

REGISTERS OF NOMINEE DIRECTORS GUIDANCE FOR COMPANIES

VERSION 2.0

Issued on 16 June 2025

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Version	Notes
1.0	<ul style="list-style-type: none"> Issued on 31 March 2017.
1.1	<ul style="list-style-type: none"> Issued on 25 April 2017. Updated paragraphs 1; 2.1;3.2; 3.4; and 5.2. Paragraph 2.1 updated to clarify that (i) a company that is wholly-owned by the Government of Singapore is exempted; and (ii) companies that are undergoing winding up, receivership, judicial management, or striking off are not exempted. Paragraph 3.2 updated to clarify that a person appointed as a director of a company for the purpose of compliance with the requirement that every company registered in Singapore must have at least one director who is ordinarily a resident in Singapore would generally fall within the definition of a director who is a nominee. Paragraph 3.4 updated to (i) clarify that the date on which an individual or legal entity becomes/ceases to be a nominator (that is entered into the register of nominee directors) should be the actual date that the person becomes/ceases to be a nominator of a nominee director, which has to be on or after 31 March 2017; and (ii) provide some examples of the name of corporate entity register of the jurisdiction where the legal entity is formed or incorporated.
1.2	<ul style="list-style-type: none"> Issued on 11 July 2017. Updated paragraphs 2; 2.1; 4.3; and 5.2. Paragraph 2 updated to clarify that the register of nominee directors and the register of registrable controllers are two different registers and the definitions of “nominee director” and “registrable controller” are also different. Paragraph 2.1 updated to clarify that (i) “approved exchange in Singapore” refers to Singapore Exchange; and (ii) the exemptions only apply to the requirements on a company keeping a register of nominee directors and they do not apply to the nominee director’s duty to provide information. Paragraph 4.3 updated to clarify that companies are required to comply with the form of the register as prescribed in the

	<p>Regulations and the exact formatting of the register may vary from Annex A, as long as the form as prescribed in the Regulations is complied with.</p>
1.3	<ul style="list-style-type: none"> • Issued on 18 September 2017. • Updated paragraph 5.2. • Paragraph 5.2 updated to provide examples of the supporting documents that must be furnished by companies when requested by the Registrar and public agencies.
1.4	<ul style="list-style-type: none"> • Issued on 22 May 2019. • Amended paragraph 4.2. • Paragraph 4.2 amended to clarify that if a company appoints a registered filing agent to help the company keep its register of nominee directors and the registered filing agent subsequently resigns, the registered filing agent should hand over the register to the company, who may appoint another registered filing agent for the purpose of keeping the register.
1.5	<ul style="list-style-type: none"> • Issued on 12 July 2021. • Amended paragraphs 2.1 and 3.4. • Paragraph 2.1 amended to (a) clarify that “Public Act” refers to a public Act passed by the Parliament of Singapore and not a legislation passed by a foreign government; and (b) provide more details on the reference to section 5B of the Companies Act. • Paragraph 3.4 amended to clarify two particulars of nominators which are legal entities, namely (a) legal form of the legal entity; and (b) statute under which the legal entity is formed or incorporated.
1.6	<ul style="list-style-type: none"> • Issued on 30 May 2022. • Amended paragraph 4.1 and Annex A, following the commencement of sections 2(f), (g), (h), (l) and (m) of the Corporate Registers (Miscellaneous Amendments) Act 2022 on 30 May 2022. • Paragraph 4.1 amended to state that companies should enter

