



LAWS OF MALAYSIA

REPRINT

Act 452

EMPLOYEES PROVIDENT FUND ACT 1991

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LAWS OF MALAYSIA

Act 452

EMPLOYEES PROVIDENT FUND ACT 1991

An Act to amend and re-enact the law relating to provident fund for persons employed in certain occupations and for matters incidental thereto.

[1 June 1991, P.U. (B) 264/1991]

BE IT ENACTED by the Seri Paduka Baginda Yang di-Pertuan Agong with the advice and consent of the Dewan Negara and Dewan Rakyat in Parliament assembled, and by authority of the same, as follows:

PART I

PRELIMINARY

Short title and commencement

1. (1) This Act may be cited as the Employees Provident Fund Act 1991.

(2) This Act shall come into force on such date as the Minister may, by notification in the *Gazette*, appoint.

Interpretation

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

“additional amount” means the amount payable under section 58;

“amount of wages for the month” means—

(a) in respect of an employee paid monthly or at intervals of longer than a month, the amount of wages due to him in respect of the month; or

- (b) in respect of any other employee, the aggregate amount of wages due to him on such pay days as fall within the month:

Provided that where arrears of wages are paid to an employee upon any wage revision, such arrears of wages shall for the purposes of this Act be deemed to be part of the amount of wages for the month in which the arrears of wages are paid in addition to the amount of wages due to him in respect of the month referred to in paragraph (a) or (b);

“appointed day” means the day appointed by the Minister under subsection 1(2);

“approved company” means a company—

- (a) incorporated in Malaysia and having a place of business in Malaysia;
- (b)
 - (i) having as its sole or primary object the promotion of home ownership by advancing for the purchase of lands and buildings sums of money, repayable by instalments of principal and interest over a fixed period of years, not exceeding at any time the valuation of such lands and buildings made by a licensed land surveyor or a licensed appraiser; or
 - (ii) in which the Government of Malaysia has participation and having as its sole or primary object the financing of industries; and
- (c) approved by the Minister by notification in the *Gazette* for the purpose of receiving loans from the Board in accordance with section 26A;

“approved fund” means—

- (a) a provident fund or other scheme for the benefit of employees established by an employer or by a group of employers and declared by the Board under section 52 to be an approved fund, and includes—
 - (i) any scheme in respect of persons who are in the employment of the Government of Malaysia, any State Government or any statutory or local authority and are employed on the pensionable establishment;

- (ii) any arrangement in respect of persons in the employment of any organization where the appointment to such organization is made by or with the approval of the Government of Malaysia of a person who prior to such appointment was in the employment of the Government of Malaysia, any State Government or any statutory or local authority and where the period of service with such organization is reckonable for the purposes of the grant of any pension, gratuity or other benefit by the Government of Malaysia under any written law relating to pensions,

and if any doubt arises as to whether any person is in such employment or not, the decision of the Minister shall be final; or

- (b) any scheme expressly established by any written law immediately before 6 August 1970, for the benefit of the employees in any trade, business, industry or occupation:

Provided that such scheme shall cease to be an approved fund upon the Minister declaring that it shall cease to be so;

“Board” means the Employees Provident Fund Board established under section 3;

“Chairman” in relation to the Board includes the Deputy Chairman;

“chief executive officer” means any person appointed to be a chief executive officer under section 30 of the Act;

“credit” means the contributions standing to the account of a member of the Fund together with any dividend thereon;

“employee” means any person, not being a person of the descriptions specified in the First Schedule, who is employed under a contract of service or apprenticeship, whether written or oral and whether expressed or implied, to work for an employer;

“employer” means the person with whom an employee has entered into a contract of service or apprenticeship and includes—

- (a) a manager, agent or person responsible for the payment of salary or wages to an “employee”;
- (b) any body of persons whether or not statutory or incorporated; and
- (c) any Government, department of Government, statutory bodies, local authorities or other bodies specified in the Second Schedule and, where an employee is employed with any such Government, department, authority or body or with any officer on behalf of any such Government, department, authority or body, the officer under whom such employee is working shall be deemed to be an employer:

Provided that no such officer shall be personally liable under this Act for anything done or omitted to be done in good faith by him as an officer of such employer;

“Fund” means the fund set up under section 24;

“gratuity” means any payment paid by an employer to an employee upon completion of service or voluntary resignation as a recognition of such employee’s service;

“house” means any dwelling house built or being built and includes a flat, condominium or shophouse built or being built for the purpose of dwelling or partly for dwelling and partly for carrying on a business, trade or profession therein;

“Inspector” means an Inspector appointed under section 34;

“member of the Fund” means a person who has an account with the Fund;

“Minister” means the Minister charged with responsibility for matters relating to the Employees Provident Fund Board;

“month” means a calendar month or a part thereof;

“new scheme” means the revised salaries and terms and conditions of service of employees in the service of the Government of Malaysia

or of any State or of a statutory or local authority arising from the revision of salaries and terms and conditions of service of such employees made by the Government of Malaysia or of any State;

“overtime payment” means any payment due from an employer to an employee for work carried out in excess of the normal working hours of such employee and includes any payment paid to an employee for work carried out on public holidays and rest days;

“pensionable employee” means an employee who has been emplaced in the appropriate pensionable establishment or is deemed to have been so emplaced under any written law affecting the emplacement of employees in the appropriate pensionable establishment by the Government of Malaysia or of any State or by any statutory or local authority;

“person” includes any agent, company, association or body of persons corporate or unincorporate;

“retirement benefit” means any payment paid to an employee upon retirement either compulsory or optional or on medical grounds as stated under the contract of service of the employee;

“self-employed person” means any person who is gainfully occupied and is not an employee;

“service charge” means any money or payment, whether in the form of a service charge, a service fee, a tip, or otherwise howsoever described, which has been paid by, charged on, collected from, or voluntarily given by, a customer or any other person (not being the employer) in relation to the employer’s business and which is payable to an employee whether in whole or in part, directly or indirectly, and whether under a contract of service between the employer and the employee, or otherwise;

“special housing loan” means any loan to an approved company solely for the purpose of relending to borrowers for the purchase of low cost houses;

“wages” means all remuneration in money, due to an employee under his contract of service or apprenticeship whether agreed to be paid monthly, weekly, daily or otherwise and includes any

bonus, commission or allowance payable by the employer to the employee whether such bonus, commission or allowance is payable under his contract of service, apprenticeship or otherwise, but does not include—

- (a) service charge;
- (b) overtime payment;
- (c) gratuity;
- (d) retirement benefit;
- (e) retrenchment, lay-off or termination benefits;
- (f) any travelling allowance or the value of any travelling concession; or
- (g) any other remuneration or payment as may be exempted by the Minister.

PART II

THE BOARD AND THE INVESTMENT PANEL

Establishment of the Board

3. For the purposes of managing the Fund and for carrying into effect the purposes of this Act, there is hereby established a body corporate by the name of “Employees Provident Fund Board” with perpetual succession and a common seal, and which may sue and be sued in its corporate name and, subject to and for the purposes of this Act, may enter into contracts and may acquire, purchase, take, hold and enjoy movable and immovable property of every description and may convey, assign, surrender, yield up, charge, mortgage, demise, reassign, transfer or otherwise dispose of, or deal with any movable or immovable property or any interest therein vested in the Board upon such terms as it deems fit.

Membership of the Board

4. (1) The Board shall consist of—

- (a) a Chairman;
- (b) a Deputy Chairman to be appointed from amongst the persons referred to in subparagraph (d)(i);

- (c) the chief executive officer, who shall be an *ex-officio* member; and
- (d) not more than eighteen other members of whom—
 - (i) five shall be persons who are holding office of emolument under the Government of Malaysia or of a State;
 - (ii) five shall be employers contributing to the Fund and not being persons holding office of emolument under the Government of Malaysia or of a State or employed by any statutory or local authority;
 - (iii) five shall be employees contributing to the Fund; and
 - (iv) three shall be persons who shall have experience in finance, business or other relevant experience.

(2) Where the Chairman is not a representative of the Ministry of Finance, the Minister shall appoint a representative of the Ministry of Finance to be a member of the Board under subparagraph (1)(d)(i) who shall also be appointed the Deputy Chairman.

(3) Members of the Board shall be appointed by the Minister and, subject to sections 6 and 7 shall, unless they sooner resign or their appointment is sooner revoked, hold office for such term as the Minister may determine.

(4) Members of the Board shall not be entitled to any remuneration but may be paid such honorarium and travelling and subsistence allowances as the Minister may determine.

Alternate members

5. (1) The Minister may in respect of each of the members appointed under subparagraph 4(1)(d)(i) appoint by name a person to be an alternate member to attend meetings of the Board in place of the member when the member is for any reason unable to attend.

(2) When attending meetings of the Board in place of a member, an alternate member shall for all purposes be deemed to be a member of the Board.

(3) An alternate member shall cease to be an alternate member when the member in respect of whom he is an alternate member ceases to be a member of the Board.

Tenure of office

6. Subject to subsection 7(2), sections 8 and 22, a member of the Board, other than the chief executive officer, shall hold office for a term not exceeding three years and shall be eligible for reappointment.

Resignation and revocation

7. (1) A member of the Board, including the Deputy Chairman, may at any time resign his office by a written notice addressed to the Chairman, and in the case of the Chairman by a written notice addressed to the Minister.

(2) The Minister may at any time revoke the appointment of a member of the Board if he thinks it is expedient so to do without assigning any reason therefor.

Vacation of office

8. A member of the Board shall be deemed to have vacated his office—

(a) upon his death; or

(b) upon his failure to attend three consecutive meetings of the Board without the permission of the Chairman.

Chairman and six other members to form quorum of the Board

9. (1) The Chairman or the Deputy Chairman and six other members shall form a quorum at all meetings of the Board.

(2) In the absence of the Chairman, the Deputy Chairman shall preside at all meetings of the Board and, may exercise all the powers of the Chairman in respect of that meeting.

(3) The Board shall have powers to determine the conduct of its proceedings.

Chairman to have casting vote

10. (1) If on any question to be determined there is an equality of votes, the Chairman shall have the casting vote in addition to his original vote.

(2) Where the Chairman is also the chief executive officer, he shall have no vote in his capacity as the chief executive officer.

Power of Minister to give directions

11. The Minister may give to the Board directions of a general nature not inconsistent with the provisions of this Act as to the exercise of the functions and powers of the Board and the Board shall give effect to those directions.

Duty to furnish the Minister with information

12. The Board shall furnish the Minister with such information relating to its activities as he may, from time to time, require.

Authentication of seal

13. All deeds, documents and other instruments requiring the seal of the Board shall be sealed with the common seal of the Board in the presence of the Chairman and the chief executive officer, or either the Chairman or the chief executive officer and one other member of the Board or any two other members of the Board, and any deed, document or instrument purporting to be sealed with the common seal of the Board and so authenticated shall until the contrary is proved, be deemed to have been validly executed:

Provided that where the Chairman is also the chief executive officer the common seal of the Board shall be sealed in the presence of the Chairman and one other member of the Board or any two other members of the Board.

Powers and duties of the Board

14. (1) The Board shall have such powers and shall perform such duties as are given or imposed by this Act.

(2) The Board may, by instrument under its seal, appoint any person and delegate to such person whether in Malaysia or any place outside Malaysia all or any of such powers and duties of the Board and the person so appointed may, subject to the instrument, do any act or exercise any power or carry out any duty which he is authorized by the instrument to do or execute.

(3) The Board may employ and pay agents, advocates and solicitors, bankers, stockbrokers or any other persons, to transact any business or do any act required to be transacted or done in the exercise of its powers or in the carrying out of its duties or for the better carrying into effect of the purposes of this Act.

General reserve and other reserve accounts

15. (1) The Board may establish and manage a general reserve and other reserve accounts.

(2) The payment into and out of the reserve accounts shall be determined by the Board.

Board may establish any committee

16. Notwithstanding any other provisions of this Act, the Board may appoint any person or establish any committee in respect of any matter relating to the management and administration of the Fund.

Power to grant loans and make advances to its officers and servants

17. The Board may grant loans and make advances to its officers and servants on such terms and conditions as the Board may determine.

Establishment and membership of the Investment Panel

18. (1) There shall be established an Investment Panel responsible for matters pertaining to the investments of the Fund which shall consist of the following members:

- (a) the Chairman, or any other person to be appointed by the Minister, who shall be the Chairman of the Investment Panel;

- (b) the Governor of Bank Negara Malaysia or his representative;
- (c) a representative of the Ministry of Finance;
- (d) the chief executive officer, who shall be an *ex-officio* member; and
- (e) three other persons who shall have experience in finance, business or other relevant experience, to be appointed by the Minister.

(2) The Investment Panel shall be subject to such directions issued by the Board and approved by the Minister, from time to time.

(3) Members of the Investment Panel shall not be entitled to any remuneration but may be paid such honorarium and travelling and subsistence allowances as the Board may, with the approval of the Minister, determine.

Vacation of office

19. A member of the Investment Panel shall be deemed to have vacated his office—

- (a) upon his death; or
- (b) upon his failure to attend three consecutive meetings of the Investment Panel without the permission of the Chairman of the Investment Panel.

Quorum and conduct of proceedings

20. (1) The Chairman of the Investment Panel and two other members of the Investment Panel shall form a quorum at all meetings of the Investment Panel.

(2) Subject to subsection 18(2), the Investment Panel shall have powers to determine the conduct of its proceedings.

The Chairman of the Investment Panel to have casting vote

21. (1) If on any question to be determined there is an equality of votes, the Chairman of the Investment Panel shall have the casting vote in addition to his original vote.

(2) Where the Chairman is also the chief executive officer and he is appointed to be the Chairman of the Investment Panel, he shall have no vote in his capacity as the chief executive officer.

Disqualification from membership of the Board and the Investment Panel

22. The following persons shall be disqualified from being appointed as a member of the Board or the Investment Panel or if he is a member of the Board or Investment Panel he shall cease to be such a member:

- (a) a person who is of unsound mind or is otherwise incapable of performing his duties;
- (b) a person who has been convicted of an offence and sentenced to imprisonment for a term of not less than one year;
- (c) a person who has been convicted of an offence involving fraud, dishonesty, or moral turpitude; or
- (d) a bankrupt.

Disclosure of interest

23. (1) Every member of the Board or the Investment Panel, having directly or indirectly by himself, his spouse or children, any interest in any matter under discussion by the Board, the Investment Panel or any committee of which he is a member, shall disclose to the Board, the Investment Panel or committee, as the case may be, the fact of his interest and the nature thereof as soon as practicable after the relevant fact has come to his knowledge.

(2) Any member of the Board, the Investment Panel or committee who fails to disclose his interest as provided under subsection (1) shall be guilty of an offence and shall, on conviction, be liable to imprisonment for a term not exceeding three years or to a fine not exceeding ten thousand ringgit or to both.

(3) Every declaration under this section shall be recorded in the minutes of the Board, the Investment Panel or committee, and after any declaration made under subsection (1) the member of the Board, the Investment Panel or committee, as the case may be, shall—

- (a) not take part nor be present in any deliberation or decision of the Board, the Investment Panel or committee relating to the matter; and
- (b) be disregarded for the purposes of constituting a quorum of the Board, the Investment Panel or committee for such deliberation or decision.

(4) No act or proceedings of the Board, the Investment Panel or committee shall be invalidated on the ground that any member of the Board, the Investment Panel or committee has contravened the provisions of this section.

PART III

THE FUND

Establishment of Employees Provident Fund

24. (1) For the purpose of this Act there shall be established a fund to be called the “Employees Provident Fund”, into which shall be paid—

- (a) all contributions required to be made under this Act;
- (b) money earned by carrying out any project, scheme or enterprise financed from the Fund;
- (c) moneys earned or arising from any property, investments, mortgages, charges or debentures acquired by or vested in the Board; and
- (d) all other sums or property which may in any manner become payable to or vested in the Board in respect of any matter incidental to its powers and duties.

(2) The Fund shall be expended for the purpose of—

- (a) meeting all payments required to be made under this Act;
- (b) investment under this Act;

- (c) granting of loans and making of advances to officers and servants of the Board;
- (d) paying, any expenses lawfully incurred by the Board including survey or legal fees and costs or any other fees and costs under section 14 and, the remuneration of officers and servants appointed and employed by the Board including superannuation allowances, pensions or gratuity;
- (e) paying any other expenses, costs or expenditure properly incurred or accepted by the Board in the execution of its powers and the carrying out of its duties;
- (f) repaying any moneys borrowed under this Act if any, and the interest due thereon; and
- (g) generally paying any expenses for carrying into effect the provisions of this Act and in connection with the administration of the Fund.

Board shall be trustee of the Fund

25. The Board shall be the trustee of the Fund.

Power of the Board to invest

26. (1) The Board may subject to subsection 18(2), invest moneys belonging to the Fund in the following manner:

- (a) to be deposited in—
 - (i) Bank Negara Malaysia; or
 - (ii) banks duly licensed under the Banking and Financial Institutions Act 1989 [Act 372]; or
 - (iii) any other financial institution duly licensed under the Banking and Financial Institutions Act 1989 and approved by the Minister;
- (b) to be invested in—
 - (i) shares of any public company listed on the stock exchange established in Malaysia and buying of new shares, the issue or sale of which has been approved under the Securities Industry Act 1983 [Act 280], in any public limited company incorporated

in Malaysia which is listed on a stock exchange in Malaysia or the listing of which on a stock exchange in Malaysia has been approved under the Securities Industry Act 1983; or

- (ii) debentures of any public company;
- (c) in bonds or purchasing of mortgage papers, commercial notes, banker's acceptances, money market papers, certificates of deposits, private debt securities, promissory notes and bills of exchange within the meaning of the Bills of Exchange Act 1949 [Act 204] and other negotiable instrument of similar nature;
- (d) in accordance with the provisions of the Trustee Act 1949 [Act 208]:

Provided however, where the Board invests in or upon titles to immovable property in Malaysia in accordance with paragraph 4(1)(c) of the Trustee Act 1949, such immovable property may or may not yield any income at the time of such investment;

- (e) to provide loans to Federal or State Government; and
- (f) to provide loans to members of the Fund subject to such terms and conditions as may be determined by the Board for the purpose of purchasing or building a house.

(2) The Board may with the written approval of the Minister, invest moneys belonging to the Fund in the following manner:

- (a) to be deposited in any bank or financial institution established by or under any written law;
- (b) to be invested in any joint venture;
- (c) by participating in any privatization programme;
- (d) to provide loans to any company incorporated under the Companies Act 1965 [Act 125] or any corporation established by or under any written law;
- (e) by investing in any investment outside Malaysia; or
- (f) investing in any other form of investment.

(3) For the purpose of this section—

“debenture” includes debenture stock, bonds, notes and any other securities of a corporation whether constituting a charge on the assets of the corporation or not; and

“share” means paid-up shares (whether fully paid or not) in the share capital of a company and includes stocks and rights to subscribe for any stocks and shares.

Power of the Board to invest in an approved company

26A. (1) In addition to the powers of the Board to invest in accordance with section 26, the Board may invest—

- (a) in loans to an approved company or the buying of shares in an approved company; or
- (b) in special housing loans to an approved company.

