



REPUBLIC OF SINGAPORE

# GOVERNMENT GAZETTE

## ACTS SUPPLEMENT

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The following Act was passed by Parliament on 7th October 2014 and assented to by the President on 18th November 2014:—

### REPUBLIC OF SINGAPORE

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**No. 35 of 2014.**

I assent.

TONY TAN KENG YAM,  
*President.*

*18th November 2014.*

(LS)

An Act to amend certain statutes of the Republic of Singapore.

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 may be cited as the Statutes (Miscellaneous Amendments) (No. 2) Act 2014 and shall come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

**Amendment of Accountants Act**

2. The Accountants Act (Cap. 2, 2005 Ed.) is amended —

(a) by inserting, immediately after the definition of ““accounting limited liability partnership” or “accounting LLP” ” in section 2, the following definition:

““alternate address” means an alternate address maintained with the Registrar under section 12C that meets the requirements of that section;”;

(b) by inserting, immediately after the definition of “firm” in section 2, the following definition:

““identification” means —

(a) in the case of an individual issued with an identity card under the National Registration Act (Cap. 201), the number of the individual’s identity card; and

(b) in the case of an individual not issued with an identity card under that Act, particulars of the individual’s passport or such other similar evidence of identity as is acceptable to the Registrar;”;

(c) by inserting, immediately after the definition of “repealed Accountants Act” in section 2, the following definition:

““residential address”, in relation to an individual, means the individual’s usual place of residence;”;

(d) by renumbering section 2 as subsection (1) of that section, and by inserting immediately thereafter the following subsection:

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“(2) For the purposes of sections 11(6), 15(6), 20(1), (3) and (4), 31(6) and 48(3), (4) and (5), any reference to the Minister includes a reference to such Minister of State for his Ministry who is authorised by the Minister for the purpose of hearing an appeal under that section.”;

(e) by inserting, immediately after subsection (1) of section 11, the following subsection:

“(1A) An application for registration under subsection (1) on or after the date of commencement of section 2 of the Statutes (Miscellaneous Amendments) (No. 2) Act 2014 (referred to in this section as the appointed day) shall contain the following particulars of the applicant:

- (a) full name;
- (b) identification;
- (c) nationality;
- (d) residential address.”;

(f) by inserting, immediately after subsection (6) of section 11, the following subsections:

“(7) In the case of an applicant who applies for registration before the appointed day and is registered as a public accountant after the appointed day, the address stated in his application to the Oversight Committee shall be treated as his residential address in the Register of Public Accountants, until a notification of any change to his residential address is received under section 14(1).

(8) In the case of a public accountant registered before the appointed day, the address as recorded in the Register of Public Accountants shall be treated as his residential address in that Register, until a notification of any change to the public accountant’s residential address is received by the Registrar under section 14(1).”;

(g) by inserting, immediately before section 13, the following sections:

**“Request for copy of filed documents**

**12B.**—(1) Subject to section 12C, a person may, upon payment of such fee as may be prescribed, require a copy of or an extract from any document, as may be prescribed, which is filed with the Registrar, to be given or certified by the Registrar.

(2) Any copy or extract given under subsection (1) which is certified to be a true copy or extract by the Registrar is, in any proceedings, admissible in evidence as of equal validity with the original document.

**Alternate address**

**12C.**—(1) Despite section 12B, the Registrar must not disclose or make available for public inspection the particulars of a public accountant’s residential address that is lodged with the Registrar under this Act or transmitted to the Registrar by the Commissioner of National Registration under section 8A of the National Registration Act (Cap. 201) if the requirements of subsection (2) are satisfied.

(2) The requirements referred to in subsection (1) are that the public accountant referred to in that subsection maintains with the Registrar an alternate address that complies with the following conditions:

- (a) it is an address at which the public accountant can be located;
- (b) it is not a post office box number;
- (c) it is not the residential address of the public accountant; and
- (d) it is located in the same jurisdiction as the public accountant’s residential address.

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(3) For the purposes of subsection (2) —

- (a) a public accountant who wishes to maintain an alternate address must lodge an application with the Registrar;
- (b) a public accountant may not maintain more than one alternate address at any one time;
- (c) a public accountant who wishes to cease to maintain an alternate address must lodge a notice of withdrawal with the Registrar; and
- (d) a public accountant who wishes to change his alternate address must lodge a notice of change with the Registrar.

(4) An application to maintain an alternate address, and the lodgment of a notice of withdrawal or change of an alternate address, are subject to the payment of such fees as may be prescribed.

(5) Subsection (1) applies from the time at which the Registrar accepts an application to maintain an alternate address referred to in subsection (3)(a).

(6) A public accountant who maintains an alternate address under subsection (2) must ensure that he can be located at that alternate address.

(7) A public accountant who fails to comply with subsection (6) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 2 years or to both.

(8) Despite subsection (1), the Registrar may disclose and make available for public inspection the particulars of a public accountant's residential address despite the maintenance of an alternate address under subsection (2) if —

- (a) communications sent by the Registrar under this Act, or by any officer of the Authority under any

ACRA administered Act, to the public accountant at the public accountant's alternate address and requiring a response within a specified period remain unanswered; or

(b) there is evidence to show that service of any document under this Act or under any ACRA administered Act at the alternate address is not effective to bring it to the notice of the public accountant.

(9) Before proceeding under subsection (8), the Registrar must give notice to the public accountant —

(a) stating the grounds on which the Registrar proposes to disclose and make available for public inspection the public accountant's residential address; and

(b) specifying a period within which representations may be made before that is done.

(10) The Registrar is to consider the representations received within the specified period.

(11) Where the Registrar discloses and makes available for public inspection the particulars of a public accountant's residential address, the Registrar must give notice of that fact to the public accountant.

(12) A notice to a public accountant under subsection (9) or (11) is to be sent to the public accountant at his residential address unless it appears to the Registrar that service at that address may be ineffective to bring it to the public accountant's notice, in which case it may be sent to any other last known address of that public accountant.

(13) Where —

(a) the Registrar discloses and makes available for public inspection the particulars of a public

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accountant's residential address under subsection (8); or

- (b) a Registrar appointed under any other ACRA administered Act discloses and makes available for public inspection under that Act the particulars of a public accountant's residential address under a provision of that Act equivalent to subsection (8),

that public accountant is not, for a period of 3 years after the date on which the residential address is disclosed and made available for public inspection, allowed to maintain an alternate address under subsection (2).

(14) Nothing in this section applies to any information lodged or deemed to be lodged with the Registrar before the date of commencement of section 2 of the Statutes (Miscellaneous Amendments) (No. 2) Act 2014 or prevents such information from being disclosed or from being made available for public inspection or access.

(15) Nothing in this section prevents the residential address that is lodged with the Registrar under this Act, or is transmitted to the Registrar by the Commissioner of National Registration under section 8A of the National Registration Act from —

- (a) being used by the Registrar for the purposes of any communication with the public accountant;
- (b) being disclosed for the purposes of issuing any summons or other legal process against the public accountant for the purposes of this Act or any other written law;
- (c) being disclosed in compliance with the requirement of any court or the provisions of any written law;
- (d) being disclosed for the purpose of assisting any public officer or officer of any statutory board in

the investigation or prosecution of any offence under any written law; or

(e) being disclosed in such other circumstances as may be prescribed.

(16) Any person aggrieved by the decision of the Registrar under subsection (8) may, within 30 days after the date of receiving the notice under subsection (11), appeal to the High Court which may confirm the decision or give such directions in the matter as seem proper or otherwise determine the matter.

(17) For the purposes of this section —

(a) “ACRA administered Act” means the Accounting and Corporate Regulatory Authority Act (Cap. 2A) and any of the written laws specified in the Second Schedule to that Act; and

(b) a public accountant can be located at an address if he may be physically found at the address after reasonable attempts have been made to find the public accountant at the address.”;

(h) by deleting the words “or any” in section 14(1) and substituting the words “, residential address or any other”;

(i) by inserting, immediately after subsection (2) of section 14, the following subsection:

“(3) Where the public accountant has changed his residential address and has made a report of the change under section 8 of the National Registration Act, the public accountant is to be taken to have informed the Registrar of the change of residential address in compliance with subsection (1).”;

(j) by inserting, immediately after paragraph (b) of section 64(2), the following paragraphs:

“(ba) to prescribe the penalties payable for the late lodgment of any document;



- (*bb*) for or with respect to the waiver, refund or remission, whether wholly or in part, of any fee or penalty payable under this Act;” and
- (*k*) by inserting, immediately after section 64, the following section:

**“Service of documents on public accountant**

**64A.** Any document required to be served under this Act on a public accountant shall be sufficiently served if addressed to the public accountant and left at or sent by post to his residential address or, if the public accountant has provided an alternate address under section 12C, his alternate address.”.

**Amendment of Banking Act**

3. The Banking Act (Cap. 19, 2008 Ed.) is amended —

- (*a*) by deleting sub-paragraphs (ii) and (iii) of section 15B(4)(*c*) and substituting the following sub-paragraph:
- “(ii) *A* is a body corporate that is, or a majority of the directors of which are, accustomed or under an obligation whether formal or informal to act in accordance with the directions, instructions or wishes of *B*;”;
- (*b*) by deleting sub-paragraphs (v) and (vi) of section 15B(4)(*c*) and substituting the following sub-paragraph:
- “(v) *A* is a subsidiary of *B*;”;
- (*c*) by deleting the word “corporation” in section 15B(4)(*c*)(vii) and substituting the words “body corporate”;
- (*d*) by deleting the words “to (vi)” in section 15B(4)(*c*)(vii) and substituting the words “, (iv) and (v)”;
- (*e*) by inserting the word “or” at the end of section 15B(4)(*c*)(vii);
- (*f*) by deleting sub-paragraph (viii) of section 15B(4)(*c*);
- (*g*) by deleting sub-paragraph (i) of section 26(2)(*a*) and substituting the following sub-paragraph:

“(i) in the case of —

(A) a bank incorporated in Singapore, a copy of its latest audited financial statements as may be required to be laid at its annual general meeting under section 201 of the Companies Act (Cap. 50); or

(B) a bank incorporated outside Singapore, a copy of its latest audited annual balance-sheet and profit and loss account together with any notes thereon;”;

(h) by deleting the words “subsection (2)(a)(i)” in section 26(3) and substituting the words “subsection (2)(a)(i)(B)”;

(i) by deleting paragraph (b) of section 58(4) and substituting the following paragraph:

“(b) to —

(i) in the case of a bank incorporated in Singapore, make a report in respect of its latest financial statements or, where the bank is a parent company for which consolidated financial statements are prepared, consolidated financial statements, in accordance with section 207 of the Companies Act; or

(ii) in the case of a bank incorporated outside Singapore, make a report on its latest annual balance-sheet and profit and loss account together with any notes thereon showing the assets and liabilities and profit or loss arising out of the bank’s operations in Singapore which complies with section 207 of the Companies Act.”;

(j) by inserting, immediately after the words “profit and loss account” in section 58(7), the words “, the financial

statements or the consolidated financial statements, as the case may be,”; and

(k) by inserting, immediately after subsection (8) of section 58, the following subsection:

“(9) In this section, “consolidated financial statements” and “financial statements” have the same meanings as in section 209A of the Companies Act.”.

