



e-Services Guide

Application for Approval as an IPC

Last updated on March 2021

Definitions, Acronyms and Abbreviations

No.	Abbreviation / Acronym	Definition
1	FY	Financial Year
2	IPC	Institution of a Public Character
3	UEN	Unique Identity Number

Before you Begin

Please ensure your charity submits all outstanding Annual Submissions before proceeding with the [Application for Approval as an IPC](#).

You are strongly encouraged to read the prerequisites for approval as an IPC and the reporting requirements expected of an IPC before proceeding with this application.

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CHARITY PORTAL (7) Logout

Hi, RUIZ

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Application for Approval as an Institution of a Public Character (IPC)

Annual Submissions

Application for Deregistration as a Charity

Welcome RHYS RUIZ,

You are representing: TERRA COLLEGE ENTITY (PRIVATE LTD.)

i The deadline for the Annual Submission for FY22 is in 529 days. You may download the [Checklist for Annual Submissions](#) to prepare yourself the documents you need. Submit

Your Form(s): 0 Record(s)

We note that you do not have any draft application. If your organisation is interested to be registered as a charity, please submit an [Application for Registration as a Charity](#).

S/N	Reference No.	Name of Form	Last Updated Date	Status
No record found				

Your Submission(s): 18 Record(s)

S/N	Submission No.	Name of Form	Last Updated Date	Status
No record found				

Click **Application for Approval as an Institution of a Public Character (IPC)** on the left menu.

Application for Approval as an IPC

If your charity has any outstanding annual submissions, this will be indicated in the Application.

Review part 1 of the prerequisite for IPC and ensure your charity satisfies all conditions. Select the checkboxes and click **Proceed**.

Application for Approval as an Institution of a Public Character (IPC)

Important Notes:
 - Your charity has outstanding Annual Submissions. Please complete all outstanding Annual Submission before proceeding with your Application for Approval as an Institution of a Public Character (IPC)

Institutions of a Public Character (IPCs) are exempt or registered charities which are able to issue tax deductible receipts for qualifying donations to donors. In other words, donors are able to claim tax relief from their assessable income based on the amount donated, at prevailing deduction rate.

Additional references:

- [Application for Approval as an IPC offline form](#) .xls, 24kb
- [Legislation Governing IPC](#) .xls, 24kb
- [Guidelines on Application for Approval as an IPC](#) .xls, 24kb

This application will take you about 20-30 minutes to complete.

Part 1:
 Please review the prerequisite for IPC and ensure your charity satisfies all conditions:

- The organisation is either a registered charity, exempt charity or an institution or fund that is described within paragraph (a) to (i) of the definition of "IPC" under Section 40A of the Charities Act.
- The organisation's governing instrument is approved by the Sector Administrator.
- Its activities meet its objectives under its governing instrument and the objectives of the Sector Administrator (SA).
- The governing board members are accountable for the management of donations received.

Part 2 Prerequisite

Answer the questions and provide justification if your charity is applying for waiver for any conditions.

Click **Next to IPC Details** to proceed to IPC details.

Reference No.: APP-08032021-1615196095 Status: Draft

1 Prerequisite ----- 2 IPC Details ----- 3 Declaration ----- 4 Preview and Submit ----- 5 Complete

- All fields are mandatory unless otherwise stated.
- You can save the application form as draft copy for future completion.

Part 2:
If your charity is applying for waiver for any conditions in Questions 1 to 4, please provide the necessary justifications in the application.

Prerequisite for Approval of IPC

1. Its charitable activities are beneficial to the community as a whole and not sectional interests or group of persons based on race, creed, belief or religion.

Yes No

Please justify:

Justification here.

2. Does the governing board of the organisation satisfy the board independence requirements?

Yes No

3. Are at least half of the organisation's governing board members Singapore citizens?

Yes No

4. If the organisation is a large charity, does it have at least 10 governing board members?

Yes No NA

5. Is the appointment of the organisation's auditor approved by the Sector Administrator?

Yes No

1. The independence requirement is that at least half of the Governing Board members of the applicant must not be:

- An employee of the applicant;
- Related to any individual or entity (except the Government) that established the applicant, or be such an individual or entity;
- Related to any individual who is involved in the general control and management of the administration of any entity (except the Government) that established the applicant; or
- One of a number of governing board members of the applicant who are related (directly or indirectly) to each other and who collectively constitute at least half of the total number of Governing Board members of the applicant.

