

REGISTERS OF NOMINEE DIRECTORS GUIDANCE FOR FOREIGN COMPANIES

Version 1.0

Issued on 16 June 2025

TABLE OF CONTENTS

		12	Privacy and Access to Registers of Nominee Directors
04	Introduction		
05	Requirements at a Glance	14	Lodging information to the Central Register of Nominee Directors
07	Obligations of Nominee Directors – Definition, Timelines and Required Particulars	15	Annex A – Template for Register of Nominee Directors
10	Maintaining a Register of Nominee Directors		

Version	Notes
1.0	Issued on 16 June 2025.

INTRODUCTION

- 1.0.1 Part 11A of The Companies Act 1967 (“Companies Act”) has been amended to introduce an obligation for foreign companies to keep a register of nominee directors of foreign companies. Part 11A is to be read with the Companies (Register of Controllers, Nominee Directors, Nominee Shareholders and Members of Foreign Companies) Regulations 2017.
- 1.0.2 This Guidance is issued by the Accounting and Corporate Regulatory Authority (“ACRA”) to help foreign 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. Foreign companies may wish to seek legal advice when in doubt.

REQUIREMENTS AT A GLANCE

2.0.1 Commencing on 16 June 2025, foreign companies registered under Division 2 of Part 11 of the Companies Act are required to:

- (i) Keep a register of its nominee directors containing the particulars of the nominators of the foreign 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 foreign company's register of nominee directors maintained under section 386AKA of the Companies Act and are updated within 2 business days after the foreign 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 16 June 2025 onwards.

2.0.3 Nominee directors are required to inform their respective foreign companies of the fact that they are nominee directors and provide the prescribed particulars of their nominators to their foreign 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 foreign companies are exempted:

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

- (i) A foreign company that is a Singapore financial institution²;
- (ii) A foreign company that is a wholly-owned subsidiary³ of a foreign company that is a Singapore financial institution;
- (iii) A foreign 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; and
- (iv) A foreign company which shares are listed for quotation on an approved exchange in Singapore, such listing being a primary listing.

2.1.2 Foreign 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 (iii).

2.1.3 Foreign companies that are undergoing winding up, receivership, judicial management, or striking off are not exempted, unless they qualify under one of the above categories.

2.1.4 Please note that exemptions only apply to the requirement on a foreign company keeping a register of nominee directors⁴; they do not apply to the nominee director's duty to provide information⁵. For example, a foreign company X that is a Singapore financial institution is not required to keep a register of nominee directors, but if X is a nominator of a nominee director of a foreign 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.

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

³ Please see section 5B of the Companies Act, which contains the rules to be used to determine whether a foreign company is a wholly-owned subsidiary of another foreign 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.

⁴ See section 386AKA(1) of the Companies Act.

⁵ See section 386AL(1)-(3) of the Companies Act.

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 foreign companies when they cease to be a nominee and of any change to the nominator's particulars provided to the foreign 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 foreign company if he is appointed by that person to the board of directors of the foreign company and he acts in accordance with the directions, instructions or wishes of that person.

3.3 Timelines

3.3.1 For the obligation to inform foreign companies about nominee directorship and provide the particulars of nominators, the applicable timelines depend on the date of registration of the foreign company under Division 2 of Part 11 of the Companies Act.

3.3.2 A director of a foreign company registered on or after 16 June 2025:

- (i) Who is a nominee on the date of registration must inform the foreign company of that fact and provide the particulars of the nominator on the date of registration; and
- (ii) Who becomes a nominee must inform the foreign company of that fact and provide the particulars of the nominator within 30 days after the director becomes a nominee.

3.3.3 A director of a foreign company registered before 16 June 2025:

- (i) Who is a nominee must inform the foreign company of that fact and provide the particulars of the nominator within 60 days after 16 June 2025; and
- (ii) Who becomes a nominee must inform the foreign company of that fact and provide the particulars of the nominator within 30 days after the director becomes a nominee.

3.3.4 For the obligation to inform foreign companies about cessation of nominee directorship and/ or update the particulars of nominators, the nominee director must inform his foreign 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 foreign 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 foreign 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 entity ;
- Jurisdiction where, and statute 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.

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 16 June 2025 as the law commenced on that date.

3.4.3 The following are some examples of the name of corporate entity registers in the jurisdiction where the 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.

MAINTAINING A REGISTER OF NOMINEE DIRECTORS

4.1 General

- 4.1.1 Foreign companies are required to each maintain a register of nominee directors from 16 June 2025 onwards.
- 4.1.2 Foreign companies should enter into their registers information received from nominee directors (including any updates) within 7 days after receiving the information.
- 4.1.3 Foreign companies are strongly encouraged to document the receipt of information from nominee directors.

4.2 Location of register

- 4.2.1 Foreign companies may keep their registers of nominee directors at (i) their registered offices in Singapore or (ii) the registered office of any registered corporate service provider appointed by the foreign companies for the purpose of keeping the register of nominee directors.
- 4.2.2 As part of filing their financial statement or any other document instead of their financial statements under section 373 of the Companies Act, foreign companies are required to state where they keep their registers of nominee directors. Foreign 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 foreign companies appoint registered corporate service providers to help the foreign 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 foreign companies, who may appoint other registered corporate service providers for the purpose of keeping the registers.

4.3 Form of register

- 4.3.1 Foreign companies may keep their register electronically or in hardcopy format. Foreign 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 Regulations⁶ is complied with.

⁶ Please see the Seventh Schedule to the Regulations.

4.4 Foreign companies without nominee directors

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

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

PRIVACY AND ACCESS TO REGISTERS OF NOMINEE DIRECTORS

5.1 Registers of nominee directors are not to be made public

5.1.1 Foreign 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 foreign company approaches the foreign company and requests for access to the foreign company's register of nominee directors and the information contained therein, the foreign 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 Foreign 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 registers⁷ ("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, foreign 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;
- (ii) If a nominator is a foreign individual, a copy of passport and document to verify the residential address (e.g. utility bill);

⁷ 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."

- (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 foreign companies must file all information kept in their registers of nominee directors with ACRA by 31 December 2025. Foreign companies registered on or after 16 June 2025 must file information on their nominee directors and nominators at the time of registration.
- 6.1.2 Subsequently, foreign 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
16/06/2025	John Tan	<p>Full name: Wong Ah Beng</p> <p>Aliases, if any: 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: 16/06/2025</p>	
16/06/2025	Muhammad Aziz	<p>Full name: Richard O'Connor</p> <p>Aliases, if any: 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: 16/06/2025	
--	--	---	--

Date entry	Name of nominee director	Particulars	Remarks
16/06/2025	John Tan	<p>Full name: Wong Ah Beng</p> <p>Aliases, if any: 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: 16/06/2025</p>	
16/06/2025	Muhammad Aziz	<p>Full name: Richard O'Connor</p> <p>Aliases, if any: 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: 16/06/2025</p>	
--	--	--	--

Date of entry	Name of nominee director	Particulars	Remarks
16/06/2025	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: 16/06/2025</p>	

Date of entry	Name of nominee director	Particulars	Remarks
16/06/2025	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 person becomes a nominator: 16/06/2025</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>17/06/2025</p>	
--	--	---	--

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

