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No. S 950

COMPANIES ACT 1967

COMPANIES (FEES AND LATE LODGMENT PENALTIES) (AMENDMENT) REGULATIONS 2024

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.—(1) These Regulations are the Companies (Fees and Late Lodgment Penalties) (Amendment) Regulations 2024 and, except for regulation 4, come into operation on 9 December 2024.

(2) Regulation 4 is deemed to have come into operation on 31 December 2021.

Amendment of First Schedule

2. In the Companies (Fees and Late Lodgment Penalties) Regulations 2015 (G.N. No. S 835/2015) (called in these Regulations the principal Regulations), in the First Schedule —

(a) in item 9, in the second column, replace paragraph (e) with —

“(e) Application for an order under section 373(13)(a) or (b) or (13A) of the Act”;

(b) delete item 13;

(c) in item 15, in the second column, in paragraphs (a) and (b), after “Act”, insert “, or section 254(2A) of the Insolvency, Restructuring and Dissolution Act 2018,”; and

(d) in item 15, in the second column, replace paragraph (c) with —

“(c) Certification —

- (i) requested under section 12(2)(b) of the Act of a copy of the notice of incorporation of a company, any certificate issued under the Act or any document or extract from any document kept by the Registrar; or
- (ii) requested under section 254(2A) of the Insolvency, Restructuring and Dissolution Act 2018 of a copy of or an extract from any document kept by the Registrar”.

Amendment of Second Schedule

3. In the principal Regulations, in the Second Schedule, replace item 2 with —

“2. Penalty for late filing or lodgment of any other document according to length of default (calculated in terms of months after the date on which document was required to be filed or lodged)

(a) up to 3 months	\$50
(b) exceeding 3 months	\$200”.

Miscellaneous amendments

4. In the principal Regulations —

- (a) in regulation 2, in the definition of “electronic transaction system”, replace “section 28B(1) of the Accounting and Corporate Regulatory Authority Act (Cap. 2A)” with “section 27(1) of the Accounting and Corporate Regulatory Authority Act 2004”; and
- (b) in the First Schedule, in item 5, in the second column, delete “(Act 40 of 2018)”.

Transitional provision

5. Despite regulation 3, item 2 of the Second Schedule to the principal Regulations as in force immediately before 9 December 2024 continues to apply to the late filing or lodgment of a document

under the Act, where that document was required to be filed or lodged before that date.

*[G.N. Nos. S 580/2017; S 219/2018; S 334/2018;
S 514/2018; S 632/2020; S 27/2022; S 371/2023]*

Made on 6 December 2024.

LAI CHUNG HAN
*Permanent Secretary (Development),
Ministry of Finance,
Singapore.*

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