

# **Central Provident Fund (Self-Employed Persons) Regulations**

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

CENTRAL PROVIDENT FUND (SELF-EMPLOYED PERSONS) REGULATIONS

Rg 25

G.N. No. S 303/1992

REVISED EDITION 2007

(15th May 2007)

[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 assessment” means the notice of assessment of income by the Comptroller under section 72 of the Income Tax Act (Cap. 134);

*[S 898/2018 wef 01/01/2019]*

“notice of computation” means a notice of the amount of contributions payable by a self-employed person, computed by the Board, and, if there has been a recomputation of the amount of contributions payable by the self-employed person under regulation 6 or 7(6), includes a notice of that recomputed amount;

*[S 898/2018 wef 01/01/2019]*

“notice of contribution” means the notice of contribution issued under regulation 7(5);

*[S 898/2018 wef 01/01/2019]*

“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) and regulation 8A, 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