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**SKILLS DEVELOPMENT LEVY ACT
(CHAPTER 306)**

**SKILLS DEVELOPMENT LEVY (AMENDMENT)
REGULATIONS 2014**

In exercise of the powers conferred by section 25 of the Skills Development Levy Act, the Singapore Workforce Development Agency, with the approval of the Minister for Manpower, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Skills Development Levy (Amendment) Regulations 2014 and shall come into operation on 1st July 2014.

Amendment of regulation 2

2. Regulation 2 of the Skills Development Levy Regulations (Rg 2) (referred to in these Regulations as the principal Regulations) is amended —

(a) by deleting the definition of “Board” and substituting the following definition:

“ “Agency” means the Singapore Workforce Development Agency established under section 3 of the Singapore Workforce Development Agency Act (Cap. 305D) and includes any officer, employee or agent of the Agency authorised by the Agency in that behalf;” and

(b) by deleting the marginal reference “Cap. 200.”.

Deletion and substitution of regulation 3

3. Regulation 3 of the principal Regulations is deleted and the following regulation substituted therefor:

“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.”.

Deletion of regulation 5

4. Regulation 5 of the principal Regulations is deleted.

Deletion of regulations 8 to 11 and substitution of regulations 8, 9 and 10

5. Regulations 8 to 11 of the principal Regulations are deleted and the following regulations substituted therefor:

“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.

Notice of assessment

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