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No. S 841

CENTRAL PROVIDENT FUND ACT 1953

CENTRAL PROVIDENT FUND (SELF-EMPLOYED PERSONS) (AMENDMENT NO. 2) REGULATIONS 2024

In exercise of the powers conferred by section 77(1) of the Central Provident Fund Act 1953, 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 (Self-Employed Persons) (Amendment No. 2) Regulations 2024 and come into operation on 1 November 2024.

Amendment of regulation 2

2. In the Central Provident Fund (Self-Employed Persons) Regulations (Rg 25) (called in these Regulations the principal Regulations), in regulation 2(1) —

(a) after the definition of “Comptroller”, insert —

““contributions notice” means a notice issued on or after 1 November 2024 of the amount of contributions payable by a self-employed person computed or recomputed by the Board;”;

(b) in the definition of “notice of computation”, after “means a notice”, insert “issued before 1 November 2024”;

(c) in the definition of “notice of computation”, after “includes a notice”, insert “issued before that date”; and

(d) in the definition of “notice of contribution”, after “regulation 7(5)”, insert “before 1 November 2024”.

Amendment of regulation 4

3. In the principal Regulations, in regulation 4(10)(a)(i), after “notice of computation”, insert “or contributions notice (if any)”.

Amendment of regulation 6

4. In the principal Regulations, in regulation 6(2), replace “the notice of computation” with “a notice of computation or contributions notice, as the case may be”.

Amendment of regulation 7

5. In the principal Regulations, in regulation 7 —

- (a) in paragraph (1)(a), after “notice of computation”, insert “or contributions notice (if any)”;
- (b) in paragraph (1)(b), after “notice of contribution”, insert “or contributions notice (if any)”;
- (c) in paragraph (4), after “notice of computation”, insert “or contributions notice (as the case may be)”;
- (d) in paragraph (5), after “notice of contribution”, insert “or contributions notice (as the case may be)”; and
- (e) in paragraph (6), replace “or notice of contribution” with “, notice of contribution or contributions notice”.

Amendment of regulation 7A

6. In the principal Regulations, in regulation 7A(2)(a), (4) and (5), after “notice of computation”, insert “or contributions notice (as the case may be)”.

Amendment of regulation 8

7. In the principal Regulations, in regulation 8(2), replace “or notice of contribution” with “, notice of contribution or contributions notice”.

Amendment of regulation 12

8. In the principal Regulations, in regulation 12, replace the regulation heading with —

“Notice of amount of income and additional contributions”.

Replacement of regulation 20

9. In the principal Regulations, replace regulation 20 with —

“Transmission of information by Comptroller

20. The Comptroller may, for the purposes of enabling the Board to compute the amount of contributions payable by a self-employed person in a relevant year, transmit to the Board information in respect of the self-employed person’s income for the relevant year stated in —

- (a) a notice of assessment; or
- (b) a notice of additional assessment or notice of revised assessment (if any) issued by the Comptroller under section 74 or 76 of the Income Tax Act 1947.”.

*[G.N. Nos. S 321/2007; S 506/2007; S 745/2007;
S 146/2008; S 513/2008; S 153/2010; S 484/2010;
S 817/2010; S 507/2011; S 727/2011; S 45/2012;
S 275/2012; S 439/2012; S 825/2013; S 859/2014;
S 751/2015; S 194/2016; S 719/2017; S 898/2018;
S 885/2019; S 348/2020; S 1020/2021; S 1024/2022;
S 601/2023; S 917/2023; S 713/2024]*

Made on 30 October 2024.

NG CHEE KHERN
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Ministry of Manpower,
Singapore.*

[Plg&Pol/CPFPol/Legis/CPFSL/2024; AG/LEGIS/SL/36/2020/24]

(To be presented to Parliament under section 78(2) of the Central Provident Fund Act 1953).