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No. S 189

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

**CENTRAL PROVIDENT FUND
(VOLUNTARY CONTRIBUTIONS)
(AMENDMENT) REGULATIONS 2016**

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 (Voluntary Contributions) (Amendment) Regulations 2016 and come into operation on 1 May 2016.

New regulation 4

2. The Central Provident Fund (Voluntary Contributions) Regulations 2011 (G.N. No. S 731/2011) are amended by inserting, immediately after regulation 3, the following regulation:

“Refund of excess voluntary contributions

4.—(1) The amount of excess voluntary contributions in any year that the Board may refund under section 75D(2) of the Act —

- (a) to the member by or for whom the contributions were made (called in this regulation the relevant member) is the whole or any part of the total of the following amounts:
 - (i) the amount (if any) which the relevant member had contributed voluntarily in that year under regulation 17 of the Central Provident Fund (Self-Employed Persons) Regulations (Rg 25),

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- if the relevant member is a self-employed person during the whole or any part of that year;
- (ii) the amount (if any) which the relevant member had contributed voluntarily in that year under section 7(4)(a) of the Act (not being any pecuniary benefit transferred under section 73 of the Act), if the relevant member was an employee during the whole or any part of that year;
 - (iii) the amount (if any) which the relevant member had contributed voluntarily in that year under section 13B(1)(a)(i) of the Act;
 - (iv) where that year is 2011, the amount (if any) which the relevant member had contributed voluntarily in that year under section 13B(1)(a) of the Act in force immediately before 30 December 2011; or
- (b) to any other person, is the whole or any part of the total of the following amounts:
- (i) the amount (if any) of contributions (not being any pecuniary benefit transferred under section 73 of the Act or additional medisave contributions) which that other person had paid for the relevant member in that year under section 7(4)(c) of the Act, if in that year —
 - (A) the relevant member was an employee; and
 - (B) that other person was an employer of the relevant member;
 - (ii) the amount (if any) which that other person had contributed for the relevant member in that year under section 13B(1)(a)(ii) or (2)(a) of the Act;
 - (iii) where that year is 2011, every amount (if any) referred to in section 13B(4) of the Act which that

other person had contributed for the relevant member in that year.

(2) The sum prescribed for the purposes of section 75D(3) of the Act (refund of excess additional medisave contributions) is \$1,500.”.

[G.N. Nos. S 858/2014; S 749/2015]

Made on 27 April 2016.

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

[MMS 7/68 V58; AG/LEGIS/SL/36/2015/23 Vol. 1]

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