### **Amendment of Building Control Act**

4. Section 2 of the Building Control Act (Cap. 29, 1999 Ed.) is amended by inserting, immediately after subsection (4), the following subsection:

“(4A) For the purposes of subsection (4)(b) and (c)(i) —

(a) section 7(5) of the Companies Act (Cap. 50) shall not apply with respect to the determination of whether a person is a substantial shareholder as defined in section 81 of that Act; and

(b) in applying section 7(4A) of the Companies Act to determine whether a person is a substantial shareholder as defined in section 81 of that Act, a person is an associate of another person if the first-mentioned person is —

(i) a corporation that, by virtue of section 6 of that Act, is deemed to be related to that other person;

(ii) a person in accordance with whose directions, instructions or wishes that other person is accustomed or is under an obligation whether formal or informal to act in relation to the share referred to in section 7(4) of that Act;

(iii) a person who is accustomed or is under an obligation whether formal or informal to act in accordance with the directions, instructions or wishes of that other person in relation to that share;

- (iv) a body corporate that is, or a majority of the directors of which are, accustomed or under an obligation whether formal or informal to act in accordance with the directions, instructions or wishes of that other person in relation to that share; or
- (v) a body corporate in accordance with the directions, instructions or wishes of which, or of a majority of the directors of which, that other person is under an obligation whether formal or informal to act in relation to that share.”.

### **Amendment of Business Trusts Act**

5. Section 78(1) of the Business Trusts Act (Cap. 31A, 2005 Ed.) is amended by deleting the word “accounts” in paragraph (b) and substituting the words “financial statements”.

### **Amendment of Finance Companies Act**

6. The Finance Companies Act (Cap. 108, 2011 Ed.) is amended —

- (a) by deleting the word “ACCOUNTS” in the heading to Part VII and substituting the words “FINANCIAL STATEMENTS”;
- (b) by deleting the words “profit and loss account and balance-sheet made out under section 201(1) and (3)” in section 40 and substituting the words “financial statements made under section 201(1) and (2)”;
- (c) by deleting the words “profit and loss account” in the section heading of section 40 and substituting the words “financial statements”;
- (d) by deleting the word “accounts” in section 41(4) and substituting the words “financial statements”; and
- (e) by deleting the words “balance-sheet and the profit and loss account” in section 41(6) and substituting the words “financial statements”.

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**Amendment of Financial Advisers Act**

7. Section 4 of the Financial Advisers Act (Cap. 110, 2007 Ed.) is amended —

(a) by deleting subsection (6) and substituting the following subsection:

“(6) For the purposes of subsection (5), a person is an associate of another person if the first-mentioned person is —

(a) a subsidiary of that other person;

(b) a person who is accustomed or is under an obligation whether formal or informal to act in accordance with the directions, instructions or wishes of that other person in relation to the security referred to in subsection (5); or

(c) a corporation that is, or a majority of the directors of which are, accustomed or under an obligation whether formal or informal to act in accordance with the directions, instructions or wishes of that other person in relation to that security.”; and

(b) by inserting, immediately after subsection (11), the following subsection:

“(12) In subsection (6)(a), “subsidiary” has the same meaning as in section 5 of the Companies Act (Cap. 50).”.

**Amendment of Financial Holding Companies Act 2013**

8. Section 11(3) of the Financial Holding Companies Act 2013 (Act 13 of 2013) is amended —

(a) by deleting sub-paragraphs (ii) and (iii) of paragraph (c) and substituting the following sub-paragraph:

“(ii) *A* is a body corporate that is, or a majority of the directors of which are, accustomed or under an obligation whether formal or

informal to act in accordance with the directions, instructions or wishes of *B*”;

(b) by deleting sub-paragraphs (v) and (vi) of paragraph (c) and substituting the following sub-paragraph:

“(v) *A* is a subsidiary of *B*”;

(c) by deleting the word “corporation” in paragraph (c)(vii) and substituting the words “body corporate”;

(d) by deleting the words “to (vi)” in paragraph (c)(vii) and substituting the words “, (iv) and (v)”;

(e) by inserting the word “or” at the end of paragraph (c)(vii); and

(f) by deleting sub-paragraph (viii) of paragraph (c).

### **Amendment of Insurance Act**

9. The Insurance Act (Cap. 142, 2002 Ed.) is amended —

(a) by deleting sub-paragraphs (ii) and (iii) of section 12(10)(c) and substituting the following sub-paragraph:

“(ii) *A* is a body corporate that is, or a majority of the directors of which are, accustomed or under an obligation whether formal or informal to act in accordance with the directions, instructions or wishes of *B*”;

(b) by deleting sub-paragraphs (v) and (vi) of section 12(10)(c) and substituting the following sub-paragraph:

“(v) *A* is a subsidiary of *B*”;

(c) by deleting the word “corporation” in section 12(10)(c)(vii) and substituting the words “body corporate”;

(d) by deleting the words “to (vi)” in section 12(10)(c)(vii) and substituting the words “, (iv) and (v)”;

(e) by inserting the word “or” at the end of section 12(10)(c)(vii);

(f) by deleting sub-paragraph (viii) of section 12(10)(c);

(g) by deleting sub-paragraphs (ii) and (iii) of section 28(7)(c) and substituting the following sub-paragraph:

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“(ii) *A* is a body corporate that is, or a majority of the directors of which are, accustomed or under an obligation whether formal or informal to act in accordance with the directions, instructions or wishes of *B*.”;

(*h*) by deleting sub-paragraphs (v) and (vi) of section 28(7)(c) and substituting the following sub-paragraph:

“(v) *A* is a subsidiary of *B*.”;

(*i*) by deleting the word “corporation” in section 28(7)(c)(vii) and substituting the words “body corporate”;

(*j*) by deleting the words “to (vi)” in section 28(7)(c)(vii) and substituting the words “, (iv) and (v)”;

(*k*) by inserting the word “or” at the end of section 28(7)(c)(vii);

(*l*) by deleting sub-paragraph (viii) of section 28(7)(c);

(*m*) by deleting sub-paragraphs (ii) and (iii) of section 34B(9)(c) and substituting the following sub-paragraph:

“(ii) *A* is a body corporate that is, or a majority of the directors of which are, accustomed or under an obligation whether formal or informal to act in accordance with the directions, instructions or wishes of *B*.”;

(*n*) by deleting sub-paragraphs (v) and (vi) of section 34B(9)(c) and substituting the following sub-paragraph:

“(v) *A* is a subsidiary of *B*.”;

(*o*) by deleting the word “corporation” in section 34B(9)(c)(vii) and substituting the words “body corporate”;

(*p*) by deleting the words “to (vi)” in section 34B(9)(c)(vii) and substituting the words “, (iv) and (v)”;

(*q*) by inserting the word “or” at the end of section 34B(9)(c)(vii);  
and

(*r*) by deleting sub-paragraph (viii) of section 34B(9)(c).

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**Amendment of Limited Liability Partnerships Act**

**10.** The Limited Liability Partnerships Act (Cap. 163A, 2006 Ed.) is amended —

(a) by inserting, immediately before the definition of “Authority” in section 2(1), the following definition:

““alternate address” means an alternate address maintained with the Registrar under section 28C that meets the requirements of that section;”;

(b) by inserting, immediately after the definition of “Authority” in section 2(1), the following definition:

““Authority’s website” means the Authority’s Internet website;”;

(c) by inserting, immediately after the definition of “foreign company” in section 2(1), the following definition:

““identification” means —

(a) in the case of an individual issued with an identity card under the National Registration Act (Cap. 201), the number of the individual’s identity card; and

(b) in the case of an individual not issued with an identity card under that Act, particulars of the individual’s passport or such other similar evidence of identity as is acceptable to the Registrar;”;

(d) by deleting the full-stop at the end of the definition of “Registrar” in section 2(1) and substituting a semi-colon, and by inserting immediately thereafter the following definition:

““residential address”, in relation to an individual, means the individual’s usual place of residence.”;

(e) by inserting, immediately after subsection (4) of section 2, the following subsection:



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“(5) For the purposes of sections 16(6), 17(2), 19(5) and 19A(9) and (10), any reference to the Minister includes a reference to such Minister of State for his Ministry who is authorised by the Minister for the purpose of hearing an appeal under that section.”;

(f) by deleting paragraphs (d) and (e) of section 15(1) and substituting the following paragraphs:

“(d) the following information of each individual who is to be a partner of the limited liability partnership:

- (i) full name;
- (ii) identification;
- (iii) nationality; and
- (iv) residential address;

(e) the following information of each body corporate which is to be a partner of the limited liability partnership:

- (i) the corporate name;
- (ii) the place of incorporation or registration;
- (iii) the registration number; and
- (iv) the registered office to which all notices and communications may be addressed;

(ea) the following information of each individual who is to be a manager of the limited liability partnership:

- (i) full name;
- (ii) identification;
- (iii) nationality; and
- (iv) residential address;

(*eb*) the following information of each body corporate which is to be a manager of the limited liability partnership:

- (i) the corporate name;
- (ii) the place of incorporation or registration;
- (iii) the registration number; and
- (iv) the registered office to which all notices and communications may be addressed; and”;

(*g*) by deleting subsection (4) of section 15;

(*h*) by repealing section 19 and substituting the following sections:

**“Reservation of limited liability partnership names**

**19.—**(1) A person may, by lodging an application with the Registrar, apply for the reservation of a name set out in the application as —

- (*a*) the name of a proposed limited liability partnership; or
- (*b*) the name to which a limited liability partnership proposes to change its name.

(2) The Registrar may approve an application made under subsection (1) only if the Registrar is satisfied that —

- (*a*) the application is made in good faith; and
- (*b*) the name to be reserved is one in respect of which a limited liability partnership may be registered having regard to section 19A(1), (2) and (3).

(3) The Registrar must refuse to approve an application to reserve a name under subsection (1) as the name of a proposed limited liability partnership if the Registrar is satisfied that —

- (a) the name is for a limited liability partnership that is likely to be used for an unlawful purpose or for purposes prejudicial to public peace, welfare or good order in Singapore; or
- (b) it would be contrary to the national security or interest for the limited liability partnership to be registered.

(4) Where an application for a reservation of a name is made under subsection (1), the Registrar must reserve the proposed name of the proposed limited liability partnership or limited liability partnership for a period starting at the time the Registrar receives the application and ending —

- (a) if the Registrar approves the application, 60 days after the date on which the Registrar notifies the applicant that the application has been approved, or such further period of 60 days as the Registrar may, on application made in good faith, extend; or
- (b) if the Registrar refuses to approve the application, on the date on which the Registrar notifies the applicant of the refusal.

(5) A person aggrieved by a decision of the Registrar —

- (a) refusing to approve an application under subsection (1); or
- (b) refusing an application under subsection (4)(a) to extend the reservation period,

may, within 30 days after being informed of the Registrar's decision, appeal to the Minister whose decision is final.

**Restrictions on registration of limited liability partnership names**

**19A.**—(1) Except with the consent of the Minister or as provided in subsection (3), the Registrar must refuse to register a limited liability partnership under this Act under a name, or to approve a change of name of a limited liability partnership under section 19B to a name, which, in the opinion of the Registrar —

- (a) is undesirable;
- (b) is identical to the name of any other limited liability partnership, a limited partnership or a corporation, or to a registered business name;
- (c) is identical to a name that is reserved under section 19, section 16 of the Business Names Registration Act 2014, section 17(4) of the Limited Partnerships Act (Cap. 163B) or section 27(12B) or 378(15) of the Companies Act (Cap. 50); or
- (d) is a name of a kind that the Minister has directed the Registrar, by notification in the *Gazette*, not to accept for registration.