(2) No moneys belonging to the Fund shall be invested in accordance with subsection (1) unless—

- (a) the paid-up ordinary share capital of the approved company is not less than five million Malaysian ringgit;
- (b) the approved company has paid a dividend at the rate of not less than five per centum upon such ordinary share capital during each of the last three years prior to the time of investment and where the approved company is a company which has acquired the assets and liabilities of another approved company, payment of a dividend by that other company during each of the last three years prior to the time of such acquisition shall be treated as payment by the approved company;
- (c) in the case of an approved company having as its sole or primary object the promotion of home ownership and, the total amount of the borrowings of the approved company from all sources, excluding the amount of any special housing loan, whether trustee or not, accepted by the approved company on loan and deposit, and including interest due thereon and not repaid by the approved

company, does not at any time exceed three-fourths of the amount, excluding prospective interest, for the time being secured to the approved company from its borrowers:

Provided that the Minister may vary any limitation imposed on the total amount of the borrowings of the approved company in this paragraph;

- (d) a certificate that the provisions of paragraphs (a), (b) and (c) of this subsection were complied with in respect of the last financial year of the approved company, if incorporated in the auditor's report annexed to the approved company's annual accounts required to be prepared under the Companies Act 1965, to which the approved company is subject, shall be conclusive in favour of the Board making such investment; and
- (e) any agreement as to repayment made between the Board and the approved company shall be immediately determined if—
 - (i) the approved company shall cease to comply with any of the provisions of paragraphs (a), (b) and (c) of this subsection;
 - (ii) the approved company shall fail to obtain a certificate in the terms and in the manner stated in paragraph (d) of this subsection; or
 - (iii) the Minister may at any time by notification in the *Gazette*, order that the company shall cease to be an approved company in consequence of his considering that the company has departed from its sole or primary object,

and any moneys belonging to the Fund shall be repayable immediately thereupon.

Board to invest in Government Securities

26B. (1) Subject to any variation which the Minister may make under subsection (2), the Board shall invest or re-invest at least fifty per centum of the moneys belonging to the Fund and invested or reinvested during any one year, in securities issued by the Government of Malaysia, provided that the total amount of moneys so invested in such securities at any one time shall not be less than seventy per centum of the Fund's total investments.

(2) The Minister may, upon the application of the Board, vary the percentage specified in subsection (1).

(3) For the purpose of this section, securities issued by the Government of Malaysia shall include—

- (a) loans which are fully guaranteed by the Government of Malaysia;
- (b) negotiable securities or instruments which are fully guaranteed by the Government of Malaysia including negotiable securities or instruments issued by a corporation fully owned by the Government of Malaysia;
- (c) Bank Negara Malaysia papers;
- (d) negotiable securities or instruments which are fully guaranteed by Bank Negara Malaysia including negotiable securities or instruments issued by a corporation which is fully owned by Bank Negara Malaysia;
- (e) any commercial instrument (with elements of negotiability) issued by a State Government or a local authority with a maturity period of at least three years from the date of issue; and
- (f) any deposit in advance subscription account in Bank Negara Malaysia under subparagraph 26(1)(a)(i).

Power of the Board to establish a corporation or a company

26c. (1) The Board may, in exercising the investment powers under this Act, from time to time, with the special approval of the Minister—

- (a) establish a corporation by such name as the Board may think fit;
- (b) incorporate a company under the Companies Act 1965 by such name as the Board may think fit; or
- (c) take over any company, to carry out, administer, conduct and manage any project, joint venture, privatization programme, scheme, enterprise or any other matters which have been planned or undertaken by the Board.

(2) The Seventh Schedule shall apply to a corporation established under paragraph (1)(a) and the Companies Act 1965 shall apply to a company incorporated or taken over under paragraph (1)(b) or (c), respectively.

Declaration of dividend

27. At or after the end of the financial year, being the 31st December of each year, the Board shall with the approval of the Minister, declare a rate of dividend in respect of that year, being not less than two and one half per centum per annum and, subject to section 50, dividend shall be payable on contributions to the Fund at such rate:

Provided that—

- (a) no rate of dividend exceeding two and one half per centum per annum shall be so declared unless the Board is satisfied that in its opinion the ability of the Fund to meet all payments required to be paid under this Act is not endangered by the declaration of such rate; and
- (b) no rate of dividend exceeding two and one half per centum per annum shall be so declared if any sums advanced by the Government of Malaysia under section 28 have not then been repaid.

Provision for advancement from the Federal Consolidated Fund

28. If the Fund is at any time unable to pay any sum which the Fund is required to pay under this Act, the sum required to be so paid shall be charged on and advanced to the Fund from the Federal Consolidated Fund and the Fund shall as soon as practicable repay to the Government of Malaysia the sum so advanced.

Audit of the Fund's annual accounts

29. The annual accounts of the Fund shall be audited in accordance with the provisions of the Statutory Bodies (Accounts and Annual Reports) Act 1980 [Act 240].

PART IIIA

INVESTMENT BY MEMBER OF THE FUND

Investment by member of the Fund

29A. (1) Notwithstanding anything contrary to the provisions of this Act, the Board may, subject to any regulations and rules made under this Act, authorize an application for investment, made by a member of the Fund, partly any amount standing to the credit of such member of the Fund in fund management institutions approved by the Minister, subject to such terms and conditions as he thinks fit.

(2) Where the Board has authorized such transfer of a sum of money standing to the credit of such member under subsection (1), such amount so authorized shall not be paid dividend as declared by the Board under section 27.

PART IV

APPOINTMENT OF OFFICERS AND SERVANTS, THEIR
POWERS, FUNCTIONS AND DUTIES**Appointment of the chief executive officer, officers and servants of the Board**

30. (1) The Minister shall appoint a fit and proper person, on such terms and conditions as he may determine, as chief executive officer, who may be designated by any name as determined by the Board.

(2) Where no appointment of the chief executive officer is made under subsection (1), the Chairman shall exercise the duties of the chief executive officer and shall be known as the Executive Chairman and any remuneration or allowance paid shall be determined by the Minister.

(3) The Board shall appoint such number of other officers or servants, as it considers necessary for the efficient conduct of the business of the Board, on such terms and conditions as may be determined by the Board, who may be designated by any name as determined by the Board.

(4) The chief executive officer shall, subject to the direction of the Board on matters of policy, be charged with the day to day administration and management of the affairs of the Board and the administrative control of its officers and servants.

(5) Subject to sections 31 and 33, it shall be the duty of the Board to appoint, confirm, emplace on the permanent or pensionable establishment, promote, transfer and exercise disciplinary control over its officers and servants.

(6) The Board may delegate to any member of the Board, officer or to any committee, comprising of such members or officers or both such members and officers, appointed by it, any of its functions under subsection (5) and that member, officer or committee shall exercise those functions under the direction and control of the Board.

Establishment of the Disciplinary Committee

31. (1) *(Deleted by Act A958).*

(1A) *(Deleted by Act A958).*

(1B) *(Deleted by Act A958).*

(2) Subject to subsection (4), the disciplinary authority of the Board in respect of officers and servants of the Board shall be the Disciplinary Committee of the Board which shall consist of five members of the Board to be appointed by the Board, one of whom shall be appointed chairman of the Committee.

(2A) The chairman of the Disciplinary Committee of the Board and two members of the Committee shall form a quorum at all meetings of the Disciplinary Committee.

(2B) The Disciplinary Committee shall have powers to determine the conduct of its proceedings.

(3) In the exercise of its disciplinary functions, the Disciplinary Committee shall have the power to take such disciplinary action and impose such disciplinary punishment as provided by any disciplinary rules made under section 73.

(4) *(Deleted by Act A1080).*

(5) The Disciplinary Committee established under subsection (2) may, subject to subsection (6), delegate any of its disciplinary functions, powers or duties other than the disciplinary punishment of dismissal or reduction in rank to any officer or servant of the Board, or to any committee of officers and servants of the Board, in respect of any particular officer or servant of the Board or in respect of any class or category of officers or servants of the Board, and the officer and servant or committee delegated with such functions, powers or duties shall carry out, exercise or discharge them under the direction and control of the Disciplinary Committee which shall have the power to review, rescind or vary any decision or finding of such officer or servant or such committee.

(6) No delegation shall be made under subsection (5) so as to enable an officer or servant of the Board to exercise any disciplinary authority or to be a member of a committee which may exercise any disciplinary authority over an officer or servant who is superior to him in rank.

(7) Any officer or servant of the Board who is dissatisfied with the decision of the Disciplinary Committee or of any person or committee delegated with functions, powers or duties under subsection (5) may appeal to the Board within thirty days from the date of the service of the decision to the last known address of the officer or servant and such decision of the Board thereon shall be final.

(8) When the Board considers an appeal under subsection (7), the members of the Disciplinary Committee shall not participate in the deliberations of the Board on the appeal and shall have no vote when a decision on the appeal is taken by the Board:

Provided that the Board may, if it considers necessary, require any member of the Disciplinary Committee to assist the Board in its deliberations.

Imposition of surcharge

32. (1) If the Board is satisfied that any person who is or was in the employment of the Board—

- (a) is or was responsible for any improper payment of moneys from the Fund or for any payment of such moneys which is not duly vouched;

- (b) is or was responsible for any deficiency in, or for the destruction of, any moneys, stamps, securities, stores or other property of the Board;
- (c) being or having been an accounting officer, fails or has failed to keep proper accounts or records; or
- (d) has failed to make any payment, or is or was responsible for any delay in the payment, of moneys from the Fund to any person to whom such payment is due under any contract, agreement or arrangement entered into between that person and the Board,

and if a satisfactory explanation is not furnished to the Board within a period specified by the Board, with regard to the failure to collect, improper payment, payment not duly vouched, deficiency or destruction, or failure to keep proper accounts or records, or failure to make payment, or delay in making payment, the Board may surcharge against the said person a sum not exceeding the amount of any such amount not collected, such payment, deficiency, or loss or the value of the property destroyed, as the case may be; and with regard to the failure to keep proper accounts or records, or the failure to make payment, or the delay in making payment, the Board may surcharge against the said person such sum as the Board may think fit.

(2) The Board shall cause the chief executive officer to be notified of any surcharge made under subsection (1) and the chief executive officer shall thereupon notify the person surcharged.

(3) The Board may at any time withdraw any surcharge in respect of which a satisfactory explanation has been received or if it otherwise appears that no surcharge should have been made, and the Board shall at once cause the chief executive officer to be notified of such withdrawal.

(4) The amount of any surcharge imposed under subsection (1) and not withdrawn under subsection (3) shall be a debt due to the Board from the person against whom the surcharge is imposed and may be sued for and recovered in any court at the suit of the Board and may also be recovered by deduction—

- (a) from the salary of the person surcharged if the Board so directs; or

- (b) from the pension of the person surcharged if the Board so directs,

by equal monthly instalments not exceeding one-fourth of the total monthly salary or pension, as the case may be, of the person.

Establishment of a Promotion Committee in respect of officers and servants of the Board

33. (1) There shall be established a Promotion Committee of the Board in respect of officers and servants of the Board other than the chief executive officer, which shall consist of five members of the Board to be appointed by the Board, one of whom shall be appointed chairman of the Committee.

(1A) The chairman of the Promotion Committee and two other members of the Promotion Committee shall form a quorum at all meetings of the Promotion Committee.

(1B) If on any question to be determined there is an equality of votes, the chairman of the Promotion Committee shall have the casting vote in addition to his original vote.

(1C) The Promotion Committee shall have powers to determine the conduct of its proceedings.

(2) The Promotion Committee shall have such powers, functions and duties relating to the promotion of the officers and servants of the Board.

(3) The Promotion Committee may delegate any of its powers, functions or duties to any officer or servant of the Board, or to any committee of officers or servants of the Board, in respect of any particular officer or servant of the Board or in respect of any class or category of officers or servants of the Board, and the officer or servant or committee delegated with such powers, functions or duties, shall carry out, exercise or discharge them under the direction and control of the Promotion Committee which shall have the power to review, rescind or vary any decision or finding of such officer or servant or such committee.

(4) Any officer or servant of the Board who is dissatisfied with the decision of the Promotion Committee or of any person or committee delegated with powers, functions or duties under subsection (3) may appeal against such decision to the Board within thirty days from the date of the service of the decision to the last known address of the officer or servant, and such decision of the Board thereon shall be final.

(5) When the Board considers an appeal under subsection (4), the members of the Promotion Committee shall not participate in the deliberations of the Board on the appeal and shall have no vote when a decision on the appeal is taken by the Board:

Provided that the Board may, if it considers necessary, require any member of the Promotion Committee to assist the Board in its deliberations.

Appointment of Inspectors, their powers, functions and duties

34. (1) The Board may appoint such number of Inspectors as it may consider necessary for the purposes of this Act from any officer and servant appointed under subsection 30(3) and such appointment shall be published in the *Gazette*.

(2) Subject to subsection (3), an Inspector appointed under subsection (1) shall have all the powers, functions and duties conferred under this Act.

(3) An Inspector shall be subject to the direction and control of the chief executive officer, or of such other officer or servant of the Board as may be authorized by the chief executive officer to act on behalf of him, and of any other Inspectors superior to him in rank, and shall exercise his powers, perform his functions, and discharge his duties referred to in subsection (2) in compliance with such directions, instructions, conditions, restrictions or limitations as the chief executive officer, or an officer or servant of the Board authorized to act on behalf of him, or an Inspector superior in rank, may specify orally or in writing, either generally, or in any particular case or circumstances.

(4) The chief executive officer shall have all the powers of an Inspector.

(5) The Board may, in writing, vests in any officer of the Board who is not appointed as an Inspector under subsection (1) all or any of the powers, functions and duties of an Inspector.

Powers of entry, examination and search

35. Subject to any regulations made under section 71, an Inspector or an officer vested with the powers of an Inspector may at any reasonable time—

- (a) enter any premises or place where persons are believed to be engaged as employees;
- (b) make such examination and inquiry as may be necessary for ascertaining whether the provisions of this Act or the regulations or rules made thereunder are being or have been complied with in any such premises or place;
- (c) examine either alone or in the presence of any other person with respect to any matters under this Act on which he may reasonably require information every person who he has reason to believe can give information respecting the subject matter of the inquiry, and require every such person to be examined and for the purposes of such examination may summon any such person to attend at the time and place specified in such summons; and
- (d) exercise such other powers as may be necessary for carrying this Act into effect.

Obstruction to exercise of powers by an Inspector

36. (1) No person shall—

- (a) refuse any Inspector exercising his powers under section 35, access to any premises or part thereof;
- (b) assault, obstruct, hinder or delay such Inspector in effecting any entrance which he is entitled to effect;
- (c) fail to comply with any lawful demands of an Inspector in the execution of his powers, functions and duties under section 35;
- (d) refuse to give to an Inspector any information which may reasonably be required of him;

- (e) fail to produce to, or conceal or attempt to conceal from, an Inspector, any property, book, other document, or article in relation to which the Inspector has reasonable grounds for suspecting that an offence has been or is being committed under this Act; or
- (f) furnish to an Inspector as true, information which he knows or has reason to believe to be false.

(1A) For the purpose of this section, an Inspector shall include any officer who is vested with the powers of an Inspector.

(2) Any person who contravenes subsection (1) shall be guilty of an offence.

Power to examine persons

37. (1) The Inspector or an officer vested with the powers of an Inspector, making any investigations under section 35 may examine orally any person whom he believes to be acquainted with the facts and circumstances of the case and shall reduce into writing any statement made by the person so examined.

(2) The person so examined shall be legally bound to answer all questions relating to such case put to him by the examining officer:

Provided that such person may refuse to answer any question the answer to which would have a tendency to expose him to a criminal charge or penalty or forfeiture.

(3) A person making a statement under this section shall be legally bound to state the truth, whether or not such statement is made wholly or partly in answer to questions.

(4) An officer examining a person under subsection (1) shall first inform that person of subsections (2) and (3).

(5) A statement made by any person under this section shall, whenever possible, be taken down in writing and signed by the person making it or affixed with his thumb print, as the case may be, after it has been read to him in the language in which he made it and after he has been given an opportunity to make any corrections he may wish.

(6) *(Deleted by Act A914).*

Power of the Board to assess contributions based on information available

37A. (1) An Inspector or an officer vested with the powers of an Inspector may, assess any contributions which is due by any employer based on any information available if the employer—

- (a) fails to keep or maintain any statement, particulars, register book or any record pertaining to each employee as required to be performed by him under this Act; or
- (b) fails or refuse to submit any statement, particulars, register book or record pertaining to each employee as required to be submitted by him under this Act.

(2) The assessment made under subsection (1) shall be sufficient proof of the Board's claim for the recovery of any contributions under section 65.

Powers of chief executive officer to ask for information and application for search warrant

38. (1) For the purpose of obtaining full information for ascertaining whether any person is liable to pay contributions under this Act, the chief executive officer may by notice in writing require any person—

- (a) to furnish the chief executive officer within a time specified in the notice not being less than thirty days from the date of such notice any information or particulars specified in the notice;
- (b) to attend personally before the chief executive officer or any officer appointed by him and produce for examination all books, accounts, records and other documents which the chief executive officer or officer deems necessary; or
- (c) to furnish the information or particulars in accordance with paragraph (a) and also to attend in accordance with paragraph (b).

(2) Any person who fails to comply with subsection (1) shall be guilty of an offence.

(2A) Where a person is found guilty of an offence under subsection (2), the Court before which the person is found guilty shall order such person to comply with the notice of the chief executive officer under subsection (1) within twenty-one days from the date of the order of the Court.

(3) Whenever it appears to any magistrate, upon written information on oath, and after any enquiry he may think necessary, that there are reasonable grounds for suspecting that there are on particular premises any book, account, record or other document the production of which has been required pursuant to subsection (1) and which has not been produced in compliance with that requirement, such magistrate may issue a warrant authorizing the chief executive officer or any person named therein with or without assistance—

- (a) to search the premises and to break open and search any cupboard, drawer, chest, trunk, box, package or other receptacle, whether a fixture or not, in the premises; and
- (b) to take possession of, or secure against interference, any book, account, record or other document that appear to be book, account, record or other document the production of which was so required.

The chief executive officer may issue certificate to Inspector General of Police or the Director General of Immigration to prevent any person leaving Malaysia in certain circumstances

39. (1) (a) The chief executive officer may, where he is of the opinion that any person is about or likely to leave Malaysia without paying any moneys due to the Fund in respect of which an order of the Court has been obtained, issue to the Inspector General of Police or the Director General of Immigration a certificate containing the amounts payable to the Fund with request for that person to be prevented from leaving Malaysia unless and until he pays all the amounts payable to the Fund or furnishes security to the satisfaction of the chief executive officer for their payment.
- (b) Subject to any order issued or made under any written law relating to banishment or immigration the Inspector General of Police or the Director General of Immigration upon receiving a request under paragraph (a) in respect of any person shall take or cause to be taken all such

measures (including the use of reasonable force and the seizure, removal or retention of any certificate of identity and any passport, exit permit or other travel document relating to that person) as may be necessary to give effect to it.

- (c) The chief executive officer shall cause notice of the issue of a certificate under paragraph (a) to be served personally or by registered post (addressed to his last known address) on the person to whom the certificate relates:

Provided that the non-receipt of the notice by that person shall not invalidate anything done under this section.

- (d) Where a person in respect of whom a certificate has been issued under paragraph (a) produces a written statement signed on or after the date of the issue of the certificate by the chief executive officer or an authorized officer to the effect that moneys due to the Fund specified in the certificate have been paid or that security has been furnished for their payment, the statement or the payment, as the case may be, shall be sufficient authority for allowing that person to leave Malaysia.

