

CHARITIES ACT  
(CHAPTER 37, SECTION 40C)

CHARITIES (INSTITUTIONS OF A PUBLIC CHARACTER)  
REGULATIONS

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[1st March 2007]

PART I

PRELIMINARY

**Citation**

1. These Regulations may be cited as the Charities (Institutions of a Public Character) Regulations.

**Definitions**

2. In these Regulations, unless the context otherwise requires —  
“applicable condition”, in relation to an institution or a fund (including an institution of a public character), means a condition for approval under regulation 3, but excludes any

condition that is waived under regulation 5A in relation to that institution or fund;

*[S 122/2019 wef 01/03/2019]*

“applicant” means an institution or fund in respect of which an application for approval as an institution of a public character has been made;

“commercial fund-raiser” means any person who for reward solicits or otherwise procures money or other property for, or purportedly for, the benefit of an institution of a public character;

“Comptroller of Income Tax” means the Comptroller of Income Tax appointed under section 3(1) of the Income Tax Act 1947;

*[S 16/2023 wef 31/12/2021]*

“governing instruments”, in relation to an institution of a public character, shall include the memorandum and articles of association, constitution, trust instruments or any rules or regulations governing the objects and administration of the institution of a public character;

“Sector Administrator” —

- (a) in relation to an applicant in a sector where a Sector Administrator has been designated, means that Sector Administrator;
- (b) in relation to any other applicant, means the Commissioner;
- (c) in relation to an institution of a public character approved by a Sector Administrator, means that Sector Administrator;
- (d) in relation to an institution of a public character approved by the Commissioner, means the Commissioner;
- (e) in relation to an institution of a public character that, before the coming into operation of these Regulations, had been granted approval as an

approved institution of a public character under the Income Tax (Central Fund Administrators) Regulations 2004 (G.N. No. S 40/2004), means —

(i) where a Sector Administrator has been appointed to supervise the sector that the institution of a public character is in, that Sector Administrator; or

(ii) in any other case, the Commissioner;

“tax deductible donation” means a donation that qualifies for tax deduction under section 37 or 37AB of the Income Tax Act 1947;

*[S 16/2023 wef 31/12/2021]*

*[S 1043/2024 wef 01/01/2025]*

“tax deduction receipt” means a receipt that is issued for a donation that qualifies for tax deduction under section 37 or 37AB of the Income Tax Act 1947, as the case may be;

*[S 1043/2024 wef 01/01/2025]*

*[Deleted by S 488/2011 wef 01/09/2011]*

“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 1967;

*[S 16/2023 wef 31/12/2021]*

(b) the officers, where the institution of a public character is a society registered under the Societies Act 1966;

*[S 16/2023 wef 31/12/2021]*

(c) the trustees appointed under the trust instruments, where the institution of a public character is a trust.

*[S 488/2011 wef 01/09/2011]*

PART II

APPROVAL OF INSTITUTIONS OF A PUBLIC CHARACTER

**Conditions for approval of institution of a public character**

**3.—(1)** An institution or fund may be approved as an institution of a public character if it satisfies the following conditions:

(a) it is a registered charity or an exempt charity in Singapore;

*[S 122/2019 wef 01/03/2019]*

(b) its governing instruments are approved by the Sector Administrator;

(c) its activities are exclusively beneficial to the community in Singapore as a whole and are not confined to sectional interests or groups of persons based on race, belief or religion;

(d) its activities meet its objectives under its governing instruments and the objectives of the Sector Administrator;

(e) its governing board satisfies the independence requirement in paragraph (4);

*[S 122/2019 wef 01/03/2019]*

(ea) at least half of its governing board members are Singapore citizens;

*[S 122/2019 wef 01/03/2019]*

(f) its governing board members are accountable for the management of donations received;

*[S 488/2011 wef 01/09/2011]*

(g) the appointment of its auditor is approved by the Sector Administrator;

*[S 122/2019 wef 01/03/2019]*

(h) the approval of the institution or fund as an institution of a public character is not contrary to the public interest.

*[S 122/2019 wef 01/03/2019]*

(2) *[Deleted by S 122/2019 wef 01/03/2019]*

(3) *[Deleted by S 122/2019 wef 01/03/2019]*

(4) For the purposes of paragraph (1)(e), the independence requirement is that at least half of the governing board members of the applicant must not be —

- (a) an employee of the applicant;
- (b) related to any individual or entity (except the Government) that established the applicant, or be such an individual or entity;
- (c) related to any individual who is involved in the general control and management of the administration of any entity (except the Government) that established the applicant; or
- (d) one of a number of governing board members of the applicant who are related (directly or indirectly) to each other and who collectively constitute at least half of the total number of governing board members of the applicant.

