
First published in the Government *Gazette*, Electronic Edition, on 30 March 2023 at 5 pm.

No. S 154

CHARITIES ACT 1994

CHARITIES (ACCOUNTS AND ANNUAL REPORT) (AMENDMENT NO. 2) REGULATIONS 2023

In exercise of the powers conferred by sections 12(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 No. 2) Regulations 2023 and come into operation on 1 April 2023.

Amendment of regulation 2

2. In regulation 2(1) of the Charities (Accounts and Annual Report) Regulations 2011 (G.N. No. S 352/2011), in the definitions of “Charities Accounting Standard” and “Financial Reporting Standards”, replace “Accounting Standards Council” with “Accounting Standards Committee”.

*[G.N. Nos. S 489/2011; S 531/2012; S 397/2013;
S 386/2017; S 170/2018; S 15/2023]*

Made on 6 January 2023.

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

[076-019-003 V7; AG/LEGIS/SL/37/2020/10 Vol. 1]

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