新加坡佛教总会为您呈献



Presented by the Singapore Buddhist Federation

向社团注册局作常年呈报的步骤

- 1. 所有社团必须在召开常年会员大会(Annual General Meeting, 简称 AGM)之后的 30 天之内,上网向社团注册局作常年呈报(Annual Return)。
- 2. 负责替社团上网呈报者必须熟悉上网程序,以他的个人 SingPass 密码上网呈报。在上网呈报前,必须准备好下列充分与完整的资料与文件, 因为社团注册局网页内的荧屏不会显示太久,若无法在时限内输入所 需资料, 荧屏会消失,需重新开启。
 - 2.1 社团本身的基本资料,即:
 - (1) 注册号码 UEN
 - (2) 社团名称
 - (3) 地址
 - (4) 联络电话号码
 - (5) 传真号码
 - (6) 常年会员大会日期
 - (7) 呈报年度
 - (8) 财政年度
 - (9) 该年总收入
 - (10) 该年总支出
 - (11) 经审计的财务报告
 - (12) 有投票权的会员人数
 - (13) 无投票权的会员人数
 - (14) 总会员人数

详见附件 1 的注 A

所有 SingPass 用户必须在 2017 年底重新申请 CorpPass

- 2.2 现任管理层每位成员的个人履历,即:
 - (1) 如身份证所示的姓名
 - (2) 社团名称
 - (3) 在社团所担任的职位
 - (4) 国籍
 - (5) 身份证/外国人身份证/护照号码
 - (6) 出生日期
 - (7) 性别
 - (8) 是否为新加坡永久居民
 - (9) 种族
 - (10) 宗教信仰
 - (11) 婚姻状况
 - (12) 职业
 - (13) 方言籍贯
 - (14) 手机号码
 - (15) 办公室电话号码
 - (16) 住家电话号码
 - (17) 住家地址
 - (18) 电邮

详见附件 2

- 2.3 **至于新当选理事、或递补、接任的理事,所需呈报的个人履历项则更多、更详细**,包括:最高学历,目前就业情况,在其他注册社团里的服务记录等等。因此,在上网呈报之前应根据**附件 2.1** 所列各项收集和准备所需的个人履历项目。
- 2.4 一份经会长、秘书、财政及审计师签名的上年前审计帐目。这份 文件在呈报时以扫描形式提呈社团注册局。

详见附件 1 的注 A 内画线部分。

- 2.5 上网呈报者的个人资料,即:
 - (1) 其全名
 - (2) 住家地址,包括门牌、路名、邮区编号
 - (3) 手机号码
 - (4) 办公室电话号码
 - (5) 住家电话号码
 - (6) 电邮

详见附件 1 的注 B

- 3. 成功上网呈报后,打印出来的资料有下:
 - (1) 附件 1 显示的资料, 注 C 显示呈报的理事名单。
 - (2) 附件 2显示的每位理事个人资料,有呈报多少位理事就会有多少份文件。
 - (3) 附件 3 显示的理事名单,其中主要三位负责人的职位右边会显示 其特别标明(见画线部分):
 - P: 会长
 - S: 秘书
 - T: 财政

"om"是指普通理事

4. 成功上网呈报后的 30 天之内,会长、秘书和财政必须上网确认呈报的 内容。

附件4的下端显示三位主要负责人上网确认的日期与时间。

5. 特别提醒的是:

- (1) 以上所有呈报都必须采用英文。
- (2) 根据<社团条例 Societies Regulations>,第4条、第6条及第7条, 社团的会长、秘书及财政集体负责该社的文档记录时时更新、妥 善管理财务与安排审计,以及及时提呈常年呈报与确保内容属实。
- (3) 在申请个人密码 SingPass 时,也必须启用双重认证(Two-Factor Authentification 简称 2FA)。

