

## Foreign Interference (Countermeasures) Act Reporting Requirements Information Kit

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## **Foreign Interference (Countermeasures) Act Reporting Requirements Information Kit**

### **Introduction**

The Foreign Interference (Countermeasures) Act 2021 (FICA) was introduced to strengthen our ability to prevent, detect, and disrupt foreign interference. Among other things, certain obligations under the Political Donations Act 2000 (PDA) on individuals and entities known as Politically Significant Persons (PSPs) under the FICA were ported over and updated.

### **Politically Significant Persons (PSPs)**

An individual or entity may be designated by the competent authority to be a PSP (“Designated PSPs”), or defined under the FICA to be one (“Defined PSPs”).

#### **a. Defined PSPs**

The following individuals and entities, who are directly involved in Singapore’s political processes, are automatically defined to be PSPs:

- Political parties
- Political office holders (POHs)
- Members of Parliament (MPs), including Non-Constituency MPs and Nominated MPs
- Executive Committee members of political parties
- Election candidates and their election agents

#### **b. Designated PSPs**

A competent authority (appointed by the Minister for Home Affairs) may designate individuals and entities as PSPs if:

- their activities are directed in part towards a political end in Singapore; **or**
- they are members of a foreign legislature or foreign political organisation,

**and** the competent authority assesses that it is in the public interest that countermeasures be applied to such persons.

### **Competent Authorities**

#### **a. Registrar of Foreign and Political Disclosures, Ministry of Home Affairs**

The Competent Authority for all FICA-PSP matters, except with respect to election candidates and election agents, is the Registrar of Foreign and Political Disclosures, Ministry of Home Affairs (MHA). The Registrar administers the reporting requirements under FICA for PSPs, except for election candidates and election agents. The Registrar is empowered under the FICA to designate individuals and entities as PSPs.

The Registrar is supported by the Registry of Foreign and Political Disclosures (RFPD), which is part of the Ministry of Home Affairs.

**b. Registrar of Political Donations, Elections Department**

The Registrar of Political Donations is the competent authority that administers the reporting requirements under FICA for election candidates and election agents during Presidential or Parliamentary elections.

The Registrar is supported by the Registry of Political Donations, which is part of the Elections Department.

**Countermeasures and Stepped-up Countermeasures**

PSPs are subject to countermeasures covering the following vectors of foreign influence – donations, volunteers, leadership, membership, and affiliations.

If there are increased risks of foreign interference, the competent authority can issue stepped-up countermeasures.

These measures came into force on 29 Dec 2023, replacing the measures under the PDA.

**Defined PSP (Entity)**

	<b>Donations (Including Volunteers)</b>	<b>Affiliations</b>	<b>Leadership</b>	<b>Membership</b>
<b>Political Parties</b>	<b>Baseline Countermeasures</b> <ul style="list-style-type: none"> <li>• No political donations from impermissible donors</li> <li>• No foreign volunteers</li> <li>• Anonymous donations cap of \$5,000</li> <li>• Disclosure of reportable political donations</li> <li>• Maintenance of political donations fund</li> <li>• Disclosure by major political donors</li> </ul>	<b>Baseline Countermeasure</b> <ul style="list-style-type: none"> <li>• Disclosure of foreign affiliations</li> </ul>	<b>Baseline Countermeasure</b> <ul style="list-style-type: none"> <li>• No foreigners in leadership (requirement under the Societies Act)</li> </ul>	<b>Baseline Countermeasure</b> <ul style="list-style-type: none"> <li>• No foreigners in membership (requirement under the Societies Act)</li> </ul>
		<b>Stepped-up Countermeasure</b> <ul style="list-style-type: none"> <li>• Directive to end affiliation with foreign principal</li> </ul>		

**Defined PSP (Individual)**

	Donations (Including Volunteers)	Affiliations
<b>Political Office Holders</b>  <b>Members of Parliament (MPs), including NCMPs and NMPs</b>  <b>Executive Committee Members of Political Parties</b>  <b>Election Candidates &amp; Election Agents</b>	<b>Baseline Countermeasures</b> <ul style="list-style-type: none"> <li>• No political donations from impermissible donors</li> <li>• No foreign volunteers<sup>1</sup></li> <li>• Anonymous donations cap of \$5,000</li> <li>• Disclosure of reportable political donations</li> <li>• Maintenance of political donations fund</li> </ul>	<b>Baseline Countermeasures</b> <ul style="list-style-type: none"> <li>• Disclosure of foreign affiliation</li> <li>• Disclosure of migration benefits<sup>2</sup></li> </ul>
		<b>Stepped-up Countermeasure</b> <ul style="list-style-type: none"> <li>• Directive to end affiliation with foreign principal</li> </ul>

