

**THE STATUTES OF THE REPUBLIC OF SINGAPORE**

**CHARITIES ACT**

**(CHAPTER 37)**

Act  
20 of 1982

**REVISED EDITION 1985**

# Charities Act

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An Act to make provision for the registration of charities, the administration of charities and their affairs and for purposes connected therewith.

[1st January 1983]

## PART I

## PRELIMINARY

Short title.

1. This Act may be cited as the Charities Act.

Inter-  
pretation.

2. In this Act, unless the context otherwise requires —
- “charitable purposes” means purposes which are exclusively charitable according to the law of Singapore;
- “charity” means any institution, corporate or not, which is established for charitable purposes and is subject to the control of the High Court in exercise of the Court’s jurisdiction with respect to charities;
- “charity trustees” means the persons having the general control and management of the administration of a charity;
- “Commissioner” means the Commissioner of Charities appointed under this Act;
- “exempt charity” means a charity specified in the Schedule;
- “institution” includes any trust or undertaking;
- “trusts”, in relation to a charity, means the provisions establishing it as a charity and regulating its purposes and administration, whether those provisions take effect by way of trust or not, and in relation to other institutions has a corresponding meaning.

## PART II

## COMMISSIONER OF CHARITIES

3.—(1) The Minister may appoint —

- (a) an officer to be known as the Commissioner of Charities who shall have such functions as are conferred on him by this Act; and
- (b) a Deputy Commissioner and such Assistant Commissioners of Charities or such other officers as he thinks necessary to assist the Commissioner in the proper discharge of his functions.

Appointment of Commissioner of Charities and other officers.

(2) The Deputy Commissioner of Charities shall have and may exercise all the powers, duties and functions of the Commissioner except those which are exercisable under sections 14, 15 and 17.

4.—(1) The Commissioner shall have the general function of promoting the effective use of charitable resources by encouraging the development of better methods of administration, by giving charity trustees information on any matter affecting the charity and by investigating and checking abuses.

Functions of Commissioner.

(2) It shall be the general object of the Commissioner so to act in the case of any charity (unless it is a matter of altering its purposes) as best to promote and make effective the work of the charity in meeting the needs designated by its trusts; but the Commissioner shall not have power to act in the administration of a charity.

(3) The Commissioner shall, as soon as possible after the end of every year, make to the Minister a report on his operations during that year, and the Minister shall present a copy of the report to Parliament.

## PART III

REGISTRATION OF CHARITIES AND PROVISIONS FOR  
INQUIRING INTO CHARITIES

5.—(1) The Commissioner shall establish and maintain a register of charities in which shall be entered such particulars as he may from time to time determine of any charity registered therein.

Registration of charities.

(2) There shall be entered in the register every charity not excepted by subsection (4); and a charity so excepted may be entered in the register at the request of the charity, but (whether or not it was excepted at the time of registration) may at any time, and shall at the request of the charity, be removed from the register.

(3) Any institution which no longer appears to the Commissioner to be a charity shall be removed from the register with effect, where the removal is due to any change in its purposes or trusts, from the date of that change; and there shall also be removed from the register any charity which ceases to exist or does not operate.

(4) The following charities are not required to be registered:

- (a) any charity specified in the Schedule; and
- (b) any charity which is excepted by regulations made under this Act.

(5) With any application for a charity to be registered there shall be furnished to the Commissioner copies of its trusts (or, if the trusts are not set out in any document, particulars of them) and such other documents or information as the Commissioner may require for the purpose of the application.

(6) It shall be the duty —

- (a) of the charity trustees of any charity which is not registered nor excepted from registration to apply for it to be registered, and to supply the documents and information required by subsection (5); and
- (b) of the charity trustees (or last charity trustees) of any institution which is for the time being registered to notify the Commissioner if it ceases to exist, or if there is any change in its trusts, or in its particulars entered in the register, and to furnish the Commissioner with particulars of any such change and copies of any new trusts or alterations of the trusts,

and any person who makes default in carrying out any of the duties imposed by this subsection shall be guilty of an offence and shall be liable on conviction to a fine not

exceeding \$2,000, and the Commissioner may by order require that person to make good that default.

(7) The register (including entries cancelled when institutions are removed from the register) shall be open to public inspection at all reasonable times, except in so far as regulations otherwise provide.

(8) This section shall not apply to charities taking effect before the commencement of this Act until such date as the Minister may, by notification in the *Gazette*, appoint\*; and different dates may be appointed for different charities or classes of charities.