(2) No legal proceedings shall be instituted or maintained against the Board, its officers and servants, the Government of Malaysia, a police officer or any public officer in respect of anything lawfully done under this section.

PART V

CONTRIBUTIONS TO THE EMPLOYEES PROVIDENT FUND

Duty of corporation to notify the Board of its incorporation or registration

40. (1) Every corporation incorporated or registered under the Companies Act 1965, as the case may be, shall, not later than thirty days from the date of its incorporation or registration, notify the Board of such incorporation or registration, in the manner as may be prescribed by the Board.

(2) Any corporation who contravenes subsection (1) shall be guilty of an offence.

Duty of employer to register with the Board

41. (1) Every employer shall, unless he is already registered with the Board, 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 this Act, register with the Board in the manner as may be prescribed by the Board.

(2) Any employer who contravenes subsection (1) shall be guilty of an offence and shall, on conviction, be liable to imprisonment for a term not exceeding three years or to a fine not exceeding ten thousand ringgit or to both.

(3) Where any person ceases to be an employer, within the meaning of this Act, he shall, within thirty days of such cesser, notify the Board of the same in the manner as may be prescribed by the Board.

(4) Any person who contravenes subsection (3) shall be guilty of an offence.

Duty of employer to prepare and furnish statement of wages

42. (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 may be prescribed by the rules.

(2) Every employer shall prepare and keep one or more registers containing such information as may be prescribed by the rules and such register shall be kept for such period that every particular recorded therein shall be available for inspection for not less than six years after the recording thereof.

Rate of contributions

43. (1) Subject to section 52, every employee and every employer of a person who is an employee within the meaning of this Act shall be liable to pay monthly contributions on the amount of wages for the month at the rate respectively set out in the Third Schedule.

(2) Any person being an employer who fails, within such period as may be prescribed by the Board, to pay to the Fund any contributions which he is liable under this Act to pay in respect of or on behalf of any employee in respect of any month shall be guilty of an offence and shall, on conviction, be liable to imprisonment for a term not exceeding three years or to a fine not exceeding ten thousand ringgit or to both.

(3) Without prejudice to subsection (1), an employer and an employee or either of them may, at any time elect to pay monthly contributions at a rate which exceeds the rate respectively set out in the Third Schedule by one ringgit or a multiple of one ringgit.

(4) Notice of such election shall be given to the Board in such manner as may be prescribed by the Board and where any such notice has been given, this Act shall, in respect of any employer or employee who has elected as aforesaid, apply as if the rate of contribution which such employer or employee has elected to pay, were the rate respectively set out in the Third Schedule:

Provided that an election cannot be made to take effect retrospectively.

(5) An employer and an employee or either of them may, at any time, revoke his election made under subsection (4).

(6) Notice of such revocation shall be given to the Board in such manner as may be prescribed by the Board and where any such notice has been given, this Act shall, in respect of any employer or employee who has revoked as aforesaid, apply as if such employer or employee has not elected to pay the excess contribution:

Provided that a revocation cannot be made to take effect retrospectively.

(7) In the event of the death of an employee, no contributions shall be due under this section by or on behalf of such employee in respect of the month during which such death occurs:

Provided that where any such contribution has been received it shall be paid into the Fund in accordance with section 50.

(8) Notwithstanding subsection (1)—

- (a) a self-employed person;
- (b) a pensionable employee;
- (c) any person not being an employer or an employee within the meaning of this Act; or
- (d) any person not being an employer and not being an employee within the meaning of this Act and both have given their consent to contribute,

may, by giving notice in such manner as may be prescribed by the Board, elect to pay monthly contributions in accordance with the rate as prescribed by the Board.

Remittance of funds in connection with retirement

44. (1) In addition to section 43, an employer or any other person may at any time, with the consent of the employee, remit to the Board—

- (a) any funds being retirement benefits of the employee; or
- (b) any funds from any other retirement scheme or plan relating to the employee,

in any manner as may be prescribed by the Board.

(2) An employee or any other person may at any time remit to the Board any funds from any retirement scheme or plan relating to the employee or person in any manner as may be prescribed by the Board.

(3) Upon the Board receiving the funds as remitted under subsection (1) or (2), the Board shall cause the funds to be paid into the Fund in accordance with section 50.

Payment of contributions

45. (1) Except where otherwise provided in this Act, the employer shall, in the first instance, be liable to pay both the contributions payable by himself and also, on behalf of and to the exclusion of the employee, the contributions payable by that employee; and for the purposes of this Act contributions paid by an employer on behalf of an employee shall be deemed to be contributions by the employee.

(2) Contributions payable by the employer for himself and on behalf of the employee under subsection (1) shall be paid in respect of the first and subsequent months' wages.

(3) Notwithstanding section 49, where an employer fails to pay any contributions due within such period as may be prescribed, the employer shall in addition to such contributions be liable to pay dividend which would have accrued on such contributions if such contributions had been paid by the employer within the prescribed period calculated in accordance with section 27:

Provided that where the rate of dividend for a particular year has not been declared by the Board, the rate of last dividend declared shall apply for the purpose of calculating dividend for that year.

(4) Any employer who contravenes subsection (3) shall be guilty of an offence and shall, on conviction, be liable to imprisonment for a term not exceeding three years or to a fine not exceeding ten thousand ringgit or to both.

Joint and several liability of directors, etc.

46. (1) Where any contributions remaining unpaid by a company, a firm or an association of persons, then, notwithstanding anything to the contrary in this Act or any other written law, the directors of such company including any persons who were directors of such company during such period in which contributions were liable to be paid, or the partners of such firm, including any persons who were partners of such firm during such period in which contributions were liable to be paid, or the office-bearers of such association of persons, including any persons who were office-bearers of such association during such period in which contributions were liable to be paid, as the case may be, shall together with the company, firm or association of persons liable to pay the said contributions, be jointly and severally liable for the contributions due and payable to the Fund.

(2) In this section the word "contribution" shall be deemed to include any dividend and interest due on any contributions.

Employer's contribution irrecoverable from employee

47. (1) Notwithstanding any contract to the contrary, the employer shall not be entitled to deduct or otherwise recover from the wages or remuneration of the employee, the employer's contribution, from the employee.

(2) If an employer deducts or attempts to deduct from the wages or remuneration of any employee the whole or any part of the employer's contribution, he shall be guilty of an offence and shall, on conviction, be liable to imprisonment for a term not exceeding six years or to a fine not exceeding twenty thousand ringgit or to both.

Recovery by employer of employee's contribution

48. (1) Subject to this section, the employer shall be entitled to recover from the employee, in accordance with this section, the amount of any contribution payable on behalf of the employee.

(2) The amount of any contribution payable by the employer on behalf of the employee shall, notwithstanding any written law or any contract to the contrary, be so recoverable by means of deductions from the wages of the employee due from the employer to the employee and not otherwise.

(3) Any employer who deducts the employee's contributions from the wages of an employee and fails to pay such deducted sum or any part thereof to the Fund shall be guilty of an offence and shall, on conviction, be liable to imprisonment for a term not exceeding six years or to a fine not exceeding twenty thousand ringgit or to both.

(4) No deduction of any contribution shall be made as provided by subsection (2)—

- (a) except at the time wages are paid to the employee; and
- (b) other than of the contribution in respect of the wages which are then being paid:

Provided that, subject to such conditions as may be prescribed by the Board, where an employer has, by error not occasioned by that employer's negligence, omitted to

deduct any contribution or part of any contribution payable by him on behalf of the employee, then, such contribution or part thereof may be deducted from the wages payable by such employer to the employee not later than six months from the date of the payment of the wages in respect of which the contribution or part thereof was omitted to be deducted.

(5) Any employer who contravenes subsection (4) shall be guilty of an offence.

(6) *(Deleted by Act A914).*

Interest on contributions in arrears

49. (1) Where the amount of the monthly contributions or part of any monthly contributions which an employer is liable to pay under section 45 is not paid within such period as may be prescribed, the employer shall be liable, in addition to the dividend to be paid under subsection 45(3), to pay interest to be credited to the Fund on such amount at such rate (being a rate per annum) as declared by the Board from time to time in respect of each month or part of a month after expiration of such period during which such amount remains unpaid:

Provided that—

- (a) if the amount of interest so calculated is less than ten ringgit, the interest payable shall be ten ringgit in respect of each such month or part of a month; and
- (b) if the amount of interest exceeds ten ringgit, the interest payable shall be calculated to the next highest multiple of ten ringgit in respect of each such month or part of a month.

(2) The Board may in any case in which it thinks fit remit in whole or part the payment of any interest due under this section.

Contributions to be paid into the Fund

50. (1) All sums collected, recovered or transferred under this Act shall be paid into the Fund in such manner as the Board shall direct.

(2) The Board shall cause to be credited to each member's account—

- (a) the amount of any contributions paid in his respect by the employer on his own behalf and on behalf of such member of the Fund;
- (b) dividend on any amount standing to the credit of such member at the rate declared under section 27 in such manner as the Board may prescribe; and
- (c) any other moneys paid on behalf of such member under this Act.

(2A) For the purpose of crediting any amount of money into the account of a member of the Fund under subsection (2), the Minister may prescribe any number of accounts in respect of a member of the Fund and prescribe the percentage to be credited into each account.

(3) If any employer fails to pay any contribution which he has deducted from the wages of an employee, the Board shall, on being satisfied that such deduction has been made, credit the employee with the amount of such contribution together with any dividend which would have been credited in respect thereof if such contribution had been paid by the employer within the prescribed period and shall charge the amount so credited to the general revenues of the Fund:

Provided that nothing in this section shall prejudice the right of the Board to recover the amount of such contribution and dividend from the employer.

(4) Any amount recovered under subsection (3) shall be disbursed in the following manner:

- (a) firstly to be credited to the general revenues of the Fund such sum that has been paid out from the general revenues of the Fund under subsection (3); and
- (b) the balance thereof shall be credited to the respective employees' accounts rateably.

(5) (*Deleted by Act A958*).

(6) The provisions of this section shall apply to any amount standing to the credit of an employee in an approved fund upon the transfer of such amount to the Fund.

Additional payment of dividend

50A. In addition to payment of dividend paid under the proviso to subsection 50(2), the Board may pay to the member of the Fund who has made a withdrawal under subsection 54(1), an additional dividend as determined by the Board.

Contributions and deposits not to be assigned or attached

51. Notwithstanding anything to the contrary contained in any other written law—

- (a) no sum deducted from the wages of a member of the Fund under section 48;
- (b) no amount payable by the employer as his contribution; and
- (c) no amount standing to the credit of a member of the Fund,

shall be assignable, transferable, liable to be attached, sequestered, levied upon, for, or in respect of, any debt or claim whatsoever, nor shall the *Director General of Insolvency be entitled to or have any claim on any such sum or amount.

Approved funds

52. (1) No contributions shall become payable to the Fund by the employees in respect of whom there exist an approved fund, or by the employer or employers of such employees in respect of such employees.

(2) Where the Minister amends the First Schedule under section 74 by deleting any paragraph thereof, any employer or group of employers who before the date on which the order comes into force has established a provident fund or other scheme for the benefit of all or of a group of his or their employees of the description specified in that paragraph shall, within such period

*NOTE—Previously known as the “Official Assignee”—see section 17 of the Bankruptcy (Amendment) Act 2003 [Act A1197].

as the Board may in its discretion allow, furnish the Board with such particulars of such provident fund or other scheme as the Board may prescribe or in any particular case require, and if after examining such particulars the Board is satisfied that such provident fund or other scheme as amended if necessary in such manner as the Board may require provides for an employee benefits not less advantageous to him than the benefits which are provided for an employee by the Fund, the Board may, subject to such conditions as it may impose, declare such provident fund or other scheme to be an approved fund.

(3) Where an employee for any reason whatsoever changes employment to an employment in respect of which an approved fund exists, contributions in respect of the employee shall cease to be payable to the Fund and the amount standing to the credit of such employee shall remain in the Fund.

(4) Where an employee, who is in an employment in respect of which an approved fund has been established, is precluded by the rules of such approved fund from contributing thereto during a specified period of probation, any sum standing to such employee's credit in the Fund which represents contributions to the Fund both by the employer and the employee since the date on which such employment commenced, together with any dividend thereon, shall remain in the Fund.

(5) Where—

(a) an employer who is one of a group of employers by whom an approved fund has been established ceases to participate in such approved fund; or

(b) an employee—

(i) leaves an employment in respect of which he was a contributor to an approved fund; or

(ii) ceases to contribute to an approved fund, in circumstances other than those set out in paragraph 54(1)(a), (b) or (c),

the amount standing to each employee's or to such employees' credit in such approved fund that represents contributions to such approved fund both by the employer and the employee since 1 July 1952 together with any dividend thereon, shall, notwithstanding anything to the contrary contained in any other written law, be transferred to the Fund, and the Board shall cause to be credited

to each such employee or such employees such amount in such manner as the Board shall direct and such amount shall be transferred within one month of the employer ceasing to participate in such approved fund or of the employee leaving the employment or ceasing to contribute, as the case may be, or within such further period as the Board may in any particular case allow:

Provided that where an employee—

- (a) transfers from employment in Malaysia under an employer by whom an approved fund has been established to employment outside Malaysia under the same employer; or
- (b) transfers from employment under an employer who is one of a group of employers by whom an approved fund has been established to employment under another employer who is one of the same group,

and in either case, where such transfer is permitted by the rules of such approved fund to continue to contribute thereto on the same terms and conditions as if such transfer had not taken place, such employee, so long as he continues so to contribute, shall not for the purposes of subparagraph (b)(i) of this subsection be deemed to have left an employment in respect of which he was a contributor to an approved fund:

Provided further that where in accordance with the rules of such approved fund the amount standing to the credit of any employee consists in whole or in part of a policy of life assurance, such policy shall not be transferred to the Fund, but shall be dealt with in accordance with such rules.

- (6) (a) Where an approved fund is wound up, the amount standing to each employee's or to such employees' credit in such approved fund that represents contributions to such approved fund both by the employer and the employee since 1 July 1952 together with any dividend thereon, shall notwithstanding anything to the contrary contained in any other written law, be transferred to the Fund, and the Board shall cause to be credited to each employee or such employees such amount in such manner as the Board shall direct.

- (b) The Board may, if it considers desirable in the interests of employees so to do, accept in their entirety the assets and liabilities of such approved fund at such date as is agreed and where the assets of such approved fund shall not be sufficient to meet its liabilities, the amount to be credited to such employee or employees under paragraph (a) shall be reduced in such proportion as the Board may determine:

Provided that where in accordance with the rules of such approved fund the amount standing to the credit of any employee consists in whole or in part of a policy of life assurance such policy shall not be transferred to the Fund, but shall be dealt with in accordance with such rules.

- (7) An employer who has established an approved fund shall—

- (a) furnish the Board with such accounts as the Board may require in respect of such approved fund duly certified by a person who has been approved as a company auditor under section 8 of the Companies Act 1965;
- (b) inform the Board of any proposed amendment to the rules of such approved fund and shall not effect any such amendment except with the written approval of the Board; and
- (c) furnish the Board with such particulars of those employees contributing to such approved fund in such manner as may be prescribed by the Board.

- (8) The Board may, if not satisfied with the management of any approved fund, revoke any declaration made under this section, and upon such revocation, subsection (5) of this section shall apply as they would apply if such fund were wound up.

- (9) An employer in respect of any approved fund shall be subject to the same offences and penalties in respect of any deductions or contributions made under the rules of an approved fund as are provided by this Act in respect of deductions and contributions relating to the Fund.

- (10) Notwithstanding anything to the contrary in the rules of an approved fund, the amount standing to an employee's credit therein together with any dividend thereon may be withdrawn in any of the circumstances set out in paragraph 54(1)(a), (b) or (c).

(11) Notwithstanding anything to the contrary in the rules of an approved fund, any employer may on application by an employee who has attained the age of fifty years authorize not more than one withdrawal from such approved fund a sum representing one-third of the amount standing to the credit of such employee and an employee in respect of whom an authority for withdrawal has been given under this subsection shall notwithstanding such withdrawal continue to be treated as a contributor to such approved fund.

(12) When an employee withdraws under subsection (10) any amount standing to his credit in an approved fund, he shall not thereafter be treated as an employee, notwithstanding that, but for this subsection, he would be an employee, for the purpose of this Act.

(13) Any employer who fails to comply with any requirement or direction of the Board under this section, or with any provision of subsection (7), shall be guilty of an offence.

(14) Where in the circumstances mentioned in subsections (5) and (8), any amount of contributions paid since 1 July 1952, is transferred to the Fund, the employer and employee concerned may, by mutual agreement, elect to transfer to the Fund all such amount standing to the credit of the employee in an approved fund as represents the contributions paid to such fund before 1 July 1952. Notice of such election shall be given to the Board in such manner as may be prescribed by the Board, and if the Board approves such transfer, the employee shall be credited with the amount so transferred to the Fund.

(15) Section 51 shall apply in respect of an approved fund in like manner as it applies in respect of the Fund.

(16) For the purpose of this section the expression “an employer who has established an approved fund” includes an employer for the benefit of whose employees an approved fund has been established.

(17) Nothing in subsections (7) and (13) shall apply to an approved fund expressly established by or under any written law.

(18) Any expenses incurred by the Board in enforcing the obligations of approved funds under this Act shall be reimbursed to the Board from the funds of such funds on the basis of membership of such funds.

Winding up of approved fund

53. The approved fund of a statutory or local authority under the new scheme shall be wound up on such date as the Minister may, by notification in the *Gazette*, appoint in each particular case, and all assets and liabilities of the approved fund shall be transferred to the Fund and dealt with under this Act:

Provided that where there is a pension scheme of a statutory or local authority within the meaning of “approved fund” under section 2 of this Act then the winding up of such scheme shall be dealt with under section 30 of the Statutory and Local Authorities Superannuation Fund Act 1977 [Act 185] notwithstanding section 52.

PART VI

WITHDRAWAL OF CONTRIBUTIONS

Withdrawal from the Fund

54. (1) The Board may authorize the withdrawal of all sums of money standing to the credit of a member of the Fund upon any terms and conditions as may be prescribed by the Board if the Board is satisfied that—

- (a) the member of the Fund has died;
- (b) the member of the Fund has attained the age of fifty-five years;
- (c) the member of the Fund is physically or mentally incapacitated from engaging in an employment; or
- (d) *(Deleted by Act A1123).*
- (e) the member of the Fund is not a Malaysian citizen and is about to leave Malaysia with no intention of returning to Malaysia.

(2) Notwithstanding section 58B, the Board may authorize a member of the Fund who is applying to make a withdrawal under paragraph 54(1)(b) to take up an insurance policy under section 58B upon such terms and conditions as may be prescribed by the Board.

(3) When a member of the Fund has made a withdrawal of all amount standing to his credit under paragraph (1)(b), (e) or subsection (2), the member of the Fund shall not be treated as an employee under this Act unless he has given to the Board and his employer a notice in such manner as may be prescribed by the Board of his intention to contribute to the Fund.

