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**GOVERNMENT GAZETTE**  
**ACTS SUPPLEMENT**  
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The following Act was passed by Parliament on 10th March 2011 and assented to by the President on 25th March 2011:—

**REPUBLIC OF SINGAPORE**

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**No. 13 of 2011.**

I assent.

(LS)

S R NATHAN,  
*President.*  
25th March 2011.

An Act to amend the Children Development Co-Savings Act (Chapter 38A of the 2002 Revised Edition) and to make consequential amendments to the Education Endowment and Savings Schemes Act (Chapter 87A of the 2009 Revised Edition) and the Income Tax Act (Chapter 134 of the 2008 Revised Edition).

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

**Short title and commencement**

1. This Act may be cited as the Children Development Co-Savings (Amendment) Act 2011 and shall come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

**Repeal and re-enactment of long title**

2. The long title to the Children Development Co-Savings Act (referred to in this Act as the principal Act) is repealed and the following long title substituted therefor:

“An Act to encourage married persons in Singapore to have more children, to facilitate the provision of cash grants and the making of financial provision for the development of children, to enable financial provision to be made for children of parents who have been granted a divorce, a judicial separation or an annulment of marriage, and for matters connected therewith.”.

**Amendment of section 1**

3. Section 1 of the principal Act is amended by deleting the word “Children” and substituting the word “Child”.

**Amendment of section 2**

4. Section 2(1) of the principal Act is amended —
- (a) by deleting the definition of “eligible child”; and
  - (b) by deleting the word “Children” in the definition of “Scheme” and substituting the word “Child”.

**Amendment of heading to Part II**

5. The heading to Part II of the principal Act is amended by deleting the word “CHILDREN” and substituting the word “CHILD”.

**Amendment of section 3**

6. Section 3 of the principal Act is amended —
- (a) by deleting subsection (1) and substituting the following subsection:

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“(1) The Minister may by regulations establish a scheme to be called the Child Development Co-Savings Scheme —

- (a) to encourage married women to have more children, by the provision of financial assistance for the development of the children of families through a co-savings arrangement under the Scheme whereby the Government will make contributions, to the bank account of a child who is eligible for that arrangement, equal to the contributions made by or on behalf of any parent of the child;
- (b) to facilitate the provision of cash grants made by the Government from time to time for the development of children;
- (c) to facilitate the making of financial provision for the development of a child, whether or not the child is eligible for the co-savings arrangement referred to in paragraph (a), through the making of contributions to the child’s bank account by or on behalf of any parent of the child; and
- (d) to make financial provision for a child whose parents have obtained a judgment for the dissolution or annulment of their marriage or judicial separation, through the transfer of matrimonial assets divided between the parents by a court pursuant to the divorce, annulment or judicial separation proceedings into the child’s bank account.”;

- (b) by deleting paragraph (a) of subsection (2) and substituting the following paragraph:

- “(a) different types of membership of the Scheme, and the eligibility criteria, benefits and terms and conditions for each type of membership of the Scheme;”;
- (c) by deleting paragraphs (c) and (d) of subsection (2) and substituting the following paragraphs:
- “(c) the payment of contributions to the Scheme by or on behalf of any parent of a member, whether or not the member is eligible for the co-savings arrangement referred to in subsection (1)(a);
- (d) the payment of moneys to a member, and the amount, mode, manner and terms and conditions of any such payment;”;
- (d) by deleting the words “eligible children” in subsection (2)(k) and substituting the words “a child eligible for membership of the Scheme”; and
- (e) by deleting the word “Children” in the section heading and substituting the word “Child”.

### **Consequential amendments to Education Endowment and Savings Schemes Act**

7. The Education Endowment and Savings Schemes Act (Cap. 87A) is amended —

- (a) by deleting the word “Children” in section 16A(1)(c) and substituting the word “Child”;
- (b) by deleting paragraph (b) of section 16C(4) and substituting the following paragraph:
- “(b) all contributions, if any, made by the Government under the co-savings arrangement to the member’s bank account, if any, opened under regulations made under section 3 of the Child Development Co-Savings Act (Cap. 38A),”;

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(c) by deleting subsection (10) of section 16C and substituting the following subsection:

“(10) In this section —

“co-savings arrangement” means the co-savings arrangement referred to in section 3(1)(a) of the Child Development Co-Savings Act (Cap. 38A);

“eligible member of the PSE Fund” means any member of that Fund who —

(a) is eligible for the co-savings arrangement; and

(b) satisfies such other requirements as may be prescribed.”.

### **Consequential amendment to Income Tax Act**

**8.** Section 10(26) of the Income Tax Act (Cap. 134) is amended by deleting the word “Children” and substituting the word “Child”.

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