

Central Provident Fund (Self-employed Persons) Regulations

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FIRST SCHEDULE Rates of Contributions

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Legislative History

**CENTRAL PROVIDENT FUND ACT
(CHAPTER 36, SECTION 77(1)(a), (e) AND (f))**

CENTRAL PROVIDENT FUND (SELF-EMPLOYED PERSONS) REGULATIONS

Rg 25

G.N. No. S 303/1992

REVISED EDITION 2007

(15th May 2007)

[1st July 1992]

Citation

1. These Regulations may be cited as the Central Provident Fund (Self-Employed Persons) Regulations.

Definitions

2. In these Regulations, unless the context otherwise requires —

“additional allowance” means the non-pensionable annual allowance, bonuses and other allowances payable to any Member of Parliament as a holder of that office at intervals of more than a month;

“allowance” means the allowance payable to an elected Member as a holder of that office;

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

“elected Member”, “non-constituency Member” and “nominated Member” shall have the same meanings as in Article 39 (1)(a), (b) and (c) of the Constitution, respectively;

“honorarium” means the honorarium payable to a nominated Member or a non-constituency Member as a holder of that office;

“income” means the assessable income from any trade, business, profession or vocation other than from employment under a contract of service ascertained in accordance with section 37(1) of the Income Tax Act;

“Member of Parliament” means an elected Member, a non-constituency Member or a nominated Member;

“notice of computation” means the notice of computation issued under regulation 12;

“relevant public officer” means a person who is or was on the pensionable establishment in any of the public services and continues to be eligible to receive medical benefits under the terms of his service from the Government upon his retirement, but does not include a person on the Medisave-cum-Subsidised Outpatient (MSO) Scheme as described in the Government Instruction Manual relating to medical benefits;

“relevant year” means the year in respect of which any contributions are payable under these Regulations;

“self-employed person” means any person, being a citizen or permanent resident of Singapore, who derives from Singapore or receives from outside Singapore income in respect of any trade, business, profession or vocation other than

employment under a contract of service, and includes a Member of Parliament.

Application

3.—(1) Subject to paragraph (2), these Regulations shall apply to a self-employed person who has derived from Singapore or received from outside Singapore, in respect of any trade, business, profession or vocation, income of more than \$6,000 in any relevant year.

(2) Paragraph (1) and regulations 4, 6, 7, 8, 9, 11, 12, 13, 14, 15 and 18 shall not apply to a Member of Parliament in respect of any allowance or honorarium or additional allowance received by him.

Amount of contributions

4.—(1) Subject to paragraph (2), every self-employed person to whom these Regulations apply shall pay contributions into the Fund on his own behalf —

- (a) at the applicable rate specified in the second column of items 1 to 11 in the First Schedule in respect of the period specified in the first column thereto; and
- (b) at the applicable rate specified in the second, third and fourth columns of item 12 in the First Schedule in respect of the period on or after 1st January 2007.

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(2) Every self-employed person to whom these Regulations apply and who is a relevant public officer for the whole or any part of 1997 or any subsequent relevant year shall, in respect of that year, pay contributions into the Fund on his own behalf equivalent to 6% of his income for that year or such other amount as may be determined by the Minister for Health.

(3) Paragraphs (5) to (9) shall apply to contributions payable in respect of any relevant year before 1st January 2002.

(4) Paragraphs (10), (11) and (12) shall apply to contributions payable in respect of the relevant year beginning 1st January 2002 and every subsequent relevant year.

(5) Subject to paragraphs (7) and (8), every self-employed person shall, before the end of any relevant year, pay contributions computed on the basis of his income stated in a notice of assessment issued by the Comptroller under section 72 of the Income Tax Act (Cap. 134) in respect of such income derived or received in the year preceding the relevant year and to be adjusted in the year immediately following the relevant year in accordance with regulation 6.

(6) Where, as at 1st July of the year 1992 or as at 1st January of any subsequent

relevant year, the notice of assessment in respect of his income derived or received in the preceding year has not been issued by the Comptroller, the self-employed person shall pay the contributions computed on the basis of the income stated in his most recent notice of assessment issued by the Comptroller.

(7) Where, as at 1st July of the year 1992 or as at 1st January of any subsequent relevant year, no notice of assessment has been previously issued by the Comptroller to a self-employed person but the Comptroller has previously informed that person that on the basis of the income declared in the return of income submitted by him he is not liable to pay income tax, he shall pay the contributions on the basis of the income declared in such return.

(8) Where, as at 1st January of any relevant year, no notice of assessment has been previously issued by the Comptroller to a self-employed person but a notice of computation has been issued to that person, he shall pay the contributions on the basis of the income stated in the most recent notice of computation.

(9) Contributions payable in respect of any relevant year before 1st January 2002 may be paid to the Board in instalments at the end of each month so long as the total amount of contributions is paid before the end of the relevant year.

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

- (a) within 30 days of the date of issue of the notice of computation for the relevant year; or
- (b) where the Board has extended the period for payment, within such period as may be extended by the Board.

(11) Subject to regulation 6(3), the contributions referred to in paragraph (10) shall be computed on the basis of the self-employed person's income as stated in —

- (a) the notice of assessment issued by the Comptroller under section 72 of the Income Tax Act (Cap. 134) in respect of the income he derived or received in the relevant year; or
- (b) the return of income submitted by him to the Comptroller in respect of the income he derived or received in the relevant year if the Comptroller has informed him that on the basis of the income declared in such return, he is not liable to pay income tax.

(12) Contributions , including additional contributions computed under regulation 6(3), payable in respect of the relevant year beginning 1st January 2002 and any subsequent relevant year may be paid in instalments so long as the total amount of contributions is paid within the period specified in paragraph (10).