

CENTRAL PROVIDENT FUND ACT
(CHAPTER 36, SECTION 77(1))

CENTRAL PROVIDENT FUND (TOPPING-UP OF SPECIAL
ACCOUNT) REGULATIONS

ARRANGEMENT OF REGULATIONS

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[1st January 2008]

Citation

1. These Regulations may be cited as the Central Provident Fund (Topping-Up of Special Account) Regulations.

Application

2.—(1) These Regulations, except regulation 5A, apply to the transfer or payment of moneys into a special account under section 18(3) of the Act.

(2) Regulations 5A and 7 apply to the transfer of moneys into a special account under section 18B of the Act.

[S 791/2017 wef 01/01/2018]

Definitions

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

“applicable member”, in relation to an application under sections 18(3) and 18B of the Act, means a member who —

- (a) at the time that application is decided by the Board, is entitled to withdraw a sum under section 15(2)(d), (e) or (f) of the Act; and
- (b) has, before that time, been authorised by the Board to withdraw a sum under section 15(2)(d), (e) or (f) of the Act;

[S 854/2015 wef 01/01/2016]

[S 791/2017 wef 01/01/2018]

“member’s investment amount” means —

- (a) in respect of each investment purchased with any amount withdrawn from the member’s special account under Part III or regulation 39 of the Central Provident Fund (Investment Schemes) Regulations (Rg 9) (called in these Regulations the Investment Schemes Regulations) that has not been completely disposed of, the amount (if any) by which the amount mentioned in sub-paragraph (i) exceeds the amount mentioned in sub-paragraph (ii):
 - (i) the amount withdrawn from the member’s special account under Part III or regulation 39 (as the case may be) of the Investment Schemes Regulations to purchase the investment;
 - (ii) all proceeds from the sale of that investment and benefits of that investment (if any) that are repaid to the member’s special account at any time before the transfer under regulation 6;
- (b) in respect of all investments purchased with any amount withdrawn from the member’s ordinary account under Part II or regulation 39 of the

Investment Schemes Regulations, the amount (if any) by which the amount mentioned in sub-paragraph (i) exceeds the amount mentioned in sub-paragraph (ii):

- (i) the amount withdrawn from the member's ordinary account under Part II or regulation 39 (as the case may be) of the Investment Schemes Regulations to purchase the investments;
 - (ii) all proceeds from the sale of the investments and benefits of the investments (if any) that are repaid to the member's ordinary account at any time before the transfer under regulation 6; and
- (c) in respect of all investments purchased with any amount withdrawn from the member's ordinary account under Part IV or regulation 39 of the Investment Schemes Regulations, the amount (if any) by which the amount mentioned in sub-paragraph (i) exceeds the amount mentioned in sub-paragraph (ii):
- (i) the amount withdrawn from the member's ordinary account under Part IV or regulation 39 (as the case may be) of the Investment Schemes Regulations to purchase the investments;
 - (ii) the weighted average cost of the investments that are sold under Part IV of the Investment Schemes Regulations at any time before the transfer under regulation 6;

[S 732/2016 wef 01/01/2017]

“payment” means payment of moneys other than moneys standing to the credit of the payer in the Fund, and “pay” shall be construed accordingly;

[Deleted by S 791/2017 wef 01/01/2018]

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“prevailing retirement sum” has the same meaning as in the Central Provident Fund (Retirement Sum Topping-Up Scheme) Regulations (Rg 3);

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“reduced retirement sum”, in relation to an applicable member’s application under section 18(3) of the Act, means the amount last specified, before that application is decided by the Board, by the Minister to be set aside or topped-up in the applicable member’s retirement account under section 15(2A)(a) of the Act;

[S 854/2015 wef 01/01/2016]

[S 732/2016 wef 01/01/2017]

“relevant deductibles”, in relation to a member, means the total of the following amounts that have been paid into the member’s retirement account:

- (a) any interest under section 6(4) of the Act;
- (b) any additional interest under section 6(4B) of the Act;
- (c) any cash grant (within the meaning of section 14(5) of the Act) credited into the member’s retirement account under section 14(1) of the Act, excluding such a cash grant administered by the Ministry of National Development or the Housing and Development Board;

