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**No. S 531**

CHARITIES ACT  
(CHAPTER 37)

CHARITIES  
(ACCOUNTS AND ANNUAL REPORT)  
(AMENDMENT) REGULATIONS 2012

In exercise of the powers conferred by sections 13(1), 14(1) and 48 of the Charities Act, Mr Chan Chun Sing, Senior 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 (Accounts and Annual Report) (Amendment) Regulations 2012 and shall come into operation on 1st November 2012.

**New regulation 8AA**

2. The Charities (Accounts and Annual Report) Regulations 2011 (G.N. No. S 352/2011) are amended by inserting, immediately after regulation 8, the following regulation:

**“Duty to disclose information to general public**

**8AA.**—(1) Every charity and every institution of a public character shall disclose to the general public such information on its activities and financial accounts as may be required by the Commissioner —

- (a) in such format as may be specified in writing by the Commissioner; and
- (b) in such Internet website as may be specified in writing by the Commissioner.

(2) This regulation shall apply to the activities and financial accounts for the financial year of a charity or an institution of a public character ending on or after 1st January 2013 and subsequent financial years.”

[G.N. No. S 489/2011]

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Made this 25th day of October 2012.

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

[MCYS 19-01-05 V6; AG/LLRD/SL/37/2010/4 Vol. 2]

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