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## No. S 15

### CHARITIES ACT 1994

#### CHARITIES (ACCOUNTS AND ANNUAL REPORT) (AMENDMENT) REGULATIONS 2023

In exercise of the powers conferred by sections 12(1), 13(1) and 57 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 (Accounts and Annual Report) (Amendment) Regulations 2023 and are deemed to have come into operation on 31 December 2021.

#### **Miscellaneous amendments**

2. In the Charities (Accounts and Annual Report) Regulations 2011 (G.N. No. S 352/2011) —

- (a) in regulation 2(1), in the definition of “Charities Accounting Standard”, replace “Part III of the Accounting Standards Act (Cap. 2B)” with “Part 3 of the Accounting Standards Act 2007”;
- (b) in the following provisions, replace “(Cap. 50)” with “1967”:
  - Regulation 2(1) (definition of “company”)
  - Regulation 4(6)
  - Regulation 5(2)(a);
- (c) in regulation 2(1), in the definition of “Financial Reporting Standards”, replace “Part III of the Accounting Standards Act” with “Part 3 of the Accounting Standards Act 2007”;
- (d) in regulation 2(1), in the definition of “institution of a public character”, replace “section 40A” with “section 40”;

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- (e) in regulation 2(1), in the definition of “public accountant”, replace “(Cap. 2)” with “2004”;
- (f) in regulation 2(1), in the definition of “relevant office”, in paragraph (a), replace “(Cap. 311)” with “1966”;
- (g) in regulation 4(10)(a), replace “(Cap. 2B)” with “2007”;
- (h) in the following provisions, replace “section 16” with “section 14”:
- Regulation 7
- Regulation 7A(1)
- Regulation 8(1) and (2);
- (i) in regulation 7(b)(iii) and (c), replace “section 13(1)” with “section 12(1)”;
- (j) in the Third Schedule, in items 1 and 2, replace “(Cap. 87)” with “1957”;
- (k) in the Third Schedule, in item 2, replace “(Cap. 87, Rg 3)” with “(Rg 3)”;
- (l) in the Third Schedule, in items 2 and 3, replace “(Cap. 37)” with “1994”;
- (m) in the Third Schedule, in item 3, replace “(Cap. 87B)” with “2001”; and
- (n) in the Third Schedule, in item 3, after “of the Charities Act”, insert “1994”.

*[G.N. Nos. S 489/2011; S 531/2012; S 397/2013;  
S 386/2017; S 170/2018]*

Made on 6 January 2023.

TAN GEE KEOW  
*Permanent Secretary,  
Ministry of Culture,  
Community and Youth,  
Singapore.*

[076-019-003 V7; AG/LEGIS/SL/37/2020/7 Vol. 1]

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