

**SUPPLEMENTAL CONTRIBUTORY PENSIONS
TRUST ACT
(CHAPTER 276)**

**SUPPLEMENTAL CONTRIBUTORY PENSIONS TRUST
RULES**

S 59/2009

Amended by
S 2/2016

2024 Edition, Chapter 276

Amended by
S 24/2024
S 25/2024

REVISED EDITION 2026

SUBSIDIARY LEGISLATION

SUPPLEMENTAL CONTRIBUTORY PENSIONS TRUST RULES

ARRANGEMENT OF RULES

Rule

PART 1

PRELIMINARY

1. Citation
2. Interpretation

PART 2

REGISTRATION OF EMPLOYERS

3. Registration of employers
4. Different registrations allowed
5. Particulars required

PART 3

REGISTRATION OF EMPLOYEES

6. Registration of employees
7. Application for registration
8. Registration card
9. Two registrations

LAWS OF BRUNEI

*Supplemental Contributory
Pensions Trust*

4 CAP. 276, R 1

[Subsidiary]

PART 4

REGISTRATION OF SELF-EMPLOYED PERSONS

10. Registration of self-employed persons
11. Application for registration of self-employed persons
12. Registration card
13. Two registrations

PART 5

VOLUNTARY CONTRIBUTION

14. Voluntary contribution

PART 6

PAYMENT OF CONTRIBUTIONS

15. Forms of payment
16. Payment received
17. Payment by post
18. Payment through bank
19. *Repealed*
20. Offences under this Part
21. Two or more employers
22. Register of contributions payment

PART 7

PAYMENT FROM TRUST

23. Payment by forms
24. Payment under section 13

- 25. Documents required
- 26. Collection of payments

PART 7A

SCP BENEFITS

- 26A. Distribution of survivorship benefit

PART 8

GENERAL

- 26B. Inaccurate documents
 - 26C. Forms etc. sent or made available by Board in electronic form
 - 26D. Submission of forms etc. through electronic means
 - 26E. Disposal of documents after more than 7 years
 - 27. Fees for services
 - 28. Penalty for offences not otherwise provided for
-

SUBSIDIARY LEGISLATION

Rules made under section 39(3)

SUPPLEMENTAL CONTRIBUTORY PENSIONS TRUST RULES

Commencement: 1st January 2010

PART 1

PRELIMINARY

Citation

1. These Rules may be cited as the Supplemental Contributory Pensions Trust Rules.

Interpretation

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

“approved bank” means a bank which has been approved by the Board to receive contribution payments for the purposes of rule 18;

“approved computer programme” means a computer programme which has been either designed and approved, or approved, by the Board.

PART 2

REGISTRATION OF EMPLOYERS

Registration of employers

3. (1) Every employer shall, before the end of the first week in the first month in which he is paying wages in respect of which he is required to pay contributions under the Act or regulations under the Act, register with the Board by submitting to the Board in such form and manner as the Board may determine.

(2) Any employer who contravenes sub-rule (1) is guilty of an offence.

(3) Where any person ceases to be an employer, he shall, within 30 days of such cesser, notify the Board of the same in writing.

(4) Any person who contravenes sub-rule (3) is guilty of an offence.

Different registrations allowed

4. An employer may register with the Board for —
- (a) different categories of employees; and
 - (b) different locations of his company, up to a maximum of eight registrations.

Particulars required

5. (1) An employer who is required to register under rule 3 shall give the particulars as required in the form and may be required to produce such documentary evidence as the Board considers necessary to support the accuracy of any such particulars.

[S 24/2024]

(2) Every employer shall notify the Board in writing of any change of such particulars as required under sub-rule (1) not later than 30 days after any such change in particulars.

[S 24/2024]

(3) Any person who contravenes sub-rule (2) is guilty of any offence.

[S 24/2024]

PART 3

REGISTRATION OF EMPLOYEES

Registration of employees

6. (1) Every employer shall, not later than the 7th day of the month following the month referred to in rule 3(1), register with the Board all his employees for whom contributions are required.

[S 24/2024]

(2) An employer who fails to register any employee with the Board as required by sub-rule (1) is guilty of an offence.

Application for registration

7. An application for registration shall be made in such form and manner as the Board may determine.

Registration card

8. A member whose registration has been accepted by the Board shall be given a registration card in such form and manner as the Board may determine which he shall produce whenever he requires any service provided by the Board.

Two registrations

9. A member who has received two registration numbers shall forthwith inform the Board of this fact and the Board shall withdraw one of the registration numbers.

PART 4

REGISTRATION OF SELF-EMPLOYED PERSONS

Registration of self-employed persons

10. Subject to regulations made under the Act, a self-employed person may register with the Board to make contributions.

Application for registration of self-employed persons

11. An application for registration shall be made in such form and manner as the Board may determine.

Registration card

12. A member whose registration has been accepted by the Board shall be given a registration card in such form and manner as the Board may determine which he shall produce whenever he requires any service provided by the Board.

Two registrations

13. A member who has received two registration numbers shall forthwith inform the Board of this fact and the Board shall withdraw one of the registration numbers.

PART 5

VOLUNTARY CONTRIBUTION

Voluntary contribution

14. A member under sections 8(12)(a), (b) and 9 is allowed to make voluntary contributions once in every month and payments for the contributions shall be submitted not later than the 15th day of the following month.

PART 6

PAYMENT OF CONTRIBUTIONS

Forms of payment

15. (1) All payments of contributions shall be made by submitting forms as the Board may determine together with such payments or using computer tapes and diskettes using an approved computer programme with forms as the Board may determine.

