

**CENTRAL PROVIDENT FUND ACT
(CHAPTER 36, SECTION 77(1)(a), (e) AND (f))**

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

ARRANGEMENT OF REGULATIONS

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Regulation

The Schedules

[1st July 1992]

Citation

1. These Regulations may be cited as the Central Provident Fund (Self-Employed Persons) Regulations.

Definitions

2.—(1) In these Regulations, unless the context otherwise requires —

“additional allowance” means the non-pensionable annual allowance, bonuses and other allowances payable to any Member of Parliament as a holder of that office at intervals of more than a month;

“allowance” means the allowance payable to an elected Member as a holder of that office;

“Comptroller” means the Comptroller of Income Tax appointed under section 3 of the Income Tax Act (Cap. 134) and includes a Deputy Comptroller or an Assistant Comptroller so appointed;

“elected Member”, “non-constituency Member” and “nominated Member” shall have the same meanings as in Article 39 (1)(a), (b) and (c) of the Constitution, respectively;

“honorarium” means the honorarium payable to a nominated Member or a non-constituency Member as a holder of that office;

“income” means the assessable income from any trade, business, profession or vocation other than from employment under a contract of service ascertained in accordance with section 37(1) of the Income Tax Act;

“Member of Parliament” means an elected Member, a non-constituency Member or a nominated Member;

“notice of computation” means the notice of computation issued under regulation 12;

“relevant public officer” means a person who is or was on the pensionable establishment in any of the public services and continues to be eligible to receive medical benefits under the terms of his service from the Government upon his retirement, but does not include a person on the Medisave-cum-Subsidised Outpatient (MSO) Scheme as described in the Government Instruction Manual relating to medical benefits;

“relevant year” means the year in respect of which any contributions are payable under these Regulations;

“self-employed person” means any person, being a citizen or permanent resident of Singapore, who derives from Singapore or receives from outside Singapore income in respect of any trade, business, profession or vocation other than employment under a contract of service, and includes a Member of Parliament.

[S 146/2008 wef 28/03/2008]

(2) Despite section 2(1A)(b) of the Act, for the purposes of these Regulations, the anniversary of the date of birth of a person who is born on 29 February, in any year that is not a leap year, is deemed to be 28 February of that year.

[S 719/2017 wef 01/01/2018]

Application

3.—(1) Subject to paragraph (2), these Regulations shall apply to a self-employed person who has derived from Singapore or received from outside Singapore, in respect of any trade, business, profession or vocation, income of more than \$6,000 in any relevant year.

(2) Paragraph (1) and regulations 4, 6, 7, 8, 9, 12, 13, 14, 15 and 18 shall not apply to a Member of Parliament in respect of any allowance or honorarium or additional allowance received by him.

[S 194/2016 wef 01/05/2016]

Amount of contributions

4.—(1) Subject to paragraph (2), every self-employed person to whom these Regulations apply shall pay contributions into the Fund on his own behalf —

- (a) at the applicable rate specified in the second column of items 1 to 11 in the First Schedule in respect of the period specified in the first column thereto;

[S 484/2010 wef 01/09/2010]

- (b) at the applicable rate specified in the second, third and fourth columns of item 12 in the First Schedule in respect of each relevant year in the period from 1st January 2007 to 31st December 2009;

[S 484/2010 wef 01/09/2010]

- (c) at the applicable rate specified in the second, third and fourth columns of item 13 in the First Schedule in respect of the relevant year beginning 1st January 2010;

[S 484/2010 wef 01/09/2010]

[S 507/2011 wef 01/09/2011]

- (d) at the applicable rate specified in the second, third and fourth columns of item 14 in the First Schedule in respect of the relevant year beginning 1st January 2011;

[S 507/2011 wef 01/09/2011]

[S 439/2012 wef 01/01/2013]

[S 484/2010 wef 01/09/2010]

- (e) at the applicable rate specified in the second, third and fourth columns of item 15 in the First Schedule in respect of the relevant year beginning 1st January 2012;

[S 507/2011 wef 01/09/2011]

[S 439/2012 wef 01/01/2013]

[S 825/2013 wef 01/01/2014]

- (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;

[S 439/2012 wef 01/01/2013]

[S 825/2013 wef 01/01/2014]

[S 859/2014 wef 01/01/2015]

- (g) at the applicable rate specified in the second, third, fourth and fifth columns of item 17 in the First Schedule in respect of the relevant year beginning 1st January 2014;

[S 825/2013 wef 01/01/2014]

[S 859/2014 wef 01/01/2015]

[S 751/2015 wef 01/01/2016]

- (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

[S 859/2014 wef 01/01/2015]

[S 751/2015 wef 01/01/2016]

- (i) at the applicable rate specified in the second, third, fourth and fifth columns of item 19 in the First Schedule in respect of the relevant year beginning 1 January 2016 and every subsequent relevant year.

[S 751/2015 wef 01/01/2016]

(2) Every self-employed person to whom these Regulations apply and who is a relevant public officer for the whole or any part of 1997 or any subsequent relevant year shall, in respect of that year, pay contributions into the Fund on his own behalf equivalent to 6% of his income for that year or such other amount as may be determined by the Minister for Health.

(3) Paragraphs (5) to (9) shall apply to contributions payable in respect of any relevant year before 1st January 2002.

(4) Paragraphs (10), (11) and (12) shall apply to contributions payable in respect of the relevant year beginning 1st January 2002 and every subsequent relevant year.

(5) Subject to paragraphs (7) and (8), every self-employed person shall, before the end of any relevant year, pay contributions computed

on the basis of his income stated in a notice of assessment issued by the Comptroller under section 72 of the Income Tax Act (Cap. 134) in respect of such income derived or received in the year preceding the relevant year and to be adjusted in the year immediately following the relevant year in accordance with regulation 6.

(6) Where, as at 1st July of the year 1992 or as at 1st January of any subsequent relevant year, the notice of assessment in respect of his income derived or received in the preceding year has not been issued by the Comptroller, the self-employed person shall pay the contributions computed on the basis of the income stated in his most recent notice of assessment issued by the Comptroller.

(7) Where, as at 1st July of the year 1992 or as at 1st January of any subsequent relevant year, no notice of assessment has been previously issued by the Comptroller to a self-employed person but the Comptroller has previously informed that person that on the basis of the income declared in the return of income submitted by him he is not liable to pay income tax, he shall pay the contributions on the basis of the income declared in such return.

(8) Where, as at 1st January of any relevant year, no notice of assessment has been previously issued by the Comptroller to a self-employed person but a notice of computation has been issued to that person, he shall pay the contributions on the basis of the income stated in the most recent notice of computation.

(9) The contributions payable by a self-employed person in respect of any relevant year before 1st January 2002 —

(a) shall be paid —

(i) before the end of the relevant year; or

(ii) where the Board has extended the period for payment, within such period as may be extended by the Board; and

(b) may be paid in instalments, so long as the total amount of contributions is paid within the relevant period referred to in sub-paragraph (a).

