## Child Development Co-Savings (Leave and Benefits) Regulations 2017

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No. S 358

# CHILD DEVELOPMENT CO-SAVINGS ACT (CHAPTER 38A)

CHILD DEVELOPMENT CO-SAVINGS (LEAVE AND BENEFITS) REGULATIONS 2017

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In exercise of the powers conferred by section 20 of the Child Development Co-Savings Act, the Minister for Social and Family Development makes the following Regulations:

#### PART 1

#### **PRELIMINARY**

#### Citation and commencement

1. These Regulations are the Child Development Co-Savings (Leave and Benefits) Regulations 2017 and come into operation on 1 July 2017.

#### **Definitions**

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

[Deleted by S 827/2021 wef 01/11/2021]

- "basis period" has the same meaning as in section 2(1) of the Income Tax Act (Cap. 134);
- "Board" means the Self-employed Reimbursement Board mentioned in regulation 3;
- "childcare leave" means the childcare leave under section 12B(1) of the Act, and includes any childcare leave taken under section 87A of the Employment Act (Cap. 91) that is treated, under section 12B(3) of the Act, as childcare leave under section 12B(1) of the Act;

[Deleted by S 827/2021 wef 01/11/2021]

"designated electronic system" has the meaning given by regulation 2A(1)(a);

[S 827/2021 wef 01/11/2021]

"extended childcare leave" means the extended childcare leave under section 12B(1A) of the Act;

[Deleted by S 827/2021 wef 01/11/2021]

"inactivity period" means —

(a) in relation to a self-employed woman who is entitled to claim lost income under section 9(4) of the Act, the period during any period mentioned in section 9(4)(b)(i), (ii) or (iii) of the Act when she ceases to be actively engaged in her trade, business, profession or vocation;

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- (b) in relation to a self-employed woman who is entitled to claim lost income under section 9(4A) of the Act, the period during any period mentioned in section 9(4A)(c)(i), (ii) or (iii) of the Act when she ceases to be actively engaged in her trade, business, profession or vocation;
- (c) in relation to a self-employed woman who is entitled to claim lost income under section 12AB(1) of the Act, the period during any period mentioned in section 12AB(1)(c)(i), (ii) or (iii) of the Act when she ceases to be actively engaged in her trade, business, profession or vocation;
- (d) in relation to a self-employed man who is entitled to claim lost income under section 12E(3) or 12H(4) of the Act, the period during any period mentioned in section 12E(3)(a) or 12H(4)(b) of the Act (as the case may be) when he ceases to be actively engaged in his trade, business, profession or vocation; or
- (e) in relation to a self-employed person who is entitled to claim lost income under section 12B(16) or (16A) of the Act, the period during any period mentioned in section 12B(16)(c) or (16A)(c) of the Act when the self-employed person ceases to be actively engaged in his or her trade, business, profession or vocation;

"net income" means the income derived by a self-employed person from his or her trade, business, profession or vocation, less all outgoings and expenses incurred by him or her in the production of that income;

[Deleted by S 827/2021 wef 01/11/2021]

"relevant period" means —

- (a) in relation to an employee's entitlement to childcare leave and extended childcare leave, the period as defined in section 12B(21) of the Act; or
- (b) in relation to a self-employed person's claim for lost income under section 9(4) or (4A), 12AB(1), 12B(16) or (16A), 12E(3) or 12H(4) of the Act, the period of 3 months immediately before the start of the self-employed person's inactivity period;

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[Deleted by S 827/2021 wef 01/11/2021]

"self-employed person" means a self-employed man or a self-employed woman;

"work day" has the meaning given by Part 1 of the Schedule to the Act;
[S 827/2021 wef 01/11/2021]

"year of assessment" has the same meaning as in section 2(1) of the Income Tax Act.

#### PART 1A

## GENERAL PROVISION RELATING TO CLAIMS

[S 827/2021 wef 01/11/2021]

## **Submission of claims to Government**

- **2A.**—(1) Every claim for any payment or reimbursement from the Government under the Act, and every application for an adjustment to such claim under regulation 2B, must be submitted
  - (a) using an electronic system available on the Internet website at https://www.profamilyleave.msf.gov.sg (called the designated electronic system); and
  - (b) in accordance with any other instructions specified on that Internet website and (if applicable) by the Director in a particular case.
- (2) Despite paragraph (1), the Director may, in a particular case, allow the claim or application mentioned in that paragraph to be submitted in the form and manner required by the Director.
- (3) Where paragraph (2) applies, the claim or application concerned must be supported by the documents and information required by the Director.
- (4) Any claim or application not submitted in accordance with paragraph (1), (2) or (3), or within the period of time for such claim or application as provided under these Regulations, may be refused.
- (5) To avoid doubt, this regulation applies to every claim and application mentioned in paragraph (1) submitted on or after 1 November 2021, whether the claim is made under the Act as in force before, on or after that date.

[S 827/2021 wef 01/11/2021]

# Application for adjustment of claim submitted to Government

**2B.** Any person who has submitted (whether before, on or after 1 November 2021) a claim for any payment or reimbursement from the Government under the Act may apply for an adjustment to the claim if the application is made within a period of 5 years which starts on —