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CENTRAL PROVIDENT FUND ACT (CHAPTER 36)

CENTRAL PROVIDENT FUND (SELF-EMPLOYED PERSONS) (AMENDMENT) REGULATIONS 2003

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

Citation and commencement

1.—(1) These Regulations may be cited as the Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2003.

(2) Regulations 2, 3(a) and (c), 4, 5, 6(a), 7, 8, 9, 10, 11(a) and (c) and 12 shall be deemed to have come into operation on 1st January 2003.

(3) Regulation 3(b) shall be deemed to have come into operation on 1st January 2002.

(4) Regulation 6(b) shall be deemed to have come into operation on 1st October 2002.

(5) Regulation 11(b) shall be deemed to have come into operation on 1st January 1998.

Amendment of regulation 2

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

(a) by inserting, immediately before the definition of “Comptroller”, the following definitions:

““additional allowance” means the non-pensionable annual allowance, bonuses and other allowances payable to any Member of Parliament as a holder of that office at intervals of more than a month;

“allowance” means the allowance payable to an elected Member as a holder of that office;”;

(b) by inserting, immediately after the definition of “Comptroller”, the following definitions:

““elected Member”, “non-constituency Member” and “nominated Member” shall have the same meanings as in Article 39(1)(a), (b) and (c) of the Constitution, respectively;

“honorarium” means the honorarium payable to a nominated Member or a non-constituency Member as a holder of that office;”;

(c) by inserting, immediately after the definition of “income”, the following definition:

““Member of Parliament” means an elected Member, a non-constituency Member or a nominated Member;”;

(d) by inserting, immediately after the words “a contract of service” in the definition of “self-employed person”, the words “, and includes a Member of Parliament”.

Amendment of regulation 3

3. Regulation 3 of the principal Regulations is amended —

(a) by deleting the word “These” and substituting the words “Subject to paragraph (2), these”;

(b) by deleting “\$2,400” and substituting “\$6,000”; and

(c) by renumbering the regulation as paragraph (1) of that regulation, and by inserting immediately thereafter the following paragraph:

“(2) Paragraph (1) and regulations 4, 5, 6, 7, 8, 9, 10, 11, 11A, 12 and 15 shall not apply to a Member of Parliament in respect of any allowance or honorarium or additional allowance received by him.”.

Amendment of regulation 4

4. Regulation 4(1) of the principal Regulations is amended by deleting the word “Schedule” and substituting the words “First Schedule”.

New regulation 4A

5. The principal Regulations are amended by inserting, immediately after regulation 4, the following regulation:

“Contributions payable by Member of Parliament

4A.—(1) Every Member of Parliament shall, in each calendar month and on his own behalf, pay contributions into the Fund in respect of his allowance or honorarium and additional allowance at the following rates:

- (a) if the Member of Parliament is eligible for any pension or gratuity under the provisions of the Parliamentary Pensions Act (Cap. 219), the rates of contribution set out in paragraph 1 of the Second Schedule; or
 - (b) if the Member of Parliament is not eligible for any pension or gratuity under the provisions of the Parliamentary Pensions Act, the rates of contribution set out in paragraph 2 of the Second Schedule.
- (2) The Clerk of Parliament shall —
- (a) be entitled to deduct from the allowance or honorarium and additional allowance payable to a Member of Parliament, at the time of each such payment, the amount of contributions payable by the Member of Parliament under paragraph (1); and
 - (b) pay the amount deducted under sub-paragraph (a) into the Fund not later than 14 days after the end of the month in respect of which the contributions are payable.

(3) The contributions payable under paragraph (1) shall be in addition to any other contributions the Member of Parliament may be liable to pay into the Fund under the Act or any regulations made under section 77(1) of the Act.”.