[S 153/2010 wef 15/03/2010]

(10) The contributions payable by a self-employed person in respect of the relevant year beginning 1st January 2002 and any subsequent relevant year —

- (a) shall be paid —
 - (i) within 30 days after the date of issue of the notice of computation for the relevant year; or
 - (ii) where the Board has extended the period for payment in any particular case, within such period as may be extended by the Board; and
- (b) may be paid in instalments, so long as the total amount of contributions is paid within the relevant period referred to in sub-paragraph (a).

[S 275/2012 wef 11/06/2012]

(11) Subject to regulation 6(3), the contributions referred to in paragraph (10) shall be computed on the basis of the self-employed person's income as stated in —

- (a) the notice of assessment issued by the Comptroller under section 72 of the Income Tax Act (Cap. 134) in respect of the income he derived or received in the relevant year; or
- (b) the return of income submitted by him to the Comptroller in respect of the income he derived or received in the relevant year if the Comptroller has informed him that on the basis of the income declared in such return, he is not liable to pay income tax.

(12) *[Deleted by S 275/2012 wef 11/06/2012]*

Contributions payable by Member of Parliament

5.—(1) Every Member of Parliament shall, in each calendar month and on his own behalf, pay contributions into the Fund in respect of his allowance or honorarium and additional allowance at the following rates:

- (a) if the Member of Parliament is eligible for any pension or gratuity under the provisions of the Parliamentary Pensions

Act (Cap. 219), the rates of contribution set out in paragraph 1 of the Second Schedule; or

(b) if the Member of Parliament is not eligible for any pension or gratuity under the provisions of the Parliamentary Pensions Act, the rates of contribution set out in paragraph 2 of the Second Schedule.

(2) The Clerk of Parliament shall —

(a) be entitled to deduct from the allowance or honorarium and additional allowance payable to a Member of Parliament, at the time of each such payment, the amount of contributions payable by the Member of Parliament under paragraph (1); and

(b) pay the amount deducted under sub-paragraph (a) into the Fund not later than 14 days after the end of the month in respect of which the contributions are payable.

(3) The contributions payable under paragraph (1) shall be in addition to any other contributions the Member of Parliament may be liable to pay into the Fund under the Act or any regulations made under section 77(1) of the Act.

Recomputation of contributions

6.—(1) When the notice of assessment in respect of the income derived or received by a self-employed person in any relevant year is subsequently issued by the Comptroller after the end of the relevant year, the amount of contributions payable by the person shall be recomputed on the basis of the amount of income stated in that assessment.

(2) Where a self-employed person's income in any relevant year is not stated in a notice of assessment because his income is not chargeable to tax, the amount of contributions payable for that year may be recomputed on the basis of the amount of income assessed by the Comptroller and stated in the notice of computation.

(3) Where the notice of assessment in respect of income of a self-employed person for any relevant year is amended or varied on appeal or where a notice of additional assessment has been issued by the

Comptroller, the amount of contributions payable by him for that year shall be recomputed by taking into account the amount of income which has been varied or added.

(4) Paragraphs (1) and (2) shall not apply to contributions payable by a self-employed person for the relevant year beginning 1st January 2002 and any subsequent relevant year.

Contributions payable if assessment of wife's income under husband's name

7. [*Spent*]

Additional contributions

8.—(1) Where the contributions payable by a self-employed person for any relevant year recomputed in accordance with regulation 6 exceed the contributions already paid by him for that year, the self-employed person shall make such amount of additional contributions as is equivalent to the difference to the Fund.

[S 194/2016 wef 01/05/2016]

(2) The self-employed person shall contribute the amount of the difference referred to in paragraph (1) within 30 days or such other extended time as the Board may allow after the date of issue of the notice of computation.

(3) Any additional contributions referred to in paragraph (1) may be paid in instalments so long as the total amount of such contributions is paid within the relevant period referred to in paragraph (2).

[S 153/2010 wef 15/03/2010]

Application to reduce contributions

9.—(1) This regulation shall apply to a self-employed person who during the relevant year was also employed as an employee and where contributions in respect of such employment have been made to the Board.

(2) Any self-employed person to whom this regulation applies may apply in writing to the Board to reduce the amount of contributions he is liable to pay under these Regulations so that the aggregate amount of all contributions paid into his account (excluding contributions paid

in respect of additional wages) for the relevant year does not exceed the maximum amount determined in accordance with paragraph (3).

(3) The maximum amount referred to in paragraph (2) shall be the following, whichever is the higher:

(a) the maximum amount specified in —

(i) the second column of items 1 to 11 in the First Schedule;

[S 439/2012 wef 01/01/2013]

(ii) the second, third and fourth columns of items 12 to 15 in the First Schedule; and

[S 507/2011 wef 01/09/2011]

[S 439/2012 wef 01/01/2013]

(iii) the second, third, fourth and fifth columns of items 16 to 19 in the First Schedule,

[S 439/2012 wef 01/01/2013]

[S 825/2013 wef 01/01/2014]

[S 859/2014 wef 01/01/2015]

[S 751/2015 wef 01/01/2016]

which is applicable to the applicant; or

[S 153/2010 wef 15/03/2010]

(b) a proportion of 12 times the maximum amount of contributions an employer is liable to pay in respect of the applicant's ordinary wages for the month as prescribed in —

(i) the First Schedule to the Act; or

(ii) the First or Second Schedule to the Central Provident Fund (Public Sector Employees) Regulations 2011 (G.N. No. S 106/2011),

as the case may be.

[S 507/2011 wef 01/09/2011]

[S 3/2010 wef 06/01/2010]

- (4) For the purposes of paragraph (3)(b), the proportion shall be —
- (a) ascertained by reference to such proportion of the contributions the Minister has under section 13(4) of the Act directed the Board to pay into the medisave account of the applicant; and
 - (b) determined and computed in such manner as the Board may think fit.

Application to reduce contributions by Member of Parliament

10.—(1) This regulation shall apply to a Member of Parliament who during any relevant year is liable to make contributions to the Board under regulations 4 and 5.

(2) Any Member of Parliament to whom this regulation applies may apply in writing to the Board to reduce the amount of contributions he is liable to pay under regulations 4 and 5 so that the aggregate amount of all contributions paid into his account for the relevant year does not exceed the maximum amount determined in accordance with paragraph (3).

- (3) The maximum amount referred to in paragraph (2) shall be —
- (a) the maximum amount specified in —
 - (i) the second column of items 1 to 11 in the First Schedule;
 - (ii) the second, third and fourth columns of items 12 to 15 in the First Schedule; and

[S 439/2012 wef 01/01/2013]

[S 507/2011 wef 01/09/2011]

[S 439/2012 wef 01/01/2013]

(iii) the second, third, fourth and fifth columns of items 16 to 19 in the First Schedule,

[S 439/2012 wef 01/01/2013]

[S 825/2013 wef 01/01/2014]

[S 859/2014 wef 01/01/2015]

[S 751/2015 wef 01/01/2016]

which is applicable to the Member of Parliament; or

[S 153/2010 wef 15/03/2010]

(b) a proportion of 12 times the maximum amount of contributions that the Member of Parliament is liable to pay in respect of his allowance or honorarium and additional allowance for the month as prescribed in paragraph (1) or (2) of the Second Schedule, as the case may be,

whichever is the higher.