A Governing Board member of the applicant is related to an entity that established the applicant if the Governing Board member is:

- A director or senior executive of
 - The entity; or
 - A holding company or subsidiary of the entity, Where the entity is a company or corporation within the meaning of the Companies Act (Cap. 50);
- An officer of the entity, where the entity is a society registered under the Societies Act (Cap. 311);
- A trustee of the entity, where the entity is a trust; or
- Involved in the general control and management of the administration of the entity, in any other case.

2. If the Governing Board is a company, it shall be treated as a citizen of Singapore if at least half of the number of directors of the company are citizens of Singapore.

Prerequisite

If your charity does not satisfy any of the prerequisite, your Sector Administrator will contact you for clarification.

Click **Proceed** to continue with the application.

IMPORTANT NOTE: Prerequisite for Approval of IPC ×

Your organisation did not satisfy the prerequisite for approval as an IPC. Your Sector Administrator will contact you for clarification, if any, upon your submission of this Application.

Please click 'Proceed' to continue with the Application or you may click 'Cancel' to return to the prerequisite and review your answers.

4 parts of the Application

Select the **Print** icon at the top right corner if you would like to print any parts of the application.

There are 4 parts for Application for Approval as an IPC.

Green tick icon will appear once each tab is completed.

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CHARITY PORTAL

Hi, CA [User Name]

Logout

HOME / APPLICATION FOR APPROVAL AS AN INSTITUTION OF A PUBLIC CHARACTER (IPC)

Application for Approval as an Institution of a Public Character (IPC)

Reference No.: APP-08032021-1615196095 Status: Draft

Prerequisite
 2 IPC Details
 3 Declaration
 4 Preview and Submit
 5 Complete

- All fields are mandatory unless otherwise stated.
- You can save the form as draft copy for future completion.

Activities
 Donations
 Expenditures
 Auditor

Activities

Click **+Add Activity** to add your charity's past and planned activities for the period indicated.

Click **Choose File** to upload the supporting documents, if applicable.

Click **Next – Donations**.

Donations

Click **+Add Donation** to add your charity's past and planned donations for the period indicated.

Click **Choose File** to upload the supporting documents, if applicable.

Click **Next – Expenditures**.

The screenshot shows a web interface for managing donations. At the top, there are four tabs: 'Activities', 'Donations', 'Expenditures', and 'Auditor'. The 'Donations' tab is active. Below the tabs, there is a green header bar with the word 'Donations'. A text prompt asks the user to list past and planned donations from 'February 2020 to November 2023', which is highlighted with a red box. Below this is a table with columns: S/N, Period from, Period to, Amount S\$, and Descriptions. The first row shows '1', 'Jan 2020', 'Dec 2023', '800', and 'Donation'. A '+ Add Donation' button is highlighted with a red box. Below the table, there is a section for uploading supporting documents, with a 'Choose File' button highlighted in red. A file named 'Donations.pdf' is shown with a text input field for 'File Description'. At the bottom, there are two buttons: '← Back - Activities' and 'Next - Expenditures →', with the latter highlighted in red.

Expenditures

Click **+Add Expenditure** to add your charity's past and planned expenditures for the period indicated.

Click **Choose File** to upload the supporting documents, if applicable.

Click **Next – Auditor**.

The screenshot shows a web interface for reporting expenditures. At the top, there are four tabs: 'Activities', 'Donations', 'Expenditures' (which is selected), and 'Auditor'. Below the tabs, the 'Expenditures' section is highlighted in light green. A text prompt asks the user to list their charity's past and planned expenditures from February 2020 to November 2023. Below this is a table with the following data:

S/N	Period from	Period to	Amount S\$	Descriptions
1	Jan 2019	Dec 2023	700	Expenditure

Below the table, there is a '+ Add Expenditure' button. Underneath, there is a section for uploading supporting documents, with a 'Choose File' button. At the bottom of the form, there are three buttons: 'Back to Prerequisite', 'Save as Draft', and 'Declare and Submit'. Navigation buttons '← Back - Donations' and 'Next - Auditor →' are also present.

Appointment of Auditor

Click **Yes** if your charity has appointed an Auditor.

Enter the PA's Registration No. and click **Retrieve Auditor's Info** to prepopulate the Auditor details from ACRA.

Enter the Auditor's **Date of Appointment**.

Enter the Audit Firm's UEN No. and click **Retrieve Name of Audit Firm** to prepopulate the Auditor firm details from ACRA.

For large charities, the Auditor information will be prepopulated from your charity's profile.

Click **Declare and Submit**.

