

Central Provident Fund Regulations

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Legislative History

CENTRAL PROVIDENT FUND ACT (CHAPTER 36, SECTION 77)

CENTRAL PROVIDENT FUND REGULATIONS

Rg 15

G.N. No. S 313/1987

REVISED EDITION 1998

(1st January 1998)

[1st December 1987]

Citation

- 1.** These Regulations may be cited as the Central Provident Fund Regulations.

Definitions

- 1A.** In these Regulations, unless the context otherwise requires —

“cash grant” has the meaning given to it by section 14(5) of the Act;

[S 1018/2021 wef 01/01/2022]

“continuing condition” has the meaning given to it by section 14(5) of the Act;

[S 1018/2021 wef 01/01/2022]

“instrument” includes any bank draft, warrant or cheque;

“living expenses account” means an account maintained by the Board before 13 January 2015 for a member of the Fund in respect of any amount standing to his credit in the Fund which he is required to set aside under any condition referred to in section 27(2)(b) or (3) of the Act; and

[S 565/2014 wef 01/09/2014]

[S 233/2015 wef 24/04/2015]

[S 1018/2021 wef 01/01/2022]

“specified payment” has the meaning given to it by section 14(5) of the Act.

[S 1018/2021 wef 01/01/2022]

Time for payment of contributions

2.—(1) Subject to paragraphs (2) and (3), all contributions to the Fund payable by an employer under section 7(1) of the Act shall be paid to the Board not later than 14 days after the end of the month in respect of which the contributions are payable.

(2) The Board may, in the case of any employer or class or classes of employers, authorise the time for payment to be extended by not more than 7 days.

(3) Where the Board has authorised the withdrawal of the sum of money standing to the credit of a member in the Fund under section 15(2) or (3) of the Act, the Board may require any contributions due in respect of that member to be paid to the Fund by such earlier date as the Board may direct.

Time for payment of interest

3.—(1) Any sum due to the Board by way of interest under section 9 of the Act shall be paid to the Board within 14 days of a demand by the Board for such payment.

(2) Where the Board has recovered any interest in respect of arrears of contributions, the Board shall pay the whole or such part, as the Board may determine, of the interest that would have been payable on the contributions that were received late if those contributions had been paid on the due date.

[S 718/2007 wef 01/01/2008]

Fees and charges

3A.—(1) The fees and charges specified in the second column of the Schedule shall be payable to the Board in respect of the matters set out in the first column thereof.

(2) The Board may, where it considers appropriate, waive wholly or in part any fee or charge specified in the Schedule.

(3) Any fee or charge due to the Board under these Regulations shall be paid to the Board not later than 7 days from the date of the demand by the Board for such payment, and such fee or charge, if remaining unpaid on the expiry of the period of 7 days, shall constitute a debt due to the Board and be recoverable as such.

[S 695/2002 wef 01/04/2003]

Manner of payment of moneys

4. All contributions to the Fund and all fees and charges payable to the Board may be paid —

(a) in cash at any post office in Singapore duly authorised to receive money on behalf of the Board;

[S 780/2004 wef 01/01/2005]

(b) by money order, postal order or cheque drawn on any bank in Singapore delivered or sent by post to the Board's office;

(c) by any electronic means as the Board may permit from time to time, subject to such terms and conditions as the Board may impose in connection with the use of such means; or

(d) in such other manner as the Board may from time to time authorise in any particular case or class of cases.

[S 367/2003 wef 01/01/2003]

Forms

5. All payments of contributions to the Fund shall be accompanied by such duly completed forms as the Board may require for that purpose.

Receipt of payments

6. A receipt or an acknowledgment thereof of any sum paid to the Board on account of contributions to the Fund may be given by the Board or any other person duly authorised to receive such contributions on behalf of the Board.

Treatment of moneys not successfully paid out of Fund

7.—(1) Unless otherwise provided in the Central Provident Fund (Retirement Sum Scheme) Regulations (Rg 16), the Central Provident Fund (Retirement Sum Topping-Up Scheme) Regulations (Rg 3), the Central Provident Fund (Revised Retirement Sum Scheme) Regulations (Rg 2) or the Central Provident Fund (New Retirement Sum Scheme) Regulations (Rg 31), where —

- (a) any amount has been authorised, permitted or allowed to be paid out of the Fund to any person under section 15, 16B, 16C, 20, 26, 26C, 26D, 27 or 27B of the Act; and

[S 854/2020 wef 01/10/2020]

- (b) the amount has not been successfully paid to that person, or the instrument in respect of such payment has been returned to the Board or has expired,

the Board is to restore the amount, or the value of the instrument, to the member's account in the Fund or the general moneys of the Fund (as the case may be) as soon as practicable after the date the Board is notified of the unsuccessful payment of the amount or the instrument is returned to the Board or expires (as the case may be).

[S 722/2016 wef 01/01/2017]

(1A) Where the amount or value of an instrument is restored to the member's account in the Fund under paragraph (1), the Board may credit to that account (in such manner as the Board considers fit) the whole or such part, as the Board may determine, of the interest that would have been payable on the amount or value restored if that amount or value had not been debited from that account.

[S 722/2016 wef 01/01/2017]

(1B) The Board may, before restoring the amount or value of an instrument to the member's account or the general moneys of the Fund (as the case may be) under paragraph (1), make further reasonable attempts to pay the amount authorised to be paid out of the Fund as mentioned in paragraph (1)(a).

[S 722/2016 wef 01/01/2017]

(2) Notwithstanding paragraph (1), where on or before 1st January 2003 —

- (a) any amount has been authorised to be paid out of the Fund to any person entitled thereto under section 15, 20, 26 or 27 of the Act;
- (b) the amount has not been successfully paid to that person or the instrument in respect of such payment has been returned to the Board or has expired; and

[S 540/2012 wef 01/11/2012]

[S 722/2016 wef 01/01/2017]

- (c) the amount or the value of the instrument has been subsequently transferred to the Reserve Account of the Fund,

the Board shall, if satisfied that any person is entitled to the whole or part of the amount, restore to the member's account the amount as if such amount had been restored —

- (i) from the date of the unsuccessful payment of the amount to the person entitled to the payment; or

[S 540/2012 wef 01/11/2012]

- (ii) where the instrument has been returned to the Board or has expired, from