(4) For the purposes of paragraph (3)(b), the proportion shall be —

(a) ascertained by reference to such proportion of the contributions the Minister has under section 13(4) of the Act directed the Board to pay into the medisave account of the Member of Parliament; and

(b) determined and computed in such manner as the Board may think fit.

11. *[Deleted by S 194/2016 wef 01/05/2016]*

Notice of computation

12. The Board may, in consultation with the Comptroller, carry out the recomputation referred to in regulation 6 and the self-employed person shall be notified in writing of the amount of his income for any relevant year, the amount of additional contributions payable or the amount paid in excess for that year.

Deferment of payment of small contributions

13. Notwithstanding regulation 8, where the amount of additional contributions payable for any relevant year —

- (a) is less than one dollar, it shall be disregarded; or
- (b) is less than such amount as the Board may determine, payment of the additional contributions may be deferred till the end of the year immediately following the relevant year or such other later time as the Board may allow.

Calculation of contributions

14. In calculating the amount of contributions payable under regulation 4 or 8, any fraction of a dollar shall be disregarded.

Contributions payable by persons who have not received assessment from Comptroller

15.—(1) Notwithstanding regulation 4 and subject to paragraph (2), where a self-employed person as at 1st July of the year 1992 or as at 1st January of any subsequent relevant year has not previously received any notice of assessment from the Comptroller or any notice from the Comptroller informing him that on the basis of the income declared in his return of income, he is not liable to pay income tax, he shall pay contributions on his own behalf equivalent to —

- (a) \$90 in respect of the period from 1st July to 31st December 1992;
- (b) \$180 in respect of the period from 1st January to 31st December 1993;
- (c) \$240 in respect of the period from 1st January to 31st December 1994;
- (d) \$300 in respect of the period from 1st January to 31st December 1995;
- (e) \$360 in respect of the period from 1st January to 31st December 1996;
- (f) \$360 in respect of the period from 1st January to 31st December 1997 if the self-employed person has not attained 35 years of age before 1st January 1997 for the whole or any part of that period;

- (g) \$420 in respect of the period from 1st January to 31st December 1997 if the self-employed person has attained 35 years of age before 1st January 1997 and is not a relevant public officer for the whole or any part of that period;
- (h) \$360 in respect of any relevant year from 1st January 1997 to 31st December 2002 if the self-employed person has attained 35 years of age on 1st January in that relevant year and is a relevant public officer for the whole or any part of that relevant year;

[S 275/2012 wef 11/06/2012]

- (i) \$360 in respect of any relevant year from 1st January 1998 to 31st December 2002 if the self-employed person has not attained 35 years of age on 1st January in that relevant year;
- (j) \$420 in respect of any relevant year from 1st January 1998 to 31st December 2002 if the self-employed person has attained 35 years of age but has not attained 45 years of age on 1st January in that relevant year and is not a relevant public officer for the whole or any part of that relevant year;
- (k) \$480 in respect of any relevant year from 1st January 1998 to 31st December 2002 if the self-employed person has attained 45 years of age on 1st January in that relevant year and is not a relevant public officer for the whole or any part of that relevant year;
- (l) \$540 in respect of any relevant year from 1st January 2003 to 31st December 2006 if the self-employed person has not attained 35 years of age on 1st January in that relevant year;

[S 321/2007 wef 01/01/2007]

[S 275/2012 wef 11/06/2012]

- (m) \$630 in respect of any relevant year from 1st January 2003 to 31st December 2006 if the self-employed person has attained 35 years of age but has not attained 45 years of age

on 1st January in that relevant year and is not a relevant public officer for the whole or any part of that relevant year;

[S 321/2007 wef 01/01/2007]

[S 275/2012 wef 11/06/2012]

- (n) \$720 in respect of any relevant year from 1st January 2003 to 31st December 2006 if the self-employed person has attained 45 years of age on 1st January in that relevant year and is not a relevant public officer for the whole or any part of that relevant year;

[S 321/2007 wef 01/01/2007]

[S 275/2012 wef 11/06/2012]

- (na) \$540 in respect of any relevant year from 1st January 2003 to 31st December 2006 if the self-employed person is a relevant public officer for the whole or any part of that relevant year;

[S 275/2012 wef 11/06/2012]

- (o) \$195 in respect of any relevant year from 1st January 2007 to 31st December 2009 if the self-employed person has not attained 35 years of age on 1st January in that relevant year;

[S 321/2007 wef 01/01/2007]

[S 745/2007 wef 01/01/2007]

[S 275/2012 wef 11/06/2012]

- (p) \$225 in respect of any relevant year from 1st January 2007 to 31st December 2009 if the self-employed person has attained 35 years of age but has not attained 45 years of age on 1st January in that relevant year;

[S 321/2007 wef 01/01/2007]

[S 745/2007 wef 01/01/2007]

[S 275/2012 wef 11/06/2012]

- (q) \$254 in respect of any relevant year from 1st January 2007 to 31st December 2009 if the self-employed person has attained 45 years of age on 1st January in that relevant year;

[S 321/2007 wef 01/01/2007]

[S 745/2007 wef 01/01/2007]

[S 275/2012 wef 11/06/2012]

- (r) \$199 in respect of the relevant year beginning 1st January 2010 if the self-employed person has not attained 35 years of age on 1st January in that relevant year;

[S 275/2012 wef 11/06/2012]

- (s) \$230 in respect of the relevant year beginning 1st January 2010 if the self-employed person has attained 35 years of age but has not attained 45 years of age on 1st January in that relevant year;

[S 275/2012 wef 11/06/2012]

- (t) \$260 in respect of the relevant year beginning 1st January 2010 if the self-employed person has attained 45 years of age on 1st January in that relevant year;

[S 275/2012 wef 11/06/2012]

- (u) \$209 in respect of any relevant year from 1st January 2011 to 31st December 2013 if the self-employed person has not attained 35 years of age on 1st January in that relevant year;

[S 275/2012 wef 11/06/2012]

[S 825/2013 wef 01/01/2014]

- (v) \$240 in respect of any relevant year from 1st January 2011 to 31st December 2013 if the self-employed person has attained 35 years of age but has not attained 45 years of age on 1st January in that relevant year;

[S 275/2012 wef 11/06/2012]

[S 439/2012 wef 01/01/2013]

[S 825/2013 wef 01/01/2014]

- (w) \$270 in respect of any relevant year from 1st January 2011 to 31st December 2012 if the self-employed person has attained 45 years of age on 1st January in that relevant year;

[S 275/2012 wef 11/06/2012]

[S 439/2012 wef 01/01/2013]

- (x) \$270 in respect of the relevant year beginning 1st January 2013 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;

[S 439/2012 wef 01/01/2013]

[S 825/2013 wef 01/01/2014]

- (y) \$285 in respect of the relevant year beginning 1st January 2013 if the self-employed person has attained 50 years of age on 1st January in that relevant year;

[S 439/2012 wef 01/01/2013]

[S 825/2013 wef 01/01/2014]

- (z) \$315 in respect of the relevant year beginning 1st January 2014 if the self-employed person has not attained 35 years of age on 1st January in that relevant year;

[S 825/2013 wef 01/01/2014]

[S 859/2014 wef 01/01/2015]

- (za) \$360 in respect of the relevant year beginning 1st January 2014 if the self-employed person has attained 35 years of age but has not attained 45 years of age on 1st January in that relevant year;

[S 825/2013 wef 01/01/2014]

[S 859/2014 wef 01/01/2015]

- (zb) \$405 in respect of the relevant year beginning 1st January 2014 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;

[S 825/2013 wef 01/01/2014]

[S 859/2014 wef 01/01/2015]

- (zc) \$427 in respect of the relevant year beginning 1st January 2014 if the self-employed person has attained 50 years of age on 1st January in that relevant year;

[S 825/2013 wef 01/01/2014]

[S 859/2014 wef 01/01/2015]

- (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;

[S 859/2014 wef 01/01/2015]

(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;

[S 859/2014 wef 01/01/2015]

(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

[S 859/2014 wef 01/01/2015]

(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.

