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No. S 61

CENTRAL PROVIDENT FUND ACT (CHAPTER 36)

CENTRAL PROVIDENT FUND (EXEMPTION) ORDER 2018

ARRANGEMENT OF PARAGRAPHS

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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.

Exemption for foreign platform workers

3A. A platform operator is exempt from paying any contribution to the Fund under section 8A of the Act in respect of platform remuneration payable to a platform worker who is not a citizen or permanent resident of Singapore.

[S 1031/2024 wef 01/01/2025]

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

1. A domestic employee whose domestic employment does not exceed 14 hours in any week.
2. An employee of the United Nations Organisation, or any agency or institution of the United Nations Organisation that is located in Singapore.
[S 716/2024 wef 01/10/2024]
- 2A. An employee of the Organisation for Economic Cooperation and Development who is assigned to work for the International Energy Agency Regional Cooperation Centre that is located in Singapore.
[S 716/2024 wef 01/10/2024]
3. A seaman who is a citizen of Singapore and who is employed —
 - (a) in a Swedish ship on terms and conditions of service applicable to Swedish seamen;
 - (b) in a Norwegian ship on terms and conditions of service applicable to Norwegian seamen; or
 - (c) by the East Asiatic Co. Ltd. of Denmark on terms and conditions of the agreement between the Danish Shipowners' Association and the Seamen's Union in Denmark.
4. An employee who is employed by the General Conference Corporation of Seventh-Day Adventists under a contract of service or other agreement entered into outside Singapore and who is not domiciled in Singapore.
5. An employee who is a matriculated or registered student of any of the following institutions and employed for training approved by the institution concerned:
 - (a) any university whose function of providing university education is determined by any written law;
 - (b) the Institute of Technical Education, Singapore, established by the Institute of Technical Education Act 1992;
[S 716/2024 wef 31/12/2021]
 - (c) a polytechnic established by any written law;
 - (d) a school specified in Part II or III of the Schedule to the Education Endowment and Savings Schemes (Edusave Pupils Fund) Regulations (Rg 1);
[S 716/2024 wef 31/12/2021]
 - (e) Mountbatten Vocational School.

THE SCHEDULE — *continued*

6. An employee who is —
- (a) a matriculated or registered student in any private education institution;
 - (b) enrolled in a full-time programme offered by the private education institution, that is subsidised by the Ministry of Education and listed on the Ministry's website; and
 - (c) employed for training approved by the private education institution.
7. An employee who —
- (a) is a matriculated or registered student of any overseas tertiary education institution;
 - (b) is required by the overseas tertiary education institution to undergo training in Singapore for a period of not more than 6 months; and
 - (c) submits to his or her employer a written confirmation from the overseas tertiary education institution that the employee is —
 - (i) a matriculated or registered student of the overseas tertiary education institution; and
 - (ii) required by the overseas tertiary education institution to undergo training in Singapore.
8. An employee who is a registered student (other than a student who has completed the GCE 'A' Level Examination or its equivalent) of any of the following institutions and employed during a school holiday period:
- (a) a Government school within the meaning of the Education Act 1957;
[S 716/2024 wef 31/12/2021]
 - (b) a Government-aided school within the meaning of the Education Endowment and Savings Schemes (Edusave Pupils Fund) Regulations;
 - (c) a school specified in any order made under section 3(1) of the School Boards (Incorporation) Act 1990;
[S 716/2024 wef 31/12/2021]
 - (d) a school specified in the Schedule to the Education Endowment and Savings Schemes (Edusave Pupils Fund) Regulations;
 - (e) Madrasah Alsagoff Al-Arabiah;
 - (f) Madrasah Al-Arabiah Al-Islamiah;
 - (g) Madrasah Irsyad Zuhri Al-Islamiah;
 - (h) Madrasah Aljunied Al-Islamiah;

THE SCHEDULE — *continued*

- (i) Madrasah Al-Ma'arif Al-Islamiah;
- (j) Madrasah Wak Tanjong Al-Islamiah.

9. [*Deleted by S 73/2018 wef 01/03/2018*]

10. In this Schedule, unless the context otherwise requires —

“domestic employee” means a cook, a domestic maid, a butler or any other house servant, a nurse, a valet, a watchman, a gardener, a driver or cleaner of any vehicle licensed for private use, or any other employee, who is employed by an individual —

- (a) exclusively in the work; or
- (b) in connection with the work,

of that individual’s private domestic household, and not of any trade, business or profession carried on by the individual in that household;

“GCE ‘A’ Level Examination” means the Singapore-Cambridge General Certificate of Education “Advanced” Level Examination conducted for the purpose of assessing a pupil’s suitability for university education;

“Ministry’s website” means the Ministry of Education’s Internet website at <http://www.moe.gov.sg>;

“private education institution” has the same meaning as in section 2 of the Private Education Act 2009;

[*S 716/2024 wef 31/12/2021*]

“school holiday period” means a school holiday period specified by the Ministry of Education on the Ministry’s website.

Made on 29 January 2018.

AUBECK KAM
*Permanent Secretary,
Ministry of Manpower,
Singapore.*

[Cabinets/HQ/Planning & Policies/CPF Policies/Legislation/CPF
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