	<p>into their registers of nominee directors the information received from nominee directors (including any updates) within 7 days after receiving the information.</p> <ul style="list-style-type: none"> Annex A updated with an example of an entry into the register of nominee directors where the particulars of a nominator of a nominee director have changed.
1.7	<ul style="list-style-type: none"> Issued on 4 October 2022. Paragraph 2 and footnote 12 have been amended following the commencement of sections 2(b), (i) and (j) of the Corporate Registers (Miscellaneous Amendments) Act 2022 on 4 October 2022. References to legislation in this Guidance have also been updated following the 2020 Revised Edition of Acts coming into force on 31 December 2021. For example, references to “Companies Act (Cap. 50)” have been updated to “Companies Act 1967”. Paragraph 2 amended to include references to nominee shareholders and the register of nominee shareholders so as to explain that the register of nominee directors, the register of nominee shareholders and the register of registrable controllers are separate and distinct registers, and that the definitions of “nominee director”, “nominee shareholder” and “registrable controller” are also different. Footnote 12 amended to reflect section 386AM(1) as amended by section 2(j) of the Corporate Registers (Miscellaneous Amendments) Act 2022.
2.0	<ul style="list-style-type: none"> Issued on 16 June 2025. This Guidance was updated in view of amendments to Part 11A of the Companies Act by the Companies and Limited Liability Partnerships (Miscellaneous Amendments) Act 2024 which commenced on 16 June 2025, and amendments to the Companies (Register of Controllers, Nominee Directors, Nominee Shareholders and Members of Foreign Companies) Regulations 2017 which commenced on 16 June 2025. Paragraph 2 updated to reflect requirement for companies to file information in their register with the central register of

	<p>nominee directors maintained by ACRA.</p> <ul style="list-style-type: none">• Paragraph 3.3 updated to include timelines for companies incorporated before, on or after 16 June 2025.• Paragraph 3.4 updated to insert new particulars of email address and contact number.• Paragraph 4.2 updated to insert requirement for companies to declare the location where the register is kept in their Annual Return filing.• Inserted new section 6 on requirements for lodging information to the central register of nominee directors.• Paragraphs 1, 4.4, header of 5.1 and Annex A were updated.
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INTRODUCTION

- 1.0.1 Part 11A of the Companies Act 1967 (“Companies Act”) relates to the register of nominee directors of companies. Part 11A is to be read with the Companies (Register of Controllers, Nominee Directors, Nominee Shareholders and Members of Foreign Companies) Regulations 2017 (the “Regulations”).
- 1.0.2 This Guidance is issued by the Accounting and Corporate Regulatory Authority (“ACRA”) to help companies understand and comply with the requirements pertaining to the register of nominee directors. This Guidance is not intended to be exhaustive and does not constitute legal advice. Companies may wish to seek legal advice when in doubt.

REQUIREMENTS AT A GLANCE

2.0.1 Companies incorporated under the Companies Act are required to:

- (i) Keep a register of its nominee directors containing the particulars of the nominators of the company's nominee directors (section 386AKA of the Companies Act);
- (ii) Ensure that information kept in the register of nominee directors is updated within 7 days after being informed of any change (section 386AKA of the Companies Act);
- (iii) Ensure that information in the central register of nominee directors kept by the Registrar contains all particulars contained in the company's register of nominee directors maintained under section 386AKA of the Companies Act and are updated within 2 business days after the company enters or updates the particulars under section 386AKA of the Companies Act (section 386ANA(2)(a) & (b)); and
- (iv) Produce the register of nominee directors and any related document to the Registrar, an officer of ACRA or a public agency, upon request (section 386AM of the Companies Act).

2.0.2 The above requirements are implemented from 31 March 2017 onwards except for the requirements under section 386ANA which are implemented from 16 June 2025 onwards.

2.0.3 Nominee directors are required to inform their respective companies of the fact that they are nominee directors and provide the prescribed particulars of their nominators to their companies within the applicable timelines.

2.0.4 Please note that the register of nominee directors, the register of nominee shareholders and the register of registrable controllers¹ are separate and distinct registers. The definitions of "nominee director", "nominee shareholder" and "registrable controller" are also different. Depending on the facts and circumstances of a case, an individual may be any, all or none of these entities. The fact that an individual is a nominee director or nominee shareholder does not by itself mean that the same individual is a registrable controller, and vice versa.

2.1 Exemptions

2.1.1 The following locally-incorporated companies are exempted:

¹ Please refer to the ACRA-issued Guidance for companies on registers of registrable controllers.