[S 859/2014 wef 01/01/2015]

(2) If a self-employed person informs the Board in such manner as the Board may require of the amount of his income, and satisfies the Board with such supporting documents as the Board may require (including any notice of assessment issued by the Comptroller and referred to in paragraph (3)), that the amount of his income is such as would render him liable to pay any amount other than the relevant amount specified in paragraph (1), the person shall, where the Board has in its discretion recomputed the amount he is liable to pay under regulation 4, pay that other amount instead of the relevant amount specified in paragraph (1).

[S 275/2012 wef 11/06/2012]

(3) If the Comptroller subsequently issues to a self-employed person a notice of assessment in respect of the income derived or received in any relevant year beginning 1st January 2002 or any subsequent year —

- (a) the Board may —
 - (i) recompute the amount of contributions payable by the person for that relevant year on the basis of the amount of income stated in that notice of assessment in accordance with regulation 4; and
 - (ii) issue a notice to him informing him of the recomputed amount; and
- (b) the self-employed person shall pay that other amount recomputed by the Board instead of the relevant amount specified in paragraph (1).

[S 275/2012 wef 11/06/2012]

(4) *[Deleted by S 194/2016 wef 01/05/2016]*

(5) *[Deleted by S 194/2016 wef 01/05/2016]*

(6) *[Deleted by S 194/2016 wef 01/05/2016]*

(7) The contributions payable under this regulation by a self-employed person for any relevant year —

- (a) shall be paid —
 - (i) before 31st May of the year immediately after the relevant year; or
 - (ii) where the Board has extended the period for payment, within such period as may be extended by the Board; and
- (b) may be paid in instalments, so long as the total amount of contributions is paid within the relevant period referred to in sub-paragraph (a).

[S 275/2012 wef 11/06/2012]

Contributions payable notwithstanding objection or appeal

16. The contributions payable under these Regulations shall be paid within the time provided for in these Regulations notwithstanding any objection or appeal against the notice of assessment issued by the Comptroller unless the Board extends the time within which the payment is to be made.

Prescribed time for refund of excess contributions under section 75C of Act

16A. The prescribed time for the purposes of section 75C(2)(b)(i) and (4) of the Act, where the excess contributions arise from recomputation —

- (a) in accordance with regulation 6, is a period of one year beginning on the date of issue of the notice of computation in regulation 6(2) relating to the recomputation;
- (b) in accordance with regulation 15(2), is a period of one year beginning on the date the self-employed person informs the Board of the amount of that person's income for the purposes of regulation 15(2); or
- (c) in accordance with regulation 15(3), is a period of one year beginning on the date on which the notice in regulation 15(3)(a)(ii) relating to the recomputation is issued by the Board.

[S 194/2016 wef 01/05/2016]

Voluntary contributions

17. Subject to section 13B(3) of the Act and the Central Provident Fund (Voluntary Contributions) Regulations 2011 (G.N. No. S 731/2011), a self-employed person may at any time contribute voluntarily to the Fund an amount additional to that payable under the other provisions of these Regulations.

[S 194/2016 wef 01/05/2016]

Moneys received under nomination by memorandum, or as cash grants or contributions from Government

17A.—(1) Where any sum has been transferred to a self-employed person's accounts in the Fund in accordance with section 25(1)(a)(ii) or (iii) of the Act, the Board may apply the whole or any part of that sum towards any contribution or interest which is or may become

payable by the person to the Board under regulation 4, 5, 6, 8 or 15 for any relevant year.

[S 275/2012 wef 11/06/2012]

[S 45/2012 wef 06/02/2012]

[S 817/2010 wef 01/01/2010]

(2) Where any sum has been credited to a self-employed person's account in the Fund in accordance with section 14(1) or 57C(1)(b) of the Act, the Board may, if the Minister directs, apply the whole or any part of that sum or any interest thereon towards any contribution or interest which is or may become payable by the person to the Board under regulation 4, 5, 6, 8 or 15 for any relevant year.

[S 275/2012 wef 11/06/2012]

Registration

18.—(1) Every self-employed person shall, before 31st December 1992 or within 3 months of the commencement of his trade, business, profession or vocation, whichever is the later, obtain, complete and submit to the Board a registration form as may be determined by the Board unless he has been otherwise notified by the Board.

(2) Every self-employed person, whose particulars have been provided by the Comptroller or any other authority or who has completed and submitted the registration form to the Board, shall be registered and allotted a reference number.

(3) Every registered self-employed person who ceases to be engaged in his trade, business, profession or vocation shall inform the Board in writing within one month of such cessation and if he subsequently resumes his trade, business, profession or vocation, he shall inform the Board in writing within one month after so resuming.

Request for information and returns

19. The Board may, by notice in writing, require —

- (a) any person to furnish, within the time specified in the notice or such other extended time as the Board may allow, any information that may be required by the Board for the purpose of inquiring into or ascertaining that person's or any other person's liability under these Regulations; or

- (b) any self-employed person, within the time specified in the notice or such other extended time as the Board may allow, to complete and deliver to the Board any return specified therein including a return of income for any relevant year or any other previous year.

Transmission of information by Comptroller

20. The Comptroller may transmit to the Board information on the amount of contributions payable by every self-employed person who has submitted a return of income under the Income Tax Act (Cap. 134) and computed in accordance with the provisions of regulation 4 on the basis of the income assessed by the Comptroller for the relevant year of assessment or any previous year of assessment.

Manner of payment

- 21.** All contributions to the Fund may be paid —
- (a) in cash at any post office in Singapore duly authorised to receive money on behalf of the Board;
 - (b) by money order, postal order or cheque drawn on any bank in Singapore delivered or sent by post to the Board's office;
or
 - (c) in such other manner as the Board may from time to time determine in any particular case or class of cases.

Forms

22. All payment of contributions to the Fund shall be accompanied by such duly completed forms as the Board may determine and require for that purpose.

Service of notices

23.—(1) A notice or other document required to be served on any person under these Regulations may be served on such person either personally, by registered post or by ordinary post and to the last known address of such person.

(2) Where a person to whom there has been addressed a registered letter containing any notice which may be given under the provisions

of these Regulations is informed of the fact that there is a registered letter awaiting him at a post office and he refuses or neglects to take delivery of the letter, the notice shall be deemed to have been served upon him on the date on which he was informed that there was a registered letter awaiting him at the post office.

