

ENLISTMENT ACT
(CHAPTER 93, SECTIONS 24 AND 33)

ENLISTMENT (LOSS OF SALARIES AND WAGES —
REIMBURSEMENT) REGULATIONS

ARRANGEMENT OF REGULATIONS

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[28th April 1978]

Citation

1. These Regulations may be cited as the Enlistment (Loss of Salaries and Wages — Reimbursement) Regulations.

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.

[S 734/2022 wef 12/09/2022]

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.

[S 734/2022 wef 12/09/2022]

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.

[S 734/2022 wef 12/09/2022]

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.

[S 734/2022 wef 12/09/2022]

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.

[S 734/2022 wef 12/09/2022]

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.

[S 734/2022 wef 12/09/2022]

Designated authorities

8.—(1) The designated authority for the purposes of a section 24(1) claim and all matters relating to a section 24(1) claim shall be —

- (a) the Singapore Armed Forces Paymaster, in the case of persons serving in the Singapore Armed Forces;
- (b) the Commandant of the Special Constabulary, in the case of persons serving in the Special Constabulary under section 14(1)(b) of the Act;
- (c) the Commandant of the Vigilante Corps, in the case of persons serving in the Vigilante Corps under section 14(1)(b) of the Act;
- (d) the Head of Personnel of the Singapore Police Force under section 14(1)(b) of the Act; or

[S 734/2022 wef 12/09/2022]

- (e) the Head of Manpower of the Singapore Civil Defence Force, in the case of persons serving in the Singapore Civil Defence Force.

[S 734/2022 wef 12/09/2022]

- (f) *[Deleted by S 734/2022 wef 12/09/2022]*

[S 734/2022 wef 12/09/2022]

(2) The designated authority for the purposes of a section 24(1) claim by a self-employed person shall be the Self-employed Reimbursement Board, which shall consist of —

- (a) the Comptroller of Income Tax who shall be the chairman of the Board;
- (b) 2 officers each to be nominated by the Permanent Secretary to the Ministry of Defence and the Permanent Secretary to the Ministry of Manpower; and
- (c) an officer nominated from time to time by the Permanent Secretary to the Ministry of Home Affairs, in the case of persons serving in the Special Constabulary, Vigilante Corps and the Singapore Civil Defence Force.

[S 734/2022 wef 12/09/2022]

Power to obtain information and call for returns

9.—(1) A designated authority or any officer authorised by the designated authority may for the purposes of these Regulations by notice in writing require any person —

- (a) to furnish any information within such time as may be specified in the notice; and
- (b) to attend personally before the designated authority and to produce for examination any records or documents as the designated authority may consider necessary.

(2) A designated authority or any officer authorised by the designated authority shall at all times have full and free access to all lands, buildings, places, books, documents and other papers for the purposes of these Regulations and may inspect, copy or make extracts from such books, documents or papers, or take possession of any such

books, documents or papers if in the opinion of the designated authority —

- (a) the inspection, copying or extraction thereof cannot reasonably be performed without taking possession thereof;
 - (b) the books, documents or papers may be interfered with or destroyed unless possession thereof is taken; or
 - (c) the books, documents or papers may be required as evidence in any proceedings instituted or commenced under these Regulations.
- (3) Any person who —
- (a) fails to comply with any of the provisions of this regulation;
 - (b) fails to give free access to all lands, buildings, places, books, documents and other papers;
 - (c) refuses to allow inspection, copying or making of extracts or allow to take possession of any books, documents or papers; or
 - (d) fails to comply with regulation 5 or 6,

[S 734/2022 wef 12/09/2022]

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$2,000 or to imprisonment for a term not exceeding 12 months or to both.

(4) In this regulation, unless the context otherwise requires —

“person” includes an individual, a company, a body of persons and a partnership;

“records” includes books of accounts, payroll, receipts, salaries or wages books, attendance books or lists, time books in whatever form they may be kept, bank statements and other documents.

Disputes

10.—(1) For the purpose of dealing with notices of disputes under this regulation, the Claims Disputes Officer shall be —

- (a) the Director of Manpower Division, in respect of disputes arising from section 24(1) claims by persons serving in the Singapore Armed Forces;

[S 734/2022 wef 12/09/2022]

- (b) the Commissioner of Police, in respect of disputes arising from section 24(1) claims by persons serving in the Special Constabulary or in the Vigilante Corps; or

[S 734/2022 wef 12/09/2022]

- (c) *[Deleted by S 734/2022 wef 12/09/2022]*

- (d) the Commissioner of Civil Defence, in respect of disputes arising from section 24(1) claims by persons serving in the Singapore Civil Defence Force.

[S 734/2022 wef 12/09/2022]

(2) Notice of any dispute that may arise and which may be submitted to the Minister under section 24 of the Act shall be forwarded to the Claims Disputes Officer.

(3) Such notice shall reach the Claims Disputes Officer not later than 3 weeks from the date on which the decision of the designated authority on a section 24(1) claim is given.

[S 734/2022 wef 12/09/2022]

(4) Notice of any dispute shall be in writing and shall include the following particulars:

- (a) the amount of the section 24(1) claim; and

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- (b) the grounds of the dispute together with the decision of the designated authority,

and shall be accompanied by the necessary documentary evidence.

Penalty

11. Any person who gives false or misleading information in respect of any matter arising out of these Regulations, shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$2,000 or to imprisonment for a term not exceeding 12 months or to both.

[G.N. Nos. S 91/78; S 408/88; S 558/91]

LEGISLATIVE HISTORY
ENLISTMENT (LOSS OF SALARIES AND WAGES —
REIMBURSEMENT) REGULATIONS
(CHAPTER 93, RG 5)

This Legislative History is provided for the convenience of users of the Enlistment (Loss of Salaries and Wages — Reimbursement) Regulations. It is not part of these Regulations.

1. G. N. No. S 91/1978 — Enlistment (Loss of Salary and Wages — Reimbursement) Regulations 1978

Date of commencement : Date not available

2. G. N. No. S 408/1988

Date of commencement : Date not available

3. G. N. No. S 558/1991

Date of commencement : Date not available

4. 1990 Revised Edition — Enlistment (Loss of Salary and Wages — Reimbursement) Regulations

Date of operation : 25 March 1992

5. 1999 Revised Edition — Enlistment (Loss of Salaries and Wages — Reimbursement) Regulations

Date of operation : 1 April 1999

6. G.N. No. S 734/2022 — Enlistment (Loss of Salaries and Wages à Reimbursement) (Amendment) Regulations 2022

Date of commencement : 12 September 2022