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No. S 186

FEES ACT 1920

FEES

(WINDING UP, RESTRUCTURING AND DISSOLUTION OF COMPANIES AND OTHER BODIES) (AMENDMENT NO. 2) ORDER 2026

In exercise of the powers conferred by section 2 of the Fees Act 1920, the Minister for Finance makes the following Order:

Citation

1. This Order is the Fees (Winding up, Restructuring and Dissolution of Companies and Other Bodies) (Amendment No. 2) Order 2026.

Amendment of paragraph 2

2. In the Fees (Winding up, Restructuring and Dissolution of Companies and Other Bodies) Order 2005 (G.N. No. S 58/2005), in paragraph 2 —

- (a) in sub-paragraph (a)(vi) and (vii), replace “Part X of the Companies Act” with “Parts 8 and 9 of the Insolvency, Restructuring and Dissolution Act 2018”;
- (b) in sub-paragraphs (a)(vi), (b)(iv) and (c)(iv)(B), replace “section 130(1)” with “section 130”;
- (c) in sub-paragraph (b)(iii) and (iv), replace “section 345 or 347 of the Companies Act” with “section 212 or 214 of the Insolvency, Restructuring and Dissolution Act 2018”; and
- (d) in sub-paragraph (c)(iv), replace “section 322 of the Companies Act” with “section 197 of the Insolvency, Restructuring and Dissolution Act 2018”.

Amendment of Schedule

3. In the Fees (Winding up, Restructuring and Dissolution of Companies and Other Bodies) Order 2005, in the Schedule —

- (a) in items (12)(e) and (f) and 13(e) and (f), replace “section 322(6) of the Companies Act 1967” with “section 197(7) of the Insolvency, Restructuring and Dissolution Act 2018”;
- (b) in items (12)(f), (13)(f) and (19)(d), replace “section 130(1)” with “section 130”; and
- (c) in item (19)(c) and (d), replace “section 345 or 347 of the Companies Act 1967” with “section 212 or 214 of the Insolvency, Restructuring and Dissolution Act 2018”.

*[G.N. Nos. S 64/2006; S 50/2007; S 748/2011; S 594/2013;
S 1/2017; S 462/2018; S 549/2020; S 640/2020;
S 703/2020; S 55/2021; S 792/2024; S 1/2025;
S 46/2026]*

Made on 28 March 2026.

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

[F014.001.0047; AG/LEGIS/SL/106/2025/3]

(To be presented to Parliament under section 3 of the Fees Act 1920).