

# DECLARING DONATIONS AND FOREIGN AFFILIATIONS

## What are the requirements under MRHA?

It is **mandatory** for all Religious Groups (RGs) to declare the following to the Registry of Foreign and Political Disclosures (RFPD),

- Any single monetary donation of S\$10,000 or more from foreign donors or organisations; and
- Affiliations to foreign individuals or organisations which are in a position of control or power over the RG.

### ! Note:

- For RGs with no reportable donations and/or foreign affiliations, they are not required to make a declaration.



## When to declare?

- By 1st Apr of every year from 2024 onwards.
- Reporting period: 1 Jan to 31 Dec of the preceding year, e.g., by 1 Apr 2025, RGs to submit returns for 1 Jan 2024 to 31 Dec 2024.

## What information to submit?

- Source and details of donations received from the foreign individual/organisation such as Donor's name, Nationality, email address, Donation Amount etc.
- Particulars and details of the affiliated foreign individual/organisation such as Name, Nationality, email address, Date of commencement of affiliation etc.

## Exemptions

Donations from the following sources do not need to be declared, even if it is S\$10,000 or more:

- Singapore Citizens
- Singapore Permanent Residents (PRs)
- Foreigners residing in Singapore on valid Employment/Immigration passes
- Anonymous donations received through donation boxes, or during collective worship or religious ceremonies
- Zakat and Fitrah
- Non-cash donations



## Frequently Asked Questions (FAQ)

[www.go.gov.sg/mrha-faq](http://www.go.gov.sg/mrha-faq)



What about funds that are intended to be transferred for external causes (e.g. humanitarian efforts overseas)? Do we need to declare these funds?



As long as money is coming through the RG, even if it is intended to be transferred for external causes, these will have to be disclosed.

## How to declare?

- iROSES** – For societies registered under the Societies Act. [www.ros.mha.gov.sg](http://www.ros.mha.gov.sg)
- FormSG** – For all other religious groups incorporated under the Companies Act or any other written law. [www.mha.gov.sg/mha-e-services](http://www.mha.gov.sg/mha-e-services)

For more details on the amended MRHA: [www.go.gov.sg/mrha](http://www.go.gov.sg/mrha)

