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First published in the Government *Gazette*, Electronic Edition, on 30 March 2020 at 5 pm.

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## **No. S 196**

### **CENTRAL PROVIDENT FUND ACT (CHAPTER 36)**

#### **CENTRAL PROVIDENT FUND (REFUNDS) (AMENDMENT) REGULATIONS 2020**

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, makes the following Regulations:

#### **Citation and commencement**

1. These Regulations are the Central Provident Fund (Refunds) (Amendment) Regulations 2020 and come into operation on 31 March 2020.

#### **New regulation 2A**

2. The Central Provident Fund (Refunds) Regulations 2019 (G.N. No. S 882/2019) (called in these Regulations the principal Regulations) are amended by inserting, immediately after regulation 2, the following regulation:

##### **“Maximum AW recovery limit and maximum OW recovery limit**

**2A.—**(1) For the purposes of regulation 3(*m*), an employee’s maximum AW recovery limit for any month is the amount recoverable in respect of the employee’s additional wages under section 7(2) of the Act, computed as follows:

- (a) the amount is to be computed as if all of the employee’s ordinary wages for that month and additional wages payable in that month are paid by a single employer of the employee;
- (b) if there are different computations for different employers that paid any of the wages mentioned in

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sub-paragraph (a), the computation that gives the highest amount is to be used.

(2) For the purposes of regulation 3(n), an employee's maximum OW recovery limit for any month is the amount recoverable in respect of the employee's ordinary wages under section 7(2) of the Act, computed as follows:

- (a) the amount is to be computed as if all of the employee's ordinary wages for that month and additional wages payable in that month are from a single employer of the employee;
- (b) if there are different computations for different employers that paid any of the wages mentioned in sub-paragraph (a), the computation that gives the highest amount is to be used.

(3) For the purposes of computing an employee's maximum AW recovery limit for any month under paragraph (1) or maximum OW recovery limit for any month under paragraph (2) —

- (a) where the sum of the employee's additional wages payable in that month and the preceding months in the same year exceeds the employee's AW limit for that year, the amount of additional wages payable in that month in excess of that AW limit is to be disregarded;
- (b) the employee's AW limit for that year is the applicable amount for that year (specified in the First Schedule to the Act as in force during that year) less the sum of that employee's ordinary wages for that year;
- (c) paragraphs 2, 3 and 4 of the First Schedule to the Act do not apply; and
- (d) in computing the amount of the employee's ordinary wages for any month —