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No. S 1043

CHARITIES ACT 1994

CHARITIES (INSTITUTIONS OF A PUBLIC CHARACTER) (AMENDMENT) REGULATIONS 2024

In exercise of the powers conferred by section 42 of the Charities Act 1994, the Minister for Culture, Community and Youth makes the following Regulations:

Citation and commencement

1. These Regulations are the Charities (Institutions of a Public Character) (Amendment) Regulations 2024 and come into operation on 1 January 2025.

Amendment of regulation 2

2. In the Charities (Institutions of a Public Character) Regulations (Rg 5) (called in these Regulations the principal Regulations), in regulation 2 —

- (a) in the definition of “tax deductible donation”, after “section 37”, insert “or 37AB”; and
- (b) after the definition of “tax deductible donation”, insert —
 - ““tax deduction receipt” means a receipt that is issued for a donation that qualifies for tax deduction under section 37 or 37AB of the Income Tax Act 1947, as the case may be;”.

Amendment of regulation 9

3. In the principal Regulations, in regulation 9(3) —

- (a) in sub-paragraph (b), delete “and” at the end;
- (b) after sub-paragraph (b), insert —

“(ba) state the amount or value of the donation received;”;

(c) in sub-paragraph (c), replace the full-stop at the end with “; and”; and

(d) after sub-paragraph (c), insert —

“(d) in the case of a donation that qualifies for tax deduction under section 37AB of the Income Tax Act 1947, state that the donation is made under the Overseas Humanitarian Assistance Tax Deduction Scheme.”.

Amendment of regulation 11

4. In the principal Regulations, in regulation 11(5)(b), after “section 37(3C) of the Income Tax Act 1947”, insert “(including that provision as applied by section 37AB(6) of that Act)”.

Amendment of regulation 16

5. In the principal Regulations, in regulation 16(2)(a), replace “tax deductible receipts” with “tax deduction receipts”.

Amendment of regulation 17

6. In the principal Regulations, in regulation 17(1), replace sub-paragraph (a) with —

“(a) the respective amounts of donations that qualify for tax deduction under each of the following sections of the Income Tax Act 1947, received for the period to which the financial statements relate:

(i) section 37;

(ii) section 37AB; and”.

*[G.N. Nos. S 735/2010; S 488/2011; S 122/2019;
S 12/2021; S 16/2023; S 155/2023]*

Made on 28 December 2024.

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Ministry of Culture,
Community and Youth,
Singapore.*

[076-019-003 V7; AG/LEGIS/SL/37/2020/9]

(To be presented to Parliament under section 57(5) of the Charities Act 1994).