

Central Provident Fund (Exemption) Order 2018

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No. S 61

CENTRAL PROVIDENT FUND ACT (CHAPTER 36)

CENTRAL PROVIDENT FUND (EXEMPTION) ORDER 2018

In exercise of the powers conferred by section 69 of the Central Provident Fund Act, the Minister for Manpower makes the following Order:

Citation and commencement

1.—(1) This Order is the Central Provident Fund (Exemption) Order 2018 and, except for paragraphs 2(2) and 4(*d*) and (*e*), comes into operation on 1 February 2018.

(2) Paragraphs 2(2) and 4(*d*) and (*e*) are deemed to have come into operation on 1 January 2018.

General exemption

2.—(1) An employer whose employee is specified in the Schedule (other than an employee specified in paragraph 5(a) of the Schedule) is exempt from paying the following contributions in respect of wages payable to that employee:

- (a) any contribution to the Fund under section 7 of the Act;
- (b) any contribution to a fund for the educational, social or economic advancement of any community approved by the Minister for the purposes of section 76(3) of the Act.

(2) An employer whose employee is specified in paragraph 5(a) of the Schedule is exempt from paying the contributions mentioned in sub-paragraph (1)(a) and (b) in respect of wages payable to that employee.

Exemption for foreign employees

3. An employer is exempt from paying any contribution to the Fund under section 7 of the Act in respect of wages payable to an employee who is not a citizen or permanent resident of Singapore.

Revocation

4. The following Orders are revoked:

- (a) the Central Provident Fund (Exemptions — Miscellaneous) (Consolidation) Order (O 1);
- (b) the Central Provident Fund (Exemption — Foreign Employees) Order (O 2);
- (c) the Central Provident Fund (Exemption) Order 2008 (G.N. No. S 590/2008);
- (d) the Central Provident Fund (Exemption) Order 2013 (G.N. No. S 387/2013);
- (e) the Central Provident Fund (Exemption) (No. 2) Order 2013 (G.N. No. S 438/2013).

THE SCHEDULE

Paragraph 2

SPECIFIED EMPLOYEES