Notice of change of address

24.—(1) Every self-employed person liable to pay contributions under these Regulations shall immediately inform the Board in writing of any change of his address, except that a self-employed person who changes his residential address shall be deemed to have informed the Board of such change in compliance with this paragraph upon his making a report thereof under section 8 of the National Registration Act (Cap. 201).

(2) Where any person has changed his address without informing the Board as required under paragraph (1), any notice or document given or served on him by posting the notice or document or a copy thereof to him at his last known address shall be deemed to have been duly given or served and shall be conclusive evidence of the fact of service.

Exemption

25. The Minister, or such other person as he may in writing authorise, may in his discretion exempt any person or class of persons from any or all of the provisions of these Regulations.

FIRST SCHEDULE

Regulations 4, 9(3)(a) and 10(3)(a)

RATES OF CONTRIBUTIONS

<i>Period in respect of which contribution is payable</i>	<i>Rates</i>
1. 1st July to 31st December 1992	An amount equivalent to 3% of half of the income for that year subject to a maximum of \$1,080.

FIRST SCHEDULE — *continued*

- | | |
|---|---|
| 2. 1st January to
31st December 1993 | An amount equivalent to 3% of the income for that year subject to a maximum of \$2,160. |
| 3. 1st January to
31st December 1994 | An amount equivalent to 4% of the income for that year subject to a maximum of \$2,880. |
| 4. 1st January to
31st December 1995 | An amount equivalent to 5% of the income for that year subject to a maximum of \$3,600. |
| 5. 1st January to
31st December 1996 | An amount equivalent to 6% of the income for that year subject to a maximum of \$4,320. |
| 6. 1st January to
31st December 1997 | <p>(a) For a self-employed person who has not attained 35 years of age on 1st January 1997 —</p> <p style="padding-left: 40px;">An amount equivalent to 6% of the income for that year subject to a maximum of \$4,320.</p> <p>(b) For a self-employed person who has attained 35 years of age on 1st January 1997 —</p> <p style="padding-left: 40px;">An amount equivalent to 7% of the income for that year subject to a maximum of \$5,040.</p> |
| 7. For each relevant year
between 1st January 1998
and 31st December 2002 | <p>(a) For a self-employed person who has not attained 35 years of age on 1st January 1998 or any subsequent year before 1st January 2003 —</p> <p style="padding-left: 40px;">An amount equivalent to 6% of the income for that year subject to a maximum of \$4,320.</p> |

FIRST SCHEDULE — *continued*

- (b) For a self-employed person who has attained 35 years of age but has not attained 45 years of age on 1st January 1998 or any subsequent year before 1st January 2003 —

An amount equivalent to 7% of the income for that year subject to a maximum of \$5,040.

- (c) For a self-employed person who has attained 45 years of age on 1st January 1998 or any subsequent year before 1st January 2003 —

An amount equivalent to 8% of the income for that year subject to a maximum of \$5,760.

8. 1st January to
31st December 2003

- (a) For a self-employed person who has not attained 35 years of age on 1st January 2003 —

An amount equivalent to 6% 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 \$4,320.

- (b) For a self-employed person who has attained 35 years of age but has not attained 45 years of age on 1st January 2003 —

An amount equivalent to 7% 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 \$5,040.

- (c) For a self-employed person who has attained 45 years of age on 1st January 2003 —

FIRST SCHEDULE — *continued*

An amount equivalent 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 \$5,760.

9. 1st January to
31st December 2004

(a) For a self-employed person who has not attained 35 years of age on 1st January 2004 —

An amount equivalent to 6% 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 \$3,960.

(b) For a self-employed person who has attained 35 years of age but has not attained 45 years of age on 1st January 2004 —

An amount equivalent to 7% 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 \$4,620.

(c) For a self-employed person who has attained 45 years of age on 1st January 2004 —

An amount equivalent 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 \$5,280.

FIRST SCHEDULE — *continued*

10. 1st January to
31st December 2005
- (a) For a self-employed person who has not attained 35 years of age on 1st January 2005 —
- An amount equivalent to 6% 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 \$3,600.
- (b) For a self-employed person who has attained 35 years of age but has not attained 45 years of age on 1st January 2005 —
- An amount equivalent to 7% 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 \$4,200.
- (c) For a self-employed person who has attained 45 years of age on 1st January 2005 —
- An amount equivalent 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.
11. 1st January to
31st December 2006
- (a) For a self-employed person who has not attained 35 years of age on 1st January 2006 —
- An amount equivalent to 6% 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 \$3,240.

FIRST SCHEDULE — *continued*

- (b) For a self-employed person who has attained 35 years of age but has not attained 45 years of age on 1st January 2006 —

An amount equivalent to 7% 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 \$3,780.

- (c) For a self-employed person who has attained 45 years of age on 1st January 2006 —

An amount equivalent 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 \$4,320.

[S 321/2007 wef 01/01/2007]

12. For each relevant year in the period from 1st January 2007 to 31st December 2009, the contributions payable by a self-employed person are as follows:

<i>Total amount of the self-employed person's income</i>	<i>Self-employed person who has not attained 35 years of age on 1st 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 1st January of the relevant year</i>	<i>Self-employed person who has attained 45 years of age on 1st January of the relevant year</i>
(1)	(2)	(3)	(4)
Not exceeding \$6,000	Nil	Nil	Nil
Exceeding \$6,000 but not exceeding \$12,000	An amount equal to 2.17% of the income (less any allowance or honorarium he received for that	An amount equal to 2.5% of the income (less any allowance or honorarium he received for that	An amount equal to 2.83% of the income (less any allowance or honorarium he

FIRST SCHEDULE — *continued*

	year as a Member of Parliament) for that year.	year as a Member of Parliament) for that year.	received for that year as a Member of Parliament) for that year.
Exceeding \$12,000 but not exceeding \$18,000	An amount equal to the sum of \$260.40 and 0.1516 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) of the year and \$12,000.	An amount equal to the sum of \$300 and 0.175 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) of the year and \$12,000.	An amount equal to the sum of \$339.60 and 0.1984 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) of the year and \$12,000.
Exceeding \$18,000	An amount equal to 6.5% 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 \$3,510.	An amount equal to 7.5% 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 \$4,050.	An amount equal to 8.5% 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 \$4,590.

