First published in the Government Gazette, Electronic Edition, on 31st August 2012 at 5:00 pm.

No. S 439

CENTRAL PROVIDENT FUND ACT (CHAPTER 36)

CENTRAL PROVIDENT FUND (SELF-EMPLOYED PERSONS) (AMENDMENT NO. 3) REGULATIONS 2012

In exercise of the powers conferred by section 77(1)(a) and (e) of the Central Provident Fund Act, Mr Tan Chuan-Jin, Senior Minister of State, charged with the responsibility of 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. 3) Regulations 2012 and shall come into operation on 1st January 2013.

Amendment of regulation 4

- **2.** Regulation 4(1) 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 the word "and" at the end of sub-paragraph (d);
 - (b) by deleting the words "and every subsequent relevant year." in sub-paragraph (e) and substituting the word "; and"; and
 - (c) by inserting, immediately after sub-paragraph (e), the following sub-paragraph:
 - "(f) at the applicable rate specified in the second, third, fourth and fifth columns of item 16 in the First Schedule in respect of the relevant year beginning 1st January 2013 and every subsequent relevant year."

Amendment of regulation 9

- 3. Regulation 9(3) of the principal Regulations is amended
 - (a) by deleting the word "and" at the end of sub-paragraph (a)(i);
 - (b) by deleting the comma at the end of sub-paragraph (a)(ii) and substituting the word "; and"; and
 - (c) by inserting, immediately after sub-paragraph (ii) of sub-paragraph (a), the following sub-paragraph:
 - "(iii) the second, third, fourth and fifth columns of item 16 in the First Schedule,".

Amendment of regulation 10

- **4.** Regulation 10(3) of the principal Regulations is amended
 - (a) by deleting the word "and" at the end of sub-paragraph (a)(i);
 - (b) by deleting the comma at the end of sub-paragraph (a)(ii) and substituting the word "; and"; and
 - (c) by inserting, immediately after sub-paragraph (ii) of sub-paragraph (a), the following sub-paragraph:
 - "(iii) the second, third, fourth and fifth columns of item 16 in the First Schedule,".

Amendment of regulation 15

- **5.** Regulation 15(1) of the principal Regulations is amended
 - (a) by deleting the word "and" at the end of sub-paragraph (v);
 - (b) by deleting the words "the relevant year beginning 1st January 2011 or any subsequent relevant year" in sub-paragraph (w) and substituting the words "any relevant year from 1st January 2011 to 31st December 2012"; and
 - (c) by deleting the full-stop at the end of sub-paragraph (w) and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraphs:

- "(x) \$270 in respect of the relevant year beginning 1st January 2013 or any subsequent relevant year if the self-employed person has attained 45 years of age but has not attained 50 years of age on 1st January in that relevant year; and
 - (y) \$285 in respect of the relevant year beginning 1st January 2013 or any subsequent relevant year if the self-employed person has attained 50 years of age on 1st January in that relevant year.".

Amendment of First Schedule

6. The First Schedule to the principal Regulations is amended by inserting, immediately after item 15, the following item:

"16. For the relevant year beginning 1st January 2013 and for every subsequent relevant year, the contributions payable by a self-employed person are as follows:

		Self-	Self-	
		employed	employe	
		person	d person	
	Self-	who has	who has	Self-
	employe	attained	attained	employe
Total	d person	35 years	45 years	d person
атои	who has	of age	of age	who has
nt of	not	but has	but has	attained
the	attained	not	not	50 years
self-	35 years	attained	attained	of age
emplo	of age on	45 years	50 years	on
yed	1st Janu	of age on	of age on	1st Janu
per	ary of	1st Janu	1st Janu	ary of
son's	the	ary of the	ary of the	the
incom	relevant	relevant	relevant	relevant
e	year	year	year	year
(1)	(2)	(3)	(4)	(5)
Not	\$6,000	Nil	Nil	Nil
excee				
ding				

Nil

Selfemploye **Total** d person атои who has nt of not the attained self-35 years emplo of age on 1st Janu yed ary of per son's the relevant incom e year (1) (2) \$6,000 but Excee not ding exceeding \$12,000

Selfemployed person who has attained 35 years of age but has not attained 45 years of age on 1st Janu ary of the relevant year (3) An amount equal to 2.33% of the income (less any allow ance or honorar

vear **(4)** An amount equal to 2.67% of the income (less any allow ance or honorar ium ium received received as a as a Member Member of of Parlia Parlia ment) for ment) for that year. that year.