*[S 122/2019 wef 01/03/2019]*

(5) For the purposes of paragraph (4), an individual (called in this paragraph the first individual) is related to another individual if the other individual is the first individual's —

- (a) child or grandchild;
- (b) sibling;
- (c) parent or grandparent;
- (d) spouse; or
- (e) spouse's parent or sibling.

*[S 122/2019 wef 01/03/2019]*

(6) For the purposes of paragraph (4), a governing board member of the applicant is related to an entity that established the applicant if the governing board member is —

- (a) a director or senior executive of —
  - (i) the entity; or

*[S 122/2019 wef 01/03/2019]*

(ii) a holding company or subsidiary of the entity,

*[S 122/2019 wef 01/03/2019]*

where the entity is a company or corporation within the meaning of the Companies Act 1967;

*[S 488/2011 wef 01/09/2011]*

*[S 122/2019 wef 01/03/2019]*

*[S 16/2023 wef 31/12/2021]*

(b) an officer of the entity, where the entity is a society registered under the Societies Act 1966;

*[S 122/2019 wef 01/03/2019]*

*[S 16/2023 wef 31/12/2021]*

(c) a trustee of the entity, where the entity is a trust; or

*[S 122/2019 wef 01/03/2019]*

(d) involved in the general control and management of the administration of the entity, in any other case.

*[S 488/2011 wef 01/09/2011]*

*[S 122/2019 wef 01/03/2019]*

*[S 122/2019 wef 01/03/2019]*

(7) For the purposes of paragraph (1)(*ea*), where the governing board member is a company, it shall be treated as a citizen of Singapore if at least half of the number of directors of the company are citizens of Singapore.

#### *Illustration*

The governing board of an applicant consists of *A*, *B*, *C* and *D* and 3 other members. *A* is *B*'s spouse. *C* is *D*'s spouse. *A* and *C* are siblings. *B* and *D* are regarded to be indirectly related through *A* and *C*. It follows that the independence requirement in regulation 3(4) is not satisfied because more than half of the total number of governing board members of the applicant are individuals to whom regulation 3(4)(*d*) applies.

*[S 122/2019 wef 01/03/2019]*

### **Application for approval as institution of a public character**

**4.—(1)** An institution or fund may apply for approval as an institution of a public character by submitting an application form

accompanied by such information and documents as the Sector Administrator may require.

(2) Despite the applicant satisfying all of the applicable conditions in regulation 3, the Sector Administrator may refuse to approve an application under this regulation, taking into account any other consideration the Sector Administrator thinks fit, which may include the following:

- (a) the applicant has at any time failed to comply with the Act or any regulations made under the Act (whether or not as a registered charity or an exempt charity);
- (b) there is or has been any mismanagement, misconduct, incompetence or negligence in the administration of the applicant;
- (c) an audit report on the applicant has been qualified in any way, and whether appropriate action has been taken to address the concerns raised;
- (d) whether the persons who are to perform the functions of governing board members of the applicant are likely to act independently and exercise proper control and management of the applicant as an institution of a public character;
- (e) whether the governing instruments and policies and plans of the applicant are likely to ensure proper control and management of the administration of the applicant as an institution of a public character;
- (f) whether the activities planned by the applicant are likely to further the charitable purposes of the applicant as an institution of a public character.

*[S 122/2019 wef 01/03/2019]*

(3) An approval if granted by the Sector Administrator is valid for such period, not exceeding 2 years, as may be specified in the approval.

*[S 122/2019 wef 01/03/2019]*



### **Extension of approval of institution of a public character**

**5.—(1)** An institution of a public character may apply for its approval as an institution of a public character to be extended by submitting an application form accompanied by such information and documents as the Sector Administrator may require.

*[S 122/2019 wef 01/03/2019]*

(2) Such application shall be made —

- (a) at least 2 months before the expiry of the current approval;  
or
- (b) within such time as may be specified by the Sector Administrator.

