

**EMPLOYMENT OF
FOREIGN MANPOWER ACT**
(CHAPTER 91A)

**EMPLOYMENT OF FOREIGN MANPOWER
(LEVY) ORDER**

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**G.N. No.
S 343/2007**

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**EMPLOYMENT OF FOREIGN MANPOWER ACT
(CHAPTER 91A, SECTION 11(1))**

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ORDER**

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[1st July 2007]

PART I

PRELIMINARY

Citation

1. This Order may be cited as the Employment of Foreign Manpower (Levy) Order.

Definitions

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

“agri-technology worker” means a work permit holder who is employed in, or in connection with —

- (a) cultivating and harvesting of agricultural, fruit or horticultural produce in or from Singapore;
- (b) breeding or producing livestock or meat or other livestock products in or from Singapore; or

(c) taking, breeding or culturing fish or other aquatic organisms in or from Singapore,

for sale or delivery on a regular basis to wholesalers, marketing bodies or the markets, and includes a work permit holder who is employed in a managerial, secretarial, clerical or other similar capacity in an industry comprising any work or process referred to in paragraph (a), (b) or (c);

“Board” means the Housing and Development Board established by the Housing and Development Act (Cap. 129);

“commercial property” and “common property” have the same meanings as in the Town Councils Act (Cap. 329A);

“conservancy worker” means a work permit holder who is employed by a contractor of a Town Council in, or in connection with, the collection of refuse from, or the cleaning of, the common property of residential and commercial property in the housing estates of the Board within the Town of the Town Council;

“construction worker” means a work permit holder who is engaged in any occupation in the construction industry;

“domestic worker” means a work permit holder employed in or in connection with the domestic services of any private premises;

“foreign manufacturing worker” means a work permit holder who is engaged in any occupation in the manufacturing industry;

“grass-cutting and landscaping worker” means a work permit holder who is employed in, or in connection with —

(a) grass-cutting, lawn mowing or maintaining of any garden;

(b) planting, cutting, maintaining or conserving trees and plants; or

(c) clearing or removing dead, dying or diseased grass, trees or plants,

and includes a work permit holder who is employed in a managerial, secretarial, clerical or other similar capacity in an industry comprising any work or process referred to in paragraph (a), (b) or (c);

“harbour craft” has the same meaning as in the Maritime and Port Authority of Singapore Act (Cap. 170A);

“harbour craft worker” means a work permit holder who is engaged in any capacity on board any harbour craft;

“holder”, in relation to any work permit or S pass, means the person to whom and in whose name the work permit or S pass is issued;

“incinerator plant worker” means a work permit holder who is employed in, or in connection with —

- (a) maintaining and cleaning incinerator-boilers;
- (b) general maintenance of refuse handling equipment in refuse bunkers;
- (c) refractory repair of furnaces;
- (d) ash clearing in stokers, extractors and ash handling systems, or other mechanical and electrical equipment;
- or
- (e) clearing of refuse and incineration choke,

and includes a work permit holder who is employed in a managerial, secretarial, clerical or other similar capacity in connection with any work or process referred to in paragraph (a), (b), (c), (d) or (e);

“Institute of Technical Education, Singapore” means the Institute of Technical Education, Singapore established by the Institute of Technical Education Act (Cap. 141A);

“marine worker” means a work permit holder who is engaged in any occupation in the marine industry;

“process construction worker” means a work permit holder who is employed in connection with the construction of plant equipment in the petroleum, petrochemicals, specialty chemicals or pharmaceutical industry, and includes a work permit holder who is employed in a managerial, secretarial, clerical or other similar capacity in connection with the construction of such plant equipment;

“process maintenance worker” means a work permit holder who is employed in connection with the preventive,

predictive and breakdown maintenance of plant equipment in the petroleum, petrochemicals, specialty chemicals or pharmaceutical industry, and includes a work permit holder who is employed in a managerial, secretarial, clerical or other similar capacity in connection with the preventive, predictive and breakdown maintenance of such plant equipment;

“residential property” has the same meaning as in the Town Councils Act (Cap. 329A);

“skilled construction worker” means a construction worker who has passed a test in a construction-related skill conducted or recognised by the Building and Construction Authority;

“skilled harbour craft worker” means a harbour craft worker who holds a licence issued by the Maritime and Port Authority of Singapore or possesses such other qualifications or work experience as may be recognised by that Authority;

“skilled marine worker” means a marine worker —

- (a) who has passed a test in a marine-related skill conducted or recognised by the Institute of Technical Education, Singapore; or
- (b) who is positioned 3G or above in welding based on internationally recognised standards from one of the following institutions:
 - (i) American Bureau of Shipping;
 - (ii) Bureau Veritas;
 - (iii) Det Norske Veritas Pte Ltd;
 - (iv) Germanischer Lloyd;
 - (v) Lloyd’s Register of Shipping;
 - (vi) Nippon Kaiji Kyokai;
 - (vii) Singapore Test Services Pte Ltd; and
 - (viii) Setsco Services Pte Ltd;

“skilled process construction worker” means a process construction worker —

- (a) who has passed a test in a process construction related skill conducted or recognised by the Institute of Technical Education, Singapore; or

