

Charities (Transitional and Savings Provision) Regulations 2011

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No. S 90

CHARITIES (AMENDMENT) ACT 2010 (ACT 34 OF 2010)

CHARITIES (TRANSITIONAL AND SAVINGS PROVISION) REGULATIONS 2011

In exercise of the powers conferred by section 25 of the Charities (Amendment) Act 2010, 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 (Transitional and Savings Provision) Regulations 2011 and shall come into operation on 1st March 2011.

Transitional and savings provision

2.—(1) Part IV of the Charities Act (Cap. 37, 2007 Ed.) in force immediately before 1st March 2011 shall continue to apply to a charity (not being an exempt charity) in respect of its accounting records, statements of accounts or receipts and payments accounts and statements of assets and liabilities, as the case may be, and annual reports, for any financial year ending before 1st March 2011.

(2) For the avoidance of doubt, Part IV of the Act (as amended by the Charities (Amendment) Act 2010 (Act 34 of 2010)) and the Charities (Accounts and Audit) Regulations 2011 (G.N. No. S 89/2011) shall apply to a charity in respect of its accounting records, statements of accounts or receipts and payments accounts and