

EDUCATION ENDOWMENT AND SAVINGS SCHEMES ACT
(CHAPTER 87A, SECTION 24)

EDUCATION ENDOWMENT AND SAVINGS SCHEMES (POST-
SECONDARY EDUCATION SCHEME) REGULATIONS

ARRANGEMENT OF REGULATIONS

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The Schedules

[1st January 2008]

Citation

1. These Regulations may be cited as the Education Endowment and Savings Schemes (Post-Secondary Education Scheme) Regulations.

Definitions

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

“birth order”, in relation to a person, means the status of the person as the first, second, third, fourth, fifth or subsequent child of his mother or adoptive parent;

“Child Development Account” means a bank account opened and maintained for a member of the Child Development Co-Savings Scheme under regulation 4(3) of the Child Development Co-Savings Regulations (Cap. 38A, Rg 2), and includes any Children Development Account opened for a member of that Scheme before 1st May 2011;

[S 231/2011 wef 01/05/2011]

“Child Development Co-Savings Scheme” means the Child Development Co-Savings Scheme established by regulation 3 of the Child Development Co-Savings Regulations;

[S 231/2011 wef 01/05/2011]

“co-savings arrangement” means the co-savings arrangement referred to in section 3(1)(a) of the Child Development Co-Savings Act (Cap. 38A);

[S 231/2011 wef 01/05/2011]

“special education school” means a school which provides special education for pupils with physical or mental disabilities and which is set out in Part II of the Schedule to the Education Endowment and Savings Schemes (Edusave Pupils Fund) Regulations (Rg 1).

(2) In these Regulations, the birth order of any person to whom regulation 4B of the Child Development Co-Savings Regulations applies shall be determined or re-determined in accordance with that regulation.

[S 231/2011 wef 01/05/2011]

3. *[Deleted by S 736/2014 wef 10/11/2014]*

Members of PSE Fund

4.—(1) A person who is born before 1st January 2006 shall become a member of the PSE Fund by virtue of section 16B of the Act if, in addition to being a citizen of Singapore —

(a) he is eligible for the co-savings arrangement and, as at 31st December in the year in which the sixth anniversary of his date of birth falls —

- (i) no Child Development Account has been opened for him; or
- (ii) the aggregate amount of all co-payment contributions by the Government to his Child Development Account under regulation 6(2) of the Child Development Co-Savings Regulations (Cap. 38A, Rg 2) has not reached the maximum payable under regulation 6(3) of those Regulations;

[S 231/2011 wef 01/05/2011]

- (aa) immediately before 1st January in the year in which the seventh anniversary of his date of birth falls, there are moneys standing to his credit in his Child Development Account which are liable to be transferred under regulation 10(2)(a) of the Child Development Co-Savings Regulations;

[S 231/2011/wef 01/05/2011]

- (b) there is a sum standing to his credit in his Edusave account which is liable to be transferred under section 13(1) of the Act, or section 13(2) or (3) of the Act as in force immediately before 10 November 2014; or

[S 231/2011 wef 01/05/2011]

[S 736/2014 wef 10/11/2014]

- (c) he is eligible for any cash grant referred to in section 16A(1)(e) of the Act.

[S 599/2012 wef 05/12/2012]

(2) A person who is born on or after 1st January 2006 shall become a member of the PSE Fund by virtue of section 16B of the Act if, in addition to being a citizen of Singapore —

- (a) he is eligible for the co-savings arrangement and, as at 31st December in the year in which the twelfth anniversary of his date of birth falls —
 - (i) no Child Development Account has been opened for him; or

- (ii) the aggregate amount of all co-payment contributions by the Government to his Child Development Account under regulation 6(2) of the Child Development Co-Savings Regulations has not reached the maximum payable under regulation 6(3) of those Regulations;
 - (b) immediately before 1st January in the year in which the thirteenth anniversary of his date of birth falls, there are moneys standing to his credit in his Child Development Account which are liable to be transferred under regulation 10(2)(a) of the Child Development Co-Savings Regulations;
 - (c) the trustee of his Child Development Account has made an election in accordance with regulation 10(3B)(a) of the Child Development Co-Savings Regulations and —
 - (i) the aggregate amount of all co-payment contributions by the Government to his Child Development Account under regulation 6(2) of those Regulations has not reached the maximum payable under regulation 6(3) of those Regulations; or
 - (ii) there are moneys standing to his credit in his Child Development Account which are liable to be transferred under regulation 10(3C)(a) of those Regulations;
 - (d) there is a sum standing to his credit in his Edusave account which is liable to be transferred under section 13(1) of the Act, or section 13(2) or (3) of the Act as in force immediately before 10 November 2014; or
- [S 736/2014 wef 10/11/2014]*
- (e) he is eligible for any cash grant referred to in section 16A(1)(e) of the Act.

