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

**CENTRAL PROVIDENT FUND
(SELF-EMPLOYED PERSONS) (AMENDMENT NO. 2)
REGULATIONS 2012**

In exercise of the powers conferred by section 77(1)(a) and (e) of the Central Provident Fund Act, the Minister for Manpower, after consulting with the Central Provident Fund Board, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Central Provident Fund (Self-Employed Persons) (Amendment No. 2) Regulations 2012 and shall come into operation on 11th June 2012.

Amendment of regulation 4

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

(a) by deleting paragraph (10) and substituting the following paragraph:

“(10) The contributions payable by a self-employed person in respect of the relevant year beginning 1st January 2002 and any subsequent relevant year —

(a) shall be paid —

- (i) within 30 days after the date of issue of the notice of computation for the relevant year; or
- (ii) where the Board has extended the period for payment in any particular case, within such period as may be extended by the Board; and

- (b) may be paid in instalments, so long as the total amount of contributions is paid within the relevant period referred to in sub-paragraph (a).”; and
- (b) by deleting paragraph (12).

Amendment of regulation 15

3. Regulation 15 of the principal Regulations is amended —

- (a) by deleting sub-paragraph (h) of paragraph (1) and substituting the following sub-paragraph:
 - “(h) \$360 in respect of any relevant year from 1st January 1997 to 31st December 2002 if the self-employed person has attained 35 years of age on 1st January in that relevant year and is a relevant public officer for the whole or any part of that relevant year;”;
- (b) by deleting the words “the relevant year beginning” in paragraph (1)(l), (m) and (n) and substituting in each case the words “any relevant year from”;
- (c) by deleting the words “and is not a relevant public officer for the whole or any part of that relevant year” in paragraph (1)(l);
- (d) by inserting, immediately after sub-paragraph (n) of paragraph (1), the following sub-paragraph:
 - “(na) \$540 in respect of any relevant year from 1st January 2003 to 31st December 2006 if the self-employed person is a relevant public officer for the whole or any part of that relevant year;”;
- (e) by deleting the words “the relevant year beginning 1st January 2007 or any subsequent relevant year” in paragraph (1)(o), (p) and (q) and substituting in each case the words “any relevant year from 1st January 2007 to 31st December 2009”;
- (f) by deleting the word “and” at the end of paragraph (1)(p);
- (g) by deleting the full-stop at the end of sub-paragraph (q) of paragraph (1) and substituting a semi-colon, and by inserting immediately thereafter the following sub-paragraphs:
 - “(r) \$199 in respect of the relevant year beginning 1st January 2010 if the self-employed person has not attained 35 years of age on 1st January in that relevant year;

- (s) \$230 in respect of the relevant year beginning 1st January 2010 if the self-employed person has attained 35 years of age but has not attained 45 years of age on 1st January in that relevant year;
 - (t) \$260 in respect of the relevant year beginning 1st January 2010 if the self-employed person has attained 45 years of age on 1st January in that relevant year;
 - (u) \$209 in respect of the relevant year beginning 1st January 2011 or any subsequent relevant year if the self-employed person has not attained 35 years of age on 1st January in that relevant year;
 - (v) \$240 in respect of the relevant year beginning 1st January 2011 or any subsequent relevant year if the self-employed person has attained 35 years of age but has not attained 45 years of age on 1st January in that relevant year; and
 - (w) \$270 in respect of the relevant year beginning 1st January 2011 or any subsequent relevant year if the self-employed person has attained 45 years of age on 1st January in that relevant year.”; and
- (h) by deleting paragraphs (2), (3) and (4) and substituting the following paragraphs:

“(2) If a self-employed person informs the Board in such manner as the Board may require of the amount of his income, and satisfies the Board with such supporting documents as the Board may require (including any notice of assessment issued by the Comptroller and referred to in paragraph (3)), that the amount of his income is such as would render him liable to pay any amount other than the relevant amount specified in paragraph (1), the person shall, where the Board has in its discretion recomputed the amount he is liable to pay under regulation 4, pay that other amount instead of the relevant amount specified in paragraph (1).

(3) If the Comptroller subsequently issues to a self-employed person a notice of assessment in respect of the