- (i) A public company which shares are listed for quotation on an approved exchange in Singapore²;
- (ii) A company that is a Singapore financial institution³;
- (iii) A company that is wholly-owned by the Government of Singapore;
- (iv) A company that is wholly-owned by a statutory body established by or under a public Act⁴ for a public purpose;
- (v) A company that is a wholly-owned subsidiary⁵ of a company mentioned in sub-paragraph (i), (ii), (iii) or (iv);
- (vi) A company which shares are listed on a securities exchange in a country or territory outside Singapore and which is subject to – (i) regulatory disclosure requirements; and (ii) requirements relating to adequate transparency in respect of its beneficial owners, imposed through stock exchange rules, law or other enforceable means.

2.1.2 Companies subject to requirements similar to the substantial shareholder notification and disclosure requirements under Part 7 of the Securities and Futures Act 2001 that listed companies have to comply with would qualify under (vi).

2.1.3 Companies that are undergoing winding up, receivership, judicial management, or striking off are not exempted, unless they qualify under one of the categories in (i)-(vi).

2.1.4 Please note that the exemptions only apply to the requirement on a company keeping a register of nominee directors⁶; they do not apply to the nominee director's duty to provide information⁷. For example, a company X that is a Singapore financial institution is not required to keep a register of nominee

² i.e. Singapore Exchange.

³ For the definition of "Singapore financial institution", please see paragraph 2 of the Fourteenth Schedule to the Companies Act.

⁴ "Public Act" refers to a public Act passed by the Parliament of Singapore, and not a legislation passed by a foreign government.

⁵ Please see section 5B of the Companies Act, which contains the rules to be used to determine whether a company is a wholly-subsidary of another company. For your easy reference, we reproduce section 5B below:

Definition of wholly owned subsidiary

5B. For the purposes of this Act, a corporation is a wholly owned subsidiary of another corporation if none of the members of the first-mentioned corporation is a person other than –

- (a) That other corporation;
- (b) A nominee of that other corporation;
- (c) A subsidiary of that other corporation being a subsidiary none of the members of which is a person other than that other corporation or a nominee of that other corporation; or
- (d) A nominee of such subsidiary.

⁶ See section 386AKA(1) of the Companies Act.

⁷ See section 386AL(1)-(3) of the Companies Act.

directors, but if X is a nominator of a nominee director of a company Y that is not exempted from the requirement on keeping a register of nominee directors, then the nominee director is required to provide X's particulars to Y and X's particulars are required to be contained in Y's register of nominee directors.

OBLIGATIONS OF NOMINEE DIRECTORS – DEFINITION, TIMELINES AND REQUIRED PARTICULARS

3.1 Obligations of nominee directors

- 3.1.1 Directors who are nominees should, within the applicable timelines, (i) inform their respective companies of that fact and (ii) provide the particulars of their nominators.
- 3.1.2 In addition, nominee directors must inform their companies when they cease to be a nominee and of any change to the nominator's particulars provided to the company.

3.2 Definition of “nominee directors”

- 3.2.1 A director is a nominee if the director is accustomed or under an obligation whether formal or informal to act in accordance with the directions, instructions or wishes of any other person.
- 3.2.2 The obligation to act in accordance with the directions, instructions or wishes of any other person may arise from legal obligations (e.g. contract; trust) or informal arrangements.
- 3.2.3 For example, a director is a nominee of a person with a shareholding in a company if he is appointed by that person to the board of directors of the company and he acts in accordance with the directions, instructions or wishes of that person.
- 3.2.4 For example, a person appointed as a director of a company for the purpose of compliance with the requirement that every company registered in Singapore must have at least one director who is ordinarily a resident in Singapore⁸ would generally fall within the definition of a director who is a nominee.

3.3 Timelines

- 3.3.1 For the obligation to inform companies about nominee directorship and provide the particulars of nominators, the applicable timelines depend on the date of incorporation of the company.
- 3.3.2 A director of a company incorporated on or after 31 March 2017 but before 16 June 2025:
- (i) Who is a nominee on the date of incorporation must inform the company of that fact and provide the particulars of the nominator within 30 days after the date of incorporation; or

⁸ Section 145(1) of the Companies Act.

- (ii) Who becomes a nominee after the date of incorporation must inform the company of that fact and provide the particulars of the nominator within 30 days after the director becomes a nominee.

