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No. S 208

VARIABLE CAPITAL COMPANIES ACT 2018

VARIABLE CAPITAL COMPANIES (FEES AND LATE LODGMENT PENALTIES) (AMENDMENT NO. 2) 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 (Fees and Late Lodgment Penalties) (Amendment No. 2) Regulations 2026 and come into operation on 6 May 2026.

Amendment of First Schedule

2. In the Variable Capital Companies (Fees and Late Lodgment Penalties) Regulations 2020 (G.N. No. S 26/2020), in the First Schedule —

- (a) in item 1, in the second column, delete paragraph (b);
- (b) in item 1, in the third column (in relation to paragraph (b) in the second column), delete “\$15”;
- (c) in item 15, in the first column, replace “Inspection of documents, and request for supply of copies of documents” with “Request for supply of copies of documents, etc.”;
- (d) in item 15, in the second column, replace paragraphs (a) and (b) with —
 - “(a) For supplying under section 9(2)(b) of the Act a copy of any document that has no attachment and is filed or lodged with the Registrar
 - (b) For supplying under section 9(2)(b) of the Act a copy of any document that has attachments and is filed or lodged with the Registrar (including its attachments)”; and

(e) replace item 16 with —

“16. Request for supply of copy of or extract from register, under section 9(2)(c) of the Act	For supplying under section 9(2)(c) of the Act a copy of or an extract from any register of directors, managers, secretaries or auditors of a VCC kept by the Registrar under section 173(1) of the Companies Act 1967 (as applied by section 71 of the Act)	\$20 per register (no charge is payable for supplying copy or extract to a VCC, or a manager, officer, custodian, auditor or member of the VCC)”.
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[G.N. Nos. S 168/2020; S 29/2022; S 172/2026]

Made on 3 April 2026.

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

[F014.001.0053.V1; AG/LEGIS/SL/341A/2025/11]