Selfemploye d person who has attained 50 years of age on 1st Janu ary of the relevant year (5)

Self-

employe d person

who has

attained

45 years

of age

but has

not

attained

50 years

of age on

1st Janu

ary of the

relevant

An amount equal to 3% of the income (less any allow ance or honorar ium received as a Member of Parlia ment) for that year.

An amount equal to 3.17% of the

		Self-	Self-	
		employed	employe	
		person	d person	
	Self-	who has	who has	Self-
	employe	attained	attained	employe
Total	d person	35 years	45 years	d person
amou	who has	of age	of age	who has
nt of	not	but has	but has	attained
the	attained	not	not	50 years
self-	35 years	attained	attained	of age
emplo	of age on	45 years	50 years	on
yed	1st Janu	of age on	of age on	1st Janu
per	ary of	1st Janu	1st Janu	ary of
son's	the	ary of the	ary of the	the
incom	relevant	relevant	relevant	relevant
e	year	year	year	year
(1)	(2)	(3)	(4)	(5)
				income (less any allow ance or honorar ium received as a Member of Parlia ment) for that year.
Excee ding	\$12,000 but not exceeding \$18,000	An amount equal to the sum of \$279.60 and 0.1634 of the differ	An amount equal to the sum of \$320.40 and 0.1866 of the differ	An amount equal to the sum of \$360 and 0.21 of the differ ence between

		Self-	Self-	
		employed	employe	
		person	d person	
	Self-	who has	who has	Self-
	employe	attained	attained	employe
Total	d person	35 years	45 years	d person
атои	who has	of age	of age	who has
nt of	not	but has	but has	attained
the	attained	not	not	50 years
self-	35 years	attained	attained	of age
emplo	of age on	45 years	50 years	on
yed	1st Janu	of age on	of age on	1st Janu
per	ary of	1st Janu	1st Janu	ary of
son's	the	ary of the	ary of the	the
incom	relevant	relevant	relevant	relevant
e	year	year	year	year
(1)	(2)	(3)	(4)	(5)
		ence	ence	the
		between	between	income
		the	the	(less
		income	income	any
		(less any	(less any	allow
		allow	allow	ance or
		ance or	ance or	honorar
		honorar	honorar	ium
		ium	ium	received
		received	received	as a
		as a	as a	Member
		Member	Member	of
		of	of	Parlia
		Parlia	Parlia	ment)
		ment) for	ment) for	for that
		that year	that year	year and
		and	and	
		\$12,000.	\$12,000.	
	\$12,000.			An

6

An amount equal to the sum of \$380.40 and

Total amou nt of the self- emplo yed per son's incom e	Self- employe d person who has not attained 35 years of age on 1st Janu ary of the relevant year	Self- employed person who has attained 35 years of age but has not attained 45 years of age on 1st Janu ary of the relevant year	Self- employe d person who has attained 45 years of age but has not attained 50 years of age on 1st Janu ary of the relevant year	Self- employe d person who has attained 50 years of age on 1st Janu ary of the relevant year
(1)	(2)	(3)	(4)	of the differ ence between the income (less any allow ance or honorar ium received as a Member of Parlia ment) for that year and
	\$12,000.	Exceed ing \$18,000	An amount equal to 7% of	An amount equal to 8% of

