
First published in the Government *Gazette*, Electronic Edition, on 15 April 2020 at 5 pm.

No. S 277

**COMPANIES ACT
(CHAPTER 50)**

**COMPANIES
(AMENDMENT NO. 2) REGULATIONS 2020**

In exercise of the powers conferred by section 411 of the Companies Act, the Minister for Finance makes the following Regulations:

Citation and commencement

1. These Regulations are the Companies (Amendment No. 2) Regulations 2020 and come into operation on 16 April 2020.

Amendment of regulation 89AA

2. Regulation 89AA of the Companies Regulations (Rg 1) is amended by inserting, immediately after the word “Act” in the regulation heading, the words “as in force immediately before 31 August 2018”.

New regulations 89AAA and 89AAB

3. The Companies Regulations are amended by inserting, immediately after regulation 89AA, the following regulations:

**“Prescribed classes of companies under section 175(2)(b)
of Act**

89AAA. The following classes of companies are prescribed for the purposes of section 175(2)(b) of the Act:

- (a) public companies that are listed and whose financial year ended on any date between 16 December 2019 and 31 March 2020 (both dates inclusive);

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- (b) companies (other than public companies that are listed) whose financial year ended on any date between 16 October 2019 and 31 January 2020 (both dates inclusive);
 - (c) companies (other than companies mentioned in paragraph (a) or (b)) in respect of which the period mentioned in section 175(1)(a) or (b) of the Act has been extended by the Registrar under section 175(2)(a) of the Act to a date between 16 April 2020 and 31 July 2020 (both dates inclusive).

Prescribed classes of companies under section 197(1B)(b) of Act

89AAB. The following classes of companies are prescribed for the purposes of section 197(1B)(b) of the Act:

- (a) listed companies (other than companies having a share capital and keeping a branch register in any place outside Singapore) whose financial year ended on any date between 1 December 2019 and 31 March 2020 (both dates inclusive);
- (b) companies that are not listed (other than companies having a share capital and keeping a branch register in any place outside Singapore) and whose financial year ended on any date between 1 October 2019 and 31 January 2020 (both dates inclusive);
- (c) listed companies having a share capital and keeping a branch register in any place outside Singapore whose financial year ended on any date between 1 November 2019 and 29 February 2020 (both dates inclusive);
- (d) companies having a share capital and keeping a branch register in any place outside Singapore that are not listed and whose financial year ended on any date between 1 September 2019 and 31 December 2019 (both dates inclusive);

(e) companies (other than companies mentioned in paragraph (a), (b), (c) or (d)), in respect of which the period mentioned in section 197(1) or (1A) of the Act has been extended by the Registrar under section 197(1B)(a) of the Act to a date between 1 May 2020 and 31 August 2020 (both dates inclusive).”.

Amendment of regulation 89AB

4. Regulation 89AB of the Companies Regulations is amended by inserting, immediately after the word “Act” in the regulation heading, the words “as in force immediately before 31 August 2018”.

*[G.N. Nos. S 445/93; S 2/96; S 245/97; S 561/98;
S 27/2001; S 314/2001; S 27/2002; S 237/2002;
S 354/2002; S 16/2003; S 236/2003; S 260/2003;
S 137/2004; S 270/2004; S 293/2004; S 861/2005;
S 53/2006; S 255/2008; S 90/2009; S 398/2013;
S 280/2015; S 379/2015; S 831/2015; S 327/2016;
S 511/2018; S 63/2020]*

Made on 13 April 2020.

TAN CHING YEE
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Ministry of Finance,
Singapore.*

[F014.001.0035.V2; AG/LEGIS/SL/50/2020/4 Vol. 1]