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- (d) any monthly income due to the member under section 27K(6) of the Act where —
 - (i) the member is a relevant member;
 - (ii) the member has nominated any person to receive a portion of the amount payable on the member’s death out of the Fund in accordance with section 25(1)(a)(iii) of the Act;

[S 732/2016 wef 01/01/2017]

- (iii) that nomination has not, to the best of the Board’s knowledge, been revoked; and

(iv) the member has applied to the Board under the Central Provident Fund (Lifelong Income Scheme) Regulations 2009 (G.N. No. S 393/2009) for the monthly income to be paid into the member's retirement account;

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(e) any amount restored to the member's retirement account under section 13(7H)(a) of the Act from the member's ordinary account, being an amount which was transferred to the member's ordinary account under regulation 9A(3) or (4) of the Central Provident Fund (New Retirement Sum Scheme) Regulations (Rg 31);

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(f) any amount paid to the member's account pursuant to regulation 15 of the Central Provident Fund (Retirement Sum Scheme) Regulations (Rg 16), regulation 19 of the Central Provident Fund (Revised Retirement Sum Scheme) Regulations (Rg 2) or regulation 18 of the Central Provident Fund (New Retirement Sum Scheme) Regulations.

[S 732/2016 wef 01/01/2017]

[S 854/2015 wef 01/01/2016]

(2) In these Regulations, a reference to the relevant amount of a member is the total of the following, where applicable:

(a) the amount in cash standing to the member's credit in the member's ordinary account and special account;

(b) the member's investment amount, except if —

(i) the Board approves the member's application under regulation 40(1) of the Investment Schemes Regulations to withdraw all securities which the member purchased or acquired under Part II, III or IV (as the case may be) of those Regulations; or

(ii) the member has died and the Board has been notified of the member's death in accordance with

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regulation 43A of the Investment Schemes
Regulations;

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- (c) if the member is not an applicable member and has attained 55 years of age, the amount of the retirement sum that the member has set aside;

[S 732/2016 wef 01/01/2017]

- (d) if the member is an applicable member, the lower of the following:

- (i) the reduced retirement sum applicable to the member;

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- (ii) the applicable member's net retirement amount.

[S 854/2015 wef 01/01/2016]

(3) In these Regulations, the amount of the retirement sum that has been set aside by a member at any time is determined according to the formula $A - B - C$, where —

- (a) A is the total amount that has been credited into the member's retirement account at that time;

- (b) B is the member's relevant deductibles at that time; and

- (c) C is the total of the following amounts that have been withdrawn from moneys standing to the credit of the member's retirement account at that time (except any amounts withdrawn from the member's relevant deductibles):

- (i) any amount withdrawn from the member's retirement account under section 15(9), (9A), (10), (10A), (11), (11A), (11B) or (11C) of the Act;

- (ii) any amount withdrawn from the member's retirement account mentioned in section 21(1), 21A(1) or 21B(1) of the Act or transferred to the member's ordinary account under any of the following regulations:

- (A) regulation 17B of the Central Provident Fund (Approved Housing Schemes) Regulations (Rg 12);
 - (B) regulation 6B of the Central Provident Fund (Approved HDB-HUDC Housing Scheme) Regulations (Rg 14);
 - (C) regulation 8A of the Central Provident Fund (Approved Middle-Income Housing Scheme) Regulations (Rg 4);
 - (D) regulation 7A of the Central Provident Fund (Ministry of Defence Housing Scheme) Regulations (Rg 13);
 - (E) regulation 15A of the Central Provident Fund (Non-Residential Properties Scheme) Regulations (Rg 10);
 - (F) regulation 23A of the Central Provident Fund (Residential Properties Scheme) Regulations (Rg 6);
- (iii) any amount transferred or paid to the member's spouse from the member's retirement account under section 27B of the Act;
 - (iv) any amount restored from the member's retirement account under section 13(7H)(a) of the Act to an account (of that member or any other member) in the Fund;
 - (v) any amount refunded to a person from the member's retirement account under section 13(7I)(a) of the Act;
 - (vi) any amount transferred to a relevant individual from the member's retirement account under section 18 of the Act;
 - (vii) any amount withdrawn under regulation 12B of the Central Provident Fund (Retirement Sum Scheme) Regulations, regulation 12A of the Central Provident Fund (Revised Retirement Sum Scheme) Regulations

or regulation 11A of the Central Provident Fund
(New Retirement Sum Scheme) Regulations.