(2) In addition to subsection (1), the Registrar must on or after the date of commencement of section 10 of the Statutes (Miscellaneous Amendments) (No. 2) Act 2014, except with the consent of the Minister, refuse to register a limited liability partnership under a name, or allow a limited liability partnership to change its name to a name, if —

- (a) it is identical to the name of a limited liability partnership that was dissolved —
  - (i) unless, in a case where the limited liability partnership was dissolved following its winding up under section 30 and the Fifth Schedule, a

period of at least 2 years has passed after the date of dissolution; or

- (ii) unless, in a case where the limited liability partnership was dissolved following its name being struck off the register under section 38, a period of at least 6 years has passed after the date of dissolution;
- (b) it is identical to the business name of a person whose registration and registration of that business name has been cancelled under the Business Names Registration Act 2014 or has ceased under section 22 of that Act, unless a period of at least one year has passed after the date of cancellation or cessation;
- (c) it is identical to the name of a company that was dissolved —
- (i) unless, in a case where the company was dissolved following its winding up under Part X of the Companies Act (Cap. 50), a period of at least 2 years has passed after the date of dissolution; or
  - (ii) unless, in a case where the company was dissolved following its name being struck off the register kept under the Companies Act under section 344 or 344A of that Act, a period of at least 6 years has passed after the date of dissolution;
- (d) it is identical to the name of a foreign company notice of the dissolution of which has been given to the Registrar of Companies under section 377(2) of the Companies Act, unless a period of at least 2 years has passed after the date of dissolution; or

(e) it is identical to the name of a limited partnership that was cancelled or dissolved —

(i) unless, in a case where the registration of the limited partnership was cancelled under section 14(1) or 19(4) of the Limited Partnerships Act (Cap. 163B), a period of at least one year has passed after the date of cancellation; or

(ii) unless, in a case where notice was lodged with the Registrar of Limited Partnerships that the limited partnership was dissolved under section 19(2) of the Limited Partnerships Act, a period of at least one year has passed after the date of dissolution.

(3) Despite subsection (1), the Registrar may, on or after the date of commencement of section 10 of the Statutes (Miscellaneous Amendments) (No. 2) Act 2014, register a limited liability partnership under —

(a) a name that is identical to the name of a foreign company registered under Division 2 of Part XI of the Companies Act —

(i) in respect of which notice was lodged under section 377(1) of the Companies Act that the foreign company has ceased to have a place of business in Singapore or ceased to carry on business in Singapore, if a period of at least 3 months has passed after the date of cessation; and

(ii) the name of which was struck off the register kept under the Companies Act under section 377(8), (9) or (10) of that Act, if a period of at least 6 years has passed after the date the name was so struck off; or

(b) a name that is identical to the name of a limited partnership in respect of which notice was lodged under section 19(1) of the Limited Partnerships Act that the limited partnership ceased to carry on business, if a period of at least one year has passed after the date of cessation.

(4) Despite this section and section 19B, where the Registrar is satisfied that a limited liability partnership's name —

(a) is one that is not permitted to be registered under subsection (1)(a), (b) or (d);

(b) is one that is not permitted to be registered under subsection (2) until the expiry of the relevant period referred to in that subsection;

(c) is one that is permitted to be registered under subsection (3) only after the expiry of the relevant period referred to in that subsection;

(d) so nearly resembles the name of any other limited liability partnership, any limited partnership or corporation or any registered business name, as to be likely to be mistaken for it; or

(e) is one the use of which has been restrained by an injunction granted under the Trade Marks Act (Cap. 332),

the Registrar may direct the limited liability partnership to change its name, and the limited liability partnership must comply with the direction within 6 weeks after the date of the direction or such longer period as the Registrar may allow in any case.

(5) The Registrar's power under subsection (4) to direct a limited liability partnership to change its name applies regardless of —

(a) whether the limited liability partnership's name was registered through inadvertence or otherwise; or

(b) when the limited liability partnership was registered in respect of the name.

(6) Any person may apply, in writing, to the Registrar to give a direction to any limited liability partnership, on a ground referred to in subsection (4), to change the limited liability partnership's name.

(7) The Registrar is not to consider any application under subsection (6) to give a direction to a person on the ground referred to in subsection (4)(d) unless the Registrar receives the application within 12 months after the date the limited liability partnership was registered in respect of the name, or the date the change of the limited liability partnership's name was approved under section 19B.

(8) Any limited liability partnership which fails to comply with a direction given under subsection (4) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$2,000 and, in the case of a continuing offence, to a further fine not exceeding \$200 for every day or part thereof during which the offence continues after conviction.

(9) A person aggrieved by —

(a) a direction of the Registrar under subsection (4);  
or

(b) the Registrar's refusal to give a direction to a person under subsection (4) following an application under subsection (6),

may, within 30 days after being informed of the Registrar's direction or refusal, as the case may be, appeal to the Minister whose decision is final.



(10) To avoid doubt, where the Registrar makes a direction under subsection (4) or the Minister makes a decision on an appeal under subsection (9), the Registrar or the Minister, as the case may be, must accept as correct any decision of the High Court to grant an injunction referred to in subsection (4)(e).

(11) In this section, “registered business name” has the same meaning as in section 2(1) of the Business Names Registration Act 2014.

### **Change of limited liability partnership name**

**19B.**—(1) An application by a limited liability partnership to change the name under which it was registered is to be lodged with the Registrar.

(2) Upon the approval of the application, the Registrar is to issue to the limited liability partnership a notice of change of name stating the date of the change.

(3) Any application for a change of a limited liability partnership name is subject to section 19A.”;

(i) by repealing section 28 and substituting the following sections:

#### **“Registration of change in particulars**

**28.**—(1) A limited liability partnership shall lodge with the Registrar —

(a) within 14 days after the appointment of a new partner of the limited liability partnership, a statement containing the particulars referred to in section 15(1)(d) or (e) (as the case may be) of the partner;

(b) within 14 days after the appointment of a new manager of the limited liability partnership, a statement containing the particulars referred to in section 15(1)(ea) or (eb) (as the case may be) of the manager;

- (c) within 14 days after a partner or manager ceases to be a partner or manager of the limited liability partnership, a statement of that fact;
- (d) within 14 days after any change in the particulars of any partner or manager of the limited liability partnership that have been lodged with the Registrar under this Act, other than the partner's or manager's residential address, a statement containing the particulars of the change; or
- (e) within 14 days after any other change that is made or that occurs in any of the particulars registered in respect of any limited liability partnership, a statement specifying the nature and date of the change, and containing such other information as may be prescribed.

(2) The Registrar may, on application by the limited liability partnership, extend the period referred to in subsection (1)(a) to (e).

(3) Any person who ceases to be a partner or manager of a limited liability partnership may himself lodge with the Registrar the statement referred to in subsection (1)(c) if he has reasonable cause to believe that the limited liability partnership will not lodge the statement with the Registrar.

(4) A partner or manager, who is an individual, who changes his residential address must lodge with the Registrar a notice of his new residential address within 14 days after the date of change.

(5) Where a partner or manager has changed his residential address and has made a report of the change under section 8 of the National Registration Act (Cap. 201), the partner or manager is to be taken to have informed the Registrar of the change of residential address in compliance with subsection (4).

(6) The Registrar may, in any particular case, require a statement lodged under subsection (1) to be rectified in such manner as the Registrar considers fit.

(7) Any statement required to be lodged under this section shall be in such medium and form as the Registrar may determine.

(8) Any —

(a) limited liability partnership which contravenes subsection (1); or

(b) partner or manager of a limited liability partnership who contravenes subsection (4),

shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000 and, in the case of a continuing offence, to a further fine not exceeding \$200 for every day or part thereof during which the offence continues after conviction.

### **Duty of partners and managers to provide information to limited liability partnership**

**28A.**—(1) A partner or manager, as the case may be, shall give the limited liability partnership —

(a) any information the limited liability partnership needs to comply with section 28(1)(a) or (b), as the case may be, as soon as practicable but not later than 14 days after his initial appointment as a partner or manager unless he has previously given the information to the limited liability partnership in writing; and

(b) any information the limited liability partnership needs to comply with section 28(1)(d) as soon as practicable but not later than 14 days after the date of change to the information referred to in that provision.

(2) Notwithstanding subsection (1), but subject to subsection (3) —

- (a) a partner of a limited liability partnership shall, if requested by the limited liability partnership, give the limited liability partnership any information referred to in section 15(1)(d) or (e); and
- (b) a manager of a limited liability partnership shall, if requested by the limited liability partnership, give the limited liability partnership any information referred to in section 15(1)(ea) or (eb),

for the purpose of enabling the limited liability partnership to confirm its record of such information or reinstate its record of the information where the original record of the information has been destroyed or lost.

(3) The partner or manager of a limited liability partnership referred to in subsection (2) shall furnish the information to the limited liability partnership as soon as practicable but not later than 14 days after receipt of a written request for such information from the limited liability partnership.

(4) A partner or manager of a limited liability partnership who is bound to comply with a requirement under this section and fails to do so shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000 and, in the case of a continuing offence, to a further fine not exceeding \$200 for every day or part thereof during which the offence continues after conviction.

### **Request for copy of notice of registration, etc.**

**28B.**—(1) Subject to section 28C, a person may, upon payment of such fee as may be prescribed, require a copy of a notice of registration or a copy of or an extract from any document filed or lodged with the Registrar, to be given or certified by the Registrar.

(2) Any copy or extract given under subsection (1) which is certified to be a true copy or extract by the Registrar is, in any proceedings, admissible in evidence as of equal validity with the original document.

(3) The Registrar is not required to issue under subsection (1) a copy of or an extract from a document forming part of the register where that document has been destroyed under section 48.

### **Alternate address**

**28C.**—(1) Despite section 28B, the Registrar must not disclose or make available for public inspection the particulars of a partner's or manager's residential address that is lodged with the Registrar under this Act or transmitted to the Registrar by the Commissioner of National Registration under section 8A of the National Registration Act (Cap. 201) if the requirements of subsection (2) are satisfied.

(2) The requirements referred to in subsection (1) are that the partner or manager referred to in that subsection maintains with the Registrar an alternate address that complies with the following conditions:

- (a) it is an address at which the partner or manager can be located;
  - (b) it is not a post office box number;
  - (c) it is not the residential address of the partner or manager; and
  - (d) it is located in the same jurisdiction as the partner's or manager's residential address.
- (3) For the purposes of subsection (2) —
- (a) an individual who wishes to maintain an alternate address must lodge an application with the Registrar;

- (b) an individual may not maintain more than one alternate address at any one time;
- (c) an individual who wishes to cease to maintain an alternate address must lodge a notice of withdrawal with the Registrar; and
- (d) an individual who wishes to change his alternate address must lodge a notice of change with the Registrar.

(4) An application to maintain an alternate address, and the lodgment of a notice of withdrawal or change of an alternate address, are subject to the payment of such fees as may be prescribed.