[S 321/2007 wef 01/01/2007]

[S 484/2010 wef 01/07/2010]

13. For the relevant year beginning 1st January 2010, the contributions payable by a self-employed person are as follows:

<i>Total amount of the self-employed person's income</i>	<i>Self-employed person who has not attained 35 years of age on 1st January 2010</i>	<i>Self-employed person who has attained 35 years of age but has not attained 45 years</i>	<i>Self-employed person who has attained 45 years of age on 1st January 2010</i>
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FIRST SCHEDULE — *continued*

	<i>of age on 1st January 2010</i>		
(1)	(2)	(3)	(4)
Not exceeding \$6,000	Nil	Nil	Nil
Exceeding \$6,000 but not exceeding \$12,000	An amount equal to 2.22% 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 2.56% 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 2.89% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.
Exceeding \$12,000 but not exceeding \$18,000	An amount equal to the sum of \$266.40 and 0.1557 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) of the year and \$12,000.	An amount equal to the sum of \$307.20 and 0.1789 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) of the year and \$12,000.	An amount equal to the sum of \$346.80 and 0.2023 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) of the year and \$12,000.
Exceeding \$18,000	An amount equal to 6.67% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for	An amount equal to 7.67% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for	An amount equal to 8.67% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year, subject

FIRST SCHEDULE — *continued*

that year, subject to a maximum of \$3,601.	that year, subject to a maximum of \$4,141.	to a maximum of \$4,681.
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[S 484/2010 wef 01/09/2010]

14. For the relevant year beginning 1st January 2011, the contributions payable by a self-employed person are as follows:

	<i>Self-employed person who has not attained 35 years of age on 1st 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 1st January of the relevant year</i>	<i>Self-employed person who has attained 45 years of age on 1st January of the relevant year</i>
Total amount of the self-employed person's income	(1)	(2)	(3)
Not exceeding \$6,000	Nil	Nil	Nil
Exceeding \$6,000 but not exceeding \$12,000	An amount equal to 2.33% 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 2.67% 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 3% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.
Exceeding \$12,000 but not exceeding \$18,000	An amount equal to the sum of \$279.60 and 0.1634 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) of the year and \$12,000.	An amount equal to the sum of \$320.40 and 0.1866 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) of the year and \$12,000.	An amount equal to the sum of \$360 and 0.21 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) of the year and \$12,000.

FIRST SCHEDULE — *continued*

	<i>Self-employed person who has not attained 35 years of age on 1st 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 1st January of the relevant year</i>	<i>Self-employed person who has attained 45 years of age on 1st January of the relevant year</i>
<i>Total amount of the self-employed person's income</i>			
Exceeding \$18,000	An amount equal to 7% 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 \$3,920.	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 \$4,480.	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 \$5,040.

[S 507/2011 wef 01/01/2011]

15. For the relevant year beginning 1st January 2012, the contributions payable by a self-employed person are as follows:

	<i>Self-employed person who has not attained 35 years of age on 1st 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 1st January of the relevant year</i>	<i>Self-employed person who has attained 45 years of age on 1st January of the relevant year</i>
(1)	(2)	(3)	(4)
Not exceeding \$6,000	Nil	Nil	Nil
Exceeding \$6,000 but not exceeding \$12,000	An amount equal to 2.33% of the income (less any allowance or honorarium he received for that	An amount equal to 2.67% of the income (less any allowance or honorarium he received for that	An amount equal to 3% of the income (less any allowance or honorarium he received for that

FIRST SCHEDULE — *continued*

Total amount of the self-employed person's income (1)	Self-employed person who has not attained 35 years of age on 1st January of the relevant year (2)	Self-employed person who has attained 35 years of age but has not attained 45 years of age on 1st January of the relevant year (3)	Self-employed person who has attained 45 years of age on 1st January of the relevant year (4)
	year as a Member of Parliament) for that year.	year as a Member of Parliament) for that year.	year as a Member of Parliament) for that year.
Exceeding \$12,000 but not exceeding \$18,000	An amount equal to the sum of \$279.60 and 0.1634 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) of the year and \$12,000.	An amount equal to the sum of \$320.40 and 0.1866 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) of the year and \$12,000.	An amount equal to the sum of \$360 and 0.21 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) of the year and \$12,000.
Exceeding \$18,000	An amount equal to 7% 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 \$4,200.	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.

[S 507/2011 wef 01/09/2011]

[S 825/2013 wef 01/01/2014]

FIRST SCHEDULE — *continued*

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

<i>Total amount of the self-employed person's income</i>	<i>Self-employed person who has not attained 35 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 35 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 45 years of age on 1st January of the relevant year</i>	<i>Self-employed person who has attained 50 years of age on 1st January of the relevant year</i>
(1)	(2)	(3)	(4)	(5)
Not exceeding \$6,000	Nil	Nil	Nil	Nil
Exceeding \$6,000 but not exceeding \$12,000	An amount equal to 2.33% of the income (less any allowance or honorarium received as a Member of Parliament) for that year.	An amount equal to 2.67% of the income (less any allowance or honorarium received as a Member of Parliament) for that year.	An amount equal to 3% of the income (less any allowance or honorarium received as a Member of Parliament) for that year.	An amount equal to 3.17% of the income (less any allowance or honorarium received as a Member of Parliament) for that year.
Exceeding \$12,000 but not exceeding \$18,000	An amount equal to the sum of \$279.60 and 0.1634 of the difference between the income (less any allowance or honorarium received as a Member of Parliament) for that year and \$12,000.	An amount equal to the sum of \$320.40 and 0.1866 of the difference between the income (less any allowance or honorarium received as a Member of Parliament) for that year and \$12,000.	An amount equal to the sum of \$360 and 0.21 of the difference between the income (less any allowance or honorarium received as a Member of Parliament) for that year and \$12,000.	An amount equal to the sum of \$380.40 and 0.2216 of the difference between the income (less any allowance or honorarium received as a Member of Parliament) for that year and \$12,000.

FIRST SCHEDULE — *continued*

<i>Total amount of the self-employed person's income</i>	<i>Self-employed person who has not attained 35 years of age on 1st 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 1st 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 1st January of the relevant year</i>	<i>Self-employed person who has attained 50 years of age on 1st January of the relevant year</i>
(1)	(2)	(3)	(4)	(5)
Exceeding \$18,000	An amount equal to 7% of the income (less any allowance or honorarium received as a Member of Parliament) for that year, subject to a maximum of \$4,200.	An amount equal to 8% of the income (less any allowance or honorarium received 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 received as a Member of Parliament) for that year, subject to a maximum of \$5,400.	An amount equal to 9.5% of the income (less any allowance or honorarium received as a Member of Parliament) for that year, subject to a maximum of \$5,700.

[S 439/2012 wef 01/01/2013]

[S 825/2013 wef 01/01/2014]

17. For the relevant year beginning 1st January 2014, the contributions payable by a self-employed person are as follows:

FIRST SCHEDULE — *continued*

	<i>Self-employed person who has not attained 35 years of age on 1st 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 1st 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 1st January of the relevant year</i>	<i>Self-employed person who has attained 50 years of age on 1st January of the relevant year</i>
<i>Total amount of the self-employed person's income</i>	<i>(1)</i>	<i>(2)</i>	<i>(3)</i>	<i>(4)</i>
Not exceeding \$6,000	Nil	Nil	Nil	Nil
Exceeding \$6,000 but not exceeding \$12,000	An amount equal to 3.5% 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 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 4.75% of the income (less any allowance or honorarium he received for that year as a Member of Parliament) for that year.
Exceeding \$12,000 but not exceeding \$18,000	An amount equal to the sum of \$420 and 0.14 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) of the year and \$12,000.	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) of the 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) of the year and \$12,000.	An amount equal to the sum of \$570 and 0.19 of the difference between the income (less any allowance or honorarium he received for that year as a Member of Parliament) of the year and \$12,000.

FIRST SCHEDULE — *continued*

<i>Total amount of the self-employed person's income</i>	<i>Self-employed person who has not attained 35 years of age on 1st 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 1st 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 1st January of the relevant year</i>	<i>Self-employed person who has attained 50 years of age on 1st January of the relevant year</i>
(1)	(2)	(3)	(4)	(5)
Exceeding \$18,000	An amount equal to 7% 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 \$4,200.	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 9.5% 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 \$5,700.

