



# EMPLOYERS' AMNESTY PROGRAMME 2024 APPLICATION FORM

### Instructions:

- This form is to be completed by employers/entities who wish to take advantage of the NHT's Employers' Amnesty Programme.
- By signing this form, the applicant indicates that s/he has carefully read, understood and accepted the Terms and Conditions of the programme.
- Print answers where applicable and place a tick in boxes where required.
- Applicants will be contacted by an NHT representative.

*Note: An applicant who is found guilty of falsifying information shall be guilty of an offence and shall be subject to prosecution.*

## SECTION A

### TERMS AND CONDITIONS

The Employers' Amnesty Programme 2024, is extended to Micro, Small and Medium sized enterprises (MSME) and Charitable entities to offer relief from penalties and interest on outstanding NHT contributions up to December 31, 2023.

#### A. ELIGIBILITY

Entities shall satisfy the following requirements to be eligible:

1. Be a charitable organization or an MSME that have in their employment, a cadre of fifty (50) or less employees;
2. Be a charitable organization or an MSME with annual sales turnover of \$425 million or less (**Note: The financial statements of charitable organizations are to be certified by a registered Chartered Accountant. The financial statements of businesses with 50 or less employees are to be verified using the last annual return that is due.**);
3. Charitable organizations must be registered (verifiable via the Ministry of Finance and Planning website).
4. Annual SO2 forms and monthly returns (SO1) shall have been filed as at the application date;
5. Contributions for the current calendar year must be up to date as at the date of application; or the employer must have an approved agreement in place to settle amounts outstanding.

#### B. WAIVERS

1. The Trust will waive all interest (on both employer and employee contributions) on outstanding contributions, if said contributions are settled by September 30, 2024;
2. The Trust will waive 20% of employer contributions, if the outstanding contributions are settled by September 30, 2024;
3. The Trust will waive all interest if the outstanding contributions are settled between October and December 2024;
4. The Trust will waive only the interest on employer contributions if the arrears are settled between January and March 2025.

The NHT endeavors to process eligible applications and apply waivers, where approved, by May 31, 2025.

**Note: Arrears for which judgement/final order has been issued through the court, are not eligible**

## SECTION B

### EMPLOYER'S INFORMATION

1. Name of Employer/Entity \_\_\_\_\_

2. Employer's Address: \_\_\_\_\_  
\_\_\_\_\_

3. Name of Primary Contact: \_\_\_\_\_ 4. Job Title: \_\_\_\_\_

5. Contact Information (Primary Contact): Tel.# \_\_\_\_\_ Email \_\_\_\_\_

6. NIS:

7. TRN

8. TRN Branch Codes

**SECTION C**

**CONTRIBUTION AMNESTY/PENALTY WAIVER**

**Instruction: Tick the appropriate response to indicate the amnesty offer to which you are applying.**

9. Please state the year(s)/period(s) for which you are applying for the waiver. \_\_\_\_\_  
\_\_\_\_\_

10. Have all SO2 forms been filed/registered? Yes  No       11. Have all SO1 forms been filed/registered? Yes  No

12. Which amnesty offer are you applying for?

a. **Amnesty offer – April 1, 2024 to September 30, 2024:** Selecting this offer constitutes a request for a waiver of the *interest* that would have been calculated on the outstanding employees' and employer's contribution, along with a waiver of **20% of the outstanding employer's contribution**. Please indicate if you have paid total employees' contribution and 80% of the outstanding employer's contribution.

Option A

b. **Amnesty offer – October 1, 2024 to December 31, 2024:** Selecting this offer constitutes a request for a waiver of the interest that would have been calculated on the outstanding employees' and employer's contribution. Please state if you have paid the total outstanding contributions (employee and employer arrears).

Option B

c. **Amnesty offer – January 1, 2025 to March 31, 2025:** Selecting this offer constitutes a request for a waiver of the interest that would have been calculated on the outstanding employees' contribution. Please state if you have paid the total outstanding contributions (employee and employer arrears) and the interest that has been calculated on outstanding employees' contribution.

Option C

**SECTION D**

**DECLARATION**

I declare that the information provided on this application form is true.

