

SKILLS DEVELOPMENT LEVY ACT
(CHAPTER 306, SECTION 23)

SKILLS DEVELOPMENT LEVY REGULATIONS

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[7th June 1991]

PART I

PRELIMINARY

Citation

1. These Regulations may be cited as the Skills Development Levy Regulations.

Definitions

2. In these Regulations, unless the context otherwise requires —

[Deleted by S 454/2014 wef 01/07/2014]

“Agency” means the Skills and Workforce Development Agency established by section 3 of the Skills and Workforce Development Agency Act 2026 and includes any officer, employee or agent of the Agency authorised by the Agency in that behalf;

[S 415/2026 wef 01/07/2026]

“executor” means any executor, administrator or other person administering the estate of a deceased person;

“incapacitated person” means an infant or a mentally disordered person;

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

“return” means a return of payroll required under these Regulations.

PART II

RETURNS AND PAYMENT OF LEVY, ETC.

Payment of levy

3. Every employer liable to pay a levy for any month shall within 14 days after the end of that month —

- (a) compute the amount of the levy payable by him under section 3 of the Act; and
- (b) pay such amount of levy computed to the Agency in such manner as the Agency may require.

[S 454/2014 wef 01/07/2014]

Payroll register

4. Every employer liable to pay a levy shall prepare and keep in safe custody a register containing, in respect of every employee, details of the employee’s full name, sex, age, address, identity card number, nature of employment, rate and amount of wages and the date of commencement and cessation of employment and such other records as the Agency may require to ascertain the levy payable by such employer.

[S 454/2014 wef 01/07/2014]

[S 376/2023 wef 15/06/2023]

5. *[Deleted by S 454/2014 wef 01/07/2014]*

Incapacitated persons

6. A receiver appointed by a court and a trustee, guardian, curator or committee having the direction, control or management of the affairs of an incapacitated person shall be answerable for all matters required by the Act or these Regulations to be done by such incapacitated person.

Non-resident employer

7. An agent, attorney, manager, receiver or trustee having the direction, control or management of the affairs of a non-resident employer shall be answerable for all matters required by these Regulations to be done by such non-resident person.

PART III**ASSESSMENT OF LIABILITY AND OBJECTION****Assessment of liability**

8.—(1) Where an employer fails to pay the levy for any month in full within the time specified in regulation 3, the Agency may assess the amount of the levy payable by the employer under section 3 of the Act and serve on the employer a notice of assessment of the amount due from the employer for that month.

(2) Where an employer has purported to pay the levy within the time specified in regulation 3, but the Agency assesses that the amount paid is below the amount actually payable under section 3 of the Act, the Agency may serve on the employer a notice of assessment of the shortfall due from the employer.

[S 454/2014 wef 01/07/2014]

Notice of assessment

9. The notice of assessment referred to in regulation 8 shall be in such form as the Agency may determine.

[S 454/2014 wef 01/07/2014]

Objection

10.—(1) If any employer disputes an assessment made under these Regulations, he may make an objection in writing and request the Agency to review and to revise the assessment made upon him.

(2) A notice of objection shall be lodged with the Agency within 2 months after the date of service of the notice of assessment and shall state precisely the grounds of objection to the assessment.

[S 376/2023 wef 15/06/2023]

(3) The Agency may, upon being satisfied that owing to absence, sickness or other reasonable cause, the person disputing the assessment was prevented from objecting within that period, extend the period for lodging the objection if it appears to the Agency to be reasonable in the circumstances.

(4) Unless agreed by the Agency, where a notice of objection is lodged with the Agency, the employer continues to be liable to pay the levy within the time specified in regulation 3.

(5) In the event of the Agency —

- (a) agreeing with any person who has objected to an assessment made by the Agency as to the amount of levy that is chargeable, the assessment shall be amended accordingly;
- (b) failing to agree with any person who has objected to an assessment made by the Agency as to the amount of levy that is chargeable, the Agency shall give him notice of refusal to amend the assessment; or
- (c) agreeing with any person who has objected to an assessment made by the Agency as to only part of the matters in dispute, the Agency shall amend the assessment to the extent of the matters agreed upon and shall give him notice of the matters on which the Agency has refused to amend the assessment.

[S 454/2014 wef 01/07/2014]

Notice of objection

11. The notice of objection mentioned in regulation 10 must be made and lodged in the manner set out in the form provided by the Agency.

[S 376/2023 wef 15/06/2023]

PART IV

COLLECTION, REPAYMENT AND RELIEF

Penalty for late payment

12.—(1) The levy shall be paid within the time specified in regulation 3 notwithstanding any objection but the Agency may extend the time within which payment is to be made.

(2) If the levy is not paid within the time specified in regulation 3 or such further time as the Agency may allow, a penalty at the rate of 10% per annum of the amount outstanding shall be imposed from the expiration of such time or further times, as the case may be.

(3) The service of a notice of assessment under regulation 8 does not affect the time from which the penalty referred to in paragraph (2) is to be imposed.