(4) Notwithstanding subsection (3), a member of the Fund who, before 1 August 1995, has made a withdrawal of all sums of money standing to his credit in the Fund on the grounds that he is about to leave Malaysia with no intention of returning to Malaysia or with the intention of residing in the Republic of Singapore shall be treated as an employee under this Act if he has given to the Board and his employer a notice in such manner as may be prescribed by the Board of his intention to contribute to the Fund.

(4A) Subsection (5) shall not apply to a member of the Fund mentioned in subsection (4).

(5) A member of the Fund who contributes under subsection (3) may only make a further withdrawal under paragraph (1)(b), (c) or (e) and after the withdrawal he shall cease to be a member of the Fund and shall be precluded from making any further contributions to the Fund.

(6) Notwithstanding subsection (1), the Board may authorize an application of a member of the Fund to withdraw part of the amount standing to his credit upon any terms and conditions as may be prescribed by the Board if the Board is satisfied that—

- (a) the member of the Fund has attained the age of fifty years;
- (b) the member of the Fund has purchased or built a house;
- (ba) the member of the Fund has sold the house that was purchased or built using a withdrawal under paragraph (b) and subsequently has purchased or built another house;

- (c) the member of the Fund has purchased or built a house and has taken a loan under paragraph 26(1)(f) for the purchase or construction of the house;
- (d) the member of the Fund has purchased or built a house and has taken a loan and the house has been charged as security for the loan;
- (da) the member of the Fund has sold the house charged as security for the loan under paragraph (d) and has subsequently purchased or built another house and has taken another loan and the new house has been charged as security for the other loan;
- (e) the member of the Fund has not taken a loan to purchase or build a house but the spouse of the member of the Fund has purchased or built a house and has taken a loan and the house has been charged as a security for the loan provided that the member of the Fund has been registered as a joint proprietor of the house;
- (f) the member of the Fund or any other person approved by the Board requires medical financing;
- (g) the member of the Fund requires financing for higher learning for himself or for his child.
- (h) (*Deleted by Act A1190*)

(7) Notwithstanding subsection 54(6), the Minister may, if he thinks it expedient and after consulting the Board, by order published in the *Gazette*, add to, vary or modify the purposes for which a member of the Fund may make a withdrawal under subsection (6).

Payment of dividend in such manner as determined by the Board

54A. Where any amount is withdrawn from the Fund under sections 54, 55 or paid from the Fund under section 56, the Board shall pay dividend, on such amount so withdrawn, and in such manner as determined by the Board from time to time.

Date of withdrawal

54B. For the purpose of withdrawal under this Act, the date of withdrawal shall be—

- (a) where payment is made by a warrant, the date on which the warrant for such withdrawal is issued; and
- (b) where payment is made in a manner other than by a warrant, the date on which such amount of withdrawal is debited from the account of such member of the Fund.

Withdrawal by pensionable employees

54c. (1) Subject to section 56, the Board may authorize a member of the Fund who is a pensionable employee and who has not attained the age of fifty-five years and is still employed with the Government of Malaysia, any State Government or any statutory or local authority to withdraw all sums of money standing to his credit upon such terms and conditions as may be prescribed by the Board.

(2) Notwithstanding subsection (1), the Board may authorize a member of the Fund who is a pensionable employee and who has not attained the age of fifty-five years to withdraw all or part of the sums of money standing to his credit upon any terms and conditions as may be prescribed by the Board if the Board is satisfied that the member of the Fund has been required to retire or has opted for retirement under sections 10, 11, 12 and 12A of Pensions Act 1980 [Act 227] or sections 10, 11, 12 and 13 of the Statutory and Local Authorities Pensions Act 1980 [Act 239].

(3) When a member of the Fund has made a withdrawal under subsection (1) or (2), the member of the Fund shall not be treated as an employee under this Act unless the member of the Fund has not attained the age fifty-five years and is employed by an employer other than the Government of Malaysia, any State Government or any statutory or local authority.

(4) For the purpose of subsection (2), “part of the sums of money standing to his credit” means the amount of money standing to the credit of the member of the Fund up to the date when the written notification of the member’s retirement received by the Board under section 56 comes into effect.

Periodical payments in lieu of lump sum payment

55. (1) Notwithstanding subsection 54(1), a member of the Fund who has attained the age of fifty-five years may—

- (a) apply to withdraw the amount standing to his credit in periodical payments in lieu of a lump sum payment; or
- (b) apply to withdraw only the dividend on the amount standing to his credit in lieu of a lump sum payment,

and the Board may, subject to any rules made under this section, authorize the withdrawal.

(2) Where the Board has authorized a withdrawal under paragraph (1)(a), the member of the Fund shall be precluded from withdrawing the amount standing to his credit under paragraph 54(1)(b).

Release of employer's contributions

56. (1) The Board, after receiving a notification in writing from an employer of a pensionable employee stating that the pensionable employee has died in service or is about to retire on the ground of attaining the retirement age applicable to the pensionable employee or on any other ground and requesting for the return of the equivalent of the employer's contributions remitted to the Fund in respect of the pensionable employee by the Government of Malaysia or of a State or any statutory or local authority or from all such employers of the pensionable employee, together with any dividend credited thereon, may pay to the Pensions Trust Fund established under section 3 of the Pensions Trust Fund Act 1991 [*Act 454*], such amount together with dividend credited thereon and thereupon the amount standing to the credit of the pensionable employee in the Fund shall be the reduced amount as from that date.

(2) Notwithstanding subsection (1), when the Board has authorized a member of the Fund to make a withdrawal under subsections 54c(1) and (2), the Board may pay an amount of money equivalent to the contributions remitted to the Fund by the member's employer in respect of that member to the Pensions Trust Fund established under section 3 of the Pensions Trust Fund Act 1991.

Payment for withdrawal

57. Unless otherwise provided to the contrary, payment in respect of any withdrawal authorized by the Board under this Act shall be in the manner as may be determined by the Board from time to time.

Payment of additional amount

58. (1) Where authority for withdrawal under paragraph 54(1)(a) has been granted, an additional amount as set out in the Fifth Schedule shall be payable:

Provided that where the Board is satisfied that a member of the Fund has died, and no authority for withdrawal under paragraph 54(1)(a) has been granted, the Board may as it deems fit, pay the additional amount to such person as the Board may approve.

(1A) Notwithstanding subsection (1), the Board may not pay the additional amount, if the Board is satisfied that no person as approved by the Board survived the member of the Fund.

(2) Where authority has been granted under paragraph 54(1)(c), an additional amount as set out in the Sixth Schedule shall be payable:

Provided that a member of the Fund shall not be paid the additional amount under this subsection on any subsequent withdrawal under paragraph 54(1)(c).

Amount withdrawn not to be utilized for other purpose

58A. (1) An amount withdrawn by any member of the Fund under this Act shall be utilized solely for the purpose for which the withdrawal was authorized.

(2) Where all of the amount withdrawn under this Act or any part of the amount is not utilized for the purpose for which such withdrawal was authorized, the member of the Fund shall return all the amount or the part which is not utilized to the Board within six months from the date of withdrawal.

(3) For the purpose of subsection (2), “date of withdrawal” means the date of withdrawal as provided in section 54B.

(4) Any member of the Fund who contravenes subsections (1) and (2) shall be guilty of an offence.

PART VIA

TAKING UP OF INSURANCE POLICY BY MEMBER OF THE FUND

Taking up of insurance policy

58B. (1) The Board may authorize an application of a member of the Fund to utilize any amount standing to the credit of such member of the Fund for the purpose of taking up an insurance policy as may be determined by the Board from an insurance company approved by the Minister subject to terms and conditions as the Board thinks appropriate.

(2) Where the Board has authorized the application of a member of the Fund under subsection (1), no dividend may be declared by the Board under section 27 shall be paid on the amount transferred to the insurance company.

(3) This section shall not apply to a member of the Fund who is a pensionable employee and an employee who is not a Malaysian citizen.

PART VII

OFFENCES AND PROCEEDINGS

Incorrect declaration, failure to furnish return, etc.

59. Any person who—

- (a) makes, orally or in writing, or signs any declaration, return, certificate or other document required by this Act or any regulations or rules thereunder which is untrue or incorrect in any particular; or
- (b) fails or refuses to furnish or produce any declaration, return, certificate or other document required by this Act or any regulations or rules thereunder to be furnished or produced,

shall be guilty of an offence and shall, on conviction, be liable to imprisonment for a term not exceeding three years or to a fine not exceeding ten thousand ringgit or to both.

Court order

59A. Where any person is found guilty of an offence under paragraph 59(b), the court before which such person is found guilty shall order such person to furnish or produce any declaration, return, certificate or other document required by this Act or any regulations or rules thereunder to be furnished or produced.

General penalty

60. Any person who contravenes any provision of this Act or any regulations or rules made thereunder shall be guilty of an offence and if no special penalty is expressly provided in this Act or the regulations or rules made thereunder shall, on conviction, be liable to imprisonment for a term not exceeding six months or to a fine not exceeding two thousand ringgit or to both.

Attempts, preparations, abetments and conspiracies punishable as offences

61. Any person who—

- (a) attempts to commit any offence under this Act;
- (b) does any act preparatory to or in furtherance of the commission of any offence under this Act; or
- (c) abets or is engaged in a criminal conspiracy to commit (as those terms are defined in the Penal Code) any offence under this Act, whether or not the offence is committed in consequence thereof,

shall be guilty of such offence and shall be liable to the penalty provided for such offence.

One trial for any number of offences

62. Notwithstanding the provisions of any written law to the contrary, an employer may be charged with and tried at one trial for any number of offences under subsection 43(2) and such offences shall, for the purpose of the law for the time being in force relating to criminal procedure, be deemed to form the same transaction.

Court order

63. (1) Notwithstanding the provision of any other written law, where an employer is found guilty of an offence under subsection 43(2) or 48(3), the Court before which the employer is found guilty shall order such employer to pay to the Fund any amount of contributions, together with any dividend credited thereon, due and payable to the Board and certified by an officer authorized by the Board to be due from such employer, prior to the date of such finding of guilt.

(2) Where an employer is found guilty of an offence under subsection 45(3), the Court before which the employer is found guilty shall order such employer to pay to the Fund any amount of dividend thereon due and payable to the Board and certified by an officer authorized by the Board to be due from such employer.

(3) A court order issued under subsection (1) or (2) or both shall be paid by the employer in a single payment at the date the order was issued except if the Court is satisfied that the employer has no capability in terms of financial and on special reasons the offence was committed, the Court may order the arrears of contributions to be paid in not more than six monthly instalments from the date of the order.

(4) Where an employer fails to comply with any order made under subsection (3), the Court shall, on the application by the Board, issue a warrant to levy the employer's property for the whole amount of the arrears in the following manner:

(a) by way of distress and sale of the employer's property in accordance with the same procedure of execution under rule 30 of the Subordinate Courts Rules 1980 [P.U. (A) 328/1980] and this execution shall apply *mutatis mutandis* notwithstanding the amount in order for the arrears of contribution or dividend or both; or

(b) in the same manner as a fine as provided under section 283 of the Criminal Procedure Code [Act 593].

Certificate of authorized officer of the Board to be evidence

64. In any legal proceedings a copy of an entry in the accounts of the Fund duly certified under the hand of an authorized officer of the Board shall be *prima facie* evidence of such entry having been made and of the truth of the contents thereof.

Civil proceedings to recover contributions

65. (1) Notwithstanding the provisions of any other written law all contributions payable under this Act may, without prejudice to any other remedy, be recoverable by the Board summarily as a civil debt.

(2) Proceedings for the summary recovery as civil debts of contributions may be instituted by any officer authorized in that behalf by special or general directions of the Chairman and any such officer may conduct such proceedings.

(3) In this section the word “contribution” shall be deemed to include any dividend and interest due on any contributions.

Protection of contributions in execution proceeding or sale under security

66. (1) If, at any time before the date of the commencement of a winding up in the case of a company or before the making of a receiving order in the case of a debtor in bankruptcy—

- (a) an attachment has been issued against the property of an employer in execution of a decree against him and any such property has been seized or sold or otherwise realized in pursuance of such execution; or
- (b) the property of an employer has been sold, on the application of a secured creditor,

then the proceeds of the sale or other realization of such property shall not be distributed to any person entitled thereto until the court ordering the sale or other realization, has made provision for the payment of any amounts due in respect of contributions payable by the employer under this Act.

(2) In this section the word “contribution” shall be deemed to include any dividend and interest due on any contributions.

Conduct of civil proceedings

67. Notwithstanding the provisions of any written law, but without prejudice to section 65, in any civil proceedings by or against the Board—

- (a) any person holding the appointment of a Federal Counsel and authorized by the Attorney General for the purpose; or

- (b) any legal officer of the Board authorized in that behalf by the Chairman,

may, on behalf of the Board, institute, appear in and conduct such proceedings and may make and do all appearances, acts and applications in respect of such proceedings.

68. *(Deleted by Act A1080).*

Offences by body corporate

69. Where an offence under this Act or any regulations or rules made thereunder has been committed by a body corporate, firm, society or other body of persons, any person who at the time of the commission of the offence was a director, manager, secretary or other similar officer or a partner of the body corporate, firm, society or other body of persons or was purporting to act in such capacity shall, as well as such body corporate, firm, society or other body of persons, be deemed to be guilty of that offence unless he proves that the offence was committed without his consent or connivance and that he exercised all such diligence to prevent the commission of the offence as he ought to have exercised, having regard to the nature of his functions in that capacity and to all the circumstances.

Members of the Board, Investment Panel and officers deemed as public servants

70. Every member of the Board, the Investment Panel, officer and servant of the Board shall be deemed to be a public servant within the meaning of the Penal Code.

PART VIIA

MEMBER OF THE FUND WHO IS NOT A MALAYSIAN CITIZEN

Application

70A. This Part shall apply to each member of the Fund who is not a Malaysian citizen who elects to contribute on or after 1 August 1998.

70B. *(Deleted by Act A1190).*

Withdrawal from the Fund

70c. The Board may authorize the withdrawal of all amount standing to the credit of a member of the Fund who is not a Malaysian citizen upon any terms and conditions as may be prescribed by the Board if the Board is satisfied that—

- (a) the member of the Fund has died;
- (b) the member of the Fund is physically or mentally incapacitated from engaging in an employment; or
- (c) the member of the Fund is about to leave Malaysia and has no intention of returning to Malaysia.

Nomination

70d. A member of the Fund who is not a Malaysian citizen is not authorized to make any nomination under this Act.

Other provisions continue to apply

70e. In addition to and not in derogation of the provisions under this Part, all other provisions under this Act except for sections 29A, 54, 54A, 55, 58, and 58B shall apply to a member of the Fund who is not a Malaysian citizen.

Credit return

70f. Notwithstanding section 70c, the Board may, in such manner as the Board may prescribe, return to a member of the Fund who is not a Malaysian citizen and who was liable to contribute during the period which commenced on 1 August 1998 and ended on 1 August 2001, all the amount standing to the credit of such member.

PART VIII**POWER TO MAKE REGULATIONS AND RULES****Powers of Minister to make regulations**

71. The Minister may, on the recommendation of the Board, make regulations—

- (a) to provide for the manner of payment and collection of contributions and any matters incidental thereto;

- (b) to provide for the nomination by a member of the Fund of the persons to whom any amount standing to his credit in the Fund at the time of his death is to be paid at his death, for the manner in which such nomination may be revoked and for the circumstances in which it is to be treated as having ceased to be operative and for payment of such amount to the nominee so nominated;
- (c) to provide for the payment of the sum standing to the credit of a member of the Fund on his death where there is no nomination by the member of the person to whom such sum is to be paid on his death;
- (d) to provide for the manner of payment of the additional amount in the case of death of a member or upon withdrawal under paragraph 54(1)(c);
- (e) to provide that any amount not exceeding two hundred thousand ringgit, or such other amount as may be determined by the Minister, from time to time, by notification in the *Gazette*, standing to the credit of a deceased member in the Fund may be paid out by the Board without production of any evidence that any estate duty due on the estate of the deceased member has been paid;
- (f) to provide for the destruction of records and documents but such regulations shall require prior consultation with the National Archives before such destruction;
- (g) to provide for the offences under this Act or the regulations or rules made thereunder which may be compounded by the Board, the persons who may compound, the limit of the sum of money to be collected for compounding such offences and the procedure and forms to be complied with in compounding;
- (h) to prescribe fees which shall be paid to the Board in respect of investment under Part IIIA and charges for the purpose of carrying out the provisions of this Act;
- (i) to prescribe fees to be imposed on fund management institutions under Part IIIA;
- (j) to prescribe for anything which relates to investment under Part IIIA including matters in respect of the appointment, management, administration, duties, terms and conditions of fund management institutions;

- (j*a*) to prescribe any matter relating to the taking up of an insurance policy under Part VIA, including the appointment, management, administration, duties, terms and conditions of the insurance companies;
- (k) to prescribe anything which under this Act may be prescribed by the Minister; and
- (l) for carrying out any of the provisions of this Act.

Powers of Minister to require other person to contribute and declare any payment or remuneration as wages

72. Notwithstanding anything in this Act or any other written law, the Minister may by notification in the *Gazette*—

- (a) require any person who derives income from any trade, business or profession, or from any other source as he may prescribe, to contribute to the Fund;
- (b) declare any type of payment or remuneration paid or payable by any employer to his employee under a contract of service or apprenticeship, as wages, if the Minister is satisfied that, having regard to the nature or purpose of such payment or remuneration or any other relevant fact, it ought in the circumstances to be treated as wages for the purposes of this Act; or
- (c) declare any person or class of persons employed, engaged or contracted with to carry out work in any occupation in any agricultural or industrial undertaking, constructional work, trade, business or place of work as an employee or employees and the person who employs, involves or contracts with each of the person or class of persons above-mentioned, shall be deemed to be an employer and such employer and employee shall be deemed to have made a contract of service with each other and the Minister may determine any payment received by the person above-mentioned to be wages for the purpose of this Act,

and thereafter this Act shall apply to such person, employer or employee, as the case may be, subject to any modification as the Minister may prescribe.

Powers of the Board to make rules

73. The Board may, in addition to the other duties imposed and powers conferred upon it under this Act, make rules—

- (a) to provide for the payment of all contributions under this Act or any part thereof, omitted to be paid;
- (aa) to prescribe any matter relating to the taking up of an insurance policy under Part VIA, including the procedures on the taking up of an insurance policy;
- (b) to provide for the keeping of books, accounts or records by employers;
- (c) to prescribe the returns to be made by employers, and the forms and registers to be used, in carrying out any of the provisions of this Act;
- (d) to prescribe the procedure to be followed when contributions are deposited by the employer in the Fund;
- (e) to provide, in cases where an employee is employed concurrently by two or more employers, the extent of the obligation of such employers as to payment of contributions under this Act;
- (f) to provide for the return of contributions, or any part of such contributions, paid in error, together with any dividend on such contributions;
- (g) to prescribe the procedure to be followed for the purpose of nomination and revocation of nomination, and the particulars to be furnished;
- (h) to prescribe the procedure relating to withdrawal from the Fund;
- (i) to provide for the appointment of medical boards for the purpose of paragraph 54(1)(c) and for such other purposes as may be prescribed;
- (j) to prescribe the evidence to be produced and the person, officer or authority to whom such evidence is to be produced for the purposes of section 54;
- (k) to provide for the disposal of amounts which are unclaimed, unpaid or otherwise remain in the Fund;

- (l) to prescribe the procedure to be followed for the disposal of matters relating to employer's and employee's account;
- (m)
 - (i) to make such disciplinary rules as it deems necessary or expedient to provide for the discipline of the officers and servants of the Board including temporary and contract officers of the Board;
 - (ii) the disciplinary rules made by the Board under this Act may include provisions for the interdiction with reduction in salary or in other remuneration, or provisions for the suspension without salary or other remuneration, of an officer or servant of the Board during the pendency of disciplinary proceedings;
 - (iii) the disciplinary rules made under this Act shall create such disciplinary offences and provide for such disciplinary punishments as the Board may deem appropriate, and the punishments so provided may extend to dismissal or reduction in rank;
 - (iv) the disciplinary rules made under this Act may, in prescribing the procedure for disciplinary proceedings, provide for an opportunity for representations to be made in certain circumstances by the person against whom the disciplinary proceedings are taken before a decision is arrived at by the disciplinary authority on the disciplinary charge laid against such person;
- (n) to prescribe for anything which relates to investment under Part IIIA including the procedures for investment;
- (o) to prescribe the procedure to be followed in matters relating to finance and accounts of the Fund; and
- (p) to prescribe anything which may be prescribed by the Board under this Act.

