

---

---

First published in the *Government Gazette*, Electronic Edition, on 5th June 2012 at 5.00 pm.

**No. S 275**

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

**CENTRAL PROVIDENT FUND  
(SELF-EMPLOYED PERSONS) (AMENDMENT NO. 2)  
REGULATIONS 2012**

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, hereby makes the following Regulations:

**Citation and commencement**

**1.** These Regulations may be cited as the Central Provident Fund (Self-Employed Persons) (Amendment No. 2) Regulations 2012 and shall come into operation on 11th June 2012.

**Amendment of regulation 4**

**2.** Regulation 4 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 paragraph (10) and substituting the following paragraph:

“(10) The contributions payable by a self-employed person in respect of the relevant year beginning 1st January 2002 and any subsequent relevant year —

(a) shall be paid —

(i) within 30 days after the date of issue of the notice of computation for the relevant year; or

(ii) where the Board has extended the period for payment in any particular case, within such period as may be extended by the Board; and

- 
- 
- (b) may be paid in instalments, so long as the total amount of contributions is paid within the relevant period referred to in sub-paragraph (a).”; and
- (b) by deleting paragraph (12).

### **Amendment of regulation 15**

#### **3. Regulation 15 of the principal Regulations is amended —**

- (a) by deleting sub-paragraph (h) of paragraph (1) and substituting the following sub-paragraph:
- “(h) \$360 in respect of any relevant year from 1st January 1997 to 31st December 2002 if the self-employed person has attained 35 years of age on 1st January in that relevant year and is a relevant public officer for the whole or any part of that relevant year;”;
- (b) by deleting the words “the relevant year beginning” in paragraph (1)(l), (m) and (n) and substituting in each case the words “any relevant year from”;
- (c) by deleting the words “and is not a relevant public officer for the whole or any part of that relevant year” in paragraph (1)(l);
- (d) by inserting, immediately after sub-paragraph (n) of paragraph (1), the following sub-paragraph:
- “(na) \$540 in respect of any relevant year from 1st January 2003 to 31st December 2006 if the self-employed person is a relevant public officer for the whole or any part of that relevant year;”;
- (e) by deleting the words “the relevant year beginning 1st January 2007 or any subsequent relevant year” in paragraph (1)(o), (p) and (q) and substituting in each case the words “any relevant year from 1st January 2007 to 31st December 2009”;
- (f) by deleting the word “and” at the end of paragraph (1)(p);
- (g) by deleting the full-stop at the end of sub-paragraph (q) of paragraph (1) and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraphs:
- “(r) \$199 in respect of the relevant year beginning 1st January 2010 if the self-employed person has not attained 35 years of age on 1st January in that relevant year;

- 
- 
- (s) \$230 in respect of the relevant year beginning 1st January 2010 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;
  - (t) \$260 in respect of the relevant year beginning 1st January 2010 if the self-employed person has attained 45 years of age on 1st January in that relevant year;
  - (u) \$209 in respect of the relevant year beginning 1st January 2011 or any subsequent relevant year if the self-employed person has not attained 35 years of age on 1st January in that relevant year;
  - (v) \$240 in respect of the relevant year beginning 1st January 2011 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
  - (w) \$270 in respect of the relevant year beginning 1st January 2011 or any subsequent relevant year if the self-employed person has attained 45 years of age on 1st January in that relevant year.”; and
- (h) by deleting paragraphs (2), (3) and (4) and substituting the following paragraphs:

“(2) If a self-employed person informs the Board in such manner as the Board may require of the amount of his income, and satisfies the Board with such supporting documents as the Board may require (including any notice of assessment issued by the Comptroller and referred to in paragraph (3)), that the amount of his income is such as would render him liable to pay any amount other than the relevant amount specified in paragraph (1), the person shall, where the Board has in its discretion recomputed the amount he is liable to pay under regulation 4, pay that other amount instead of the relevant amount specified in paragraph (1).

(3) If the Comptroller subsequently issues to a self-employed person a notice of assessment in respect of the

---

---

income derived or received in any relevant year beginning 1st January 2002 or any subsequent year —

(a) the Board may —

(i) recompute the amount of contributions payable by the person for that relevant year on the basis of the amount of income stated in that notice of assessment in accordance with regulation 4; and

(ii) issue a notice to him informing him of the recomputed amount; and

(b) the self-employed person shall pay that other amount recomputed by the Board instead of the relevant amount specified in paragraph (1).

(4) Subject to paragraphs (5) and (6), where the Board is satisfied that the amount of contributions that a self-employed person is liable to pay for any relevant year under paragraph (2) or (3), as the case may be, is less than the amount of contributions already paid for that year (whether paid before, on or after 11th June 2012), the Board may —

(a) treat the amount of contributions paid in excess as payment towards any future contributions which the person is liable to pay; or

(b) refund the amount of contributions paid in excess to the person if he applies in writing for such refund within one year from the date he informs the Board of the amount of his income under paragraph (2), or from the date of the notice issued by the Board under paragraph (3), as the case may be.

(5) Where the self-employed person has not made an application for a refund under paragraph (4)(b) within the time specified or if any amount is due to the Fund, the Board may retain the whole or any part of the amount of contributions paid in excess and set them off against any contributions or interest thereon as is due or may become due.

---

---

(6) The Board may require any self-employed person who applies for a refund under paragraph (4)(b) to furnish such information to the Board as may be necessary.

(7) The contributions payable under this regulation by a self-employed person for any relevant year —

(a) shall be paid —

(i) before 31st May of the year immediately after the relevant year; or

(ii) where the Board has extended the period for payment, within such period as may be extended by the Board; and

(b) may be paid in instalments, so long as the total amount of contributions is paid within the relevant period referred to in sub-paragraph (a).”.

#### **Amendment of regulation 17A**

4. Regulation 17A of the principal Regulations is amended —

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

“(2) Where any sum has been credited to a self-employed person’s account in the Fund in accordance with section 14(1) or 57C(1)(b) of the Act, the Board may, if the Minister directs, apply the whole or any part of that sum or any interest thereon towards any contribution or interest which is or may become payable by the person to the Board under regulation 4, 5, 6, 8 or 15 for any relevant year.”; and

(b) by inserting, immediately after the words “nomination by memorandum” in the regulation heading, the words “, or as cash grants or contributions from Government”.

*[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]*

Made this 4th day of June 2012.

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

[MMS 10/78-06 V0T1; AG/LLRD/SL/36/2010/24 Vol. 1]

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