Activities Donations Expenditures Auditor

Appointment of Auditor

Has the organisation appointed an Auditor?
 Yes No

Public Accountants (PA) Registration No.
 01457 Retrieve Auditor's Info

Name of Auditor
 JOY JAY

Date of Appointment
 01/1/2020

Audit Firm UEN No.
 01457 Retrieve Name of Audit Firm

Name of Audit Firm
 Audit Firm 01457

← Back - Expenditures

Back to Prerequisite Save as Draft **Declare and Submit**

Activities Donations Expenditures Auditor

Appointment of Auditor

Our records show that your organisation is a large charity. The Auditor's details are retrieved from your Charity Profile. If the appointed Auditor has changed or your organisation has not sought the COC/Sector Administrator's approval on the appointment of your Auditor, please submit the appointment in Update Charity Profile - Appointment of Auditor (for IPCs or Large Charities). If you have submitted a change in the appointment of the Auditor and it is pending approval, your last known Auditor details will be reflected below.

Has the organisation appointed an Auditor?
 Yes No

Name of Auditor
 MAHAA

Date of Appointment
 01/12/2020

Name of Audit Firm
 Audit Firm 15091

← Back - Expenditures

Back to Prerequisite Save as Draft **Declare and Submit**

Declaration

The declarant's Full Name as per ID, ID Type, ID No. and Email Address are prepopulated from Corppass.

Declarant's name is non-editable as it is a Government-verified data. If it is incorrect, please contact mccy_charities@mccy.gov.sg for further assistance.

Read the declaration statements carefully and select declaration checkboxes.

Click **Preview** to go to Preview page.

Progress bar: 1 Prerequisite (checked), 2 IPC Details (checked), 3 Declaration (active), 4 Preview & Submit, 5 Complete

Declaration

- Your name is pre-populated from Corppass, and is Government-verified data. If it is incorrect, please contact mccy_charities@mccy.gov.sg for further assistance.

Declaration Details:

Full Name as per ID: JC [redacted] N

ID Type: NRIC (CITIZEN) ID No.: S****137A

Email Address: joever [redacted]@mail.com Designation (within Organisation): Manager

Please note that any false information provided in this application will invalidate this application.

- confirm that the information provided in this application is true and accurate to the best of my knowledge. I am aware that the provision of false or misleading information in relation to this application to the Commissioner of Charities can constitute a criminal offence, which is punishable by imprisonment and/or a fine.
- hereby declare that the Governing Board has been informed of, and has undertaken to comply with, the conditions for the conferment of IPC Status under [regulation 3\(1\) of the Charities \(Institutions of a Public Character\) Regulations](#).
- hereby declare that, all the Governing Board Members, Trustees and Key Officers have been advised of the disqualification clauses in section 27 of the Charities Act and that none of them named above are disqualified from holding office under [section 27 of the Charities Act](#).
- hereby declare that the details stated in this application are true, correct and complete.

Buttons: Back to Edit, Preview

Preview

Select the **Print** icon at the top right corner if you would like to print application preview for each part.

Verify the information that you have provided.

Click **Submit** to submit the completed form.

Reference No.: APP-14012021-1610602159 Status: Draft

Prerequisite
 IPC Details
 Declaration
 4 Preview and Submit
 5 Complete

Submission Preview

Before submission, please verify all the details in the completed form:

Part 1:
Please review the prerequisite for IPC and ensure your charity satisfies all conditions:

The organisation is a registered charity or exempt charity in Singapore.

Part 2:
If your charity is applying for waiver for any conditions in Questions 1 to 4, please provide the necessary justifications in the application.

Prerequisite for Approval of IPC

1. Are the organisation's activities exclusively beneficial to the community in Singapore as a whole and are not confined to sectional interests or groups of persons based on race, belief or religion?

Yes

Activities
 Donations
 Expenditures
 Auditor >

Activities

Please list your charity's past and planned activities from September 2020 to September 2022

Activity 1

Activity Period
Jan 2011 to Dec 2029

Description of Activity:
dfds

Please upload the supporting documents for your charity's activities:
No attachment found.


[Next - Donations →](#)

Acknowledgement

You will receive an acknowledgement of the application.

Click **Save a Copy** to download the application in PDF.

Reference No.: APP-14012021-1610602159 Status: Submitted



Submitted!

An acknowledgement of your submission will be sent to your email: joeven.chan@email.com
Submission Date: 09/03/2021 18:42:41

You may save a copy of your submission here: [Save a Copy](#)

[Back to Home](#)

Contact Us



Helpdesk (6337 6597)



MCCY_Charities@mccy.gov.sg

Thank You



@MCCYsg



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