新加坡佛教总会为您呈献

Presented by the Singapore Buddhist Federation

SOP for Submission of Annual Return to the Registry of Societies

- All registered societies must submit their Annual Return online to the Registry of Societies (ROS) within 30 days after their Annual General Meeting have been convened.
- 2. Person responsible for online submission must be proficient in ROS' e-submission system and use his/her own Singpass to access the iROSES System. It is imperative that the following information/data must be completely prepared and drafted before proceeding with e-submission. Reason being if the required information and data needed in all colums are not keyed-in within the specified duration, the screen will disappear automatically and a re-start is needed.
 - 2.1. Society's own information, eg:
 - (1) UEN Number
 - (2) Name of the Society
 - (3) Place of Business
 - (4) Society Contact Number
 - (5) Society Fax Number
 - (6) Date of Annual General Meeting
 - (7) Reporting Year of Annual Returns
 - (8) Reporting Period for Statements of Account
 - (9) Gross Income
 - (10) Gross Expenditure
 - (11) Audited Statements of Account
 - (12) Number of Voting Members
 - (13) Number of Non Voting Members
 - (14) Total Members

All SingPass users must Re-apply for CorpPass by end of 2017

2.2.	Parti	culars of Incumbent Board Members, eg:
	(1)	Board Member's Name as in NRIC
	(2)	Society Name
	(3)	Position in Society
	(4)	Nationality
	(5)	NRIC/FIN/Passport Number
	(6)	Date of Birth
	(7)	Gender
	(8)	PR
	(9)	Race
	(10)	Religion
	(11)	Marital Status
	(12)	Occupation
	(13)	Dialect
	(14)	Mobile Number
	(15)	Office Number
	(16)	Residential Number
	(17)	Address
	(18)	Email
	For de	etail, please refer to Annex 2.
2.3.	submi such a Memb	ewly elected board member or replacement or any change, the ssion requires inclusion of more personal particulars and details, s: Highest Education Level, Present Employment Status, Present ership in Other Registered Societies and etc. Therefore, relevant alars and details as listed in Annex 2.1. Must be fully collected and

verified before e-submission in order to ensure smooth submission.

2.4. A complete set of the Society's Audited Financial Statements for the Reporting Year duly signed by its President, Secretary-General and Treasurer must be attached in PDF file.

For detail, please refer to the Underlined portion of Note A to Annex 1.

- 2.5. Particulars of contact person who is responsible for e-submission must be furnished as follows:
 - (1) Full Name of Contact Person
 - (2) Postal Code
 - (3) Block/Building/House Number
 - (4) Unit Number
 - (5) Street Name
 - (6) Building Name
 - (7) Mobile Number
 - (8) Office Number
 - (9) Residential Number
 - (10) Email

For detail, please refer to Note B of Annex 1.

- 3. Upon successful submission, the print-outs of the Society's Annual Return will show the duly filled information and particulars as follows:
 - (1) Annex 1: Annual Return (Note A)

 Management Committee (Note B)

 Summary of Contact Details (Note C)
 - (2) Annex 2: Personal Particulars of each and every member of the Management Committee
 - (3) Annex 3: An updated list of the Management Committee with the following positions clearly marked:

P: President

S: Secretary

T: Treasurer

OM: Ordinary Committee Member

4. The President, Secretary and Treasurer must proceed with online verification of the Annual Return within 30 days after the successful e-submission.

Annex 4 shows the exact date and time of online verification by these 3 key office-bearers.

5. Important Notes

- (1) All particulars must be submitted in English.
- (2) Under regulations 4, 6 and 7 of the Societies Regulations, the President, Secretary and Treasurer are collectively responsible for maintance, safe-keeping and updating of the Society's records and books, and to arrange for audit of the Society's accounts and ensure timely submission and correctness of Annual Return.
- (3) When applying for personal SingPass, please remember to apply for Two-Factor Authentification 2FA as well.