\_\_\_\_\_      \_\_\_\_\_      \_\_\_\_\_

Applicant's Name      Applicant's Signature      Date (dd/mm/yy)

**FOR OFFICIAL USE ONLY**

**Instructions:**

- This section is to be completed by the Compliance Officer/Compliance Inspector and the Compliance Manager.
- Tick the appropriate response where necessary.
- State the correct response where necessary.

1. Has the employer met the following conditions? (Tick the appropriate response)

a. Have all outstanding Annual Returns been submitted? Yes  No

b. Are contributions up to date as at the start of the current calendar year? (*Signed payment agreement may suffice*) Yes  No

c. Have all SO1 forms been filed? Yes  No       d. Have outstanding principal contributions been paid? Yes  No

e. Was the outstanding interest calculated on the employees' outstanding contribution? Yes  No

2. Please state the total unpaid contributions \$ \_\_\_\_\_

3. Please state the interest accrued as at 

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 \$ \_\_\_\_\_  
Date (dd/mm/yy)

4. Upon reviewing the application, kindly select the appropriate response.

a. **Amnesty offer – April 1, 2024 to September 30, 2024:** Selecting this offer constitutes a request for a waiver of the *interest* that would have been calculated on the outstanding employees' and employer's contribution, along with a waiver of **20% of the outstanding employer's contribution**.

i. Has the total employees' contribution been paid? Yes  No

ii. If yes, what is the total amount that was paid? \$ \_\_\_\_\_

iii. Please provide the year(s)/period(s) for which payments were made: \_\_\_\_\_

iv. Has the employer paid 80% of the outstanding employer's contribution? Yes  No

v. If yes, what is the total amount that was paid for outstanding employer's contribution? \$ \_\_\_\_\_

vi. Please provide the year(s)/period(s) for which payments were made: \_\_\_\_\_

b. **Amnesty offer – October 1, 2024 to December 31, 2024:** Selecting this offer constitutes a request for a waiver of the interest that would have been calculated on the outstanding employees' and employer's contribution. Please state if you have paid the total outstanding contributions (employee and employer arrears).

i. Has the total employees' contribution been paid? Yes  No

ii. If yes, what is the total amount that was paid? \$ \_\_\_\_\_

iii. Please provide the year(s)/period(s) for which payments were made: \_\_\_\_\_

iv. Has the employer paid the total outstanding employer's contribution? Yes  No

v. If yes, what is the total amount that was paid for outstanding employer's contribution? \$ \_\_\_\_\_

vi. Please provide the year(s)/period(s) for which payments were made: \_\_\_\_\_

c. **Amnesty offer – January 1, 2025 to March 31, 2025:** Selecting this offer constitutes a request for a waiver of the interest that would have been calculated on the outstanding employees' contribution. Please state if you have paid the total outstanding contributions (employee and employer arrears) and the interest that has been calculated on outstanding employees' contribution.

i. Has the total employees' contribution been paid? Yes  No

ii. If yes, what is the total amount that was paid? \$ \_\_\_\_\_

iii. Please provide the year(s)/period(s) for which payments were made: \_\_\_\_\_

iv. Has the employer paid the total outstanding employer's contribution? Yes  No

v. If yes, what is the total amount that was paid for outstanding employer's contribution? \$ \_\_\_\_\_

vi. Please provide the year(s)/period(s) for which payments were made: \_\_\_\_\_

vii. Was the total interest calculated on the outstanding employees' contribution that was paid by the employer? Yes  No

viii. Please indicate the total interest that was calculated/paid on the outstanding employees' contribution. \$ \_\_\_\_\_

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Compliance Officer's/Inspector's Comments: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Name of Compliance Inspector/  
Officer

\_\_\_\_\_  
Signature of Compliance  
Inspector/Officer

\_\_\_\_\_  
Date (dd/mm/yy)

APPROVAL

Compliance Manager's Comments: \_\_\_\_\_  
\_\_\_\_\_

Approved by: \_\_\_\_\_  
Name of Compliance Manager

\_\_\_\_\_  
Signature of Compliance Manager

\_\_\_\_\_  
Date (dd/mm/yy)