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No. S 835

COMPANIES ACT (CHAPTER 50)

COMPANIES (FEES AND LATE LODGMENT PENALTIES) REGULATIONS 2015

ARRANGEMENT OF REGULATIONS

Regulation

1. Citation and commencement
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In exercise of the powers conferred by section 411 of the Companies Act, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Companies (Fees and Late Lodgment Penalties) Regulations 2015 and come into operation on 3 January 2016.

Definitions

2. In these Regulations —

“electronic transaction system” means the electronic transaction system established by the Authority under section 28B(1) of the Accounting and Corporate Regulatory Authority Act (Cap. 2A);

“transaction”, in relation to the Registrar, means —

- (a) the filing or lodging of any document with the Registrar, or the submission, production, delivery, furnishing or sending of any document to the Registrar, under the Act;
- (b) the making of any application, submission or request to the Registrar under the Act;
- (c) the provision of any undertaking or declaration to the Registrar under the Act; and
- (d) the extraction, retrieval or accessing of any document, record or information maintained by the Registrar under the Act.

Fees

3.—(1) The fees specified in the third column of the First Schedule are payable in respect of the matters set out in the second column of that Schedule.

(2) The Registrar may refuse to process a transaction (including accepting the filing or lodgment of any document), whether carried out using the electronic transaction system or otherwise, if the person seeking to carry out the transaction fails to pay the fee prescribed for the transaction.

Late lodgment penalties

4. Where any person fails to comply with the time delimited by the Act for the filing or lodgment of a document, the penalty specified in the Second Schedule for late filing or lodgment must be paid in addition to the prescribed fee for the filing or lodgment of the document.

Manner of payment

5. Payment of any fee and penalty under these Regulations must be made in such manner as directed by the Registrar.

Waiver

6.—(1) The Registrar may for any reason waive, refund or remit, whether wholly or in part, any fee specified in the First Schedule and any penalty specified in the Second Schedule.

(2) Despite paragraph (1), no fee paid is refundable in respect of the withdrawal of any application or appeal.

FIRST SCHEDULE

Regulations 3(1) and 6(1)

FEES

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Subject matter of fee</i>	<i>Transaction and section under which transaction carried out</i>	<i>Fee</i>
1. Applications in respect of company or foreign company name	(a) Application for registration of name under section 27(10) or (12) or 378(11) of the Act	\$15
	(b) Application for change of name under section 28(2) of the Act	
2. Incorporation and registration fees	(a) Incorporation of public company having a share capital under section 19 of the Act	\$300
	(b) Incorporation of public company not having a share capital under section 19 of the Act	
	(c) Incorporation of private company under section 19 of the Act	
	(d) Registration of foreign company under section 368(1) of the Act	
2A. Application by foreign corporate	Application fee under section 358(2)(b)(iv) of the Act	\$1,000

FIRST SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Subject matter of fee</i>	<i>Transaction and section under which transaction carried out</i>	<i>Fee</i>
entity to be registered		
3. Annual return	Lodgment of annual return under section 197 of the Act	\$60
3A. Extension of time to lodge annual return	Application under section 197(1B)(a) of the Act for extension of time within which a company must lodge its annual return	\$200
4. Conversion of company type	<p>(a) Application under section 30(2) of the Act for conversion from an unlimited company to a company limited by shares (referred to in section 30(1)(a) of the Act)</p> <p>(b) Application under section 30(2) of the Act for conversion from an unlimited company to a company limited by guarantee (referred to in section 30(1)(a) of the Act)</p> <p>(c) Application under section 30(2) of the Act for conversion from a limited company to an unlimited company (referred to in section 30(1)(b) of the Act)</p> <p>(d) Application under section 31(1) of the Act for conversion from a public company to a private company limited by shares</p>	\$40