[S 599/2012 wef 05/12/2012]

Contributions to be paid to eligible members of PSE Fund

5.—(1) For the purposes of section 16C(2) of the Act, the maximum amount of contributions by or on behalf of a parent of an eligible member of the PSE Fund to the member's PSE account shall be —

- (a) in a case where the member satisfies the requirements under regulation 4(1)(a)(i), the relevant amount specified in Part I of the First Schedule corresponding to both the member's birth order and the time he becomes a citizen of Singapore;

[S 231/2011 wef 01/05/2011]

[S 599/2012 wef 05/12/2012]

- (b) in a case where the member satisfies the requirements under regulation 4(1)(a)(ii) —

(i) the amount derived from the relevant formula specified in Part II of the First Schedule corresponding to both the member's birth order and the time he becomes a citizen of Singapore; or

(ii) if the amount referred to in sub-paragraph (i) is a negative amount, \$0;

[S 231/2011 wef 01/05/2011]

[S 599/2012 wef 05/12/2012]

- (c) in a case where the member satisfies the requirements under regulation 4(2)(a)(i), the relevant amount specified in Part III of the First Schedule corresponding to both the member's birth order and the time he becomes a citizen of Singapore; or

[S 599/2012 wef 05/12/2012]

- (d) in a case where the member satisfies the requirements under regulation 4(2)(a)(ii) or (c)(i) —

(i) the amount derived from the relevant formula specified in Part IV of the First Schedule corresponding to both the member's birth order and the time he becomes a citizen of Singapore; or

- (ii) if the amount referred to in sub-paragraph (i) is a negative amount, \$0.

[S 599/2012 wef 05/12/2012]

(2) For the purposes of section 16C(4) of the Act, the maximum amount prescribed, being the maximum amount that the aggregate of —

- (a) all contributions made by the Government to the PSE account of an eligible member of the PSE Fund under section 16C(3) of the Act; and
- (b) all contributions, if any, made by the Government under the co-savings arrangement to the member's Child Development Account, if any,

shall not exceed, shall be the relevant amount specified —

- (i) in Part I of the Second Schedule corresponding to both the member's birth order and the time he becomes a citizen of Singapore, in a case where the member satisfies the requirements under regulation 4(1)(a)(i) or (ii); or
- (ii) in Part II of the Second Schedule corresponding to both the member's birth order and the time he becomes a citizen of Singapore, in a case where the member satisfies the requirements under regulation 4(2)(a)(i) or (ii) or (c)(i).

[S 599/2012 wef 05/12/2012]

(3) For the purposes of section 16C(7) of the Act, the PSE Scheme Administrator shall, as far as practicable, credit the Government's contribution under section 16C(3) of the Act to the PSE account of an eligible member of the PSE Fund by the last day of the month immediately following the month in which the corresponding contribution under section 16C(1) of the Act was made to that account.

(4) For the purposes of section 16C(10) of the Act and this regulation, an eligible member of the PSE Fund is a member of that Fund —

- (a) who satisfies the requirements under regulation 4(1)(a)(i) or (2)(a)(i);

- (b) in respect of whom the following requirements are satisfied:
- (i) the member satisfies the requirements under regulation 4(1)(a)(ii); and
 - (ii) the trustee of the member's Child Development Account has not made an election in accordance with regulation 10(3) of the Child Development Co-Savings Regulations (Cap. 38A, Rg 2); or
- (c) in respect of whom the following requirements are satisfied:
- (i) the member satisfies the requirements under regulation 4(2)(a)(ii) or (c)(i); and
 - (ii) in a case where the member is born on or after 1st January 2006 but before 1st January 2008, the trustee of the member's Child Development Account has not made an election in accordance with regulation 10(3A) of the Child Development Co-Savings Regulations.

