



LAWS OF MALAYSIA

REPRINT

PEMBANGUNAN SUMBER MANUSIA BERHAD (REGISTRATION OF EMPLOYERS AND PAYMENT OF LEVY) REGULATIONS 2001

[P.U. (A) 141/2001]

As at 1 November 2017

PEMBANGUNAN SUMBER MANUSIA BERHAD (REGISTRATION OF
EMPLOYERS AND PAYMENT OF LEVY) REGULATIONS 2001

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Latest amendment made by
P.U. (A) 15/2017 which
came into operation on 16 January 2017

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PEMBANGUNAN SUMBER MANUSIA BERHAD ACT 2001

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ARRANGEMENT OF REGULATIONS

Regulation

1. Citation and commencement
2. Interpretation
3. *(Deleted)*
4. Registration of employers
- 4A. Submission of information
5. Employer's Code Number
6. Notification of changes
7. Payment of levy
8. Prescribed time for payment of levy
9. Levy, arrears of levy and interest to be paid at approved bank
10. Proof of payment
11. Employer's failure to pay the levy within the prescribed time
12. Refund of levy erroneously paid
13. Other modes of payment
14. Cessation of being an employer
- 14A. Deregistration of employer
15. Change of employer
- 15A. Forms
16. Revocation
17. Saving

SCHEDULE

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IN exercise of the powers conferred by section 48 of the *Pembangunan Sumber Manusia Berhad Act 2001 [Act 612]*, the Minister makes the following regulations:

Citation and commencement

1. (1) These regulations may be cited as the **Pembangunan Sumber Manusia Berhad (Registration of Employers and Payment of Levy) Regulations 2001**.

(2) These Regulations come into operation on 16 May 2001.

Interpretation

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

“approved bank” means a bank approved by the Corporation to collect the payment of levy on behalf of the Corporation;

“industry” means an industry under the First Schedule to the Act;

“Employer’s Code Number” means the registration number allotted by the Corporation to an employer under regulation 5 for the purposes of the Act and these Regulations.

3. (*Deleted by P.U. (A) 15/2017*).

Registration of employers

4. (1) An employer to whom the Act applies on the date of coming into operation of these Regulations shall submit Form 1 of the Schedule to the Corporation not later than thirty days after the date of coming into operation of these Regulations.

(2) An employer to whom the Act applies after the date of coming into operation of these Regulations shall submit Form 1 together with any relevant documents to the Corporation not later than thirty days after the date the Act becomes applicable to him.

(3) Notwithstanding subregulation (2), the Corporation may in any case grant such further time as it thinks fit for submission of Form 1.

Submission of information

4A. (1) Any employer shall, within thirty days from the date of the instruction or request, submit the information required in Form 1A of the Schedule together with any relevant documents when instructed or requested by the Corporation or any authorized officer.

(2) Any employer who fails to comply with subregulation (1) commits an offence and shall, on conviction, be liable to a fine not exceeding two thousand ringgit.

Employer's Code Number

5. (1) The Corporation shall allot a code number to be known as the "Employer's Code Number" to an employer in respect of whom Form 1 of the Schedule is received if the Corporation is satisfied that the employer is one to whom the Act applies.

(1A) The Corporation may at any time change the Employer's Code Number which has been allotted to an employer under subregulation (1).

(2) The Employer's Code Number allotted under subregulation (1) or changed under subregulation (1A) shall be communicated to the employer who shall enter it on all documents prepared or completed by him in connection with the Act and these Regulations and in all correspondence with the Corporation.

Notification of changes

6. Every employer shall notify the Corporation in writing of any change in any of the particulars furnished in Forms 1 and 1A of the Schedule not later than thirty days after the date of occurrence of such change.

Payment of levy

7. An employer who is liable to pay the levy in respect of each of his employee shall pay these levies for the first and subsequent months' wages commencing from the date the employer becomes liable.

Prescribed time for payment of levy

*8. All payment of the levy shall be made by the employer not later than the fifteenth day of the month immediately following the month in respect of which those payments fall due.

(2) – (5) (*Deleted by P.U. (A) 15/2017*).