**6.—(1)** An institution shall for all purposes other than rectification of the register be conclusively presumed to be or have been a charity at any time when it is or was on the register of charities.

Effect of, and claims and objections to, registration.

(2) Any person who is or may be affected by the registration of an institution as a charity may, on the ground that it is not a charity, object to its being entered by the Commissioner in the register, or apply to the Commissioner for it to be removed from the register; and such objection or application shall be made or dealt with in such manner as may be prescribed by regulations made under this Act.

(3) An appeal against any decision of the Commissioner to enter or not to enter an institution in the register of charities, or to remove or not to remove an institution from the register, may be brought in the High Court by the persons who are or claim to be the charity trustees of the institution, or by any person whose objection or application under subsection (2) has been disallowed by the Commissioner; and a copy of every notice of such appeal shall be transmitted to the Attorney-General.

(4) If there is an appeal to the High Court against any decision of the Commissioner to enter an institution in the register, or not to remove an institution from the register, then until the Commissioner is satisfied whether his decision is or is not to stand, the entry in the register shall be maintained, but shall be in suspense and marked to indicate that it is in suspense; and for the purposes of subsection (1) an institution shall be deemed not to be on the register during any period when the entry relating to it is in suspense under this subsection.

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\*See G.N. No. S 345/82.

(5) Any question affecting the registration or removal from the register of an institution may, notwithstanding that it has been determined by a decision on appeal under subsection (3), be considered afresh by the Commissioner and shall not be concluded by that decision, if it appears to the Commissioner that there has been a change of circumstances or that the decision is inconsistent with a later judicial decision, whether given on such an appeal or not.

General power of Commissioner to institute inquiries.

7.—(1) The Commissioner may from time to time institute inquiries with regard to charities or a particular charity or class of charities, either generally or for particular purposes, except that no such inquiry shall extend to any exempt charity.

(2) The Commissioner may either conduct such an inquiry himself or appoint a person to conduct it and make a report to him.

(3) Subject to this section for the purposes of any such inquiry the Commissioner or a person appointed by him to conduct the inquiry may by order require any person —

(a) to furnish accounts and statements in writing with respect to any matter in question at the inquiry, being a matter on which that person has or can reasonably obtain information, or to return answers in writing to any questions or inquiries addressed to him on any such matter, and to verify any such accounts, statements or answers by statutory declaration; and

(b) to attend at a specified time and place and give evidence or produce documents in his custody or control which relate to any matter in question at the inquiry,

and any person who fails to comply with any requirement specified in the order shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$2,000 or to imprisonment for a term not exceeding 6 months or to both.

(4) For the purposes of any such inquiry, evidence may be taken on oath, and the person conducting the inquiry may for that purpose administer oaths, or may instead of administering an oath require the person examined to

make and subscribe a declaration of the truth of the matters about which he is examined.

(5) No person claiming to hold any property adversely to a charity, or freed or discharged from any charitable trust or charge, shall be required under this section to furnish any information or produce any document relating to that property or any trust or charge alleged to affect it.

(6) Where the Commissioner proposes to take any action in consequence of an inquiry under this section, he may publish the report of the person conducting the inquiry, or such other statement of the results of the inquiry as he thinks fit, in any manner calculated in his opinion to bring it to the attention of persons who may wish to make representations to him about the action to be taken.

(7) If any person wilfully alters, suppresses, conceals or destroys any document which he may be required to produce under this section, he shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$2,000 or to imprisonment for a term not exceeding 6 months or to both.

8.—(1) The Commissioner may by order require any person having in his possession or control any books, records, deeds or papers relating to a charity to furnish him with copies of or extracts from any of those documents or, unless the document forms part of the records or other documents of a court or of a public authority, require him to transmit the document itself to him for his inspection, and any person who fails to comply with any requirement specified in the order shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$2,000 or to imprisonment for a term not exceeding 6 months or to both.

Power of Commissioner to call for documents and search records.

(2) The Commissioner shall be entitled without payment to keep any copy or extract furnished to him under subsection (1); and where a document transmitted to him for his inspection relates only to one or more charities and is not held by any person entitled as trustee or otherwise to the custody of the document, the Commissioner may keep it or may deliver it to the charity trustees or to any other person who may be so entitled.