(3) In deciding whether to approve an application under this regulation, the Sector Administrator may take into account any consideration the Sector Administrator thinks fit, which may include any of the following:

- (a) whether the institution of a public character meets the applicable conditions;
- (b) whether the institution of a public character has at any time failed to comply with the Act or any regulations made under the Act (whether or not as an institution of a public character, a registered charity or an exempt charity);
- (c) any of the considerations mentioned in regulation 4(2)(b) to (f);
- (d) the amount of tax deductible donations received during the current period of approval;
- (e) the activity level of the institution of a public character during the current period of approval.

*[S 122/2019 wef 01/03/2019]*

(4) An approval under this regulation is valid for such period, not exceeding 5 years, as may be specified in the approval.

*[S 122/2019 wef 01/03/2019]*

### **Continued compliance with, and waiver of, conditions**

**5A.**—(1) An institution of a public character must satisfy the conditions in regulation 3 throughout its period of approval.

(2) The Minister may, on the application of an institution or a fund (that is applying for approval as an institution of a public character) or of an institution of a public character, waive any condition in regulation 3(1)(c) or (*ea*), or both, as the case may be.

(3) The Commissioner may, on the application of an institution or a fund (that is applying for approval as an institution of a public character) or of an institution of a public character, waive the condition in regulation 3(1)(e).

*[S 122/2019 wef 01/03/2019]*

### **Suspension or revocation of approval of institution of a public character**

**6.**—(1) The Sector Administrator shall revoke the approval of an institution of a public character if it appears to the Sector Administrator that —

- (a) the institution of a public character has ceased to operate;  
or
- (b) the institution of a public character no longer serves a purpose for the benefit of the community in Singapore.

*[S 122/2019 wef 01/03/2019]*

(2) The Sector Administrator may suspend (for such period, not exceeding 2 years, as the Sector Administrator may specify), or revoke, the approval of an institution of a public character if it appears to the Sector Administrator that —

- (a) the institution of a public character has failed to comply (whether or not as an institution of a public character, a registered charity or an exempt charity) with the Act or any regulations made under the Act at any time during its period of approval;

- (b) there is or has been any mismanagement, misconduct, incompetence or negligence in the administration of the institution of a public character; or
- (c) such action is necessary or desirable in the public interest.

*[S 122/2019 wef 01/03/2019]*

(3) Where the approval of an institution of a public character has been suspended or revoked under this regulation —

- (a) any donation made to the institution of a public character during the period of the suspension, or after the revocation, does not qualify as a tax deductible donation;
- (b) the Sector Administrator must take reasonable steps to inform the general public of the suspension or revocation, and of the matter specified in sub-paragraph (a); and
- (c) any donation made to the institution of a public character, during the period of the suspension or after revocation, but before the general public has been informed of the suspension or revocation by the Sector Administrator, must (on the donor's request) be refunded to the donor without any deduction.

*[S 122/2019 wef 01/03/2019]*

*[S 122/2019 wef 01/03/2019]*

### **Amendment of governing instruments**

7.—(1) An institution of a public character shall not amend its governing instruments except with the approval of the Sector Administrator.

(2) *[Deleted by S 122/2019 wef 01/03/2019]*

PART III

FUND-RAISING, USE OF DONATIONS, MAINTENANCE AND  
AUDIT OF RECORDS

**Duty to donors**

**8.**—(1) An institution of a public character conducting a fund-raising appeal shall ensure that —

- (a) any information provided to donors or to the general public is accurate and not misleading;
- (b) the following information is disclosed to every person from whom a donation is solicited —
  - (i) the name of the institution of a public character to which the donation will be given;
  - (ii) the purpose for which the donation will be used; and
  - (iii) whether any commercial fund-raiser has been engaged in soliciting the donation;
- (c) all information relating to every donor is kept confidential, and is not disclosed to any other person except as authorised by or under any law or with the consent of the donor; and

*[S 122/2019 wef 01/03/2019]*

- (d) any arrangement to solicit donations has adequate control measures and safeguards to ensure proper accountability and to prevent any loss or theft of donations.

(2) Where any commercial fund-raiser is engaged by an institution of a public character to solicit donations —

- (a) the commercial fund-raiser must pay directly to the institution of a public character the whole amount of donations collected for the institution of a public character, without any deduction or set-off; and

*[S 122/2019 wef 01/03/2019]*

- (b) the institution of a public character must not allow the commercial fund-raiser to deduct, from any donations collected for the institution of a public character, any

payment due to the commercial fund-raiser from the institution of a public character.