附件 Annex

X

Annual Returns

Society Details

注Α

UEN:

Name of the Society :

Place of Business :

Society Contact No :

Society Fax No :

Date of Annual General Meeting :

Reporting Year of Annual Returns :

Reporting Period for Statement of Accounts :

NRIC/FIN

Gross Income :

Gross Expenditure :

Audited Statement of Account :

Membership Size

Name

No. of Voting Members :

No. of Non Voting Members :

Total Members :

Management Committee

Position

注C

Nationality

Singapore

Passport No

Remarks

Singapore Updated Updated Singapore Updated Singapore Singapore Updated Singapore Updated Singapore Added Added Singapore Singapore Added

Added

Status

Summary of Contact Details

Full Name of Contact Person :

Postal Code :

注B

Bik/Bidg/House No :

Unit No :

Unit No

Street Name :

Building Name :

Mobile No :

Office No :

Email:

Residential No :

6



Registry Of Societies

每位现任董事的个人履历

Personal Particulars of
Each <u>Incumbent Committee Member</u>

INCOMESCO CONTRACTOR

Member Particulars

Society Name

Position in Society

Nationality

NRIC/FIN/Passport No

Date of Birth

Gender

PR :

Race

Religion

Marital Status

Occupation

Dialect

Mobile No

Office No

Residential No

Address

Email:

Member's Particulars

Title of Office Bearers:

每位新任董事的个人履历 Citizenship:

Country of Birth:

Personal Particulars of

NRIC:

Each New Committee Member

Full Name of Proposed Member:

Date of Birth:

Email Address:

Religion:

Highest Education Level:

Residential Telephone No. :

Mobile No.:

Marital Status:

Present Employment Status

Present Employment Status:

Name of Employer / Company:

Position / Job Title:

Address of Company:

Postal Code:

Building / Block / House No. :

Level:#

Unit No.:

Street Name:

Building Name:

Office No.:+65

Present Membership in Other Registered Societies

Name of Society

Position in Society



Member List

附件 Annex 3

	Name	Position	Position	Passport No	Nationalit	y Status
1.			om		SIN	Updated
2.			om		SIN	Updated
					•	
3.			om		SIN	Updated
					·.	
4.			om		SIN	Updated
5.			om		SIN	Updated
6.	ÿ		OM		SIN	Updated
						51
7.	*		om	;	SIN	Updated
8.			om	:	SIN	Updated
9.			OM	5	SIN	Updated
		-	S	9	SIN	Updated
10.					•••	O PG-10-1
11		-	P	5	SIN	Updated
5		¥	om		SIN	Updated
12.						Ораши
13.			ОМ	. s	SIN	Updated
14.			om	s	SIN	Added
				•		
15.		9	T	S	IN .	Added
16.		ţē.	om	s	IN A	Added
17.			OM	S	IN A	Added



Submission of Annual Returns

Submission has been successfully routed to the Registry of Societies (ROS) for processing.

附件 Annex

Summary of Submission

Date of submission to ROS:

Case ID:

UEN:

Name of Society:

Place of Business:

Society Contact No:

Society Fax No:

Date of Annual General Meeting:

Reporting Year of Annual Returns:

Reporting Period for Statement of

Accounts:

Gross Income:

Gross Expenditure:

Audited Statement of Account:

No. of Voting Members:

No. of Non-Voting Members:

Total no. of members:

Contact Details:

Name:

Address:

Mobile No:

Office No:

Email:

Signed via: SingPass (29/07/2016 01:34:51)

Signed via: SingPass (20/07/2016 10:57:01)

Signed via: SingPass (30/07/2016 12:47:33)

President

Secretary

Treasurer

社团法令 第 311 章第 34 条 社团条例 1967 年 1 月 27 日

简称

1. 这些条例可称为社团条例。

释义

- 2. 除非这些条例内另有规定:
 - "筹款呼吁"是指向公众或任何一类别的公众或向该社团会员招徕或接受任何钱财或产业(不论是否作为议价)而有关的陈述说明筹款所得的全部或部分是会应用在:
 - (a) 慈善、仁慈或善心用途上; 或
 - (b) 任何特别用途,不论是慈善、仁慈或善心与否。 但不包括从向该社团会员收取会费。
 - "筹款所得",这与筹款呼吁有关,是指为响应筹款呼吁而给予的所有钱财或其他产业(不论是否作为议价)。
 - "合格公司审计师"是指在《公司法令(第 50 章)》下有资格受委 为公司审计师的人士。