[S 599/2012 wef 05/12/2012]

(5) For the purposes of paragraph (1), the maximum amount of contributions by or on behalf of a parent of an eligible member of the PSE Fund to the member's PSE account shall include any contributions made by or on behalf of a parent of the member to the member's Child Development Account which are subsequently transferred to the member's PSE account.

[S 599/2012 wef 05/12/2012]

Conditions for withdrawal from PSE Fund

6.—(1) For the purposes of section 16D(2)(b) of the Act, the parent of a PSEF member below the age of 21 years, or a PSEF member who has attained the age of 21 years, is entitled to withdraw at any time the sum standing to the credit of the PSEF member in the PSEF member's PSE account —

- (a) to pay for every approved fee or charge incurred or to be incurred in respect of the enrolment of the PSEF member

in, or any programme which is attended by the PSEF member at, any special education school;

- (b) to repay any loan granted by the Government to the PSEF member for the payment of any fees or charges incurred or to be incurred in respect of any approved course of study or programme that is attended or to be attended by the PSEF member at any approved institution; or
- (c) to repay to the account of a CPF member in the Central Provident Fund —
 - (i) any sum withdrawn by the CPF member under section 22(1) of the Central Provident Fund Act (Cap. 36) for the payment of tuition fees payable by the PSEF member for a course of study attended by the PSEF member; or
 - (ii) the whole or such part, as determined by the CPF Board, of the interest that would have been payable on the sum mentioned in sub-paragraph (i).

(2) In this regulation —

“approved course of study or programme” means a course of study or programme approved by the Minister for the purposes of section 16D(2) of the Act;

“approved fee or charge” means a fee or charge of a type approved by the Minister for the purposes of paragraph (1)(a);

“approved institution” means an institution approved by the Minister for the purposes of section 16D(2) of the Act;

“Central Provident Fund” means the Central Provident Fund established under section 6 of the Central Provident Fund Act;

“CPF Board” means the Central Provident Fund Board constituted under section 3 of the Central Provident Fund Act;

“CPF member” means any person to whose credit any amount is standing in the Central Provident Fund, or for whom any

account in the Central Provident Fund is maintained for any of the purposes of the Central Provident Fund Act;

“PSEF member” means a member of the PSE Fund.

[S 116/2018 wef 01/03/2018]

Refund of member’s moneys to PSE Fund

7.—(1) Where —

- (a) any sum standing to the credit of a member in his PSE account has been withdrawn and paid to any person operating any approved institution or special education school for any purpose under section 16D(2) of the Act; but
- (b) the whole or any part of that sum is not used for that purpose,

the person operating the approved institution or special education school shall refund the unused whole or part of that sum to the PSE Fund to the credit of the member.

[S 736/2014 wef 10/11/2014]

(2) Every refund under paragraph (1) shall be made in such manner as may be required by the PSE Scheme Administrator.

(3) In paragraph (1), “approved institution” means an institution approved by the Minister for the purposes of section 16D(2) of the Act.

Donation to prescribed charity

7A. For the purposes of section 16DA(1) of the Act, the prescribed charity is the Education Fund established under the Financial Procedure Act (Cap. 109).

[S 736/2014 wef 10/11/2014]

Transfer of member’s moneys in PSE Fund

8.—(1) *[Deleted by S 736/2014 wef 10/11/2014]*

(2) *[Deleted by S 736/2014 wef 10/11/2014]*

(3) For the purposes of the definition of “relevant age” in section 16E(5) of the Act, the age prescribed for the purposes of section 16E of the Act shall be the age of 30 years.

Application for withdrawal or transfer of moneys from PSE account

9.—(1) Every application for the withdrawal or transfer of moneys from a member’s PSE account shall be made to the PSE Scheme Administrator in such form as may be required by the PSE Scheme Administrator.

(2) The amount that may be withdrawn on any single occasion from a member’s PSE account must be no less than \$1 but not more than the balance in the member’s PSE account, whichever is the lower, at the time of the withdrawal.

[S 736/2014 wef 10/11/2014]

Unclaimed moneys in PSE Fund

10. Any amount in the PSE Fund which is unclaimed may be transferred to the Consolidated Fund in accordance with section 16A(5) of the Act.