(b) who is positioned 3G or above in welding under the Common Welder Qualification Scheme conducted by the Singapore Welding Society;

“skilled process maintenance worker” means a process maintenance worker —

(a) who has passed a test in a process maintenance related skill conducted or recognised by the Institute of Technical Education, Singapore; or

(b) who is positioned 3G or above in welding under the Common Welder Qualification Scheme conducted by the Singapore Welding Society;

“S pass” means a work pass known as an S pass issued under the Employment of Foreign Manpower (Work Passes) Regulations (Rg 2);

“Town” and “Town Council” have the same meanings as in the Town Councils Act (Cap. 329A);

“trainee” means a foreign employee who is issued with a training work permit under the Employment of Foreign Manpower (Work Passes) Regulations;

“unskilled construction worker” means a construction worker who is not a skilled construction worker;

“unskilled harbour craft worker” means a harbour craft worker who is not a skilled harbour craft worker;

“unskilled marine worker” means a marine worker who is not a skilled marine worker;

“unskilled process construction worker” means a process construction worker who is not a skilled process construction worker;

“unskilled process maintenance worker” means a process maintenance worker who is not a skilled process maintenance worker;

“work permit” means a work pass known as a work permit issued under the Employment of Foreign Manpower (Work Passes) Regulations, and includes a training work permit issued under those Regulations.

Threshold percentages applicable to work permit holders

3.—(1) In this Order, the initial threshold percentage, in relation to an employer's foreign employees who are the following work permit holders, shall be the initial threshold percentage applicable according to the type of work permit holder as follows:

- (a) in the case of foreign manufacturing workers, 40% of the employer's total number of employees; and
- (b) in the case of general work permit holders referred to in Division 2 of Part III, 30% of the employer's total number of employees.

(2) In this Order, the second threshold percentage, in relation to an employer's foreign employees who are the following work permit holders, shall be the second threshold percentage applicable according to the type of work permit holder as follows:

- (a) in the case of foreign manufacturing workers, 55% of the employer's total number of employees; and
- (b) in the case of general work permit holders referred to in Division 2 of Part III, 40% of the employer's total number of employees.

(3) In this Order, the threshold percentage, in relation to an employer's foreign employees who are conservancy workers, shall be 35% of the employer's total number of employees.

(4) For the purposes of paragraphs 11 to 13, 24 to 26 and 30 to 32, where any question arises as to whether or not the number of an employer's foreign employees expressed as a percentage of the total number of his employees exceeds the threshold percentage, initial threshold percentage or second threshold percentage referred to in any of those paragraphs, the question shall be determined by the Controller.

PART II

PAYMENT OF LEVY AND REFUNDS

Levy on employer of foreign employee

4. There shall be imposed on every employer a levy at the appropriate rate specified in this Order in respect of each of his foreign employees who are either work permit holders or S pass holders.

Levy payable in respect of every month

5. Unless otherwise provided in this Order, the levy payable by an employer in respect of any foreign employee of his shall be payable from and in respect of the first month in which —

- (a) the date the work permit or S pass is issued to that foreign employee falls; or
- (b) the date the foreign employee starts lawful employment with that employer falls,

whichever date is earlier, and the levy shall continue to be payable in respect of every subsequent month until his foreign employee's work permit or S pass expires, is cancelled or revoked or ceases to be valid.

Time for payment of levy

6.—(1) The levy payable by an employer in respect of any month shall be due and payable on the first day of the following month and shall be paid no later than the 14th day of that following month, during which no penalty under section 11(4) of the Act shall be imposed.

(2) Notwithstanding sub-paragraph (1), the Controller may allow the time for payment by any employer to be extended by not more than 7 days.

Permanent resident

7.—(1) Where a foreign employee in respect of whom levy is payable becomes a permanent resident of Singapore, the levy payable shall cease on the day he becomes a permanent resident.

(2) Where a foreign employee who is a permanent resident of Singapore ceases to be a permanent resident of Singapore, the levy payable shall be charged from the day he is issued a work permit or an S pass.

(3) In this paragraph, “permanent resident” includes the holder of a Singapore blue identity card and a person who holds an entry permit issued by the Controller of Immigration under the Immigration Regulations (Cap. 133, Rg 1).

Refund

8.—(1) It shall be lawful for the Controller, if it is proved to his satisfaction that any money has been overpaid or erroneously paid by an employer as levy or penalty —

- (a) to set-off the amount so overpaid or erroneously paid against any other amount of levy or penalty due and payable by the same employer under this Order in respect of any foreign employee; or
- (b) to order the refund of the money so overpaid or erroneously paid.

(2) Unless the Controller otherwise determines, a refund shall only be allowed if a claim in respect thereof is made —

- (a) by or on behalf of the employer in question in writing; and
- (b) within one year after the overpayment or erroneous payment was made.

PART III

LEVY RATES APPLICABLE

Division 1 — S pass holders

Levy payable by employer of S pass holder

9. The levy payable by the employer of an S pass holder shall be —

- (a) at the rate of \$50 for every calendar month; and
- (b) where the S pass holder is employed for part of a month, at the rate of \$2 for every day during which the S pass holder is so employed in that month, subject to a maximum of \$50 in the aggregate.