(3) No person claiming to hold any property adversely to a charity, or freed or discharged from any charitable trust or charge, shall be required under subsection (1) to transmit to the Commissioner any document relating to that property or any trust or charge alleged to affect it, or to furnish any copy of or extract from any such document.

(4) No person properly having the custody of documents relating only to an exempt charity shall be required under subsection (1) to transmit to the Commissioner any of those documents, or to furnish any copy of or extract from any of them.

Receipt and  
audit of  
accounts of  
charities.

**9.—**(1) Statements of accounts giving the prescribed information about the affairs of a charity shall be transmitted yearly to the Commissioner by the charity trustees unless the charity is excepted from such requirement by regulations made under this Act.

(2) The Commissioner may by order require that the affairs and accounts of a charity for such period as he thinks fit shall be investigated and audited by an auditor appointed by him.

(3) An auditor acting under subsection (2) shall —

(a) have access to all books, accounts and documents relating to the charity which are in the possession or control of the charity trustees or to which the charity trustees have access;

(b) be entitled to require from any charity trustee, past or present, and from any past or present officer or employee of the charity such information and explanation as he thinks necessary for the performance of his duties; and

(c) at the conclusion or during the progress of the audit, make such report to the Commissioner about the audit or about the accounts or affairs of the charity as he thinks the case requires, and shall send a copy of any such report to the charity trustees.

(4) The expenses of any audit under this section, including the remuneration of the auditor, shall be paid by the charity.

(5) If any person fails to —

- (a) transmit to the Commissioner any statement of accounts required by subsection (1); or
- (b) afford an auditor any facility to which he is entitled under subsection (3),

he shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$2,000 and the Commissioner may by order give to that person or to the charity trustees for the time being such directions as the Commissioner thinks appropriate for securing that the default is made good.

(6) This section shall not apply to an exempt charity.

**10.—**(1) The Commissioner may furnish the Inland Revenue Department and other Government departments, and the Inland Revenue Department and other Government departments may furnish the Commissioner, with the names and addresses of institutions which have for any purpose been treated as established for charitable purposes or, in order to give or obtain assistance in determining whether an institution ought to be treated as so established, with information as to the purposes of the institution and the trusts under which it is established or regulated.

Exchange of information, etc.

(2) The Commissioner shall supply any person, on payment of such fee as he thinks reasonable, with copies of or extracts from any document in his possession which is for the time being open to public inspection under this Act.

#### PART IV

##### APPLICATION OF PROPERTY CY-PRÈS, AND ASSISTANCE AND SUPERVISION OF CHARITIES BY COURT AND COMMISSIONER

**11.—**(1) Subject to subsection (2), the circumstances in which the original purposes of a charitable gift can be altered to allow the property given or part of it to be applied cy-près shall be as follows:

Occasions for applying property cy-près.

- (a) where the original purposes, in whole or in part —
  - (i) have been as far as may be fulfilled; or
  - (ii) cannot be carried out, or not according to the directions given and to the spirit of the gift;

- (b) where the original purposes provide a use for part only of the property available by virtue of the gift;
- (c) where the property available by virtue of the gift and other property applicable for similar purposes can be more effectively used in conjunction and to that end can suitably, regard being had to the spirit of the gift, be made applicable to common purposes;
- (d) where the original purposes were laid down by reference to an area which then was but has since ceased to be a unit for some other purpose, or by reference to a class of persons or to an area which has for any reason since ceased to be suitable, regard being had to the spirit of the gift, or to be practical in administering the gift; or
- (e) where the original purposes, in whole or in part, have, since they were laid down —
  - (i) been adequately provided for by other means;
  - (ii) ceased, as being useless or harmful to the community or for other reasons, to be in law charitable; or
  - (iii) ceased in any other way to provide a suitable and effective method of using the property available by virtue of the gift, regard being had to the spirit of the gift.

(2) Subsection (1) shall not affect the conditions which must be satisfied in order that property given for charitable purposes may be applied *cy-près*, except in so far as those conditions require a failure of the original purposes.

(3) References in subsections (1) and (2) to the original purposes of a gift shall be construed, where the application of the property given has been altered or regulated by a scheme or otherwise, as referring to the purposes for which the property is for the time being applicable.

(4) It is hereby declared that a trust for charitable purposes places a trustee under a duty, where the case permits and requires the property or some part of it to be

applied *cy-près*, to secure its effective use for charity by taking steps to enable it to be so applied.

(5) This section shall apply to property given for charitable purposes, notwithstanding that it was so given before the commencement of this Act.

