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VARIABLE CAPITAL COMPANIES ACT 2018

VARIABLE CAPITAL COMPANIES (LODGMENT OF DOCUMENTS) (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 (Lodgment of Documents) (Amendment) Regulations 2026 and come into operation on 1 April 2026.

Amendment of regulation 1

2. In the Variable Capital Companies (Lodgment of Documents) Regulations 2020 (G.N. No. S 30/2020) (called in these Regulations the principal Regulations), in regulation 1, before “Lodgment”, insert “Filing and”.

Amendment of regulation 2

3. In the principal Regulations, in regulation 2 —

(a) before the definition of “electronic transaction system”, insert —

““document” includes any application, form, report, certification, notice, confirmation, declaration, return or other document (whether in electronic form or otherwise) filed or lodged with, or submitted to, the Official Receiver or the Registrar;” and

(b) after the definition of “registered corporate service provider”, insert —

““transaction” —

(a) in relation to the Official Receiver, means —

(i) the filing or lodgment of any document with the Official Receiver or the submission, production, delivery, provision or sending of any document to the Official Receiver;

(ii) the making of any application, submission or request to the Official Receiver;

(iii) the provision of any undertaking or declaration to the Official Receiver; or

(iv) the extraction, retrieval, or accessing of any document, record or information maintained by the Official Receiver; and

(b) in relation to the Registrar, has the meaning given by section 10(4) of the VCC Act;”.

New regulations 2A, 2B, 2C and 2D

4. In the principal Regulations, after regulation 2, insert —

“References to VCC Act

2A. To avoid doubt, any reference to the VCC Act in these Regulations includes, where applicable, a provision of the Companies Act 1967 or IRDA as applied by the VCC Act.

Forms

2B.—(1) The forms to be used for the purposes of these Regulations are those set out on the Internet website of ACRA at <https://www.vcc.bizfile.gov.sg>.

(2) Where such forms are applicable, any costs occasioned by the use of any other forms that are not prescribed must, unless the Court otherwise directs, be borne by the party using such other forms.

Particulars prescribed by forms

2C. Where a form prescribed under the VCC Act or any subsidiary legislation made under the VCC Act (including these Regulations) requires completion by the insertion of, or the attachment to the form of a document that contains, particulars or other matters mentioned in the form, those particulars or other matters are prescribed as the particulars or other matters required under the VCC Act or the subsidiary legislation for which the form is prescribed.

Directions in forms

2D. A form to be used for the purposes of these Regulations must be completed in accordance with any direction specified by the Official Receiver or the Registrar, or in the form.”.

New Division 1 of Part 2 and new Division 2 heading of Part 2

5. In the principal Regulations, before regulation 3, insert —

“Division 1 — Filing or lodgment of documents with Official Receiver

Electronic filing system

2E. An electronic filing system is established for the purpose of carrying out transactions with the Official Receiver under these Regulations, which may be accessed through the Official Receiver’s Internet website at <https://www.mlaw.gov.sg>.

Requirement to use electronic filing system

2F.—(1) Except as provided in paragraph (2) or as the Official Receiver otherwise requires or permits, a person seeking to carry out any transaction with the Official Receiver under the VCC Act must do so using the electronic filing system on the electronic filing form provided for that purpose and in accordance with these Regulations, and any practice circular or practice direction issued by the Official Receiver.

(2) If a transaction mentioned in paragraph (1) cannot be carried out using the electronic filing system (whether because of a failure or unavailability of or interruption to the electronic filing system or otherwise), the person seeking to carry out the transaction must do so —

- (a) in the manner specified in any practice circular or practice direction issued by the Official Receiver; and
- (b) in any other form set out on the Official Receiver's Internet website mentioned in regulation 2E.

(3) The Official Receiver may refuse to process a transaction if the person seeking to carry out the transaction with the Official Receiver —

- (a) does not comply with paragraph (1) or (2);
- (b) does not comply with regulation 2H;
- (c) being required to complete an electronic filing form or any other form provided by the Official Receiver for that purpose, fails to properly complete the form in accordance with the instructions contained in the form;
- (d) being required to attach any document to, or provide any information required in, an electronic filing form or any other form provided by the Official Receiver for that purpose, fails to attach the document or provide the information, as the case may be; or
- (e) fails to pay the fee prescribed for the transaction.

(4) To avoid doubt, a reference to a refusal to process a transaction with the Official Receiver in paragraph (3) includes, where the transaction relates to the filing or lodgment of a document with the Official Receiver, a refusal to accept the document for filing or lodgment.

(5) This regulation applies subject to regulations 10 and 10A.

Receipt of submission

2G.—(1) Without affecting regulation 2F(3) and (4), any application, request or document transmitted by means of the electronic filing system is considered to have been submitted to and received by the Official Receiver if the last byte of the transmission is received by the server designated by the Official Receiver for the receipt of such transmissions.

(2) A person who files or lodges with the Official Receiver any application, request or document by means of the electronic filing system may produce a record of transmission issued through the electronic filing system together with a copy of the notification of acceptance of the transmission by the Official Receiver as evidence of —

- (a) the filing or lodgment of the application, request or document; and
- (b) the date and time the filing or lodgment took place.

Identification documents

2H. The Official Receiver may require a person who carries out any transaction with the Official Receiver to produce the person's identity card, passport or any other identification document that the Official Receiver may accept, to verify the person's identity.

General requirements for documents filed or lodged with Official Receiver

2I.—(1) Any document that is to accompany a form to be filed or lodged with the Official Receiver must —

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- (a) comply with any direction specified by the Official Receiver; and
 - (b) be filed or lodged in accordance with any direction specified by the Official Receiver or in that form.
- (2) Without limiting paragraph (1), a direction specified by the Official Receiver or in the form may provide for the format in which the document is to be filed or lodged.

