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No. S 172

VARIABLE CAPITAL COMPANIES ACT 2018

VARIABLE CAPITAL COMPANIES (FEES AND LATE LODGMENT PENALTIES) (AMENDMENT) REGULATIONS 2026

In exercise of the powers conferred by section 165 of the Variable Capital Companies Act 2018, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Variable Capital Companies (Fees and Late Lodgment Penalties) (Amendment) Regulations 2026 and come into operation on 1 April 2026.

Amendment of regulation 2

2. In the Variable Capital Companies (Fees and Late Lodgment Penalties) Regulations 2020 (G.N. No. S 26/2020), in regulation 2, before the definition of “electronic transaction system”, insert —

““document” does not include a specified document as defined by regulation 2(1) of the Variable Capital Companies (Late Lodgment Penalties for Winding Up and Receivership Documents) Regulations 2026 (G.N. No. S 171/2026);”.

[G.N. Nos. S 168/2020; S 29/2022]

Made on 28 March 2026.

NGIAM SIEW YING
*Second Permanent Secretary,
Ministry of Finance,
Singapore.*

[F014.001.0047; AG/LEGIS/SL/341A/2025/3]