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No. S 46

FEES ACT 1920

FEES (WINDING UP AND DISSOLUTION OF COMPANIES AND OTHER BODIES) (AMENDMENT) ORDER 2026

In exercise of the powers conferred by section 2 of the Fees Act 1920, the Minister for Finance makes the following Order:

Citation

1. This Order is the Fees (Winding up and Dissolution of Companies and Other Bodies) (Amendment) Order 2026.

Amendment of paragraph 1

2. In the Fees (Winding up and Dissolution of Companies and Other Bodies) Order 2005 (G.N. No. S 58/2005) (called in this Order the principal Order), in paragraph 1, after "Winding up", insert ", Restructuring".

Amendment of paragraph 1A

3. In the principal Order, in paragraph 1A —

(*a*) after the definitions of "company" and "corporation", insert —

> "'company (in simplified debt restructuring)" means a corporation for which the simplified debt restructuring programme has commenced under section 72E(3) of the Insolvency, Restructuring and Dissolution Act 2018, and that has not been discharged from the programme;";

(*b*) in the definition of "company (in simplified winding up)", in paragraph (*a*), replace "is accepted by the Official Receiver" with "has entered"; and

(*c*) after the definition of "company (in simplified winding up)", insert —

"" "designated website" —

(*a*) in relation to a notice published under Part 5A of the Insolvency, Restructuring and Dissolution Act 2018, means the Internet website prescribed under regulation 2 of the Insolvency, Restructuring and Dissolution (Simplified Debt Restructuring) Regulations 2021 (G.N. No. S 48/2021); and

(*b*) in relation to a notice published under Part 10A of the Insolvency, Restructuring and Dissolution Act 2018, means the Internet website prescribed under regulation 3 of the Insolvency, Restructuring and Dissolution (Simplified Winding Up) Regulations 2021 (G.N. No. S 47/2021);".

Amendment of paragraph 2

4. In the principal Order, in paragraph 2 —

(*a*) in sub-paragraph (*a*), delete sub-paragraph (i*ac*);

(*b*) in sub-paragraph (*b*)(iv), delete "and" at the end;

(*c*) in sub-paragraph (*c*)(iv)(B), replace the full-stop at the end with a semi-colon; and

(*d*) after sub-paragraph (*c*), insert —

"(*d*) any company (in simplified debt restructuring); and

(*e*) any company (in simplified winding up).".

Amendment of Schedule

5. In the principal Order, in the Schedule —

(*a*) delete item (2A);

(*b*) after item (3), insert —

"(3A)	For every publication of a notice on the designated website under Part 5A or 10A of the Insolvency, Restructuring and Dissolution Act 2018	$150.42"; and

(*c*) in the *Notes*, delete paragraph 1.

Saving and transitional provision

6.—(1) Despite paragraphs 2 to 5, paragraphs 1, 1A and 2 of, and the Schedule to, the principal Order as in force immediately before 29 January 2026 continue to apply in relation to —

(*a*) a company that has applied to the Official Receiver for acceptance into, or is accepted by the Official Receiver into, the simplified debt restructuring programme before that date and that has not been discharged from the programme; and

(*b*) a company that has applied to the Official Receiver for acceptance into, or has been accepted by the Official Receiver into, the simplified winding up programme by the Official Receiver before that date and that has not been discharged from the programme.

(2) In this paragraph, "company" —

(*a*) in relation to the simplified debt restructuring programme, has the meaning given by section 72A of the Insolvency, Restructuring and Dissolution Act 2018 as in force immediately before 29 January 2026; and

(*b*) in relation to the simplified winding up programme, has the meaning given by section 250A of that Act as in force immediately before 29 January 2026.

[G.N. Nos. S 64/2006; S 50/2007; S 748/2011; S 594/2013; S 1/2017; S 462/2018; S 549/2020; S 640/2020; S 703/2020; S 55/2021; S 792/2024; S 1/2025]

Made on 27 January 2026.

LAI CHUNG HAN
Permanent Secretary,
Ministry of Finance,
Singapore.

[LAW 06/011/004; AG/LEGIS/SL/106/2025/4]

(To be presented to Parliament under section 3 of the Fees Act 1920).