FIRST SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Subject matter of fee</i>	<i>Transaction and section under which transaction carried out</i>	<i>Fee</i>
	(e) Application under section 31(2) of the Act for conversion from a private company to a public company limited by shares	
5. Notices of error	Notification of error under section 12C(1) of the Act or section 257(1) of the Insolvency, Restructuring and Dissolution Act 2018 (Act 40 of 2018)	\$60
6. Extension of time to lay/lodge financial statements/branch accounts	(a) Application for extension of time under section 373(10) of the Act for lodgment of financial statements of foreign companies (referred to in section 373(3)(b) of the Act) (b) Application for extension of time under section 373(10) of the Act for lodgment of branch accounts (referred to in section 373(7) of the Act) (c) [<i>Deleted by S 514/2018 wef 31/08/2018</i>]	\$200
7. Extension of time to hold AGM	Application to extend time to hold annual general meeting under section 175(2) of the Act	\$200
7A. Extension of time to submit document	Application for extension of time to submit document evidencing that foreign corporate entity has been de-registered in its place of incorporation under section 359(7) of the Act	\$200

FIRST SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Subject matter of fee</i>	<i>Transaction and section under which transaction carried out</i>	<i>Fee</i>
8. Direction to company to change name	(a) Application to Registrar to direct a change of company name under section 27(2A) of the Act (b) Application to Registrar to direct a change of company name under section 28(3A) of the Act	\$200
9. Other applications	(a) Application to Minister under section 23(2) of the Act for approval to hold or to sell, mortgage or transfer any land (b) Application under section 29(1) or (2) of the Act for omission of the word “Limited” or “Berhad” (c) Application for exemption under section 201(12) of the Act from Accounting Standards (d) Application under section 373(12) of the Act for waiver of requirement to lodge documents relating to the operations of foreign company in Singapore (e) Application under section 373(13) of the Act for relief from requirements as to audit or form and content of financial reporting documents for foreign companies	\$200

FIRST SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Subject matter of fee</i>	<i>Transaction and section under which transaction carried out</i>	<i>Fee</i>
	(f) Application under section 202(1) of the Act for relief from requirements as to form and content of financial statements or directors' statement	
10. Registration of particulars relating to charges	(a) Lodgment of statement containing particulars of charge under section 131(1) of the Act	\$60
	(b) Lodgment of statement containing particulars of a series of debentures under section 131(5) of the Act	
	(c) Lodgment of statement containing particulars of an issue of debentures where there is more than one issue of debenture in a series of debentures under section 131(6) of the Act	
	(d) Lodgment of statement of particulars in respect of property acquired by company or registered foreign company while the property is subject to charge under sections 133(1) and 141 of the Act	
	(e) Lodgment of statement in respect of charge created by foreign company before registration of foreign company in Singapore under section 133(1) of the Act	

FIRST SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Subject matter of fee</i>	<i>Transaction and section under which transaction carried out</i>	<i>Fee</i>
	(f) Lodgment of statement of particulars in respect of property acquired by foreign company while the property is subject to a charge before registration of foreign company in Singapore under section 133(1) of the Act	
	(g) Lodgment of statement containing particulars of charge required to be registered under section 363(1) of the Act	
11. Amalgamations	(a) Registration of amalgamation under section 215E(1) of the Act where the amalgamated company is the same as one of the amalgamating companies	\$400
	(b) Registration of amalgamation under section 215E(1) of the Act where the amalgamated company is a new company	\$400 (a separate company registration fee of \$300 applies where the amalgamated company is a new company)
12. Certificates	(a) Application under section 19(7) of the Act for certificate confirming incorporation of company	\$50
	(b) Application under section 26(7) of the Act for certificate confirming that	

FIRST SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Subject matter of fee</i>	<i>Transaction and section under which transaction carried out</i>	<i>Fee</i>
	company is incorporated in accordance with the alteration made to the constitution	
	(c) Application under section 28(5) of the Act for certificate confirming incorporation of company under new name changed by special resolution	
	(d) Application under section 30(3A) of the Act for certificate confirming conversion of company from —	
	(i) unlimited to limited by guarantee;	
	(ii) unlimited to limited by shares; or	
	(iii) limited to unlimited	
	(e) Application under section 31(5) of the Act for certificate confirming conversion from —	
	(i) public company to private company; or	
	(ii) private company to public company	
	(f) Application under section 371(2) of the Act for certificate confirming registration of foreign company in Singapore	

