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

**CENTRAL PROVIDENT FUND
(WORKFARE INCOME SUPPLEMENT SCHEME)
(AMENDMENT) REGULATIONS 2011**

In exercise of the powers conferred by section 57F of the Central Provident Fund Act, the Minister for Manpower hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Central Provident Fund (Workfare Income Supplement Scheme) (Amendment) Regulations 2011 and shall come into operation on 31st August 2011.

Amendment of regulation 2

2. Regulation 2(1) of the Central Provident Fund (Workfare Income Supplement Scheme) Regulations (Rg 36) (referred to in these Regulations as the principal Regulations) is amended —

(a) by inserting, immediately after the definitions of “ “cash payment”, “eligible member”, “relevant contribution” and “Scheme” ”, the following definitions:

“ “Comptroller” means the Comptroller of Income Tax appointed under section 3(1) of the Income Tax Act (Cap. 134) and includes a Deputy Comptroller or an Assistant Comptroller so appointed;

“declared income” means —

(a) in the case of a self-employed person or dual status worker who has not previously received any notice of assessment from the Comptroller —

(i) the income of the person or worker, as declared by the person or worker to the Comptroller or to the Board (if the person or worker is not required to declare his income to the Comptroller), in such form

and manner as the Comptroller or the Board (as the case may be) may require; or

(ii) where the self-employed person or dual status worker did not make any declaration referred to in sub-paragraph (i), the sum of \$9,000; or

(b) in the case of any other self-employed person or dual status worker, the income of the person or worker as declared by the person or worker to the Comptroller or to the Board (if the person or worker is not required to declare his income to the Comptroller), in such form and manner as the Comptroller or the Board (as the case may be) may require;”;

(b) by deleting the definitions of “ “income” and “self-employed person” ” and substituting the following definition:

“ “income”, in relation to a self-employed person or dual status worker, means the income of the self-employed person or dual status worker derived from Singapore or received from outside Singapore, in respect of any trade, business, profession or vocation as a self-employed person;”;

(c) by deleting the full-stop at the end of the definition of “self-employed eligible member” and substituting a semi-colon, and by inserting immediately thereafter the following definition:

“ “self-employed person” has the same meaning as in regulation 2(1) of the Central Provident Fund (Self-Employed Persons) Regulations (Rg 25).”.

Amendment of regulation 3

3. Regulation 3(1) of the principal Regulations is amended by deleting sub-paragraphs (i) and (ii) of sub-paragraph (c) and substituting the following sub-paragraphs:

- “(i) \$10,000, if the relevant year is 2007 or 2008;
- (ii) \$11,000, if the relevant year is 2009 or 2010; or
- (iii) such amount as the Minister may determine, if the relevant year is 2011 or any subsequent year;”.

Amendment of regulation 4

4. Regulation 4 of the principal Regulations is amended —

(a) by deleting sub-paragraphs (i) and (ii) of paragraph (1)(c) and substituting the following sub-paragraphs:

- “(i) \$10,000, if the relevant year is 2007 or 2008;
- (ii) \$11,000, if the relevant year is 2009 or 2010; or
- (iii) such amount as the Minister may determine, if the relevant year is 2011 or any subsequent year;”;

(b) by deleting sub-paragraph (e) of paragraph (1) and substituting the following sub-paragraphs:

“(e) his declared income, in the relevant year, is —

- (i) less than \$18,000, if the relevant year is 2007, 2008 or 2009; or
- (ii) not more than \$20,400, if the relevant year is 2010 or any subsequent year;

(ea) if sub-paragraph (d)(ii) applies to him, his average monthly income, during the period or periods in the relevant year, or (for the purposes only of assessing his eligibility to receive any provisional credit) in the first 6 months of the relevant year, when he has worked as a self-employed person, is —

- (i) less than \$1,500, if the relevant year is 2007, 2008 or 2009; or
- (ii) not more than \$1,700, if the relevant year is 2010 or any subsequent year;”;