Powers of Minister to amend the Schedules

74. The Minister may, by order notified in the *Gazette*, amend, add to or vary any of the Schedules to this Act.

PART IX

REPEAL AND TRANSITIONAL PROVISIONS

Repeal of the Employees Provident Fund Act 1951

75. On the appointed day—

- (a) the Employees Provident Fund Act 1951 [Act 272] (in this Part referred to as “the repealed Act”) shall cease to have effect;
- (b) the Employees Provident Fund Board (in this Part referred to as “the EPF Board”) being a body corporate established under the repealed Act shall likewise cease to exist:

Provided that the members of the EPF Board who immediately before the appointed day were appointed as members of the EPF Board shall on that day be members of the Board and shall be subject to all the provisions of this Act relating to such members and shall be deemed to have been appointed under this Act.

Continuance of laws, etc.

76. (1) Subject to the provisions of this Act, all written laws, orders, regulations and rules affecting or for the protection of the EPF Board and in force immediately before the appointed day shall, until amended or revoked by the authority having power so to do, continue in force on and after the appointed day and be construed as if this Act has not been passed:

Provided that any references therein to the EPF Board unless the context otherwise requires shall be construed as references to the Board, and expressions importing such a reference shall be construed accordingly.

(2) All orders, directions, appointments, notifications, regulations and rules made under the provisions of the repealed Act and in force immediately before the appointed day shall, insofar as they are not inconsistent with the provisions of this Act, be deemed to have been made under this Act and shall continue in force until other provisions shall be made under this Act or until the date upon which they expire.

Transfer of powers, rights, liabilities and duties

77. Subject to the provisions of this Act, all powers, rights, privileges, duties, liabilities or obligations which immediately before the appointed day were those of the EPF Board shall as from that day devolve on the Board.

Transfer of property

78. (1) Subject to the provisions of this Act, all lands immediately before the appointed day vested in the EPF Board shall, on that day, vest in the Board.

(2) Subject to the provisions of this Act and to any direction of the Minister, all property and assets other than land which immediately before the appointed day were vested in the EPF Board or in any person on behalf of the EPF Board shall on that day vest in the Board.

Existing contracts

79. Subject to the provisions of this Act, all deeds, bonds, agreements, instruments and working arrangements subsisting immediately before the appointed day and affecting any of the property transferred under section 78 shall be of full force and effect against or in favour of the Board and enforceable as fully and effectually as if, instead of the EPF Board, or any person acting on behalf of the EPF Board, the Board had been named therein or had been a party thereto.

Continuance of criminal and civil proceedings

80. (1) Subject to the provisions of this Act, neither the repeal of the repealed Act nor anything contained in this Act shall affect any person's liability to be prosecuted or punished for offences committed under the repealed Act before the appointed day, or any proceedings brought or sentence imposed before that day in respect of such offence.

(2) Subject to the provisions of this Act, any proceedings (whether civil or criminal) or cause of action pending or existing immediately before the appointed day by or against the EPF Board or any person acting on behalf of the EPF Board may be continued or instituted by or against the Board as it might have been by or against the EPF Board or such person as if this Act had not been passed.

(3) Any appeal brought or any leave to appeal applied on or after the appointed day against a decision given in any legal proceedings before that day may be brought by or against the Board as it might have been brought by or against the EPF Board as if this Act had not been passed.

Transfer of Fund

81. Subject to the provisions of this Act, all moneys standing in, and due to be paid to, the Fund set up under section 4 of the repealed Act shall on the appointed day be transferred to the Fund.

Continuance of officers and servants

82. Every person who immediately before the appointed day was employed as an officer or servant of the EPF Board shall on that day be deemed to be employed as such officer or servant, as the case may be, of the Board upon the same terms and conditions of service as those obtaining immediately before the appointed day.

Pending disciplinary proceedings

83. All disciplinary proceedings which, immediately before the appointed day, were pending against any officer or servant of the EPF Board on or after that date, may be continued against the officer or servant by the appropriate authority of the Board established by this Act.

Transfer of member of the Fund

84. Every employee who immediately before the appointed day was a member of the Fund set up under section 4 of the repealed Act shall on that date be a member of the Fund and subject to all the provisions of this Act relating to the member of the Fund.

Transfer of registration of employers

85. Every employer registered under the provisions of the repealed Act or the rules made thereunder shall be deemed to have been registered under this Act.

Prevention of anomalies

86. (1) If any difficulty arises with respect to the foregoing transitional provisions of this Act the Minister may, by order, make such modifications in those provisions as may appear to him necessary for preventing anomalies:

Provided that the Minister shall not exercise the powers conferred by this section after the expiration of two years from the appointed day.

(2) In this section, “modifications” includes amendments, additions, deletions, substitutions, adaptations, variations, alterations and non-application of any provision of this Part.

FIRST SCHEDULE

[Section 2]

PERSONS WHO ARE NOT EMPLOYEES

(1) All nomadic aborigines unless in any particular case the Director General of the Department of Aborigines otherwise recommends.

(2) Domestic servants as defined in section 3 of the Workmen's Compensation Act 1952 [Act 273], except when employed—

- (a) by any employer specified in the Second Schedule to this Act;
- (b) by any society registered or required to be registered under any written law for the time being in force relating to the registration of societies or co-operative societies;
- (c) in any business registered or licensed or required to be registered or licensed under the Registration of Businesses Act 1956 [Act 197], the Trades Licensing Ordinance of Sabah [*Sabah Cap. 144*], the Businesses, Professions and Trades Licensing Ordinance of Sarawak [*Sarawak Cap. 33*] or the Businesses Names Ordinance of Sarawak [*Sarawak Cap. 64*], as the case may be; or
- (d) by any corporation incorporated under any written law.

(3) Domestic servants as defined aforesaid (other than those excepted under paragraph (2)) who have not, in respect of any employment in which they are then engaged, given to the Board and their employers one month's notice in the prescribed form of their intention to be members of the Fund.

(4) Outworkers as defined in section 3 of the Workmen's Compensation Act 1952, except when employed by any employer specified in the Second Schedule.

(5) Any person detained in any prison, Henry Gurney School, approved school, place of detention, mental hospital, rehabilitation centre having the same meaning in the Drug Dependents (Treatment and Rehabilitation) Act 1983 [Act 283] or leper settlement.

(6) Any person who is employed and whose country of domicile is outside Malaysia and who enters and remains temporarily under the authority of any pass issued under the provisions of any written law relating to immigration and who has not given to the Board and his employer one month's notice in the prescribed form of his intention to be a member of the Fund.

(7) Any person who is employed and whose country of domicile is outside Malaysia and who is in accordance with his terms and conditions of service participates in a provident fund or other similar scheme established or administered outside Malaysia.

(8) Any person who is employed and whose country of domicile is outside Malaysia and who has obtained prior written approval from the Board to participate in accordance with his terms and conditions of service in a provident fund or other scheme established or administered in Malaysia.

(9) Any person who is a Member of the Administration as defined under Article 160 of the Federal Constitution.

(10)–(12) (*Deleted by Act A1190*).

SECOND SCHEDULE

[Section 2]

DEFINITION OF “EMPLOYER”

(1) Public Utilities Board of Singapore.

(2) Any Embassy, High Commission, Consulate or any other government and any other such office or department as the Minister may, from time to time by notification in the *Gazette*, specify for the purposes of this paragraph (in relation to employment in Malaysia in a civil capacity, under a contract of service or under any arrangement entered into in Malaysia or in the Republic of Singapore, not being employment in any established capacity conferring benefits under any law relating to superannuation or pensions).

THIRD SCHEDULE

[Subsection 43(1)]

RATE OF MONTHLY CONTRIBUTION

PART A

The rate of monthly contributions specified in this Part shall apply to—

- (a) employees who are Malaysian citizens;
- (b) employees who are not Malaysian citizens but are permanent residents of Malaysia; and
- (c) employees who are not Malaysian citizens but who have elected to contribute before 1 August 1998.

AMOUNT OF WAGES FOR THE MONTH				RATE OF CONTRIBUTION FOR THE MONTH		
				<i>By the Employer</i>	<i>By the Employee</i>	<i>Total Contribution</i>
RM		RM		RM	RM	RM
From	0.01	to	10.00	Nil	Nil	Nil
From	10.01	to	20.00	3.00	3.00	6.00
From	20.01	to	40.00	5.00	5.00	10.00
From	40.01	to	60.00	8.00	7.00	15.00
From	60.01	to	80.00	10.00	9.00	19.00
From	80.01	to	100.00	12.00	11.00	23.00
From	100.01	to	120.00	15.00	14.00	29.00
From	120.01	to	140.00	17.00	16.00	33.00
From	140.01	to	160.00	20.00	18.00	38.00
From	160.01	to	180.00	22.00	20.00	42.00
From	180.01	to	200.00	24.00	22.00	46.00
From	200.01	to	220.00	27.00	25.00	52.00
From	220.01	to	240.00	29.00	27.00	56.00
From	240.01	to	260.00	32.00	29.00	61.00
From	260.01	to	280.00	34.00	31.00	65.00
From	280.01	to	300.00	36.00	33.00	69.00
From	300.01	to	320.00	39.00	36.00	75.00
From	320.01	to	340.00	41.00	38.00	79.00
From	340.01	to	360.00	44.00	40.00	84.00
From	360.01	to	380.00	46.00	42.00	88.00
From	380.01	to	400.00	48.00	44.00	92.00
From	400.01	to	420.00	51.00	47.00	98.00
From	420.01	to	440.00	53.00	49.00	102.00
From	440.01	to	460.00	56.00	51.00	107.00
From	460.01	to	480.00	58.00	53.00	111.00

AMOUNT OF WAGES FOR THE MONTH				RATE OF CONTRIBUTION FOR THE MONTH		
				<i>By the Employer</i>	<i>By the Employee</i>	<i>Total Contribution</i>
	RM		RM	RM	RM	RM
From	480.01	to	500.00	60.00	55.00	115.00
From	500.01	to	520.00	63.00	58.00	121.00
From	520.01	to	540.00	65.00	60.00	125.00
From	540.01	to	560.00	68.00	62.00	130.00
From	560.01	to	580.00	70.00	64.00	134.00
From	580.01	to	600.00	72.00	66.00	138.00
From	600.01	to	620.00	75.00	69.00	144.00
From	620.01	to	640.00	77.00	71.00	148.00
From	640.01	to	660.00	80.00	73.00	153.00
From	660.01	to	680.00	82.00	75.00	157.00
From	680.01	to	700.00	84.00	77.00	161.00
From	700.01	to	720.00	87.00	80.00	167.00
From	720.01	to	740.00	89.00	82.00	171.00
From	740.01	to	760.00	92.00	84.00	176.00
From	760.01	to	780.00	94.00	86.00	180.00
From	780.01	to	800.00	96.00	88.00	184.00
From	800.01	to	820.00	99.00	91.00	190.00
From	820.01	to	840.00	101.00	93.00	194.00
From	840.01	to	860.00	104.00	95.00	199.00
From	860.01	to	880.00	106.00	97.00	203.00
From	880.01	to	900.00	108.00	99.00	207.00
From	900.01	to	920.00	111.00	102.00	213.00
From	920.01	to	940.00	113.00	104.00	217.00
From	940.01	to	960.00	116.00	106.00	222.00
From	960.01	to	980.00	118.00	108.00	226.00
From	980.01	to	1000.00	120.00	110.00	230.00
From	1000.01	to	1020.00	123.00	113.00	236.00
From	1020.01	to	1040.00	125.00	115.00	240.00
From	1040.01	to	1060.00	128.00	117.00	245.00
From	1060.01	to	1080.00	130.00	119.00	249.00
From	1080.01	to	1100.00	132.00	121.00	253.00
From	1100.01	to	1120.00	135.00	124.00	259.00
From	1120.01	to	1140.00	137.00	126.00	263.00
From	1140.01	to	1160.00	140.00	128.00	268.00
From	1160.01	to	1180.00	142.00	130.00	272.00
From	1180.01	to	1200.00	144.00	132.00	276.00
From	1200.01	to	1220.00	147.00	135.00	282.00
From	1220.01	to	1240.00	149.00	137.00	286.00
From	1240.01	to	1260.00	152.00	139.00	291.00
From	1260.01	to	1280.00	154.00	141.00	295.00

AMOUNT OF WAGES FOR THE MONTH				RATE OF CONTRIBUTION FOR THE MONTH		
				<i>By the Employer</i>	<i>By the Employee</i>	<i>Total Contribution</i>
	RM		RM	RM	RM	RM
From	1280.01	to	1300.00	156.00	143.00	299.00
From	1300.01	to	1320.00	159.00	146.00	305.00
From	1320.01	to	1340.00	161.00	148.00	309.00
From	1340.01	to	1360.00	164.00	150.00	314.00
From	1360.01	to	1380.00	166.00	152.00	318.00
From	1380.01	to	1400.00	168.00	154.00	322.00
From	1400.01	to	1420.00	171.00	157.00	328.00
From	1420.01	to	1440.00	173.00	159.00	332.00
From	1440.01	to	1460.00	176.00	161.00	337.00
From	1460.01	to	1480.00	178.00	163.00	341.00
From	1480.01	to	1500.00	180.00	165.00	345.00
From	1500.01	to	1520.00	183.00	168.00	351.00
From	1520.01	to	1540.00	185.00	170.00	355.00
From	1540.01	to	1560.00	188.00	172.00	360.00
From	1560.01	to	1580.00	190.00	174.00	364.00
From	1580.01	to	1600.00	192.00	176.00	368.00
From	1600.01	to	1620.00	195.00	179.00	374.00
From	1620.01	to	1640.00	197.00	181.00	378.00
From	1640.01	to	1660.00	200.00	183.00	383.00
From	1660.01	to	1680.00	202.00	185.00	387.00
From	1680.01	to	1700.00	204.00	187.00	391.00
From	1700.01	to	1720.00	207.00	190.00	397.00
From	1720.01	to	1740.00	209.00	192.00	401.00
From	1740.01	to	1760.00	212.00	194.00	406.00
From	1760.01	to	1780.00	214.00	196.00	410.00
From	1780.01	to	1800.00	216.00	198.00	414.00
From	1800.01	to	1820.00	219.00	201.00	420.00
From	1820.01	to	1840.00	221.00	203.00	424.00
From	1840.01	to	1860.00	224.00	205.00	429.00
From	1860.01	to	1880.00	226.00	207.00	433.00
From	1880.01	to	1900.00	228.00	209.00	437.00
From	1900.01	to	1920.00	231.00	212.00	443.00
From	1920.01	to	1940.00	233.00	214.00	447.00
From	1940.01	to	1960.00	236.00	216.00	452.00
From	1960.01	to	1980.00	238.00	218.00	456.00
From	1980.01	to	2000.00	240.00	220.00	460.00
From	2000.01	to	2020.00	243.00	223.00	466.00
From	2020.01	to	2040.00	245.00	225.00	470.00
From	2040.01	to	2060.00	248.00	227.00	475.00
From	2060.01	to	2080.00	250.00	229.00	479.00

AMOUNT OF WAGES FOR THE MONTH				RATE OF CONTRIBUTION FOR THE MONTH		
				<i>By the Employer</i>	<i>By the Employee</i>	<i>Total Contribution</i>
	RM		RM	RM	RM	RM
From	2080.01	to	2100.00	252.00	231.00	483.00
From	2100.01	to	2120.00	255.00	234.00	489.00
From	2120.01	to	2140.00	257.00	236.00	493.00
From	2140.01	to	2160.00	260.00	238.00	498.00
From	2160.01	to	2180.00	262.00	240.00	502.00
From	2180.01	to	2200.00	264.00	242.00	506.00
From	2200.01	to	2220.00	267.00	245.00	512.00
From	2220.01	to	2240.00	269.00	247.00	516.00
From	2240.01	to	2260.00	272.00	249.00	521.00
From	2260.01	to	2280.00	274.00	251.00	525.00
From	2280.01	to	2300.00	276.00	253.00	529.00
From	2300.01	to	2320.00	279.00	256.00	535.00
From	2320.01	to	2340.00	281.00	258.00	539.00
From	2340.01	to	2360.00	284.00	260.00	544.00
From	2360.01	to	2380.00	286.00	262.00	548.00
From	2380.01	to	2400.00	288.00	264.00	552.00
From	2400.01	to	2420.00	291.00	267.00	558.00
From	2420.01	to	2440.00	293.00	269.00	562.00
From	2440.01	to	2460.00	296.00	271.00	567.00
From	2460.01	to	2480.00	298.00	273.00	571.00
From	2480.01	to	2500.00	300.00	275.00	575.00
From	2500.01	to	2520.00	303.00	278.00	581.00
From	2520.01	to	2540.00	305.00	280.00	585.00
From	2540.01	to	2560.00	308.00	282.00	590.00
From	2560.01	to	2580.00	310.00	284.00	594.00
From	2580.01	to	2600.00	312.00	286.00	598.00
From	2600.01	to	2620.00	315.00	289.00	604.00
From	2620.01	to	2640.00	317.00	291.00	608.00
From	2640.01	to	2660.00	320.00	293.00	613.00
From	2660.01	to	2680.00	322.00	295.00	617.00
From	2680.01	to	2700.00	324.00	297.00	621.00
From	2700.01	to	2720.00	327.00	300.00	627.00
From	2720.01	to	2740.00	329.00	302.00	631.00
From	2740.01	to	2760.00	332.00	304.00	636.00
From	2760.01	to	2780.00	334.00	306.00	640.00
From	2780.01	to	2800.00	336.00	308.00	644.00
From	2800.01	to	2820.00	339.00	311.00	650.00
From	2820.01	to	2840.00	341.00	313.00	654.00
From	2840.01	to	2860.00	344.00	315.00	659.00
From	2860.01	to	2880.00	346.00	317.00	663.00