Division 2 — General work permit holders

Application

10. This Division shall apply only with respect to work permit holders not specially referred to in other Divisions in this Part.

Levy payable generally for work permit holders

11.—(1) Subject to paragraph 12(1), where the number of an employer's foreign employees who are work permit holders expressed as a percentage of his total number of employees does not exceed the initial threshold percentage for those work permit holders, the levy payable in respect of each work permit holder shall be —

- (a) at the rate of \$240 for every calendar month; and
- (b) where the work permit holder is employed for part of a month, at the rate of \$8 for every day during which the work permit holder is employed in that month, subject to a maximum of \$240 in the aggregate.

(2) Subject to paragraphs 12(1) and 13, where the number of an employer's foreign employees who are work permit holders expressed as a percentage of his total number of employees exceeds the initial threshold percentage but does not exceed the second threshold percentage for those work permit holders —

- (a) the levy payable in respect of each work permit holder not exceeding the initial threshold percentage shall be at the rate specified in sub-paragraph (1); and
- (b) the levy payable in respect of each work permit holder exceeding the initial threshold percentage shall be —
 - (i) at the rate of \$280 for every calendar month; and
 - (ii) where the work permit holder is employed for part of a month, at the rate of \$10 for every day during which the work permit holder is employed in that month, subject to a maximum of \$280 in the aggregate.

(3) Subject to paragraph 13, where the number of an employer's foreign employees who are work permit holders expressed as a percentage of his total number of employees exceeds the second threshold percentage —

- (a) the levy payable in respect of each work permit holder not exceeding the initial threshold percentage shall be at the rate specified in sub-paragraph (1);
- (b) the levy payable in respect of each work permit holder exceeding the initial threshold percentage but not exceeding the second threshold percentage shall be at the rate specified in sub-paragraph (2)(b); and

(c) unless the Controller otherwise allows under sub-paragraph (4), the levy payable in respect of each work permit holder exceeding the second threshold percentage shall be —

(i) at the rate of \$450 for every calendar month; and

(ii) where the work permit holder is employed for part of a month, at the rate of \$15 for every day during which the work permit holder is employed in that month, subject to a maximum of \$450 in the aggregate.

(4) The Controller may, in his discretion, allow an employer to pay the levy at the rate specified in sub-paragraph (1) or (2)(b) regardless of the number of the employer's work permit holders when expressed as a percentage of his total number of employees.

Where percentage of work permit holders is reduced to initial or second threshold percentage or below

12.—(1) The levy payable by an employer under paragraph 11(2)(b) in respect of any foreign employee of his who is a work permit holder shall continue unchanged in respect of that work permit holder even though the number of his work permit holders expressed as a percentage of his total number of employees subsequently falls below or is reduced to the initial threshold percentage for those work permit holders, unless the Controller —

(a) renews the work permit of that foreign employee; or

(b) approves an application by the employer to pay the levy at the rate specified in paragraph 11(1) or 43.

(2) The levy payable by an employer under paragraph 11(3)(c) in respect of any foreign employee of his who is a work permit holder shall continue unchanged in respect of that work permit holder even though the number of his work permit holders expressed as a percentage of his total number of employees subsequently falls below or is reduced to the second threshold percentage for those work permit holders, unless the Controller —

(a) renews the work permit of that foreign employee; or

(b) approves an application by the employer to pay the levy at the rate specified in paragraph 11(1) or (2)(b) or 43, as the case may be.

(3) Any change in the rate of levy permitted under sub-paragraph (1) or (2) shall only take effect from the first day of the month following the month in which the work permit is renewed or the application to the Controller is approved, whichever first occurs.

Where percentage of work permit holders exceeds initial or second threshold percentage due to reduction in number of local employees

13.—(1) The levy payable by an employer under paragraph 11(1) or (2)(b) in respect of any foreign employee of his who is a work permit holder shall continue unchanged in respect of that work permit holder even though the number of his work permit holders expressed as a percentage of his total number of employees exceeds the initial threshold percentage or second threshold percentage for those work permit holders because of a subsequent reduction in the number of his local employees, unless the Controller —

- (a) renews the work permit of that foreign employee; or
- (b) approves an application by the employer to pay the levy at the rate specified in paragraph 11(1) or (2)(b) or 43, as the case may be.

(2) Any change in the rate of levy permitted under sub-paragraph (1) shall only take effect from the first day of the month following the month in which the work permit is renewed or the application to the Controller is approved, whichever first occurs.

Division 3 — Domestic workers

Domestic workers

14.—(1) Subject to the provisions of this paragraph, the levy payable in respect of any domestic worker shall be —

- (a) in the case where the conditions set out in sub-paragraph (3)(a), (b), (c), (d), (e) or (f) are satisfied —
 - (i) at the rate of \$170 for every calendar month; and
 - (ii) where the domestic worker is employed for part of a month, at the rate of \$6 for every day during which the domestic worker is employed in that month, subject to a maximum of \$170 in the aggregate; and

(b) in any other case —

- (i) at the rate of \$265 for every calendar month; and
- (ii) where the domestic worker is employed for part of a month, at the rate of \$9 for every day during which the domestic worker is employed in that month, subject to a maximum of \$265 in the aggregate.

