

**CHILDREN DEVELOPMENT CO-SAVINGS ACT
(CHAPTER 38A, SECTION 20)**

**CHILDREN DEVELOPMENT CO-SAVINGS
(THIRD CHILD PAID MATERNITY LEAVE)
REGULATIONS**

ARRANGEMENT OF REGULATIONS

Regulation

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[1st April 2001]

Citation

1. These Regulations may be cited as the Children Development Co-Savings (Third Child Paid Maternity Leave) Regulations.

Definitions

- 2.** In these Regulations, unless the context otherwise requires —
- “authorised officer” means any officer authorised by the Director or the Board;
- “Board” means the Self-employed Reimbursement Board referred to in regulation 3;
- “Director” means the Director of Family Services of the Ministry of Community Development and Sports;
- “leave period” means the period referred to in section 9 (2) (a) of the Act;

“net income” means the income derived by a self-employed woman less all outgoings and expenses incurred by her in the production of that income;

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

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 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 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 under 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) An employer may —

- (a) for the purpose of paragraph (2) (a), 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 benefit period.

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

Claim by employers

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

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

- (a) be made in such form as the Director may provide;
- (b) be made within one month from the expiry of the benefit period of the female employee in respect of whom the claim is made; and
- (c) be accompanied by the following information and documents:
 - (i) the gross rate of pay paid to the female employee for her benefit period, including the allowances referred to in regulation 4 (4);

- (ii) the gross rate of pay paid to the female employee for the period of one month immediately preceding the date of commencement of her benefit period, including the allowances referred to in regulation 4 (4); and
- (iii) such other information or document as may be specified in the form provided by the Director or as may be required by the Director.

(3) The amount of reimbursement that an employer is entitled to claim from the Government shall be calculated in accordance with the following formula:

$$\frac{(\text{MGP} + \text{ECPF}) \times 12}{365 \text{ days}} \times \text{No. of days of maternity leave,}$$

where MGP is the monthly gross rate of pay of the female employee in respect of whom the claim is made;

where ECPF is the contribution which an employer is liable to make to the Central Provident Fund under the Central Provident Fund Act (Cap. 36) in respect of that female employee and which is not recoverable from the monthly wages of that female employee.

Claim by self-employed women

6.—(1) Every self-employed woman who is entitled to claim from the Government under section 9 (2) of the Act shall apply to the Board for the payment of such income.

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

- (a) be made in such form as the Board may provide;
- (b) be made within one month from the date of birth of her child; and
- (c) be accompanied by such information or document as may be specified in the form provided by the Board or as may be required by the Board.

(3) The amount of income which a self-employed woman is entitled to claim from the Government under section 9 (2) of the Act —

- (a) shall not include any income the loss or reduction of which is not attributable to her ceasing to be actively engaged in her trade, business, profession or vocation; and
- (b) shall be computed on the basis of the average net income derived by her from her trade, business, profession or vocation during the relevant period, less the net income she continued to derive from such trade, business, profession or vocation during the period referred to in that section.

(4) Where a self-employed woman does not or is unable to substantiate the amount claimed by her as her average net income for the relevant period, the Board may, notwithstanding paragraph (3) (b), compute the amount of income she is entitled to claim from the Government under section 9 (2) of the Act on such other basis as the Board determines to be representative of the income lost by her during her leave period.

Power to obtain information

7.—(1) The Director, the Board or any authorised officer may, for the purposes of assessing any claim made by an employer under regulation 5 or by a self-employed woman under regulation 6, by notice in writing, require any person —

- (a) to furnish any information or document within such time as may be specified in the notice; and
- (b) to attend personally before the Director or the Board and to produce for examination such records or documents as the Director or the Board may consider necessary.

(2) The Director, the Board or any authorised officer —

- (a) shall at all times have full and free access to any information or document in the possession of the employer or self-employed woman; and
- (b) may inspect, copy or make extracts from or take possession of any information or document in the possession of the employer or self-employed woman,

which in the opinion of the Director, the Board or the authorised officer is necessary for or relevant to the assessment of a claim made under regulation 5 or 6.

(3) The Director or the Board may refuse to assess the claim made by an employer under regulation 5 or by a self-employed woman under regulation 6 who fails to comply with this regulation.

Disputes

8.—(1) Where —

- (a) any female employee wishes to refer any question or dispute with her employer relating to her entitlement to payment under section 9 (1) of the Act or the amount of such payment to the Minister for decision; or
- (b) any employer or self-employed woman wishes to refer any question or dispute arising from a determination by the Director or the Board with respect to his or her claim to the Minister for decision,

the female employee, employer or self-employed woman, as the case may be, shall submit a notice of dispute to the Minister within one month from the date the question or dispute arises.

(2) The notice of dispute —

- (a) shall be in writing;
- (b) shall state —
 - (i) the amount of pay, reimbursement or income claimed by the female employee, the employer or self-employed woman; and
 - (ii) the grounds of the dispute together with the decision of the Director or the Board, where applicable; and
- (c) shall be accompanied by such other information or document supporting the claim.

[G.N. Nos. S 170/2001; S 443/2002]