*[S 122/2019 wef 01/03/2019]*

(c) *[Deleted by S 122/2019 wef 01/03/2019]*

### **Issue of tax deduction receipts**

**9.—(1)** An institution of a public character must not issue any tax deduction receipt for any donation that is not a tax deductible donation.

*[S 122/2019 wef 01/03/2019]*

(2) *[Deleted by S 122/2019 wef 01/03/2019]*

(3) A tax deduction receipt shall be in such form as may be specified by the Commissioner or the Sector Administrator and shall —

(a) incorporate the following statement:

“This receipt is for your retention. This donation is tax deductible and the deduction will be automatically included in your tax assessment as you have provided your Tax Reference number (e.g. NRIC/FIN/UEN). You do not need to claim the deduction in your tax form.”;

*[S 735/2010 wef 01/01/2011]*

(b) state the name of the Sector Administrator, where applicable;

*[S 122/2019 wef 01/03/2019]*

*[S 1043/2024 wef 01/01/2025]*

(ba) state the amount or value of the donation received;

*[S 1043/2024 wef 01/01/2025]*

(c) be serially numbered; and

*[S 122/2019 wef 01/03/2019]*

*[S 1043/2024 wef 01/01/2025]*

(d) in the case of a donation that qualifies for tax deduction under section 37AB of the Income Tax Act 1947, state that

the donation is made under the Overseas Humanitarian Assistance Tax Deduction Scheme.

[S 1043/2024 wef 01/01/2025]

(4) [Deleted by S 122/2019 wef 01/03/2019]

(5) [Deleted by S 122/2019 wef 01/03/2019]

(6) Where there is a change in the name of an institution of a public character, the institution of a public character shall issue every tax deduction receipt under its new name with immediate effect from the date of such change.

(7) An institution or a fund must not issue any tax deduction receipt —

- (a) after its approval as an institution of a public character has expired;
- (b) during the period of suspension of its approval as an institution of a public character under regulation 6; or
- (c) after its approval as an institution of a public character has been revoked under regulation 6.

[S 122/2019 wef 01/03/2019]

(8) [Deleted by S 122/2019 wef 01/03/2019]

### **Duty to maintain donation records**

**10.—**(1) An institution of a public character must maintain a record showing the particulars of every tax deductible donation received by it.

[S 122/2019 wef 01/03/2019]

(2) The record shall include, in respect of every donation —

- (a) the receipt number (in numerical sequence);
- (b) the name of the donor;
- (c) the identification number, or corporate or business registration number, of the donor;
- (d) the date on which the donation was received;
- (e) the type of donation received;

- (f) the amount or value of the donation received; and
- (g) any terms and conditions under which the donation was made.

(3) The record shall be maintained for a minimum period of 5 years from the end of the year of assessment relating to the year in which the donation was received.

(4) In paragraph (3), “year of assessment” has the same meaning as in the Income Tax Act 1947.

*[S 16/2023 wef 31/12/2021]*

### **Use of donations**

**11.—**(1) An institution of a public character shall use any donation received by it in accordance with this regulation.

(2) Where the donor has specified an intention that the donation should be used for any specified lawful purpose, the donation shall be used for that purpose.

(3) Where the donor has not specified such an intention, the donation shall be used according to the purpose communicated to the donor under regulation 8(1)(b)(ii).

(4) Where no purpose mentioned in paragraph (2) or (3) has been specified or communicated (as the case may be), the donation may be used to fund any activity carried out by the institution of a public character.

*[S 122/2019 wef 01/03/2019]*

(5) Despite paragraphs (2), (3) and (4), the institution of a public character may use a donation for a purpose or activity only if —

- (a) the purpose or activity is within the objectives of the institution of a public character under its governing instruments; and
- (b) where a tax deduction receipt has been issued in respect of the donation, the donation satisfies the requirements of

section 37(3C) of the Income Tax Act 1947 (including that provision as applied by section 37AB(6) of that Act).

*[S 122/2019 wef 01/03/2019]*

*[S 16/2023 wef 31/12/2021]*

*[S 1043/2024 wef 01/01/2025]*

(6) An institution of a public character may invest any donation that is not immediately required for use for any purpose or activity mentioned in paragraph (2), (3) or (4) in such investments as are permitted by law.

*[S 122/2019 wef 01/03/2019]*

(7) Where a donation, or any part of it, cannot be used under paragraphs (2) to (5), the institution of a public character shall —

(a) refund the amount to the donor within 4 years after the receipt of the donation; or

*[S 122/2019 wef 01/03/2019]*

(b) use the amount for such other purpose as may be approved by the Sector Administrator.

