

ACCOUNTING AND CORPORATE REGULATORY
AUTHORITY ACT 2004
(SECTION 35)

ACCOUNTING AND CORPORATE REGULATORY
AUTHORITY (AUTHORISED USERS OF ELECTRONIC
TRANSACTION SYSTEM) REGULATIONS 2015

ARRANGEMENT OF REGULATIONS

Regulation

1. Citation
 2. Definitions
 3. Transactions by persons
 4. Persons to whom section 28(2) of Act does not apply
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[15 May 2015]

Citation

1. These Regulations are the Accounting and Corporate Regulatory Authority (Authorised Users of Electronic Transaction System) Regulations 2015.

Definitions

2. In these Regulations —

“foreign company” has the meaning given by section 4(1) of the Companies Act 1967;

“holding company” has the meaning given by section 5 of the Companies Act 1967;

“limited liability partnership” means a limited liability partnership registered under the Limited Liability Partnerships Act 2005;

“limited partnership” means a limited partnership registered under the Limited Partnerships Act 2008;

“qualified individual” means a qualified individual prescribed in regulation 4 of the Corporate Service Providers Regulations 2025 (G.N. No. S 292/2025);

[S 295/2025 wef 09/06/2025]

“Registrar” and “transaction” have the meanings given by section 26 of the Act;

[S 295/2025 wef 09/06/2025]

“subsidiary”, in relation to a holding company, has the meaning given by section 5 of the Companies Act 1967;

“transact” means to carry out any transaction with the Registrar using the electronic transaction system;

[S 295/2025 wef 09/06/2025]

“variable capital company” has the meaning given by section 2(1) of the Variable Capital Companies Act 2018.

Transactions by persons

3. For the purposes of section 28(4) of the Act, an individual specified in the second column of the following table may carry out any transaction with the Registrar using the electronic transaction system on behalf of the person specified opposite in the first column of the table:

<i>First column</i>	<i>Second column</i>
1. A partnership	A partner of the partnership.
2. A company	(a) A director or secretary of the company; (b) A receiver and manager of the company (whether appointed by the court or otherwise); (c) A receiver of the company; (d) A liquidator of the company (whether appointed by the court or otherwise); or

<i>First column</i>	<i>Second column</i>
	(e) A judicial manager of the company.
3. A foreign company	An authorised representative of the foreign company as defined in section 366(1) of the Companies Act 1967.
4. A limited liability partnership	(a) A partner or manager of the limited liability partnership; (b) A receiver and manager of the limited liability partnership (whether appointed by the court or otherwise); (c) A receiver of the limited liability partnership who is not a manager; or (d) A liquidator of the limited liability partnership (whether appointed by the court or otherwise).
5. A limited partnership	A general partner or manager of the limited partnership.
6. A variable capital company	(a) A director or secretary of the variable capital company; (b) A receiver and manager of the variable capital company, or of a particular sub-fund of the variable capital company (whether appointed by the court or otherwise); (c) A receiver of the variable capital company, or of a particular sub-fund of the variable capital company; or

First column

Second column

- (d) A liquidator of the variable capital company, or of a particular sub-fund of the variable capital company (whether appointed by the court or otherwise).

[S 295/2025 wef 09/06/2025]

Persons to whom section 28(2) of Act does not apply

4.—(1) Pursuant to section 28(4) of the Act, where a holding company (*A*) gives the Chief Executive notice that a secretary of *A* is authorised to transact on behalf of a subsidiary of the holding company (*B*), then the secretary may transact on behalf of *B* even if the secretary is not a registered corporate service provider for providing the service mentioned in paragraph (f)(i) of the definition of “corporate service” in section 2(1) of the Corporate Service Providers Act 2024.

[S 295/2025 wef 09/06/2025]

(2) Pursuant to section 28(4) of the Act, where *A* gives the Chief Executive a notice under paragraph (1) and specifies in the notice that an employee of *A*, or a qualified individual appointed, employed or engaged by *A*, is authorised to transact on behalf of *A* or *B* or both, then that employee or qualified individual may transact on behalf of *A* or *B* or both, as specified by *A* in the notice, even though the employee or qualified individual is not a registered corporate service provider mentioned in paragraph (1).

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(3) Pursuant to section 28(4) of the Act, where *A* gives the Chief Executive a notice under paragraph (1) and specifies in the notice that an employee of *B*, or a qualified individual appointed, employed or engaged by *B*, is authorised to transact on behalf of *A* or *B* or both, then that employee or qualified individual may transact on behalf of *A* or *B* or both, as specified by *A* in the notice, even though the

employee or qualified individual is not a registered corporate service provider mentioned in paragraph (1).

[S 295/2025 wef 09/06/2025]

(4) In this regulation, a reference to a notice given to the Chief Executive means a notice given in such form and manner as the Chief Executive determines.

LEGISLATIVE HISTORY

ACCOUNTING AND CORPORATE REGULATORY
AUTHORITY (AUTHORISED USERS OF ELECTRONIC
TRANSACTION SYSTEM) REGULATIONS 2015

This Legislative History is provided for the convenience of users of the Accounting and Corporate Regulatory Authority (Authorised Users of Electronic Transaction System) Regulations 2015. It is not part of these Regulations.

1. G.N. No. S 199/2015 — Accounting and Corporate Regulatory Authority (Authorised Users of Electronic Transaction System) Regulations 2015

Date of commencement : 15 May 2015

2. G.N. No. S 841/2015 — Accounting and Corporate Regulatory Authority (Authorised Users of Electronic Transaction System) (Amendment) Regulations 2015

Date of commencement : 3 January 2016

3. G.N. No. S 675/2020 — Accounting and Corporate Regulatory Authority (Authorised Users of Electronic Transaction System) (Amendment) Regulations 2020

Date of commencement : 7 August 2020

4. 2024 Revised Edition — Accounting and Corporate Regulatory Authority (Authorised Users of Electronic Transaction System) Regulations 2015

Date of operation : 18 December 2024

5. G.N. No. S 295/2025 — Accounting and Corporate Regulatory Authority (Authorised Users of Electronic Transaction System) (Amendment) Regulations 2025

Date of commencement : 9 June 2025