申请注册

- 3 (1) 任何社团的每项注册申请必须采用注册官所规定的表格,并在注册官或助理注册官要求下提供进一步的详细资料。
 - (2) 每份据上述第(1) 段提出的注册申请必须:
 - (a) 由该社团的会长、秘书及财政或其他担任类似职位者签 名,以证实他们已尽其知识与信念所能提供真实与正确 的每项资料:以及

- (b) 附上一份社团的英文版章程,若该社团的章程是以非英文书写,则须附上一份英译版章程。
- (3) 在受制于下述第(4)段情况下,没有人可替任何社团主办或参与其活动:
 - (a) 若是特定社团,在它未据本法令第 4 条经宪报公布它已 注册之前;或
 - (b) 至于其他情况,在申请注册的人士接到注册官的书面通知己获得注册之前。
- (4) 上述第(3) 段所指的活动不包括:
 - (a) 向注册官提交申请和来往公函; 以及
 - (b) 注册官书面批准的任何活动。
- (5) 任何人触犯上述第(3) 段将视为犯罪,一旦定罪将被罚款最高 不超过 500 元,若继续犯法,从定罪日计起每日附加罚款不超 过 50 元。

帐目

- 4 (1) 每个注册社团的会长、秘书及财政(或其他担任类似职位者) 必须确保:
 - (a) 妥善保存该社团的交易与会务帐目与记录,以显示及解释该社团的所有交易,并随时可相当精确的透露该社团的财务情况;以及
 - (b) 该社团的每个财政年的帐目由下列人士审计:
 - (i) 该社团在该财政年的总收入或总支出不超过 50 万元者由该社团的查帐员审计;或
 - (ii) 该社团在该财政年的总收入或总支出超过 50 万元者须由合格公司审计师审计。
 - (2) 尤其是上述第(1)段所指的帐目与记录,必须包括:
 - (a) 记录显该社团逐日所收到和支出的所有款项以及和导致 该收支有关的事项;以及
 - (b) 该社团的资产与负债记录。

合格公司审计师的报告

- 5. 上述第 4(1)(b)条例所指的合格公司审计师,在据该条例提呈其报告时必须注明:
 - (a) 其财务报表是否合理显示该社团的财务交易与会务情况;
 - (b) 是否妥善保存帐目与其他记录,包括该社团所有资产与负债记录:
 - (c) 若该社团在该财政年内曾进行筹款呼吁,它是否根据第 6 条例 展开筹款活动,而且妥善保存筹款活动的帐目与其他记录;以 及
 - (d) 在审计过程中出现他认为有必要报告的其他事项。

筹款呼吁记录

- 6 (1) 有进行筹款活动的每个注册社团的会长、秘书与财政(或其 他担任类似职位者)必须:
 - (a) 保存或促使保存妥善的筹款帐目与记录; 以及
 - (b) 采用一切必要措施以确保从筹款所得中作出的所有付款 都有正确处理和获得适当批准。
 - (2) 注册社团必须采用普遍被接受的会计原则、标准与实例来准备 和保存和筹款活动有关所有帐簿。
 - (3) 在不影响上述第(1)段的情况下,尤其是进行该段所述筹款活动的每个社团必须保存的记录包括:
 - (a) 授权参与筹款活动的每位人士的姓名;
 - (b) 筹款活动的开始与结束日期;
 - (c)响应筹款呼吁而收到的总收入;
 - (d) 应用在筹款所指定用途的净收入及其分配方式; 以及
 - (e) 从收入中支出的项目。
 - (4) 每个注册社团的会长、秘书与财政(或其他担任类似职位者) 必须在上述第(1)段所述的任何筹款活动结束后的 60 天之内

或经注册官允许延期内向注册官提呈经该社团审计师审计的筹 款帐目报表(收支帐与平衡表)。

(5) 注册社团的会长、秘书与财政(或其他担任类似职位者)若不 遵循本条例的任何规定将视为犯罪,一旦定罪将被罚款最高不 超过 500 元,若继续犯和不及时呈报帐目报表有关的罪行,从 定罪日起每日附加罚款不超过 50 元。

