
First published in the Government *Gazette*, Electronic Edition, on 30 May 2019 at 5 pm.

No. S 403

PREVENTION OF CORRUPTION ACT
(CHAPTER 241)

PREVENTION OF CORRUPTION
(OCCUPATIONAL SUPERANNUATION SCHEME)
(AMENDMENT) REGULATIONS 2019

In exercise of the powers conferred by section 4A of the Prevention of Corruption Act, the Prime Minister makes the following Regulations:

Citation and commencement

1. These Regulations are the Prevention of Corruption (Occupational Superannuation Scheme) (Amendment) Regulations 2019 and are deemed to have come into operation on 1 May 2019.

Amendment of regulation 2

2. Regulation 2(1) of the Prevention of Corruption (Occupational Superannuation Scheme) Regulations 2003 (G.N. No. S 51/2003) (called in these Regulations the principal Regulations) is amended —

(a) by inserting, immediately after the definition of “Board”, the following definition:

““Capital Forfeiture Account” means the Capital Forfeiture Account of the INVEST Fund maintained by the Board in accordance with the Home Affairs Uniformed Services (INVEST Fund) Regulations (Cap. 126B, Rg 1);”;

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

““eligible junior officer” means a junior officer who is a member on 30 April 2019;

“eligible senior officer” means a senior officer who is, on 30 April 2019, a member and whose amount standing to his credit in his Retention Account has not fully vested in him;

“eligible transferred junior officer” means a junior officer who —

(a) transferred from the service to another scheme of service in the public service before 1 May 2019; and

(b) rejoins the service on transfer without break from the public service on or after 1 May 2019;

“eligible transferred senior officer” means a senior officer who —

(a) transferred from the service to another scheme of service in the public service before 1 May 2019 where the amount standing to his credit in his Retention Account has not fully vested in him; and

(b) rejoins the service on transfer without break from the public service on or after 1 May 2019;”;

(c) by deleting the definition of “former member” and substituting the following definition:

““former member” means an individual who —

(a) before 1 May 2019, transfers from the service to another scheme of service in the public service; or

-
-
- (b) on or after 1 May 2019, transfers from the service to the Administrative Service;” and
- (d) by deleting the definitions of “Retention Account” and “Retirement Account” and substituting the following definitions:

““Retention Account”, in relation to a member who is an eligible junior officer, eligible senior officer, eligible transferred junior officer or eligible transferred senior officer, means the Retention Account in the INVEST Fund maintained by the Board in respect of that member in accordance with the Home Affairs Uniformed Services (INVEST Fund) Regulations;

“Retirement Account”, in relation to a member, means the Retirement Account in the INVEST Fund maintained by the Board in respect of that member in accordance with the Home Affairs Uniformed Services (INVEST Fund) Regulations;”.

Amendment of regulation 8

3. Regulation 8 of the principal Regulations is amended —
- (a) by deleting the words “on half-pay or two-thirds pay” in paragraph (c) and substituting the words “and such period must be pro-rated accordingly”; and
- (b) by deleting the word “further” in paragraph (d).

Amendment of regulation 9

4. Regulation 9 of the principal Regulations is amended —
- (a) by inserting, immediately after the words “to a member” in paragraph (e), the words “, other than unpaid infant care leave or unpaid leave for unexpected care needs for immediate family members”; and

(b) by deleting paragraph (f).

Amendment of regulation 11

5. Regulation 11(2) of the principal Regulations is amended by deleting the words “and (g)”.

Amendment of regulation 12

6. Regulation 12 of the principal Regulations is amended —

(a) by inserting, immediately after the words “Retention Account” in paragraph (1)(a), the words “of a member who is an eligible junior officer”;

(b) by deleting sub-paragraph (b) of paragraph (1) and substituting the following sub-paragraph:

“(b) in the case of the Retirement Account, a monthly contribution at the prescribed rate of a sum that is the total of the following:

(i) the member’s gross salary and any bonus paid to the member in that month;

(ii) such additional remuneration component as may be approved by the Secretary to the Prime Minister and paid to the member in that month;”;

(c) by deleting the full-stop at the end of sub-paragraph (c) of paragraph (1) and substituting the word “; and”, and by inserting immediately thereafter the following sub-paragraph:

“(d) any other sums specified by these Regulations.”;