[S 825/2013 wef 01/01/2014]

[S 859/2014 wef 01/01/2015]

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

FIRST SCHEDULE — *continued*

<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)
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.
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.

FIRST SCHEDULE — *continued*

<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 \$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.

[S 859/2014 wef 01/01/2015]

[S 751/2015 wef 01/01/2016]

19. For the relevant year beginning 1 January 2016 and for every subsequent relevant year, the contributions payable by a self-employed person are as follows:

FIRST SCHEDULE — *continued*

<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)
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.
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	An amount equal to 9% of the income (less any allowance or honorarium he received for that year as a	An amount equal to 10% of the income (less any allowance or honorarium he received for that year as a	An amount equal to 10.5% of the income (less any allowance or honorarium he received for that year as a

FIRST SCHEDULE — *continued*

<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)
	Member of Parliament) for that year, subject to a maximum of \$5,760.	Member of Parliament) for that year, subject to a maximum of \$6,480.	Member of Parliament) for that year, subject to a maximum of \$7,200.	Member of Parliament) for that year, subject to a maximum of \$7,560.

[S 751/2015 wef 01/01/2016]

SECOND SCHEDULE

Regulations 5 and 10(3)(b)

RATES OF CONTRIBUTIONS
FOR MEMBERS OF PARLIAMENT

1. Subject to this Schedule, with effect from 1st January 2006, the contributions payable by a Member of Parliament who is pensionable are as follows:

<i>50 Years of Age and below</i>	<i>Above 50 but not more than 55 Years of Age</i>	<i>Above 55 but not more than 60 Years of Age</i>	<i>Above 60 but not more than 65 Years of Age</i>	<i>Above 65 Years of Age</i>
(1)	(2)	(3)	(4)	(5)
<i>Contributions payable by the Member of Parliament for the calendar month.</i>	<i>Contributions payable by the Member of Parliament for the calendar month.</i>	<i>Contributions payable by the Member of Parliament for the calendar month.</i>	<i>Contributions payable by the Member of Parliament for the calendar month.</i>	<i>Contributions payable by the Member of Parliament for the calendar month.</i>
An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —

SECOND SCHEDULE — *continued*

<p>(a) 15% of the Member of Parliament's allowance excluding non-pensionable variable payment and non-pensionable component, and 20% of the non-pensionable variable payment and non-pensionable component for the month subject to a maximum of \$900; and</p>	<p>(a) 13.5% of the Member of Parliament's allowance excluding non-pensionable variable payment and non-pensionable component for the month subject to a maximum of \$810; and</p>	<p>(a) 9.375% of the Member of Parliament's allowance excluding non-pensionable variable payment and non-pensionable component for the month subject to a maximum of \$562.50; and</p>	<p>(a) 5.625% of the Member of Parliament's allowance excluding non-pensionable variable payment and non-pensionable component for the month subject to a maximum of \$337.50; and</p>	<p>(a) 3.75% of the Member of Parliament's allowance excluding non-pensionable variable payment and non-pensionable component for the month subject to a maximum of \$225; and</p>
<p>(b) 20% of the amount of any</p>	<p>(b) 18% of the amount of any</p>	<p>(b) 12.5% of the amount of any</p>	<p>(b) 7.5% of the amount of any</p>	<p>(b) 5% of the amount of any additional</p>

SECOND SCHEDULE — *continued*

additional allow ance payable in the month.	additional allow ance payable in the month.	additional allow ance payable in the month.	additional allow ance payable in the month.	allow ance payable in the month.
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2. Subject to this Schedule, with effect from 1st July 2007, the contributions payable by a Member of Parliament who is non-pensionable are as follows:

<i>Age Group</i>	<i>50 Years of Age and below</i>	<i>Above 50 but not more than 55 Years of Age</i>	<i>Above 55 but not more than 60 Years of Age</i>	<i>Above 60 but not more than 65 Years of Age</i>	<i>Above 65 Years of Age</i>
<i>Total amount of allowance or honorarium for the calendar month.</i>	<i>Contributions payable by the Member of Parliament for the calendar month.</i>	<i>Contributions payable by the Member of Parliament for the calendar month.</i>	<i>Contributions payable by the Member of Parliament for the calendar month.</i>	<i>Contributions payable by the Member of Parliament for the calendar month.</i>	<i>Contributions payable by the Member of Parliament for the calendar month.</i>
(1)	(2)	(3)	(4)	(5)	(6)
Not exceeding \$500	Nil	Nil	Nil	Nil	Nil
Exceeding \$500 but not exceeding \$750	An amount equal to 0.48 of the difference between the total allowance or honorarium of the Member of Parliament for the month and \$500.	An amount equal to 0.432 of the difference between the total allowance or honorarium of the Member of Parliament for the month and \$500.	An amount equal to 0.3 of the difference between the total allowance or honorarium of the Member of Parliament for the month and \$500.	An amount equal to 0.18 of the difference between the total allowance or honorarium of the Member of Parliament for the month and \$500.	An amount equal to 0.12 of the difference between the total allowance or honorarium of the Member of Parliament for the month and \$500.
Exceeding \$750 but not exceeding \$1,500	An amount equal to the sum of \$120 and 0.24 of the difference between the total allowance or honorarium of the Member of Parliament for	An amount equal to the sum of \$108 and 0.216 of the difference between the total allowance or honorarium of the Member of Parliament for	An amount equal to the sum of \$75 and 0.15 of the difference between the total allowance or honorarium of the Member of Parliament for	An amount equal to the sum of \$45 and 0.09 of the difference between the total allowance or honorarium of the Member of Parliament for	An amount equal to the sum of \$30 and 0.06 of the difference between the total allowance or honorarium of the Member of Parliament for

SECOND SCHEDULE — *continued*

	the month and \$750.	the month and \$750.	the month and \$750.	the month and \$750.	the month and \$750.
Exceeding \$1,500	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —	An amount equal to the sum of —
	(a) 20% of the total allow ance or honorar ium of the Member of Parlia ment for the month subject to a maxi mum of \$900; and	(a) 18% of the total allow ance or honorar ium of the Member of Parlia ment for the month subject to a maxi mum of \$810; and	(a) 12.5% of the total allow ance or honorar ium of the Member of Parlia ment for the month subject to a maxi mum of \$562.50; and	(a) 7.5% of the total allow ance or honorar ium of the Member of Parlia ment for the month subject to a maxi mum of \$337.50; and	(a) 5% of the total allow ance or honorar ium of the Member of Parlia ment for the month subject to a maxi mum of \$225; and
	(b) 20% of any addi tional allow ance payable in the month.	(b) 18% of any addi tional allow ance payable in the month.	(b) 12.5% of any addi tional allow ance payable in the month.	(b) 7.5% of any addi tional allow ance payable in the month.	(b) 5% of any addi tional allow ance payable in the month.