FIRST SCHEDULE

Regulation 5(1)

MAXIMUM AMOUNT OF CONTRIBUTIONS BY
OR ON BEHALF OF PARENT OF ELIGIBLE MEMBER OF
PSE FUND TO MEMBER’S PSE ACCOUNT OF MEMBER
BORN BEFORE 1ST JANUARY 2006

PART I

<i>First column</i>	<i>Second column</i> <i>Member’s birth order</i>	
<i>Time when member becomes citizen of Singapore</i>	<i>2nd child</i>	<i>3rd or 4th child</i>
At birth or before 1st anniversary of member’s date of birth	\$6,000	\$12,000

FIRST SCHEDULE — *continued*

On or after 1st anniversary of member's date of birth but before 2nd anniversary thereof	\$5,000	\$10,000
On or after 2nd anniversary of member's date of birth but before 3rd anniversary thereof	\$4,000	\$8,000
On or after 3rd anniversary of member's date of birth but before 4th anniversary thereof	\$3,000	\$6,000
On or after 4th anniversary of member's date of birth but before 5th anniversary thereof	\$2,000	\$4,000
On or after 5th anniversary of member's date of birth but before 6th anniversary thereof	\$1,000	\$2,000

PART II

<i>First column</i>	<i>Second column</i> <i>Member's birth order</i>	
<i>Time when member becomes citizen of Singapore</i>	<i>2nd child</i>	<i>3rd or 4th child</i>
At birth or before 1st anniversary of member's date of birth	\$6,000 — A	\$12,000 — A
On or after 1st anniversary of member's date of birth but before 2nd anniversary thereof	\$5,000 — A	\$10,000 — A
On or after 2nd anniversary of member's date of birth but before 3rd anniversary thereof	\$4,000 — A	\$8,000 — A
On or after 3rd anniversary of member's date of birth but before 4th anniversary thereof	\$3,000 — A	\$6,000 — A
On or after 4th anniversary of member's date of birth but before 5th anniversary thereof	\$2,000 — A	\$4,000 — A
On or after 5th anniversary of member's date of birth but before 6th anniversary thereof	\$1,000 — A	\$2,000 — A

FIRST SCHEDULE — *continued*

MAXIMUM AMOUNT OF CONTRIBUTIONS BY OR ON BEHALF OF
PARENT OF ELIGIBLE MEMBER OF PSE FUND TO MEMBER'S
PSE ACCOUNT OF MEMBER BORN ON OR AFTER 1ST JANUARY 2006

PART III

<i>First column</i>	<i>Second column</i>			
	<i>Member's birth order</i>			
<i>Time when member becomes citizen of Singapore</i>	<i>1st child</i>	<i>2nd child</i>	<i>3rd or 4th child</i>	<i>5th or subsequent child</i>
At birth or before 1st anniversary of member's date of birth	\$6,000	\$6,000	\$12,000	\$18,000
On or after 1st anniversary of member's date of birth but before 2nd anniversary thereof	\$5,500	\$5,500	\$11,000	\$16,500
On or after 2nd anniversary of member's date of birth but before 3rd anniversary thereof	\$5,000	\$5,000	\$10,000	\$15,000
On or after 3rd anniversary of member's date of birth but before 4th anniversary thereof	\$4,500	\$4,500	\$9,000	\$13,500
On or after 4th anniversary of member's date of birth but before 5th anniversary thereof	\$4,000	\$4,000	\$8,000	\$12,000
On or after 5th anniversary of member's date of birth but before 6th anniversary thereof	\$3,500	\$3,500	\$7,000	\$10,500
On or after 6th anniversary of member's date of birth but before 7th anniversary thereof	\$3,000	\$3,000	\$6,000	\$9,000
On or after 7th anniversary of member's date of birth but before 8th anniversary thereof	\$2,500	\$2,500	\$5,000	\$7,500
On or after 8th anniversary of member's date of birth but before 9th anniversary thereof	\$2,000	\$2,000	\$4,000	\$6,000

FIRST SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>			
	<i>Member's birth order</i>			
<i>Time when member becomes citizen of Singapore</i>	<i>1st child</i>	<i>2nd child</i>	<i>3rd or 4th child</i>	<i>5th or subsequent child</i>
On or after 9th anniversary of member's date of birth but before 10th anniversary thereof	\$1,500	\$1,500	\$3,000	\$4,500
On or after 10th anniversary of member's date of birth but before 11th anniversary thereof	\$1,000	\$1,000	\$2,000	\$3,000
On or after 11th anniversary of member's date of birth but before 12th anniversary thereof	\$500	\$500	\$1,000	\$1,500