Amendment of regulation 8

6. Regulation 8(3) of the principal Regulations is amended —

- (a) by deleting the word “Schedule” in sub-paragraph (a) and substituting the words “First Schedule”; and
- (b) by deleting sub-paragraph (b) and substituting the following sub-paragraph:

“(b) a proportion of 12 times the maximum amount of contributions an employer is liable to pay in respect of the applicant’s ordinary wages for the month as prescribed in —

- (i) the First Schedule to the Act;
- (ii) the Schedule to the Central Provident Fund (Permanent Residents — Employees) Regulations 2002 (G.N. No. S 521/2002);
- (iii) the First or Second Schedule to the Central Provident Fund (Government Employees) Regulations 2002 (G.N. No. S 519/2002);
- (iv) the First or Second Schedule to the Central Provident Fund (Statutory Bodies and Aided Schools — Employees) Regulations 2002 (G.N. No. S 520/2002),

as the case may be;”.

New regulation 8A

7. The principal Regulations are amended by inserting, immediately after regulation 8, the following regulation:

“Application to reduce contributions by Member of Parliament

8A.—(1) This regulation shall apply to a Member of Parliament who during any relevant year is liable to make contributions to the Board under regulations 4 and 4A.

(2) Any Member of Parliament to whom this regulation applies may apply in writing to the Board to reduce the amount of contributions he is liable to pay under regulations 4 and 4A so that the aggregate amount of all contributions paid into his account for the relevant year does not exceed the maximum amount determined in accordance with paragraph (3).

(3) The maximum amount referred to in paragraph (2) shall be —

- (a) the maximum amount specified in the second column of the First Schedule applicable to the Member of Parliament; or
- (b) a proportion of 12 times the maximum amount of contributions that the Member of Parliament is liable to pay in respect of his allowance or honorarium and additional allowance for the month as prescribed in paragraph (1) or (2) of the Second Schedule, as the case may be,

whichever is the higher.

(4) For the purposes of paragraph (3)(b), the proportion shall be —

- (a) ascertained by reference to such proportion of the contributions the Minister has under section 13(4) of the Act directed the Board to pay into the medisave account of the Member of Parliament; and
- (b) determined and computed in such manner as the Board may think fit.”.

Amendment of regulation 9

8. Regulation 9(1) of the principal Regulations is amended by deleting the words “and interest thereon” in sub-paragraph (b).

Amendment of regulation 12

9. Regulation 12(1) of the principal Regulations is amended by deleting sub-paragraphs (i), (j) and (k) and substituting the following sub-paragraphs:

- “(i) \$360 in respect of any relevant year from 1st January 1998 to 31st December 2002 if the self-employed person has not attained 35 years of age on 1st January in that relevant year;
- (j) \$420 in respect of any relevant year from 1st January 1998 to 31st December 2002 if the self-employed person has attained 35 years of age but has not attained 45 years of age on 1st January in that relevant year and is not a relevant public officer for the whole or any part of that relevant year;
- (k) \$480 in respect of any relevant year from 1st January 1998 to 31st December 2002 if the self-employed person has attained 45 years of age on 1st January in that relevant year and is not a relevant public officer for the whole or any part of that relevant year;
- (l) \$540 in respect of the relevant year beginning 1st January 2003 or any subsequent relevant year if the self-employed person has not attained 35 years of age on 1st January in that relevant year and is not a relevant public officer for the whole or any part of that relevant year;
- (m) \$630 in respect of the relevant year beginning 1st January 2003 or any subsequent relevant year if the self-employed person has attained 35 years of age but has not attained 45 years of age on 1st January in that relevant year and is not a relevant public officer for the whole or any part of that relevant year; and

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- (n) \$720 in respect of the relevant year beginning 1st January 2003 or any subsequent relevant year if the self-employed person has attained 45 years of age on 1st January in that relevant year and is not a relevant public officer for the whole or any part of that relevant year.”.

Deletion and substitution of regulation 14

10. Regulation 14 of the principal Regulations is deleted and the following regulation substituted therefor:

“Voluntary contributions

14.—(1) Without prejudice to regulations 4, 4A, 5, 7 and 12, a self-employed person may at any time contribute voluntarily to the Fund a sum additional to that payable by him under these Regulations.

(2) The maximum amount which a person may contribute voluntarily under paragraph (1) shall not exceed \$28,800 in any relevant year.

