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

**CENTRAL PROVIDENT FUND
(SELF-EMPLOYED PERSONS)
(AMENDMENT) REGULATIONS 2014**

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) Regulations 2014 and shall come into operation on 1 January 2015.

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 (f);
- (b) by deleting the words “and every subsequent relevant year.” in sub-paragraph (g) and substituting the word “; and”; and
- (c) by inserting, immediately after sub-paragraph (g), the following sub-paragraph:
 - “(h) at the applicable rate specified in the second, third, fourth and fifth columns of item 18 in the First Schedule in respect of the relevant year beginning 1 January 2015 and every subsequent relevant year.”.

Amendment of regulation 9

3. Regulation 9(3) of the principal Regulations is amended by deleting the words “items 16 and 17” in sub-paragraph (a)(iii) and substituting the words “items 16, 17 and 18”.

Amendment of regulation 10

4. Regulation 10(3) of the principal Regulations is amended by deleting the words “items 16 and 17” in sub-paragraph (a)(iii) and substituting the words “items 16, 17 and 18”.

Amendment of regulation 15

5. Regulation 15(1) of the principal Regulations is amended —

(a) by deleting the words “or any subsequent relevant year” in sub-paragraphs (z) to (zc)”;

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

(c) by deleting the full-stop at the end of sub-paragraph (zc) and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraphs:

“(zd) \$360 in respect of the relevant year beginning 1 January 2015 or any subsequent relevant year if the self-employed person has not attained 35 years of age on 1 January in that relevant year;

(ze) \$405 in respect of the relevant year beginning 1 January 2015 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 1 January in that relevant year;

(zf) \$450 in respect of the relevant year beginning 1 January 2015 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 1 January in that relevant year; and

(zg) \$472 in respect of the relevant year beginning 1 January 2015 or any subsequent relevant year if the self-employed person has attained 50 years of age on 1 January in that relevant year.”.

Amendment of First Schedule

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

(a) by deleting the words “and for every subsequent relevant year” in item 17; and

(b) by inserting, immediately after item 17, the following item:

“18. For the relevant year beginning 1 January 2015 and for every subsequent relevant year, the contributions payable by a self-employed person are as follows:

	<i>Self-employed person who has not attained 35 years of age on 1 January of the relevant year</i>	<i>Self-employed person who has attained 35 years of age but has not attained 45 years of age on 1 January of the relevant year</i>	<i>Self-employed person who has attained 45 years of age but has not attained 50 years of age on 1 January of the relevant year</i>	<i>Self-employed person who has attained 50 years of age on 1 January of the relevant year</i>
	(1)	(2)	(3)	(4)
Not exceeding \$6,000	Nil	Nil	Nil	Nil
Exceeding \$6,000 but not exceeding \$12,000	An amount equal to 4% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.	An amount equal to 4.5% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.	An amount equal to 5% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.	An amount equal to 5.25% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.

<i>Total amount of the self-employed person's income</i>	<i>Self-employed person who has not attained 35 years of age on 1 January of the relevant year</i>	<i>Self-employed person who has attained 35 years of age but has not attained 45 years of age on 1 January of the relevant year</i>	<i>Self-employed person who has attained 45 years of age but has not attained 50 years of age on 1 January of the relevant year</i>	<i>Self-employed person who has attained 50 years of age on 1 January of the relevant year</i>
(1)	(2)	(3)	(4)	(5)
Exceeding \$12,000 but not exceeding \$18,000	An amount equal to the sum of \$480 and 0.16 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year and \$12,000.	An amount equal to the sum of \$540 and 0.18 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year and \$12,000.	An amount equal to the sum of \$600 and 0.20 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year and \$12,000.	An amount equal to the sum of \$630 and 0.21 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year and \$12,000.
Exceeding \$18,000	An amount equal to 8% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$4,800.	An amount equal to 9% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$5,400.	An amount equal to 10% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$6,000.	An amount equal to 10.5% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject to a maximum of \$6,300.”.

*[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; S 439/2012; S 825/2013]*

Made on 26 December 2014.

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