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INLAND REVENUE AUTHORITY OF SINGAPORE ACT
(CHAPTER 138A)

INLAND REVENUE AUTHORITY OF SINGAPORE
(WAGE CREDIT SCHEME — FEES)
REGULATIONS 2014

ARRANGEMENT OF REGULATIONS

Regulation

1. Citation and commencement
 2. Fees
The Schedule
-

In exercise of the powers conferred by section 31(2) of the Inland Revenue Authority of Singapore Act, the Inland Revenue Authority of Singapore, with the approval of the Minister for Finance, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Inland Revenue Authority of Singapore (Wage Credit Scheme — Fees) Regulations 2014 and shall come into operation on 28th January 2014.

Fees

2. There shall be payable to the Authority the fees specified in the Schedule in respect of every request made by an employer to the Authority for a breakdown by employee of the amount of moneys paid to the employer under the wage credit scheme.

THE SCHEDULE

Regulation 2

FEES PAYABLE

- | | |
|--|-------|
| 1. By an employer with not more than 100 employees in respect of whom the employer qualifies for wage credits | Nil |
| 2. By an employer with more than 100 employees but not more than 200 employees, in respect of whom the employer qualifies for wage credits | \$100 |
| 3. By an employer with more than 200 employees in respect of whom the employer qualifies for wage credits | \$150 |

Note: Each fee specified in this Schedule is inclusive of goods and services tax chargeable under the Goods and Services Tax Act (Cap. 117A) on the supply of services for which the fee is payable.

Made this 23rd day of January 2014.

PETER ONG
Chairman,
Inland Revenue Authority
of Singapore.

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