(3) For the purpose of computing the maximum amount referred to in paragraph (2) in any relevant year, the following amounts shall be included:

- (a) the amount contributed by the person which is obligatory under these Regulations; and
- (b) where a self-employed person who during the relevant year was also employed as an employee, the amount contributed by the person which is obligatory under the Act and any voluntary contribution paid by him or his employer under section 7(4) of the Act in that year, except that no contribution made in that year under sections 73 and 79 of the Act shall be included.

(4) Where the Board is satisfied that the amount of voluntary contributions already paid for that year under these Regulations is greater than \$28,800, the Board may refund the amount of contributions paid in excess to the self-employed person.”.

Amendment of Schedule

11. The Schedule to the principal Regulations is amended —

- (a) by deleting the words “The Schedule” and substituting the words “First Schedule”;
- (b) by deleting items 6 and 7 and substituting the following items:

- “
- | | |
|---|---|
| 6. 1st January to 31st December 1997 | <p>(a) For a self-employed person who has not attained 35 years of age —</p> <p>An amount equivalent to 6% of the income for that year subject to a maximum of \$4,320;</p> <p>(b) For a self-employed person who has attained 35 years of age —</p> <p>An amount equivalent to 7% of the income for that year subject to a maximum of \$5,040.</p> |
| 7. For each relevant year between 1st January 1998 and 31st December 2002 | <p>(a) For a self-employed person who has not attained 35 years of age on 1st January 1998 or any subsequent year before 1st January 2003 —</p> <p>An amount equivalent to 6% of the income for that year subject to a maximum of \$4,320;</p> <p>(b) For a self-employed person who has attained 35 years of age but has not</p> |

attained 45 years of age on 1st January 1998 or any subsequent year before 1st January 2003 —

An amount equivalent to 7% of the income for that year subject to a maximum of \$5,040;

- (c) For a self-employed person who has attained 45 years of age on 1st January 1998 or any subsequent year before 1st January 2003 —

An amount equivalent to 8% of the income for that year subject to a maximum of \$5,760.

”; and

(c) by inserting, immediately after item 7, the following item:

“

8. 1st January to 31st December 2003 and every subsequent year beginning 1st January and ending 31st December
- (a) For a self-employed person who has not attained 35 years of age on 1st January 2003 or any subsequent year —

An amount equivalent to 6% of the income (less any allowance or honorarium he received for that year if he is a Member of Parliament) for that year, subject to a maximum of \$4,320;

- (b) For a self-employed person who has attained

35 years of age but has not attained 45 years of age on 1st January 1998 or any subsequent year before 1st January 2003 —

An amount equivalent to 7% of the income (less any allowance or honorarium he received for that year if he is a Member of Parliament) for that year, subject to a maximum of \$5,040;

- (c) For a self-employed person who has attained 45 years of age on 1st January 1998 or any subsequent year before 1st January 2003 —

An amount equivalent to 8% of the income (less any allowance or honorarium he received for that year if he is a Member of Parliament) for that year, subject to a maximum of \$5,760.

”.

New Second Schedule

12. The principal Regulations are amended by inserting, immediately after the First Schedule, the following Schedule:

“SECOND SCHEDULE

Regulations 4A and 8A(3)(b)

RATES OF CONTRIBUTION FOR MEMBERS OF PARLIAMENT

1. Subject to this Schedule, with effect from 1st January 2003, the contributions payable by a Member of Parliament who is pensionable are as follows:

<i>55 Years of Age and below</i>	<i>Above 55 but not more than 60 Years of Age</i>	<i>Above 60 but not more than 65 Years of Age</i>	<i>Above 65 Years of Age</i>
<i>Contributions payable by the Member of Parliament for the calendar month.</i>	<i>Contributions payable by the Member of Parliament for the calendar month.</i>	<i>Contributions payable by the Member of Parliament for the calendar month.</i>	<i>Contributions payable by the Member of Parliament for the calendar month.</i>
(1)	(2)	(3)	(4)
An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
(a) 15% of the Member of Parliament's allowance excluding the non-pensionable variable payment and non-pensionable component, and 20% of the non-pensionable variable payment and non-pensionable component for the month subject to a	(a) 9.375% of the Member of Parliament's allowance excluding the non-pensionable variable payment and non-pensionable component, and 12.5% of the non-pensionable variable payment and non-pensionable component for the month subject to a	(a) 5.625% of the Member of Parliament's allowance excluding the non-pensionable variable payment and non-pensionable component, and 7.5% of the non-pensionable variable payment and non-pensionable component for the month subject to a	(a) 3.75% of the Member of Parliament's allowance excluding the non-pensionable variable payment and non-pensionable component, and 5% of the non-pensionable variable payment and non-pensionable component for the month subject to a