(d) by deleting paragraph (2) and substituting the following paragraph:

“(2) For the purposes of determining whether the monthly contribution at the prescribed rate mentioned in paragraph (1)(b) must be credited to the Retirement Account of a member, if the member transfers from the service to another scheme of service in the public service and rejoins the service on transfer without break from the public service on or after 1 May 2019, any period of reckonable service completed before the date of the transfer from the service must be disregarded.”;

- (e) by inserting, immediately after paragraph (4), the following paragraph:

“(4A) The Board may withhold any contribution payable to the accounts of any member under paragraph (1) if that member is in remand, custody, confinement, detention or under suspension or interdiction from duty pending trial by a court or disciplinary proceedings, but immediately on a finding of not guilty on all the charges against the member, any withheld contributions must be credited to the member’s accounts.”; and

- (f) by deleting paragraph (5) and substituting the following paragraph:

“(5) The Board may, during or after each financial year —

- (a) declare to each member’s Retirement Account one or more dividends out of the net income and net unrealised profits of the INVEST Fund for that financial year; and
- (b) credit to each member’s Retention Account (if any) interest at such rate as the Board may determine for that financial year.”.

Amendment of regulation 13

7. Regulation 13(1) of the principal Regulations is amended —

(a) by deleting the word “or” at the end of sub-paragraph (b);

(b) by inserting, immediately after sub-paragraph (b), the following sub-paragraph:

“(ba) is transferred from the service to another scheme of service in the public service except the Administrative Service;” and

(c) by deleting the full-stop at the end of sub-paragraph (c) and substituting the word “; or”, and by inserting immediately thereafter the following sub-paragraph:

“(d) is dismissed from the service subject to any forfeiture under regulation 17.”.

Amendment of regulation 14

8. Regulation 14 of the principal Regulations is amended —

(a) by deleting the words “who is a junior officer or a junior officer who is appointed a senior officer after 1st November 2001,”; and

(b) by deleting the words “junior officers” in the regulation heading and substituting the word “members”.

Amendment of regulation 15

9. Regulation 15 of the principal Regulations is amended —

(a) by inserting, immediately after sub-paragraph (b) of paragraph (1), the following sub-paragraph:

“(ba) is transferred from the service to another scheme of service in the public service except the Administrative Service;”;

(b) by inserting, immediately after the word “resignation,” in paragraph (1), the word “transfer,”; and

(c) by deleting paragraph (3) and substituting the following paragraph:

“(3) Where a member’s accounts are closed under paragraph (1) or (2) during a financial year before a dividend or interest (if any) is declared for that financial year or the previous financial year, the Board may, despite paragraph (1) or (2), cause to continue to be credited to the member’s accounts interest at such rate as it determines until the moneys in those accounts are paid; and that interest is in lieu of any dividend or interest that may be declared or credited under regulation 12(5).”.

Amendment of regulation 16

10. Regulation 16 of the principal Regulations is amended by deleting paragraph (1) and substituting the following paragraph:

“(1) The Retention Account of a member who is —

- (a) an eligible senior officer;
- (b) an eligible transferred senior officer; or
- (c) an eligible junior officer or eligible transferred junior officer, who is appointed a senior officer on or after 1 May 2019,

must remain open until the relevant date for that member, and interest on the moneys in that account at such rate as the Minister may determine must continue to be credited to the member’s account in accordance with regulation 12(5)(b) until all moneys in the Retention Account are paid to the member in accordance with these Regulations.”.

Amendment of regulation 18

11. Regulation 18 of the principal Regulations is amended —

(a) by deleting sub-paragraph (b) of paragraph (1) and substituting the following sub-paragraph:

“(b) such portion of the moneys standing to the member’s credit in the member’s Retirement Account as specified in the

Second Schedule in relation to the member's age as at —

(i) the date of the member's retirement;

(ii) the date of the member's resignation;
or

(iii) the date of the member's transfer from the service to another scheme of service in the public service.”;

(b) by deleting sub-paragraph (a) of paragraph (3) and substituting the following sub-paragraph:

“(a) where a member retires from service on the ground specified in regulation 11(1)(d) following disciplinary proceedings by or under the authority of the Public Service Commission or by a disciplinary officer under that service, all moneys standing to the member's credit in his Retention Account or Retirement Account or both, which have vested in him under paragraph (2), may be forfeited or reduced to the extent as determined by the award officer; and”;

(c) by deleting paragraph (4) and substituting the following paragraphs:

“(4) Despite paragraph (1)(b)(ii) or (iii), any sum in a member's Retirement Account does not vest in the member unless the member has served at least 10 years of reckonable service while being a member.