Division 2 — Filing or lodgment of documents with Registrar

Amendment of regulation 3

6. In the principal Regulations, in regulation 3 —
- (a) in the regulation heading, delete “**to carry out transactions with Registrar**”;
 - (b) in paragraph (1), replace “applicable form” with “electronic transaction form provided for that purpose, and in accordance with these Regulations and any practice direction issued by the Registrar”;
 - (c) in paragraph (2), after “electronic transaction system”, insert “(whether because of a failure or unavailability of or interruption to the electronic transaction system)”;
 - (d) in paragraph (3), after “the transaction”, insert “with the Registrar”;
 - (e) in paragraph (3)(d), replace “a form” with “an electronic transaction form or any other form provided by the Registrar for that purpose”;
 - (f) in paragraph (3)(e), replace “applicable form” with “electronic transaction form provided by the Registrar for that purpose”;
 - (g) in paragraph (4), before “lodging”, insert “filing or”; and
 - (h) in paragraph (4), before “lodgment”, insert “filing or”.

New regulation 3A

7. In the principal Regulations, after regulation 3, insert —

“Receipt of submission

3A.—(1) Without affecting regulation 3(3) and (4), any application, request or document transmitted by means of the electronic transaction system is considered to have been submitted to and received by the Registrar if the last byte of the transmission is received by the server designated by the Registrar for the receipt of such transmissions.

(2) A person who files or lodges with the Registrar any application, request or document by means of the electronic transaction system may produce a record of transmission issued through the electronic transaction system together with a copy of the notification of acceptance of the transmission by the Registrar as evidence of —

- (a) the filing or lodgment of the application, request or document; and
- (b) the date and time the filing or lodgment took place.”.

Amendment of regulation 6

8. In the principal Regulations, in regulation 6 —

- (a) in the regulation heading, replace “**Lodgment of documents**” with “**General requirements for documents filed or lodged**”;
- (b) in paragraph (1), replace “A form, or any document which” with “Any document that”;
- (c) in paragraph (1), replace “, to be lodged” with “to be filed or lodged”;
- (d) in paragraph (1)(b), replace “be lodged” with “be filed or lodged”; and
- (e) in paragraph (2), before “lodged”, insert “filed or”.

New Part 3 heading

9. In the principal Regulations, before regulation 7, insert —

“PART 3

GENERAL PROVISIONS FOR FILING OR
LODGMET OF DOCUMENTS”.

Amendment of regulation 7

10. In the principal Regulations, in regulation 7 —

- (a) in the regulation heading, before “**lodging**”, insert “**filing or**”;
- (b) before “lodged with”, insert “filed or”;
- (c) before “the Registrar”, insert “the Official Receiver or”;
- (d) before “lodged is”, insert “filed or”; and
- (e) before “lodged within”, insert “filed or”.

Amendment of regulation 8

11. In the principal Regulations, in regulation 8 —

- (a) in paragraph (1), before “the Registrar”, insert “the Official Receiver or”;
- (b) in paragraphs (1)(a)(i) and (b) and (2), replace “the Registrar” wherever it appears with “the Official Receiver or the Registrar (as the case may be)”; and
- (c) in paragraph (2), replace “The Registrar” with “The Official Receiver or the Registrar (as the case may be)”.

Amendment of regulation 9

12. In the principal Regulations, in regulation 9 —

- (a) replace paragraph (1) with —

“(1) Except as otherwise provided in the VCC Act, any subsidiary legislation made under the VCC Act (including these Regulations) or any form, an affidavit or statutory declaration sworn or declared

on behalf of a corporation for the purpose of any of those written laws on behalf of a VCC must be sworn or declared by a director or the secretary of the corporation.”;

(b) in paragraph (2), replace “or these Regulations purports” with “or any subsidiary legislation made under the VCC Act (including these Regulations) purports”; and

(c) in paragraph (2), replace “the VCC Act or these Regulations if” with “any of those written laws if”.

Replacement of regulation 10 and new regulations 10A and 10B

13. In the principal Regulations, replace regulation 10 with —

“When filing or lodgment of documents with Registrar deemed filed or lodged with Official Receiver

10. A document filed or lodged with, or delivered to, the Registrar in accordance with section 81(1) or (2), 83(1)(c)(i), 85(1)(a), 132(1) and (2)(a), 141(3), 148(3) or (6), 149(6), 165(7), 180(3) or (8), 186(4), 191(1) or (3), 208(2) or 211(5) of the IRDA (as applied by section 33(2), 125(1) or 130(1) of the VCC Act, as the case may be) is deemed to have been also filed or lodged with, or delivered to, the Official Receiver upon payment of the prescribed fees (if any) for both the filings or lodgments.

Filing or lodgment of order of Court

10A. Subject to regulation 10, a copy of an order of the Court to be filed or lodged with the Official Receiver or the Registrar under the VCC Act must, unless expressly provided in the applicable form, be filed or lodged in the form on the electronic filing system mentioned in regulation 2E or the electronic transaction system (as the case may be) that relates to the general filing or lodgment of orders of the Court.

Prescribed form to notify error in document under section 12C(1) of Companies Act 1967 as applied by section 11 of VCC Act

10B. For the purpose of section 12C(1) of the Companies Act 1967 (as applied by section 11 of the VCC Act), the “prescribed form” is the form titled “Notice of Error” set out on the electronic transaction system.”.

Deletion of Part 3 heading

14. In the principal Regulations, before regulation 11, delete the Part heading.

Deletion of regulations 16, 17 and 18

15. In the principal Regulations, delete regulations 16, 17 and 18.

[G.N. No. S 302/2025]

Made on 28 March 2026.

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