(c) by deleting sub-paragraph (g) of paragraph (1) and substituting the following sub-paragraph:

“(g) where his declared income in 2007 or any subsequent year does not exceed \$6,000, he has paid, by the date specified in paragraph (1A), an additional contribution solely for the purposes of his medisave account, of an amount specified in paragraph (1B) —

- (i) for 2007, if the relevant year is 2007;
- (ii) for each of 2007 and 2008, if the relevant year is 2008;
- (iii) for each of 2007 to 2009, if the relevant year is 2009;

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- (iv) for each of 2007 to 2010, if the relevant year is 2010; or
 - (v) for each of the relevant year and the 2 years immediately preceding that relevant year, if the relevant year is 2011 or any subsequent year.”;
 - (d) by deleting sub-paragraph (i) of paragraph (1B)(a) and substituting the following sub-paragraph:
 - “(i) an amount equal to 2.17% of his declared income in that year (referred to in this paragraph as the relevant income), subject to a minimum of \$13, if that year is 2007, 2008 or 2009;”;
 - (e) by deleting sub-paragraph (a) of paragraph (2A) and substituting the following sub-paragraph:
 - “(a) an amount equal to 2.17% of his income in the first 6 months of 2010 (referred to in this paragraph as the relevant income), subject to a minimum of \$7, in lieu of paying the amount specified in paragraph (1B)(a)(ii);”;
 - (f) by deleting sub-paragraph (a) of paragraph (2B) and substituting the following sub-paragraph:
 - “(a) an amount equal to 2.33% of his income in the first 6 months of that relevant year (referred to in this paragraph as the relevant income), subject to a minimum of \$7, in lieu of paying the amount specified in paragraph (1B)(a)(iii);”;
 - (g) by deleting the words “the income which he has derived from Singapore or received from outside Singapore, in respect of any trade, business, profession or vocation, during the period or periods in the relevant year, or (for the purposes only of assessing his eligibility to receive any provisional credit) in the first 6 months of the relevant year, in which he has worked as a self-employed person” in paragraph (3) and substituting the words “his declared income in the relevant year, or (for the purposes only of assessing his eligibility to receive any provisional credit) his income in the first 6 months of the relevant year”; and

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- (h) by deleting the words “the number of months in the period or periods in the relevant year” in paragraph (3) and substituting the words “the total number of months in the relevant year”.

Amendment of regulation 4A

5. Regulation 4A of the principal Regulations is amended —

- (a) by deleting sub-paragraphs (i) and (ii) of paragraph (1)(c) and substituting the following sub-paragraphs:

- “(i) \$10,000, if the relevant year is 2007 or 2008;
- (ii) \$11,000, if the relevant year is 2009 or 2010; or
- (iii) such amount as the Minister may determine, if the relevant year is 2011 or any subsequent year;”;

- (b) by deleting sub-paragraph (ii) of paragraph (1)(e) and substituting the following sub-paragraphs:

- “(ii) more than \$50 but not more than \$1,700, if the relevant year is 2010; or
- (iii) not more than \$1,700, if the relevant year is 2011 or any subsequent year;”;

- (c) by deleting sub-paragraph (g) of paragraph (1) and substituting the following sub-paragraph:

- “(g) where his declared income in 2007 or any subsequent year does not exceed \$6,000, he has paid, by the date specified in paragraph (2), an additional contribution solely for the purposes of his medisave account, of an amount specified in paragraph (3) —

- (i) for 2007, if the relevant year is 2007;
- (ii) for each of 2007 and 2008, if the relevant year is 2008;
- (iii) for each of 2007 to 2009, if the relevant year is 2009;
- (iv) for each of 2007 to 2010, if the relevant year is 2010; or
- (v) for each of the relevant year and the 2 years immediately preceding that relevant year, if the relevant year is 2011 or any subsequent year.”;