(4A) For the purposes of counting the period of reckonable service mentioned in paragraph (4) in relation to a member who transfers on 2 or more occasions on or after 1 May 2019 from the service to another scheme of service in the public service, only the period of reckonable service served continuously

immediately before the latest transfer may be taken into account.

(4B) Paragraphs (4) and (4A) do not apply to a member who transfers from the service to the Administrative Service.”;

(d) by inserting, immediately after the words “in accordance with paragraphs (1),” in paragraph (5), “(2),”; and

(e) by inserting, immediately after paragraph (7), the following paragraph:

“(8) In paragraph (4), “reckonable service” does not include service which would otherwise be reckonable under regulation 8(d).”.

Amendment of regulation 19

12. Regulation 19 of the principal Regulations is amended —

(a) by deleting sub-paragraphs (a), (b) and (c) of paragraph (1) and substituting the following sub-paragraphs:

“(a) all contributions to the member’s Retirement Account and Retention Account must cease with effect from the date of the member’s transfer;

(b) where a Retirement Account has been opened for the member —

(i) the Retirement Account must remain open until the relevant date for that member, if the member transfers to another scheme of service in the public service before 1 May 2019 or to the Administrative Service on or after that date, and interest on the moneys in that Account at such rate as the Minister may determine must continue to be credited to the former member’s Retirement Account in lieu of any dividend declared under

regulation 12(5) until the moneys are paid to the member in accordance with these Regulations; or

- (ii) the Retirement Account must close with effect from the date of the transfer for that member if the member transfers on or after 1 May 2019 to another scheme of service in the public service except the Administrative Service, and —
 - (A) if the member has served at least 10 years of reckonable service (counted in accordance with regulation 18(4A), if applicable) while being a member as at the date of the transfer, the balance moneys in that Retirement Account, after deducting the amount of moneys in that Retirement Account which have been vested in the member in accordance with paragraph 4 or 4A (as the case may be) of the Second Schedule, must be forfeited and transferred to the Capital Forfeiture Account; or
 - (B) in any other case, all moneys in that Retirement Account must be forfeited and transferred to the Capital Forfeiture Account;
- (c) where a Retention Account has been opened for the member, the Retention Account must be closed and —
 - (i) if the member transfers before 1 May 2019, all moneys in that Retention

Account must be awarded to the member; or

(ii) if the member transfers on or after 1 May 2019 —

(A) where the member has served at least 6 years of reckonable service —

(AA) half of the balance moneys in that Retention Account on the date of the transfer, after deducting the amount of moneys in that Retention Account which have been vested in the member in accordance with regulation 18(1)(a), must be awarded to the member; and

(AB) the balance moneys in that Retention Account after the award mentioned in sub-paragraph (AA) must be forfeited and transferred to the Capital Forfeiture Account; or

(B) in any other case, all moneys in that Retention Account must be forfeited and transferred to the Capital Forfeiture Account;”;

(b) by deleting the words “the moneys standing to his credit in his Retirement Account have fully vested in him” in paragraph (1)(d) and substituting the words “1 May 2019,

or to the Administrative Service on or after that date, but before the sums in his Retirement Account have fully vested in him”;

- (c) by deleting sub-paragraph (e) of paragraph (1) and substituting the following sub-paragraph:

“(e) if he transfers from the service —

(i) to that scheme of service before 1 May 2019, or to the Administrative Service on or after that date; and

(ii) after the sums in his Retirement Account have fully vested in him,

all the sums vested may be awarded to the former member.”;

- (d) by inserting, immediately after the word “resigns” in paragraph (2), the word “, retires”;

- (e) by deleting paragraph (3) and substituting the following paragraph:

“(3) If a former member mentioned in paragraph (1)(d) —

(a) resigns, retires or is dismissed from the public service before the relevant date; and

(b) has previously opted for the award under paragraph (1)(d)(ii),

an amount equal to the sums vested in his Retirement Account at the date of his transfer from the service may be awarded to the former member on his resignation, retirement or dismissal (as the case may be) and the balance in his Retirement Account must be forfeited and transferred to the Capital Forfeiture Account.”;

