

Central Provident Fund Rules

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Legislative History

CENTRAL PROVIDENT FUND ACT (CHAPTER 36, SECTION 77(2))

CENTRAL PROVIDENT FUND RULES

R 3

G.N. No. S 42/1988

REVISED EDITION 2006

(30th November 2006)

[4th March 1988]

Citation

1. These Rules may be cited as the Central Provident Fund Rules.

Definitions

2. In these Rules —

“Board’s office” means the main office of the Central Provident Fund Board at 238B Thomson Road, #08-00 Tower B Novena Square, Singapore 307685, and includes any branch office set up by the Board from time to time;

[S 786/2015 wef 25/01/2016]

“identity card” has the same meaning as in the National Registration Act (Cap. 201);

[S 680/2006 wef 25/12/2006]

“permanent resident” means a person who holds a valid entry permit or re-entry permit issued by the Controller of Immigration under the Immigration Act (Cap. 133);

[S 680/2006 wef 25/12/2006]

“residential address” means the residential address of a person as provided by him for the purpose of his registration under the National Registration Act.

[S 680/2006 wef 25/12/2006]

Registration of employer

3.—(1) An employer shall, as soon as practicable after he employs his first employee in respect of whom he is required by the Act to pay contributions to the Fund, apply to register himself with the Board as an employer.

[S 475/2010 wef 01/09/2010]

(2) An application for registration under paragraph (1) shall be made in such form and manner as may be required by the Board.

(3) Upon receiving the requisite form from an employer, the Board shall register the employer and allot an employer’s reference number to him.

(4) Every registered employer who ceases to be an employer shall inform the Board in writing within one month of ceasing to be an employer.

(5) Every employer shall immediately inform the Board in writing of any change of address, except that an employer who changes his residential address shall be deemed to have informed the Board of such change in compliance with this paragraph upon his making a report thereof under section 8 of the National Registration Act.

Payment Advice

4. Every employer shall as soon as any person becomes his employee immediately obtain and complete a form known as the Payment Advice in respect of the employee and shall forward the form to the Board at the time and in the manner specified in rule 6.

Inspection of Payment Advice

5.—(1) Subject to paragraph (3), the Board shall make available and every employer shall obtain from the Board a Payment Advice for each of his employees.

(2) The Payment Advice shall remain the property of the Board and shall be made available for inspection by an authorised officer of the Board and shall be returned to the Board as and when the Board may direct.

(3) The Board may, upon such conditions as it may impose, require or authorise any employer to use forms other than and in place of the forms specified in these Rules (including the Payment Advice) or to dispense with the use of such forms.

Entries to be made in Payment Advice

6. Every employer shall, unless otherwise authorised by the Board under rule 5(3), duly complete the Payment Advice in respect of each of his employees each month and submit such forms together with the amount of contributions payable for his employees in the manner prescribed by regulations made under section 77(1)(a) of the Act.

Amendment of Payment Advice

7.—(1) An employer may amend any entry in a Payment Advice submitted under rule 6 in such manner as may be determined by the Board, prior to the Board's acceptance of the Payment Advice.

(2) An employer who discovers any error in respect of the contributions paid or information given to the Board shall as soon as the error comes to his notice inform the Board in writing of the nature of the error and the Board shall direct how the error is to be rectified or otherwise dealt with.

(3) No employer shall recover any part of any contribution from the wages of an employee under section 7(6A) of the Act after the end of the period prescribed for the payment of such contribution to the Fund unless —

- (a) he has first paid the contributions to the Fund; and
- (b) he has either —
 - (i) obtained the employee's written consent for the recovery and has forwarded the consent to the Board; or
 - (ii) obtained the written permission of the Board for the recovery.

Recovery of contributions from more than one employer

8.—(1) Where an employee is employed by 2 or more employers concurrently and the

amounts recoverable from his wages in a month in the aggregate exceed the maximum amount prescribed in the third column of the First Schedule to the Act, the Board may, on the application by the employee, direct that the amounts recoverable from his wages by all or any of his employers be reduced so that in any month the aggregate does not exceed the maximum amount prescribed in the third column of that Schedule.

(2) Where the Board has directed such reduction under paragraph (1), the amount payable by the employer or employers shall be as prescribed in the second column of the First Schedule to the Act less the amount of the reduction.

Voluntary contributions

9. Where any employee desires to make a voluntary contribution to the Fund and the amount has not been deducted from his wages by his employer, he may —

- (a) pay the amount in cash at any post office in Singapore duly authorised to receive money on behalf of the Board; or
- (b) send the amount to the Board's office by postal order, money order or by cheque drawn on any bank in Singapore or by such other means as the Board may direct, together with a written statement giving his full name and identity card number or his membership certificate number, as the case may be.

Record of payment

10.—(1) The Board shall issue a record of payment in such form as may be determined by the Board for each payment of contributions to the Fund, showing the amount credited to the members of the Fund in respect of whom the contributions were paid.

(2) An acknowledgment shall be given for all cash payments at any post office duly authorised to receive money on behalf of the Board.

Retention of record of payments

11. Every employer shall retain all record of payments given by the Board for a period of not less than 2 years from the date on which they were issued and shall during that period make them available for inspection by any inspector appointed by the Board.

Employee to furnish information to employer

12. Every employee shall furnish to his employer all details and produce all documents that are necessary for the completion of returns required to be made by his employer under these Rules.