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No. S 58

FEES ACT (CHAPTER 106)

FEES (WINDING UP, RESTRUCTURING AND DISSOLUTION OF COMPANIES AND OTHER BODIES) ORDER 2005

ARRANGEMENT OF PARAGRAPHS

Paragraph

1. Citation and commencement
 - 1A. Definitions
 2. Fees leviable by Official Receiver
 - 2A. Remission of fee by Permanent Secretary of Ministry of Law
 3. Revocation
 - The Schedule
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In exercise of the powers conferred by section 2 of the Fees Act, the Minister for Finance hereby makes the following Order:

Citation and commencement

1. This Order may be cited as the Fees (Winding up, Restructuring and Dissolution of Companies and Other Bodies) Order 2005 and shall come into operation on 1st February 2005.

[S 46/2026 wef 29/01/2026]

Definitions

1A. In this Order —

“company” and “corporation” have the meanings given by section 4(1) of the Companies Act (Cap. 50);

[S 55/2021 wef 29/01/2021]

“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;

[S 46/2026 wef 29/01/2026]

“company (in simplified winding up)” means a corporation —

- (a) that has entered into the simplified winding up programme under section 250F of the Insolvency, Restructuring and Dissolution Act 2018 (Act 40 of 2018); and

[S 46/2026 wef 29/01/2026]

- (b) that has not been discharged from the simplified winding up programme under section 250N of that Act;

[S 55/2021 wef 29/01/2021]

“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);

[S 46/2026 wef 29/01/2026]

“foreign debtor” means a corporation the administration, realisation or distribution of which property located in Singapore is entrusted to the Official Receiver pursuant to relief granted by the Court under Article 21(1)(e) or (2) of the Third Schedule to, read with section 252(1) of, the Insolvency, Restructuring and Dissolution Act 2018;

[S 55/2021 wef 29/01/2021]

“simplified winding up programme” means the programme established under section 250C of the Insolvency, Restructuring and Dissolution Act 2018;

[S 55/2021 wef 29/01/2021]

“sub-fund” and “umbrella VCC” have the meanings given by section 2(1) of the VCC Act;

“VCC” or “variable capital company” has the meaning given by section 2(1) of the VCC Act;

“VCC Act” means the Variable Capital Companies Act 2018 (Act 44 of 2018).

[S 549/2020 wef 14/07/2020]

Fees leviable by Official Receiver

2. The fees specified in the Schedule shall be leviable by the Official Receiver in relation to —

(a) the administration of the winding up or dissolution of —

(i) any company under Part 8 or 9 of the Insolvency, Restructuring and Dissolution Act 2018 (Act 40 of 2018);

[S 703/2020 wef 24/08/2020]

(iaa) any unregistered company under Part 8 or 9 of the Insolvency, Restructuring and Dissolution Act 2018, as applied by section 246(1) of that Act;

[S 703/2020 wef 24/08/2020]

(iab) any foreign company in respect of which the Official Receiver is appointed as the liquidator for Singapore under section 250(2) of the Insolvency, Restructuring and Dissolution Act 2018;

[S 55/2021 wef 29/01/2021]

(iac) *[Deleted by S 46/2026 wef 29/01/2026]*

(ia) any limited liability partnership under section 30 of the Limited Liability Partnerships Act (Cap. 163A);

[S 594/2013 wef 16/09/2013]

(ii) any registered co-operative society under section 83 of the Co-operative Societies Act (Cap. 62);

