

**Children Development Co-Savings (Paid Maternity Leave and Adoption Leave)
Regulations 2004**

Table of Contents

Enacting Formula

- 1 Citation and commencement**
- 2 Definitions**
- 3 Authorities responsible for assessment of claims**
- 4 Claim by female employees**
- 5 Claim by employers**
- 6 Claim by self-employed women**
- 7 Power to obtain information**
- 8 Disputes**
- 9 Revocation and transitional provisions**

No. S 602

**CHILDREN DEVELOPMENT CO-SAVINGS ACT
(CHAPTER 38A)**

**CHILDREN DEVELOPMENT CO-SAVINGS (PAID MATERNITY LEAVE AND
ADOPTION LEAVE) REGULATIONS 2004**

In exercise of the powers conferred by section 20 of the Children Development Co-

Savings Act, Dr Vivian Balakrishnan, Senior Minister of State, Ministry of Trade and Industry, charged with the responsibility of the Minister for Community Development, Youth and Sports, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Children Development Co-Savings (Paid Maternity Leave and Adoption Leave) Regulations 2004 and shall come into operation on 1st October 2004.

Definitions

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

“authorised officer” means any person authorised by the Director or the Board;

“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 referred to in regulation 3;

“Director” means the Director of the Ministry of Community Development, Youth and Sports appointed by the Minister for the purposes of these Regulations;

“holiday” has the same meaning as in section 42 of the Employment Act (Cap. 91);

“leave period”, in relation to a self-employed woman, means —

(a) where she is entitled to claim lost income under section 9(4) of the Act, the period referred to in section 9 (4)(a), (b) or (c) of the Act, as the case may be;

(b) where she is entitled to claim lost income under section 12A(4) of the Act, the period referred to in section 12A(4)(d) of the Act; or

(c) where she is entitled to claim lost income under section 22(4) of the Act, the period referred to in section 22(4)(c) of the Act,

when she ceases to be actively engaged in her trade, business, profession or vocation;

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

“non-working day”, in relation to a female employee, means a day (other than a rest day or holiday) on which she is not required to work, under the terms of her

contract of service;

“relevant period” means the period of 6 months immediately preceding the commencement of a self-employed woman’s leave period;

“rest day” has the same meaning as in section 36 of the Employment Act;

“working day”, in relation to a female employee, means a day on which she is required to work, under the terms of her contract of service;

“year of assessment” has the same meaning as in section 2(1) of the Income Tax Act (Cap. 134).

(2) The number of working days of a female employee in a week shall be deemed to be the number of days on which she is required to work, under the terms of her contract of service, in a week with no holidays.

Authorities responsible for assessment of claims

3.—(1) For the purposes of section 20(2)(d) of the Act —

- (a) the Director shall be responsible for the assessment and determination of a claim by an employer under regulation 5; and
- (b) the Self-employed Reimbursement Board shall be responsible for the assessment and determination of a claim by a self-employed woman under regulation 6.

(2) The Board shall consist of —

- (a) one officer nominated by the Comptroller of Income Tax, who shall be the Chairman of the Board;
- (b) one officer nominated by the Permanent Secretary to the Ministry of Community Development, Youth and Sports; and
- (c) one officer nominated by the Permanent Secretary to the Ministry of Manpower.

Claim by female employees

4.—(1) Every female employee who is entitled to receive payment from her employer under section 9(1) of the Act shall —

- (a) make a declaration as to her eligibility for payment in such form as the Minister may provide; and
- (b) submit the form to her employer —

- (i) at least one week before absenting herself from work under section 9(1) of the Act; or
- (ii) where it is not practicable to submit the form one week before absenting herself from work, within one month from the date of birth of her child.

(2) Every employer shall, upon receipt of the form referred to in paragraph (1) —

- (a) satisfy himself that the female employee is entitled to payment under section 9(1) of the Act; and
- (b) if he is so satisfied, make payment to the female employee at her gross rate of pay in accordance with Part III of the Act and this regulation.

(3) Every female employee who, under the terms of her contract of service, is entitled to receive payment from her employer in accordance with section 12A(1) of the Act shall, if required by her employer —

- (a) make a declaration as to her eligibility for payment in such form as the Minister may provide; and
- (b) submit the form to her employer —
 - (i) at least one week before absenting herself from work under section 12A(1)(d) of the Act; or
 - (ii) where it is not practicable to submit the form one week before absenting herself from work, within one week from the date she begins her absence from work.

(4) Every employer who wishes to claim reimbursement from the Government under section 12A(1) of the Act and regulation 5 shall, before making payment to a female employee in accordance with section 12A(1) of the Act —

- (a) require the female employee to comply with paragraph (3); and
- (b) upon receipt of the form referred to in paragraph (3), satisfy himself that the female employee has satisfied the requirements of section 12A(1) of the Act.

(5) An employer may —

- (a) for the purpose of paragraph (2)(a) or (4), require the female employee to furnish or provide access to such information or document as may be necessary to ascertain her entitlement to payment; and

- (b) if the female employee fails to furnish or provide access to such information or document, withhold or refuse to make payment to the female employee at her gross rate of pay for her period of absence from work.

(6) The gross rate of pay that is payable to a female employee for her period of absence from work under section 9 (1), 12A(1) or 22(1) of the Act shall include allowances only if such allowances have been paid to her for a period of 4 or more months immediately preceding the commencement of her period of absence from work.

Claim by employers

5.—(1) Every employer who is entitled to claim reimbursement from the Government under section 10 (1), 12A(1) or 22(1) of the Act shall apply to the Director for such reimbursement.

(2) An application under paragraph (1) shall be —

- (a) made in such form as the Director may provide;
- (b) made within 3 months from —
 - (i) where the employer claims reimbursement under section 10(1) or 22(1) of the Act, and the female employee in respect of whom the claim is made absents herself from work during a period referred to in section 9 (1)(a) or (b) of the Act, the last day of the period when the female employee absents herself from work;
 - (ii) where the employer claims reimbursement under section 10(1) or 22(1) of the Act, and the female employee in respect of whom the claim is made absents herself from work during a period referred to in section 9(1)(c) of the Act, the last day of the last period referred to in section 9 (1)(c)(ii) of the Act when the female employee absents herself from work; or
 - (iii) where the employer claims reimbursement under section 12A(1) of the Act, the last day of the last period referred to in section 12A(1)(d) of the Act when the female employee absents herself from work; and
- (c) accompanied by the following information and documents:
 - (i) the gross rate of pay paid to the female employee for the period of her absence from work, including the allowances referred to in regulation 4(6);