AMOUNT OF WAGES FOR THE MONTH				RATE OF CONTRIBUTION FOR THE MONTH		
	RM		RM	<i>By the Employer</i>	<i>By the Employee</i>	<i>Total Contribution</i>
	RM		RM	RM	RM	RM
From	2880.01	to	2900.00	348.00	319.00	667.00
From	2900.01	to	2920.00	351.00	322.00	673.00
From	2920.01	to	2940.00	353.00	324.00	677.00
From	2940.01	to	2960.00	356.00	326.00	682.00
From	2960.01	to	2980.00	358.00	328.00	686.00
From	2980.01	to	3000.00	360.00	330.00	690.00
From	3000.01	to	3020.00	363.00	333.00	696.00
From	3020.01	to	3040.00	365.00	335.00	700.00
From	3040.01	to	3060.00	368.00	337.00	705.00
From	3060.01	to	3080.00	370.00	339.00	709.00
From	3080.01	to	3100.00	372.00	341.00	713.00
From	3100.01	to	3120.00	375.00	344.00	719.00
From	3120.01	to	3140.00	377.00	346.00	723.00
From	3140.01	to	3160.00	380.00	348.00	728.00
From	3160.01	to	3180.00	382.00	350.00	732.00
From	3180.01	to	3200.00	384.00	352.00	736.00
From	3200.01	to	3220.00	387.00	355.00	742.00
From	3220.01	to	3240.00	389.00	357.00	746.00
From	3240.01	to	3260.00	392.00	359.00	751.00
From	3260.01	to	3280.00	394.00	361.00	755.00
From	3280.01	to	3300.00	396.00	363.00	759.00
From	3300.01	to	3320.00	399.00	366.00	765.00
From	3320.01	to	3340.00	401.00	368.00	769.00
From	3340.01	to	3360.00	404.00	370.00	774.00
From	3360.01	to	3380.00	406.00	372.00	778.00
From	3380.01	to	3400.00	408.00	374.00	782.00
From	3400.01	to	3420.00	411.00	377.00	788.00
From	3420.01	to	3440.00	413.00	379.00	792.00
From	3440.01	to	3460.00	416.00	381.00	797.00
From	3460.01	to	3480.00	418.00	383.00	801.00
From	3480.01	to	3500.00	420.00	385.00	805.00
From	3500.01	to	3520.00	423.00	388.00	811.00
From	3520.01	to	3540.00	425.00	390.00	815.00
From	3540.01	to	3560.00	428.00	392.00	820.00
From	3560.01	to	3580.00	430.00	394.00	824.00
From	3580.01	to	3600.00	432.00	396.00	828.00
From	3600.01	to	3620.00	435.00	399.00	834.00
From	3620.01	to	3640.00	437.00	401.00	838.00
From	3640.01	to	3660.00	440.00	403.00	843.00
From	3660.01	to	3680.00	442.00	405.00	847.00

AMOUNT OF WAGES FOR THE MONTH				RATE OF CONTRIBUTION FOR THE MONTH		
				<i>By the Employer</i>	<i>By the Employee</i>	<i>Total Contribution</i>
RM		RM		RM	RM	RM
From	3680.00	to	3700.00	444.00	407.00	851.00
From	3700.01	to	3720.00	447.00	410.00	857.00
From	3720.01	to	3740.00	449.00	412.00	861.00
From	3740.01	to	3760.00	452.00	414.00	866.00
From	3760.01	to	3780.00	454.00	416.00	870.00
From	3780.01	to	3800.00	456.00	418.00	874.00
From	3800.01	to	3820.00	459.00	421.00	880.00
From	3820.01	to	3840.00	461.00	423.00	884.00
From	3840.01	to	3860.00	464.00	425.00	889.00
From	3860.01	to	3880.00	466.00	427.00	893.00
From	3880.01	to	3900.00	468.00	429.00	897.00
From	3900.01	to	3920.00	471.00	432.00	903.00
From	3920.01	to	3940.00	473.00	434.00	907.00
From	3940.01	to	3960.00	476.00	436.00	912.00
From	3960.01	to	3980.00	478.00	438.00	916.00
From	3980.01	to	4000.00	480.00	440.00	920.00
From	4000.01	to	4020.00	483.00	443.00	926.00
From	4020.01	to	4040.00	485.00	445.00	930.00
From	4040.01	to	4060.00	488.00	447.00	935.00
From	4060.01	to	4080.00	490.00	449.00	939.00
From	4080.01	to	4100.00	492.00	451.00	943.00
From	4100.01	to	4120.00	495.00	454.00	949.00
From	4120.01	to	4140.00	497.00	456.00	953.00
From	4140.01	to	4160.00	500.00	458.00	958.00
From	4160.01	to	4180.00	502.00	460.00	962.00
From	4180.01	to	4200.00	504.00	462.00	966.00
From	4200.01	to	4220.00	507.00	465.00	972.00
From	4220.01	to	4240.00	509.00	467.00	976.00
From	4240.01	to	4260.00	512.00	469.00	981.00
From	4260.01	to	4280.00	514.00	471.00	985.00
From	4280.01	to	4300.00	516.00	473.00	989.00
From	4300.01	to	4320.00	519.00	476.00	995.00
From	4320.01	to	4340.00	521.00	478.00	999.00
From	4340.01	to	4360.00	524.00	480.00	1004.00
From	4360.01	to	4380.00	526.00	482.00	1008.00
From	4380.01	to	4400.00	528.00	484.00	1012.00
From	4400.01	to	4420.00	531.00	487.00	1018.00
From	4420.01	to	4440.00	533.00	489.00	1022.00
From	4440.01	to	4460.00	536.00	491.00	1027.00
From	4460.01	to	4480.00	538.00	493.00	1031.00

Employees Provident Fund

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AMOUNT OF WAGES FOR THE MONTH				RATE OF CONTRIBUTION FOR THE MONTH		
				<i>By the Employer</i>	<i>By the Employee</i>	<i>Total Contribution</i>
	RM		RM	RM	RM	RM
From	4480.01	to	4500.00	540.00	495.00	1035.00
From	4500.01	to	4520.00	543.00	498.00	1041.00
From	4520.01	to	4540.00	545.00	500.00	1045.00
From	4540.01	to	4560.00	548.00	502.00	1050.00
From	4560.01	to	4580.00	550.00	504.00	1054.00
From	4580.01	to	4600.00	552.00	506.00	1058.00
From	4600.01	to	4620.00	555.00	509.00	1064.00
From	4620.01	to	4640.00	557.00	511.00	1068.00
From	4640.01	to	4660.00	560.00	513.00	1073.00
From	4660.01	to	4680.00	562.00	515.00	1077.00
From	4680.01	to	4700.00	564.00	517.00	1081.00
From	4700.01	to	4720.00	567.00	520.00	1087.00
From	4720.01	to	4740.00	569.00	522.00	1091.00
From	4740.01	to	4760.00	572.00	524.00	1096.00
From	4760.01	to	4780.00	574.00	526.00	1100.00
From	4780.01	to	4800.00	576.00	528.00	1104.00
From	4800.01	to	4820.00	579.00	531.00	1110.00
From	4820.01	to	4840.00	581.00	533.00	1114.00
From	4840.01	to	4860.00	584.00	535.00	1119.00
From	4860.01	to	4880.00	586.00	537.00	1123.00
From	4880.01	to	4900.00	588.00	539.00	1127.00
From	4900.01	to	4920.00	591.00	542.00	1133.00
From	4920.01	to	4940.00	593.00	544.00	1137.00
From	4940.01	to	4960.00	596.00	546.00	1142.00
From	4960.01	to	4980.00	598.00	548.00	1146.00
From	4980.01	to	5000.00	600.00	550.00	1150.00
From	5000.01	to	5100.00	612.00	561.00	1173.00
From	5100.01	to	5200.00	624.00	572.00	1196.00
From	5200.01	to	5300.00	636.00	583.00	1219.00
From	5300.01	to	5400.00	648.00	594.00	1242.00
From	5400.01	to	5500.00	660.00	605.00	1265.00
From	5500.01	to	5600.00	672.00	616.00	1288.00
From	5600.01	to	5700.00	684.00	627.00	1311.00
From	5700.01	to	5800.00	696.00	638.00	1334.00
From	5800.01	to	5900.00	708.00	649.00	1357.00
From	5900.01	to	6000.00	720.00	660.00	1380.00
From	6000.01	to	6100.00	732.00	671.00	1403.00
From	6100.01	to	6200.00	744.00	682.00	1426.00
From	6200.01	to	6300.00	756.00	693.00	1449.00
From	6300.01	to	6400.00	768.00	704.00	1472.00

AMOUNT OF WAGES FOR THE MONTH				RATE OF CONTRIBUTION FOR THE MONTH		
				<i>By the Employer</i>	<i>By the Employee</i>	<i>Total Contribution</i>
RM		RM		RM	RM	RM
From	6400.01	to	6500.00	780.00	715.00	1495.00
From	6500.01	to	6600.00	792.00	726.00	1518.00
From	6600.01	to	6700.00	804.00	737.00	1541.00
From	6700.01	to	6800.00	816.00	748.00	1564.00
From	6800.01	to	6900.00	828.00	759.00	1587.00
From	6900.01	to	7000.00	840.00	770.00	1610.00
From	7000.01	to	7100.00	852.00	781.00	1633.00
From	7100.01	to	7200.00	864.00	792.00	1656.00
From	7200.01	to	7300.00	876.00	803.00	1679.00
From	7300.01	to	7400.00	888.00	814.00	1702.00
From	7400.01	to	7500.00	900.00	825.00	1725.00
From	7500.01	to	7600.00	912.00	836.00	1748.00
From	7600.01	to	7700.00	924.00	847.00	1771.00
From	7700.01	to	7800.00	936.00	858.00	1794.00
From	7800.01	to	7900.00	948.00	869.00	1817.00
From	7900.01	to	8000.00	960.00	880.00	1840.00
From	8000.01	to	8100.00	972.00	891.00	1863.00
From	8100.01	to	8200.00	984.00	902.00	1886.00
From	8200.01	to	8300.00	996.00	913.00	1909.00
From	8300.01	to	8400.00	1008.00	924.00	1932.00
From	8400.01	to	8500.00	1020.00	935.00	1955.00
From	8500.01	to	8600.00	1032.00	946.00	1978.00
From	8600.01	to	8700.00	1044.00	957.00	2001.00
From	8700.01	to	8800.00	1056.00	968.00	2024.00
From	8800.01	to	8900.00	1068.00	979.00	2047.00
From	8900.01	to	9000.00	1080.00	990.00	2070.00
From	9000.01	to	9100.00	1092.00	1001.00	2093.00
From	9100.01	to	9200.00	1104.00	1012.00	2116.00
From	9200.01	to	9300.00	1116.00	1023.00	2139.00
From	9300.01	to	9400.00	1128.00	1034.00	2162.00
From	9400.01	to	9500.00	1140.00	1045.00	2185.00
From	9500.01	to	9600.00	1152.00	1056.00	2208.00
From	9600.01	to	9700.00	1164.00	1067.00	2231.00
From	9700.01	to	9800.00	1176.00	1078.00	2254.00
From	9800.01	to	9900.00	1188.00	1089.00	2277.00
From	9900.01	to	10000.00	1200.00	1100.00	2300.00
From	10000.01	to	10100.00	1212.00	1111.00	2323.00
From	10100.01	to	10200.00	1224.00	1122.00	2346.00
From	10200.01	to	10300.00	1236.00	1133.00	2369.00
From	10300.01	to	10400.00	1248.00	1144.00	2392.00

Employees Provident Fund

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AMOUNT OF WAGES FOR THE MONTH				RATE OF CONTRIBUTION FOR THE MONTH		
				<i>By the Employer</i>	<i>By the Employee</i>	<i>Total Contribution</i>
RM		RM		RM	RM	RM
From	10400.01	to	10500.00	1260.00	1155.00	2415.00
From	10500.01	to	10600.00	1272.00	1166.00	2438.00
From	10600.01	to	10700.00	1284.00	1177.00	2461.00
From	10700.01	to	10800.00	1296.00	1188.00	2484.00
From	10800.01	to	10900.00	1308.00	1199.00	2507.00
From	10900.01	to	11000.00	1320.00	1210.00	2530.00
From	11000.01	to	11100.00	1332.00	1221.00	2553.00
From	11100.01	to	11200.00	1344.00	1232.00	2576.00
From	11200.01	to	11300.00	1356.00	1243.00	2599.00
From	11300.01	to	11400.00	1368.00	1254.00	2622.00
From	11400.01	to	11500.00	1380.00	1265.00	2645.00
From	11500.01	to	11600.00	1392.00	1276.00	2668.00
From	11600.01	to	11700.00	1404.00	1287.00	2691.00
From	11700.01	to	11800.00	1416.00	1298.00	2714.00
From	11800.01	to	11900.00	1428.00	1309.00	2737.00
From	11900.01	to	12000.00	1440.00	1320.00	2760.00
From	12000.01	to	12100.00	1452.00	1331.00	2783.00
From	12100.01	to	12200.00	1464.00	1342.00	2806.00
From	12200.01	to	12300.00	1476.00	1353.00	2829.00
From	12300.01	to	12400.00	1488.00	1364.00	2852.00
From	12400.01	to	12500.00	1500.00	1375.00	2875.00
From	12500.01	to	12600.00	1512.00	1386.00	2898.00
From	12600.01	to	12700.00	1524.00	1397.00	2921.00
From	12700.01	to	12800.00	1536.00	1408.00	2944.00
From	12800.01	to	12900.00	1548.00	1419.00	2967.00
From	12900.01	to	13000.00	1560.00	1430.00	2990.00
From	13000.01	to	13100.00	1572.00	1441.00	3013.00
From	13100.01	to	13200.00	1584.00	1452.00	3036.00
From	13200.01	to	13300.00	1596.00	1463.00	3059.00
From	13300.01	to	13400.00	1608.00	1474.00	3082.00
From	13400.01	to	13500.00	1620.00	1485.00	3105.00
From	13500.01	to	13600.00	1632.00	1496.00	3128.00
From	13600.01	to	13700.00	1644.00	1507.00	3151.00
From	13700.01	to	13800.00	1656.00	1518.00	3174.00
From	13800.01	to	13900.00	1668.00	1529.00	3197.00
From	13900.01	to	14000.00	1680.00	1540.00	3220.00
From	14000.01	to	14100.00	1692.00	1551.00	3243.00
From	14100.01	to	14200.00	1704.00	1562.00	3266.00
From	14200.01	to	14300.00	1716.00	1573.00	3289.00

AMOUNT OF WAGES FOR THE MONTH				RATE OF CONTRIBUTION FOR THE MONTH		
				<i>By the Employer</i>	<i>By the Employee</i>	<i>Total Contribution</i>
RM		RM		RM	RM	RM
From	14300.01	to	14400.00	1728.00	1584.00	3312.00
From	14400.01	to	14500.00	1740.00	1595.00	3335.00
From	14500.01	to	14600.00	1752.00	1606.00	3358.00
From	14600.01	to	14700.00	1764.00	1617.00	3381.00
From	14700.01	to	14800.00	1776.00	1628.00	3404.00
From	14800.01	to	14900.00	1788.00	1639.00	3427.00
From	14900.01	to	15000.00	1800.00	1650.00	3450.00
From	15000.01	to	15100.00	1812.00	1661.00	3473.00
From	15100.01	to	15200.00	1824.00	1672.00	3496.00
From	15200.01	to	15300.00	1836.00	1683.00	3519.00
From	15300.01	to	15400.00	1848.00	1694.00	3542.00
From	15400.01	to	15500.00	1860.00	1705.00	3565.00
From	15500.01	to	15600.00	1872.00	1716.00	3588.00
From	15600.01	to	15700.00	1884.00	1727.00	3611.00
From	15700.01	to	15800.00	1896.00	1738.00	3634.00
From	15800.01	to	15900.00	1908.00	1749.00	3657.00
From	15900.01	to	16000.00	1920.00	1760.00	3680.00
From	16000.01	to	16100.00	1932.00	1771.00	3703.00
From	16100.01	to	16200.00	1944.00	1782.00	3726.00
From	16200.01	to	16300.00	1956.00	1793.00	3749.00
From	16300.01	to	16400.00	1968.00	1804.00	3772.00
From	16400.01	to	16500.00	1980.00	1815.00	3795.00
From	16500.01	to	16600.00	1992.00	1826.00	3818.00
From	16600.01	to	16700.00	2004.00	1837.00	3841.00
From	16700.01	to	16800.00	2016.00	1848.00	3864.00
From	16800.01	to	16900.00	2028.00	1859.00	3887.00
From	16900.01	to	17000.00	2040.00	1870.00	3910.00
From	17000.01	to	17100.00	2052.00	1881.00	3933.00
From	17100.01	to	17200.00	2064.00	1892.00	3956.00
From	17200.01	to	17300.00	2076.00	1903.00	3979.00
From	17300.01	to	17400.00	2088.00	1914.00	4002.00
From	17400.01	to	17500.00	2100.00	1925.00	4025.00
From	17500.01	to	17600.00	2112.00	1936.00	4048.00
From	17600.01	to	17700.00	2124.00	1947.00	4071.00
From	17700.01	to	17800.00	2136.00	1958.00	4094.00
From	17800.01	to	17900.00	2148.00	1969.00	4117.00
From	17900.01	to	18000.00	2160.00	1980.00	4140.00

AMOUNT OF WAGES FOR THE MONTH				RATE OF CONTRIBUTION FOR THE MONTH		
				<i>By the Employer</i>	<i>By the Employee</i>	<i>Total Contribution</i>
	RM		RM	RM	RM	RM
From	18000.01	to	18100.00	2172.00	1991.00	4163.00
From	18100.01	to	18200.00	2184.00	2002.00	4186.00
From	18200.01	to	18300.00	2196.00	2013.00	4209.00
From	18300.01	to	18400.00	2208.00	2024.00	4232.00
From	18400.01	to	18500.00	2220.00	2035.00	4255.00
From	18500.01	to	18600.00	2232.00	2046.00	4278.00
From	18600.01	to	18700.00	2244.00	2057.00	4301.00
From	18700.01	to	18800.00	2256.00	2068.00	4324.00
From	18800.01	to	18900.00	2268.00	2079.00	4347.00
From	18900.01	to	19000.00	2280.00	2090.00	4370.00
From	19000.01	to	19100.00	2292.00	2101.00	4393.00
From	19100.01	to	19200.00	2304.00	2112.00	4416.00
From	19200.01	to	19300.00	2316.00	2123.00	4439.00
From	19300.01	to	19400.00	2328.00	2134.00	4462.00
From	19400.01	to	19500.00	2340.00	2145.00	4485.00
From	19500.01	to	19600.00	2352.00	2156.00	4508.00
From	19600.01	to	19700.00	2364.00	2167.00	4531.00
From	19700.01	to	19800.00	2376.00	2178.00	4554.00
From	19800.01	to	19900.00	2388.00	2189.00	4577.00
From	19900.01	to	20000.00	2400.00	2200.00	4600.00

and for the months where the wages exceed RM20,000.00, the rate of contribution by the employee shall be RM11.00 and the rate of contribution by the employer shall be RM12.00 for every RM100.00 or part of RM100.00 of the amount of wages for the month.

PART B

The rate of monthly contributions specified in this Part shall apply to employees who are not Malaysian citizens—

- (a) who have elected to contribute on or after 1 August 1998;
- (b) who have elected to contribute under subsection 54(3) of the Act on or after 1 August 1998;

- (c) who have elected to contribute under paragraph 3 of the First Schedule on or after 1 August 1998; and
- (d) who have elected to contribute under paragraph 6 of the First Schedule on or after 1 August 2001.