[S 732/2016 wef 01/01/2017]

(4) For the purposes of paragraph (2)(d)(ii), the net retirement amount of an applicable member is determined according to the formula $D + E - F - G$, where —

- (a) D is the total of —
 - (i) the amount standing to the applicable member's credit in the applicable member's retirement account immediately after the applicable member was first authorised by the Board to withdraw a sum under section 15(2)(d), (e) or (f) of the Act (called in this paragraph the applicable member's first authorisation); and
 - (ii) the total amount that has been credited into the applicable member's retirement account on or after the applicable member's first authorisation;
- (b) E is the total of the amounts from the applicable member's retirement account that have been used or withdrawn under section 15(6C)(a), (b) or (c) of the Act before the applicable member's first authorisation;
- (c) F is the applicable member's relevant deductibles at the time the net retirement amount is determined; and
- (d) G is the total of the following amounts that have been withdrawn from moneys standing to the credit of the applicable member's retirement account after the applicable member's first authorisation at the time the net retirement amount is determined (except any amounts withdrawn from applicable member's relevant deductibles):
 - (i) any amount withdrawn from the applicable member's retirement account mentioned in section 21(1), 21A(1) or 21B(1) of the Act or transferred to the applicable member's ordinary account under any of the following regulations:

- (A) regulation 17B of the Central Provident Fund (Approved Housing Schemes) Regulations;
- (B) regulation 6B of the Central Provident Fund (Approved HDB-HUDC Housing Scheme) Regulations;
- (C) regulation 8A of the Central Provident Fund (Approved Middle-Income Housing Scheme) Regulations;
- (D) regulation 7A of the Central Provident Fund (Ministry of Defence Housing Scheme) Regulations;
- (E) regulation 15A of the Central Provident Fund (Non-Residential Properties Scheme) Regulations;
- (F) regulation 23A of the Central Provident Fund (Residential Properties Scheme) Regulations;
- (ii) any amount transferred or paid to the applicable member's spouse from the applicable member's retirement account under section 27B of the Act;
- (iii) any amount restored from the applicable member's retirement account under section 13(7H)(a) of the Act to an account (of that member or any other member) in the Fund;
- (iv) any amount refunded to a person from the applicable member's retirement account under section 13(7I)(a) of the Act;
- (v) any amount withdrawn from the applicable member's retirement account under section 15(2B) of the Act.

[S 732/2016 wef 01/01/2017]

Transfer of member's moneys to relevant individual's special account

4.—(1) Any member who wishes to transfer an amount of moneys out of the sum standing to his credit in the Fund to the special account

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of a relevant individual under section 18(3)(a) of the Act shall make an application to the Board in such form and supported by such evidence as the Board may require.

[S 373/2009 wef 20/08/2009]

[S 538/2012 wef 01/11/2012]

(2) The Board may grant an application made under paragraph (1) subject to such terms and conditions as the Board may impose.

(3) Subject to paragraph (4), the Board may grant an application under paragraph (1) only if —

(a) where the member is below 55 years of age on the date the application is processed, the member's relevant amount on that date is more than the prevailing retirement sum; and

[S 732/2016 wef 01/01/2017]

(b) where the member has attained 55 years of age on the date the application is processed, the member's relevant amount on that date is more than the retirement sum applicable to the member.

[S 732/2016 wef 01/01/2017]

[S 854/2015 wef 01/01/2016]

(4) If the application under paragraph (1) is to transfer moneys to a relevant individual who is the member's spouse, the Board may grant the application only if —

(a) where the member is below 55 years of age on the date the application is processed, the member's relevant amount on that date is more than half the prevailing retirement sum; and

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(b) where the member has attained 55 years of age on the date the application is processed, the member's relevant amount on that date is more than half the retirement sum applicable to the member.

[S 732/2016 wef 01/01/2017]

[S 854/2015 wef 01/01/2016]

(5) Despite paragraphs (3) and (4), the Board may grant the application by an applicable member if the member's relevant amount on that date is more than the reduced retirement sum applicable to the member.

[S 854/2015 wef 01/01/2016]

[S 732/2016 wef 01/01/2017]

Payment of moneys into special account

5.—(1) Any person, whether a member of the Fund or otherwise, who wishes to pay money into the special account of a member under section 18(3)(b) of the Act shall make an application to the Board in such form and supported by such evidence as the Board may require.