*[S 122/2019 wef 01/03/2019]*

(8) Where an institution of a public character refunds any tax deductible donation, or any part of it, to a donor under paragraph (7)(a), it shall immediately inform the Comptroller of Income Tax of that fact.

### **Duty to maintain accounting records**

**12.—**(1) An institution of a public character shall maintain accounting records which shall contain entries showing —

(a) all the donations received and disbursed;

(b) details of all the income received and the expenses incurred; and

*[S 122/2019 wef 01/03/2019]*

(c) *[Deleted by S 122/2019 wef 01/03/2019]*

(d) the period during which the institution of a public character is approved to collect tax deductible donations.



(2) [*Deleted by S 122/2019 wef 01/03/2019*]

(3) An institution of a public character shall maintain every accounting record for a minimum period of 5 years from the end of the financial year to which the accounting entry relates.

### **Power of Sector Administrators to inspect records and appoint auditors**

**13.**—(1) A Sector Administrator —

(a) shall at all times have full and free access to the donation records and accounting records of every institution of a public character approved by it; and

(b) may, without fee or reward, inspect, copy or make extracts from any such records.

(2) A Sector Administrator may appoint any person to audit or review the management of any institution of a public character approved by it.

**14.** [*Deleted by S 12/2021 wef 08/01/2021*]

### **Fund-raising expenses**

**15.**—(1) The total fund-raising expenses of an institution of a public character for the financial year ending on or after 1st April 2008, and for every subsequent financial year, shall not exceed 30% of the total receipts from fund-raising and sponsorships for that financial year, as determined by the following formula:

$$\frac{(E + S)}{(R + S)} \times 100\% \leq 30\%$$

where E refers to the total expenses relating to fund-raising for the financial year, including —

(a) direct and material indirect expenses of any kind; and

(b) payments made to commercial fund-raisers engaged by the institution of a public character,

but excluding, in a case of the sale of goods by or on behalf of the institution of a public character for fund-raising (and not trading), the cost of the goods sold;

R refers to —

- (a) in a case of the sale of goods by or on behalf of the institution of a public character for fund-raising (and not trading), the total receipts from such sale (after excluding only the cost of the goods sold); and
- (b) the total gross receipts from any other fund-raising for that financial year; and

S refers to —

- (a) the total amount of sponsorships in cash received by the institution of a public character relating to fund-raising for that financial year that is conditioned upon the provision of direct or indirect commercial benefit to the sponsors; and
- (b) the total cost or value of sponsored property, goods and services for which tax deduction receipts are issued relating to fund-raising for that financial year.

*[S 122/2019 wef 01/03/2019]*

(2) The computation of the formula in paragraph (1) shall be done in accordance with such directions as may be issued by the Commissioner relating to the manner of computation of the various items in the formula.

### **Directions by Sector Administrator in relation to receipts from fund-raising appeal**

**15A.**—(1) Paragraph (2) applies where a Sector Administrator is satisfied that any of the following circumstances has arisen in respect of a fund-raising appeal for an institution of a public character:

- (a) the fund-raising appeal has not been conducted in good faith for charitable, benevolent or philanthropic purposes;
  - (b) the fund-raising appeal has been improperly administered;
  - (c) any provision of the Act or any regulations made under the Act or any condition imposed by the Commissioner, in connection with the fund-raising appeal, was not complied with by the institution of a public character or any person conducting the fund-raising appeal for the institution of a public character;
  - (d) any proceeds from the fund-raising appeal have not been disbursed within the timeframe under the written agreement, required by regulation 14 of the Charities (Fund-raising Appeals for Local and Foreign Charitable Purposes) Regulations 2012 (G.N. No. S 530/2012), between the institution of a public character and the person conducting the fund-raising appeal for the institution of a public character;
  - (e) it is desirable in the public interest on any other ground to give directions under paragraph (2).
- (2) The Sector Administrator mentioned in paragraph (1) may give all or any of the following directions:
- (a) to the institution of a public character —
    - (i) to refund all or any part of the receipts from the fund-raising appeal to all or any of the donors; or
    - (ii) to use all or any part of the receipts from the fund-raising appeal for such other charitable purpose as may be approved by the Sector Administrator;
  - (b) to any person conducting the fund-raising appeal for the institution of a public character — to refund all or any part of the receipts from the fund-raising appeal to all or any of the donors.
- (3) An institution of a public character must comply with any direction issued to it under paragraph (2)(a).