(2) The Controller may remit, in whole or in part in the circumstances of any particular case, the levy specified in sub-paragraph (1)(b).

(3) The conditions referred to in sub-paragraph (1) are —

(a) in relation to an employer of a domestic worker —

- (i) the employer is aged 65 years or above;
- (ii) the employer is a citizen of Singapore; and
- (iii) the employer resides at his registered residential address;

(b) in relation to a spouse of an employer of a domestic worker —

- (i) the spouse is aged 65 years or above;
- (ii) the spouse is a citizen of Singapore;
- (iii) the registered residential address of the spouse is the same as the registered residential address of the employer; and
- (iv) both the spouse and the employer reside at that same registered residential address;

(c) in relation to a child of an employer of a domestic worker or a child of a spouse of that employer —

- (i) the child is below the age of 12 years;
- (ii) the child is a citizen of Singapore; and
- (iii) both the child and the employer reside at the registered residential address of the employer;

(d) in relation to a parent, parent-in-law, grandparent or grandparent-in-law of an employer of a domestic worker —

- (i) the parent, parent-in-law, grandparent or grandparent-in-law is aged 65 years or above;
- (ii) the parent, parent-in-law, grandparent or grandparent-in-law is a citizen of Singapore;

- (iii) the registered residential address of the parent, parent-in-law, grandparent or grandparent-in-law is the same as the registered residential address of the employer; and
 - (iv) both the parent, parent-in-law, grandparent or grandparent-in-law and the employer reside at that same registered residential address;
 - (e) in relation to an employer of a domestic worker —
 - (i) the employer has a disability and is certified by an assessor approved by the National Council of Social Service to require full-time caregiver assistance in performing activities of daily living;
 - (ii) the employer is a citizen of Singapore; and
 - (iii) the employer resides at his registered residential address; or
 - (f) in relation to a spouse, child, parent, parent-in-law, grandparent, grandparent-in-law, grandchild, sibling or sibling-in-law of an employer of a domestic worker —
 - (i) the spouse, child, parent, parent-in-law, grandparent, grandparent-in-law, grandchild, sibling or sibling-in-law has a disability and is certified by an assessor approved by the National Council of Social Service to require full-time caregiver assistance in performing activities of daily living;
 - (ii) the spouse, child, parent, parent-in-law, grandparent, grandparent-in-law, grandchild, sibling or sibling-in-law is a citizen of Singapore; and
 - (iii) both the spouse, child, parent, parent-in-law, grandparent, grandparent-in-law, grandchild, sibling or sibling-in-law and the employer reside at that same registered residential address.
- (4) The levy specified in sub-paragraph (1)(a) shall apply to a maximum of 2 domestic workers employed by the employer.
- (5) For the purpose of sub-paragraph (4), spouses who have, and reside at, the same registered residential address shall be treated as one employer.

Illustration

E and F are spouses, and they have 4 children who satisfy the conditions of sub-paragraph (3)(c) in relation to both E and F. E employs 2 domestic workers, and F employs 2 domestic workers. E and F qualify for the levy specified in sub-paragraph (1)(a) only in respect of 2 of the 4 domestic workers employed by them, because the 2 domestic workers employed by E will be treated as being employed by F and vice versa.

(6) Where the conditions referred to in sub-paragraph (3)(a), (b), (c), (d), (e) or (f) are satisfied by any person in relation to an employer of a domestic worker, that employer shall not qualify for the levy specified in sub-paragraph (1)(a) in respect of a second domestic worker employed by him on account of that same person.

Illustration

X employs 2 domestic workers. X has a child who satisfies the conditions of sub-paragraph (3)(c). X qualifies for the levy specified in sub-paragraph (1)(a) only in respect of one of the domestic workers employed by him on account of his child.

(7) Where the conditions referred to in sub-paragraph (3)(a), (b), (c), (d), (e) or (f) are satisfied by any person in relation to more than one employer of a domestic worker (whether the same or different conditions are satisfied by the person in relation to each of such employers), only one such employer shall qualify for the levy specified in sub-paragraph (1)(a) on account of that person.

Illustration

(a) Y is the father of A and B. Y, A and B have the same registered residential address. Y satisfies the conditions of sub-paragraph (3)(d) in relation to both A and B. A and B each employ a domestic worker. Either A or B can qualify for the levy specified in sub-paragraph (1)(a) in respect of their respective domestic workers, on account of Y, but not both A and B.

(b) C is the son of Z. C and Z have the same registered residential address. Z employs a domestic worker, and Z satisfies the conditions of sub-paragraph (3)(a). C also employs a domestic worker, and Z satisfies the conditions of sub-paragraph (3)(d) in relation to C. Either Z or C can qualify for the levy specified in sub-paragraph (1)(a) in respect of their respective domestic workers, on account of Z, but not both C and Z.