(2) Payment may be made —

(a) in cash or by crossed cheque, postal order or money order payable to the Board;

(b) by any electronic means as the Board may permit, subject to such conditions as the Board may impose in connection with the use of such means; or

(c) in such other manner as the Board may authorise in any particular case or class of cases.

[S 24/2024]

(3) An employer and self-employed person paying by cheque, postal order or money order shall write his account number at the back of such cheque, postal order or money order.

Payment received

16. Payment of contributions for each preceding month shall be submitted not later than the 15th day of the following month.

Payment by post

17. Payment of contributions for each preceding month sent through the post shall be postmarked not later than the 15th day of the following month.

Payment through bank

18. Payment of contributions for each preceding month paid through an approved bank shall be received by the banks not later than the 15th day of the following month.

19. *(Repealed by S 25/2024).*

Offences under this Part

20. An employer who fails to pay to the Board within the period mentioned in rules 16, 17 and 18 which he is liable to pay under the Act is guilty of an offence.

Two or more employers

21. (1) Where an employee is employed by two or more employers and receives payment from all employers, these employers are liable to pay contributions and the employee shall be required to pay contributions for all wages received from these employers.

(2) Notwithstanding sub-rule (1), if an employee is employed by two employers or more but is only receiving one wage, he shall be required to pay contributions from that wage only.

Register of contributions payment

22. (1) Every employer shall prepare and furnish statement of wages to each and every employee and the statement of wages shall contain such information as the Board may determine.

(2) Every employer shall prepare and keep one or more registers containing the following particulars of every employee —

- (a) full name of employee;
- (b) fund membership number;
- (c) sex;
- (d) date of birth;
- (e) identity card and colour;
- (f) permanent home address;
- (g) occupation;
- (h) date of commencement of employment;
- (i) duration of wage period;
- (j) wages for the period;
- (k) bonuses paid by the employer for the period;

- (l) other remuneration for the period;
- (m) amount deducted from contributions; and
- (n) amount paid by employer for employer's share of contributions,

and such register shall be kept for such period that every particular recorded therein shall be available for inspection for not less than 6 years after the recording thereof.

(3) The register or registers required to be kept under sub-rule (2), shall be *prima facie* evidence of such entry having been made.

PART 7

PAYMENT FROM TRUST

Payment by forms

23. All applications for payments under section 19 shall be made in such form and manner as the Board may determine.

Payment under section 13

24. All applications for refunds under section 13 shall be made in such form and manner as the Board may determine.

Documents required

25. A member who is applying for any form of payment shall give the particulars as required in the forms and may be required to produce such documentary evidence as the Board considers necessary to support the accuracy of any such particulars.

Collection of payments

26. (1) All payments approved under section 19 shall be collected by the member who applied for the payment or in any other manner as the Board may determine.

(2) No collections are allowed by anyone other than the member himself, unless the payments made are received under section 19(a).

(3) Notwithstanding sub-rule (1), a member may apply to the Board for payments to be paid to his own bank account or posted to him at his address, and the Board shall not be held responsible for any loss or non-receipt of such payment.

PART 7A

[S 24/2024]

SCP BENEFITS

Distribution of survivorship benefit [S 24/2024]

26A. (1) The distribution of the survivorship benefit payable collectively under section 22 shall be as follows —

(a) where a member is survived solely by his widow, the widow shall receive the whole of the survivorship benefit;

(b) where a member is survived by his widow and children —

(i) in the case of the widow —

(A) if the member has one widow, the widow shall receive one-half of the survivorship benefit;

(B) if the member has more than one widow, then the one-half of the survivorship benefit shall be divided equally amongst them;

(ii) in the case of the children, one-half of the survivorship benefit shall be divided equally amongst them;

(c) where a member is survived solely by his children, the children shall receive the whole of the survivorship benefit divided equally amongst them.

PART 8

GENERAL

Inaccurate documents [S 24/2024]

26B. Where any document required to be completed by an employer under these Rules is incomplete, inaccurate or illegible or any impression made on it unclear, the Board may return the document to the employer who shall, as the Board may require, either immediately complete and return to the Board within one week of the date of return to him of that document a fresh document in place thereof or correct and return the original document within one week.

Forms etc. sent or made available by Board in electronic form [S 24/2024]

26C. The Board may send or make available to any employer any form, document or information under these Rules in electronic form and by electronic means.

Submission of forms etc. through electronic means [S 24/2024]

26D. The Board may, subject to such conditions as it may impose, allow any form, document or information which may be submitted under these Rules, to be submitted in such electronic form and by such electronic means as the Board may determine.

Disposal of documents after more than 7 years [S 24/2024]

26E. (1) The Managing Director may authorise any paper-based document belonging to the Board to be copied onto an electronic medium by such means as to ensure that the exact image of that document is capable of being viewed, reproduced and copied.

(2) Where a paper-based document has been copied in accordance with subsection (1), the Managing Director may authorise the disposal of the paper-based document after the expiry of a period of 7 years from the making of such electronic copy.

(3) A copy of the document kept on an electronic medium in accordance with subsection (1) shall be admissible as evidence of any fact stated in it in accordance with section 35A of the Evidence Act (Chapter 108).

Fees for services

27. The fee on an application for information under section 27(3) is \$50 for every member for which a prospective employer is seeking information.

Penalty for offences not otherwise provided for

28. Any person who commits any offence against these Rules is liable on conviction, if no other penalty is provided for, to a fine not exceeding \$3,000, imprisonment for a term not exceeding 12 months or both, and in the case of a subsequent offence, to a fine not exceeding \$10,000.