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The following Act was passed by Parliament on 9 January 2018 and assented to by the President on 6 February 2018:—

REPUBLIC OF SINGAPORE

No. 2 of 2018.

I assent.

HALIMAH YACOB,
President.
6 February 2018.



An Act to amend the Charities Act (Chapter 37 of the 2007 Revised Edition).

Be it enacted by the President with the advice and consent of the Parliament of Singapore, as follows:

Short title and commencement

1. This Act is the Charities (Amendment) Act 2018 and comes into operation on a date that the Minister appoints by notification in the *Gazette*.

Amendment of section 2

2. Section 2 of the Charities Act is amended —

(a) by deleting the definition of “key officer” in subsection (1) and substituting the following definition:

““key officer”, in relation to —

(a) a charity;

(b) a person that is a governing board member of a charity; or

(c) a person that is a member of a charity,

means an individual who, whether or not an employee of the charity or person (as the case may be) and by whatever name called, and whether acting alone or together with any other person —

(i) has general control and management of all or any aspect (including the financial aspect) of the administration of the charity or person; or

(ii) provides advice to the charity or person on the control and management mentioned in paragraph (i), other than as a professional engaged or retained pursuant to a contract for service to provide such advice in that professional capacity;”;

(b) by inserting, immediately after the definition of “document”, the following definition:

““electronic record” has the same meaning as in the Electronic Transactions Act (Cap. 88);”;

(c) by inserting, immediately after the definition of “public accountant”, the following definition:

““public authority” means —

- (a) an Organ of State or a public officer of the Organ of State;
- (b) a ministry or department of the Government or a public officer of the ministry or department; or
- (c) a public authority established by or under any public Act for a public purpose or an officer or an employee of the public authority;”;

(d) by inserting, immediately after subsection (3), the following subsection:

“(4) In this Act, a person’s conviction is treated as spent —

- (a) if the criminal record under the Registration of Criminals Act (Cap. 268) of the person’s conviction becomes spent under Part IIA of that Act;
- (b) if the person has received a free pardon for the offence; or
- (c) in the case of a conviction by a court of a country or territory outside Singapore, if circumstances in that country or territory similar to paragraph (a) or (b) occur.”.

Amendment of section 12**3. Section 12 of the Charities Act is amended —**

- (a) by deleting the words “statements of accounts” wherever they appear in subsection (1)(b) and substituting in each case the words “financial statements”;
- (b) by deleting the word “The” in subsection (3) and substituting the words “Subject to subsection (4), the”;
- (c) by deleting the word “from” in subsection (3) and substituting the word “after”; and
- (d) by deleting subsection (4) and substituting the following subsections:

“(4) Where a charity ceases to exist before the end of the minimum period in subsection (3) for preserving of accounting records in respect of the charity —

- (a) the last governing board members of the charity; or
- (b) any one or more of the last governing board members of the charity, as may be agreed by the last governing board members,

must preserve the accounting records to the end of that period, unless the Commissioner allows the accounting records to be earlier destroyed or otherwise disposed of.

(5) Subsection (4) also applies to a charity that ceases to exist before the date of commencement of section 3(d) of the Charities (Amendment) Act 2018, if the minimum period in subsection (3) as it applies to any accounting record of the charity has not ended on that date.”.

Amendment of section 13**4. Section 13 of the Charities Act is amended —**

- (a) by deleting the words “a statement of accounts” in subsection (1)(a) and substituting the words “financial statements”;
- (b) by deleting subsections (2) and (3) and substituting the following subsections:

“(2) Subject to subsection (3), the governing board members of a charity must preserve any financial statement or other accounts and statements prepared by them for the purposes of regulations made under this section, for at least 5 years after the end of the financial year to which the financial statement or accounts and statements, as the case may be, relate.

(3) Where a charity ceases to exist before the end of the minimum period in subsection (2) for preserving financial statements or other accounts and statements in respect of the charity —

- (a) the last governing board members of the charity; or
- (b) any one or more of the last governing board members of the charity, as may be agreed by the last governing board members,

must preserve the financial statements or other accounts and statements to the end of that period, unless the Commissioner allows the financial statements or other accounts and statements, as the case may be, to be earlier destroyed or otherwise disposed of.

(4) Subsection (3) also applies to a charity that ceases to exist before the date of commencement of section 4(b) of the Charities (Amendment) Act 2018, if the minimum period in subsection (2) as it applies to any financial statement or other accounts and