(8) In this paragraph, “registered residential address” means —

(a) in relation to any person who is a citizen of Singapore, the residential address provided by him for the purpose of his

registration under the National Registration Act (Cap. 201);
and

- (b) in relation to an employer of a domestic worker who is not a citizen of Singapore, the residential address provided by him in applying for a work permit for the domestic worker.

Change in household composition resulting in employer being subject to levy under paragraph 14(1)(b)

15.—(1) This paragraph shall apply where an employer of a domestic worker who originally qualified for the levy specified in paragraph 14(1)(a) in respect of that domestic worker, ceases to so qualify.

(2) Unless the Controller otherwise allows, where an employer of a domestic worker ceases to qualify for the levy specified in paragraph 14(1)(a) as a result of any of the conditions referred to in paragraph 14(3)(a) to (f) no longer being satisfied (including through the death of a person referred to in paragraph 14(3)), the levy specified in paragraph 14(1)(b) shall be payable by the employer from the first day of the month following the month in which any of the conditions are no longer satisfied.

(3) Where an employer of a domestic worker ceases to qualify for the levy specified in paragraph 14(1)(a) because his spouse, his child or the child of his spouse, or his parent, parent-in-law, grandparent, grandparent-in-law, grandchild, sibling or sibling-in-law, ceases to reside at the registered residential address of the employer (as defined in paragraph 14), the employer shall notify the Controller of that fact within 28 days of the person ceasing to so reside.

Change in household composition resulting in employer qualifying for levy under paragraph 14(1)(a)

16.—(1) This paragraph shall apply where an employer of a domestic worker who was originally required to pay the levy specified in paragraph 14(1)(b) in respect of that domestic worker, qualifies for the levy specified in paragraph 14(1)(a).

(2) Where an employer of a domestic worker qualifies for the levy specified in paragraph 14(1)(a) as a result of the conditions referred to in paragraph 14(3)(a), (b) or (c) being satisfied, the levy specified

in paragraph 14(1)(a) shall be payable by the employer from the first day of the month following the month in which the conditions are satisfied.

(3) Where an employer of a domestic worker qualifies for the levy specified in paragraph 14(1)(a) as a result of the conditions referred to in paragraph 14(3)(d) being satisfied, the employer shall —

- (a) notify the Controller of the change in household composition; and
- (b) apply to the Controller for the levy specified in paragraph 14(1)(a) to be payable by him, and that levy shall be payable from the first day of the month following the month in which the application to the Controller is approved.

(4) Where an employer of a domestic worker qualifies for the levy specified in paragraph 14(1)(a) as a result of the conditions referred to in paragraph 14(3)(e) or (f) being satisfied, the employer shall apply to the Controller for the levy specified in paragraph 14(1)(a) to be payable by him, and that levy shall be payable from the first day of the month following the month in which the application to the Controller is approved.

Division 4 — Construction workers

Skilled construction workers

17. The levy payable in respect of any skilled construction worker shall be —

- (a) at the rate of \$150 for every calendar month; and
- (b) where the skilled construction worker is employed for part of a month, at the rate of \$5 for every day during which the skilled construction worker is employed in that month, subject to a maximum of \$150 in the aggregate.

Skilled construction workers exempted by Controller from prior authorisation

18.—(1) This paragraph shall apply to any skilled construction worker who has been exempted by the Controller from the requirement for prior authorisation before applying for a work permit.

(2) The levy payable in respect of any skilled construction worker exempted from prior authorisation shall be —

- (a) at the rate of \$300 for every calendar month; and
- (b) where the skilled construction worker is employed for part of a month, at the rate of \$10 for every day during which the skilled construction worker is employed in that month, subject to a maximum of \$300 in the aggregate.

(3) The Controller may, in his discretion, allow an employer to pay the levy at the rate specified in paragraph 17 even if the skilled construction worker does not have prior authorisation by the Controller.

Unskilled construction workers

19. The levy payable in respect of any unskilled construction worker shall be —

- (a) at the rate of \$470 for every calendar month; and
- (b) where the unskilled construction worker is employed for part of a month, at the rate of \$16 for every day during which the unskilled construction worker is employed in that month, subject to a maximum of \$470 in the aggregate.

Change in skill level of construction workers

20.—(1) Where an unskilled construction worker becomes a skilled construction worker on passing the relevant test, the Building and Construction Authority or the institution which conducted the test shall notify the Controller of the change in the skill level of the construction worker.

(2) The levy at the rates specified in paragraph 17 or 18 shall be payable from the first day of the month following the month in which the worker passed the test.

Division 5 — Marine workers

Skilled marine workers

21. The levy payable in respect of any skilled marine worker shall be —

- (a) at the rate of \$150 for every calendar month; and

- (b) where the skilled marine worker is employed for part of a month, at the rate of \$5 for every day during which the skilled marine worker is employed in that month, subject to a maximum of \$150 in the aggregate.

Unskilled marine workers

22. The levy payable in respect of any unskilled marine worker shall be —

- (a) at the rate of \$295 for every calendar month; and
- (b) where the unskilled marine worker is employed for part of a month, at the rate of \$10 for every day during which the unskilled marine worker is employed in that month, subject to a maximum of \$295 in the aggregate.