3.3.3A director of a company incorporated on or after 16 June 2025:

- (iii) Who is a nominee on the date of incorporation must inform the company of that fact and provide the particulars of the nominator on the date of incorporation; or
- (iv) Who becomes a nominee after the date of incorporation must inform the company of that fact and provide the particulars of the nominator within 30 days after the director becomes a nominee.

3.3.4A director of a company incorporated before 31 March 2017:

- (i) Who becomes a nominee after 31 March 2017 must inform the company of that fact and provide the particulars of the nominator within 30 days after the director becomes a nominee.

3.3.5 For the obligation to inform companies about cessation of nominee directorship and/or update the particulars of nominators, the nominee director must inform his company:

- (i) That he ceases to be a nominee within 30 days after the cessation; and
- (ii) Of any change to the particulars provided to the company within 30 days after the change.

3.4 Particulars of nominator

3.4.1 Nominee directors must provide the following particulars of their nominators to their respective companies:

- (i) For nominators who are individuals
 - Full name;
 - Aliases, if any;
 - Residential address;
 - Email address;
 - Contact number;
 - Nationality;
 - Identity card number or passport number;
 - Date of birth; and
 - Date on which the director became the individual's nominee.
- (ii) For nominators which are legal entities

- Name;
- Unique entity number issued by the Registrar, if any;
- Address of registered office;
- Email address;
- Contact number;
- Legal form of the legal entity⁹;
- Jurisdiction where, and statute¹⁰ under which, the legal entity is formed or incorporated;
- Name of corporate entity register of the jurisdiction where the legal entity is formed or incorporated, if applicable;
- Identification number or registration number of the legal entity on the corporate entity register of the jurisdiction where the legal entity is formed or incorporated, if applicable; and
- Date on which the director became the legal entity's nominee.

3.4.2 The date on which an individual or legal entity becomes/ceases to be a nominator (that is entered into the register of nominee directors) should be the actual date that the person becomes/ceases to be a nominator of a nominee director, which has to be on or after 31 March 2017 as the law commenced on that date.

3.4.3 The following are some examples of the names of corporate entity registers in the jurisdiction where legal entities are formed or incorporated:

- (i) If the legal entity is a local company incorporated under the Companies Act, the name of the register would be the Accounting and Corporate Regulatory Authority.
- (ii) If the legal entity is a company incorporated under the United Kingdom's Companies Act 2006, the name of the register would be UK Companies House.

⁹ "Legal form of the legal entity" refers to the type of legal entity that the nominator is. For example, if a nominator is a private company incorporated under the Singapore Companies Act, then the "legal form" of this nominator should be indicated as "Private company".

¹⁰ "Statute under which the legal entity is formed or incorporated" refers to the legislation under which the nominator is formed or incorporated.

MAINTAINING A REGISTER OF NOMINEE DIRECTORS

4.1 General

- 4.1.1 Companies are required to each maintain a register of nominee directors from 31 March 2017 onwards.
- 4.1.2 Companies should enter into their registers information received from nominee directors (including any updates) within 7 days after receiving the information.
- 4.1.3 Companies are strongly encouraged to document the receipt of information from nominee directors.

4.2 Location of register

- 4.2.1 Companies may keep their registers of nominee directors at (i) their registered offices or (ii) the registered office of any registered corporate service provider appointed by the companies for the purpose of keeping the registers of nominee directors.
- 4.2.2 As part of their annual return filing, companies are required to state where they keep their registers of nominee directors. Companies are not required to lodge, inform or update ACRA about the addresses of the locations where the registers of nominee directors are kept.
- 4.2.3 If companies appoint registered corporate service providers to help the companies keep their registers of nominee directors and the registered corporate service providers subsequently resign, the registered corporate service providers should hand over the registers to the companies, who may appoint other registered corporate service providers for the purpose of keeping the registers.

4.3 Form of register

- 4.3.1 Companies may keep their register electronically or in hardcopy format. Companies are required to comply with the form of the register as prescribed in the Regulations. A template is at [Annex A](#). The exact formatting of the register may vary from Annex A, as long as the form as prescribed in the Regulations¹¹ is complied with.

