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**No. S 439**

**CENTRAL PROVIDENT FUND ACT  
(CHAPTER 36)**

**CENTRAL PROVIDENT FUND  
(SELF-EMPLOYED PERSONS) (AMENDMENT NO. 3)  
REGULATIONS 2012**

In exercise of the powers conferred by section 77(1)(a) and (e) of the Central Provident Fund Act, Mr Tan Chuan-Jin, Senior Minister of State, charged with the responsibility of the Minister for Manpower, after consulting with the Central Provident Fund Board, hereby makes the following Regulations:

**Citation and commencement**

1. These Regulations may be cited as the Central Provident Fund (Self-Employed Persons) (Amendment No. 3) Regulations 2012 and shall come into operation on 1st January 2013.

**Amendment of regulation 4**

2. Regulation 4(1) of the Central Provident Fund (Self-Employed Persons) Regulations (Rg 25) (referred to in these Regulations as the principal Regulations) is amended —

- (a) by deleting the word “and” at the end of sub-paragraph (d);
- (b) by deleting the words “and every subsequent relevant year.” in sub-paragraph (e) and substituting the word “; and”; and
- (c) by inserting, immediately after sub-paragraph (e), the following sub-paragraph:
  - “(f) at the applicable rate specified in the second, third, fourth and fifth columns of item 16 in the First Schedule in respect of the relevant year beginning 1st January 2013 and every subsequent relevant year.”.

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**Amendment of regulation 9**

3. Regulation 9(3) of the principal Regulations is amended —
- (a) by deleting the word “and” at the end of sub-paragraph (a)(i);
  - (b) by deleting the comma at the end of sub-paragraph (a)(ii) and substituting the word “; and”; and
  - (c) by inserting, immediately after sub-paragraph (ii) of sub-paragraph (a), the following sub-paragraph:
    - “(iii) the second, third, fourth and fifth columns of item 16 in the First Schedule,”.

**Amendment of regulation 10**

4. Regulation 10(3) of the principal Regulations is amended —
- (a) by deleting the word “and” at the end of sub-paragraph (a)(i);
  - (b) by deleting the comma at the end of sub-paragraph (a)(ii) and substituting the word “; and”; and
  - (c) by inserting, immediately after sub-paragraph (ii) of sub-paragraph (a), the following sub-paragraph:
    - “(iii) the second, third, fourth and fifth columns of item 16 in the First Schedule,”.

**Amendment of regulation 15**

5. Regulation 15(1) of the principal Regulations is amended —
- (a) by deleting the word “and” at the end of sub-paragraph (v);
  - (b) by deleting the words “the relevant year beginning 1st January 2011 or any subsequent relevant year” in sub-paragraph (w) and substituting the words “any relevant year from 1st January 2011 to 31st December 2012”; and
  - (c) by deleting the full-stop at the end of sub-paragraph (w) and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraphs:

- “(x) \$270 in respect of the relevant year beginning 1st January 2013 or any subsequent relevant year if the self-employed person has attained 45 years of age but has not attained 50 years of age on 1st January in that relevant year; and
- (y) \$285 in respect of the relevant year beginning 1st January 2013 or any subsequent relevant year if the self-employed person has attained 50 years of age on 1st January in that relevant year.”.

### Amendment of First Schedule

6. The First Schedule to the principal Regulations is amended by inserting, immediately after item 15, the following item:

“16. For the relevant year beginning 1st January 2013 and for every subsequent relevant year, the contributions payable by a self-employed person are as follows:

	<i>Self- employed person who has attained 35 years of age but has not attained 35 years of age on 1st Janu- ary of the relevant year</i>	<i>Self- employed person who has attained 35 years of age but has not attained 45 years of age on 1st Janu- ary of the relevant year</i>	<i>Self- employed person who has attained 45 years of age but has not attained 50 years of age on 1st Janu- ary of the relevant year</i>	<i>Self- employed person who has attained 50 years of age but has not attained 50 years of age on 1st Janu- ary of the relevant year</i>
	(2)	(3)	(4)	(5)
Total amount of the self-employed person's income exceeding	\$6,000	Nil	Nil	Nil