Change in skill level of marine workers

23.—(1) Where an unskilled marine worker becomes a skilled marine worker on passing the relevant test, the Institute of Technical Education, Singapore or the institution which conducted the test shall notify the Controller of the change in the skill level of the marine worker.

(2) The levy at the rates specified in paragraph 21 shall be payable from the first day of the month following the month in which the worker passed the test.

Division 6 — Foreign manufacturing workers

Levy payable by employer of foreign manufacturing workers

24.—(1) Subject to paragraph 25(1), where the number of an employer's foreign manufacturing workers expressed as a percentage of his total number of employees does not exceed the initial threshold percentage applicable to foreign manufacturing workers, the levy payable in respect of each foreign manufacturing worker shall be —

- (a) at the rate of \$240 for every calendar month; and
- (b) where the foreign manufacturing worker is employed for part of a month, at the rate of \$8 for every day during which the foreign manufacturing worker is employed in that month, subject to a maximum of \$240 in the aggregate.

(2) Subject to paragraphs 25(1) and 26, where the number of an employer's foreign manufacturing workers expressed as a percentage of his total number of employees exceeds the initial threshold percentage but does not exceed the second threshold percentage applicable to foreign manufacturing workers —

- (a) the levy payable in respect of each foreign manufacturing worker not exceeding the initial threshold percentage shall be at the rate specified in sub-paragraph (1); and
- (b) the levy payable in respect of each foreign manufacturing worker exceeding the initial threshold percentage shall be —
 - (i) at the rate of \$280 for every calendar month; and
 - (ii) where the foreign manufacturing worker is employed for part of a month, at the rate of \$10 for every day during which the foreign manufacturing worker is employed in that month, subject to a maximum of \$280 in the aggregate.

(3) Subject to paragraph 26, where the number of an employer's foreign manufacturing workers expressed as a percentage of his total number of employees exceeds the second threshold percentage applicable to foreign manufacturing workers —

- (a) the levy payable in respect of each foreign manufacturing worker not exceeding the threshold percentage shall be at the rate specified in sub-paragraph (1);
- (b) the levy payable in respect of each foreign manufacturing worker exceeding the initial threshold percentage but not the second threshold percentage shall be at the rate specified in sub-paragraph (2)(b); and
- (c) unless the Controller otherwise allows under sub-paragraph (4), the levy payable in respect of each foreign manufacturing worker exceeding the second threshold percentage shall be —
 - (i) at the rate of \$450 for every calendar month; and
 - (ii) where the foreign manufacturing worker is employed for part of a month, at the rate of \$15 for every day during which the foreign manufacturing worker is employed in that month, subject to a maximum of \$450 in the aggregate.

(4) The Controller may, in his discretion, allow an employer to pay the levy at the rate specified in sub-paragraph (1) or (2)(b) regardless of the number of the employer's foreign manufacturing workers when expressed as a percentage of his total number of employees.

Where percentage of foreign manufacturing workers is reduced to initial or second threshold percentage or below

25.—(1) The levy payable by an employer under paragraph 24(2)(b) in respect of any foreign manufacturing worker of his shall continue unchanged in respect of that foreign manufacturing worker even though the number of his foreign manufacturing workers expressed as a percentage of his total number of employees subsequently falls below or is reduced to the initial threshold percentage applicable to foreign manufacturing workers, unless the Controller —

- (a) renews the work permit of that foreign manufacturing worker:
or
- (b) approves an application by the employer to pay the levy at the rate specified in paragraph 24(1) or 43 in respect of that foreign manufacturing worker.

(2) The levy payable by an employer under paragraph 24(3)(c) in respect of any foreign manufacturing worker of his shall continue unchanged in respect of that foreign manufacturing worker even though the number of his foreign manufacturing workers expressed as a percentage of his total number of employees subsequently falls below or is reduced to the second threshold percentage applicable to foreign manufacturing workers, unless the Controller —

- (a) renews the work permit of that foreign manufacturing worker:
or
- (b) approves an application by the employer to pay the levy at the rate specified in paragraph 24(1) or (2)(b) or 43, as the case may be, in respect of that foreign manufacturing worker.

(3) Any change in the rate of levy permitted under sub-paragraph (1) or (2) shall only take effect from the first day of the month following the month in which the work permit is renewed or the application to the Controller is approved, whichever first occurs.

Where percentage of foreign manufacturing workers exceeds initial or second threshold percentage due to reduction in number of local employees

26.—(1) The levy payable by an employer under paragraph 24(1) or (2)(b) in respect of any foreign manufacturing worker of his shall continue unchanged in respect of that foreign manufacturing worker even though the number of his foreign manufacturing workers expressed as a percentage of his total number of employees exceeds the initial threshold percentage or second threshold percentage, as the case may be, because of a subsequent reduction in the number of his local employees, unless the Controller —

- (a) renews the work permit of that foreign manufacturing worker; or
- (b) approves an application by the employer to pay the levy at the rate specified in paragraph 24(1) or (2)(b) or 43, as the case may be, in respect of that foreign manufacturing worker.

