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First published in the Government *Gazette*, Electronic Edition, on 31st March 2008 at 5:00 pm.

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**No. S 157**

**CHARITIES ACT  
(CHAPTER 37)**

**CHARITIES (INSTITUTIONS OF A PUBLIC CHARACTER)  
(AMENDMENT) REGULATIONS 2008**

In exercise of the powers conferred by section 40C of the Charities Act, 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 (Institutions of a Public Character) (Amendment) Regulations 2008 and shall come into operation on 1st April 2008.

**Amendment of regulation 15**

2. Regulation 15 of the Charities (Institutions of a Public Character) Regulations 2007 (G.N. No. S 89/2007) (referred to in these Regulations as the principal Regulations) is amended by deleting paragraph (1) and substituting the following paragraph:

“(1) The total relevant fund-raising expenses of an institution of a public character for the financial year ending on or after 1st April 2008, and for every subsequent financial year, shall not exceed 30% of the total relevant receipts from fund-raising and sponsorships for that financial year, as determined by the following formula:

$$\frac{(E + S)}{(R + S)} \times 100\% \leq 30\%$$

where E refers to the total expenses relating to fund-raising for the financial year, including —

- (a) direct and material indirect expenses of any kind; and
- (b) payments made to commercial fund-raisers engaged by the institution of a public character,

but excluding, in a case of the sale of goods by or on behalf of the institution of a public character for fund-raising (and not trading), the cost of the goods sold;

R refers to —

- (a) in a case of the sale of goods by or on behalf of the institution of a public character for fund-raising (and not trading), the total receipts from such sale (after excluding only the cost of the goods sold); and
- (b) the total gross receipts from any other fund-raising for that financial year; and

S refers to —

- (a) the total amount of sponsorships in cash received by the institution of a public character relating to fund-raising for that financial year that is conditioned upon the provision of direct or indirect commercial benefit to the sponsors; and
- (b) the total cost or value of sponsored property, goods and services for which tax deduction receipts are issued relating to fund-raising for that financial year.

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### **Amendment of regulation 17**

3. Regulation 17 of the principal Regulations is amended —

- (a) by deleting sub-paragraph (b) of paragraph (1) and substituting the following sub-paragraph: