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

**CENTRAL PROVIDENT FUND
(SELF-EMPLOYED PERSONS)
(AMENDMENT) REGULATIONS 2019**

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 (Self-Employed Persons) (Amendment) Regulations 2019 and come into operation on 1 January 2020.

Amendment of regulation 4

2. Regulation 4 of the Central Provident Fund (Self-Employed Persons) Regulations (Rg 25) (called in these Regulations the principal Regulations) is amended —

- (a) by inserting, immediately after the words “paragraph (2)” in paragraph (1), the words “and regulation 8A”;
- (b) by deleting the word “Every” in paragraph (2) and substituting the words “Subject to regulation 8A, every”; and
- (c) by deleting the words “, (11) and (12)” in paragraph (4) and substituting the words “and (11)”.

Amendment of regulation 7

3. Regulation 7(3) of the principal Regulations is amended by deleting sub-paragraph (b) and substituting the following sub-paragraph:

“(b) where the self-employed person is not required to furnish a return of income to the Comptroller under section 62 of the Income Tax Act for the relevant year — in a declaration by the self-employed person to the Board in the form and manner required by the Board.”.

New regulation 8A

4. The principal Regulations are amended by inserting, immediately after regulation 8, the following regulation:

“Deduction of estimated contributions

8A.—(1) Subject to paragraph (2), the amount of contributions payable by a self-employed person for a relevant year starting on or after 1 January 2020 computed in accordance with regulation 4(1)(i) or (2), or recomputed under regulation 7(6) (as the case may be) (*C*) is to be reduced by the total amount of estimated contributions payable to the Fund under section 9B of the Act for the self-employed person for the relevant year (*E*) (if any).

(2) If *E* is more than *C*, the contribution payable by the self-employed person under section 9A of the Act for that relevant year is nil.”.

Amendment of regulation 9

5. Regulation 9(3) of the principal Regulations is amended by deleting sub-paragraph (a) and substituting the following sub-paragraph:

“(a) the maximum amount specified in the First Schedule for the relevant year which is applicable to the applicant, after deducting the total amount of estimated contributions payable to the Fund under section 9B of the Act for the applicant for the relevant year, if any; or”.