-
-
- (f) by deleting the words “under section 18(3)(a) of that Act” in paragraph (4) and substituting the words “under section 3(4)(a) of that Act”;
- (g) by deleting sub-paragraph (b) of paragraph (4) and substituting the following sub-paragraph:
- “(b) where a Retention Account has been opened for the member, the Retention Account must close and —
- (i) if the transfer is before 1 May 2019, all moneys in that Retention Account must be awarded to the member; or
- (ii) if the transfer is on or after 1 May 2019 —
- (A) where the member has served at least 6 years of reckonable service —
- (AA) half of the balance moneys in that Retention Account on the date of the transfer, after deducting the amount of moneys in that Retention Account which have been vested in that member in accordance with regulation 18(1)(a), must be awarded to the member; and

(AB) the balance moneys in that Retention Account after the award mentioned in sub-paragraph (AA) must be forfeited and transferred to the Capital Forfeiture Account; or

(B) in any other case, all moneys in that Retention Account must be forfeited and transferred to the Capital Forfeiture Account.”;

(h) by inserting, immediately after the word “resignation” in paragraph (5), the word “, retirement”;

(i) by inserting, immediately after paragraph (5), the following paragraph:

“(5A) The Board may, on the application of a member who transfers from the service under this regulation on or after 1 May 2019, made at any time on or after the date of transfer, authorise the payment to the member of the sum awarded under paragraph (1)(c)(ii)(A)(AA) or (4)(b)(ii)(A)(AA), as the case may be.”.

Amendment of regulation 20

13. Regulation 20 of the principal Regulations is amended by deleting paragraph (1) and substituting the following paragraphs:

“(1) Subject to paragraph (2), the persons mentioned in paragraph (1A) are entitled to apply to withdraw the sums standing to the credit of a member in the INVEST Fund which are payable under these Regulations in respect of the member, where the member —

(a) retires from the service on any ground specified in regulation 11;

-
-
- (b) resigns from the service; or
 - (c) transfers from the service on or after 1 May 2019 under regulation 19 to another scheme of service in the public service except the Administrative Service.

(1A) The persons entitled under paragraph (1) to apply to withdraw the sums standing to the credit of the member are —

- (a) the member; or
- (b) where the member lacks capacity within the meaning of section 4 of the Mental Capacity Act (Cap. 177A) —
 - (i) a deputy appointed or deemed to be appointed for the member by the court under that Act with power in relation to the member for the purposes of these Regulations; or
 - (ii) a donee under a lasting power of attorney registered under that Act with power in relation to the member for the purposes of these Regulations.”.

Amendment of regulation 22

14. Regulation 22 of the principal Regulations is amended —

- (a) by deleting the word “withhold” and substituting the word “defer”; and
- (b) by deleting the word “Withholding” in the regulation heading and substituting the word “Deferment”.

Amendment of regulation 34

15. Regulation 34 of the principal Regulations is amended by deleting the words “uniformed service officer” and substituting the words “junior or senior officer”.

Amendment of First Schedule

16. The First Schedule to the principal Regulations is amended —

- (a) by deleting the words “Subject to paragraph 2, the amount specified in the second column shall be credited to a member’s Retention Account” in paragraph 1 and substituting the words “The amount specified in the second column must be credited to the Retention Account of a member who is an eligible junior officer”; and
- (b) by deleting paragraph 2 and substituting the following paragraph:

“2. The amount of contributions at the contribution rate specified in the second or third column (as the case may be) must be credited to a member’s Retirement Account subject to the length of the member’s reckonable service specified in the first column:

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Length of reckonable service in years or part thereof</i>	<i>Contribution rate for junior officers</i>	<i>Contribution rate for senior officers</i>
(a) Less than 4 years	Nil	Nil
(b) More than 4 years but less than 6 years	7.75%	Nil
(c) More than 6 years up to the member’s compulsory retirement age	7.75%	6%

”.