4.4 Companies without nominee directors

- 4.4.1 Companies which have not received any information from their nominee directors may enter the following statement in their register:

¹¹ Please see the Seventh Schedule to the Regulations.

4.4.2 ***“As of [date], the company has not received any information on nominee directors of the company.”***

PRIVACY AND ACCESS TO REGISTERS OF NOMINEE DIRECTORS

5.1 Registers of nominee directors are not to be made public

5.1.1 Companies must not disclose or make available for inspection the register or any particulars contained in the register to any member of the public. Auditors are also not entitled to have access to the register.

5.1.2 For example, if a member of the public or a member of a company approaches the company and requests for access to the company’s register of nominee directors and the information contained therein, the company must decline the request and not provide such access.

5.2 Registers of nominee directors must be made available to the Registrar and public agencies

5.2.1 Companies must make available their registers of nominee directors, the information contained in the registers, and any document relating to the registers and the keeping of the registers¹² (“supporting documents”), to (i) the Registrar and ACRA officers, and (ii) public agencies and their officers (e.g. the Singapore Police Force; the Commercial Affairs Department; the Corrupt Practices Investigation Bureau; the Inland Revenue Authority of Singapore).

5.2.2 When approached by these agencies, companies must cooperate with the agencies and provide the requested information and documents to these agencies. Agencies may inspect, examine and make copies of the registers and the supporting documents produced.

5.2.3 The following are some examples of the supporting documents that must be furnished when requested by the agencies. These documents serve to provide confidence that the registers have been kept up-to-date and are accurate.

- (i) If a nominator is a Singapore Citizen or Singapore Permanent Resident, a copy of NRIC;

¹² Section 386AM (1) of the Companies Act states:

“The Registrar or an officer of the Authority may –

- (a) Require a company or foreign company to which this Part applies to produce its register, its register of nominee directors, its register of nominee shareholders and any other document relating to those registers or the keeping of those registers;
- (b) Inspect, examine and make copies of the registers and any document so produced; and
- (c) Make such inquiry as may be necessary to ascertain whether the provisions of this Part are complied with.”

- (ii) If a nominator is a foreign individual, a copy of passport and document to verify the residential address (e.g. utility bill);
- (iii) If a nominator is a foreign legal entity that is not registered in Singapore, a copy of the certificate of registration from the jurisdiction of incorporation and, if the registered office address is not shown on the certificate, document to verify the address (e.g. utility bill); and
- (iv) Records of information received from the nominee directors that led to the particulars of their nominators being inserted in the register of nominee directors (e.g. emails, hardcopy letters).

LODGING INFORMATION TO THE CENTRAL REGISTER OF NOMINEE DIRECTORS

6.1 Central register of nominee directors

- 6.1.1 From 16 June 2025, ACRA will keep a central register of nominee directors. Existing companies must file all information kept in their registers of nominee directors with ACRA by 31 December 2025. Companies incorporated on or after the 16 June 2025 must file information on their nominee directors and nominators at the time of incorporation.
- 6.1.2 Subsequently, companies must file updates with ACRA within 2 business days after entering or updating the information in their registers of nominee directors.
- 6.1.3 Upon disclosure to ACRA, the nominee status of the directors will be made publicly available, including displaying the nominee state in business profile extracts.
- 6.1.4 Only public agencies may access the complete information maintained by ACRA to administer or enforce any written law.

ANNEX A – TEMPLATE FOR REGISTER OF NOMINEE DIRECTORS

Date of entry	Name of nominee director	Particulars	Remarks
02/04/2017	John Tan	<p>Full name: Wong Ah Beng</p> <p>Alias: Wong Ah Fatt</p> <p>Residential address: 1 Circle Road, Singapore 123456</p> <p>Email address: Wongahbeng@Wongahbeng.com</p> <p>Contact number: 1234 5678</p> <p>Nationality: Singaporean</p> <p>Identity card number: S1234567G</p> <p>Date of birth: 08/11/1967</p> <p>Date on which the director became the nominee of the person for whom the director is a nominee: 31/03/2017</p>	
03/04/2017	Muhammad Aziz	<p>Full name: Richard O'Connor</p> <p>Alias: Dick O'Connor</p> <p>Residential address: 2 Sunrise Road, Singapore 234567</p> <p>Email address: Richard@RichardOConnor.com</p> <p>Contact number: 1234 5678</p> <p>Nationality: British</p> <p>Passport number: 123456789</p> <p>Date of birth: 03/07/1980</p>	