(2) Any change in the rate of levy permitted under sub-paragraph (1) shall only take effect from the first day of the month following the month in which the work permit is renewed or the application to the Controller is approved, whichever first occurs.

Division 7 — Harbour craft workers

Skilled harbour craft workers

27. Subject to paragraph 29, the levy payable in respect of any skilled harbour craft worker shall be —

- (a) at the rate of \$150 for every calendar month; and
- (b) where the skilled harbour craft worker is employed for part of a month, at the rate of \$5 for every day during which the skilled harbour craft worker is employed in that month, subject to a maximum of \$150 in the aggregate.

Unskilled harbour craft workers

28. The levy payable in respect of any unskilled harbour craft worker shall be —

- (a) at the rate of \$240 for every calendar month; and

- (b) where the unskilled harbour craft worker is employed for part of a month, at the rate of \$8 for every day during which the unskilled harbour craft worker is employed in that month, subject to a maximum of \$240 in the aggregate.

Change in skill level of harbour craft workers

29.—(1) Where an unskilled harbour craft worker becomes a skilled harbour craft worker, the levy payable under paragraph 28 in respect of that harbour craft worker shall remain unchanged unless the Controller —

- (a) renews the work permit of that harbour craft worker; or
- (b) approves an application by the employer to pay the levy at the rate specified in paragraph 27 in respect of that harbour craft worker.

(2) Any change in the rate of levy permitted under sub-paragraph (1) shall only take effect from the first day of the month following the month in which the work permit is renewed or the application to the Controller is approved, whichever first occurs.

Division 8 — Conservancy workers

Levy payable by employer of conservancy workers

30.—(1) Subject to paragraph 31, where the number of an employer's conservancy workers expressed as a percentage of his total number of workers does not exceed the threshold percentage applicable to conservancy workers, the levy payable in respect of each conservancy worker shall be —

- (a) at the rate of \$350 for every calendar month; and
- (b) where the conservancy worker is employed for part of a month, at the rate of \$12 for every day during which the conservancy worker is employed in that month, subject to a maximum of \$350 in the aggregate.

(2) Subject to paragraph 32, where the number of an employer's conservancy workers expressed as a percentage of his total number of workers exceeds the threshold percentage applicable to conservancy workers —

- (a) the levy payable in respect of each conservancy worker not exceeding the threshold percentage shall be at the rate specified in sub-paragraph (1); and
- (b) unless the Controller otherwise allows under sub-paragraph (3), the levy payable in respect of each conservancy worker exceeding the threshold percentage shall be —
 - (i) at the rate of \$450 for every calendar month; and
 - (ii) where the conservancy worker is employed for part of a month, at the rate of \$15 for every day during which the conservancy worker is employed in that month, subject to a maximum of \$450 in the aggregate.

(3) The Controller may, in his discretion, allow an employer to pay the levy at the rate specified in sub-paragraph (1) regardless of the number of the employer's conservancy workers when expressed as a percentage of his total number of workers.

Where percentage of conservancy workers is reduced to threshold percentage or below

31.—(1) The levy payable by an employer under paragraph 30(2)(b) in respect of any conservancy worker of his shall continue unchanged in respect of that conservancy worker even though the number of his conservancy workers expressed as a percentage of his total number of workers subsequently falls below or is reduced to the threshold percentage applicable to conservancy workers, unless the Controller —

- (a) renews the work permit of that conservancy worker; or
- (b) approves an application by the employer to pay the levy at the rate specified in paragraph 30(1) or 43 in respect of that conservancy worker.

(2) Any change in the rate of levy permitted under sub-paragraph (1) shall only take effect from the first day of the month following the month in which the work permit is renewed or the application to the Controller is approved, whichever first occurs.

Where percentage of conservancy workers exceeds threshold percentage due to reduction in number of local employees

32.—(1) The levy payable by an employer under paragraph 30(1) in respect of any conservancy worker of his shall continue unchanged

in respect of that conservancy worker even though the number of his conservancy workers expressed as a percentage of his total number of workers exceeds the threshold percentage applicable to conservancy workers because of a subsequent reduction in the number of his local employees, unless the Controller —

- (a) renews the work permit of that conservancy worker; or
- (b) approves an application by the employer to pay the levy at the rate specified in paragraph 30(1) or 43 in respect of that conservancy worker.

(2) Any change in the rate of levy permitted under sub-paragraph (1) shall only take effect from the first day of the month following the month in which the work permit is renewed or the application to the Controller is approved, whichever first occurs.

*Division 9 — Process construction workers and
process maintenance workers*

Skilled process construction workers

33. Subject to paragraph 38, the levy payable in respect of any skilled process construction worker shall be —

- (a) at the rate of \$150 for every calendar month; and
- (b) where the skilled process construction worker is employed for part of a month, at the rate of \$5 for every day during which the skilled process construction worker is employed in that month, subject to a maximum of \$150 in the aggregate.

Skilled process construction workers exempted by Controller from prior authorisation

34.—(1) This paragraph shall apply to any skilled process construction worker who has been exempted by the Controller from the requirement for prior authorisation before applying for a work permit.

