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

**CENTRAL PROVIDENT FUND
(SELF-EMPLOYED PERSONS)
(AMENDMENT) REGULATIONS 2018**

In exercise of the powers conferred by section 77(1) 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 are the Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2018 and come into operation on 1 January 2019.

Amendment of regulation 2

2. Regulation 2(1) of the Central Provident Fund (Self-Employed Persons) Regulations (Rg 25) (called in these Regulations the principal Regulations) is amended by deleting the definition of “notice of computation” and substituting the following definitions:

““notice of assessment” means the notice of assessment of income by the Comptroller under section 72 of the Income Tax Act (Cap. 134);

“notice of computation” means a notice of the amount of contributions payable by a self-employed person, computed by the Board, and, if there has been a recomputation of the amount of contributions payable by the self-employed person under regulation 6 or 7(6), includes a notice of that recomputed amount;

“notice of contribution” means the notice of contribution issued under regulation 7(5);”.

Amendment of regulation 4

3. Regulation 4 of the principal Regulations is amended —
- (a) by inserting, immediately after the words “subsequent relevant year” in paragraphs (4) and (10), the words “before 1 January 2018”;
 - (b) by deleting the words “by the Comptroller under section 72 of the Income Tax Act (Cap. 134)” in paragraphs (5) and (11)(a) and substituting in each case the words “to the self-employed person”;
 - (c) by deleting the words “his most recent notice of assessment issued by the Comptroller” in paragraph (6) and substituting the words “the most recent notice of assessment issued to the self-employed person”; and
 - (d) by deleting the words “by the Comptroller” in paragraphs (7) and (8).

Amendment of regulation 6

4. Regulation 6 of the principal Regulations is amended —
- (a) by deleting the words “by the Comptroller” in paragraph (1); and
 - (b) by inserting, immediately after the words “for any relevant year” in paragraph (3), the words “before 1 January 2018”.

New regulation 7

5. The principal Regulations are amended by inserting, immediately after regulation 6, the following regulation:

“Payment and computation of contributions for relevant year starting on or after 1 January 2018

7.—(1) The contributions payable by a self-employed person for each relevant year starting on or after 1 January 2018 must be paid not later than —

- (a) where the self-employed person’s contributions are computed under paragraph (3)(a) — 30 days after the

date of issue of the notice of computation for the relevant year;

- (b) where the self-employed person's contributions are computed under paragraph (3)(b) — 30 days after the date of issue of the notice of contribution for the relevant year; or
- (c) in any particular case where the Board specifies an extended period of payment — the end of the extended period specified by the Board.

(2) The contributions mentioned in paragraph (1) may be paid in instalments, so long as the total amount of contributions is paid not later than the time of payment applicable to the contributions under paragraph (1).

(3) The contributions for a relevant year mentioned in paragraph (1) are to be computed on the basis of the self-employed person's income stated —

- (a) where a notice of assessment is issued in respect of income derived or received by the self-employed person in the relevant year — in that notice of assessment; or
- (b) where the self-employed person is not required to furnish a return of income to the Comptroller under section 62 of the Income Tax Act for the relevant year — in a return of income derived or received in the relevant year given, in the form and manner the Board requires, by the self-employed person to the Board.

(4) Where a notice of assessment is issued to a self-employed person in respect of the income the self-employed person derived or received in a relevant year, a notice of computation must be issued to the self-employed person stating the amount of contributions payable by the self-employed person for the relevant year —

- (a) computed in accordance with paragraph (3)(a); or

(b) if a recomputation mentioned in paragraph (6)(a) is carried out, recomputed in accordance with that paragraph.

(5) The Board must issue a notice of contribution to a self-employed person stating the amount of contributions payable by the self-employed person for a relevant year if —

(a) the Board is satisfied that the self-employed person is liable to make a contribution for that relevant year, computed in accordance with paragraph (3)(b); or

(b) a recomputation mentioned in paragraph (6)(b) is carried out.

(6) The Board may in its discretion recompute the amount of contributions payable by a self-employed person for a relevant year if the Board is satisfied that the self-employed person is liable to pay an amount other than the relevant amount specified in a notice of computation or notice of contribution (as the case may be) that was previously issued to the self-employed person, after taking into account —

(a) any notice of assessment issued to the self-employed person, or notice of additional assessment or notice of revised assessment issued by the Comptroller under section 74 or 76 of the Income Tax Act, for the relevant year; or

(b) any information and supporting documents that the Board may require, given by the self-employed person to the Board in the manner the Board requires.”.

Amendment of regulation 8

6. Regulation 8 of the principal Regulations is amended —

(a) by inserting, immediately after the words “regulation 6” in paragraph (1), the words “or 7(6)”; and

(b) by inserting, immediately after the words “notice of computation” in paragraph (2), the words “or notice of contribution, as the case may be”.

Amendment of regulation 12

7. Regulation 12 of the principal Regulations is amended by deleting the words “, the amount of additional contributions payable or the amount paid in excess” and substituting the words “and any amount of additional contributions payable”.

Amendment of regulation 14

8. Regulation 14 of the principal Regulations is amended by inserting, immediately after the words “regulation 4”, “, 7”.

Amendment of regulation 15

9. Regulation 15 of the principal Regulations is amended —

- (a) by deleting the words “Notwithstanding regulation 4” in paragraph (1) and substituting the words “Despite regulations 4 and 7”;
- (b) by deleting the words “notice of assessment from the Comptroller” in paragraph (1) and substituting the words “notice of assessment”;
- (c) by inserting, immediately after the words “a self-employed person” in paragraphs (2), (3) and (7), the words “mentioned in paragraph (1)”;
- (d) by deleting the words “issued by the Comptroller and referred to in paragraph (3)” in paragraph (2) and substituting the words “mentioned in paragraph (3)”;
- (e) by inserting, immediately after the words “regulation 4” in paragraph (3)(a)(i), the words “or 7”.

Amendment of regulation 16

10. Regulation 16 of the principal Regulations is amended by deleting the words “issued by the Comptroller”.

Amendment of regulation 16A

11. Regulation 16A of the principal Regulations is amended —

- (a) by deleting the words “regulation 6(2)” in paragraph (a) and substituting the words “regulation 12”; and
- (b) by inserting, immediately after paragraph (a), the following paragraph:

“(aa) in accordance with regulation 7(6), is a period of one year starting on the date of issue of the notice of computation in regulation 7(4)(b) or the notice of contribution in regulation 7(5)(b) (as the case may be) relating to the recomputation;”.

Amendment of regulation 17A

12. Regulation 17A of the principal Regulations is amended by inserting, immediately after the words “regulation 4, 5, 6,” in paragraphs (1) and (2), “7,”.

Amendment of regulation 20

13. Regulation 20 of the principal Regulations is amended by deleting the words “regulation 4” and substituting the words “regulations 4 and 7”.

*[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; S 751/2015; S 194/2016; S 719/2017]*

Made on 27 December 2018.

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