**12.—**(1) Property given for specific charitable purposes which fail shall be applicable *cy-près* as if given for charitable purposes generally, where it belongs —

Application  
*cy-près* of  
gifts of  
donors  
unknown  
or dis-  
claiming.

- (a) to a donor who, after such advertisements and inquiries as are reasonable, cannot be identified or cannot be found; or
- (b) to a donor who has executed a written disclaimer of his right to have the property returned.

(2) For the purposes of this section, property shall be conclusively presumed (without any advertisement or inquiry) to belong to donors who cannot be identified, in so far as it consists of the proceeds of —

- (a) cash collections made by means of collecting boxes or by other means not adapted for distinguishing one gift from another; or
- (b) any lottery, competition, entertainment, sale or similar money-raising activity, after allowing for property given to provide prizes or articles for sale or otherwise to enable the activity to be undertaken.

(3) The High Court may by order direct that property not falling within subsection (2) shall for the purposes of this section be treated (without any advertisement or inquiry) as belonging to donors who cannot be identified, where it appears to the court —

- (a) that it would be unreasonable, having regard to the amounts likely to be returned to the donors, to incur expense with a view to returning the property; or
- (b) that it would be unreasonable, having regard to the nature, circumstances and amount of the gifts, and to the lapse of time since the gifts were made, for the donors to expect the property to be returned.

(4) Where property is applied *cy-près* by virtue of this section, the donor shall be deemed to have parted with all his interest at the time when the gift was made; but where property is so applied as belonging to donors who cannot be identified or cannot be found, and is not so applied by virtue of subsection (2) or (3) —

- (a) the scheme shall specify the total amount of that property;
- (b) the donor of any part of that amount shall be entitled, if he makes a claim not later than 12 months after the date on which the scheme is made, to recover from the charity for which the property is applied a sum equal to that part, less any expenses properly incurred by the charity trustees after that date in connection with claims relating to his gift; and
- (c) the scheme may include directions as to the provision to be made for meeting any such claim.

(5) For the purposes of this section, charitable purposes shall be deemed to fail where any difficulty in applying property to those purposes makes that property or the part not applicable *cy-près* available to be returned to the donors.

(6) In this section, except in so far as the context otherwise requires, references to a donor include persons claiming through or under the original donor, and references to property given include the property for the time being representing the property originally given or property derived from it.

(7) This section shall apply to property given for charitable purposes, notwithstanding that it was so given before the commencement of this Act.

Entrusting  
charity  
property  
to Public  
Trustee and  
termination  
of trust.

**13.—**(1) The High Court may by order vest any property held by or in trust for a charity in the Public Trustee or authorise or require the persons in whom the property is vested to transfer it to him, or appoint any person to transfer the property to him; and the property may be vested in the Public Trustee with or without powers of management as the Court may direct.

(2) Where any property is held by or in trust for a charity, or is comprised in any testamentary gift to a charity, the

property may with the agreement of the Public Trustee be transferred to him; and his receipt for the property comprised in a testamentary gift to a charity shall be a complete discharge of the personal representative.

(3) Where property is vested in the Public Trustee in trust for a charity, the High Court may make an order discharging him from the trusteeship as respects all or any of that property.

(4) Where the Public Trustee is discharged from his trusteeship of any property, or the trusts on which he holds any property come to an end, the High Court may make such vesting orders and give such directions as may seem to the Court to be necessary or expedient in consequence.

(5) No person shall —

(a) be liable for any loss occasioned by his acting in conformity with an order under this section or by his giving effect to anything done in pursuance of that order; or

(b) be excused from so doing by reason of the order under this section having been in any respect improperly obtained.

(6) No vesting or transfer of any property in pursuance of this section shall operate as a breach of a covenant or condition against alienation or give rise to a forfeiture.

14.—(1) Subject to the provisions of this Act, the Commissioner may, with the consent of the Attorney-General, by order exercise the same jurisdiction and powers as are exercisable by the High Court in charity proceedings for the following purposes:

Concurrent jurisdiction with High Court for certain purposes.

(a) establishing a scheme for the administration of a charity;

(b) appointing, discharging or removing a charity trustee or trustee for a charity, or removing an officer or employee; and

(c) vesting or transferring property, or requiring or entitling any person to call for or make any transfer of property or any payment.

