
First published in the *Government Gazette*, Electronic Edition, on 30 December 2019 at 6 pm.

No. S 885

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

**CENTRAL PROVIDENT FUND
(SELF-EMPLOYED PERSONS)
(AMENDMENT) REGULATIONS 2019**

In exercise of the powers conferred by section 77(1) of the Central Provident Fund Act, 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) Regulations 2019 and come into operation on 1 January 2020.

Amendment of regulation 4

2. Regulation 4 of the Central Provident Fund (Self-Employed Persons) Regulations (Rg 25) (called in these Regulations the principal Regulations) is amended —

- (a) by inserting, immediately after the words “paragraph (2)” in paragraph (1), the words “and regulation 8A”;
- (b) by deleting the word “Every” in paragraph (2) and substituting the words “Subject to regulation 8A, every”; and
- (c) by deleting the words “, (11) and (12)” in paragraph (4) and substituting the words “and (11)”.

Amendment of regulation 7

3. Regulation 7(3) of the principal Regulations is amended by deleting sub-paragraph (b) and substituting the following sub-paragraph:

“(b) where the self-employed person is not required to furnish a return of income to the Comptroller under section 62 of the Income Tax Act for the relevant year — in a declaration by the self-employed person to the Board in the form and manner required by the Board.”.

New regulation 8A

4. The principal Regulations are amended by inserting, immediately after regulation 8, the following regulation:

“Deduction of estimated contributions

8A.—(1) Subject to paragraph (2), the amount of contributions payable by a self-employed person for a relevant year starting on or after 1 January 2020 computed in accordance with regulation 4(1)(i) or (2), or recomputed under regulation 7(6) (as the case may be) (*C*) is to be reduced by the total amount of estimated contributions payable to the Fund under section 9B of the Act for the self-employed person for the relevant year (*E*) (if any).

(2) If *E* is more than *C*, the contribution payable by the self-employed person under section 9A of the Act for that relevant year is nil.”.

Amendment of regulation 9

5. Regulation 9(3) of the principal Regulations is amended by deleting sub-paragraph (a) and substituting the following sub-paragraph:

“(a) the maximum amount specified in the First Schedule for the relevant year which is applicable to the applicant, after deducting the total amount of estimated contributions payable to the Fund under section 9B of the Act for the applicant for the relevant year, if any; or”.

Amendment of regulation 10

6. Regulation 10(3) of the principal Regulations is amended by deleting sub-paragraph (a) and substituting the following sub-paragraph:

“(a) the maximum amount specified in the First Schedule for the relevant year which is applicable to the Member of Parliament, after deducting the total amount of estimated contributions payable to the Fund under section 9B of the Act for the Member of Parliament for the relevant year, if any; or”.

Amendment of regulation 14

7. Regulation 14 of the principal Regulations is amended by deleting the words “or 8” and substituting the words “, 8 or 8A”.

Amendment of regulation 15

8. Regulation 15 of the principal Regulations is amended —

- (a) by inserting, immediately after the words “subsequent relevant year” in paragraph (1)(zd), (ze), (zf) and (zg), the words “before 1 January 2020”;
- (b) by inserting, immediately after the words “subsequent year” in paragraph (3), the words “before 1 January 2020”; and
- (c) by deleting the words “31st May” in paragraph (7)(a)(i) and substituting the words “1 June”.

Deletion of regulation 16A

9. Regulation 16A of the principal Regulations is deleted.

Deletion and substitution of regulation 17 and new regulations 17AA and 17AB

10. Regulation 17 of the principal Regulations is deleted and the following regulations substituted therefor:

“Voluntary estimated contributions

17.—(1) A person (called in this regulation the payer) from whom a revenue payment is due to a self-employed person but who is not required to pay any estimated contribution to the self-employed person under section 9B of the Act may, with the self-employed person’s consent, pay to the Fund a voluntary estimated contribution for that self-employed person.

(2) No voluntary estimated contribution may be made under paragraph (1) by a payer in respect of a revenue payment —

- (a) to a self-employed person who is excluded under regulation 9 of the Central Provident Fund (Contribute As You Earn Scheme) Regulations 2019 (G.N. No. S 881/2019) from receiving estimated contributions; or
- (b) if the payment of the estimated contribution by the payer in respect of that revenue payment is waived under section 9C of the Act.

Voluntary contribution by self-employed person

17AA. A self-employed person may make voluntary contributions to the Fund for himself.

Voluntary contributions to medisave account

17AB. Where any contribution has been paid voluntarily to the Fund by or for a self-employed person which is intended to be paid to the self-employed person’s medisave account, the Board may apply the whole or part of the contribution towards —

- (a) any contribution that is or becomes payable by the self-employed person under these Regulations or section 9A of the Act, as the case may be; and
- (b) any interest that is or becomes payable by the self-employed person under section 9(2) of the Act.”.

Amendment of regulation 20

11. Regulation 20 of the principal Regulations is amended by deleting the words “regulations 4 and 7” and substituting the words “these Regulations”.

Amendment of regulation 21

12. Regulation 21 of the principal Regulations is amended by deleting the words “from time to time determine in any particular case or class of cases” in paragraph (c) and substituting the words “permit for a particular payment”.

*[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]*

Made on 30 December 2019.

AUBECK KAM
*Permanent Secretary,
Ministry of Manpower,
Singapore.*

[Plg&Pol/CPFPol/Legis/CPFSL/2019;
AG/LEGIS/SL/36/2015/24 Vol. 2]

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