[S 515/2008 wef 01/11/2008]

(2) The Board may grant an application made under paragraph (1) subject to such terms and conditions as the Board may impose.

Transfer of member's money to own special account

5A.—(1) A member's application under section 18B of the Act must be in such form and supported by such evidence as the Board may require.

(2) The Board may grant a member's application under section 18B of the Act subject to such terms and conditions as the Board may impose.

[S 791/2017 wef 01/01/2018]

Amount of moneys that may be transferred from member's ordinary account, special account and retirement account

6.—(1) Where the Board grants a member's application to transfer moneys out of the member's ordinary account to top-up the special account of a relevant individual (who is not the member's spouse) under section 18(3)(a) of the Act, the amount that may be transferred out of the member's ordinary account for this purpose must not exceed —

- (a) if the member who is below 55 years of age on the date the application is processed, the lower of the following:

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- (i) an amount equal to the member's relevant amount on that date, less the prevailing retirement sum;
[S 732/2016 wef 01/01/2017]
 - (ii) the amount standing to the member's credit in the member's ordinary account on that date; and
- (b) if the member has attained 55 years of age on the date the application is processed, the lower of the following:
- (i) an amount equal to the member's relevant amount on that date, less the retirement sum applicable to the member;
[S 732/2016 wef 01/01/2017]
 - (ii) the amount standing to the member's credit in the member's ordinary account on that date.

(2) Where the Board grants a member's application to transfer moneys out of the member's ordinary account, special account or retirement account, or more than one of the accounts, (called in this paragraph approved accounts) to top-up the special account of a relevant individual (who is the member's spouse) under section 18(3)(a) of the Act, the amount that may be transferred out of the approved accounts for this purpose must not exceed —

- (a) if the member is below 55 years of age on the date the application is processed, the lower of the following:
 - (i) an amount equal to the member's relevant amount on that date, less half the prevailing retirement sum;
 - (ii) the amount standing to the member's credit in the member's ordinary account on that date; and
- (b) if the member has attained 55 years of age on the date the application is processed, the lower of the following:
 - (i) an amount equal to the member's relevant amount on that date, less half the retirement sum applicable to the member;

- (ii) the total of the following:
- (A) the amount standing to the member's credit in the member's approved accounts on that date (except the member's retirement account);
 - (B) the amount (if any) by which the amount mentioned in sub-paragraph (BA) exceeds the amount mentioned in sub-paragraph (BB):
 - (BA) the amount of retirement sum set aside in the member's retirement account on that date, less any amount transferred or paid to the member's retirement account under section 18 or 18A of the Act;
 - (BB) half the retirement sum applicable to the member.

[S 732/2016 wef 01/01/2017]

(3) Where the Board grants an applicable member's application to transfer moneys out of that member's ordinary account to top-up the special account of a relevant individual under section 18(3)(a) of the Act, the amount that may be so transferred must not exceed the lower of the following:

- (a) an amount equal to the member's relevant amount on the date the application is processed, less the reduced retirement sum applicable to that member;

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- (b) the amount standing to that member's credit in the member's ordinary account on the date the application is processed.

[S 854/2015 wef 01/01/2016]

[S 732/2016 wef 01/01/2017]

Amount by which special account may be topped-up

7.—(1) The maximum amount prescribed for the purposes of section 18(3)(a) or (b) of the Act is the difference between —

- (a) the prevailing retirement sum; and
 - (b) the aggregate sum immediately before the transfer or payment (as the case may be) to the special account under that section.
- (2) The special account top-up limit, in relation to a transfer from a member's ordinary account to the member's special account under section 18B, is the difference between —
- (a) the prevailing retirement sum; and
 - (b) the aggregate sum immediately before the transfer.
- (3) The aggregate sum mentioned in paragraph (1) or (2) is the total of the following amounts:
- (a) the amount standing to the member's credit in the member's special account;
 - (b) the member's investment amount in respect of each investment purchased with any amount withdrawn from the member's special account under Part III or regulation 39 of the Investment Schemes Regulations that has not been completely disposed of, except if —
 - (i) the Board approves the member's application under regulation 40(1) of the Investment Scheme Regulations to withdraw all securities which the member purchased or acquired under Part III of those Regulations; or
 - (ii) the member has died and the Board has been notified of the member's death in accordance with regulation 43A of the Investment Schemes Regulations.
- (4) No amount may be —
- (a) transferred or paid into an applicable member's special account under section 18(3) of the Act; or
 - (b) transferred into an applicable member's special account under section 18B of the Act.