Levy, arrears of levy and interest to be paid at approved bank

9. (1) For the purpose of making the payment of levy, arrears of levy and interest to the Corporation, if any, the employer shall—

(a) use the online service system provided in the official website of the Corporation;

*NOTE— Subregulation 8(1) has been renumbered as regulation 8 by the Pembangunan Sumber Manusia Berhad (Registration of Employers and Payment of Levy) (Amendment) Regulations 2017 [P.U. (A) 15/2017].

(b) provide such information as required by the online service system to enable the online service system to generate the amount of levy, arrears of levy or interest fall due; and

(c) select the payment method—

(i) in the form of a cheque, banker's cheque, bank draft, money order, postal order or cash; or

(ii) by way of an internet banking.

(2) If the payment method as specified in subparagraph (1)(c)(i) is selected, the employer shall remit the payment in the form of a cheque, banker's change, bank draft, money order, postal order or cash together with Form 2 of the Schedule at the approved bank.

(3) If the payment method as specified in subparagraph (1)(c)(ii) is selected, the employer shall pay the levy, arrears of levy or interest through the internet banking provided by the approved bank.

Proof of payment

10. (1) In relation to the payment made in the form of a cheque, banker's cheque, bank draft, money order, postal order or cash as specified in subparagraph 9(1)(c)(i), Form 2 of the Schedule which has been verified by the approved bank shall be *prima facie* evidence of the levy, arrears of levy or interest having been paid and shall be accepted as receipt of payment by the Corporation.

(2) In relation to the payment made by way of an internet banking as specified in subparagraph 9(1)(c)(ii), the transaction record slip of the approved bank shall be *prima facie* evidence of the levy, arrears of levy or interest having been paid and shall be accepted as receipt of payment by the Corporation.

Employer's failure to pay the levy within the prescribed time

11. (1) Where any employer has for any reason not paid the levy either wholly or partly within the period stipulated under regulation 8 in respect of which the levy is due, such employer shall within thirty days from the date the levy is due, submit to the Corporation a schedule of arrears of levy in Form 3 of the Schedule together with any relevant documents.

(1A) The arrears of levy submitted in Form 3 under subregulation (1) shall be assessed by the employer subject to the verification by the authorized officer or the officer of the Corporation.

(2) Any employer who fails to submit Form 3 under subregulation (1) within thirty days from the date the levy is due, commits an offence and shall, on conviction, be liable to a fine not exceeding two thousand ringgit.

Refund of levy erroneously paid

12. Where any payment of the levy made to the Corporation has been erroneously paid, by an employer or in respect of an employee for which the employer was not liable for, or where any levy paid to the Corporation exceeds, owing to an error, the amount due from the employer, the Corporation shall on being satisfied that such levy or excess was erroneously paid refund the levy or excess without interest to the employer.

Other modes of payment

13. Subject to the directions of the Minister, the Corporation may, if it thinks fit and subject to such terms and conditions as it may impose, approve any arrangement, including payment in cash, whereby levies are paid at times or in a manner other than those specified in these Regulations.

Cessation of being an employer

14. (1) Every employer who ceases to be an employer under subsection 13(3) of the Act, shall notify the Corporation of such cessation by submitting to the Corporation Form 4 of the Schedule together with any relevant documents to prove the cessation within thirty days of such cessation.

(2) The employer who ceases to be an employer under the Act, upon submission of Form 4 to the Corporation, shall make payment of levy, arrears of levy and interest, if any, due to the Corporation.

Deregistration of employer

14A. (1) If the number of employees of an employer to whom this Act applies decreases to below ten for three consecutive months as specified in subsection 16(2) of the Act, the employer may at any time submit an application to the Corporation for deregistration in Form 4A of the Schedule together with any relevant documents to prove such decrease.

(2) Upon submission of Form 4A to the Corporation under subregulation (1), the employer shall make payment of levy, arrears of levy and interest, if any, to the Corporation.

(3) The Corporation shall not deregister any employer who has submitted Form 4A under subregulation (1) but fails to make the payment in subregulation (2) to the Corporation.

Change of employer

15. (1) Where an employer acquires the interests of another employer as specified in subsection 20(4) of the Act, the first-mentioned employer shall notify the Corporation of the change of employer by submitting to the Corporation Form 5 of the Schedule together with any relevant documents as proof of such acquisition of interest within thirty days of such change.

(2) Any employer who fails to comply with subregulation (1) commits an offence and shall, on conviction, be liable to a fine not exceeding two thousand ringgit.