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- (iii) any registered organisation whose registration is cancelled under section 31 of the Mutual Benefit Organisations Act (Cap. 191);
 - (iv) any registered society under section 25 of the Societies Act (Cap. 311);
[S 549/2020 wef 14/07/2020]
 - (v) any registered trade union under section 20 of the Trade Unions Act (Cap. 333);
[S 594/2013 wef 16/09/2013]
 - (va) any registered platform work association under section 29 of the Platform Workers Act 2024;
[S 1/2025 wef 02/01/2025]
 - (vi) any VCC under Parts 8 and 9 of the Insolvency, Restructuring and Dissolution Act 2018 as applied by section 130 of the VCC Act; and
[S 549/2020 wef 14/07/2020]
[S 186/2026 wef 01/04/2026]
 - (vii) any sub-fund of an umbrella VCC under Parts 8 and 9 of the Insolvency, Restructuring and Dissolution Act 2018 as applied by section 33(2) of the VCC Act;
[S 549/2020 wef 14/07/2020]
[S 186/2026 wef 01/04/2026]
 - (aa) the administration, realisation or distribution of a foreign debtor's property located in Singapore;
[S 55/2021 wef 29/01/2021]
 - (b) any act done by the Official Receiver —
 - (i) as a representative of a defunct company under section 212 or 214 of the Insolvency, Restructuring and Dissolution Act 2018 (Act 40 of 2018);
[S 549/2020 wef 14/07/2020]
[S 640/2020 wef 30/07/2020]
 - (ii) as a representative of a defunct limited liability partnership under paragraph 98 or 100 of the Fifth Schedule to the Limited Liability Partnerships Act;
[S 594/2013 wef 16/09/2013]
[S 549/2020 wef 14/07/2020]

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- (iii) as a representative of a defunct sub-fund of an umbrella VCC under section 212 or 214 of the Insolvency, Restructuring and Dissolution Act 2018 as applied by section 33(2) of the VCC Act; and
 - [S 549/2020 wef 14/07/2020]*
 - [S 186/2026 wef 01/04/2026]*
 - (iv) as a representative of a defunct VCC under section 212 or 214 of the Insolvency, Restructuring and Dissolution Act 2018 as applied by section 130 of the VCC Act;
 - [S 549/2020 wef 14/07/2020]*
 - [S 46/2026 wef 29/01/2026]*
 - [S 186/2026 wef 01/04/2026]*
 - (c) any act done by the Official Receiver in respect of his powers and duties —
 - (i) under paragraph 69 of the Fifth Schedule to the Limited Liability Partnerships Act;
 - (ii) under section 49 of the Business Trusts Act (Cap. 31A);
 - [S 549/2020 wef 14/07/2020]*
 - (iii) under section 295B of the Securities and Futures Act (Cap. 289); and
 - [S 594/2013 wef 16/09/2013]*
 - [S 549/2020 wef 14/07/2020]*
 - (iv) under section 197 of the Insolvency, Restructuring and Dissolution Act 2018 as applied by —
 - (A) in the case of a sub-fund of an umbrella VCC — section 33(2) of the VCC Act; or
 - (B) in the case of a VCC — section 130 of the VCC Act;
 - [S 549/2020 wef 14/07/2020]*
 - [S 46/2026 wef 29/01/2026]*
 - [S 186/2026 wef 01/04/2026]*
 - [S 186/2026 wef 01/04/2026]*
 - (d) any company (in simplified debt restructuring); and
 - [S 46/2026 wef 29/01/2026]*

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

[S 46/2026 wef 29/01/2026]

Remission of fee by Permanent Secretary of Ministry of Law

2A. The Permanent Secretary of the Ministry of Law may, in his discretion, remit wholly or in part any fee payable under this Order.

[S 594/2013 wef 16/09/2013]

Revocation

3. The Fees (Winding up of Companies) Order (O 35) is revoked.

THE SCHEDULE

FEES

<i>First column</i>	<i>Second column</i>
(1) Preliminary administration fee for handling Court documents and attending Court hearing before the winding up order is made	\$1,400
(2) Administration fee for —	
(a) the administration of affairs of company, corporation, foreign company, unregistered company, limited liability partnership, co-operative society, mutual benefit organisation, society, trade union, platform work association, VCC or sub-fund of an umbrella VCC during winding up or dissolution, except winding up or dissolution mentioned in item (2A)	\$9,000
(b) the administration of affairs of foreign debtor	
(2A) <i>[Deleted by S 46/2026 wef 29/01/2026]</i>	
(3) On lodging any notice or document with the Official Receiver	\$20
(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
(4) For every application to the Official Receiver for the manual search for information	\$25

