

No. S 22

**NATIONAL RETIREMENT SCHEME ORDER, 2023**

**NATIONAL RETIREMENT SCHEME RULES, 2023**

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**NATIONAL RETIREMENT SCHEME ORDER, 2023**

**NATIONAL RETIREMENT SCHEME RULES, 2023**

In exercise of the power conferred by section 53(2) of the National Retirement Scheme Order, 2023, the Tabung Amanah Pekerja Board hereby makes the following Rules —

**PART 1**

**PRELIMINARY**

**Citation and commencement**

1. These Rules may be cited as the National Retirement Scheme Rules, 2023 and shall commence on the same date as the National Retirement Scheme Order, 2023.

**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 designed 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 Order or regulations made thereunder, register with the Board by submitting to the Board in such form and manner as the Board may determine.

(2) Any employer who contravenes subrule (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 subrule (3) is guilty of an offence.

#### **Different registration allowed**

4. An employer may register with the Board for —

(a) different categories of employees; and

(b) different locations of his company.

#### **Particulars required**

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

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

(3) Any employer who contravenes subrule (2) is guilty of an offence.

### **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.

(2) An employer who fails to register any employee with the Board as required by subrule (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 the provisions of the Order, a self-employed person may register with the Board to make contributions.

**Application for registration**

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

**Registration card**

12. A self-employed person 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 self-employed person 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 CONTRIBUTIONS**

**Voluntary contribution**

14. A member is allowed to make voluntary contributions at any time every month subject to a maximum amount as the Board may determine.

PART 6  
PAYMENTS OF CONTRIBUTIONS

**Forms of payment**

15. (1) All payments of contributions shall be made —

*(a)* by submitting forms as the Board may determine; or

*(b)* using an approved computer programme with forms as the Board may determine,

together with the payments.

(2) Payment may be made —

*(a)* in cash payable to the Managing Director;

*(b)* by crossed cheque, postal order or money order payable to the Managing Director;

*(c)* 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

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

(3) Any 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 under section 11**

16. Payment of contributions under section 11 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 bank not later than the 15th day of the following month.

**Offences under this Part**

19. 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 is guilty of an offence.

**Two or more employers**

20. (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 subrule (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**

21. (1) Every employer shall prepare and furnish statement of wages to each and every employee and the statement of wages shall contain payment and 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) membership number;
- (c) gender;
- (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 required to be kept under subrule (2) shall be *prima facie* evidence of such entry having been made.

## PART 7

### PAYMENT FROM SCHEME

#### Payment by forms

22. All applications for payments under the Order shall be made in such form and manner as the Board may determine.

#### Forms etc. sent or made available in electronic form

23. 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

24. 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.

#### Payment under section 44

25. All application for refunds under section 44 shall be made in such form and manner as the Board may determine.

**Incomplete etc. documents**

26. 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 in such form and manner as the Board may determine.

**Documents required**

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

**Collection of payments**

28. (1) All payments approved under the Order 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 20(1)(a), (c) or (d).

(3) Notwithstanding subrule (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**

29. The fee on an application for information under section 32(3) is \$50 for every member for which a prospective employer is seeking information.

Made this 4th. day of Zulkaedah, 1444 Hijriah corresponding to the 24th. day of May, 2023.

**DATO SERI SETIA DR. AWANG HAJI MOHD AMIN LIEW BIN ABDULLAH**  
Chairman,  
Tabung Amanah Pekerja Board.