常年呈报

- 7. (1) 每个注册社团的会长、秘书与财政(或其他担任类似职位者) 必须在它的常年会员大会之后一个月之内,若无常年会员大会 则每年在其财政年结束后的一个月之内,以注册官所规定的表格向注册官提交常年呈报,而且必须:
 - (a) 由该社团的会长、秘书与财政或其他担任类似职位者签署;以及
 - (b) 附上一份该社团上个财政年的帐目(收支帐与平衡)并由下列人士证实:
 - (i) 若该社团在该财政年的总收入或总支出不超过 50 万元者由该社团的查帐员审计;或
 - (ii) 若该社团在该财政年的总收入或总支出超过 50万元者须由合格公司审计师审计,

他查悉该帐目是正确、经证实和依法处理,并呈上有关不正确、未经证实或未依法处理的报告。

(2) 注册社团的会长、秘书与财政(或其他担任类似职位者)若不遵循上述第(1)段将视为犯罪,一旦定罪将被罚款最高不超过500元。

申请更改名称,会务场所等

- 8 (1) 凡申请下列准证:
 - (a) 据本法令第 11(1)(a)条更改注册社团的名称或会务场所;
 - (b) 据本法令第 11(1)(b)条修改注册社团的章程;或

(c) 据本法令第 13(1)条采用任何旗帜、标志、徽章、像章 或其他鉴别符号,

须以书面向注册官或助理注册官提出,并由该注册社团的会长 与秘书或其他担任类似职位的执委签名。

(2) 据上述第(1)(c)段提出的每项申请须附上一份着色的有关 旗帜、标志、徽章、像章或其他鉴别符号的实际复制样图以及 其涵义。

更换名称、会务场所将在宪报上公布

9. 注册社团每次在获得注册官或助理注册官批准其申请更换名称及会务场所后,有关信息将在宪报上公布。

费用

10. (1) 下列应付费用是:

(1)	卜列巡付贺用走:	网上申请	柜台申请或邮寄
(a)	批准特定社团的注册	\$400	\$450
(b)	注册特定社团之外 的社团	\$280	\$300
(c)	批准更改注册社团 的会务场所	\$40	\$45
(d)	批准更改注册社团 的名称	\$70	\$80
(e)	批准任何修改注册社团 的章程	\$130	\$145
(f)	同意让注册社团采用	\$40	\$45

旗帜、标志、徽章、 像章或其他鉴别符号

(2) 除非已缴付上述规定的费用,否则不会据本法令或这些条例在 宪报上作相关宣布。

查阅文件

11. 凡申请查阅或要求提供任何注册社团存于注册官或助理注册官的文件 副本或誊本,须以注册官规定的表格提出申请并缴付下列费用:

(a) 网上查寻注册社团的文件, 包括查阅和文件誊本

\$50

(b) 到柜台查寻注册社团的文件, 包括查阅和文件誊本

\$65

(c)每份文件副本或誊本

每页\$5

宪报编号

S27/67, S277/71, S72/76, S9/84, S59/85,

S295/92, S92/93, S442/94,

S564/95, S540/96,

S429/98, S611/98, S578/99,

S366/2003,

S518/2004, S693/2005, S379/2006

Societies Regulations

<u>1 Citation</u>
2 Definitions
3 Application for registration
4 Accounts
5 Qualified company auditor's report
6 Fund-raising appeal records
7 Annual returns
8 Application for change of name or place of business, etc.
9 Change of name and place of business to be notified in Gazette
10 Fees
Tit Inspection of documents

Legislative History

Citation

1. These Regulations may be cited as the Societies Regulations.

Definitions

- 2. In these Regulations, unless the context otherwise requires
 - "fund-raising appeal" means the soliciting or receiving from the public or any class of the public or from members of the society of any money or property (whether for consideration or otherwise) which is made in association with a representation that the whole or any part of its proceeds is to be applied for
 - (a) charitable, benevolent or philanthropic purposes; or
 - (b) any specific purposes, whether or not charitable, benevolent or philanthropic,

but does not include the collection of membership fees from members of the society;

- "proceeds", in relation to a fund-raising appeal, means all money or other property given (whether for consideration or otherwise) in response to the fund-raising appeal;
- "qualified company auditor" means a person qualified for appointment as a company auditor under section 10 of the Companies Act (Cap. 50).