Self- employe attained attained employe Total d person 35 years 45 years d person amou who has of age of age who has nt of not but has but has attained self- self- of not but has but has attained self- 35 years attained attained of age emplo of age on 45 years 50 years on yed 1st Janu of age on of age on 1st Janu per ary of 1st Janu 1st Janu ary of son's the ary of the ary of the incom relevant relevant relevant e year year year year (1) (2) (3) (4) (5) the income income (less any (less allow any ance or allow honorar received ium as a received Member as a of Member Parlia of ment) for Parlia that year, ment) subject for that to a year, maxi subject mum of \$4,800. An amount amount equal to 9% of 9.5% of			Self- employed person	Self- employe d person	
Total d person 35 years 45 years d person amou who has of age of age who has nt of not but has but has attained the attained not not 50 years self- 35 years attained attained of age emplo of age on 45 years 50 years on yed 1st Janu of age on of age on 1st Janu per ary of 1st Janu 1st Janu ary of son's the ary of the ary of the incom relevant relevant relevant e year year year year (1) (2) (3) (4) (5) the income income (less any allow any ance or allow honorar received ium as a received Member as a of Member as a way ance or allow that year, ment) subject for that to a year, maxi subject mum of to a \$4,800. An amount amount equal to equal to		Self-	•	•	Self-
Total d person amou who has of age of age who has nt of not but has but has attained the attained not not 50 years self- 35 years attained attained of age emplo of age on 45 years 50 years on yed 1st Janu of age on of age on 1st Janu per ary of 1st Janu 1st Janu ary of son's the ary of the ary of the incom relevant relevant relevant e year year year year (1) (2) (3) (4) (5) the income income (less any allow any ance or allow honorar received ium as a received Member as a of Member Parlia of ment) for that year, subject for that to a year, maxi subject mum of \$4,800. An amount equal to equal to		v			·
amou who has not but has but has attained the attained not not 50 years self- 35 years attained attained of age emplo of age on 45 years 50 years on yed 1st Janu of age on of age on 1st Janu per ary of 1st Janu 1st Janu ary of son's the ary of the ary of the incom relevant relevant relevant relevant e year year year year (1) (2) (3) (4) (5) the income (less any allow any ance or allow honorar received ium as a received Member as a of Member Parlia of ment) for Parlia that year, ment) subject for that to a year, maxi subject mum of \$4,800. An amount amount equal to equal to	Total		35 years	45 years	
nt of the attained not not 50 years self- 35 years attained attained of age emplo of age on 45 years 50 years on yed Ist Janu of age on of age on Ist Janu per ary of Ist Janu Ist Janu ary of son's the ary of the incom relevant relevant relevant relevant e year year year year (1) (2) (3) (4) (5) the the income income (less any ance or allow any ance or ium honorar received ium as a received Member as a of Member Parlia of ment) for Parlia that year, ment) subject for that to a year, maxi subject mum of \$4,800. An amount equal to equal to	amou		•	•	•
the attained self-	nt of	not			attained
emplo of age on yed lst Janu of age on of age on lst Janu per ary of lst Janu lst Janu ary of son's the ary of the incom relevant relevant year year year year (1) (2) (3) (4) (5) the income income (less any ance or allow any ance or ium honorar received ium as a received Member as a of Member Parlia of ment) for parlia that year, ment) subject for that to a year, maxi subject mum of \$4,800. An amount equal to equal to	the	attained	not	not	50 years
emplo of age on yed lst Janu of age on of age on lst Janu per ary of lst Janu lst Janu ary of son's the ary of the incom relevant relevant year year year year (1) (2) (3) (4) (5) the income income (less any ance or allow any ance or ium honorar received ium as a received Member as a of Member Parlia of ment) for parlia that year, ment) subject for that to a year, maxi subject mum of \$4,800. An amount equal to equal to	self-	35 years	attained	attained	of age
per ary of lst Janu ary of the son's the ary of the incom relevant any ance or allow honorar received imm as a received Member as a of Member Parlia of ment) for Parlia that year, ment) subject for that to a year, maxi subject mum of to a \$4,200. maxi mum of \$4,200. maxi mum of \$4,800. An amount amount equal to equal to	emplo	of age on	45 years	50 years	
son's the ary of the incom relevant rel	yed	1st Janu	of age on	of age on	1st Janu
incom relevant vear vear vear vear vear (1) (2) (3) (4) (5) the the income income (less any allow any ance or allow honorar received ium as a received Member as a of Member Parlia of ment) for Parlia that year, ment) subject for that to a vear, maxi subject mum of to a \$4,800. An amount amount equal to	per	ary of	1st Janu	1st Janu	ary of
e year year year year (1) (2) (3) (4) (5) the the income income (less any allow any ance or allow honorar ance or ium honorar received ium as a received Member as a of Member Parlia of ment) for Parlia that year, ment) subject for that to a year, maxi subject mum of to a \$4,200. An amount amount equal to equal to	son's	the	ary of the	ary of the	the
