

Charities (Institutions of A Public Character) Regulations

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CHARITIES ACT
(CHAPTER 37, SECTION 40C)

CHARITIES (INSTITUTIONS OF A PUBLIC CHARACTER) REGULATIONS

Rg 5

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(2nd June 2008)

[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 (Cap. 134);

“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 of the Income Tax Act (Cap. 134);

[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 (Cap. 50);
- (b) the officers, where the institution of a public character is a society registered under the Societies Act (Cap. 311);
- (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