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CENTRAL PROVIDENT FUND ACT (CHAPTER 36)

CENTRAL PROVIDENT FUND (SELF-EMPLOYED PERSONS) (AMENDMENT) REGULATIONS 2015

In exercise of the powers conferred by section 77(1)(a) and (e) of the Central Provident Fund Act, the Minister for Manpower, after consulting with the Central Provident Fund Board, makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2015 and come into operation on 1 January 2016.

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 (g);
- (b) by deleting the words “and every subsequent relevant year.” in sub-paragraph (h) and substituting the word “; and”; and
- (c) by inserting, immediately after sub-paragraph (h), the following sub-paragraph:
 - “(i) at the applicable rate specified in the second, third, fourth and fifth columns of item 19 in the First Schedule in respect of the relevant year beginning 1 January 2016 and every subsequent relevant year.”.

Amendment of regulation 9

3. Regulation 9(3) of the principal Regulations is amended by deleting the words “items 16, 17 and 18” in sub-paragraph (a)(iii) and substituting the words “items 16 to 19”.

Amendment of regulation 10

4. Regulation 10(3) of the principal Regulations is amended by deleting the words “items 16, 17 and 18” in sub-paragraph (a)(iii) and substituting the words “items 16 to 19”.

Amendment of First Schedule

5. The First Schedule to the principal Regulations is amended —

(a) by deleting the words “and for every subsequent relevant year” in item 18; and

(b) by inserting, immediately after item 18, the following item:

“19. For the relevant year beginning 1 January 2016 and for every subsequent relevant year, the contributions payable by a self-employed person are as follows:

	<i>Self-em ployed person who has attained 35 years of age but has not attained 35 years of age on 1 January of the relevant year</i>	<i>Self-em ployed person who has attained 45 years of age but has not attained 45 years of age on 1 January of the relevant year</i>	<i>Self-em ployed person who has attained 50 years of age but has not attained 50 years of age on 1 January of the relevant year</i>	<i>Self-em ployed person who has attained 50 years of age but has not attained 50 years of age on 1 January of the relevant year</i>
	(1)	(2)	(3)	(4)
Total amount of the self-employed person's income	(1)	(2)	(3)	(4)
Not exceeding \$6,000	Nil	Nil	Nil	Nil
Exceeding \$6,000 but not exceeding \$12,000	An amount equal to 4% of the income (less any	An amount equal to 4.5% of the income (less any	An amount equal to 5% of the income (less any	An amount equal to 5.25% of the income (less any

	<i>Self-employed person who has attained 35 years of age but has not attained 35 years of age on 1 January of the relevant year</i>	<i>Self-employed person who has attained 45 years of age but has not attained 45 years of age on 1 January 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 1 January 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 1 January of the relevant year</i>
(1)	(2)	(3)	(4)	(5)
	allowance or honorarium he received for that year as a Member of Parliament) for that year.	allowance or honorarium he received for that year as a Member of Parliament) for that year.	allowance or honorarium he received for that year as a Member of Parliament) for that year.	allowance or honorarium he received for that year as a Member of Parliament) for that year.
Exceeding \$12,000 but not exceeding \$18,000	An amount equal to the sum of \$480 and 0.16 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year and \$12,000.	An amount equal to the sum of \$540 and 0.18 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year and \$12,000.	An amount equal to the sum of \$600 and 0.20 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year and \$12,000.	An amount equal to the sum of \$630 and 0.21 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year and \$12,000.
Exceeding \$18,000	An amount equal to 8% of the	An amount equal to 9% of the	An amount equal to 10% of the	An amount equal to 10.5% of

	<i>Self-employed person who has attained 35 years of age but has not attained 35 years of age on 1 January of the relevant year</i>	<i>Self-employed person who has attained 45 years of age but has not attained 45 years of age on 1 January 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 1 January 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 1 January of the relevant year</i>
(1)	(2)	(3)	(4)	(5)
income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$5,760.	income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$6,480.	income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$6,480.	income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$7,200.	the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$7,560.

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[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; S 439/2012; S 825/2013; S 859/2014]

Made on 1 December 2015.

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Ministry of Manpower,
Singapore.*

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