(1) (2) (3) (4) (5) the the income income (less any (less allow any ance or allow honorar ance or ium honorar received ium as a received Member as a of Member Parlia of ment) for Parlia that year, ment) subject for that to a year, maxi subject mum of to a \$4,200. maxi mum of \$4,800. An An amount equal to equal to	incom	relevant	relevant	relevant	relevant
the income income (less any (less allow any ance or allow honorar ance or ium honorar received ium as a received Member as a of Member Parlia of ment) for Parlia that year, ment) subject for that to a year, maxi subject mum of to a \$4,200. Maxi mum of \$4,800. An An amount equal to equal to	e	year	year	year	year
income income (less any (less allow any ance or allow honorar ance or ium honorar received ium as a received Member as a of Member Parlia of ment) for Parlia that year, ment) subject for that to a year, maxi subject mum of to a \$4,200. maxi mum of \$4,800. An An amount equal to equal to	(1)	(2)	(3)	(4)	(5)
(less any allow any ance or allow honorar ance or ium honorar received ium as a received Member as a of Member Parlia of ment) for Parlia that year, ment) subject for that to a year, maxi subject mum of to a \$4,200. Maxi mum of \$4,800. An An An amount equal to equal to				the	the
allow any ance or allow honorar ance or ium honorar received ium as a received Member as a of Member Parlia of ment) for Parlia that year, ment) subject for that to a year, maxi subject mum of to a \$4,200. maxi mum of \$4,800. An An An amount equal to equal to				income	income
ance or allow honorar ance or ium honorar received ium as a received Member as a of Member Parlia of ment) for Parlia that year, ment) subject for that to a year, maxi subject mum of to a \$4,200. maxi mum of \$4,800. An An An amount equal to equal to				(less any	(less
honorar ance or ium honorar received ium as a received Member as a of Member Parlia of ment) for Parlia that year, ment) subject for that to a year, maxi subject mum of to a \$4,200. maxi mum of \$4,800. An An An amount equal to equal to				allow	any
ium honorar received ium as a received Member as a of Member Parlia of ment) for Parlia that year, ment) subject for that to a year, maxi subject mum of to a \$4,200. maxi mum of \$4,800. An An amount equal to equal to				ance or	allow
received ium as a received Member as a of Member Parlia of ment) for Parlia that year, ment) subject for that to a year, maxi subject mum of to a \$4,200. maxi mum of \$4,800. An An amount equal to equal to				honorar	ance or
as a received Member as a of Member Parlia of ment) for Parlia that year, ment) subject for that to a year, maxi subject mum of to a \$4,200. maxi mum of \$4,800. An An amount amount equal to equal to				ium	honorar
Member as a of Member Parlia of ment) for Parlia that year, ment) subject for that to a year, maxi subject mum of to a \$4,200. maxi mum of \$4,800. An An An amount equal to equal to				received	ium
of Member Parlia of ment) for Parlia that year, ment) subject for that to a year, maxi subject mum of to a \$4,200. maxi mum of \$4,800. An An amount equal to equal to				as a	received
Parlia of ment) for Parlia that year, ment) subject for that to a year, maxi subject mum of to a \$4,200. maxi mum of \$4,800. An An amount amount equal to equal to				Member	as a
ment) for Parlia that year, ment) subject for that to a year, maxi subject mum of to a \$4,200. maxi mum of \$4,800. An An amount equal to equal to					Member
that year, ment) subject for that to a year, maxi subject mum of to a \$4,200. maxi mum of \$4,800. An An amount amount equal to equal to				Parlia	of
subject for that to a year, maxi subject mum of to a \$4,200. maxi mum of \$4,800. An An amount amount equal to equal to				ment) for	Parlia
to a year, maxi subject mum of to a \$4,200. maxi mum of \$4,800. An An amount amount equal to equal to					
maxi subject mum of to a \$4,200. maxi mum of \$4,800. An An amount amount equal to equal to				subject	for that
mum of to a \$4,200. maxi mum of \$4,800. An An amount amount equal to equal to				to a	
\$4,200. maxi mum of \$4,800. An An amount amount equal to equal to					-
mum of \$4,800. An An amount amount equal to equal to					
\$4,800. An An amount amount equal to equal to				\$4,200.	
An An amount amount equal to equal to					
amount amount equal to equal to					\$4,800.
equal to equal to				An	An
9% of 9.5% of				•	_
				9% of	9.5% of

	Self-	Self- employed person who has	Self- employe d person who has	Self-
	employe	attained	attained	employe
Total	d person	35 years	45 years	d person
атои	who has	of age	of age	who has
nt of	not	but has	but has	attained
the	attained	not	not	50 years
self-	35 years	attained	attained	of age
emplo	of age on	45 years	50 years	on
yed	1st Janu	of age on	of age on	1st Janu
per	ary of	1st Janu	1st Janu	ary of
son's	the	ary of the	ary of the	the
incom	relevant	relevant	relevant	relevant
e	year	year	year	year
(1)	(2)	(3)	(4)	(5)
			the	the
			income	income
			(less any	(less
			allow	any
			ance or	allow
			honorar	ance or
			ium	honorar
			received	ium
			as a	received
			Member	as a
			of	Member
			Parlia	of
			ment) for	Parlia
			that year,	ment)
			subject	for that
			to a	year,
			maxi	subject
			mum of	to a
			\$5,400.	maxi
				mum of

[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; S 275/2012]

\$5,700."

Made this 31st day of August 2012.

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

[MMS 9/73-12V0T2; AG/LLRD/SL/36/2010/24 Vol. 1]

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