AMOUNT OF WAGES FOR THE MONTH				RATE OF CONTRIBUTION FOR THE MONTH		
				<i>By the Employer</i>	<i>By the Employee</i>	<i>Total Contribution</i>
	RM		RM	RM	RM	RM
From	0.01	to	10.00	Nil	Nil	Nil
From	10.01	to	20.00	5.00	3.00	8.00
From	20.01	to	40.00	5.00	5.00	10.00
From	40.01	to	60.00	5.00	7.00	12.00
From	60.01	to	80.00	5.00	9.00	14.00
From	80.01	to	100.00	5.00	11.00	16.00
From	100.01	to	120.00	5.00	14.00	19.00
From	120.01	to	140.00	5.00	16.00	21.00
From	140.01	to	160.00	5.00	18.00	23.00
From	160.01	to	180.00	5.00	20.00	25.00
From	180.01	to	200.00	5.00	22.00	27.00
From	200.01	to	220.00	5.00	25.00	30.00
From	220.01	to	240.00	5.00	27.00	32.00
From	240.01	to	260.00	5.00	29.00	34.00
From	260.01	to	280.00	5.00	31.00	36.00
From	280.01	to	300.00	5.00	33.00	38.00
From	300.01	to	320.00	5.00	36.00	41.00
From	320.01	to	340.00	5.00	38.00	43.00
From	340.01	to	360.00	5.00	40.00	45.00
From	360.01	to	380.00	5.00	42.00	47.00
From	380.01	to	400.00	5.00	44.00	49.00
From	400.01	to	420.00	5.00	47.00	52.00
From	420.01	to	440.00	5.00	49.00	54.00
From	440.01	to	460.00	5.00	51.00	56.00
From	460.01	to	480.00	5.00	53.00	58.00
From	480.01	to	500.00	5.00	55.00	60.00
From	500.01	to	520.00	5.00	58.00	63.00
From	520.01	to	540.00	5.00	60.00	65.00
From	540.01	to	560.00	5.00	62.00	67.00
From	560.01	to	580.00	5.00	64.00	69.00
From	580.01	to	600.00	5.00	66.00	71.00
From	600.01	to	620.00	5.00	69.00	74.00
From	620.01	to	640.00	5.00	71.00	76.00
From	640.01	to	660.00	5.00	73.00	78.00

Employees Provident Fund

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<i>Amount of Wages for the Month</i>			<i>Rate of Contribution for the Month</i>		
			<i>By the Employer</i>	<i>By the Employee</i>	<i>Total Contribution</i>
	RM		RM	RM	RM
From	660.01	to	680.00	5.00	75.00
					80.00
From	680.01	to	700.00	5.00	77.00
					82.00
From	700.01	to	720.00	5.00	80.00
					85.00
From	720.01	to	740.00	5.00	82.00
					87.00
From	740.01	to	760.00	5.00	84.00
					89.00
From	760.01	to	780.00	5.00	86.00
					91.00
From	780.01	to	800.00	5.00	88.00
					93.00
From	800.01	to	820.00	5.00	91.00
					96.00
From	820.01	to	840.00	5.00	93.00
					98.00
From	840.01	to	860.00	5.00	95.00
					100.00
From	860.01	to	880.00	5.00	97.00
					102.00
From	880.01	to	900.00	5.00	99.00
					104.00
From	900.01	to	920.00	5.00	102.00
					107.00
From	920.01	to	940.00	5.00	104.00
					109.00
From	940.01	to	960.00	5.00	106.00
					111.00
From	960.01	to	980.00	5.00	108.00
					113.00
From	980.01	to	1000.00	5.00	110.00
					115.00
From	1000.01	to	1020.00	5.00	113.00
					118.00
From	1020.01	to	1040.00	5.00	115.00
					120.00
From	1040.01	to	1060.00	5.00	117.00
					122.00
From	1060.01	to	1080.00	5.00	119.00
					124.00
From	1080.01	to	1100.00	5.00	121.00
					126.00
From	1100.01	to	1120.00	5.00	124.00
					129.00
From	1120.01	to	1140.00	5.00	126.00
					131.00
From	1140.01	to	1160.00	5.00	128.00
					133.00
From	1160.01	to	1180.00	5.00	130.00
					135.00
From	1180.01	to	1200.00	5.00	132.00
					137.00
From	1200.01	to	1220.00	5.00	135.00
					140.00
From	1220.01	to	1240.00	5.00	137.00
					142.00
From	1240.01	to	1260.00	5.00	139.00
					144.00
From	1260.01	to	1280.00	5.00	141.00
					146.00
From	1280.01	to	1300.00	5.00	143.00
					148.00
From	1300.01	to	1320.00	5.00	146.00
					151.00
From	1320.01	to	1340.00	5.00	148.00
					153.00
From	1340.01	to	1360.00	5.00	150.00
					155.00
From	1360.01	to	1380.00	5.00	152.00
					157.00
From	1380.01	to	1400.00	5.00	154.00
					159.00
From	1400.01	to	1420.00	5.00	157.00
					162.00
From	1420.01	to	1440.00	5.00	159.00
					164.00

AMOUNT OF WAGES FOR THE MONTH				RATE OF CONTRIBUTION FOR THE MONTH		
				<i>By the Employer</i>	<i>By the Employee</i>	<i>Total Contribution</i>
	RM		RM	RM	RM	RM
From	1440.01	to	1460.00	5.00	161.00	166.00
From	1460.01	to	1480.00	5.00	163.00	168.00
From	1480.01	to	1500.00	5.00	165.00	170.00
From	1500.01	to	1520.00	5.00	168.00	173.00
From	1520.01	to	1540.00	5.00	170.00	175.00
From	1540.01	to	1560.00	5.00	172.00	177.00
From	1560.01	to	1580.00	5.00	174.00	179.00
From	1580.01	to	1600.00	5.00	176.00	181.00
From	1600.01	to	1620.00	5.00	179.00	184.00
From	1620.01	to	1640.00	5.00	181.00	186.00
From	1640.01	to	1660.00	5.00	183.00	188.00
From	1660.01	to	1680.00	5.00	185.00	190.00
From	1680.01	to	1700.00	5.00	187.00	192.00
From	1700.01	to	1720.00	5.00	190.00	195.00
From	1720.01	to	1740.00	5.00	192.00	197.00
From	1740.01	to	1760.00	5.00	194.00	199.00
From	1760.01	to	1780.00	5.00	196.00	201.00
From	1780.01	to	1800.00	5.00	198.00	203.00
From	1800.01	to	1820.00	5.00	201.00	206.00
From	1820.01	to	1840.00	5.00	203.00	208.00
From	1840.01	to	1860.00	5.00	205.00	210.00
From	1860.01	to	1880.00	5.00	207.00	212.00
From	1880.01	to	1900.00	5.00	209.00	214.00
From	1900.01	to	1920.00	5.00	212.00	217.00
From	1920.01	to	1940.00	5.00	214.00	219.00
From	1940.01	to	1960.00	5.00	216.00	221.00
From	1960.01	to	1980.00	5.00	218.00	223.00
From	1980.01	to	2000.00	5.00	220.00	225.00
From	2000.01	to	2020.00	5.00	223.00	228.00
From	2020.01	to	2040.00	5.00	225.00	230.00
From	2040.01	to	2060.00	5.00	227.00	232.00
From	2060.01	to	2080.00	5.00	229.00	234.00
From	2080.01	to	2100.00	5.00	231.00	236.00
From	2100.01	to	2120.00	5.00	234.00	239.00
From	2120.01	to	2140.00	5.00	236.00	241.00
From	2140.01	to	2160.00	5.00	238.00	243.00
From	2160.01	to	2180.00	5.00	240.00	245.00
From	2180.01	to	2200.00	5.00	242.00	247.00
From	2200.01	to	2220.00	5.00	245.00	250.00
From	2220.01	to	2240.00	5.00	247.00	252.00

AMOUNT OF WAGES FOR THE MONTH				RATE OF CONTRIBUTION FOR THE MONTH		
				<i>By the Employer</i>	<i>By the Employee</i>	<i>Total Contribution</i>
	RM		RM	RM	RM	RM
From	2240.01	to	2260.00	5.00	249.00	254.00
From	2260.01	to	2280.00	5.00	251.00	256.00
From	2280.01	to	2300.00	5.00	253.00	258.00
From	2300.01	to	2320.00	5.00	256.00	261.00
From	2320.01	to	2340.00	5.00	258.00	263.00
From	2340.01	to	2360.00	5.00	260.00	265.00
From	2360.01	to	2380.00	5.00	262.00	267.00
From	2380.01	to	2400.00	5.00	264.00	269.00
From	2400.01	to	2420.00	5.00	267.00	272.00
From	2420.01	to	2440.00	5.00	269.00	274.00
From	2440.01	to	2460.00	5.00	271.00	276.00
From	2460.01	to	2480.00	5.00	273.00	278.00
From	2480.01	to	2500.00	5.00	275.00	280.00
From	2500.01	to	2520.00	5.00	278.00	283.00
From	2520.01	to	2540.00	5.00	280.00	285.00
From	2540.01	to	2560.00	5.00	282.00	287.00
From	2560.01	to	2580.00	5.00	284.00	289.00
From	2580.01	to	2600.00	5.00	286.00	291.00
From	2600.01	to	2620.00	5.00	289.00	294.00
From	2620.01	to	2640.00	5.00	291.00	296.00
From	2640.01	to	2660.00	5.00	293.00	298.00
From	2660.01	to	2680.00	5.00	295.00	300.00
From	2680.01	to	2700.00	5.00	297.00	302.00
From	2700.01	to	2720.00	5.00	300.00	305.00
From	2720.01	to	2740.00	5.00	302.00	307.00
From	2740.01	to	2760.00	5.00	304.00	309.00
From	2760.01	to	2780.00	5.00	306.00	311.00
From	2780.01	to	2800.00	5.00	308.00	313.00
From	2800.01	to	2820.00	5.00	311.00	316.00
From	2820.01	to	2840.00	5.00	313.00	318.00
From	2840.01	to	2860.00	5.00	315.00	320.00
From	2860.01	to	2880.00	5.00	317.00	322.00
From	2880.01	to	2900.00	5.00	319.00	324.00
From	2900.01	to	2920.00	5.00	322.00	327.00
From	2920.01	to	2940.00	5.00	324.00	329.00
From	2940.01	to	2960.00	5.00	326.00	331.00
From	2960.01	to	2980.00	5.00	328.00	333.00
From	2980.01	to	3000.00	5.00	330.00	335.00
From	3000.01	to	3020.00	5.00	333.00	338.00
From	3020.01	to	3040.00	5.00	335.00	340.00

AMOUNT OF WAGES FOR THE MONTH				RATE OF CONTRIBUTION FOR THE MONTH		
				<i>By the Employer</i>	<i>By the Employee</i>	<i>Total Contribution</i>
	RM		RM	RM	RM	RM
From	3040.01	to	3060.00	5.00	337.00	342.00
From	3060.01	to	3080.00	5.00	339.00	344.00
From	3080.01	to	3100.00	5.00	341.00	346.00
From	3100.01	to	3120.00	5.00	344.00	349.00
From	3120.01	to	3140.00	5.00	346.00	351.00
From	3140.01	to	3160.00	5.00	348.00	353.00
From	3160.01	to	3180.00	5.00	350.00	355.00
From	3180.01	to	3200.00	5.00	352.00	357.00
From	3200.01	to	3220.00	5.00	355.00	360.00
From	3220.01	to	3240.00	5.00	357.00	362.00
From	3240.01	to	3260.00	5.00	359.00	364.00
From	3260.01	to	3280.00	5.00	361.00	366.00
From	3280.01	to	3300.00	5.00	363.00	368.00
From	3300.01	to	3320.00	5.00	366.00	371.00
From	3320.01	to	3340.00	5.00	368.00	373.00
From	3340.01	to	3360.00	5.00	370.00	375.00
From	3360.01	to	3380.00	5.00	372.00	377.00
From	3380.01	to	3400.00	5.00	374.00	379.00
From	3400.01	to	3420.00	5.00	377.00	382.00
From	3420.01	to	3440.00	5.00	379.00	384.00
From	3440.01	to	3460.00	5.00	381.00	386.00
From	3460.01	to	3480.00	5.00	383.00	388.00
From	3480.01	to	3500.00	5.00	385.00	390.00
From	3500.01	to	3520.00	5.00	388.00	393.00
From	3520.01	to	3540.00	5.00	390.00	395.00
From	3540.01	to	3560.00	5.00	392.00	397.00
From	3560.01	to	3580.00	5.00	394.00	399.00
From	3580.01	to	3600.00	5.00	396.00	401.00
From	3600.01	to	3620.00	5.00	399.00	404.00
From	3620.01	to	3640.00	5.00	401.00	406.00
From	3640.01	to	3660.00	5.00	403.00	408.00
From	3660.01	to	3680.00	5.00	405.00	410.00
From	3680.01	to	3700.00	5.00	407.00	412.00
From	3700.01	to	3720.00	5.00	410.00	415.00
From	3720.01	to	3740.00	5.00	412.00	417.00
From	3740.01	to	3760.00	5.00	414.00	419.00
From	3760.01	to	3780.00	5.00	416.00	421.00
From	3780.01	to	3800.00	5.00	418.00	423.00
From	3800.01	to	3820.00	5.00	421.00	426.00
From	3820.01	to	3840.00	5.00	423.00	428.00

Employees Provident Fund

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AMOUNT OF WAGES FOR THE MONTH				RATE OF CONTRIBUTION FOR THE MONTH		
				<i>By the Employer</i>	<i>By the Employee</i>	<i>Total Contribution</i>
	RM		RM	RM	RM	RM
From	3840.01	to	3860.00	5.00	425.00	430.00
From	3860.01	to	3880.00	5.00	427.00	432.00
From	3880.01	to	3900.00	5.00	429.00	434.00
From	3900.01	to	3920.00	5.00	432.00	437.00
From	3920.01	to	3940.00	5.00	434.00	439.00
From	3940.01	to	3960.00	5.00	436.00	441.00
From	3960.01	to	3980.00	5.00	438.00	443.00
From	3980.01	to	4000.00	5.00	440.00	445.00
From	4000.01	to	4020.00	5.00	443.00	448.00
From	4020.01	to	4040.00	5.00	445.00	450.00
From	4040.01	to	4060.00	5.00	447.00	452.00
From	4060.01	to	4080.00	5.00	449.00	454.00
From	4080.01	to	4100.00	5.00	451.00	456.00
From	4100.01	to	4120.00	5.00	454.00	459.00
From	4120.01	to	4140.00	5.00	456.00	461.00
From	4140.01	to	4160.00	5.00	458.00	463.00
From	4160.01	to	4180.00	5.00	460.00	465.00
From	4180.01	to	4200.00	5.00	462.00	467.00
From	4200.01	to	4220.00	5.00	465.00	470.00
From	4220.01	to	4240.00	5.00	467.00	472.00
From	4240.01	to	4260.00	5.00	469.00	474.00
From	4260.01	to	4280.00	5.00	471.00	476.00
From	4280.01	to	4300.00	5.00	473.00	478.00
From	4300.01	to	4320.00	5.00	476.00	481.00
From	4320.01	to	4340.00	5.00	478.00	483.00
From	4340.01	to	4360.00	5.00	480.00	485.00
From	4360.01	to	4380.00	5.00	482.00	487.00
From	4380.01	to	4400.00	5.00	484.00	489.00
From	4400.01	to	4420.00	5.00	487.00	492.00
From	4420.01	to	4440.00	5.00	489.00	494.00
From	4440.01	to	4460.00	5.00	491.00	496.00
From	4460.01	to	4480.00	5.00	493.00	498.00
From	4480.01	to	4500.00	5.00	495.00	500.00
From	4500.01	to	4520.00	5.00	498.00	503.00
From	4520.01	to	4540.00	5.00	500.00	505.00
From	4540.01	to	4560.00	5.00	502.00	507.00
From	4560.01	to	4580.00	5.00	504.00	509.00
From	4580.01	to	4600.00	5.00	506.00	511.00
From	4600.01	to	4620.00	5.00	509.00	514.00
From	4620.01	to	4640.00	5.00	511.00	516.00

AMOUNT OF WAGES FOR THE MONTH				RATE OF CONTRIBUTION FOR THE MONTH		
				<i>By the Employer</i>	<i>By the Employee</i>	<i>Total Contribution</i>
RM				RM	RM	RM
From	4640.01	to	4660.00	5.00	513.00	518.00
From	4660.01	to	4680.00	5.00	515.00	520.00
From	4680.01	to	4700.00	5.00	517.00	522.00
From	4700.01	to	4720.00	5.00	520.00	525.00
From	4720.01	to	4740.00	5.00	522.00	527.00
From	4740.01	to	4760.00	5.00	524.00	529.00
From	4760.01	to	4780.00	5.00	526.00	531.00
From	4780.01	to	4800.00	5.00	528.00	533.00
From	4800.01	to	4820.00	5.00	531.00	536.00
From	4820.01	to	4840.00	5.00	533.00	538.00
From	4840.01	to	4860.00	5.00	535.00	540.00
From	4860.01	to	4880.00	5.00	537.00	542.00
From	4880.01	to	4900.00	5.00	539.00	544.00
From	4900.01	to	4920.00	5.00	542.00	547.00
From	4920.01	to	4940.00	5.00	544.00	549.00
From	4940.01	to	4960.00	5.00	546.00	551.00
From	4960.01	to	4980.00	5.00	548.00	553.00
From	4980.01	to	5000.00	5.00	550.00	555.00
From	5000.01	to	5100.00	5.00	561.00	566.00
From	5100.01	to	5200.00	5.00	572.00	577.00
From	5200.01	to	5300.00	5.00	583.00	588.00
From	5300.01	to	5400.00	5.00	594.00	599.00
From	5400.01	to	5500.00	5.00	605.00	610.00
From	5500.01	to	5600.00	5.00	616.00	621.00
From	5600.01	to	5700.00	5.00	627.00	632.00
From	5700.01	to	5800.00	5.00	638.00	643.00
From	5800.01	to	5900.00	5.00	649.00	654.00
From	5900.01	to	6000.00	5.00	660.00	665.00
From	6000.01	to	6100.00	5.00	671.00	676.00
From	6100.01	to	6200.00	5.00	682.00	687.00
From	6200.01	to	6300.00	5.00	693.00	698.00
From	6300.01	to	6400.00	5.00	704.00	709.00
From	6400.01	to	6500.00	5.00	715.00	720.00
From	6500.01	to	6600.00	5.00	726.00	731.00
From	6600.01	to	6700.00	5.00	737.00	742.00
From	6700.01	to	6800.00	5.00	748.00	753.00
From	6800.01	to	6900.00	5.00	759.00	764.00
From	6900.01	to	7000.00	5.00	770.00	775.00
From	7000.01	to	7100.00	5.00	781.00	786.00
From	7100.01	to	7200.00	5.00	792.00	797.00