(5) Subsection (1) applies from the time at which the Registrar accepts an application to maintain an alternate address referred to in subsection (3)(a).

(6) A partner or manager who maintains an alternate address under subsection (2) must ensure that he can be located at that alternate address.

(7) A partner or manager who fails to comply with subsection (6) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 2 years or to both.

(8) Despite subsection (1), the Registrar may disclose and make available for public inspection the particulars of a partner's or manager's residential address despite the maintenance of an alternate address under subsection (2) if —

- (a) communications sent by the Registrar under this Act, or by any officer of the Authority under any ACRA administered Act, to the partner or manager at his alternate address and requiring a response within a specified period remain unanswered; or

(b) there is evidence to show that service of any document under this Act or under any ACRA administered Act at the alternate address is not effective to bring it to the notice of the partner or manager.

(9) Before proceeding under subsection (8), the Registrar must give notice to the partner or manager affected, and to every limited liability partnership of which the Registrar has been notified under this Act that the individual is a partner or manager, as the case may be —

(a) stating the grounds on which the Registrar proposes to disclose and make available for public inspection the individual's residential address; and

(b) specifying a period within which representations may be made before that is done.

(10) The Registrar is to consider the representations received within the specified period.

(11) Where the Registrar discloses and makes available for public inspection the particulars of a partner's or manager's residential address, the Registrar must give notice of that fact to the partner or manager, and to every limited liability partnership of which the Registrar has been notified under this Act that the individual is a partner or manager, as the case may be.

(12) A notice to a partner or manager under subsection (9) or (11) is to be sent to him at his residential address unless it appears to the Registrar that service at that address may be ineffective to bring it to his notice, in which case it may be sent to any other last known address of the partner or manager.

(13) Where —

- (a) the Registrar discloses and makes available for public inspection the particulars of a partner's or manager's residential address under subsection (8); or
- (b) a Registrar appointed under any other ACRA administered Act discloses and makes available for public inspection under that Act the particulars of a partner's or manager's residential address under a provision of that Act equivalent to subsection (8),

that partner or manager is not, for a period of 3 years after the date on which the residential address is disclosed and made available for public inspection, allowed to maintain an alternate address under subsection (2).

(14) Nothing in this section applies to any information lodged or deemed to be lodged with the Registrar before the date of commencement of section 10 of the Statutes (Miscellaneous Amendments) (No. 2) Act 2014 or prevents such information from being disclosed or from being made available for public inspection or access.

(15) Nothing in this section prevents the residential address of an individual that is lodged with the Registrar under this Act, or is transmitted to the Registrar by the Commissioner of National Registration under section 8A of the National Registration Act from —

- (a) being used by the Registrar for the purposes of any communication with the individual;
- (b) being disclosed for the purposes of issuing any summons or other legal process against the individual for the purposes of this Act or any other written law;



- (c) being disclosed in compliance with the requirement of any court or the provisions of any written law;
- (d) being disclosed for the purpose of assisting any public officer or officer of any statutory body in the investigation or prosecution of any offence under any written law; or
- (e) being disclosed in such other circumstances as may be prescribed.

(16) Any partner or manager aggrieved by the decision of the Registrar under subsection (8) may, within 30 days after the date of receiving the notice under subsection (11), appeal to the High Court which may confirm the decision or give such directions in the matter as seem proper or otherwise determine the matter.

(17) For the purposes of this section —

- (a) “ACRA administered Act” means the Accounting and Corporate Regulatory Authority Act (Cap. 2A) and any of the written laws specified in the Second Schedule to that Act; and
  - (b) a partner or a manager can be located at an address if he may be physically found at the address after reasonable attempts have been made to find him at the address.”;
- (j) by deleting the words “paragraph 94” in section 36(2)(b) and substituting the words “paragraph 93”;
- (k) by deleting subsection (3) of section 36 and substituting the following subsection:
- “(3) Subject to any leave which the High Court may give pursuant to an application under subsection (5), a person who —
- (a) is disqualified under subsection (1); or

(b) has had a disqualification order made against him under subsection (2),

shall not act as a manager of a limited liability partnership during the period of the disqualification or disqualification order.”;

(l) by deleting subsection (5) of section 36 and substituting the following subsection:

“(5) A person who —

(a) is disqualified under subsection (1); or

(b) has had a disqualification order made against him under subsection (2),

may apply to the High Court for leave to act as a manager of a limited liability partnership during the period of the disqualification or disqualification order, upon giving the Minister not less than 14 days’ notice of his intention to apply for such leave.”;

(m) by deleting the words “this section” in section 36(6) and substituting the words “subsection (5)”;

(n) by deleting the words “a disqualification order under this section” in section 36(7) and substituting the words “subsection (3)”;

(o) by deleting the word “A” in section 37(1) and substituting the words “Subject to any leave which the High Court may give pursuant to an application under subsection (1A), a”;

(p) by inserting, immediately after subsection (1) of section 37, the following subsections:

“(1A) A person who is subject to a disqualification or disqualification order under section 149 or 154 of the Companies Act (Cap. 50) may apply to the High Court for leave to act as a manager of a limited liability partnership during the period of the disqualification or disqualification order, upon giving the Minister not less than 14 days’ notice of his intention to apply for such leave.

(1B) On the hearing of any application under subsection (1A), the Minister may be represented at the hearing and may oppose the granting of the application.”;

- (q) by deleting subsection (1) of section 38 and substituting the following subsection:

“(1) Where the Registrar has reasonable cause to believe that a limited liability partnership is not carrying on business or is not in operation, the Registrar may send to the limited liability partnership and its managers and partners a letter to that effect and stating that, if an answer showing cause to the contrary is not received within 30 days after the date of the letter, a notice will be published in the *Gazette* with a view to striking the name of the limited liability partnership off the register.”;

- (r) by deleting subsection (2) of section 38 and substituting the following subsection:

“(2) Unless the Registrar receives an answer within 30 days after the date of the letter to the effect that the limited liability partnership is carrying on business or is in operation, he may publish in the *Gazette* and send to the limited liability partnership by registered post a notice that at the expiration of 60 days after the date of that notice the name of the limited liability partnership mentioned therein will, unless cause is shown to the contrary in the form and manner specified in section 38C, be struck off the register and the limited liability partnership will be dissolved.”;

- (s) by deleting the words “15 years” in section 38(6) and substituting the words “6 years”;

- (t) by inserting, immediately after subsection (8) of section 38, the following subsection:

“(8A) The Registrar shall ensure that —

(a) such particulars of the limited liability partnership referred to in subsection (1) and of his belief that the limited liability partnership is not carrying on business or is not in operation, as he may determine, is sent to —

(i) the Inland Revenue Authority of Singapore established under the Inland Revenue Authority of Singapore Act (Cap. 138A); and

(ii) the Central Provident Fund Board established under the Central Provident Fund Act (Cap. 36); and

(b) the substance of the notices to be published in the *Gazette* referred to in subsections (2), (3) and (4) is also published on the Authority’s website.”;

(u) by inserting, immediately after section 38, the following sections:

**“Striking off on application by limited liability partnership**

**38A.**—(1) The Registrar may, on the application by a limited liability partnership, strike the limited liability partnership’s name off the register on such grounds and subject to such conditions as may be prescribed.

(2) An application under subsection (1) shall be made on the limited liability partnership’s behalf by its partners or by a majority of them.

(3) Upon receipt of the application, the Registrar shall, if satisfied that the grounds and conditions (if any) referred to in subsection (1) are satisfied, send to the limited liability partnership and its partners and managers a letter informing them of the application and stating that if an answer showing cause to the

contrary in the form and manner specified in section 38C is not received within 30 days after the date thereof a notice, details of which are set out in subsection (4), will be published in the *Gazette* with a view to striking the name of the limited liability partnership off the register.

(4) The Registrar may not strike a limited liability partnership's name off the register under this section until after the expiration of 60 days after the publication by the Registrar in the *Gazette* of a notice —

- (a) stating that the Registrar intends to exercise the power under this section in relation to the limited liability partnership; and
- (b) inviting any person to show cause why that should not be done within such period as may be prescribed.

(5) If no person shows cause or sufficient cause within the period referred to in subsection (4)(b) as to why the name of the limited liability partnership should not be struck off the register, the Registrar shall strike off the name of the limited liability partnership from the register and publish a notice in the *Gazette* of the limited liability partnership's name having been so struck off.

(6) On the publication of the notice in the *Gazette* under subsection (5), the limited liability partnership is dissolved.

(7) Notwithstanding the dissolution of the limited liability partnership under subsection (6) —

- (a) the liability, if any, of every officer and partner of the limited liability partnership shall continue and may be enforced as if the limited liability partnership had not been dissolved; and
- (b) nothing in this section shall affect the power of the High Court to wind up a limited liability partnership the name of which has been struck off the register.

(8) The Registrar shall ensure that —

(a) such particulars of the limited liability partnership and of the application referred to in subsection (1), as he may determine, is sent to —

(i) the Inland Revenue Authority of Singapore established under the Inland Revenue Authority of Singapore Act (Cap. 138A); and

(ii) the Central Provident Fund Board established under the Central Provident Fund Act (Cap. 36); and

(b) the substance of the notices to be published in the *Gazette* referred to in subsections (4) and (5) is also published on the Authority's website.

(9) The Registrar may, for the purposes of this section, send notices to the limited liability partnership by ordinary post or in such other prescribed manner.

### **Withdrawal of application**

**38B.**—(1) The applicant or applicants may, by written notice to the Registrar, withdraw an application to strike a limited liability partnership's name off the register under section 38A at any time before the limited liability partnership's name is struck off the register.

(2) Upon receipt of the notice referred to in subsection (1), the Registrar shall —

(a) send to the limited liability partnership by ordinary post a notice that the application to strike the limited liability partnership's name off the register has been withdrawn; and

(b) publish a notice on the Authority's website that the application to strike the limited liability partnership's name off the register has been withdrawn.

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### **Objections to striking off**

**38C.**—(1) Where a notice is given or published by the Registrar under section 38(2) or 38A(4) of the Registrar’s intention to strike the limited liability partnership’s name off the register, any person may deliver, not later than the date specified in the notice, an objection to the striking off of the name of the limited liability partnership from the register on the ground that there is reasonable cause why the name of the limited liability partnership should not be so struck off, including that the limited liability partnership does not satisfy any of the prescribed grounds for striking off referred to in section 38(1) or 38A(1).

(2) An objection to the striking the name of the limited liability partnership off the register referred to in subsection (1) shall be given to the Registrar by notice in the prescribed form and manner.

(3) Upon receipt of a notice of objection, which is made in the prescribed form and manner, within the time referred to in subsection (1), the Registrar —

(a) shall, where applicable, give the applicant or applicants for striking the name of the limited liability partnership off the register notice of the objection; and

(b) shall, in deciding whether to allow the objection, take into account such considerations as may be prescribed.

### **Application for administrative restoration to register**

**38D.**—(1) Subject to such conditions as may be prescribed, an application may be made to the Registrar to restore to the register the name of a limited liability partnership whose name has been struck off the register by the Registrar under section 38, if no application has been or is being made

to the High Court to restore the name of the limited liability partnership to the register under section 38(6).

(2) An application under this section may be made whether or not the limited liability partnership has in consequence been dissolved.

