



# **THE STATUTES OF THE REPUBLIC OF SINGAPORE**

## **PAYROLL TAX ACT 1965**

### **2020 REVISED EDITION**

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# Payroll Tax Act 1965

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An Act to make provision with respect to payroll tax and to tax forms and to provide for matters connected therewith and ancillary thereto.

[1 January 1965]

PART 1  
PRELIMINARY

**Short title**

1. This Act is the Payroll Tax Act 1965.

PART 2  
FORMS

**Interpretation**

2. In this Part, “scheduled matter” means any matter referred to in the Schedule.

**Forms**

- 3.—(1) The Minister may approve forms to be used in respect of any scheduled matter.

(2) A form applicable to any one or more of the laws relating to any scheduled matter and approved in pursuance of subsection (1) shall be deemed to be a form prescribed under and for the purpose of any of those laws with regard to which the form is applicable; and, in case of any conflict between any form so approved and any form prescribed under such law or laws, the former shall prevail.

(3) Any form purporting to have been approved by the Minister under subsection (1) shall, until the contrary is proved, be deemed to have been so approved.

PART 3  
PAYROLL TAX

**Interpretation**

4. In this Act, unless the context otherwise requires —

“cash” includes notes, cheques or any commercial equivalent of money in any currency;

“Comptroller” means the Comptroller of Income Tax appointed under section 3(1) of the Income Tax Act 1947 and includes a Deputy Comptroller so appointed;

“employee”, in relation to a month, means an employee rendering in that month services wholly or partly in Singapore and an employee who is on leave during that month where such leave is attributable to services rendered wholly or partly in Singapore in any previous month and includes the director of a company and the holder of any other office, but does not include any domestic servant, gardener or driver, wholly and exclusively employed by an individual otherwise than in connection with his trade, business, profession or vocation;

“employer” means any person who pays or is liable to pay any remuneration to an employee;

“Minister” means the Minister charged with the responsibility for finance;

“payroll” means the total remuneration paid by or on behalf of an employer to his employees in any month and includes a proportion of the civilian remuneration which an employer is liable to pay to his employees pursuant to section 24 of the Enlistment Act 1970;

“remuneration” means any wages, salary, commission, bonuses, allowances (including a housing allowance or other like allowance) or other emoluments paid in cash by or on behalf of an employer to an employee, and includes any leave pay.

### **Charge to payroll tax**

**5.** Tax (referred to in this Act as payroll tax) shall, subject to the provisions of this Act, be charged on every employer and shall be levied and paid on the payroll of such employer in respect of the month of January 1965 and of each subsequent month.