(2) The Commissioner shall not have jurisdiction under this section to try or determine the title to any property as

between a charity or trustee for a charity and a person holding or claiming the property or an interest in it adversely to the charity, or to try or determine any question as to the existence or extent of any charge or trust.

(3) Before exercising any jurisdiction under this section, the Commissioner shall give notice of his intention to do so to each of the charity trustees except those who cannot be found or who have no known address in Singapore; and the notice may be given by post and, if given by post, may be addressed to the trustee's last known address in Singapore.

(4) An appeal against any order of the Commissioner under this section may at any time, within the 3 months beginning with the day following that on which the order is published, be brought in the High Court by the charity or any of the charity trustees, or by any person removed from any office or employment by the order.

Power to  
act for  
protection  
of charities.

**15.—(1)** Where the Commissioner is satisfied as the result of an inquiry instituted by him under section 7 —

- (a) that there has been in the administration of a charity any misconduct or mismanagement; and
- (b) that it is necessary or desirable to act for the purpose of protecting the property of the charity or securing a proper application for the purposes of the charity of that property or of property coming to the charity,

then for that purpose the Commissioner may, with the consent of the Attorney-General, do all or any of the following things:

- (i) he may by order remove any trustee, charity trustee, officer, agent or employee of the charity who has been responsible for or privy to the misconduct or mismanagement or has by his conduct contributed to it or facilitated it;
- (ii) he may make an order with respect to the vesting in or transfer to the Public Trustee of property held by or in trust for the charity;
- (iii) he may order any bank or other person who holds money or securities on behalf of the charity or of any trustee for it not to part with the money or securities without his approval;

(iv) he may, notwithstanding anything in the trusts of the charity, by order restrict the transactions which may be entered into, or the nature or amount of the payments which may be made, in the administration of the charity without his approval.

(2) The references in subsection (1) to misconduct or mismanagement shall (notwithstanding anything in the trusts of the charity) extend to the employment for the remuneration or reward of persons acting in the affairs of the charity, or for other administrative purposes, of sums which are excessive in relation to the property which is or is likely to be applied or applicable for the purposes of the charity.

(3) The Commissioner may remove a charity trustee by order made of his own motion —

- (a) where the trustee has been convicted of an offence involving dishonesty, fraud or moral turpitude, or is a bankrupt or a corporation in liquidation, or is incapable of acting by reason of mental disorder within the meaning of the Mental Disorders and Treatment Act; Cap. 178.
- (b) where the trustee has not acted, and will not declare his willingness or unwillingness to act; or
- (c) where the trustee is outside Singapore or cannot be found or does not act, and his absence or failure to act impedes the proper administration of the charity.

(4) The Commissioner may, by order made of his own motion, appoint a person to be a charity trustee —

- (a) in place of a charity trustee removed by him under this section or otherwise;
- (b) where there are no charity trustees, or where by reason of vacancies in their number or the absence or incapacity of any of their number the charity cannot apply for the appointment;
- (c) where there is a single charity trustee, not being a corporation, and the Commissioner is of the opinion that it is necessary to increase the number for the proper administration of the charity; or

(d) where the Commissioner is of the opinion that it is necessary for the proper administration of the charity to have an additional charity trustee, because one of the existing charity trustees who ought nevertheless to remain a charity trustee cannot be found or does not act or is outside Singapore.

(5) The powers of the Commissioner under this section to remove or appoint charity trustees shall include power to make any such order with respect to the vesting in or transfer to the charity trustees of any property as the Commissioner may make on the removal or appointment of a charity trustee by him under section 14.

(6) Any order under this section for the removal or appointment of a charity trustee or trustee for a charity, or for the vesting or transfer of any property, shall be of the like effect as an order made under section 14.

(7) Section 14 (4) shall apply to orders under this section as it applies to orders under section 14.

(8) The power of the Commissioner under subsection (1) to remove a trustee, charity trustee, officer, agent or employee of a charity shall include power to suspend him from the exercise of his office or employment pending the consideration of his removal (but not for a period longer than 3 months), and to make provision as respects the period of the suspension for matters arising out of it, and in particular for enabling any person to execute any instrument in his name or otherwise act for him and, in the case of a charity trustee, for adjusting any rules governing the proceedings of the charity trustees to take account of the reduction in the number capable of acting.

(9) Before exercising any jurisdiction under this section, the Commissioner shall give notice of his intention to do so to each of the charity trustees except those who cannot be found or who have no known address in Singapore; and the notice may be given by post and, if given by post, may be addressed to the trustee's last known address in Singapore.

