



THE STATUTES OF THE REPUBLIC OF SINGAPORE

SKILLS DEVELOPMENT LEVY ACT 1979

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Skills Development Levy Act 1979

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An Act to impose a skills development levy on employers and for the establishment of a Skills Development Fund and for purposes connected therewith.

[1 October 1979]

PART 1**PRELIMINARY****Short title**

1. This Act is the Skills Development Levy Act 1979.

Interpretation

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

“Agency” means the SkillsFuture Singapore Agency established by section 3 of the SkillsFuture Singapore Agency Act 2016;

“company” —

- (a) has the meaning given by section 4(1) of the Companies Act 1967; and
- (b) includes a foreign company within the meaning of that Act;

“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, but does not include any domestic servant, gardener or chauffeur, wholly and exclusively employed by an individual otherwise than in connection with his or her trade, business, profession or vocation;

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

“Fund” means the Skills Development Fund established under section 5;

“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;

“skills development levy” or “levy” means skills development levy imposed by this Act;

“sub-fund”, “umbrella VCC” and “variable capital company” have the meanings given by section 2(1) of the VCC Act;

“VCC Act” means the Variable Capital Companies Act 2018.

[24/2016; S 461/2020]

PART 2

SKILLS DEVELOPMENT LEVY

Imposition of levy

3.—(1) Subject to the provisions of this Act, every employer must, in respect of each of the employer’s employees, pay a skills development levy of the greater of the following amounts:

- (a) subject to subsection (2), an amount calculated at the rate of 0.25% of the remuneration in any month of that