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## No. S 284

### FEES ACT 1920

### FEES (GOVERNMENT COLUMBARIA) ORDER 2024

#### ARRANGEMENT OF PARAGRAPHS

##### Paragraph

1. Citation
  2. Definition
  3. Fees
  4. Late payment interest
  5. Revocation
- The Schedule
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In exercise of the powers conferred by section 2 of the Fees Act 1920, the Minister for Finance makes the following Order:

#### **Citation**

1. This Order is the Fees (Government Columbaria) Order 2024.

#### **Definition**

2. In this Order, “Government columbarium” means any of the following:

- (a) Choa Chu Kang Columbarium;
- (b) Mandai Columbarium;
- (c) Yishun Columbarium.

#### **Fees**

3. The fees specified in the second column of the Schedule are payable to the Ministry of Sustainability and the Environment in respect of the matters specified opposite in the first column of that Schedule.

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**Late payment interest**

4.—(1) If any fee payable under paragraph 3 is not paid in full by the date on which payment is due, an amount equal to simple interest, at the rate of 4.5%-point above the 3-month compounded SORA, is payable on the amount outstanding for the period mentioned in sub-paragraph (2).

(2) The period on which the interest in sub-paragraph (1) is to be levied —

(a) starts from the date the payment of the fee or part of it is in arrears; and

(b) ends on the date the payment is fully made.

(3) In this paragraph —

“3-month compounded SORA”, in relation to a period, means —

(a) if the period or a part of the period falls within the 6-month period beginning on 1 April of a calendar year, then, for the period or the part (as the case may be) — the compounded average of the SORA values for a 3-month period computed by the Monetary Authority of Singapore using the prescribed methodology, and published —

(i) on its Internet website at <http://www.mas.gov.sg>; or

(ii) where the website is unavailable to the public, in any other form that is readily accessible by the public,

on either of the following days:

(iii) if 1 March of that calendar year is a business day — that day;

(iv) if 1 March of that calendar year is not a business day — the last business day in February of that calendar year; or

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(b) if the period or a part of the period falls within the 6-month period beginning on 1 October of a calendar year, then, for the period or the part (as the case may be) — the compounded average of the SORA values for a 3-month period computed by the Monetary Authority of Singapore using the prescribed methodology, and published —

- (i) on its Internet website at <http://www.mas.gov.sg>; or
- (ii) where the website is unavailable to the public, in any other form that is readily accessible by the public,

on either of the following days:

- (iii) if 1 September of that calendar year is a business day — that day;
- (iv) if 1 September of that calendar year is not a business day — the last business day in August of that calendar year;

“business day” means any day other than a Saturday, Sunday or public holiday;

“prescribed methodology” means the methodology set out in the document called “Compounded Singapore Overnight Rate Average Index (“SORA Index”), Compounded SORA and MAS Floating Rate Notes (“MAS FRN”): A User Guide” dated 16 March 2021;

“Singapore Overnight Rate Average” or “SORA” means the volume-weighted average rate of borrowing transactions in the unsecured overnight interbank Singapore dollar cash market in Singapore between 8 a.m. and 6.15 p.m., as published by the Monetary Authority of Singapore —

- (a) on its Internet website at <http://www.mas.gov.sg>; or
- (b) where the website is unavailable to the public, in any other form that is readily accessible by the public.

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**Revocation**

5. Revoke the Fees (Storage of Ashes in Government Columbaria) (Consolidation) Order (O 8).

## THE SCHEDULE

Paragraph 3

## FEES

<i>First column</i>	<i>Second column</i>
1. Storage of ashes in a niche at a Government columbarium —	
(a) single niche	\$500
(b) family niche	\$900
2. Selection of a niche at a Government columbarium from available niches	\$250

Made on 27 March 2024.

TAN CHING YEE  
*Permanent Secretary,  
Ministry of Finance,  
Singapore.*

[MSE/C030/01/101; NEA/LD/42; AG/LEGIS/SL/106/2020/5 Vol. 1]

(To be presented to Parliament under section 3 of the Fees Act 1920).