

ENLISTMENT ACT 1970
(SECTIONS 24 AND 37)

ENLISTMENT (LOSS OF SALARIES AND WAGES —
REIMBURSEMENT) REGULATIONS 1978

ARRANGEMENT OF REGULATIONS

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[28 April 1978]

Citation

1. These Regulations are the Enlistment (Loss of Salaries and Wages — Reimbursement) Regulations 1978.

Definitions

2. In these Regulations —

“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 and platform operators;

[S 1075/2024 wef 01/01/2025]

“platform operator”, “platform service” and “platform worker” have the meanings given by section 24(7) of the Act;

[S 1075/2024 wef 01/01/2025]

“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) in the case of a section 24(1) claim relating to civilian remuneration derived from gainful employment with an employer — the designated authority has notified the person or the person’s employer of the amount the designated authority will pay under the section 24(1) claim by the starting date of the person’s service;
- (b) in the case of a section 24(1) claim relating to civilian remuneration derived from self-employment —
 - (i) the designated authority has notified the person of the amount the designated authority will pay under the section 24(1) claim by the starting date of the person’s service; and
 - (ii) the person has opted for his civilian remuneration to be calculated in accordance with regulation (4)(1)(a); or

- (c) in the case of a section 24(1) claim relating to civilian remuneration derived from the provision of a platform service for a platform operator —
- (i) the designated authority has notified the person of the amount the designated authority will pay under the section 24(1) claim by the starting date of the person’s service; and
 - (ii) the person has opted for his civilian remuneration to be calculated in accordance with regulation 4(1A)(a).

[S 1075/2024 wef 01/01/2025]

(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;

“platform operator” includes a platform operator of a person who provides one or more platform services for more than one platform operator.

[S 1075/2024 wef 01/01/2025]

Section 24(1) claim by self-employed person or platform worker

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.

(1A) A platform worker 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 the provision of any platform service for any platform operator 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 the provision of any platform service for any platform operator 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 providing any platform service for any platform operator.

[S 1075/2024 wef 01/01/2025]

(2) Where a self-employed person has opted for his civilian remuneration to be calculated on the basis of paragraph (1)(a) or a platform worker has opted for his civilian remuneration to be calculated on the basis of paragraph (1A)(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 provided with a copy of his tax assessment issued in respect of his remuneration for the year in which he performs the service.

[S 1075/2024 wef 01/01/2025]

(3) If the self-employed person or platform worker 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 1075/2024 wef 01/01/2025]

[S 1075/2024 wef 01/01/2025]

Information to be provided by employer and platform operator

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

- (a) where the person is an employee — an employer of the person;
- (b) where the person is a platform worker — a platform operator for whom the person provides any platform service.

[S 1075/2024 wef 01/01/2025]

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.

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 is —

- (a) the Singapore Armed Forces Paymaster, in the case of persons serving in the Singapore Armed Forces;
- (b) the Head of Personnel of the Singapore Police Force under section 14(1)(b) of the Act; or
- (c) the Head of Manpower of the Singapore Civil Defence Force, in the case of persons serving in the Singapore Civil Defence Force.

(2) The designated authority for the purposes of a section 24(1) claim by a self-employed person or platform worker is the Self-employed Reimbursement Board, which consists of —

- (a) the Comptroller of Income Tax who is the chairperson 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 Singapore Civil Defence Force.

[S 1075/2024 wef 01/01/2025]

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 written notice require any person —

- (a) to provide any information within the time 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 must 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,

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 —

“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 is —

- (a) the Director of Manpower Division, in respect of disputes arising from section 24(1) claims by persons serving in the Singapore Armed Forces; or
- (b) the Commissioner of Civil Defence, in respect of disputes arising from section 24(1) claims by persons serving in the Singapore Civil Defence Force.

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

(3) Such notice must 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.

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

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

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

and must 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.

LEGISLATIVE HISTORY
ENLISTMENT (LOSS OF SALARIES AND WAGES —
REIMBURSEMENT) REGULATIONS 1978

This Legislative History is provided for the convenience of users of the Enlistment (Loss of Salaries and Wages — Reimbursement) Regulations 1978. 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 — Reimbursement) (Amendment) Regulations 2022

Date of commencement : 12 September 2022

7. 2024 Revised Edition — Enlistment (Loss of Salaries and Wages — Reimbursement) Regulations 1978

Date of operation : 18 December 2024

8. G.N. No. S 1075/2024 — Enlistment (Loss of Salaries and Wages â Reimbursement) (Amendment) Regulations 2024

Date of commencement : 1 January 2025

Note 1: [RG/Enlistment/Loss of S and W Rg/v12CR/ RG 11.12.2024](#)