

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

**SUPPLEMENTAL CONTRIBUTORY PENSIONS TRUST  
RULES**

**S 59/2009**  
Amended by  
S 2/2016

**REVISED EDITION 2024**



**SUBSIDIARY LEGISLATION**

**SUPPLEMENTAL CONTRIBUTORY PENSIONS TRUST RULES**

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**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.

*[S 2/2016]*

**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. 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.

## **PART 3**

### **REGISTRATION OF EMPLOYEES**

#### **Registration of employees**

6. (1) Every employer shall register with the Board all his employees for whom contributions are required.

- (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 in cash or by crossed cheque, postal order or money order payable to the Board.

(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.

### **Automatic penalty**

19. Employers whose payments for the preceding month which are received later than the 15th day of the following month shall automatically be charged one and one-half *per cent* of the payment due for every month that the payments are not received, in addition to any other penalty which may be charged or a rate of prescribed percentage by the Board to compensate the member for the loss of dividend payments as well as the operating costs of the Board, whichever is higher.

### **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 shall be 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

[S 2/2016]

**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 8

GENERAL

**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.