<i>55 Years of Age and below</i>	<i>Above 55 but not more than 60 Years of Age</i>	<i>Above 60 but not more than 65 Years of Age</i>	<i>Above 65 Years of Age</i>
<i>Contributions payable by the Member of Parliament for the calendar month.</i>	<i>Contributions payable by the Member of Parliament for the calendar month.</i>	<i>Contributions payable by the Member of Parliament for the calendar month.</i>	<i>Contributions payable by the Member of Parliament for the calendar month.</i>
(1)	(2)	(3)	(4)
maximum of \$1,200; and	maximum of \$750; and	maximum of \$450; and	maximum of \$300; and
(b) 20% of the amount of any additional allowance payable in the month.	(b) 12.5% of the amount of any additional allowance payable in the month.	(b) 7.5% of the amount of any additional allowance payable in the month.	(b) 5% of the amount of any additional allowance payable in the month.

2. Subject to this Schedule, with effect from 1st January 2003, the contributions payable by a Member of Parliament who is non-pensionable are as follows:

<i>55 Years of Age and below</i>	<i>Above 55 but not more than 60 Years of Age</i>	<i>Above 60 but not more than 65 Years of Age</i>	<i>Above 65 Years of Age</i>
<i>Contributions payable by the Member of Parliament for the calendar month.</i>	<i>Contributions payable by the Member of Parliament for the calendar month.</i>	<i>Contributions payable by the Member of Parliament for the calendar month.</i>	<i>Contributions payable by the Member of Parliament for the calendar month.</i>
(1)	(2)	(3)	(4)
An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
(a) 20% of the Member of Parliament's allowance or honorarium for the month subject to a	(a) 12.5% of the Member of Parliament's allowance or honorarium for the month subject to a	(a) 7.5% of the Member of Parliament's allowance or honorarium for the month subject to a	(a) 5% of the Member of Parliament's allowance or honorarium for the month subject to a

<i>55 Years of Age and below</i>	<i>Above 55 but not more than 60 Years of Age</i>	<i>Above 60 but not more than 65 Years of Age</i>	<i>Above 65 Years of Age</i>
<i>Contributions payable by the Member of Parliament for the calendar month.</i>	<i>Contributions payable by the Member of Parliament for the calendar month.</i>	<i>Contributions payable by the Member of Parliament for the calendar month.</i>	<i>Contributions payable by the Member of Parliament for the calendar month.</i>
(1)	(2)	(3)	(4)
maximum of \$1,200; and	maximum of \$750; and	maximum of \$450; and	maximum of \$300; and
(b) 20% of the amount of any additional allowance payable in the month.	(b) 12.5% of the amount of any additional allowance payable in the month.	(b) 7.5% of the amount of any additional allowance payable in the month.	(b) 5% of the amount of any additional allowance payable in the month.

3. For the purpose of this Schedule —

- (a) a Member of Parliament shall be deemed to have attained the age of 55, 60 or 65 years of age on the fifty-fifth, sixtieth or sixty-fifth anniversary, respectively, of the day of his birth and the contributions payable in respect of a Member of Parliament above the age of 55, 60 or 65 years of age shall be payable from the first day of the month following the month in which the Member of Parliament attains that age;
- (b) “non-pensionable component” means the non-pensionable component of the revised allowance in the revision of 1st January 1994 or any subsequent revision;
- (c) “non-pensionable variable payment” means the non-pensionable variable payment which is payable to any Member of Parliament monthly and as part of the ordinary allowance for the year 1993 and in subsequent years; and
- (d) “year” means the period beginning on 1st January and ending 31st December.”.

[G.N. Nos. S 28/98; S 37/2002]

Made this 31st day of December 2002.

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