(4) A person conducting the fund-raising appeal for the institution of a public character must comply with any direction issued to that person under paragraph (2)(b).

[S 122/2019 wef 01/03/2019]

## PART IV

### REPORTING AND DISCLOSURE REQUIREMENTS

#### **Duty to furnish documents**

**16.—**(1) An institution of a public character shall, within 6 months after the close of each financial year, furnish the following documents to the Sector Administrator:

(a) the audited financial statements of the institution of a public character for that financial year;

[S 122/2019 wef 01/03/2019]

(b) the auditor's report on the financial statements for that financial year;

[S 122/2019 wef 01/03/2019]

(c) the auditor's report on the use of donation moneys during that financial year and whether such use is in accordance with the objectives of the institution of a public character;

[S 122/2019 wef 01/03/2019]

(d) the fund-raising and expenditure plans of the institution of a public character for the following financial year; and

(e) the annual report of the institution of a public character for that financial year.

[S 122/2019 wef 01/03/2019]

(2) An institution of a public character must on or before 31 January of each year —

(a) give to the Comptroller of Income Tax, in a form specified by the Comptroller, the details of all tax deductible donations for which the institution has issued tax deduction receipts in the preceding year; and

[S 1043/2024 wef 01/01/2025]

- (b) give to the Sector Administrator, in a form specified by the Commissioner, the institution's annual return of donations received in the preceding year.

*[S 122/2019 wef 01/03/2019]*

(3) Paragraph (2)(b) requires an institution of a public character to give an annual return of donations received in or after 2019 only if the Sector Administrator asks for that return.

*[S 122/2019 wef 01/03/2019]*

### **Requirements relating to financial statements and audits**

**17.—**(1) An institution of a public character shall disclose in its financial statements —

- (a) the respective amounts of donations that qualify for tax deduction under each of the following sections of the Income Tax Act 1947, received for the period to which the financial statements relate:

- (i) section 37;
- (ii) section 37AB; and

*[S 1043/2024 wef 01/01/2025]*

- (b) any transaction with any related party, as defined in the applicable accounting standards made or formulated, or deemed to be made or formulated, by the Accounting Standards Committee under Part 3 of the Accounting Standards Act 2007.

*[S 16/2023 wef 31/12/2021]*

*[S 155/2023 wef 01/04/2023]*

(2) The institution of a public character shall disclose in its financial statements for the financial year ending on or after 1st April 2008, and for every subsequent financial year, the total amount of sponsorships in cash and the total cost or value of the sponsored property, goods and services it paid or received, as the case may be, during the period to which the financial statements relate in accordance with receipts or other documentary evidence presented to the institution of a public character if, and only if, such documentary evidence is available.

(3) The institution of a public character shall cause its financial statements to be audited by an auditor, being a public accountant, whose appointment has been approved by the Sector Administrator.

*[S 122/2019 wef 01/03/2019]*

(4) The institution of a public character shall ensure that for the financial year commencing on or after 1st July 2006, and for every subsequent financial year, the auditor certifies in the auditor's report whether the institution of a public character has complied with the requirements of regulation 15 (Fund-raising expenses).

(5) *[Deleted by S 122/2019 wef 01/03/2019]*

(6) *[Deleted by S 122/2019 wef 01/03/2019]*

(7) An institution of a public character shall change its auditor at least once every 5 years, whether to another auditor from the same firm or company or to another auditor from a different firm or company.

*[S 122/2019 wef 01/03/2019]*

(8) Where an institution of a public character fails to comply with paragraph (7), the auditor shall make a qualification in the financial statement of the institution of a public character.

### **Requirements relating to annual report**

**18.** An institution of a public character shall disclose in its annual report its policy relating to the management and avoidance of conflicts of interest.

### **Duty to disclose information to the general public**

**19.** An institution of a public character shall disclose to the general public such information on its activities and financial statements as may be required by the Commissioner —

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

*[S 122/2019 wef 01/03/2019]*

PART V

LARGE INSTITUTIONS OF A PUBLIC CHARACTER

**Additional requirements for large institutions of a public character**

**20.**—(1) A large institution of a public character shall ensure that for the financial year commencing on or after 1st July 2006, and for every subsequent financial year, its financial statements comply with the applicable accounting standards made or formulated, or deemed to be made or formulated, by the Accounting Standards Committee under Part 3 of the Accounting Standards Act 2007.