Application for registration

- 3.—(1) Every application for the registration of any society shall be made to the Registrar in such form as he may require, and the society shall thereafter furnish to the Registrar or an Assistant Registrar in writing such further particulars as may be required.
 - (2) Every application for registration made by a society under paragraph (1) shall
 - (a) be signed by the president, the secretary and the treasurer of the society or by other officers holding analogous positions, certifying that to the best of their knowledge and belief the information given in the application is true and correct in every particular; and

- (b) be accompanied by a copy of the society's rules in the English language, and where the society's rules are in a language other than English, be accompanied by a copy of an English translation of the rules.
- (3) Subject to paragraph (4), no person shall organise or take part in any activity of or on behalf of any society
 - (a) in the case of a specified society, before the publication in the *Gazette* of a notification under section 4 of the Act to the effect that the society has been registered; or
 - in any other case, before the receipt by the person or persons making the application for registration of notice in writing from the Registrar that the society has been registered.
 - (4) The activity referred to in paragraph (3) shall not include
 - (a) any application to or correspondence with the Registrar; and
 - (b) any activity which has been approved in writing by the Registrar.
- (5) Any person who contravenes paragraph (3) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$500 and, in the case of a continuing offence, to a further fine not exceeding \$50 for every day after the first day during which the offence continues after conviction.

Accounts

- **4.**—(1) The president, secretary and treasurer (or other officers holding analogous positions) of every registered society shall ensure that
 - (a)
 proper accounts and records of the transactions and affairs of the society are kept to show and explain all the society's transactions and to disclose, with reasonable accuracy, the financial position of the society at any time; and
 - (b) the accounts of the society for each financial year are audited by
 - (i) the society's auditor where the gross income or expenditure of the society does not exceed \$500,000 in that financial year; or
 - (ii) a qualified company auditor where the gross income or expenditure of the society exceeds \$500,000 in that financial year.
 - (2) The accounts and records referred to in paragraph (1) shall, in particular, contain
 - (a) entries showing from day to day all sums of money received and expended by the society and the matters in respect of which the receipt and expenditure took place; and
 - (b) a record of the assets and liabilities of the society.

Qualified company auditor's report

- 5. The qualified company auditor referred to in regulation 4(1)(b) shall, in his report to be submitted under that regulation, state
 - whether the financial statements show fairly the financial transactions and the state of affairs of

the society;

- (b) whether proper accounts and other records have been kept, including records of all assets and liabilities of the society;
- where any fund-raising appeal has been conducted by the society during the financial year reported upon, whether the appeal has been carried out in accordance with regulation 6 and whether proper accounts and other records have been kept of the fund-raising appeal; and
- (d) such other matters arising out of the audit as he considers necessary.

Fund-raising appeal records

- **6.**—(1) The president, secretary and treasurer (or other officers holding analogous positions) of every registered society which conducts a fund-raising appeal shall—
 - (a) keep or cause to be kept proper accounts and other records of the fund-raising appeal; and
 - (b) do all things necessary to ensure that all payments out of the proceeds are correctly made and properly authorised.
- (2) All books of accounts relating to the fund-raising appeal shall be prepared and kept by the registered society on a basis consistent with generally accepted accounting principles, standards and practices.
- (3) Without prejudice to paragraph (1), every registered society which conducts any fund-raising appeal referred to in that paragraph shall, in particular, maintain records as to
 - (a) the name of each person authorised to participate in the fund-raising appeal;
 - (b) the dates on which the fund-raising appeal commenced and concluded;
 - (c) the gross proceeds received in response to the fund-raising appeal;
 - (d) the net proceeds applied to the purpose for which the fund-raising appeal was conducted and the means by which they are distributed; and
 - (e) the items of expenditure disbursed from the proceeds.
- (4) The president, secretary and treasurer (or other officers holding analogous positions) of every registered society shall, within 60 days of the conclusion of any fund-raising appeal referred to in paragraph (1) or within such extended period as may be allowed by the Registrar, furnish to the Registrar a statement of accounts (income and expenditure and balance-sheet) relating to the fund-raising appeal audited by the society's auditor.
- (5) The president, secretary and treasurer (or other officers holding analogous positions) of a registered society who fail to comply with any requirement of this regulation shall each be guilty of an offence and shall be liable on conviction to a fine not exceeding \$500 and, where the offence is a continuing one and relates to the failure to submit the statement of accounts within the stipulated period, to a further fine not exceeding \$50 for every day after the first day during which the offence continues after conviction.

