

新加坡佛教总会为您呈献

Presented by the Singapore Buddhist Federation

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## 样板文件

### H5: 各类法定呈报时限

#### 1. 社团注册局

从 2010 年 5 月 17 日，必须通过 iROSES 电子系统向社团注册局作各类法定呈报。主要或常见的法定呈报如下：

<u>呈报事项</u>	<u>时限</u>	<u>负责呈报者</u>	<u>费用</u>
常年呈报	常年会员大会之后的 30 天之内	会长、秘书及 财政	无
申请更换名称	无	会长及秘书	\$70
申请修改章程	无	会长及秘书	\$120
申请更换地址	无	会长及秘书	\$40
申请使用会徽	无	会长及秘书	\$40
解散证书	7 天之内	会长、秘书 及财政	无
呈报更换执委	无	会长、秘书 或财政其 中二人	-
呈报财务报表 (无常年会员大会者)	财政年结束 后一个月内	会长、秘书 及财政	-
呈报筹款结果	活动结束后 后 60 天之内	会长、秘书 或财政 任何一人	-
呈报不动产与 信托人声明	-	会长、秘书 或财政 任何一人	-

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

## 2. 慈善署

- 2.1 常年呈报：财政年结束后 6 个月之内，连同审计帐目一起呈报。
- 2.2 监管评估清单：财政年结束后 6 个月之内。

## 3. 慈善署或有关的监管部门

- 3.1 慈善团体或公益机构在处理下列事项时，**必须先征得慈善署或有关的监管部门的批准**，才可向社团注册局或会计与企业管制局提出申请：

### 修改章程

- 3.2 遇下列事项，除了依法向社团注册局或会计与企业管制局呈报之外，也须在 7 天之内向慈善署及有关监管部门呈报：
  - (1) 更换执委
  - (2) 更换地址
  - (3) 更换信托人
  - (4) 自愿解散

## 4. 国家福利理事会

慈善团体或公益机构若向国家福利理事会申请筹款准证，须在筹款活动结束后的 60 天之内向国家福利理事会呈报筹款结果。

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### Various Statutory Returns

#### 1. Registry of Societies (ROS)

<u>Type of Return</u>	<u>Time Limit</u>	<u>Verify By*</u>	<u>Fee</u>
•Annual Return	within 30 days after AGM	P,T & S	Nil
•Application for Change of Name	Nil	P & S	\$70
•Application for Amendment of Rules	Nil	P & S	\$120
•Application for Change Of Place of Business	Nil	P & S	\$40
•Application for Use of Symbol/Logo	Nil	P & S	\$40
•Certification of Voluntary Dissolution	within 7 days After dissolution	P,T & S	Nil
•Change of Management Committee	Nil	Any 2 from P,T,S	NIL
•Submission of Statement of Accounts ( for society without AGM)	within 1 month after closing of accounts	P,T & S	Nil
•Return of Fund-Raising Appeal	within 60 days after fund-raising	Any 1 from P,T,S	Nil
•Declaration of Immovable Properties And Trustees	Nil	Any 1 from P,T,S	Nil

\* P: President  
T: Treasurer  
S: Secretary

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

**2. Charities Unit (CU)**

- Annual Return: within 6 months after closing of accounts together with audited financial statements
- Governance Evaluation Checklist: together with Annual Return

**3. Charities Unit/Sector Administrator (CU/SA)**

3.1 All charities must first obtain approval from CU/SA before they could table their proposed amendments to their constitution at AGM/EGM and thereafter to ROS or ACRA.

3.2 In addition to ROS/ACRA, concurrent return related to any of the following matters must be lodged at CU/SA within 7 days:

- (1) Change of Management Committee
- (2) Change of Place of Business
- (3) Change of Immovable Properties and Trustees
- (4) Voluntary Dissolution

**4. National Council of Social Service (NCSS)**

If a charity has applied to NCSS for fund-raising permit, it must also submit its Return of Fund-Raising Appeal to NCSS within 60 days after the fund-raising event.