Amendment of Second Schedule

17. Paragraph 4 of the Second Schedule to the principal Regulations is deleted and the following paragraphs substituted therefor:

“4. Subject to regulation 18(4) and (4A), the portion of moneys in a member’s Retirement Account vests in the member in accordance with the vesting scale specified in the third or fourth column —

- (a) corresponding to the member’s age specified in the first column, where the member is —
 - (i) an eligible junior officer;
 - (ii) an eligible transferred junior officer; or
 - (iii) a junior officer (other than an eligible junior officer or an eligible transferred junior officer) as at 30 April 2019 and who becomes a member on or after that date; or
- (b) corresponding to the member’s age specified in the second column, where the member is —
 - (i) a senior officer who is a member since 30 April 2019;
 - (ii) a senior officer who transfers from the service to another scheme of service in the public service before 1 May 2019 and rejoins the service on transfer without break from the public service on or after that date;
 - (iii) a senior officer (not being mentioned in sub-paragraphs (i) and (ii)) as at 30 April 2019 and becomes a member on or after 1 May 2019; or
 - (iv) a member in sub-paragraph (a) who is appointed a senior officer on or after 1 May 2019.

<i>First column</i>	<i>Second column</i>	<i>Third column</i>	<i>Fourth column</i>
<i>Age as at retirement, resignation or transfer</i>	<i>Age as at retirement, resignation or transfer</i>	<i>Vesting scale in respect of a member who — (a) retires; (b) resigns; or (c) transfers from the service to the Administrative Service</i>	<i>Vesting scale in respect of a member who transfers from the service to another scheme of service in the public service except the Administrative Service</i>
28	33	6%	16%
29	34	12%	22%
30	35	18%	28%
31	36	24%	34%
32	37	30%	40%
33	38	35%	45%
34	39	40%	50%
35	40	45%	55%
36	41	50%	60%
37	42	55%	65%
38	43	60%	70%
39	44	65%	75%
40	45	70%	80%
41	46	74%	84%
42	47	78%	88%
43	48	82%	92%
44	49	86%	96%
45	50	90%	100%
46	51	92%	100%
47	52	94%	100%

<i>First column</i>	<i>Second column</i>	<i>Third column</i>	<i>Fourth column</i>
<i>Age as at retirement, resignation or transfer</i>	<i>Age as at retirement, resignation or transfer</i>	<i>Vesting scale in respect of a member who — (a) retires; (b) resigns; or (c) transfers from the service to the Administrative Service</i>	<i>Vesting scale in respect of a member who transfers from the service to another scheme of service in the public service except the Administrative Service</i>
48	53	96%	100%
49	54	98%	100%
50 and above	55 and above	100%	100%

4A. Subject to regulation 18(4) and (4A), where a member (other than a member mentioned in paragraph 4 becomes a member on or after 1 May 2019, the portion of moneys in the member's Retirement Account vests in the member in accordance with the vesting scale specified in the second or third column (as applicable) corresponding to the member's age specified in the first column.

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Age as at retirement, resignation or transfer</i>	<i>Vesting scale in respect of a member who —</i> <i>(a) retires;</i> <i>(b) resigns; or</i> <i>(c) transfers from the service to the Administrative Service</i>	<i>Vesting scale in respect of a member who transfers from the service to another scheme of service in the public service except the Administrative Service</i>
28	5%	15%
29	5%	15%
30	10%	20%
31	10%	20%
32	10%	20%
33	10%	20%
34	10%	20%
35	15%	25%
36	20%	30%
37	25%	35%
38	30%	40%
39	35%	45%
40	40%	50%
41	45%	55%
42	50%	60%
43	55%	65%
44	60%	70%
45	65%	75%

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Age as at retirement, resignation or transfer</i>	<i>Vesting scale in respect of a member who —</i> <i>(a) retires;</i> <i>(b) resigns; or</i> <i>(c) transfers from the service to the Administrative Service</i>	<i>Vesting scale in respect of a member who transfers from the service to another scheme of service in the public service except the Administrative Service</i>
46	70%	80%
47	75%	85%
48	80%	90%
49	85%	95%
50	90%	100%
51	95%	100%
52	95%	100%
53	100%	100%
54	100%	100%
55	100%	100%

Saving and transitional provision

18. Despite regulation 6(f), regulation 12(5) of the principal Regulations as in force on 30 April 2019 continues to apply to a dividend which may be declared for a financial year ending before 1 May 2019.

Made on 28 May 2019.

LEO YIP
*Permanent Secretary,
Prime Minister's Office,
Singapore.*

[CPIB/2.3.13 V8; AG/LEGIS/SL/241/2015/2 Vol. 2]