THE SCHEDULE — *continued*

(5) Any other application to the Official Receiver	\$30
(6) For inspection of any document	\$6 per document
(7) For supplying a copy of or extract from any document	\$1 per page
(8) For net assets realised or received by the Official Receiver —	
(a) on the first \$100,000 net assets or part thereof	10%
(b) on the next \$100,000 net assets or part thereof	5%
(c) on all further sums	2.5%
(9) For distribution of moneys to creditors and contributories by the Official Receiver —	
(a) on the first \$100,000 net assets or part thereof	5%
(b) on the next \$100,000 net assets or part thereof	2.5%
(c) on all further sums	1.25%
(9A) [<i>Deleted by S 792/2024 wef 11/10/2024</i>]	
(10) Where the Official Receiver collects, calls or realises property for debenture holders or other secured creditors	The same fees as under items (8) and (9) to be paid out of the proceeds of such calls or property
(11) Disbursement by Official Receiver for —	The amount disbursed
(a) travel expenses	
(b) keeping possession of records and assets of company, corporation, foreign company, foreign debtor, unregistered company, limited liability partnership, co-operative society, mutual benefit organisation, society, trade union, platform work association, VCC or sub-fund of an umbrella VCC during winding up or dissolution, or administration, realisation or distribution of property	

THE SCHEDULE — *continued*

- (c) legal costs incurred of company, corporation, foreign company, foreign debtor, unregistered company, limited liability partnership, co-operative society, mutual benefit organisation, society, trade union, platform work association, VCC or sub-fund of an umbrella VCC during winding up or dissolution, or administration, realisation or distribution of property
- (d) any other reasonable expenses
- (12) Every application to the Official Receiver — \$10
 - (a) for the payment of moneys out of the Companies Liquidation Account under section 197(7) of the Insolvency, Restructuring and Dissolution Act 2018
 - (b) for the payment of moneys out of the Limited Liability Partnerships Liquidation Account under paragraph 69(6) of the Fifth Schedule to the Limited Liability Partnerships Act 2005
 - (c) for the payment of moneys out of the Business Trusts Liquidation Account under section 49(6) of the Business Trusts Act 2004
 - (d) for the payment of moneys out of the Compulsory Acquisition of Scheme Account under section 295B(3) of the Securities and Futures Act 2001
 - (e) for the payment of moneys out of a Sub-fund Liquidation Account under section 197(7) of the Insolvency, Restructuring and Dissolution Act 2018 (as applied by section 33(2) of the VCC Act)
 - (f) for the payment of moneys out of a VCC Liquidation Account under section 197(7) of the Insolvency, Restructuring and Dissolution Act 2018 (as applied by section 130 of the VCC Act)
- (12A) [*Deleted by S 792/2024 wef 11/10/2024*]
- (12B) [*Deleted by S 792/2024 wef 11/10/2024*]
- (12C) [*Deleted by S 792/2024 wef 11/10/2024*]