Nil

<i>Total amount of the self-employed person's income</i> (1)	<i>Self-employed person who has not attained 35 years of age on 1st January of the relevant year</i> (2)	<i>Self-employed person who has attained 35 years of age but has not attained 45 years of age on 1st January of the relevant year</i> (3)	<i>Self-employed person who has attained 45 years of age but has not attained 50 years of age on 1st January of the relevant year</i> (4)	<i>Self-employed person who has attained 50 years of age on 1st January of the relevant year</i> (5)
Exceeding	\$6,000 but not exceeding \$12,000	An amount equal to 2.33% of the income (less any allowance or honorarium received as a Member of Parliament) for that year.	An amount equal to 2.67% of the income (less any allowance or honorarium received as a Member of Parliament) for that year.	An amount equal to 3% of the income (less any allowance or honorarium received as a Member of Parliament) for that year.  An amount equal to 3.17% of the

Total amount of the self-employed person's income	Self-employed person who has not attained 35 years of age on 1st January of the relevant year	Self-employed person who has attained 35 years of age but has not attained 45 years of age on 1st January of the relevant year	Self-employed person who has attained 45 years of age but has not attained 50 years of age on 1st January of the relevant year	Self-employed person who has attained 50 years of age on 1st January of the relevant year
(1)	(2)	(3)	(4)	(5)
Exceeding	\$12,000 but not exceeding \$18,000	An amount equal to the sum of \$279.60 and 0.1634 of the difference	An amount equal to the sum of \$320.40 and 0.1866 of the difference	income (less any allowance or honorarium received as a Member of Parliament) for that year. An amount equal to the sum of \$360 and 0.21 of the difference between

<i>Total amount of the self-employed person's income</i> (1)	<i>Self-employed person who has not attained 35 years of age on 1st January of the relevant year</i> (2)	<i>Self-employed person who has attained 35 years of age but has not attained 45 years of age on 1st January of the relevant year</i> (3)	<i>Self-employed person who has attained 45 years of age but has not attained 50 years of age on 1st January of the relevant year</i> (4)	<i>Self-employed person who has attained 50 years of age on 1st January of the relevant year</i> (5)
		ence between the income (less any allow ance or honorar ium received as a Member of Parlia ment) for that year and \$12,000.	ence between the income (less any allow ance or honorar ium received as a Member of Parlia ment) for that year and \$12,000.	the income (less any allow ance or honorar ium received as a Member of Parlia ment) for that year and  An amount equal to the sum of \$380.40 and
	\$12,000.			

Total amount of the self-employed person's income	Self-employed person who has not attained 35 years of age on 1st January of the relevant year	Self-employed person who has attained 35 years of age but has not attained 45 years of age on 1st January of the relevant year	Self-employed person who has attained 45 years of age but has not attained 50 years of age on 1st January of the relevant year	Self-employed person who has attained 50 years of age on 1st January of the relevant year
(1)	(2)	(3)	(4)	(5)
	\$12,000.	Exceeding \$18,000	An amount equal to 7% of	0.2216 of the difference between the income (less any allowance or honorarium received as a Member of Parliament) for that year and An amount equal to 8% of

<i>Total amount of the self-employed person's income</i>	<i>Self-employed person who has not attained 35 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 35 years of age but has not attained 45 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 45 years of age but has not attained 50 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 50 years of age on 1st January of the relevant year</i>
(1)	(2)	(3)	(4)	(5)
			the income (less any allowance or honorarium received as a Member of Parliament) for that year, subject to a maximum of \$4,200.	the income (less any allowance or honorarium received as a Member of Parliament) for that year, subject to a maximum of \$4,800.
			An amount equal to 9% of	An amount equal to 9.5% of

<i>Total amount of the self-employed person's income</i> (1)	<i>Self-employed person who has not attained 35 years of age on 1st January of the relevant year</i> (2)	<i>Self-employed person who has attained 35 years of age but has not attained 45 years of age on 1st January of the relevant year</i> (3)	<i>Self-employed person who has attained 45 years of age but has not attained 50 years of age on 1st January of the relevant year</i> (4)	<i>Self-employed person who has attained 50 years of age on 1st January of the relevant year</i> (5)
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the income (less any allowance or honorarium received as a Member of Parliament) for that year, subject to a maximum of \$5,400.

the income (less any allowance or honorarium received as a Member of Parliament) for that year, subject to a maximum of \$5,700.”.

[G.N. Nos. S 321/2007; S 506/2007; S 745/2007; S 146/2008; S 513/2008; S 3/2010; S 153/2010; S 484/2010; S 817/2010; S 507/2011; S 727/2011; S 45/2012; S 275/2012]

Made this 31st day of August 2012.

LOH KHUM YEAN  
*Permanent Secretary,  
Ministry of Manpower,  
Singapore.*

[MMS 9/73-12V0T2; AG/LLRD/SL/36/2010/24 Vol. 1]

(To be presented to Parliament under section 78(2) of the Central Provident Fund Act).