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No. S 731

CENTRAL PROVIDENT FUND ACT (CHAPTER 36)

CENTRAL PROVIDENT FUND (VOLUNTARY CONTRIBUTIONS) REGULATIONS 2011

ARRANGEMENT OF REGULATIONS

Regulation

1. Citation and commencement
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 3. Amounts prescribed for purposes of section 13B(3)(c) of Act
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In exercise of the powers conferred by section 77(1) of the Central Provident Fund Act, the Minister for Manpower, after consulting with the Central Provident Fund Board, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Central Provident Fund (Voluntary Contributions) Regulations 2011 and shall come into operation on 30th December 2011.

Sum prescribed for purposes of section 13B(3) of Act

2. For the purposes of section 13B(3) of the Act, the sum prescribed shall be \$37,740 for the year 2016 and for any subsequent year.

[S 858/2014 wef 01/01/2015]

[S 749/2015 wef 01/01/2016]

Amounts prescribed for purposes of section 13B(3)(c) of Act

3.—(1) For the purposes of section 13B(3)(c) of the Act, the prescribed amounts which may be contributed by or for a person in a year shall be —

- (a) the amount contributed by or for that person in that year which is obligatory under the Act;
- (b) the amount which that person may contribute voluntarily in that year under section 7(4)(a) of the Act (not being any pecuniary benefit transferred under section 73 of the Act);
- (c) the amount which that person may contribute voluntarily in that year under any regulations made under section 77(1)(e) of the Act;
- (d) the amount of contributions which the employer of that person has paid for that person in that year under section 7(4)(c) of the Act (not being any pecuniary benefit transferred under section 73 of the Act), excluding —
 - (i) in any case where the amount of additional medisave contributions which the employer has paid for that person in that year exceeds \$2,730, \$2,730 of the additional medisave contributions; or
[S 724/2017 wef 01/01/2018]
 - (ii) in any other case, the entire amount of the additional medisave contributions; and
- (e) where that year is 2011 —
 - (i) the amount (if any) which that person had contributed voluntarily in that year under section 13B(1)(a) of the Act in force immediately before 30th December 2011; and
 - (ii) every amount (if any) referred to in section 13B(4) of the Act which any other person had contributed for that person in that year.

(2) In paragraph (1), “additional medisave contributions” means the contributions paid by an employer under section 7(4)(c) of the Act specifically for the purposes of the medisave account of his employee.

Refund of excess voluntary contributions

4.—(1) The amount of excess voluntary contributions in any year that the Board may refund under section 75D(2) of the Act —

- (a) to the member by or for whom the contributions were made (called in this regulation the relevant member) is the whole or any part of the total of the following amounts:
 - (i) the amount (if any) which the relevant member had contributed voluntarily in that year under regulation 17 of the Central Provident Fund (Self-Employed Persons) Regulations (Rg 25), if the relevant member is a self-employed person during the whole or any part of that year;
 - (ii) the amount (if any) which the relevant member had contributed voluntarily in that year under section 7(4)(a) of the Act (not being any pecuniary benefit transferred under section 73 of the Act), if the relevant member was an employee during the whole or any part of that year;
 - (iii) the amount (if any) which the relevant member had contributed voluntarily in that year under section 13B(1)(a)(i) of the Act;
 - (iv) where that year is 2011, the amount (if any) which the relevant member had contributed voluntarily in that year under section 13B(1)(a) of the Act in force immediately before 30 December 2011; or
- (b) to any other person, is the whole or any part of the total of the following amounts:
 - (i) the amount (if any) of contributions (not being any pecuniary benefit transferred under section 73 of the Act or additional medisave contributions) which that

other person had paid for the relevant member in that year under section 7(4)(c) of the Act, if in that year —

- (A) the relevant member was an employee; and
 - (B) that other person was an employer of the relevant member;
- (ii) the amount (if any) which that other person had contributed for the relevant member in that year under section 13B(1)(a)(ii) or (2)(a) of the Act;
 - (iii) where that year is 2011, every amount (if any) referred to in section 13B(4) of the Act which that other person had contributed for the relevant member in that year.

(2) The sum prescribed for the purposes of section 75D(3) of the Act (refund of excess additional medisave contributions) is \$2,730.

[S 724/2017 wef 01/01/2018]

[S 189/2016 wef 01/05/2016]

Made this 28th day of December 2011.

LOH KHUM YEAN
*Permanent Secretary,
Ministry of Manpower,
Singapore.*

[MMS 7/68 V56; AG/LLRD/SL/36/2010/39 Vol. 1]

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