2007

Date of commencement : 1 March 2007

3. 2008 Revised Edition — Children Development Co-Savings (Paid Maternity Leave and Adoption Leave) Regulations

Date of operation : 31 January 2008

4. G. N. No. S 549/2008 — Children Development Co-Savings (Paid Maternity Leave and Adoption Leave) (Amendment) Regulations 2008

Date of commencement : 31 October 2008

5. G. N. No. S 699/2008 — Children Development Co-Savings (Paid Maternity Leave and Adoption Leave) (Amendment No. 2) Regulations 2008

Date of commencement : 1 January 2009

6. G. N. No. S 180/2009 — Children Development Co-Savings (Paid Maternity Leave and Adoption Leave) (Amendment) Regulations 2009

Date of commencement : 1 May 2009

7. G.N. No. S 227/2011 — Children Development Co-Savings (Paid Maternity Leave and Adoption Leave) (Amendment) Regulations 2011

Date of commencement : 1 May 2011

8. G.N. No. S 359/2012 — Child Development Co-Savings (Paid Maternity Leave and Adoption Leave) (Amendment) Regulations 2012

Date of commencement : 1 August 2012