Forms

15A. All forms as prescribed in the Schedule may be obtained from the official website of the Corporation or at the office of the Corporation including the branch offices of the Corporation.

Revocation

16. The Human Resources Development (Registration of Employers) Regulations 1992 [*P.U. (A) 413/1992*] is revoked with effect from the date of coming into operation of these Regulations.

Saving

17. All appointment, directions, orders and returns made, exemptions and documents granted or issued, and all registers and accounts kept or maintained and having effect immediately before the coming into operation of these Regulations, shall continue to be in force and have effect as if they had been made, granted, issued, kept or maintained under these Regulations.

SCHEDULE

FORMS

[Regulations 4, 4A, 9, 11, 14, 14A and 15]

| (1) <i>Item</i> | (2) <i>Form</i> | (3) <i>Description of Form</i> |
|--------------------|--------------------|---|
| 1. | Form 1 | Registration of Employer [Regulation 4] |
| 2. | Form 1A | Employer Information [Regulation 4A] |
| 3. | Form 2 | E-Slip Form [Regulation 9] |
| 4. | Form 3 | Schedule of Arrears of Levy [Regulation 11] |
| 5. | Form 4 | Cessation of Being An Employer [Regulation 14] |
| 6. | Form 4A | Deregistration of Employer [Regulation 14A] |
| 7. | Form 5 | Change of Employer and Acquisition of Interest [Regulation 15] |

Made 2 May 2001

[KSM.PUU (50) Jld. 4; PN(PU2) 616]

DATUK DR. FONG CHAN ONN
Minister of Human Resources

LAWS OF MALAYSIA**PEMBANGUNAN SUMBER MANUSIA BERHAD ACT 2001****PEMBANGUNAN SUMBER MANUSIA BERHAD (REGISTRATION OF
EMPLOYERS AND PAYMENT OF LEVY) REGULATIONS 2001****LIST OF AMENDMENTS**

| Amending law | Citation | In force from |
|-------------------|--|---------------|
| P.U. (A) 168/2002 | Pembangunan Sumber Manusia Berhad (Registration of Employers and Payment of Levy) (Amendment) Regulations 2002 | 01-05-2002 |
| P.U. (A) 283/2004 | Pembangunan Sumber Manusia Berhad (Registration of Employers and Payment of Levy) (Amendment) Regulations 2004 | 20-08-2004 |
| P.U. (A) 354/2005 | Pembangunan Sumber Manusia Berhad (Registration of Employers and Payment of Levy) (Amendment) Regulations 2005 | 22-09-2005 |
| P.U. (A) 2/2016 | Pembangunan Sumber Manusia Berhad (Registration of Employers and Payment of Levy) (Amendment) Regulations 2016 | 08-01-2016 |
| P.U. (A) 15/2017 | Pembangunan Sumber Manusia Berhad (Registration of Employers and Payment of Levy) (Amendment) Regulations 2017 | 16-01-2017 |

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LIST OF REGULATIONS AMENDED

| Regulation | Amending authority | In force from |
|------------|---|--|
| 3 | P.U. (A) 15/2017 | 16-01-2017 |
| 4 | P.U. (A) 15/2017 | 16-01-2017 |
| 4A | P.U. (A) 168/2002 P.U. (A) 15/2017 | 01-05-2002 16-01-2017 |
| 5 | P.U. (A) 15/2017 | 16-01-2017 |
| 6 | P.U. (A) 168/2002 P.U. (A) 15/2017 | 01-05-2002 16-01-2017 |
| 8 | P.U. (A) 2/2016 P.U. (A) 15/2017 | 08-01-2016 16-01-2017 |
| 9 | P.U. (A) 15/2017 | 16-01-2017 |
| 10 | P.U. (A) 15/2017 | 16-01-2017 |
| 11 | P.U. (A) 15/2017 | 16-01-2017 |
| 14 | P.U. (A) 15/2017 | 16-01-2017 |
| 14A | P.U. (A) 15/2017 | 16-01-2017 |
| 15 | P.U. (A) 15/2017 | 16-01-2017 |
| 15A | P.U. (A) 15/2017 | 16-01-2017 |
| Schedule | P.U. (A) 168/2002 P.U. (A) 283/2004 P.U. (A) 354/2005 P.U. (A) 15/2017 | 01-05-2002 20-08-2004 22-09-2005 16-01-2017 |