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SKILLS DEVELOPMENT LEVY ACT 1979

SKILLS DEVELOPMENT LEVY (WAGES — EXCLUDED PAYMENTS) NOTIFICATION 2023

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation and commencement
 2. Definitions
 3. Payments excluded from wages
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In exercise of the powers conferred by the definition of “wages” in section 2 of the Skills Development Levy Act 1979, the Minister for Education makes the following Notification:

Citation and commencement

1. This Notification is the Skills Development Levy (Wages — Excluded Payments) Notification 2023 and comes into operation on 15 June 2023.

Definitions

2.—(1) In this Notification —

“dental treatment” means any of the following:

- (a) the performance of any procedure, work, service or investigation, the giving of any treatment or advice, or any attendance, that a dentist considers necessary for the treatment or diagnosis of any dental ailment, infirmity or defect (other than a solely aesthetic defect);
- (b) the performance of any procedure, the giving of any treatment or advice, or any attendance, that is usually

provided by dentists for the maintenance of dental hygiene;

“dependant”, in relation to an employee, means —

- (a) a natural child or stepchild of the employee;
- (b) a child whose adoption, guardianship or foster care by the employee is recognised by the law or consular authority of the place of nationality of the employee or child; or
- (c) a spouse of the employee under a marriage that is recognised by the law of the country, territory or state in which the marriage took place;

“medical treatment” means any of the following that a medical practitioner considers necessary for the treatment or diagnosis of any physical or mental ailment, infirmity or defect (other than a solely aesthetic defect):

- (a) the performance of any procedure, work, service or investigation;
- (b) the giving of any treatment or advice;
- (c) any attendance;

“relevant treatment” means any dental treatment, medical treatment or traditional Chinese medicine treatment, whether in Singapore or elsewhere;

“traditional Chinese medicine treatment” means any of the following that a practitioner of traditional Chinese medicine considers necessary for the treatment or diagnosis, on the basis of traditional Chinese medicine, of any physical ailment, infirmity or defect (other than a solely aesthetic defect):

- (a) the performance of any procedure, work, service or investigation;
- (b) the giving of any treatment or advice;
- (c) any attendance.

(2) In sub-paragraph (1), a reference to a dentist, a medical practitioner or a practitioner of traditional Chinese medicine is a reference to —

- (a) in a case of any relevant treatment in Singapore — a registered dentist (as defined in section 2 of the Dental Registration Act 1999), a registered medical practitioner (as defined in section 2(1) of the Medical Registration Act 1997) or a registered person (as defined in section 2 of the Traditional Chinese Medicine Practitioners Act 2000), as the case may be; and
- (b) in a case of any relevant treatment outside Singapore — a dentist, medical practitioner or practitioner of traditional Chinese medicine (as the case may be) who is qualified to practise under the law of the country, territory or state in which that relevant treatment is provided.

Payments excluded from wages

3. The definition of “wages” in section 2 of the Act does not include any payment that becomes due, on or after 15 June 2023, to an employee from the employee’s employer to reimburse the employee for any amount incurred in respect of any relevant treatment received, or to be received —

- (a) by the employee; or
- (b) by an individual who is a dependant of the employee at the time that the payment becomes due.

Made on 12 June 2023.

LAI CHUNG HAN
*Permanent Secretary,
Ministry of Education,
Singapore.*

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