PART IV

<i>First column</i>	<i>Second column</i>			
	<i>Member's birth order</i>			
<i>Time when member becomes citizen of Singapore</i>	<i>1st child</i>	<i>2nd child</i>	<i>3rd or 4th child</i>	<i>5th or subsequent child</i>
At birth or before 1st anniversary of member's date of birth	\$6,000 — A	\$6,000 — A	\$12,000 — A	\$18,000 — A
On or after 1st anniversary of member's date of birth but before 2nd anniversary thereof	\$5,500 — A	\$5,500 — A	\$11,000 — A	\$16,500 — A
On or after 2nd anniversary of member's date of birth but before 3rd anniversary thereof	\$5,000 — A	\$5,000 — A	\$10,000 — A	\$15,000 — A
On or after 3rd anniversary of member's date of birth but before 4th anniversary thereof	\$4,500 — A	\$4,500 — A	\$9,000 — A	\$13,500 — A
On or after 4th anniversary of member's date of birth but before 5th anniversary thereof	\$4,000 — A	\$4,000 — A	\$8,000 — A	\$12,000 — A

*Education Endowment and
Savings Schemes (Post-
secondary Education Scheme)
Regulations*

p. 14 2010 Ed.]

[CAP. 87A, Rg 3

FIRST SCHEDULE — *continued*

On or after 5th anniversary of member's date of birth but before 6th anniversary thereof	\$3,500 — A	\$3,500 — A	\$7,000 — A	\$10,500 — A
On or after 6th anniversary of member's date of birth but before 7th anniversary thereof	\$3,000 — A	\$3,000 — A	\$6,000 — A	\$9,000 — A
On or after 7th anniversary of member's date of birth but before 8th anniversary thereof	\$2,500 — A	\$2,500 — A	\$5,000 — A	\$7,500 — A
On or after 8th anniversary of member's date of birth but before 9th anniversary thereof	\$2,000 — A	\$2,000 — A	\$4,000 — A	\$6,000 — A
On or after 9th anniversary of member's date of birth but before 10th anniversary thereof	\$1,500 — A	\$1,500 — A	\$3,000 — A	\$4,500 — A
On or after 10th anniversary of member's date of birth but before 11th anniversary thereof	\$1,000 — A	\$1,000 — A	\$2,000 — A	\$3,000 — A
On or after 11th anniversary of member's date of birth but before 12th anniversary thereof	\$500 — A	\$500 — A	\$1,000 — A	\$1,500 — A

For the purposes of Parts II and IV of this Schedule, “A” means the aggregate amount of all co-investment sums deposited into the member's Child Development Account under regulation 6(1) of the Child Development Co-Savings Regulations (Cap. 38A, Rg 2).

[S 599/2012 wef 05/12/2012]

SECOND SCHEDULE

Regulation 5(2)

PART I

MAXIMUM AMOUNT OF AGGREGATE OF
CONTRIBUTIONS BY GOVERNMENT TO PSE ACCOUNT AND
CHILD DEVELOPMENT ACCOUNT OF ELIGIBLE MEMBER OF
PSE FUND BORN BEFORE 1ST JANUARY 2006

<i>First column</i>	<i>Second column Member's birth order</i>	
<i>Time when member becomes citizen of Singapore</i>	<i>2nd child</i>	<i>3rd or 4th child</i>
At birth or before 1st anniversary of member's date of birth	\$6,000	\$12,000
On or after 1st anniversary of member's date of birth but before 2nd anniversary thereof	\$5,000	\$10,000
On or after 2nd anniversary of member's date of birth but before 3rd anniversary thereof	\$4,000	\$8,000
On or after 3rd anniversary of member's date of birth but before 4th anniversary thereof	\$3,000	\$6,000
On or after 4th anniversary of member's date of birth but before 5th anniversary thereof	\$2,000	\$4,000
On or after 5th anniversary of member's date of birth but before 6th anniversary thereof	\$1,000	\$2,000