*[S 16/2023 wef 31/12/2021]*

*[S 155/2023 wef 01/04/2023]*

(2) A large institution of a public character shall have not fewer than 10 governing board members.

*[S 488/2011 wef 01/09/2011]*

(3) Where a large institution of a public character has fewer than 10 governing board members, it shall —

- (a) immediately notify the Sector Administrator of the occurrence of that fact; and
- (b) no later than 6 months from the occurrence of that fact, or such later time as may be approved by the Sector Administrator, take such measures as are necessary to increase the number of its governing board members to not fewer than 10.

*[S 488/2011 wef 01/09/2011]*

(4) The Commissioner may, if he thinks fit, exempt a large institution of a public character from the requirements of paragraphs (2) and (3).

(5) *[Deleted by S 122/2019 wef 01/03/2019]*

(6) In this regulation, a “large institution of a public character” means an institution of a public character with gross annual receipts in each financial year of not less than \$10 million in the 2 financial years immediately preceding the current financial year of the institution of a public character.

(7) For the purpose of paragraph (6), “gross annual receipts” shall include all income, grants, donations, sponsorships and all other receipts of any kind.

## PART VI

### OFFENCES AND FINANCIAL PENALTIES

*[S 122/2019 wef 01/03/2019]*

#### Offences

**21.**—(1) A person who contravenes any requirement of regulation 7, 8, 10, 11 (except paragraph (8)), 12, 15A(3) or (4), 16(1)(c) or (2)(b), 17(3) or (7) or 20(3) shall be guilty of an offence and shall be liable on conviction —

- (a) to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 3 years or to both; and
- (b) in the case of a continuing offence, to a further fine not exceeding \$100 for every day or part of a day during which the offence continues after conviction.

*[S 12/2021 wef 08/01/2021]*

(2) A person who contravenes any requirement of regulation 15(1) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 3 years or to both.

*[S 12/2021 wef 08/01/2021]*

#### Financial penalty

**22.** A person who contravenes regulation 9(1) or (7) shall be liable to pay to the Commissioner a financial penalty of the higher of the following amounts:

- (a) \$100;
- (b) the amount ascertained by the formula  $0.4 \times$  the total value of the donations (as determined under section 37(3) of the Income Tax Act 1947) which ought not to be allowed a



deduction under section 37(3) of the Income Tax Act 1947  
by reason of the contravention, if any.

*[S 122/2019 wef 01/03/2019]*

*[S 16/2023 wef 31/12/2021]*

*[G.N. Nos. S 89/2007; S 157/2008]*

LEGISLATIVE HISTORY  
CHARITIES (INSTITUTIONS OF A PUBLIC CHARACTER)  
REGULATIONS  
(CHAPTER 37, RG 5)

This Legislative History is provided for the convenience of users of the Charities (Institutions of A Public Character) Regulations. It is not part of these Regulations.

**1. G. N. No. S 89/2007 — Charities (Institutions of a Public Character) Regulations 2007**

Date of commencement : 1 March 2007

**2. G. N. No. S 157/2008 — Charities (Institutions of a Public Character) (Amendment) Regulations 2008**

Date of commencement : 1 April 2008

**3. 2008 Revised Edition — Charities (Institutions of A Public Character) Regulations**

Date of operation : 2 June 2008

**4. G. N. No. S 735/2010 — Charities (Institutions of a Public Character) (Amendment) Regulations 2010**

Date of commencement : 1 January 2011

**5. G.N. No. S 488/2011 — Charities (Institutions of a Public Character) (Amendment) Regulations 2011**

Date of commencement : 1 September 2011

**6. G.N. No. S 122/2019 — Charities (Institutions of a Public Character) (Amendment) Regulations 2019**

Date of commencement : 1 March 2019

**7. G.N. No. S 12/2021 — Charities (Institutions of a Public Character) (Amendment) Regulations 2021**

Date of commencement : 8 January 2021

**8. G.N. No. S 16/2023 — Charities (Miscellaneous Amendments) Regulations 2023**

Date of commencement : 31 December 2021

**9. G.N. No. S 155/2023 — Charities (Institutions of a Public Character) (Amendment) Regulations 2023**

Date of commencement : 1 April 2023

**10. G.N. No. S 1043/2024 — Charities (Institutions of a Public Character)  
(Amendment) Regulations 2024**

Date of commencement : 1 January 2025