



REPUBLIC OF SINGAPORE

# GOVERNMENT GAZETTE

## ACTS SUPPLEMENT

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The following Act was passed by Parliament on 4 November 2019 and assented to by the President on 5 December 2019:—

### REPUBLIC OF SINGAPORE

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**No. 37 of 2019.**

I assent.



HALIMAH YACOB,  
*President.*  
5 December 2019.

An Act to amend the Central Provident Fund Act (Chapter 36 of the 2013 Revised Edition).

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

**Short title and commencement**

1. This Act is the Central Provident Fund (Amendment) Act 2019 and comes into operation on a date that the Minister appoints by notification in the *Gazette*.

**Amendment of section 2**

2. Section 2(1) of the Central Provident Fund Act (called in this Act the principal Act) is amended —

(a) by inserting, immediately after the definition of “chief executive officer”, the following definition:

““collector” means any person or a member of a class of persons, specified by regulations made under section 77(1) to be a person who is required under section 9B to pay an estimated contribution in respect of a self-employed person;”;

(b) by inserting, immediately after the definition of “employer”, the following definition:

““estimated contribution” means a contribution to the Fund payable by a collector under section 9B;”;

(c) by inserting, immediately after the definition of “retirement sum”, the following definition:

““revenue payment” means any payment prescribed by regulations made under section 77(1) to be a revenue payment for the purposes of section 9B;”.

**Amendment of section 5**

3. Section 5(4) of the principal Act is amended by deleting the words “a person who is required by any regulations made under section 77(1)(e)” and substituting the words “a self-employed person who is required under section 9A”.

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**Amendment of section 9**

4. Section 9(2) of the principal Act is amended by deleting the words “a person is liable to pay under any regulations made under section 77(1)(e)” and substituting the words “a self-employed person is liable to pay under section 9A”.

**New sections 9A, 9B, 9C and 9D**

5. The principal Act is amended by inserting, immediately after section 9, the following sections:

**“Contributions by self-employed person**

**9A.**—(1) A self-employed person must pay contributions to the Fund, in respect of the self-employed person’s income determined in the manner prescribed by regulations made under section 77(1) —

- (a) of an amount computed in the manner prescribed by regulations made under section 77(1);
- (b) before the expiry of the prescribed period, or any longer period that the Board specifies in any particular case; and
- (c) in the approved manner.

(2) Regulations made under section 77(1) may prescribe different manners of computation of the amount of contributions payable in respect of different classes of income or classes of self-employed persons.

(3) In this section —

“approved manner”, in relation to the payment of contributions under this section, means any manner of payment of contributions that is permitted —

- (a) by regulations made under section 77(1); or
- (b) by the Board for a particular payment;

“income” means 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 (Cap. 134), and excludes any income prescribed by regulations made under section 77(1).

### **Estimated contributions by collectors**

**9B.**—(1) Where a collector makes any revenue payment to a self-employed person, the collector must pay a contribution to the Fund (called in this Act an estimated contribution) for the self-employed person —

- (a) of an amount computed in the manner prescribed by regulations made under section 77(1) based on the amount of the revenue payment;
- (b) before the expiry of the prescribed period, or any longer period that the Board specifies in any particular case; and
- (c) in the approved manner.

(2) Regulations made under section 77(1) may prescribe different manners of computation of the amount of estimated contributions payable in respect of different classes of revenue payment or classes of collectors or self-employed persons.

(3) A collector by whom any estimated contribution is payable in respect of a revenue payment to a self-employed person is entitled to deduct the amount of the estimated contribution payable from that revenue payment.

(4) Where a collector pays an estimated contribution in respect of a revenue payment to an approved payer in accordance with an approved manner of payment, the collector is taken to have paid the estimated contribution to the Fund.

(5) In this section —

“approved manner”, in relation to the payment of contributions under this section, means any manner of payment of contributions that is permitted —

- (a) by regulations made under section 77(1); or
- (b) by the Board for a particular payment;

“approved payer” means a person approved by the Board to assist a collector in making payment of any estimated contribution for a self-employed person in accordance with an approved manner of payment under this section.

### **Waiver of contributions**

**9C.** The Minister may waive the payment of the whole or any part of any contribution required under section 9A or 9B in any particular case.

### **Disclosure and provision of information to facilitate administration of contributions under section 9A or 9B**

**9D.**—(1) The Board may provide information concerning any self-employed person to the following persons for the corresponding purpose:

- (a) a collector — to pay any estimated contribution for a self-employed person;
- (b) an approved payer — to pay any estimated contribution for, or revenue payment to, the self-employed person in accordance with an approved manner of payment under section 9B.

(2) A self-employed person must provide information to the Board or persons mentioned in subsection (1) to facilitate the performance of the duties, or the exercise of the powers, of the Board or those persons (as the case may be) in relation to the payment of contributions for the self-employed person under section 9A or 9B.”.

### **Amendment of section 13**

**6.** Section 13 of the principal Act is amended —

- (a) by deleting paragraph (b) of subsection (4) and substituting the following paragraphs:

“(b) section 9A;

(ba) section 9B; or”; and