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No. S 488

CHARITIES ACT
(CHAPTER 37)

CHARITIES
(INSTITUTIONS OF A PUBLIC CHARACTER)
(AMENDMENT) REGULATIONS 2011

In exercise of the powers conferred by section 40C of the Charities Act, MG (NS) Chan Chun Sing, Minister of State, charged with the responsibility of the Minister for Community Development, Youth and Sports, hereby makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Charities (Institutions of a Public Character) (Amendment) Regulations 2011 and shall come into operation on 1st September 2011.

Amendment of regulation 2

2. Regulation 2 of the Charities (Institutions of a Public Character) Regulations (Rg 5) (referred to in these Regulations as the principal Regulations) is amended by deleting the definition of “trustees” and substituting the following definition:

““governing board members” has the same meaning as in the Act, and shall include the following persons:

- (a) the directors, where the institution of a public character is a company or corporation within the meaning of the Companies Act (Cap. 50);
- (b) the officers, where the institution of a public character is a society registered under the Societies Act (Cap. 311);
- (c) the trustees appointed under the trust instruments, where the institution of a public character is a trust.”.

Amendment of regulation 3

3. Regulation 3 of the principal Regulations is amended —
- (a) by deleting paragraph (5) and substituting the following paragraph:

“(5) For the purposes of paragraph (4), a governing board member of the applicant is related to an individual or another governing board member if the governing board member is a family member of that individual or other governing board member and, for this purpose, a “family member” means a child, sibling, parent, spouse, spouse’s parent, spouse’s sibling, grandparent or grandchild.”;
 - (b) by deleting the words “a trustee is related to an institution if the trustee” in paragraph (6) and substituting the words “a governing board member of the applicant is related to an institution if the governing board member”; and
 - (c) by deleting the words “(other than an independent director)” in sub-paragraph (a) of paragraph (6).

Amendment of regulation 16

4. Regulation 16 of the principal Regulations is amended by deleting paragraphs (2) and (3) and substituting the following paragraphs:
- “(2) An institution of a public character that is allowed to issue tax deduction receipts under regulation 9 shall, no later than the last day of January of each year —
 - (a) furnish to the Sector Administrator an annual return of donations, in such form as may be specified by the Commissioner; and
 - (b) furnish to the Comptroller of Income Tax the details of every tax deductible donation received, in such form as may be specified by the Comptroller of Income Tax.
 - (3) An institution of a public character that is not allowed to issue tax deduction receipts under regulation 9 shall, no later than the last day of January of each year, furnish to the Sector Administrator an annual return of donations, in such form as may be specified by the Commissioner.”.

Miscellaneous amendments

5. The principal Regulations are amended —

(a) by deleting the word “trustees” wherever it appears in the following regulations and substituting in each case the words “governing board members”:

Regulations 3(1)(e) and (f) and (4)(c), 9(3)(d), 12(2) and 20(2) and (3); and

(b) by deleting the word “trustee” wherever it appears in regulation 3(4) and (7) and substituting in each case the words “governing board member”.

[G.N. No. S 735/2010]

Made this 23rd day of August 2011.

CHAN HENG KEE
Permanent Secretary,
Ministry of Community Development,
Youth and Sports,
Singapore.

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(To be presented to Parliament under section 48(4) of the Charities Act).