		Date on which the director became the nominee of the person for whom the director is a nominee: 31/03/2017	
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Date of entry	Name of nominee director	Particulars	Remarks
02/05/2017	John Tan	<p>Full name: Wong Ah Beng</p> <p>Alias: Wong Ah Fatt</p> <p>Residential address: 1 Circle Road, Singapore 123456</p> <p>Email address: Wongahbeng@Wongahbeng.com</p> <p>Contact number: 1234 5678</p> <p>Nationality: Singaporean</p> <p>Identity card number: S1234567G</p> <p>Date of birth: 08/11/1967</p> <p>Date on which the director ceased to be a nominee of the person for whom the director is a nominee: 01/05/2026</p>	
04/06/2017	Muhammad Aziz	<p>Full name: Richard O'Connor</p> <p>Alias: Dick O'Connor</p> <p>Residential address: 2 Sunrise Road, Singapore 234567</p> <p>Email address: Richard@RichardOConnor.com</p> <p>Contact number: 1234 5678</p> <p>Nationality: British</p>	

		<p>Passport number: 123456789</p> <p>Date of birth: 03/07/1980</p> <p>Date on which the director ceased to be a nominee of the person for whom the director is a nominee: 01/06/2025</p>	
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Date of entry	Name of nominee director	Particulars	Remarks
04/06/2017	Muhammad Aziz	<p>Name: ABC Limited</p> <p>Unique entity number issued by the Registrar: N.A.</p> <p>Address of registered office: 1 Brick Road, United Kingdom</p> <p>Email address: ABC@ABCLimited.com</p> <p>Contact number: 1234 5678</p> <p>Legal form: Private limited company</p> <p>Jurisdiction where and statute under which the legal entity is formed or incorporated: United Kingdom, Companies Act 2006</p> <p>Name of the corporate entity register of the jurisdiction where the legal entity is formed or incorporated: UK Companies House</p> <p>Identification number or registration number on the corporate entity register of the jurisdiction where the legal entity is formed or incorporated: 01234567</p> <p>Date on which the director became the nominee of the person for whom the director is a nominee: 01/06/2017</p>	

Date of entry	Name of nominee director	Particulars of nominator	Remarks
08/11/2019	Muhammad Aziz	<p>Name: ABC Limited</p> <p>Unique entity number issued by the Registrar: N.A.</p> <p>Address of registered office: 19 Forest Road, United Kingdom</p> <p>Email address: ABC@ABCLimited.com</p> <p>Contact number: 1234 5678</p> <p>Legal form: Private limited company</p> <p>Jurisdiction where and statute under which the legal entity is formed or incorporated: United Kingdom, Companies Act 2006</p> <p>Name of the corporate entity register of the jurisdiction where the legal entity is formed or incorporated: UK Companies House</p> <p>Identification number or registration number on the corporate entity register of the jurisdiction where the legal entity is formed or incorporated: 01234567</p> <p>Date on which the director became the nominee of the person for whom the director is a nominee: 01/06/2017</p> <p>Where there is any change to the particulars of the person for whom the director is a nominee —</p>	

		<p>(a) the new particulars:</p> <p>Address of registered office: 19 Forest Road, United Kingdom</p> <p>(b) the date on which the particulars changed:</p> <p>08/11/2019</p>	
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About Accounting and Corporate Regulatory Authority

The Accounting and Corporate Regulatory Authority (ACRA) is the regulator of business registration, financial reporting, public accountants, and corporate service providers. We are responsible for developing the accountancy sector and setting the accounting standards for companies, charities, co-operative societies, and societies in Singapore. ACRA fosters a vibrant and trusted business environment that enables innovation and growth and contributes towards making Singapore the best place for business.

For more information, please visit www.acra.gov.sg