[S 791/2017 wef 01/01/2018]

8. [*Deleted by S 538/2012 wef 01/11/2012*]

Application of moneys transferred or paid to special account

9.—(1) No moneys transferred or paid to a member's special account under section 18(3)(a) or (b) of the Act (including any interest paid thereon) shall be withdrawn, unless such terms and conditions as the Board may impose are complied with by the member, the person applying for the withdrawal or both of them, as the Board may determine.

[S 702/2012 wef 01/01/2013]

(2) For the purposes of section 18(4), (5) and (6) of the Act, if the aggregate amount determined under paragraph (3A) does not exceed the retirement sum applicable to the member, the Board shall, not earlier than 2 working days before the date on which the member attains the age of 55 years and not later than that date, transfer that aggregate amount from the member's special account to the member's retirement account as maintenance of the retirement sum.

[S 426/2014 wef 28/06/2014]

[S 732/2016 wef 01/01/2017]

(3) For the purposes of section 18(4), (5) and (6) of the Act, if the aggregate amount determined under paragraph (3A) exceeds the retirement sum applicable to the member —

- (a) the Board shall, not earlier than 2 working days before the date on which the member attains the age of 55 years and not later than that date, transfer an amount equal to the retirement sum applicable to the member from his special account to his retirement account as maintenance of the retirement sum in accordance with paragraph (3B); and
- (b) the member may withdraw, in accordance with the Act, the balance of the aggregate amount determined under paragraph (3A) remaining in his special account after the transfer under sub-paragraph (a).

[S 426/2014 wef 28/06/2014]

[S 732/2016 wef 01/01/2017]

(3A) The aggregate amount referred to in paragraphs (2) and (3) is the sum of the following amounts determined at the time of the transfer by the Board under those paragraphs, respectively:

- (a) all moneys transferred or paid to the member's special account under section 18(3)(a) or (b) of the Act, excluding any such moneys which have already been withdrawn; and
- (b) all interest paid into the member's special account on any moneys transferred or paid to his special account under section 18(3)(a) or (b) of the Act (including any such moneys which have already been withdrawn), excluding any such interest which has already been withdrawn.

[S 426/2014 wef 28/06/2014]

(3B) The transfer under paragraph (3)(a) shall be carried out by the Board in the following order:

- (a) first, the moneys referred to in paragraph (3A)(a), according to the date on which the moneys were transferred or paid into the member's special account under section 18(3)(a) or (b) of the Act, from the latest to the earliest date of transfer or payment of the moneys; and
- (b) next, the interest referred to in paragraph (3A)(b).

[S 426/2014 wef 28/06/2014]

(4) Subject to paragraph (4A), any moneys transferred to a member's retirement account in accordance with section 18(4), (5) and (6) of the Act (including any interest paid thereon) may be —

- (a) deposited before 1st January 2014 with an approved bank;
- (b) used to purchase an approved annuity from an insurer; or
- (c) used for the payment of a premium referred to in section 27L(1) or (1A) of the Act.

[S 702/2012 wef 01/01/2013]

(4A) No moneys transferred to a member's retirement account in accordance with section 18(4), (5) and (6) of the Act (including any interest paid thereon) shall be withdrawn, unless such terms and conditions as the Board may impose are complied with by the

member, the person applying for the withdrawal or both of them, as the Board may determine.

[S 702/2012 wef 01/01/2013]

(5) Where the retirement sum applicable to a member comprises —

- (a) an amount in cash; and
- (b) an amount covered by a charge on or pledge of an immovable property under section 15(9), (9A), (10), (10A), (11D) or (11E), 21, 21A, 21B, 27C(1)(v), 27D(1)(v), 27DA(1)(v), 27E(1)(iv) or 27F(1)(iv) of the Act,

for the purposes of computing the amount that may be covered by the charge or pledge, the amount in cash shall exclude —

- (i) the member's relevant deductibles; and
- (ii) any moneys transferred to the member's retirement account in accordance with section 18(4), (5) and (6) of the Act.

