
First published in the *Government Gazette*, Electronic Edition, on 27th April 2007 at 5:00 pm.

No. S 178

CHARITIES ACT
(CHAPTER 37)

CHARITIES
(REGISTRATION OF CHARITIES)
REGULATIONS 2007

ARRANGEMENT OF REGULATIONS

Regulation

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In exercise of the powers conferred by section 48 of the Charities Act, the Minister for Community Development, Youth and Sports hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Charities (Registration of Charities) Regulations 2007 and shall come into operation on 1st May 2007.

Definitions

- 2.** In these Regulations, unless the context otherwise requires —
- “applicant” means an institution in respect of which an application for registration as a charity has been made;
- “governing instruments”, in relation to an institution registered or applying to register as a charity, shall include the memorandum and articles of association, constitution, trust

instruments or any rules or regulations governing the purposes and administration of the institution;

“Sector Administrator” —

- (a) in relation to an applicant, means —
 - (i) in a sector where a Sector Administrator has been appointed under section 40B of the Act to supervise the sector, that Sector Administrator; or
 - (ii) in any other case, the Commissioner;
- (b) in relation to a charity, whether established before, on or after 1st May 2007, means —
 - (i) where a Sector Administrator has been appointed under section 40B of the Act to supervise the sector that the charity is in, that Sector Administrator; or
 - (ii) in any other case, the Commissioner.

Conditions for registration as charity

3.—(1) An institution may be registered as a charity if the institution satisfies the following conditions:

- (a) the governing instruments of the institution provide for the purposes of the institution, and such purposes are exclusively charitable;
- (b) the institution has a minimum of 3 persons to perform the function of charity trustees, at least 2 of whom shall be Singapore citizens or permanent residents; and
- (c) the purposes of the institution are beneficial wholly or substantially to the community in Singapore.

(2) The conditions set out in paragraph (1) (b) or (c) may be waived by the Minister in respect of any applicant.

Application for registration as charity

4.—(1) An institution may apply to be registered as a charity by submitting to the Sector Administrator an application form accompanied by —

- (a) the governing instruments of the institution;

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- (b) documents showing the detailed plan of activities to be carried out or the funds disbursement plan to further the charitable purposes of the institution; and
 - (c) such other documents and information as the Sector Administrator may require.

(2) Where —

- (a) an application complies with paragraph (1);
- (b) the applicant satisfies the conditions set out in regulation 3; and
- (c) the Sector Administrator is satisfied that the registration of the institution as a charity will not be contrary to the public interest,

the Sector Administrator shall register the institution as a charity.

(3) For the purpose of paragraph (2) (c), the Sector Administrator may take into account one or more of the following considerations:

- (a) whether the institution is related to any other institution that at any time —
 - (i) has been removed from the register of charities; or
 - (ii) has been refused registration as a charity;
- (b) whether the institution is unlawful or has contravened any law;
- (c) whether the institution has furnished any false, misleading or inaccurate information to the Sector Administrator;
- (d) whether, in the opinion of the Sector Administrator, the persons who are to perform the function of charity trustees of the institution will be able to exercise proper control and management of the administration of the institution;
- (e) whether, in the opinion of the Sector Administrator, the policies and plans of the institution are sufficient to ensure proper control and management of the administration of the institution;
- (f) whether, in the opinion of the Sector Administrator, the activities planned by the institution are sufficient to further the charitable purposes of the institution;
- (g) whether the governing instruments of the institution make provision for the use of the institution's assets and funds

for exclusively charitable purposes in the event that the institution ceases to be a charity or ceases to exist;

- (h) whether the registration of the institution as a charity will be contrary to the public interest on any other grounds.

(4) For the purpose of paragraph (3) (a), an institution shall be deemed to be related to another institution if one or more of the following circumstances apply:

- (a) the institution established the other institution, or was established by the other institution, or was established by a person who established both institutions;
- (b) the institution is a holding company or subsidiary of the other institution within the meaning of the Companies Act (Cap. 50);
- (c) the persons having the general control and management of the administration of both institutions are, in the opinion of the Sector Administrator, substantially the same;
- (d) such other circumstances as the Sector Administrator may specify in writing.

Provisions relating to registered charities

5.—(1) An institution that is registered as a charity —

- (a) shall notify the Sector Administrator of any change to its governing instruments within 7 days after such change, or such longer period as the Sector Administrator may, in the Sector Administrator's discretion, allow;
- (b) shall allow any person appointed by the Sector Administrator to audit and review the control and management of the administration of the institution;
- (c) shall provide any information that the Sector Administrator may require; and
- (d) shall comply with any directions in writing that the Sector Administrator may issue.

(2) Any institution that contravenes paragraph (1) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 3 years or to both and, in the case of a continuing offence, to a further fine not exceeding \$100 for every day or part thereof during which the offence continues after conviction.

Removal from register of charities

6.—(1) A Sector Administrator shall remove an institution from the register of charities —

- (a) under any of the circumstances set out in section 5 (3) of the Act;
- (b) where the institution has failed to meet any of the conditions under regulation 3; or
- (c) where it appears to the Sector Administrator that the continued registration of the institution as a charity is contrary to the public interest.

(2) For the purpose of paragraph (1) (c), the Sector Administrator may take into account one or more of the following considerations:

- (a) whether the institution is related to any other institution that at any time —
 - (i) has been removed from the register of charities; or
 - (ii) has been refused registration as a charity;
- (b) whether the institution is unlawful or has contravened any law;
- (c) whether the registration of the institution had been procured by any false, misleading or inaccurate information furnished to the Sector Administrator;
- (d) whether, in the opinion of the Sector Administrator, the charity trustees of the institution had exercised proper control and management of the administration of the institution;
- (e) whether, in the opinion of the Sector Administrator, the charity had failed, without reasonable justification, to carry out activities in furtherance of its charitable purposes;
- (f) whether the governing instruments of the institution make provision for the use of the institution's assets and funds for exclusively charitable purposes in the event that the institution ceases to be a charity or ceases to exist;
- (g) whether the institution has contravened any provision of its governing instruments;
- (h) whether the institution has failed to comply with any direction issued by the Sector Administrator;
- (i) whether the continued registration of the institution will be contrary to the public interest on any other grounds.

(3) For the purpose of paragraph (2) (a), the word “related” has the same meaning as in regulation 4 (3) (a) and (4).

Transitional provisions

7.—(1) Any application for registration as a charity made before 1st May 2007, which was not approved before that date, shall be deemed to be an application for registration as a charity made under these Regulations.

(2) An institution that was registered as a charity immediately before 1st May 2007 shall continue to be deemed to be registered until 30th April 2008, notwithstanding that the institution does not comply with the conditions under regulation 3, but subject to paragraph (3).

(3) Paragraph (2) shall not affect —

- (a) the powers of a Sector Administrator, from 1st May 2007, to remove any institution from the register of charities under regulation 6; or
- (b) any other power of a Sector Administrator under these Regulations or under any written law.

Made this 27th day of April 2007.

NIAM CHIANG MENG
Permanent Secretary,
Ministry of Community Development,
Youth and Sports,
Singapore.

[MCYS 19-01-05 V3; AG/LRRD/17/2006/4]