[S 321/2007 wef 01/07/2007]

3. For the purpose of this Schedule —

(a) the contributions payable in respect of a Member of Parliament above the age of 50, 55, 60 or 65 years of age shall be payable from the first day of the month following the month in which the Member of Parliament attains that age;

[S 461/2008 wef 28/03/2008]

(b) “non-pensionable component” means the non-pensionable component of the revised allowance in the revision of 1st January 1994 or any subsequent revision;

SECOND SCHEDULE — *continued*

- (c) “non-pensionable variable payment” means the non-pensionable variable payment which is payable to any Member of Parliament monthly and as part of the ordinary allowance for the year 1993 and in subsequent years; and
- (d) “year” means the period beginning on 1st January and ending 31st December.

*[G.N. Nos. S 303/92; S 173/93; S 489/94; S 66/95;
S 568/95; S 8/97; S 28/98; S 37/2002; S 13/2003;
S 368/2003; S 655/2003; S 799/2004; S 114/2005;
S 827/2005; S 722/2006]*

LEGISLATIVE HISTORY
CENTRAL PROVIDENT FUND (SELF-EMPLOYED PERSONS)
REGULATIONS
(CHAPTER 36, RG 25)

This Legislative History is provided for the convenience of users of the Central Provident Fund (Self-Employed Persons) Regulations. It is not part of these Regulations.

1. G. N. No. S 303/1992 — Central Provident Fund (Self-employed Persons) Regulations 1992

Date of commencement : 1 July 1992

2. G. N. No. S 173/1993 — Central Provident Fund (Self-Employed Persons) Regulations 1993

Date of commencement : 1 January 1993

3. 1993 Revised Edition — Central Provident Fund (Self-Employed Persons) Regulations

Date of operation : 1 April 1993

4. G. N. No. S 489/1994 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 1994

Date of commencement : 1 January 1995

5. G. N. No. S 66/1995 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 1995

Date of commencement : 1 March 1995

6. G. N. No. S 568/1995 — Central Provident Fund (Self-Employed Persons) (Amendment No. 2) Regulations 1995

Date of commencement : 1 January 1996

7. G. N. No. S 8/1997 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 1997

Date of commencement : 1 January 1997

8. 1998 Revised Edition — Central Provident Fund (Self-Employed Persons) Regulations

Date of operation : 1 January 1998

9. G. N. No. S 28/1998 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 1998

Date of commencement : 1 January 1998

10. G. N. No. S 13/2003 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 20031

Date of commencement : 1 January 1998
(Regulation 11(b))

11. G. N. No. S 722/2006 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2006

Date of commencement : 1 January 1998
(Regulation 2(a))

12. G. N. No. S 37/2002 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2002

Date of commencement : 1 January 2002

13. G. N. No. S 13/2003 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2003

Date of commencement : 1 January 2002
(Regulation 3(b))

14. G. N. No. S 13/2003 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2003

Date of commencement : 1 October 2002
(Regulation 6(b))

15. G. N. No. S 13/2003 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2003

Date of commencement : 1 January 2003 (Except for
regulations 3(b), 6(b) and 11(b))

16. G. N. No. S 368/2003 — Central Provident Fund (Self-Employed Persons) (Amendment No. 2) Regulations 2003

Date of commencement : 1 January 2003

17. G. N. No. S 655/2003 — Central Provident Fund (Self-Employed Persons) (Amendment No. 3) Regulations 2003

Date of commencement : 1 January 2004

18. G. N. No. S 722/2006 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2006

Date of commencement : 1 January 2004 (Regulation 2(b)
and (c))

19. G. N. No. S 799/2004 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2004

Date of commencement : 1 January 2005

20. G. N. No. S 114/2005 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2005

Date of commencement : 1 January 2005

21. G. N. No. S 722/2006 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2006

Date of commencement : 1 January 2005 (Regulation 2(d), (e) and (f))

22. G. N. No. S 827/2005 — Central Provident Fund (Self-Employed Persons) (Amendment No. 2) Regulations 2005

Date of commencement : 1 January 2006

23. G. N. No. S 722/2006 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2006

Date of commencement : 1 January 2006 (Regulation 2(h) and (j))

24. G. N. No. S 722/2006 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2006

Date of commencement : 1 January 2007

25. G. N. No. S 321/2007 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2007

Date of commencement : 1 January 2007 (Except regulation 6)

26. G. N. No. S 745/2007 — Central Provident Fund (Self-Employed Persons) (Amendment No. 3) Regulations 2007

Date of commencement : 1 January 2007 (Regulation 2)

27. 2007 Revised Edition — Central Provident Fund (Self-employed Persons) Regulations

Date of operation : 15 May 2007

28. G. N. No. S 3/2010 — Revised Edition of the Laws (Rectification) Order 2010

Date of commencement : 15 May 2007

29. G. N. No. S 321/2007 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2007

Date of commencement : 1 July 2007 (Regulation 6)

30. G. N. No. S 506/2007 — Central Provident Fund (Self-Employed Persons) (Amendment No. 2) Regulations 2007

Date of commencement : 1 October 2007

31. G. N. No. S 745/2007 — Central Provident Fund (Self-Employed Persons) (Amendment No. 3) Regulations 2007

Date of commencement : 1 January 2008 (Regulation 3)

32. G. N. No. S 146/2008 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2008

Date of commencement : 28 March 2008

33. G. N. No. S 513/2008 — Central Provident Fund (Self-Employed Persons) (Amendment No. 2) Regulations 2008

Date of commencement : 1 November 2008

34. G. N. No. S 484/2010 — Central Provident Fund (Self-Employed Persons) (Amendment No. 2) Regulations 2010

Date of commencement : 1 January 2010

35. G. N. No. S 153/2010 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2010

Date of commencement : 15 March 2010

36. G. N. No. S 484/2010 — Central Provident Fund (Self-Employed Persons) (Amendment No. 2) Regulations 2010

Date of commencement : 1 September 2010

37. G. N. No. S 817/2010 — Central Provident Fund (Self-Employed Persons) (Amendment No. 3) Regulations 2010

Date of commencement : 1 January 2011

38. G.N. No. S 507/2011 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2011

Date of commencement : 1 January 2011 (Regulations 5 and 6(a))

39. G.N. No. S 507/2011 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2011

Date of commencement : 1 September 2011 (Except regulations 5 and 6(a))

40. G.N. No. S 727/2011 — Central Provident Fund (Self-Employed Persons) (Amendment No. 2) Regulations 2011

Date of commencement : 30 December 2011

41. G.N. No. S 45/2012 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2012

Date of commencement : 6 February 2012

42. G.N. No. S 275/2012 — Central Provident Fund (Self-Employed Persons) (Amendment No. 2) Regulations 2012

Date of commencement : 11 June 2012

43. G.N. No. S 439/2012 — Central Provident Fund (Self-Employed Persons) (Amendment No. 3) Regulations 2012

Date of commencement : 1 January 2013

44. G.N. No. S 825/2013 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2013

Date of commencement : 1 January 2014

45. G.N. No. S 859/2014 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2014

Date of commencement : 1 January 2015

46. G.N. No. S 751/2015 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2015

Date of commencement : 1 January 2016

47. G.N. No. S 194/2016 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2016

Date of commencement : 1 May 2016

48. G.N. No. S 719/2017 — Central Provident Fund (Self-Employed Persons) (Amendment) Regulations 2017

Date of commencement : 1 January 2018