FIRST SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Subject matter of fee</i>	<i>Transaction and section under which transaction carried out</i>	<i>Fee</i>
	(g) Application under section 23(5) of the Act for certificate confirming approval to hold land	
	(h) Application under section 29(9) of the Act for certificate confirming approval to register company with limited liability without the addition of “Limited” or “Berhad” or to omit “Limited” or “Berhad” from company name	
	(i) Application under section 61(7) of the Act for certificate confirming that company is entitled to commence business and exercise its borrowing powers	
	(j) Application under section 134(3) of the Act for certificate confirming registration of charge	
	(k) Application under section 215F(4) of the Act for certificate confirming amalgamation	
13. Alternate address	Provision of alternate address under section 173A(2) of the Act	\$40
14. Resignation of auditor of a public interest company, or a subsidiary	Application for Registrar’s consent for resignation under section 205AB(1)(a) of the Act	\$200

FIRST SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Subject matter of fee</i>	<i>Transaction and section under which transaction carried out</i>	<i>Fee</i>
company of a public interest company		
15. Request for forms filed with Registrar	(a) For supplying under section 12(2)(b) of the Act extracts of forms filed with the Registrar	\$11
	(b) For supplying under section 12(2)(b) of the Act extracts of forms including attachments filed with the Registrar	\$26
	(c) Certification of a copy of the notice of incorporation of a company, any certificate issued under the Act, any document or extract from any document kept by the Registrar under section 12(2)(b) of the Act	\$1 per page or part of a page
16. Inspection	(a) Inspection under section 12(2)(c) or (d) of the Act of —	\$20 per register
	(i) any register of directors, chief executive officers, secretaries or auditors kept by the Registrar under section 173(1) of the Act; or	(no charge is payable for inspection by a company, its officers and members of the registers relating to the company itself)
	(ii) the register of members of any private company kept by the Registrar	

FIRST SCHEDULE — *continued*

<i>First column</i>	<i>Second column</i>	<i>Third column</i>
<i>Subject matter of fee</i>	<i>Transaction and section under which transaction carried out</i>	<i>Fee</i>
	under section 196A of the Act	
	(b) Inspection under section 254(2) of the Insolvency, Restructuring and Dissolution Act 2018 of any document filed or lodged with the Registrar or any microfilm of such document	\$20 per document or microfilm
17. Filing of financial statements, or consolidated financial statements or balance-sheet, revised under section 202A of the Act	Filing of revised financial statements, or revised consolidated financial statements or balance-sheet, and auditor's report (where applicable) under regulation 13 of the Companies (Revision of Defective Financial Statements, or Consolidated Financial Statements or Balance-sheet) Regulations 2018 (G.N. No. S 218/2018)	\$200
		<i>[S 632/2020 wef 30/07/2020]</i>
		<i>[S 514/2018 wef 31/08/2018]</i>
		<i>[S 334/2018 wef 01/06/2018]</i>
		<i>[S 219/2018 wef 20/04/2018]</i>
		<i>[S 580/2017 wef 11/10/2017]</i>

SECOND SCHEDULE

Regulations 4 and 6(1)

LATE LODGMENT PENALTIES

<i>First column</i>	<i>Second column</i>
<i>Type of late filing or lodgment</i>	<i>Late lodgment penalty</i>

 SECOND SCHEDULE — *continued*

1. Penalty for late lodgment of annual return under section 197 of the Act or financial statements under section 373 of the Act according to length of default (calculated in terms of months after the date on which document was required to be lodged)

(a) up to 3 months	\$300
(b) exceeding 3 months	\$600

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

(a) up to 30 days	\$50
(b) 31 days to 60 days	\$75
(c) 61 days to 90 days	\$100
(d) 91 days to 180 days	\$150
(e) 181 days to 365 days	\$200
(f) 366 days to 730 days	\$250
(g) 731 days to 1095 days	\$300
(h) exceeding 1095 days	\$350

[S 27/2022 wef 14/01/2022]

Made on 21 December 2015.

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 (Finance) (Performance),
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