

No. S 396**ONLINE SAFETY
(RELIEF AND ACCOUNTABILITY) ACT 2025****ONLINE SAFETY
(RELIEF AND ACCOUNTABILITY)
(REPORTS TO COMMISSIONER)
REGULATIONS 2026****ARRANGEMENT OF REGULATIONS****Regulation**

1. Citation and commencement
 2. Persons with prescribed connection to Singapore
 3. Preconditions for report of online harmful activity
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In exercise of the powers conferred by section 82 of the Online Safety (Relief and Accountability) Act 2025, the Minister for Digital Development and Information makes the following Regulations:

Citation and commencement

1. These Regulations are the Online Safety (Relief and Accountability) (Reports to Commissioner) Regulations 2026 and come into operation on 29 June 2026.

Persons with prescribed connection to Singapore

2.—(1) For the purposes of section 22(1)(c) of the Act, a person has a prescribed connection to Singapore if the person —

(a) holds any of the following work passes under the Employment of Foreign Manpower Act 1990 that is valid:

- (i) a work permit called the “work permit for migrant workers”;
- (ii) a work permit called the “work permit for migrant domestic workers”;

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- (iii) an employment pass;
 - (iv) a personalised employment pass;
 - (v) an EntrePass;
 - (vi) an S Pass;
- (b) holds any of the following passes under the Immigration Regulations (Rg 1) that is valid:
- (i) a dependant's pass;
 - (ii) a visit pass called the "long-term visit pass";
 - (iii) a visit pass called the "long-term visit pass plus";
 - (iv) a student's pass; or
- (c) is any of the following who is exempt from section 6(1) of the Immigration Act 1959:
- (i) any person who is duly accredited as a diplomatic or consular representative to Singapore and any staff of such a diplomatic or consular representative;
 - (ii) any person upon whom the immunities and privileges referred to in Part 2 or 3 of the Second Schedule to the International Organisations (Immunities and Privileges) Act 1948 have been conferred under that Act;
 - (iii) a spouse or dependent child of any person mentioned in sub-paragraph (i) or (ii).

(2) For the purposes of paragraph (1), a work pass or pass mentioned in that paragraph is valid if it has not lapsed and has not been cancelled or revoked at the time that the person who holds the work pass or pass (as the case may be) makes the report of an alleged online harmful activity under section 23(1) of the Act.

Preconditions for report of online harmful activity

3.—(1) Subject to paragraph (2), for the purposes of section 23(2) of the Act, the following preconditions must be satisfied before a person makes a report of an alleged online harmful activity under section 23(1) of the Act:

- (a) the person must make a report to the online service provider that the alleged online harmful activity has occurred by means of the online service;
- (b) the report mentioned in sub-paragraph (a) must be made at least 24 hours before the person makes a report under section 23(1) of the Act.

(2) Paragraph (1) does not apply if the alleged online harmful activity falls within any of the following types of online harmful activity:

- (a) image-based child abuse;
- (b) intimate image abuse;
- (c) doxxing.

Made on 24 June 2026.

CHNG KAI FONG
*Permanent Secretary,
Ministry of Digital Development
and Information,
Singapore.*

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