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## No. S 16

### CHARITIES ACT 1994

#### CHARITIES (MISCELLANEOUS AMENDMENTS) REGULATIONS 2023

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 (Miscellaneous Amendments) Regulations 2023 and are deemed to have come into operation on 31 December 2021.

#### **Amendment of Charities (Institutions of a Public Character) Regulations**

2. In the Charities (Institutions of a Public Character) Regulations (Rg 5) —

(a) in the following provisions, replace “(Cap. 134)” with “1947”:

Regulation 2 (definitions of “Comptroller of Income Tax” and “tax deductible donation”)

Regulation 10(4);

(b) in the following provisions, replace “(Cap. 50)” with “1967”:

Regulation 2 (paragraph (a) of the definition of “governing board members”)

Regulation 3(6)(a);

(c) in the following provisions, replace “(Cap. 311)” with “1966”:

Regulation 2 (paragraph (b) of the definition of “governing board members”)

Regulation 3(6)(b);

(d) in the following provisions, after “Income Tax Act” (wherever it appears), insert “1947”:

Regulation 11(5)(b)

Regulation 22(b); and

(e) in the following provisions, replace “Part III of the Accounting Standards Act 2007 (Act 39 of 2007)” with “Part 3 of the Accounting Standards Act 2007”:

Regulation 17(1)(b)

Regulation 20(1).

### **Amendment of Charities (Sector Administrators) Regulations**

3. In the Charities (Sector Administrators) Regulations (Rg 6), in regulation 2(1), replace “sections 24, 25, 25A, 26A, 26B and 30” with “sections 22, 23, 24, 26, 27 and 31”.

Made on 6 January 2023.

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

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