(3) An application under this section may only be made by a former partner of the limited liability partnership.

(4) An application under this section is not valid unless the application is received by the Registrar within 6 years after the date on which the limited liability partnership is dissolved.

### **Registrar's decision on application for administrative restoration**

**38E.**—(1) The Registrar shall give notice to the applicant of the decision on an application under section 38D.

(2) If the Registrar's decision is that the name of the limited liability partnership should be restored to the register —

(a) the restoration takes effect as from the date that notice is sent; and

(b) the Registrar shall —

(i) enter in the register a note of the date on which the restoration takes effect; and

(ii) cause notice of the restoration to be published in the *Gazette* and on the Authority's website.

(3) The notice under subsection (2)(b)(ii) shall state —

(a) the name of the limited liability partnership or, if the limited liability partnership is restored to the register under a different name, that name and its former name;



- (b) the limited liability partnership's registration number; and
- (c) the date on which the restoration of the name of the limited liability partnership to the register takes effect.

(4) If the Registrar's decision is that the name of the limited liability partnership should not be restored to the register, the person who made the application under section 38D or any other person aggrieved with the decision of the Registrar may appeal to the High Court.

(5) On an appeal made under subsection (4), the High Court may —

- (a) confirm the Registrar's decision; or
- (b) restore the name of the limited liability partnership to the register and give such directions and make such orders as the High Court is empowered to give and make under section 38G(3).

### **Registrar may restore limited liability partnership deregistered by mistake**

**38F.**—(1) The Registrar may, on his own initiative, restore the name of a limited liability partnership to the register if he is satisfied that the name of the limited liability partnership has been struck off the register and the limited liability partnership is dissolved under section 38 or 38A as a result of a mistake of the Registrar.

(2) In subsection (1), a reference to a mistake of the Registrar excludes a mistake that is made on the basis of wrong, false or misleading information given by the applicant in connection with the application for striking the name of the limited liability partnership off the register under section 38A.

(3) The Registrar may restore the name of a limited liability partnership to the register by publishing in the *Gazette* and on the Authority's website a notice declaring the restoration, and the restoration takes effect on the date of publication of the notice.

### **Effect of restoration**

**38G.**—(1) If the name of a limited liability partnership is restored to the register under section 38E(2) or 38F, or on appeal to the High Court under section 38E(5), the limited liability partnership is to be regarded as having continued in existence as if its name had not been struck off the register.

(2) The limited liability partnership is not liable to a penalty under section 24(4) for failing to lodge its annual declaration referred to in section 24(1) within the time or extended time referred to in section 24(2) and (3), if such time or extended time ended —

- (a) after the date of dissolution or striking off; and
- (b) before the restoration of the name of the limited liability partnership to the register.

(3) On the application by any person, the High Court may give such directions and make such orders, as seem just for placing the limited liability partnership and all other persons in the same position (as nearly as may be) as if the limited liability partnership had not been dissolved or its name had not been struck off the register.

(4) An application to the High Court for such directions or orders may be made any time within 3 years after the date of restoration of the name of the limited liability partnership to the register.”;

(v) by repealing section 39 and substituting the following section:

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**“False representation as to registration as limited liability partnership**

**39.** If any person in any way holds out that a business is registered as a limited liability partnership under this Act, that person shall, unless at that time the business was duly registered as a limited liability partnership under this Act, be guilty of an offence and shall be liable on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 2 years or to both.”;

- (w) by deleting subsections (3) and (4) of section 40;
- (x) by deleting the words “of register” in the section heading of section 40 and substituting the words “by High Court”;
- (y) by inserting, immediately after section 40, the following sections:

**“Rectification by Registrar on application**

**40A.**—(1) Despite section 40, an officer of a limited liability partnership may lodge a notice with the Registrar of —

- (a) any error contained in any document relating to the limited liability partnership filed or lodged with the Registrar; or
- (b) any error in the filing or lodgment of any document relating to the limited liability partnership with the Registrar.

(2) The Registrar may, upon receipt of any notification referred to in subsection (1) and if satisfied that —

- (a) the error referred to in subsection (1)(a) is typographical or clerical in nature; or
- (b) the error referred to in subsection (1)(b) is, in his opinion, unintended and does not prejudice any person,

rectify the register accordingly.

(3) In rectifying the register under subsection (2), the Registrar must not expunge any document from the register.

(4) The decision made by the Registrar on whether to rectify the register under subsection (2) is final.

### **Rectification or updating on Registrar's initiative**

**40B.**—(1) The Registrar may rectify or update any particulars or document contained in a register, if the Registrar is satisfied that —

- (a) there is a defect or an error in the particulars or document arising from any grammatical, typographical or similar mistake; or
- (b) there is evidence of a conflict between the particulars of a limited liability partnership or person and —
  - (i) other information in the register relating to that limited liability partnership or person; or
  - (ii) other information relating to that limited liability partnership or person obtained from such department or Ministry of the Government, or statutory body or other body corporate as may be prescribed.

(2) Before the Registrar rectifies or updates the register under subsection (1), the Registrar must, except under prescribed circumstances, give written notice to the limited liability partnership or person whose documents or particulars are to be rectified or updated of the Registrar's intention to do so, and state in the notice —

- (a) the reasons for and details of the proposed rectification or updating to be made to the register; and
- (b) the date by which any written objection to the proposed rectification or updating must be

delivered to the Registrar, being a date at least 30 days after the date of the notice.

(3) The limited liability partnership or person notified under subsection (2) may deliver to the Registrar, not later than the date specified under subsection (2)(b), a written objection to the proposed rectification or updating of the register.

(4) The Registrar must not rectify or update the register if the Registrar receives a written objection under subsection (3) to the proposed rectification or updating by the date specified under subsection (2)(b), unless the Registrar is satisfied that the objection is frivolous or vexatious or has been withdrawn.

(5) The Registrar may rectify or update the register if the Registrar does not receive a written objection under subsection (3) by the date specified under subsection (2)(b).

(6) The Registrar may include such notation as the Registrar thinks fit in the register for the purposes of providing information relating to any error or defect in any particulars or document in the register, and may remove such notation if the Registrar is satisfied that it no longer serves any useful purpose.

(7) Despite anything in this section, the Registrar may, if the Registrar is satisfied that there is any error or defect in any particulars or document in the register, by notice in writing, request that the limited liability partnership to which the particulars or document relates, its partners or its officers take such steps within such time as the Registrar may specify to ensure that the error or defect is rectified.”;

- (z) by deleting the word “or” at the end of section 49(1)(a);
- (za) by deleting the comma at the end of paragraph (b) of section 49(1) and substituting the word “; or”, and by inserting immediately thereafter the following paragraph:

“(c) any request of the Registrar under section 40B(7) to rectify any error or defect in any particulars or document in the register.”;

(zb) by inserting, immediately after paragraph (h) of section 56(2), the following paragraph:

“(ha) the waiver, refund or remission, whether wholly or in part, of any fee or penalty chargeable under this Act.”;

(zc) by inserting, immediately after section 59, the following section:

**“Service of documents on partner and manager**

**59A.** Any document required to be served under this Act on a partner or manager of a limited liability partnership, who is an individual, shall be sufficiently served if addressed to the partner or manager and left at or sent by post to his residential address or, if the partner or manager has provided an alternate address under section 28C, his alternate address.”;

(zd) by deleting the words “one month” in paragraph 8(1)(c) of the Fourth Schedule and substituting the words “30 days”; and

(ze) by deleting the words “one month” wherever they appear in paragraph 10(1)(a) of the Fourth Schedule and substituting in each case the words “30 days”.

### **Amendment of Limited Partnerships Act**

**11.** The Limited Partnerships Act (Cap. 163B, 2010 Ed.) is amended —

(a) by inserting, immediately after the definition of “agreed contribution” in section 2(1), the following definition:

““alternate address” means an alternate address maintained with the Registrar under section 18C that meets the requirements of that section.”;

(b) by inserting, immediately after the definition of “general partner” in section 2(1), the following definition:

“ “identification” means —

(a) in the case of an individual issued with an identity card under the National Registration Act (Cap. 201), the number of the individual’s identity card; and

(b) in the case of an individual not issued with an identity card under that Act, particulars of the individual’s passport or such other similar evidence of identity as is acceptable to the Registrar;”;

(c) by inserting, immediately after the definition of “Registrar” in section 2(1), the following definition:

“ “residential address”, in relation to an individual, means the individual’s usual place of residence;”;

(d) by inserting, immediately after subsection (2) of section 2, the following subsection:

“(3) For the purposes of sections 12(7), 13(2), 14(4), 17(5), 17A(9) and (10) and 20, any reference to the Minister includes a reference to the Minister of State for his Ministry who is authorised by the Minister for the purpose of hearing an appeal under that section.”;

(e) by deleting paragraph (e) of section 11(1) and substituting the following paragraphs:

“(e) the following information of each individual who is to be a partner of the proposed limited partnership:

(i) full name;

(ii) identification;

(iii) nationality; and

(iv) residential address;

- (*ea*) the following information of each body corporate which is to be a partner of the proposed limited partnership:
- (i) the corporate name;
  - (ii) place of incorporation or registration;
  - (iii) registration number; and
  - (iv) registered office of the corporation to which all notices and communications may be addressed;”;
- (*f*) by deleting paragraph (*g*) of section 11(1) and substituting the following paragraph:
- “(g) the following information of any individual who is appointed as a local manager under section 28:
- (i) full name;
  - (ii) identification;
  - (iii) nationality; and
  - (iv) residential address;”;
- (*g*) by deleting subsection (6) of section 11;
- (*h*) by repealing section 17 and substituting the following sections:

**“Reservation of limited partnership names**

**17.—(1)** A person may, by lodging an application with the Registrar, apply for the reservation of a name set out in the application as —

- (*a*) the name of a proposed limited partnership; or
- (*b*) the name to which a limited partnership proposes to change its name.

(2) The Registrar may approve an application made under subsection (1) only if the Registrar is satisfied that —



- (a) the application is made in good faith; and
- (b) the name to be reserved is one in respect of which a limited partnership may be registered having regard to section 17A(1), (2) and (3).

(3) The Registrar must refuse to approve an application to reserve a name under subsection (1) as the name of a proposed limited partnership if the Registrar is satisfied that —

- (a) the name is for a limited partnership that is likely to be used for an unlawful purpose or for purposes prejudicial to public peace, welfare or good order in Singapore; or
- (b) it would be contrary to the national security or interest for the limited partnership to be registered.

(4) Where an application for a reservation of a name is made under subsection (1), the Registrar must reserve the proposed name of the proposed limited partnership or limited partnership for a period starting at the time the Registrar receives the application and ending —

- (a) if the Registrar approves the application, 60 days after the date on which the Registrar notifies the applicant that the application has been approved, or such further period of 60 days as the Registrar may, on application made in good faith, extend; or
- (b) if the Registrar refuses to approve the application, on the date on which the Registrar notifies the applicant of the refusal.

(5) A person aggrieved by a decision of the Registrar —

- (a) refusing to approve an application under subsection (1); or

- (b) refusing an application under subsection (4)(a) to extend the reservation period,

may, within 30 days after being informed of the Registrar's decision, appeal to the Minister whose decision is final.