[S 702/2012 wef 01/01/2013]

[S 732/2016 wef 01/01/2017]

(6) Where any moneys have been transferred to the retirement account of a member in accordance with section 18(4), (5) and (6) of the Act, or any such moneys have been deposited with an approved bank under paragraph (4)(a), those moneys (including any interest paid thereon) may be withdrawn by him in accordance with the Central Provident Fund (New Retirement Sum Scheme) Regulations (Rg 31).

[S 702/2012 wef 01/01/2013]

[S 732/2016 wef 01/01/2017]

Death of member, or withdrawal by member under section 15(2)(b) or (c) of Act

10.—(1) Subject to section 19A(3) and (4) of the Act, where any moneys have been transferred to a member's special account under section 18(3)(a) of the Act and in accordance with these Regulations, upon the death of the member, or upon the withdrawal of any sum from the Fund by the member under section 15(2)(b) or (c) of the Act, the moneys so transferred (including all such moneys that have been transferred to the member's retirement account in accordance with

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section 18(4), (5) and (6) of the Act) or the balance thereof shall be credited to the account from which it was transferred.

[S 854/2015 wef 01/01/2016]

(2) Subject to section 19A(7) and (8) of the Act, where any moneys have been paid to a member's special account before 1st November 2008 under section 18(3)(b) of the Act as in force immediately before that date and in accordance with these Regulations as in force immediately before that date, upon the death of the member, the moneys so paid (including all such moneys that have been transferred to the member's retirement account in accordance with section 18(4), (5) and (6) of the Act) or the balance thereof shall be credited to the ordinary account of the person who made the payment.

[S 729/2011 wef 30/12/2011]

[G.N. No. S 730/2007]

LEGISLATIVE HISTORY
CENTRAL PROVIDENT FUND (TOPPING-UP OF SPECIAL
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(CHAPTER 36, RG 37)

This Legislative History is provided for the convenience of users of the Central Provident Fund (Topping-Up of Special Account) Regulations. It is not part of these Regulations.

1. G. N. No. S 730/2007 — Central Provident Fund (Topping-Up of Special Account) Regulations 2007

Date of commencement : 1 January 2008

2. 2008 Revised Edition — Central Provident Fund (Topping-Up of Special Account) Regulations

Date of operation : 2 June 2008

3. G. N. No. S 515/2008 — Central Provident Fund (Topping-Up of Special Account) (Amendment) Regulations 2008

Date of commencement : 1 November 2008

4. G. N. No. S 106/2009 — Central Provident Fund (Topping-Up of Special Account) (Amendment) Regulations 2009

Date of commencement : 1 April 2009

5. G. N. No. S 373/2009 — Central Provident Fund (Topping-Up of Special Account) (Amendment No. 2) Regulations 2009

Date of commencement : 20 August 2009 (Except Regulation 4)

6. G. N. No. S 373/2009 — Central Provident Fund (Topping-Up of Special Account) (Amendment No. 2) Regulations 2009

Date of commencement : 1 September 2009
(Regulation 4)

7. G.N. No. S 729/2011 — Central Provident Fund (Topping-Up of Special Account) (Amendment) Regulations 2011

Date of commencement : 30 December 2011

8. G.N. No. S 538/2012 — Central Provident Fund (Topping-Up of Special Account) (Amendment) Regulations 2012

Date of commencement : 1 November 2012

9. G.N. No. S 702/2012 — Central Provident Fund (Topping-Up of Special Account) (Amendment No. 2) Regulations 2012

Date of commencement : 1 January 2013

10. G.N. No. S 855/2013 — Central Provident Fund (Topping-Up of Special Account) (Amendment) Regulations 2013

Date of commencement : 1 January 2014

11. G.N. No. S 426/2014 — Central Provident Fund (Topping-Up of Special Account) (Amendment) Regulations 2014

Date of commencement : 28 June 2014

12. G.N. No. S 854/2015 — Central Provident Fund (Topping-Up of Special Account) (Amendment) Regulations 2015

Date of commencement : 1 January 2016

13. G.N. No. S 732/2016 — Central Provident Fund (Topping-Up of Special Account) (Amendment) Regulations 2016

Date of commencement : 1 January 2017

14. G.N. No. S 791/2017 — Central Provident Fund (Topping-Up of Special Account) (Amendment) Regulations 2017

Date of commencement : 1 January 2018