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**No. S 201**

ACCOUNTANTS ACT 2004

# ACCOUNTANTS (PREVENTION OF MONEY LAUNDERING AND FINANCING OF TERRORISM) (AMENDMENT) RULES 2026

In exercise of the powers conferred by section 64 of the Accountants Act 2004, the Accounting and Corporate Regulatory Authority, with the approval of the Minister for Finance, makes the following Rules:

## Citation and commencement

**1.** These Rules are the Accountants (Prevention of Money Laundering and Financing of Terrorism) (Amendment) Rules 2026 and come into operation on 6 May 2026.

## Amendment of rule 1

**2.** In the Accountants (Prevention of Money Laundering and Financing of Terrorism) Rules 2023 (G.N. No. S 328/2023) (called in these Rules the principal Rules), in rule 1, replace "(Prevention of Money Laundering and Financing of Terrorism)" with "(Prevention of Money Laundering, Terrorism Financing and Proliferation Financing)".

## Amendment of rule 2

**3.** In the principal Rules, in rule 2(1) —

(*a*) in the definition of "accounting entity", replace "section 38B" with "section 2(1)";

(*b*) in the definition of "enhanced CDD measures", replace "money laundering or financing of terrorism" with "money laundering, the financing of terrorism or proliferation financing"; and (*c*) in the definition of "individual practitioner", replace "section 38B" with "section 2(1)".

**Amendment of rule 9**

**4.** In the principal Rules, in rule 9 —

(*a*) replace "relevant money laundering and terrorist financing information sources" with "relevant information sources on money laundering, the financing of terrorism and proliferation financing"; and

(*b*) in paragraph (*b*), replace "money laundering and terrorism financing" with "money laundering, the financing of terrorism and proliferation financing".

**Miscellaneous amendments**

**5.** In the principal Rules —

(*a*) in the following provisions, replace "money laundering or the financing of terrorism" with "money laundering, the financing of terrorism or proliferation financing":

Rule 3(1)

Rule 5(1)(*b*)

Rule 7(6)

Rule 10(1)(*a*)(i)(B)

Rule 12(4)(*b*) and (*c*)

Rule 13(3)

Rule 14(1)(*b*) and (*c*)

Rule 17(2)(*a*)(iii) and (3)(*a*)(i)

Rule 18(2)(*b*) and (3)(*b*)

Rule 21(1)(*b*)(i)(D); and

(*b*) in the following provisions, replace "money laundering and the financing of terrorism" wherever it appears with "money laundering, the financing of terrorism and proliferation financing":

Rule 4(1), (2) and (3)

Rule 5(3)(*b*)

Rule 7(6)(*d*) and (*e*)(ii)

Rule 8(1)(*b*)

Rule 10(1)(*a*)(i)(A) and (*b*)

Rule 11(2)(*b*)

Rule 12(1), (2) and (3)

Rule 17(1) and (2)(*b*)(i) and (ii)

Rule 18(1), (3) and (4)

Rule 20(2)(*a*) and (*b*)

Rule 21(1)(*b*)(i), (ii) and (iii).

Made on 1 April 2026.

ONG CHONG TEE
*Chairperson,*
*Accounting and Corporate*
*Regulatory Authority,*
*Singapore.*

[F014.001.0053.V1; AG/LEGIS/SL/2/2025/5]