THE SCHEDULE — *continued*

(12D) *[Deleted by S 792/2024 wef 11/10/2024]*

(12E) *[Deleted by S 792/2024 wef 11/10/2024]*

(13) On every payment of moneys in any of the following circumstances: \$10

- (a) on every payment of moneys out of the Companies Liquidation Account or the Consolidated Fund under section 197(7) of the Insolvency, Restructuring and Dissolution Act 2018
- (b) on every payment of moneys out of the Limited Liability Partnerships Liquidation Account or the Consolidated Fund under paragraph 69(6) of the Fifth Schedule to the Limited Liability Partnerships Act 2005
- (c) on every payment of moneys out of the Business Trusts Liquidation Account or the Consolidated Fund under section 49(6) of the Business Trusts Act 2004
- (d) on every payment of moneys out of the Compulsory Acquisition of Scheme Account or the Consolidated Fund under section 295B(3) of the Securities and Futures Act 2001
- (e) on every payment of moneys out of a Sub-fund Liquidation Account or the Consolidated Fund under section 197(7) of the Insolvency, Restructuring and Dissolution Act 2018 (as applied by section 33(2) of the VCC Act)
- (f) on every payment of moneys out of a VCC Liquidation Account or the Consolidated Fund under section 197(7) of the Insolvency, Restructuring and Dissolution Act 2018 (as applied by section 130 of the VCC Act)

(14) *[Deleted by S 792/2024 wef 11/10/2024]*

(14A) *[Deleted by S 792/2024 wef 11/10/2024]*

(14B) *[Deleted by S 792/2024 wef 11/10/2024]*

(14C) *[Deleted by S 792/2024 wef 11/10/2024]*

THE SCHEDULE — *continued*(14D) [*Deleted by S 792/2024 wef 11/10/2024*]

(15) For every application through —

(a) [*Deleted by S 640/2020 wef 30/07/2020*]

(b) remote access for search of information maintained in electronic form \$6

(16) For every proof of debt submitted by non-electronic transmission \$8

(17) For every proof of debt submitted by electronic transmission \$5

(18) For taking or re-taking an affidavit or an affirmation or attestation upon honour in lieu of an affidavit or a declaration or an acknowledgment for each person making the affidavit, affirmation or attestation \$7

(19) For every act done by the Official Receiver — \$25

(a) as a representative of a defunct company under section 212 or 214 of the Insolvency, Restructuring and Dissolution Act 2018

(b) as a representative of a defunct limited liability partnership under paragraph 98 or 100 of the Fifth Schedule to the Limited Liability Partnerships Act 2005

(c) as a representative of a defunct sub-fund of an umbrella VCC under section 212 or 214 of the Insolvency, Restructuring and Dissolution Act 2018 (as applied by section 33(2) of the VCC Act)

(d) as a representative of a defunct VCC under section 212 or 214 of the Insolvency, Restructuring and Dissolution Act 2018 (as applied by section 130 of the VCC Act)

(19A) [*Deleted by S 792/2024 wef 11/10/2024*](19B) [*Deleted by S 792/2024 wef 11/10/2024*](19C) [*Deleted by S 792/2024 wef 11/10/2024*]

(20) Where the Official Receiver performs or does anything not provided for in this Schedule Such amount as the Court

 THE SCHEDULE — *continued*

may, on the application of the Official Receiver, consider reasonable.

Notes:

1. *[Deleted by S 46/2026 wef 29/01/2026]*
2. For the purposes of items (8) and (9), “net assets” shall not include any money paid to secured creditors in respect of their securities and any money received and spent in carrying on the business of a company, corporation, foreign company, foreign debtor, unregistered company, limited liability partnership, co-operative society, mutual benefit organisation, society, trade union, platform work association, VCC or sub-fund of an umbrella VCC, as the case may be.

[S 186/2026 wef 01/04/2026]

[S 46/2026 wef 29/01/2026]

[S 1/2025 wef 02/01/2025]

[S 792/2024 wef 11/10/2024]

[S 55/2021 wef 29/01/2021]

[S 640/2020 wef 30/07/2020]

[S 549/2020 wef 14/07/2020]

[S 462/2018 wef 09/07/2018]

[S 1/2017 wef 03/01/2017]

[S 594/2013 wef 16/09/2013]

[S 748/2011 wef 01/01/2012]

[S 50/2007 wef 01/02/2007]

Made this 25th day of January 2005.

LIM SIONG GUAN
*Permanent Secretary,
Ministry of Finance,
Singapore.*

[MF R030.4.0241 V7; AG/LEG/SL/106/2002/1 Vol. 1]

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