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No. S 380

COMPANIES ACT
(CHAPTER 50)

COMPANIES
(FILING OF DOCUMENTS) (AMENDMENT NO. 2)
REGULATIONS 2015

In exercise of the powers conferred by section 411 of the Companies Act, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations may be cited as the Companies (Filing of Documents) (Amendment No. 2) Regulations 2015 and come into operation on 1 July 2015.

Deletion and substitution of regulation 38 and new regulation 38A

2. Regulation 38 of the Companies (Filing of Documents) Regulations (Rg 7) is deleted and the following regulations substituted therefor:

“Documents accompanying annual return of company having a share capital other than exempt private company

38.—(1) For the purposes of section 197(1) of the Act, a company having a share capital, other than an exempt private company, must ensure that its annual return is accompanied by the following documents of the company in respect of the financial year in relation to which the annual return is filed:

- (a) the statement of its directors;
- (b) the report of its auditors, unless the company is exempt from audit requirements and no report was prepared by the auditors;
- (c) the financial statements, which must be audited unless the company is exempt from audit requirements and no report was prepared by the auditors.

(2) The documents referred to in paragraph (1) must be prepared in accordance with Part VI of the Act.

Documents accompanying annual return of exempt private company

38A.—(1) For the purposes of section 197(1) of the Act, an exempt private company must ensure that its annual return is accompanied —

- (a) if the company is able to meet its liabilities as and when they fall due, by a confirmation of that fact in the applicable form; or
- (b) in any other case, by the following documents of the company in respect of the financial year in relation to which the annual return is filed:
 - (i) the statement of its directors;
 - (ii) the report of its auditors, unless the company is exempt from audit requirements and no report was prepared by the auditors;
 - (iii) the financial statements, which must be audited unless the company is exempt from audit requirements and no report was prepared by the auditors.

(2) The documents referred to in paragraph (1)(b) must be prepared in accordance with Part VI of the Act.”.

Amendment of regulation 39

3. Regulation 39 of the Companies (Filing of Documents) Regulations is amended —

- (a) by deleting the word “accounts” wherever it appears in paragraph (1)(a)(viii) and substituting in each case the words “financial statements”;
- (b) by deleting sub-paragraph (b) of paragraph (1) and substituting the following sub-paragraph:
 - “(b) be accompanied by the following documents of the company in respect of the financial year in relation to which the annual return is filed:
 - (i) the statement of its directors;
 - (ii) the report of its auditors, unless the company is exempt from audit requirements and no report was prepared by the auditors;

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- (iii) the financial statements, which must be audited unless the company is exempt from audit requirements and no report was prepared by the auditors.”; and
- (c) by inserting, immediately after paragraph (1), the following paragraph:
- “(1A) The documents referred to in paragraph (1)(b) must be prepared in accordance with Part VI of the Act.”.

Saving and transitional provisions

4.—(1) Regulation 38 of the Companies (Filing of Documents) Regulations as in force immediately before 1 July 2015 continues to apply in relation to the annual return of a company having a share capital for each of its financial years which ends before that date.

(2) Regulation 39 of the Companies (Filing of Documents) Regulations as in force immediately before 1 July 2015 continues to apply in relation to the annual return of a company not having a share capital for each of its financial years which ends before that date.

[G.N. Nos. S 862/2005; S 54/2006; S 603/2007; S 399/2013; S 281/2015]

Made on 22 June 2015.

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Permanent Secretary
(Finance) (Performance),
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