Employees Provident Fund

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AMOUNT OF WAGES FOR THE MONTH				RATE OF CONTRIBUTION FOR THE MONTH		
				<i>By the Employer</i>	<i>By the Employee</i>	<i>Total Contribution</i>
	RM		RM	RM	RM	RM
From	7200.01	to	7300.00	5.00	803.00	808.00
From	7300.01	to	7400.00	5.00	814.00	819.00
From	7400.01	to	7500.00	5.00	825.00	830.00
From	7500.01	to	7600.00	5.00	836.00	841.00
From	7600.01	to	7700.00	5.00	847.00	852.00
From	7700.01	to	7800.00	5.00	858.00	863.00
From	7800.01	to	7900.00	5.00	869.00	874.00
From	7900.01	to	8000.00	5.00	880.00	885.00
From	8000.01	to	8100.00	5.00	891.00	896.00
From	8100.01	to	8200.00	5.00	902.00	907.00
From	8200.01	to	8300.00	5.00	913.00	918.00
From	8300.01	to	8400.00	5.00	924.00	929.00
From	8400.01	to	8500.00	5.00	935.00	940.00
From	8500.01	to	8600.00	5.00	946.00	951.00
From	8600.01	to	8700.00	5.00	957.00	962.00
From	8700.01	to	8800.00	5.00	968.00	973.00
From	8800.01	to	8900.00	5.00	979.00	984.00
From	8900.01	to	9000.00	5.00	990.00	995.00
From	9000.01	to	9100.00	5.00	1001.00	1006.00
From	9100.01	to	9200.00	5.00	1012.00	1017.00
From	9200.01	to	9300.00	5.00	1023.00	1028.00
From	9300.01	to	9400.00	5.00	1034.00	1039.00
From	9400.01	to	9500.00	5.00	1045.00	1050.00
From	9500.01	to	9600.00	5.00	1056.00	1061.00
From	9600.01	to	9700.00	5.00	1067.00	1072.00
From	9700.01	to	9800.00	5.00	1078.00	1083.00
From	9800.01	to	9900.00	5.00	1089.00	1094.00
From	9900.01	to	10000.00	5.00	1100.00	1105.00
From	10000.01	to	10100.00	5.00	1111.00	1116.00
From	10100.01	to	10200.00	5.00	1122.00	1127.00
From	10200.01	to	10300.00	5.00	1133.00	1138.00
From	10300.01	to	10400.00	5.00	1144.00	1149.00
From	10400.01	to	10500.00	5.00	1155.00	1160.00
From	10500.01	to	10600.00	5.00	1166.00	1171.00
From	10600.01	to	10700.00	5.00	1177.00	1182.00
From	10700.01	to	10800.00	5.00	1188.00	1193.00
From	10800.01	to	10900.00	5.00	1199.00	1204.00

AMOUNT OF WAGES FOR THE MONTH				RATE OF CONTRIBUTION FOR THE MONTH		
				<i>By the Employer</i>	<i>By the Employee</i>	<i>Total Contribution</i>
RM		RM		RM	RM	RM
From	10900.01	to	11000.00	5.00	1210.00	1215.00
From	11000.01	to	11100.00	5.00	1221.00	1226.00
From	11100.01	to	11200.00	5.00	1232.00	1237.00
From	11200.01	to	11300.00	5.00	1243.00	1248.00
From	11300.01	to	11400.00	5.00	1254.00	1259.00
From	11400.01	to	11500.00	5.00	1265.00	1270.00
From	11500.01	to	11600.00	5.00	1276.00	1281.00
From	11600.01	to	11700.00	5.00	1287.00	1292.00
From	11700.01	to	11800.00	5.00	1298.00	1303.00
From	11800.01	to	11900.00	5.00	1309.00	1314.00
From	11900.01	to	12000.00	5.00	1320.00	1325.00
From	12000.01	to	12100.00	5.00	1331.00	1336.00
From	12100.01	to	12200.00	5.00	1342.00	1347.00
From	12200.01	to	12300.00	5.00	1353.00	1358.00
From	12300.01	to	12400.00	5.00	1364.00	1369.00
From	12400.01	to	12500.00	5.00	1375.00	1380.00
From	12500.01	to	12600.00	5.00	1386.00	1391.00
From	12600.01	to	12700.00	5.00	1397.00	1402.00
From	12700.01	to	12800.00	5.00	1408.00	1413.00
From	12800.01	to	12900.00	5.00	1419.00	1424.00
From	12900.01	to	13000.00	5.00	1430.00	1435.00
From	13000.01	to	13100.00	5.00	1441.00	1446.00
From	13100.01	to	13200.00	5.00	1452.00	1457.00
From	13200.01	to	13300.00	5.00	1463.00	1468.00
From	13300.01	to	13400.00	5.00	1474.00	1479.00
From	13400.01	to	13500.00	5.00	1485.00	1490.00
From	13500.01	to	13600.00	5.00	1496.00	1501.00
From	13600.01	to	13700.00	5.00	1507.00	1512.00
From	13700.01	to	13800.00	5.00	1518.00	1523.00
From	13800.01	to	13900.00	5.00	1529.00	1534.00
From	13900.01	to	14000.00	5.00	1540.00	1545.00

AMOUNT OF WAGES FOR THE MONTH				RATE OF CONTRIBUTION FOR THE MONTH		
	RM		RM	<i>By the Employer</i>	<i>By the Employee</i>	<i>Total Contribution</i>
	RM		RM	RM	RM	RM
From	14000.01	to	14100.00	5.00	1551.00	1556.00
From	14100.01	to	14200.00	5.00	1562.00	1567.00
From	14200.01	to	14300.00	5.00	1573.00	1578.00
From	14300.01	to	14400.00	5.00	1584.00	1589.00
From	14400.01	to	14500.00	5.00	1595.00	1600.00
From	14500.01	to	14600.00	5.00	1606.00	1611.00
From	14600.01	to	14700.00	5.00	1617.00	1622.00
From	14700.01	to	14800.00	5.00	1628.00	1633.00
From	14800.01	to	14900.00	5.00	1639.00	1644.00
From	14900.01	to	15000.00	5.00	1650.00	1655.00
From	15000.01	to	15100.00	5.00	1661.00	1666.00
From	15100.01	to	15200.00	5.00	1672.00	1677.00
From	15200.01	to	15300.00	5.00	1683.00	1688.00
From	15300.01	to	15400.00	5.00	1694.00	1699.00
From	15400.01	to	15500.00	5.00	1705.00	1710.00
From	15500.01	to	15600.00	5.00	1716.00	1721.00
From	15600.01	to	15700.00	5.00	1727.00	1732.00
From	15700.01	to	15800.00	5.00	1738.00	1743.00
From	15800.01	to	15900.00	5.00	1749.00	1754.00
From	15900.01	to	16000.00	5.00	1760.00	1765.00
From	16000.01	to	16100.00	5.00	1771.00	1776.00
From	16100.01	to	16200.00	5.00	1782.00	1787.00
From	16200.01	to	16300.00	5.00	1793.00	1798.00
From	16300.01	to	16400.00	5.00	1804.00	1809.00
From	16400.01	to	16500.00	5.00	1815.00	1820.00
From	16500.01	to	16600.00	5.00	1826.00	1831.00
From	16600.01	to	16700.00	5.00	1837.00	1842.00
From	16700.01	to	16800.00	5.00	1848.00	1853.00
From	16800.01	to	16900.00	5.00	1859.00	1864.00
From	16900.01	to	17000.00	5.00	1870.00	1875.00
From	17000.01	to	17100.00	5.00	1881.00	1886.00

AMOUNT OF WAGES FOR THE MONTH				RATE OF CONTRIBUTION FOR THE MONTH		
				<i>By the Employer</i>	<i>By the Employee</i>	<i>Total Contribution</i>
	RM		RM	RM	RM	RM
From	17100.01	to	17200.00	5.00	1892.00	1897.00
From	17200.01	to	17300.00	5.00	1903.00	1908.00
From	17300.01	to	17400.00	5.00	1914.00	1919.00
From	17400.01	to	17500.00	5.00	1925.00	1930.00
From	17500.01	to	17600.00	5.00	1936.00	1941.00
From	17600.01	to	17700.00	5.00	1947.00	1952.00
From	17700.01	to	17800.00	5.00	1958.00	1963.00
From	17800.01	to	17900.00	5.00	1969.00	1974.00
From	17900.01	to	18000.00	5.00	1980.00	1985.00
From	18000.01	to	18100.00	5.00	1991.00	1996.00
From	18100.01	to	18200.00	5.00	2002.00	2007.00
From	18200.01	to	18300.00	5.00	2013.00	2018.00
From	18300.01	to	18400.00	5.00	2024.00	2029.00
From	18400.01	to	18500.00	5.00	2035.00	2040.00
From	18500.01	to	18600.00	5.00	2046.00	2051.00
From	18600.01	to	18700.00	5.00	2057.00	2062.00
From	18700.01	to	18800.00	5.00	2068.00	2073.00
From	18800.01	to	18900.00	5.00	2079.00	2084.00
From	18900.01	to	19000.00	5.00	2090.00	2095.00
From	19000.01	to	19100.00	5.00	2101.00	2106.00
From	19100.01	to	19200.00	5.00	2112.00	2117.00
From	19200.01	to	19300.00	5.00	2123.00	2128.00
From	19300.01	to	19400.00	5.00	2134.00	2139.00
From	19400.01	to	19500.00	5.00	2145.00	2150.00
From	19500.01	to	19600.00	5.00	2156.00	2161.00
From	19600.01	to	19700.00	5.00	2167.00	2172.00
From	19700.01	to	19800.00	5.00	2178.00	2183.00
From	19800.01	to	19900.00	5.00	2189.00	2194.00
From	19900.01	to	20000.00	5.00	2200.00	2205.00

and for the months where the wages exceed RM20,000.00 the rate of contribution by the employee shall be RM11.00 for every RM100.00 or part of RM100.00 of the amount of wages for the month, and the rate of contribution by the employer shall be RM5.00.

FOURTH SCHEDULE

(Deleted by Act A914).

FIFTH SCHEDULE

[Subsection 58(1)]

ADDITIONAL AMOUNT PAYABLE WHERE WITHDRAWAL IS
MADE UNDER PARAGRAPH 54(1)(a)

The additional amount payable is two thousand five hundred ringgit.

SIXTH SCHEDULE

[Subsection 58(2)]

ADDITIONAL AMOUNT PAYABLE WHERE WITHDRAWAL IS
MADE UNDER PARAGRAPH 54(1)(c)

The additional amount payable is five thousand ringgit.

SEVENTH SCHEDULE

[Section 26C]

THE PROVISIONS APPLICABLE TO A CORPORATION
ESTABLISHED BY THE BOARD

1. *Duty of the Board to make regulations in respect of a corporation*

The Board shall, on or before the date on which a corporation is established, make regulations in respect of the corporation defining—

- (a) the purposes and objects for which the corporation is established;
- (b) the rights, powers, duties and functions of the corporation;
- (c) the system of management of the corporation; and
- (d) the relationship between the corporation and the Board and the right of control over the corporation.

2. *Scope of corporation*

Nothing in this Act shall be construed to authorize the Board to establish any corporation for any purpose or object more extensive in scope than the purposes or objects for which the Board was constituted or as conferring on any corporation any right, duty, power or function which is not within the rights, duties, powers or functions of the Board under this Act.

3. *Binding effect of such regulations*

Subject to the provisions of this Act, and of any regulations made under section 71, regulations made under paragraph 1 shall be binding on the corporation in respect of which they were made and shall have effect for all purposes under this Act.

4. *Register of corporation*

The Board shall keep a register in the prescribed form of all corporations and such register together with copies of all regulations made under paragraph 1 shall be open to public inspection at such places and at such times as the Board may determine.

5. *Winding up*

- (1) The Board may by order published in the *Gazette* direct that any corporation be wound up and dissolved.
- (2) Upon the dissolution of any corporation under this paragraph, the assets of the corporation, after payment of all liabilities, shall be transferred to and vested in the Board.

6. *Legal character of a corporation*

Every corporation shall be a body corporate by such name as the Board shall give to such corporation and shall have perpetual succession and a common seal and may sue and be sued in such name, and for the purpose of effecting the purposes and objects for which it was established, may enter into contracts and hold and deal in or with any movable or immovable property and may do all other matters and things incidental or appertaining to a body corporate not inconsistent with the provisions of this Act and subject to such restrictions or limitations as may be prescribed by the Board.

7. *Common seal of a corporation*

- (1) Every corporation shall have a common seal, which shall bear such device as the corporation, with the approval of the Board, may approve, and the seal may from time to time be broken, changed, altered and made anew by the corporation, with approval of the Board.

- (2) Until a seal is provided by the corporation under this paragraph, the common seal of the Employees Provident Fund Board may be used as the common seal of the corporation.
 - (3) The common seal shall be kept in the custody of, and shall be authenticated by, any person as the corporation may direct.
 - (4) All deeds, documents and other instruments purporting to be sealed with the common seal of the corporation and authenticated by the person in whose custody of the common seal is kept shall, until the contrary is proved, be deemed to have been validly executed.
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LAWS OF MALAYSIA

Act 452

EMPLOYEES PROVIDENT FUND ACT 1991

LIST OF AMENDMENTS

Amending law	Short title	In force from
P.U. (A) 551/1992	Employees Provident Fund (Amendment of Third Schedule) Order 1992	01-01-1993
Act A914	Employees Provident Fund (Amendment) Act 1995 1994, P.U. (B)	Paragraphs 26(a) & (b) and section 27— 01-11-1995; other sections except section 24— 01-08-1995, P.U. (B) 356/1995
P.U. (A) 30/1996	Employees Provident Fund (Amendment of Third Schedule) Order 1996	01-01-1996
Act A958	Employees Provident Fund (Amendment) Act 1996	01-10-1996, P.U. (B) 447/1996
P.U. (A) 290/1998	Employees Provident Fund (Amendment of First Schedule and Third Schedule) Order 1998	01-08-1998
P.U. (A) 414/1998	Employees Provident Fund (Amendment of First Schedule and Third Schedule) (No. 2) Order 1998	01-08-1998
Act A1080	Employees Provident Fund (Amendment) Act 2000	01-07-2000; except para 54(6)(g)— 01-04-2000

Section	Amending authority	In force from
P.U. (A) 135/2001	Employees Provident Fund (Amendment of Third Schedule) Order 2001	01-04-2001 until 31-03-2002
Act A1123	Employees Provident Fund (Amendment) Act 2001	Paragraph 5(b) & sections 8 and 9—01-07-2000; Paragraphs 5(a) & (e), sections 6 and 7—01-01-2001; section 2—28-09-2001; section 3 & 4 and paragraphs 5(c), (d) and (f)—15-12-2001
P.U. (A) 120/2002	Employees Provident Fund (Amendment of Third Schedule) Order 2002	01-04-2002
Act A1190	Employees Provident Fund (Amendment) Act 2003	sections 3, 4, 5, 6 and 7—01-08-2001; section 2-19-08-2002
P.U. (A) 171/2003	Employees Provident Fund (Amendment of Third Schedule) Order 2003	01-06-2003 until 31-05-2004
P.U. (A) 227/2003	Employees Provident Fund (Amendment of Fifth and Sixth Schedule) Order 2003	26-11-2002
P.U. (A) 178/2004	Employees Provident Fund (Amendment of Third Schedule) Order 2004	01-06-2004

LAWS OF MALAYSIA

Act 452

EMPLOYEES PROVIDENT FUND ACT 1991

LIST OF SECTIONS AMENDED

Section	Amending authority	In force from
2	Act A914 Act A958 Act A1080 Act A1123	01-08-1995 01-10-1996 01-07-2000 28-09-2001
4	Act A914	01-08-1995
13	Act A914	01-08-1995
24	Act A914	01-08-1995
26	Act A914	01-08-1995
26A	Act A914 Act A958	01-08-1995 01-10-1996
26B	Act A914 Act A958 Act A1123	01-08-1995 01-10-1996 15-12-2001
26C	Act A958	01-10-1996
27	Act A914	01-08-1995
PART IIIA	Act A958	01-10-1996
30	Act A914 Act A958 Act A1080	01-08-1995 01-10-1996 01-07-2000
31	Act A914 Act A958	01-08-1995 01-10-1996
33	Act A914 Act A958 Act A1080	01-08-1995 01-10-1996 01-07-2000
34	Act A914 Act A1080	01-08-1995 01-07-2000
35	Act A914	01-08-1995

Section	Amending authority	In force from
36	Act A914	01-08-1995
37	Act A914	01-08-1995
37A	Act A914	01-08-1995
38	Act A1080	01-07-2000
43	Act A914 Act A1080	01-08-1995 01-07-2000
44	Act A914 Act A1123	01-08-1995 15-12-2001
45	Act A914 Act A958	01-08-1995 01-10-1996
46	Act A914	01-08-1995
47	Act A914	01-08-1995
48	Act A914	01-08-1995
50	Act A914 Act A958 Act A1080	01-08-1995 01-10-1996 01-07-2000
50A	Act A914	01-08-1995
51	Act A914	01-08-1995
54	Act A914 Act A958 Act A1080	01-11-1994 01-10-1996 paragraph 54(6)(g)— 01-04-2000; other than paragraph 54(6)(g)— 01-07-2000
	Act A1123	subsections 54(1) and (6)— 01-01-2001; subsection 54(2)— 01-07-2000; subsections 54(4), (4A) and (6)— 15-12-2001
	Act A1190	19-08-2002

Section	Amending authority	In force from
54A	Act A958	01-10-1996
54B	Act A958	01-10-1996
54C	Act A1123	01-01-2001
55	Act A914 Act A1080	01-11-1994 01-07-2000
PART VIA	Act A1080 Act A1123	01-07-2000 01-07-2000
56	Act A1080 Act A1123	01-07-2000 01-01-2001
58	Act A914 Act A1080	01-08-1995 01-07-2000
58A	Act A1080	01-07-2000
59A	Act A958	01-10-1996
63	Act A914 Act A1080	01-08-1995 01-07-2000
65	Act A914	01-08-1995
66	Act A914	01-08-1995
68	Act A1080	01-07-2000
PART VIIA	Act A1080	01-07-2000
70A	Act A1190	01-08-2001
70B	Act A1190	01-08-2001
70E	Act A1123	01-07-2000
70F	Act A1190	01-08-2001
71	Act A958 Act A1080	01-10-1996 01-07-2000
72	Act A914	01-08-1995
73	Act A914	01-08-1995

Section	Amending authority	In force from
FIRST SCHEDULE	Act A958	01-10-1996
	Act A1080	01-07-2000
	Act A958	01-10-1996
	P.U. (A) 290/1998	01-08-1998
	P.U. (A) 414/1998	01-08-1998
THIRD SCHEDULE	Act A1190	01-08-2001
	P.U. (A) 551/1992	01-01-1993
	P.U. (A) 30/1996	01-01-1996
	P.U. (A) 290/1998	01-08-1998
	P.U. (A) 414/1998	01-08-1998
	Act A1190	01-08-2001
	P.U. (A) 135/2001	01-04-2001
		until
		31-03-2002
	P.U. (A) 120/2002	01-04-2002
FOURTH SCHEDULE	P.U. (A) 171/2003	01-06-2003
		until
		31-05-2004
	P.U. (A) 178/2004	01-06-2004
FIFTH SCHEDULE	Act A914	01-08-1995
SIXTH SCHEDULE	Act A958	01-10-1996
	Act A1080	01-07-2000
	P.U. (A) 227/2003	26-11-2002
SEVENTH SCHEDULE	Act A958	01-10-1996
	Act A1080	01-07-2000
	P.U. (A) 227/2003	26-11-2002