(10) If any person contravenes an order under subsection (1) (iii), he shall be guilty of an offence and shall be liable on

conviction to a fine not exceeding \$2,000 or to imprisonment for a term not exceeding 6 months or to both.

(11) This section shall not apply to an exempt charity.

**16.—**(1) The Commissioner shall not make any order under this Act to establish a scheme for the administration of a charity unless not less than one month previously there has been given public notice of his proposals, inviting representations to be made to him within a time specified in the notice, which shall not be less than one month from the date of the notice.

Publicity  
for proceed-  
ings under  
sections 14  
and 15.

(2) Before the Commissioner makes an order under this Act to remove without his consent a charity trustee or trustee for a charity, or an officer, agent or employee of a charity, the Commissioner shall, unless he cannot be found or has no known address in Singapore, give him not less than one month's notice of the Commissioner's proposal, inviting representations to be made to him within a time specified in the notice.

(3) Where the Commissioner makes an order which is subject to appeal under section 14 (4), the order shall be published either by giving public notice of it or by giving notice of it to all persons entitled to appeal against it under that subsection, as the Commissioner thinks fit.

(4) Where the Commissioner makes an order under this Act to establish a scheme for the administration of a charity, a copy of the order shall, for not less than one month after the order is published, be available for public inspection at all reasonable times at the Commissioner's office.

(5) Any notice to be given under this section of any proposals or order shall give such particulars of the proposals or order, or such directions for obtaining information about them, as the Commissioner thinks sufficient and appropriate, and any public notice shall be given in such manner as he thinks sufficient and appropriate.

(6) Any notice to be given under this section, other than a public notice, may be given by post and, if given by post, may be addressed to the recipient's last known address in Singapore.

Power to  
authorise  
dealings  
with  
charity  
property,  
etc.

**17.—(1)** Subject to this section, where it appears to the Commissioner that any action proposed or contemplated in the administration of a charity is expedient in the interests of the charity, he may by order sanction that action, whether or not it would otherwise be within the powers exercisable by the charity trustees in the administration of the charity; and anything done under the authority of that order shall be deemed to be properly done in the exercise of those powers.

(2) An order under this section may be made so as to authorise a particular transaction, compromise, or the like or a particular application of property, or so as to give a more general authority, and (without prejudice to the generality of subsection (1)) may authorise a charity to use common premises, or employ a common staff, or otherwise combine for any purpose of administration with any other charity.

(3) An order under this section may give directions as to the manner in which any expenditure is to be borne and as to other matters connected with or arising out of the action thereby authorised; and where anything is done in pursuance of an authority given by that order, any directions given in connection therewith shall be binding on the charity trustees for the time being as if contained in the trusts of the charity except that those directions may on the application of the charity be modified or superseded by a further order.

(4) Without prejudice to the generality of subsection (3), the directions which may be given by an order under this section shall in particular include directions for meeting any expenditure out of a specified fund, for charging any expenditure to capital or to income, for requiring expenditure charged to capital to be recouped out of income within a specified period, for restricting the costs to be incurred at the expense of the charity, or for the investment of moneys arising from any transaction.

Taking  
of legal  
proceedings.

**18.—(1)** Charity proceedings may be taken with reference to a charity either by the charity, or by any of the charity trustees, or by any person interested in the charity, but not by any other person.

(2) Subject to this section, no charity proceedings relating to a charity (other than an exempt charity) shall be entertained or proceeded with in any court unless the taking of the proceedings is authorised by order of the Commissioner.

(3) The Commissioner shall not, without special reasons, authorise the taking of charity proceedings where in his opinion the case can be dealt with by him under the powers of this Act.

(4) This section shall not require any order for the taking of proceedings in a pending cause or matter or for the bringing of any appeal.

(5) Where subsection (2) requires the taking of charity proceedings to be authorised by an order of the Commissioner, the proceedings may nevertheless be entertained or proceeded with if after the order had been applied for and refused leave to take the proceedings was obtained from the High Court.

(6) Nothing in subsections (1) to (5) shall apply to the taking of proceedings by the Attorney-General, with or without a relator.

(7) Where it appears to the Commissioner, on an application for an order under this section or otherwise, that it is desirable for legal proceedings to be taken with reference to any charity (other than an exempt charity) or its property or affairs, and for the proceedings to be taken by the Attorney-General, the Commissioner shall so inform the Attorney-General, and send him such statements and particulars as the Commissioner thinks necessary to explain the matter.