(4) The Agency may, in any case, waive the payment of the whole or part of, or remit in whole or in part, any penalty imposed under paragraph (2) where the Agency considers that the circumstances of the case warrant it.

[S 454/2014 wef 01/07/2014]

Refund of levy overpaid

13.—(1) Subject to paragraph (2), where the Agency is satisfied that any person has paid any levy in excess of the amount payable under the Act or these Regulations in respect of any month, the Agency shall —

(a) allow the person to set off the amount paid in excess against the amount of levy payable by him in respect of any month after a certificate from the Agency certifying the amount paid in excess is received by him; or

(b) refund to the person the amount paid in excess.

[S 454/2014 wef 01/07/2014]

(2) No refund shall be made and no amount shall be set off under this regulation unless —

(a) a written application for refund or set off, as the case may be, in a form approved by the Agency for this purpose is

made by the person who claims to have paid levy in excess of the amount payable within 6 years after the end of the month in respect of which the levy has been paid in excess; and

[S 454/2014 wef 01/07/2014]

- (b) the person furnishes such information as the Agency may require to determine the amount paid in excess.

[S 454/2014 wef 01/07/2014]

(3) Where through death, incapacity, bankruptcy or other cause, a person entitled to make a claim under this regulation is unable to do so, his executor, trustee or other representative shall be entitled to have the excess refunded to him for the benefit of that person or his estate, as the case may be.

(4) The Agency shall certify any amount repayable under this regulation and shall cause repayment to be made forthwith.

[S 454/2014 wef 01/07/2014]

PART V

OFFENCES AND PENALTIES

Offences

14. Any person who contravenes or fails to comply with regulation 4 or 17(1) shall be guilty of an offence.

[S 454/2014 wef 01/07/2014]

Penalty where none is specifically provided for

15. Subject to any other provisions of these Regulations, any person guilty of an offence under these Regulations shall be liable on conviction to a fine not exceeding \$1,000 or to imprisonment for a term not exceeding 6 months or to both.

PART VI

GENERAL

Service of notices, etc.

16.—(1) A notice or other document required to be served on any person under these Regulations may be served on such person either personally or by ordinary post addressed —

- (a) in the case of a company incorporated in Singapore, to the registered office of the company;
- (aa) in the case of a variable capital company incorporated in Singapore, to the registered office of the variable capital company;

[S 462/2020 wef 15/06/2020]

- (b) in the case of a company incorporated outside Singapore, either to the individual authorised to accept service of process under the Companies Act 1967 at the address filed with the Registrar of Companies, or to the registered office of the company wherever it may be situated;

[S 376/2023 wef 31/12/2021]

- (c) in the case of an individual or a body of persons, to the last known business or private address of such individual or body of persons.

(2) Where a person to whom there has been addressed a registered letter containing any notice which may be given under the provisions of the Act or these Regulations is informed of the fact that there is a registered letter awaiting him at a post office and that person refuses or neglects to take delivery of the letter, the notice shall be deemed to have been served upon him on the date on which he was informed that there was a registered letter awaiting him at the post office.

Notice of change of address

17.—(1) Every person liable to pay any levy shall inform the Agency in writing of any change of his address.

[S 454/2014 wef 01/07/2014]

(2) Where any person has changed his address without informing the Agency as required by paragraph (1), any notice or document given or served on that person by posting the notice or document or a copy thereof to him at his last known address shall be deemed to have been duly given or served and shall be conclusive evidence of the fact of service.

[S 454/2014 wef 01/07/2014]

Remission of levy

18. The Agency may, in any case, remit in whole or in part, any levy due under section 3 of the Act where the Agency considers that the circumstances of the case warrant it.

[S 454/2014 wef 01/07/2014]

[G.N. No. S 258/91]

LEGISLATIVE HISTORY
SKILLS DEVELOPMENT LEVY REGULATIONS
(CHAPTER 306, RG 2)

This Legislative History is provided for the convenience of users of the Skills Development Levy Regulations. It is not part of these Regulations.

1. G. N. No. S 258/1991 — Skills Development Levy Regulations 1991

Date of commencement : 7 June 1991

2. 1995 Revised Edition — Skills Development Levy Regulations

Date of operation : 1 April 1995

3. G.N. No. S 454/2014 — Skills Development Levy (Amendment) Regulations 2014

Date of commencement : 1 July 2014

4. G.N. No. S 491/2016 — Skills Development Levy (Amendment) Regulations 2016

Date of commencement : 3 October 2016

5. G.N. No. S 462/2020 — Skills Development Levy (Amendment) Regulations 2020

Date of commencement : 15 June 2020

6. G.N. No. S 376/2023 — Skills Development Levy (Amendment) Regulations 2023

Date of commencement : 31 December 2021

7. G.N. No. S 376/2023 — Skills Development Levy (Amendment) Regulations 2023

Date of commencement : 15 June 2023

8. G.N. No. S 415/2026 — Skills Development Levy (Amendment) Regulations 2026

Date of commencement : 1 July 2026