(2) The levy payable in respect of any skilled process construction worker exempted from prior authorisation shall be —

- (a) at the rate of \$300 for every calendar month; and

(b) where the skilled process construction worker is employed for part of a month, at the rate of \$10 for every day during which the skilled process construction worker is employed in that month, subject to a maximum of \$300 in the aggregate.

(3) The Controller may, in his discretion, allow an employer to pay the levy at the rate specified in paragraph 33 even if the skilled process construction worker does not have prior authorisation by the Controller.

Unskilled process construction workers

35. The levy payable in respect of any unskilled process construction worker shall be —

- (a) at the rate of \$300 for every calendar month; and
- (b) where the unskilled process construction worker is employed for part of a month, at the rate of \$10 for every day during which the unskilled process construction worker is employed in that month, subject to a maximum of \$300 in the aggregate.

Skilled process maintenance workers

36. Subject to paragraph 38, the levy payable in respect of any skilled process maintenance worker shall be —

- (a) at the rate of \$150 for every calendar month; and
- (b) where the skilled process maintenance worker is employed for part of a month, at the rate of \$5 for every day during which the skilled process maintenance worker is employed in that month, subject to a maximum of \$150 in the aggregate.

Unskilled process maintenance workers

37. The levy payable in respect of any unskilled process maintenance worker shall be —

- (a) at the rate of \$300 for every calendar month; and
- (b) where the unskilled process maintenance worker is employed for part of a month, at the rate of \$10 for every day during which the unskilled process maintenance worker is employed in that month, subject to a maximum of \$300 in the aggregate.

Change in skill level

38.—(1) Where —

- (a) an unskilled process construction worker becomes a skilled process construction worker on passing the relevant test; or
- (b) an unskilled process maintenance worker becomes a skilled process maintenance worker on passing the relevant test,

the Institute of Technical Education, Singapore or the Singapore Welding Society shall notify the Controller of the change in the skill level of the process construction worker or process maintenance worker, as the case may be.

(2) The levy at the rates specified in paragraph 33 or 36, as the case may be, shall be payable from the first day of the month following the month in which the worker passed the test.

Division 10 — Grass-cutting and landscaping workers, agri-technology workers and incinerator plant workers

Grass-cutting and landscaping workers

39. The levy payable in respect of any grass-cutting and landscaping worker shall be —

- (a) at the rate of \$300 for every calendar month; and
- (b) where the grass-cutting and landscaping worker is employed for part of a month, at the rate of \$10 for every day during which the grass-cutting and landscaping worker is employed in that month, subject to a maximum of \$300 in the aggregate.

Agri-technology workers

40. The levy payable in respect of any agri-technology worker shall be —

- (a) at the rate of \$300 for every calendar month; and
- (b) where the agri-technology worker is employed for part of a month, at the rate of \$10 for every day during which the agri-technology worker is employed in that month, subject to a maximum of \$300 in the aggregate.

Incinerator plant workers

41. The levy payable in respect of any incinerator plant worker shall be —

- (a) at the rate of \$300 for every calendar month; and
- (b) where the incinerator plant worker is employed for part of a month, at the rate of \$10 for every day during which the incinerator plant worker is employed in that month, subject to a maximum of \$300 in the aggregate.

Division 11 — Trainees

Levy payable by employer of trainee

42. The levy payable by an employer in respect of any trainee shall be —

- (a) at the rate of \$150 for every calendar month; and
- (b) where the trainee is employed for part of a month, at the rate of \$5 for every day during which the trainee is employed in that month, subject to a maximum of \$150 in the aggregate.

*Division 12 — Work permit holders
meeting special criteria*

Work permit holders who meet special criteria

43.—(1) Notwithstanding paragraphs 11(1), 12 to 17, 19 to 24(1) and (2), 25 to 30(1), 31, 32, 33, 35 to 41 and 44, the levy payable in respect of any work permit holder who has such academic qualifications, skills, capabilities, work experience, remuneration or any combination thereof, or who satisfies such other criteria, as the Minister may determine shall be —

- (a) at the rate of \$150 for every calendar month; and
- (b) where the work permit holder is employed for part of a month, at the rate of \$5 for every day during which the work permit holder is employed in that month, subject to a maximum of \$150 in the aggregate.

(2) Where any question arises as to whether the levy payable in respect of any work permit holder is at the rate specified in sub-paragraph (1), the question shall be determined by the Controller.

Effective date of levy for work permit holders who meet special criteria

44. The levy payable at the rate referred to in paragraph 43(1) shall apply from such of the following dates as may be specified by the Controller:

- (a) the date the work permit is issued to the work permit holder or the date the work permit holder starts lawful employment, whichever is the earlier;
- (b) the first day of the month following the month in which the work permit of the work permit holder is renewed;
- (c) the first day of the month following the month in which the Controller approves an application by the employer to pay a different rate of levy in respect of the work permit holder; or
- (d) the first day of the month following the month in which the Controller receives a notification of the change in the skill level of a work permit holder by the Institute of Technical Education, Singapore or the institution which conducted the relevant test.

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