(8) In this section, “charity proceedings” means proceedings in the High Court brought under the court’s jurisdiction with respect to charities, or brought under the court’s jurisdiction with respect to trusts in relation to the administration of a trust for charitable purposes.

19.—(1) Where a charity may be wound up by the High Court under the Companies Act, a petition for it to be wound up under that Act by the High Court may be presented by the Attorney-General, as well as by any person authorised by that Act.

Charitable  
companies.  
Cap. 50.

(2) Where a charity is a company or other body corporate, and has power to alter the instruments establishing or regulating it as a body corporate, no exercise of that power which has the effect of the body corporate ceasing to be a charity shall be valid so as to affect the application of any property acquired under any disposition or agreement previously made otherwise than for full consideration in money or money's worth, or of any property representing property so acquired, or of any property representing income which has accrued before the alteration is made, or of the income from any such property as aforesaid.

## PART V

### MISCELLANEOUS PROVISIONS

General obligation to keep accounts.

**20.**—(1) Charity trustees shall keep proper books of account with respect to the affairs of the charity, and charity trustees not required by or under the authority of any other Act to prepare periodical statements of accounts shall prepare consecutive statements of accounts consisting on each occasion of an income and expenditure account relating to a period of not more than 15 months and a balance-sheet relating to the end of that period.

(2) The books of account and statements of accounts relating to any charity shall be preserved for a period of 7 years at least, unless the charity ceases to exist and the Commissioner permits them to be destroyed or otherwise disposed of.

Manner of giving notice of charity meetings, etc.

**21.**—(1) All notices which are required or authorised by the trusts of a charity to be given to a charity trustee, member or subscriber may be sent by post, and, if sent by post, may be addressed to any address given as his in the list of charity trustees, members or subscribers for the time being in use at the office or principal office of the charity.

(2) Where any such notice required to be given as aforesaid is given by post, it shall be deemed to have been given by the time at which the letter containing it would be delivered in the ordinary course of post.

(3) No notice required to be given as aforesaid of any meeting or election need be given to any charity trustee,

member or subscriber, if in the list of charity trustees he has no address in Singapore.

22.—(1) Any order made by the Commissioner under this Act may include such incidental or supplementary provisions as the Commissioner thinks expedient for carrying into effect the objects of the order.

Miscellaneous provisions as to orders of Commissioner.

(2) Where the Commissioner makes an order under this Act, then (without prejudice to the requirements of this Act where the order is subject to appeal) he may himself give such public notice as he thinks fit of the making or contents of the order, or may require it to be given by any person on whose application the order is made or by any charity affected by the order.

(3) The Commissioner may, at any time within 12 months after he has made an order under this Act, if he is satisfied that the order was made by mistake or on misrepresentation or otherwise than in conformity with this Act, with or without any application or reference to him, discharge the order in whole or in part, and subject or not to any savings or other transitional provisions.

(4) Except for the purposes of subsection (3) or of an appeal under this Act, an order made by the Commissioner under this Act shall be deemed to have been duly and formally made and not be called in question on the ground only of irregularity or informality, but (subject to any further order) have effect according to its tenor.

23. A person guilty of disobedience —

(a) to an order of the Commissioner under section 14 or 15 requiring a transfer of property or payment to be called for or made; or

(b) to an order of the Commissioner requiring a default under this Act to be made good,

may on the application of the Commissioner to the High Court be dealt with as for disobedience to an order of the High Court.

Enforcement of orders of Commissioner.

24.—(1) Provisions shall be made by Rules of Court for regulating appeals to the High Court under this Act against orders or decisions of the Commissioner.

Appeals from Commissioner.

(2) On such an appeal the Attorney-General shall be entitled to appear and be heard, and such other persons as the Rules allow or as the Court may direct.

Regulations.

**25.**—(1) The Minister may make such regulations as he considers necessary or expedient for giving full effect to the provisions and purposes of this Act and for the due administration thereof.

(2) All such regulations shall be published in the *Gazette* and shall be presented to Parliament as soon as possible after publication.

Sections 2  
and 5.

## THE SCHEDULE

### EXEMPT CHARITIES

The following institutions, so far as they are charities, are exempt charities within the meaning of this Act:

- (a) any university or educational institution, hospital or religious body established by an Act of Parliament; and
- (b) any other institution which the Minister by order declares to be an exempt charity for the purposes of this Act.