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**No. S 727**

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

**CENTRAL PROVIDENT FUND  
(SELF-EMPLOYED PERSONS) (AMENDMENT NO. 2)  
REGULATIONS 2011**

In exercise of the powers conferred by section 77(1)(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 2011 and shall come into operation on 30th December 2011.

**Amendment of regulation 17**

**2.** Regulation 17 of the Central Provident Fund (Self-Employed Persons) Regulations (Rg 25) is amended —

- (a) by deleting paragraphs (2) and (3);
- (b) by deleting paragraph (5) and substituting the following paragraphs:

“(5) Where the Board is satisfied that the aggregate of the amounts referred to in section 13B(3)(a), (b) and (c) of the Act which were contributed by or for a self-employed person in any year exceeds the sum prescribed under section 13B(3) of the Act for that year, the Board may refund, subject to such terms and conditions as the Board may impose —

- (a) to the self-employed person, the whole or any part of the aggregate of —
  - (i) the amount (if any) which the self-employed person had contributed voluntarily in that year under paragraph (1);

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- (ii) the amount (if any) which the self-employed person 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 self-employed person was also an employee in that year;
  - (iii) the amount (if any) which the self-employed person had contributed voluntarily in that year under section 13B(1)(a)(i) of the Act; and
  - (iv) where that year is 2011, the amount (if any) which the self-employed person had contributed voluntarily in that year under section 13B(1)(a) of the Act in force immediately before 30th December 2011; or
- (b) to any other person, the whole or any part of the aggregate of —
- (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 self-employed person in that year under section 7(4)(c) of the Act, if in that year —
    - (A) the self-employed person was also an employee; and
    - (B) that other person was an employer of the self-employed person;
  - (ii) the amount (if any) which that other person had contributed for the self-employed person in that year under section 13B(1)(a)(ii) or (2)(a) of the Act; and
  - (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 self-employed person in that year.

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(5A) Where a self-employed person is also an employee, and the Board is satisfied that the amount of additional medisave contributions which was paid in any year by his employer for him exceeds \$1,500, the Board may refund, subject to such terms and conditions as the Board may impose, the excess to the employer.”;

(c) by deleting paragraph (6) and substituting the following paragraph:

“(6) The Board may require any person to whom any excess contributions are to be refunded to —

(a) submit an application to the Board for the refund of the excess contributions; and

(b) furnish to the Board such information as may be necessary for the purposes of determining whether any refund should be made under paragraph (5) or (5A).”; and

(d) by deleting paragraph (8) and substituting the following paragraph:

“(8) In this regulation —

“additional medisave contributions” means the contributions paid by an employer under section 7(4)(c) of the Act specifically for the purposes of the medisave account of his employee;

“excess contributions” means any amount to be refunded under paragraph (5) or (5A).”.

*[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]*

Made this 28th day of December 2011.

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

[MMS 97/68 V56; AG/LLRD/SL/36/2010/24 Vol. 1]

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