

Charities (Registration of Charities) Regulations

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CHARITIES ACT (CHAPTER 37, SECTION 48)

CHARITIES (REGISTRATION OF CHARITIES) REGULATIONS

Rg 10

G.N. No. S 178/2007

REVISED EDITION 2008

(2nd June 2008)

[1st May 2007]

Citation

1. These Regulations may be cited as the Charities (Registration of Charities) Regulations.

Definitions

2. In these Regulations, unless the context otherwise requires —

“applicant” means an institution in respect of which an application for registration as a charity has been made;

“governing instruments”, in relation to an institution registered or applying to register as a charity, shall include the memorandum and articles of association, constitution, trust instruments or any rules or regulations governing the purposes and administration of the institution;

“Sector Administrator” —

(a) in relation to an applicant, means —

(i) in a sector where a Sector Administrator has been appointed under section 40B of the Act to supervise the sector, that Sector Administrator; or

(ii) in any other case, the Commissioner;

(b) in relation to a charity, whether established before, on or after 1st May 2007, means —

(i) where a Sector Administrator has been appointed under section 40B of the Act to supervise the sector that the charity is in, that Sector Administrator; or

(ii) in any other case, the Commissioner.

Conditions for registration as charity

3.—(1) An institution may be registered as a charity if the institution satisfies the following conditions:

- (a) the governing instruments of the institution provide for the purposes of the institution, and such purposes are exclusively charitable;
- (b) the institution has a minimum of 3 persons to perform the function of governing board members, at least 2 of whom shall be Singapore citizens or permanent residents; and

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- (c) the purposes of the institution are beneficial wholly or substantially to the community in Singapore.

(2) The conditions set out in paragraph (1) (b) or (c) may be waived by the Minister in respect of any applicant.

Application for registration as charity

4.—(1) An institution may apply to be registered as a charity by submitting to the Sector Administrator an application form accompanied by —

- (a) the governing instruments of the institution;
- (b) documents showing the detailed plan of activities to be carried out or the funds disbursement plan to further the charitable purposes of the institution; and
- (c) such other documents and information as the Sector Administrator may require.

(2) Where —

- (a) an application complies with paragraph (1);
- (b) the applicant satisfies the conditions set out in regulation 3; and
- (c) the Sector Administrator is satisfied that the registration of the institution as a charity will not be contrary to the public interest,

the Sector Administrator shall register the institution as a charity.

(3) For the purpose of paragraph (2) (c), the Sector Administrator may take into account one or more of the following considerations:

- (a) whether the institution is related to any other institution that at any time —
 - (i) has been removed from the register of charities; or
 - (ii) has been refused registration as a charity;
- (b) whether the institution is unlawful or has contravened any law;
- (c) whether the institution has furnished any false, misleading or inaccurate information to the Sector Administrator;
- (d) whether, in the opinion of the Sector Administrator, the persons who are to perform the function of governing board members of the institution will be able to exercise proper control and management of the administration of the institution;

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