Annual returns

7.—(1) The president, secretary and treasurer (or other officers holding analogous positions) of every registered society shall, within one month after the holding of its annual general meeting, or if no annual

general meeting is held, once in every calendar year within one month after the close of its financial year, furnish to the Registrar a return in such form as the Registrar may require, which shall —

- (a) be signed by the president, secretary and treasurer of the society or by other officers holding analogous positions; and
- (b) be accompanied by a copy of the accounts (income and expenditure and balance-sheet) of the society in respect of its last financial year, duly certified by
 - (i) the society's auditor where the gross income and expenditure of the society in its last financial year does not exceed \$500,000; or
 - (ii) a qualified company auditor where the gross income and expenditure of the society in its last financial year exceeds \$500,000,

as found by him to be correct, duly vouched and in accordance with law, together with his report in what respects he finds it incorrect, unvouched or not in accordance with law.

(2) The president, secretary and treasurer (or other officers holding analogous positions) of a registered society who fail to comply with paragraph (1) shall each be guilty of an offence and shall be liable on conviction to a fine not exceeding \$500.

Application for change of name or place of business, etc.

- **8.**—(1) Application for permission to
 - (a) change the name or place of business of a registered society under section 11(1)(a) of the Act;
 - (b) amend the rules of a registered society under section 11(1)(b) of the Act; or
 - (c) use any flag, symbol, emblem, badge or other insignia under section 13(1) of the Act,

shall be made in writing to the Registrar or an Assistant Registrar and signed by the president and secretary of the registered society or by its officers holding analogous positions.

(2) Every application made for the purposes of paragraph (1)(c) shall be accompanied by a copy of an exact reproduction of the flag, symbol, emblem, badge or other insignia in question in the colour or colours, any, in which it is proposed to represent the same.

Change of name and place of business to be notified in Gazette

9. Every change of the name and place of business of a registered society shall be notified in the *Gazette* after the permission of the Registrar or an Assistant Registrar has been given.

Fees

10.—(1) The fees shall be payable upon —

	For applications submitted online	For applications submitted over-the-Counter or via post
a) approval of the registration of a specified society	\$400	\$450
b) registration of a society other than a specified society	\$300	\$300

(c) approval of a change of the place of business of a registered society	\$ 40	\$ 45
(d) approval of a change of name of a registered society	\$ 70	\$ 80
(e) approval of any amendment of the rules of a registered society	\$130	\$145
(f) consent to the use of a flag, a symbol, an emblem, a badge or other insignia by a registered society		\$ 45.

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(2) Notification in the *Gazette* under the Act or these Regulations shall not be made until the prescribed fees have been paid.

Inspection of documents

11. Every application to inspect or to be supplied with a copy of or extract from any document in the possession of the Registrar or an Assistant Registrar, such document having been received from any registered society, shall be in such form as the Registrar may require, and the fees payable therefor shall be as follows:

(a) for an online search of a document of a registered society including inspection and extraction of the document	\$50
(b) for an over-the-counter search in respect of a document of a registered society and inspection of the document	\$65
(c) for a copy of or extract from the document	\$5 per page.

[G.N. Nos. S 27/67; S277/71; S 72/76; S 9/84; S 59/85; S 295/92; S 92/93; S 442/94; S 564/95; S 540/96; S 546/97; S 429/98; S 611/98; S 578/99; S 366/2003; S 518/2004; S 693/2005; S 379/2006]