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## No. S 27

### COMPANIES ACT 1967

#### COMPANIES (FEES AND LATE LODGMENT PENALTIES) (AMENDMENT) REGULATIONS 2022

In exercise of the powers conferred by section 411 of the Companies Act 1967, the Minister for Finance makes the following Regulations:

#### **Citation and commencement**

1. These Regulations are the Companies (Fees and Late Lodgment Penalties) (Amendment) Regulations 2022 and come into operation on 14 January 2022.

#### **Amendment of Second Schedule**

2. Item 1 of the Second Schedule to the Companies (Fees and Late Lodgment Penalties) Regulations 2015 (G.N. No. S 835/2015) is deleted and the following item substituted therefor:

“1. Penalty for late lodgment of annual return under section 197 of the Act or financial statements under section 373 of the Act according to length of default (calculated in terms of months after the date on which document was required to be lodged)

(a) up to 3 months	\$300
(b) exceeding 3 months	\$600”.

#### **Transitional provision**

3. Despite these Regulations, the Companies (Fees and Late Lodgment Penalties) Regulations 2015 as in force immediately before 14 January 2022 continue to apply to the late lodgment of an annual return under section 197 of the Act or financial statements under section 373 of the Act, where that annual return or those

financial statements was or were required to be lodged before that date.

*[G.N. Nos. S 580/2017; S 219/2018; S 334/2018;  
S 514/2018; S 632/2020]*

Made on 11 January 2022.

LAI WEI LIN  
*Second Permanent Secretary,  
Ministry of Finance,  
Singapore.*

[F14.1.35; AG/LEGIS/SL/50/2020/6 Vol. 1]