### **Restrictions on registration of limited partnership names**

**17A.**—(1) Except with the consent of the Minister or as provided in subsection (3), the Registrar must refuse to register a limited partnership under this Act under a name, or to approve a change of name of a limited partnership under section 17B to a name, which, in the opinion of the Registrar —

- (a) is undesirable;
- (b) is identical to the name of any other limited partnership, a limited liability partnership or a corporation, or to a registered business name;
- (c) is identical to a name that is reserved under section 17, section 16 of the Business Names Registration Act 2014, section 19(4) of the Limited Liability Partnerships Act (Cap. 163A) or section 27(12B) or 378(15) of the Companies Act (Cap. 50); or
- (d) is a name of a kind that the Minister has directed the Registrar, by notification in the *Gazette*, not to accept for registration.

(2) In addition to subsection (1), the Registrar must on or after the date of commencement of section 11 of the Statutes (Miscellaneous Amendments) (No. 2) Act 2014, except with the consent of the Minister, refuse to register a limited partnership under a name, or allow a limited partnership to change its name to a name, if —

- (a) it is identical to the name of a limited partnership that was cancelled or dissolved —

- (i) unless, in a case where the registration of the limited partnership was cancelled under section 14(1) or 19(4), a period of at least one year has passed after the date of cancellation; or
  - (ii) unless, in a case where notice was lodged with the Registrar that the limited partnership was dissolved under section 19(2), a period of at least one year has passed after the date of dissolution;
- (b) it is identical to the business name of a person whose registration and registration of that business name has been cancelled under the Business Names Registration Act 2014 or has ceased under section 22 of that Act, unless a period of at least one year has passed after the date of cancellation or cessation;
- (c) it is identical to the name of a company that was dissolved —
  - (i) unless, in a case where the company was dissolved following its winding up under Part X of the Companies Act, a period of at least 2 years has passed after the date of dissolution; or
  - (ii) unless, in a case where the company was dissolved following its name being struck off the register kept under the Companies Act under section 344 or 344A of that Act, a period of at least 6 years has passed after the date of dissolution;
- (d) it is identical to the name of a foreign company notice of the dissolution of which has been given to the Registrar of Companies under section 377(2) of the Companies Act, unless a

period of at least 2 years has passed after the date of dissolution; or

- (e) it is identical to the name of a limited liability partnership that was dissolved —
  - (i) unless, in a case where the limited liability partnership was dissolved following its winding up under section 30 of, and the Fifth Schedule to, the Limited Liability Partnerships Act (Cap. 163A), a period of at least 2 years has passed after the date of dissolution; or
  - (ii) unless, in a case where the limited liability partnership was dissolved following its name being struck off the register under section 38 of the Limited Liability Partnerships Act, a period of at least 6 years has passed after the date of dissolution.

(3) Despite subsection (1), the Registrar may, on or after the date of commencement of section 11 of the Statutes (Miscellaneous Amendments) (No. 2) Act 2014, register a limited partnership under —

- (a) a name that is identical to the name of a foreign company registered under Division 2 of Part XI of the Companies Act —
  - (i) in respect of which notice was lodged under section 377(1) of the Companies Act that the foreign company has ceased to have a place of business in Singapore or ceased to carry on business in Singapore, if a period of at least 3 months has passed after the date of cessation; and
  - (ii) the name of which was struck off the register kept under the Companies Act

under section 377(8), (9) or (10) of that Act, if a period of at least 6 years has passed after the date the name was so struck off; or

(b) a name that is identical to the name of a limited partnership in respect of which notice was lodged under section 19(1) that the limited partnership has ceased to carry on business, if a period of at least one year has passed after the date of cessation.

(4) Despite this section and section 17B, where the Registrar is satisfied that a limited partnership's name —

(a) is one that is not permitted to be registered under subsection (1)(a), (b) or (d);

(b) is one that is not permitted to be registered under subsection (2) until the expiry of the relevant period referred to in that subsection;

(c) is one that is permitted to be registered under subsection (3) only after the expiry of the relevant period referred to in that subsection;

(d) so nearly resembles the name of any other limited partnership, any limited liability partnership or corporation or any registered business name, as to be likely to be mistaken for it; or

(e) is one the use of which has been restrained by an injunction granted under the Trade Marks Act (Cap. 332),

the Registrar may direct any general partner of the limited partnership to change the limited partnership's name, and that person must comply with the direction within 6 weeks after the date of the direction or such longer period as the Registrar may allow in any case.

(5) The Registrar's power under subsection (4) to direct any general partner of a limited partnership to change its name applies regardless of —

- (a) whether the limited partnership's name was registered through inadvertence or otherwise; or
- (b) when the limited partnership was registered in respect of the name.

(6) Any person may apply, in writing, to the Registrar to give a direction to any general partner of a limited partnership, on a ground referred to in subsection (4), to change the limited partnership's name.

(7) The Registrar is not to consider any application under subsection (6) to give a direction to a person on the ground referred to in subsection (4)(d) unless the Registrar receives the application within 12 months after the date the limited partnership was registered in respect of the name, or the date the change of the limited partnership's name was approved under section 17B.

(8) The Registrar may cancel the registration of a limited partnership if a general partner of the limited partnership fails to comply with a direction given under subsection (4).

(9) A person aggrieved by —

- (a) a direction of the Registrar under subsection (4);  
or
- (b) the Registrar's refusal to give a direction to a person under subsection (4) following an application under subsection (6),

may, within 30 days after being informed of the Registrar's direction or refusal, as the case may be, appeal to the Minister whose decision is final.

(10) To avoid doubt, where the Registrar makes a direction under subsection (4) or the Minister makes a decision on an appeal under subsection (9), the Registrar

or the Minister, as the case may be, must accept as correct any decision of the High Court to grant an injunction referred to in subsection (4)(e).

(11) In this section, “registered business name” has the same meaning as in section 2(1) of the Business Names Registration Act 2014.

### **Change of limited partnership name**

**17B.**—(1) An application by a limited partnership to change the name under which it was registered is to be lodged with the Registrar.

(2) Upon the approval of the application, the Registrar is to issue to the limited partnership a notice of change of name stating the date of the change.

(3) Any application for a change of a limited partnership name is subject to section 17A.”;

(i) by repealing section 18 and substituting the following sections:

### **“Registration of change in particulars**

**18.**—(1) A general partner of a limited partnership shall lodge with the Registrar —

- (a) within 14 days after the appointment of a new partner of a limited partnership, a statement containing the particulars referred to in section 11(1)(e) or (ea) (as the case may be) of the partner;
- (b) within 14 days after the appointment of a new local manager of a limited partnership, a statement containing the particulars referred to in section 11(1)(g);
- (c) within 14 days after a partner or local manager ceases to be a partner or local manager of the limited partnership, a statement of that fact;

- (d) within 14 days after any change in the particulars of any partner or local manager of the limited partnership that have been lodged with the Registrar under this Act, other than the partner's or local manager's residential address, a statement containing the particulars of the change; or
- (e) within 14 days after any other change that is made or that occurs in any of the particulars registered in respect of any limited partnership, a statement specifying the nature and date of the change, and containing such other information as may be prescribed.

(2) The Registrar may, on application by a general partner of the limited partnership, extend the period referred to in subsection (1)(a) to (e).

(3) Any person who ceases to be a partner or local manager of a limited partnership may himself lodge with the Registrar the statement referred to in subsection (1)(c) if he has reasonable cause to believe that no general partner of the limited partnership will lodge the statement with the Registrar.

(4) A partner (who is an individual) or a local manager who changes his residential address must lodge with the Registrar a notice of his new residential address within 14 days after the date of change.

(5) Where a partner (who is an individual) or local manager has changed his residential address and has made a report of the change under section 8 of the National Registration Act (Cap. 201), the partner or local manager is to be taken to have informed the Registrar of the change of residential address in compliance with subsection (4).

(6) The Registrar may, in any particular case, require a statement lodged under subsection (1) to be rectified in such manner as the Registrar considers fit.



(7) Any statement required to be lodged under this section shall be in such medium and form as the Registrar may determine.

**Duty of partners and managers to provide information to limited partnership**

**18A.**—(1) A partner or local manager, as the case may be, shall give every general partner of the limited partnership —

(a) any information a general partner of a limited partnership needs to comply with section 18(1)(a) or (b), as the case may be, as soon as practicable but not later than 14 days after his initial appointment as a partner or local manager unless he has previously given the information to every general partner of the limited partnership in writing; and

(b) any information a general partner of a limited partnership needs to comply with section 18(1)(d) as soon as practicable but not later than 14 days after the date of change to the information referred to in that provision.

(2) Notwithstanding subsection (1), but subject to subsection (3) —

(a) a partner of a limited partnership shall, if requested by a general partner of the limited partnership, give the general partner any information referred to in section 11(1)(e) or (ea); and

(b) a local manager of a limited partnership shall, if requested by a general partner of the limited partnership, give the general partner any information referred to in section 11(1)(g),

for the purpose of enabling the limited partnership to confirm its record of such information or reinstate its

record of the information where the original record of the information has been destroyed or lost.

(3) The partner or local manager of a limited partnership referred to in subsection (2) shall furnish the information to a general partner of the limited partnership as soon as practicable but not later than 14 days after receipt of a written request for such information from the general partner.

### **Request for copy of notice of registration, etc.**

**18B.**—(1) Subject to section 18C, a person may, upon payment of such fee as may be prescribed, require a copy of a notice of registration or a copy of or an extract from any document filed or lodged with the Registrar, to be given or certified by the Registrar.

(2) Any copy or extract given under subsection (1) which is certified to be a true copy or extract by the Registrar is, in any proceedings, admissible in evidence as of equal validity with the original document.

(3) The Registrar is not required to issue under subsection (1) a copy of or an extract from a document forming part of the register where that document has been destroyed under section 24.

### **Alternate address**

**18C.**—(1) Despite section 18B, the Registrar must not disclose or make available for public inspection the particulars of a partner's or local manager's residential address that is lodged with the Registrar under this Act or transmitted to the Registrar by the Commissioner of National Registration under section 8A of the National Registration Act (Cap. 201) if the requirements of subsection (2) are satisfied.

(2) The requirements referred to in subsection (1) are that the partner or local manager referred to in

subsection (1) maintains with the Registrar an alternate address that complies with the following conditions:

- (a) it is an address at which the partner or local manager can be located;
- (b) it is not a post office box number;
- (c) it is not the residential address of the partner or local manager; and
- (d) it is located in the same jurisdiction as the partner's or local manager's residential address.

(3) For the purposes of subsection (2) —

- (a) an individual who wishes to maintain an alternate address must lodge an application with the Registrar;
- (b) an individual may not maintain more than one alternate address at any one time;
- (c) an individual who wishes to cease to maintain an alternate address must lodge a notice of withdrawal with the Registrar; and
- (d) an individual who wishes to change his alternate address must lodge a notice of change with the Registrar.

(4) An application to maintain an alternate address, and the lodgment of a notice of withdrawal or change of an alternate address, are subject to the payment of such fees as may be prescribed.

(5) Subsection (1) applies from the time at which the Registrar accepts an application to maintain an alternate address referred to in subsection (3)(a).

(6) A partner or local manager who maintains an alternate address under subsection (2) must ensure that he can be located at that alternate address.

(7) A partner or local manager who fails to comply with subsection (6) shall be guilty of an offence and shall

be liable on conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 2 years or to both.