SECOND SCHEDULE — *continued*

PART II

MAXIMUM AMOUNT OF AGGREGATE OF
CONTRIBUTIONS BY GOVERNMENT TO PSE ACCOUNT
AND CHILD DEVELOPMENT ACCOUNT OF
ELIGIBLE MEMBER OF PSE FUND
BORN ON OR AFTER 1ST JANUARY 2006

<i>First column</i>	<i>Second column</i>			
	<i>Member's birth order</i>			
<i>Time when member becomes citizen of Singapore</i>	<i>1st child</i>	<i>2nd child</i>	<i>3rd or 4th child</i>	<i>5th or subsequent child</i>
At birth or before 1st anniversary of member's date of birth	\$6,000	\$6,000	\$12,000	\$18,000
On or after 1st anniversary of member's date of birth but before 2nd anniversary thereof	\$5,500	\$5,500	\$11,000	\$16,500
On or after 2nd anniversary of member's date of birth but before 3rd anniversary thereof	\$5,000	\$5,000	\$10,000	\$15,000
On or after 3rd anniversary of member's date of birth but before 4th anniversary thereof	\$4,500	\$4,500	\$9,000	\$13,500
On or after 4th anniversary of member's date of birth but before 5th anniversary thereof	\$4,000	\$4,000	\$8,000	\$12,000
On or after 5th anniversary of member's date of birth but before 6th anniversary thereof	\$3,500	\$3,500	\$7,000	\$10,500
On or after 6th anniversary of member's date of birth but before 7th anniversary thereof	\$3,000	\$3,000	\$6,000	\$9,000
On or after 7th anniversary of member's date of birth but before 8th anniversary thereof	\$2,500	\$2,500	\$5,000	\$7,500

SECOND SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>			
	<i>Member's birth order</i>			
<i>Time when member becomes citizen of Singapore</i>	<i>1st child</i>	<i>2nd child</i>	<i>3rd or 4th child</i>	<i>5th or subsequent child</i>
On or after 8th anniversary of member's date of birth but before 9th anniversary thereof	\$2,000	\$2,000	\$4,000	\$6,000
On or after 9th anniversary of member's date of birth but before 10th anniversary thereof	\$1,500	\$1,500	\$3,000	\$4,500
On or after 10th anniversary of member's date of birth but before 11th anniversary thereof	\$1,000	\$1,000	\$2,000	\$3,000
On or after 11th anniversary of member's date of birth but before 12th anniversary thereof	\$500	\$500	\$1,000	\$1,500

[S 599/2012 wef 05/12/2012]

[G.N. Nos. S 752/2007; S 552/2008]

LEGISLATIVE HISTORY
EDUCATION ENDOWMENT AND SAVINGS SCHEMES (POST-
SECONDARY EDUCATION SCHEME) REGULATIONS
(CHAPTER 87A, RG 3)

This Legislative History is provided for the convenience of users of the Education Endowment and Savings Schemes (Post-secondary Education Scheme) Regulations. It is not part of this Scheme.

**1. G. N. No. S 752/2007 — Education Endowment and Savings Schemes
(Post-Secondary Education Scheme)
Regulations 2007**

Date of commencement : 1 January 2008

**2. G. N. No. S 552/2008 — Education Endowment and Savings Schemes
(Post-Secondary Education Scheme)
(Amendment) Regulations 2008**

Date of commencement : 31 October 2008

**3. 2010 Revised Edition — Education Endowment and Savings Schemes
(Post-Secondary Education Scheme)
Regulations**

Date of operation : 31 January 2010

**4. G. N. No. S 231/2011 — Education Endowment and Savings Schemes
(Post-Secondary Education Scheme)
(Amendment) Regulations 2011**

Date of commencement : 1 May 2011

**5. G. N. No. S 599/2012 — Education Endowment and Savings Schemes
(Post-Secondary Education Scheme)
(Amendment) Regulation 2012**

Date of commencement : 5 December 2012

**6. G. N. No. S 736/2014 — Education Endowment and Savings Schemes
(Post-Secondary Education Scheme)
(Amendment) Regulations 2014**

Date of commencement : 10 November 2014

**7. G. N. No. S 116/2018 — Education Endowment and Savings Schemes
(Post-Secondary Education Scheme)
(Amendment) Regulations 2018**

Date of commencement : 1 March 2018