(8) Despite subsection (1), the Registrar may disclose and make available for public inspection the particulars of a partner's or local manager's residential address despite the maintenance of an alternate address under subsection (2) if —

- (a) communications sent by the Registrar under this Act, or by any officer of the Authority under any ACRA administered Act, to the partner or local manager at his alternate address and requiring a response within a specified period remain unanswered; or
- (b) there is evidence to show that service of any document under this Act or under any ACRA administered Act at the alternate address is not effective to bring it to the notice of the partner or local manager.

(9) Before proceeding under subsection (8), the Registrar must give notice to the partner or local manager affected —

- (a) stating the grounds on which the Registrar proposes to disclose and make available for public inspection the individual's residential address; and
- (b) specifying a period within which representations may be made before that is done.

(10) The Registrar is to consider the representations received within the specified period.

(11) Where the Registrar discloses and makes available for public inspection the particulars of a partner's or local manager's residential address, the Registrar must give notice of that fact to the partner or local manager.

(12) A notice to a partner or local manager under subsection (9) or (11) is to be sent to him at his residential address unless it appears to the Registrar that service at that address may be ineffective to bring it to his notice, in which case it may be sent to any other last known address of the partner or local manager.

(13) Where —

- (a) the Registrar discloses and makes available for public inspection the particulars of a partner's or local manager's residential address under subsection (8); or
- (b) a Registrar appointed under any other ACRA administered Act discloses and makes available for public inspection under that Act the particulars of a partner's or local manager's residential address under a provision of that Act equivalent to subsection (8),

that partner or local manager is not, for a period of 3 years after the date on which the residential address is disclosed and made available for public inspection, allowed to maintain an alternate address under subsection (2).

(14) Nothing in this section applies to any information lodged or deemed to be lodged with the Registrar before the date of commencement of section 11 of the Statutes (Miscellaneous Amendments) (No. 2) Act 2014 or prevents such information from being disclosed or from being made available for public inspection or access.

(15) Nothing in this section prevents the residential address of an individual that is lodged with the Registrar under this Act, or is transmitted to the Registrar by the Commissioner of National Registration under section 8A of the National Registration Act from —

- (a) being used by the Registrar for the purposes of any communication with the individual;
- (b) being disclosed for the purposes of issuing any summons or other legal process against the individual for the purposes of this Act or any other written law;
- (c) being disclosed in compliance with the requirement of any court or the provisions of any written law;
- (d) being disclosed for the purpose of assisting any public officer or officer of any statutory board in the investigation or prosecution of any offence under any written law; or
- (e) being disclosed in such other circumstances as may be prescribed.

(16) Any partner or local manager aggrieved by the decision of the Registrar under subsection (8) may, within 30 days after the date of receiving the notice under subsection (11), appeal to the High Court which may confirm the decision or give such directions in the matter as seem proper or otherwise determine the matter.

(17) For the purposes of this section —

- (a) “ACRA administered Act” means the Accounting and Corporate Regulatory Authority Act (Cap. 2A) and any of the written laws specified in the Second Schedule to that Act; and
  - (b) a partner or a local manager can be located at an address if he may be physically found at the address after reasonable attempts have been made to find him at the address.”;
- (j) by deleting the words “and the name of the limited partnership removed from the register” in section 19(3);

- (k) by deleting the words “and remove the name of the limited partnership from the register” in section 19(4);
- (l) by deleting subsections (4) and (5) of section 21;
- (m) by deleting the words “of register” in the section heading of section 21 and substituting the words “by High Court”;
- (n) by inserting, immediately after section 21, the following sections:

**“Rectification by Registrar on application**

**21A.**—(1) Despite section 21, a general partner or a local manager of a limited partnership may lodge a notice with the Registrar of —

- (a) any error contained in any document relating to the limited partnership filed or lodged with the Registrar; or
- (b) any error in the filing or lodgment of any document relating to the limited partnership with the Registrar.

(2) The Registrar may, upon receipt of any notification referred to in subsection (1) and if satisfied that —

- (a) the error referred to in subsection (1)(a) is typographical or clerical in nature; or
- (b) the error referred to in subsection (1)(b) is, in his opinion, unintended and does not prejudice any person,

rectify the register accordingly.

(3) In rectifying the register under subsection (2), the Registrar must not expunge any document from the register.

(4) The decision made by the Registrar on whether to rectify the register under subsection (2) is final.

**Rectification or updating on Registrar's initiative**

**21B.**—(1) The Registrar may rectify or update any particulars or document contained in a register kept by him, if the Registrar is satisfied that —

- (a) there is a defect or an error in the particulars or document arising from any grammatical, typographical or similar mistake; or
- (b) there is evidence of a conflict between the particulars of a limited partnership or person and —
  - (i) other information in the register relating to that limited partnership or person; or
  - (ii) other information relating to that limited partnership or person obtained from such department or Ministry of the Government, or statutory body or other body corporate as may be prescribed.

(2) Before the Registrar rectifies or updates the register under subsection (1), he shall, except under prescribed circumstances, give written notice to all the general partners of the limited partnership or person whose documents or particulars are to be rectified or updated of the Registrar's intention to do so, and state therein —

- (a) the reasons for and details of the proposed rectification or updating to be made to the register; and
- (b) the date by which any written objection to the proposed rectification or updating must be delivered to the Registrar, being a date at least 30 days after the date of the notice.

(3) Any person notified under subsection (2) may deliver to the Registrar, not later than the date specified under subsection (2)(b), a written objection to the proposed rectification or updating of the register.



(4) The Registrar must not rectify or update the register if the Registrar receives a written objection under subsection (3) to the proposed rectification or updating by the date specified under subsection (2)(b), unless the Registrar is satisfied that the objection is frivolous or vexatious or has been withdrawn.

(5) The Registrar may rectify or update the register if the Registrar does not receive a written objection under subsection (3) by the date specified under subsection (2)(b).

(6) The Registrar may include such notation as the Registrar thinks fit in the register for the purposes of providing information relating to any error or defect in any particulars or document in the register, and may remove such notation if the Registrar is satisfied that it no longer serves any useful purpose.

(7) Despite anything in this section, the Registrar may, if the Registrar is satisfied that there is any error or defect in any particulars or document in the register, by notice in writing, request that any general partner or local manager of the limited partnership to which the particulars or document relates take such steps within such time as the Registrar may specify to ensure that the error or defect is rectified.”;

- (o) by repealing section 22;
- (p) by inserting, immediately after the words “section 18” in section 33(1)(a), the words “or 18A”;
- (q) by deleting subsection (2) of section 33 and substituting the following subsection:

“(2) If any person in any way holds out that a business is registered as a limited partnership under this Act, that person shall, unless at that time the business was duly registered as a limited partnership under this Act, be guilty of an offence.”;

- (r) by deleting the word “or” at the end of section 37(1)(a);

(s) by deleting the comma at the end of paragraph (b) of section 37(1) and substituting the word “; or”, and by inserting immediately thereafter the following paragraph:

“(c) any request of the Registrar under section 21B(7) to rectify any error or defect in any particulars or document in the register.”;

(t) by inserting, immediately after section 40, the following section:

**“Service of documents on partner and manager**

**40A.** Any document required to be served under this Act on a partner, who is an individual, or local manager, of a limited partnership shall be sufficiently served if addressed to the partner or local manager and left at or sent by post to his residential address or, if the partner or manager has provided an alternate address under section 18C, his alternate address.”;

(u) by deleting the words “section 22(1)” in section 41(2)(g) and substituting the words “section 18B(1)”; and

(v) by inserting, immediately after paragraph (l) of section 41(2), the following paragraph:

“(la) the waiver, refund or remission, whether wholly or in part, of any fee or penalty chargeable under this Act.”.

**Amendment of Newspaper and Printing Presses Act**

**12.** Section 10 of the Newspaper and Printing Presses Act (Cap. 206, 2002 Ed.) is amended by deleting subsection (9) and substituting the following subsection:

“(9) Section 176 of the Companies Act (Cap. 50) (other than subsections (1) and (1A) thereof) shall have effect in relation to the requisition under subsection (8).”.

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**Amendment of Payment Systems (Oversight) Act**

**13.** The Payment Systems (Oversight) Act (Cap. 222A, 2007 Ed.) is amended —

(a) by deleting sub-paragraphs (ii) and (iii) of section 23(4)(c) and substituting the following sub-paragraph:

“(ii) *A* is a body corporate that is, or a majority of the directors of which are, accustomed or under an obligation whether formal or informal to act in accordance with the directions, instructions or wishes of *B*;”;

(b) by deleting sub-paragraphs (v) and (vi) of section 23(4)(c) and substituting the following sub-paragraph:

“(v) *A* is a subsidiary of *B*;”;

(c) by deleting the word “corporation” in section 23(4)(c)(vii) and substituting the words “body corporate”;

(d) by deleting the words “to (vi)” in section 23(4)(c)(vii) and substituting the words “, (iv) and (v)”;

(e) by inserting the word “or” at the end of section 23(4)(c)(vii);

(f) by deleting sub-paragraph (viii) of section 23(4)(c); and

(g) by inserting, immediately after subsection (4) of section 23, the following subsection:

“(5) In subsection (4)(c), “subsidiary” has the same meaning as in section 5 of the Companies Act (Cap. 50).”.

**Amendment of Securities and Futures Act**

**14.** The Securities and Futures Act (Cap. 289, 2006 Ed.) is amended —

(a) by deleting subsection (6) of section 4 and substituting the following subsection:

“(6) For the purposes of subsection (5), a person is an associate of another person if the first-mentioned person is —

- (a) a subsidiary of that other person;
  - (b) a person who is accustomed or is under an obligation whether formal or informal to act in accordance with the directions, instructions or wishes of that other person in relation to the security referred to in subsection (5); or
  - (c) a corporation that is, or a majority of the directors of which are, accustomed or under an obligation whether formal or informal to act in accordance with the directions, instructions or wishes of that other person in relation to that security.”;
- (b) by deleting sub-paragraphs (ii) and (iii) of section 27(4)(c) and substituting the following sub-paragraph:
- “(ii) *A* is a body corporate that is, or a majority of the directors of which are, accustomed or under an obligation whether formal or informal to act in accordance with the directions, instructions or wishes of *B*.”;
- (c) by deleting sub-paragraphs (v) and (vi) of section 27(4)(c) and substituting the following sub-paragraph:
- “(v) *A* is a subsidiary of *B*.”;
- (d) by deleting the word “corporation” in section 27(4)(c)(vii) and substituting the words “body corporate”;
- (e) by deleting the words “to (vi)” in section 27(4)(c)(vii) and substituting the words “, (iv) and (v)”;
- (f) by inserting the word “or” at the end of section 27(4)(c)(vii);
- (g) by deleting sub-paragraph (viii) of section 27(4)(c);
- (h) by deleting sub-paragraphs (ii) and (iii) of section 46U(4)(c) and substituting the following sub-paragraph:
- “(ii) *A* is a body corporate that is, or a majority of the directors of which are, accustomed or under an obligation whether formal or

informal to act in accordance with the directions, instructions or wishes of *B*.”;

(i) by deleting sub-paragraphs (v) and (vi) of section 46U(4)(c) and substituting the following sub-paragraph:

“(v) *A* is a subsidiary of *B*.”;

(j) by deleting the word “corporation” in section 46U(4)(c)(vii) and substituting the words “body corporate”;

(k) by deleting the words “to (vi)” in section 46U(4)(c)(vii) and substituting the words “, (iv) and (v)”;

(l) by inserting the word “or” at the end of section 46U(4)(c)(vii);

(m) by deleting sub-paragraph (viii) of section 46U(4)(c);

(n) by deleting sub-paragraphs (ii) and (iii) of section 70(4)(c) and substituting the following sub-paragraph:

“(ii) *A* is a body corporate that is, or a majority of the directors of which are, accustomed or under an obligation whether formal or informal to act in accordance with the directions, instructions or wishes of *B*.”;

(o) by deleting sub-paragraphs (v) and (vi) of section 70(4)(c) and substituting the following sub-paragraph:

“(v) *A* is a subsidiary of *B*.”;

(p) by deleting the word “corporation” in section 70(4)(c)(vii) and substituting the words “body corporate”;

(q) by deleting the words “to (vi)” in section 70(4)(c)(vii) and substituting the words “, (iv) and (v)”;

(r) by inserting the word “or” at the end of section 70(4)(c)(vii);

(s) by deleting sub-paragraph (viii) of section 70(4)(c);

(t) by deleting sub-paragraphs (ii) and (iii) of section 81ZE(4)(c) and substituting the following sub-paragraph:

“(ii) *A* is a body corporate that is, or a majority of the directors of which are, accustomed or under an obligation whether formal or

informal to act in accordance with the directions, instructions or wishes of *B*.”;

- (*u*) by deleting sub-paragraphs (v) and (vi) of section 81ZE(4)(c) and substituting the following sub-paragraph:

“(v) *A* is a subsidiary of *B*.”;

- (*v*) by deleting the word “corporation” in section 81ZE(4)(c)(vii) and substituting the words “body corporate”;

- (*w*) by deleting the words “to (vi)” in section 81ZE(4)(c)(vii) and substituting the words “, (iv) and (v)”;

- (*x*) by inserting the word “or” at the end of section 81ZE(4)(c)(vii);

- (*y*) by deleting sub-paragraph (viii) of section 81ZE(4)(c);

- (*z*) by deleting subsection (5) of section 130 and substituting the following subsection:

“(5) For the avoidance of doubt, section 4 shall apply for the purpose of determining whether a person has an interest in securities under this Division.”;

- (*za*) by deleting the words “section 130A of the Companies Act (Cap. 50)” in the following provisions and substituting in each case the words “section 81SF”:

Sections 137E(1)(g), 137L(1)(g) and 137W(1)(g);

- (*zb*) by deleting subsection (4) of section 137H and substituting the following subsection:

“(4) For the avoidance of doubt, section 4 shall apply for the purpose of determining whether a person has an interest in securities under this Division.”;

- (*zc*) by deleting subsection (3) of section 137S and substituting the following subsection:

“(3) For the avoidance of doubt, section 4 shall apply for the purpose of determining whether a person has an interest in securities under this Division.”;

(zd) by deleting subsection (8) of section 268 and substituting the following subsection:

“(8) Sections 201(8), (9) and (10) and (12) to (16) and 207(1), (2) and (7) of the Companies Act (Cap. 50) shall, with such adaptations as are necessary, be applicable to every profit and loss account and balance-sheet made out and lodged under subsection (6) as if that profit and loss account and balance-sheet were financial statements referred to in those sections.”;

(ze) by deleting the word “agent” in section 294(3)(b) and substituting the words “authorised representative, referred to in section 366(1) of the Companies Act,”; and

(zf) by deleting the words “Division 7A of Part IV of the Companies Act (Cap. 50)” in paragraph (i) of the definition of “providing custodial services for securities” in Part II of the Second Schedule and substituting the words “section 81SF”.

### **Amendment of Singapore Accountancy Commission Act**

**15.** The Singapore Accountancy Commission Act (Cap. 294B, 2014 Ed.) is amended —

(a) by inserting, immediately after subsection (2) of section 2, the following subsection:

“(3) For the purposes of sections 25A(5) and 31, any reference to the Minister includes a reference to such Minister of State for his Ministry who is authorised by the Minister for the purpose of hearing an appeal under that section.”;

(b) by repealing section 25 and substituting the following sections:

#### **“Restrictions on use of “Chartered Accountant of Singapore”**

**25.—**(1) An accounting entity or a person who is registered as a chartered accountant may —

(a) describe himself or itself, as the case may be, as “Chartered Accountant of Singapore”; and

(b) use the initials “CA (Singapore)” after his name or its name, as the case may be.

(2) A person who is not an accounting entity or a person registered as a chartered accountant may also describe itself as “Chartered Accountant of Singapore” and use the initials “CA (Singapore)” after its name if it is an approved entity.

(3) An individual who is not registered as a chartered accountant, or whose registration as such is suspended, under this Act shall not —

(a) practise as, or hold himself out to be, a Chartered Accountant of Singapore; or

(b) use, verbally or otherwise, in connection with his business, employment, profession, description or name (or the name under which he carries on business) —

(i) the expression “Chartered Accountant of Singapore” or any of its derivatives or abbreviations, in any language;

(ii) the initials “CA (Singapore)”; or

(iii) any word, designation or description, in any language, tending to convey the impression that he is a Chartered Accountant of Singapore, or that he is qualified or authorised to practise as such.

(4) A person which is not an individual and which is not an accounting entity or an approved entity shall not —

(a) practise as, or hold itself out to be, a Chartered Accountant of Singapore; or



- (b) use, verbally or otherwise, in connection with its business, profession, description or name (or the name under which it carries on business) —
  - (i) the expression “Chartered Accountant of Singapore” or any of its derivatives or abbreviations, in any language;
  - (ii) the initials “CA (Singapore)”; or
  - (iii) any word, designation or description, in any language, tending to convey the impression that the person is a Chartered Accountant of Singapore, or that it is qualified or authorised to practise as such.

(5) Any person who —

- (a) contravenes subsection (3) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000 and, in the case of a second or subsequent offence, to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 6 months or to both; or
- (b) contravenes subsection (4) shall be guilty of an offence and shall be liable on conviction to a fine not exceeding \$5,000 and, in the case of a second or subsequent offence, to a fine not exceeding \$10,000.

(6) In this section, “approved entity” means an entity approved by the Commission under section 25A(2) to describe itself as “Chartered Accountant of Singapore” and use the initials “CA (Singapore)” after its name and which approval has not ceased under section 25A(3).

### **Approved entity**

**25A.—**(1) A company or proposed company, a firm or proposed firm, or a limited liability partnership or proposed limited liability partnership (referred to in

this section as an entity), which is not an accounting entity, may apply to the Commission for approval to describe itself as “Chartered Accountant of Singapore” and use the initials “CA (Singapore)” after its name.

(2) The Commission may approve an application made under subsection (1) if the following conditions are satisfied:

- (a) one of the primary objects of the entity is to provide such accounting services as may be prescribed;
- (b) in the case of an entity that is —
  - (i) a company or proposed company, the constitution of the company or proposed company provides that not less than two-thirds, or such other proportion as may be prescribed, of the directors (including the chairman) shall be chartered accountants, or —
    - (A) if the company or proposed company has only one director, that that director shall be a chartered accountant; or
    - (B) if the company or proposed company has only 2 directors, that at least one of those directors shall be a chartered accountant;
  - (ii) a firm or proposed firm, at least two-thirds, or such other proportion as may be prescribed, of the partners are chartered accountants, or if the partnership has only 2 partners, at least one of those partners is a chartered accountant; or
  - (iii) a limited liability partnership or proposed limited liability partnership, at least

two-thirds, or such other proportion as may be prescribed, of the partners are chartered accountants, or if the partnership has only 2 partners, at least one of those partners is a chartered accountant; and

(c) the entity meets such other conditions as may be prescribed.

(3) If any of the conditions referred to in subsection (2) ceases to be satisfied by the entity, the Commission's approval under subsection (2) automatically ceases.

(4) Subsection (3) does not prevent an entity from making a fresh application under subsection (1) and from being approved by the Commission under subsection (2) if the entity subsequently meets the conditions of subsection (2) again.

(5) An entity aggrieved by the Commission's refusal to approve an application under subsection (2) may, within 30 days after being informed of the Commission's refusal, appeal to the Minister whose decision is final.

(6) In this section and section 25 —

“accounting corporation” means a company approved or deemed to be approved as an accounting corporation under the Accountants Act (Cap. 2);

“accounting entity” means a public accountant, an accounting corporation, an accounting firm or an accounting limited liability partnership;

“accounting firm” means a firm approved or deemed to be approved as an accounting firm under the Accountants Act;

“accounting limited liability partnership” means a limited liability partnership approved as an

accounting limited liability partnership under the Accountants Act;

“public accountant” means a person who is registered or deemed to be registered in accordance with the Accountants Act as a public accountant.”; and

(c) by deleting subsection (7) of section 31.

### **Amendment of Stamp Duties Act**

**16.** The Stamp Duties Act (Cap. 312, 2006 Ed.) is amended —

- (a) by deleting the words “section 130C of the Companies Act (Cap. 50)” in paragraph (b) of the definition of “chargeable property” in section 31(3) and substituting the words “section 81SH of the Securities and Futures Act (Cap. 289)”;
- (b) by deleting the words “section 130C of the Companies Act (Cap. 50)” in section 32C(3)(b) and substituting the words “section 81SH of the Securities and Futures Act”;
- (c) by deleting the word “Where” in section 33 and substituting the words “Subject to subsection (2), where”; and
- (d) by renumbering section 33 as subsection (1) of that section, and by inserting immediately thereafter the following subsection:

“(2) Subsection (1) shall not apply to a disposal of shares made for the purpose of effecting an amalgamation of companies under section 215D of the Companies Act (Cap. 50).”.

### **Amendment of Trust Companies Act**

**17.** The Trust Companies Act (Cap. 336, 2006 Ed.) is amended —

- (a) by deleting sub-paragraphs (ii) and (iii) of section 16(4)(c) and substituting the following sub-paragraph:

“(ii) *A* is a body corporate that is, or a majority of the directors of which are, accustomed or under an obligation whether formal or

informal to act in accordance with the directions, instructions or wishes of *B*.”;

(*b*) by deleting sub-paragraphs (v) and (vi) of section 16(4)(*c*) and substituting the following sub-paragraph:

“(v) *A* is a subsidiary of *B*.”;

(*c*) by deleting the word “corporation” in section 16(4)(*c*)(vii) and substituting the words “body corporate”;

(*d*) by deleting the words “to (vi)” in section 16(4)(*c*)(vii) and substituting the words “, (iv) and (v)”;

(*e*) by inserting the word “or” at the end of section 16(4)(*c*)(vii);

(*f*) by deleting sub-paragraph (viii) of section 16(4)(*c*);

(*g*) by inserting, immediately after subsection (4) of section 16, the following subsection:

“(5) In subsection (4)(*c*), “subsidiary” has the same meaning as in section 5 of the Companies Act (Cap. 50).”; and

(*h*) by deleting the word “agent” in section 79(2)(*b*) and substituting the words “authorised representative, referred to in section 366(1) of the Companies Act (Cap. 50).”.

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