**Designated PSP (Entity and Individual)**

Donations (Including Volunteers)	Affiliations	Leadership	Membership
<b>Baseline Countermeasure</b> <ul style="list-style-type: none"> <li>• Disclosure of reportable political donations</li> </ul>	<b>Baseline Countermeasures</b> <ul style="list-style-type: none"> <li>• Disclosure of foreign affiliations</li> <li>• Disclosure of migration benefits – <i>For individuals only</i></li> </ul>		
<b>Stepped-up Countermeasures</b> <ul style="list-style-type: none"> <li>• Prohibited donor directive</li> <li>• Anonymous donations directive</li> <li>• Political donations fund directive</li> <li>• Directive affecting major donors</li> <li>• Directive to declare foreign volunteers</li> <li>• Directive prohibiting foreign volunteers</li> </ul>	<b>Stepped-up Countermeasure</b> <ul style="list-style-type: none"> <li>• Directive to end affiliation with foreign principal</li> </ul>	<b>Stepped-up Countermeasure</b> <ul style="list-style-type: none"> <li>• Directive prohibiting foreign responsible officer – <i>For entities only</i></li> </ul>	<b>Stepped-up Countermeasure</b> <ul style="list-style-type: none"> <li>• Directive prohibiting foreign membership – <i>For entities only</i></li> </ul>

<sup>1</sup> This prohibition on foreign volunteers does not apply to individuals who are PSPs only because they are Executive Committee members of political parties.

<sup>2</sup> This requirement to disclose migration benefits does not apply to individuals who are PSPs only because they are Executive Committee members of political parties.

## **Annual Donation Report and Foreign Affiliations Report**

The following groups of people / entities are required to submit annual donation reports and / or foreign affiliations reports to the Registrar of Foreign and Political Disclosures:

- a. Defined PSP (Entity);
- b. Defined PSP (Individual);
- c. Designated PSP (Entity);
- d. Designated PSP (Individual); and
- e. Major Political Donors (Entity/ Individual).<sup>3</sup>

### **Submission-related Information**

#### **Reporting Platform**

All reports and declarations are to be submitted through the Registry of Foreign and Political Disclosures System (RDS) (<https://eservices2.mha.gov.sg/rds>).

#### **Submission Timeline**

All PSPs (excluding election candidates and election agents) are required to submit yearly donation reports and foreign affiliations reports to the Registrar of Foreign and Political Disclosures.<sup>4</sup>

All Major Political Donors are required to submit a yearly donation report to the Registrar of Foreign and Political Disclosures if they made a donation that was accepted by either a political party or a designated PSP given a prohibited donor directive or a major donor directive.

The first submission must be completed by 31 January 2025, for the reporting period from 29 December 2023 to 31 December 2024. Thereafter, all submissions must be completed by 31 January of each year for the reporting period of the preceding calendar year.

#### **Disclosures to be Made**

- (A) Foreign Affiliations
- (B) Migration Benefits – *For individuals only*
- (C) Reportable Political Donations
- (D) Donations by Major Political Donors

#### (A) Foreign Affiliations

All PSPs (excluding election candidates and election agents) must disclose to the Registrar of Foreign and Political Disclosures all reportable arrangements which took place at any time during the preceding calendar year.

A reportable arrangement (as defined in section 78 of FICA) refers to an arrangement which a PSP enters into or has with a foreign principal, and under which:

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<sup>3</sup> Major Political Donors refer to donors (who are not PSPs), who have made single or multiple political donations with an aggregate value of S\$10,000 or more, to a political party or to a designated PSP given a prohibited donor directive or major donor directive, within a calendar year. These major political donors must submit a donation report to the Registrar of Foreign and Political Disclosures.

<sup>4</sup> Election candidates and election agents can refer to ELD's website for more information (<https://www.eld.gov.sg/registry.html>).

- (i) the PSP undertakes an activity on behalf of the foreign principal, even if the activity is not directed towards a political end in Singapore;
- (ii) the PSP is accustomed or under an obligation (whether formal or informal) to engage in conduct in accordance with the directions, instructions, or wishes of the foreign principal (or the governing body of the foreign principal), even if the act is not directed towards a political end in Singapore;
- (iii) the PSP is a member of the foreign principal, even if the membership is not directed towards a political end in Singapore; or
- (iv) the PSP has a direct association or an immediate affiliation with the foreign principal, even if it is not directed towards a political end in Singapore.

A PSP's arrangement with a foreign principal is reportable even if the PSP undertakes an activity on behalf of the foreign principal only once, or no activity is undertaken under the arrangement entered into by the PSP with the foreign principal.

**Examples**

Considered as reportable arrangements:

- Being an employee of a foreign business<sup>5</sup>
- Membership of a foreign entity, e.g. Asia Video Industry Association, Pacific Asia Travel Association, Climate Action Network

Not considered as a reportable arrangement:

- Marriage to a foreigner
- Being co-workers with a foreigner, without undertaking any activities on behalf of the foreigner
- Personal friendship with a foreigner
- Attendance at another country's state ceremony / event on ad-hoc invitation

(B) Migration Benefits – For individuals only

For most PSPs who are individuals (i.e. election candidates, election agents, POHs, MPs, and designated PSPs who are individuals), reportable arrangements include migration benefits granted by or on behalf of a foreign government.

A migration benefit (as defined in section 78(4) of FICA) means any of the following that is granted by or on behalf of a foreign government to an individual who is not a citizen of the foreign country of that foreign government:

- a) an honorary citizenship in that foreign country;
- b) a document of identity issued for travel purposes (whether or not also issued for another purpose), including a passport;
- c) an entitlement, privilege, or status in order to work or reside in that foreign country on a permanent basis (e.g. permanent residency);
- d) an entitlement, privilege, or status in order to work or reside in that foreign country for a period of one year or longer.

**Examples**

Considered as a migration benefit:

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<sup>5</sup> A foreign business (as defined in section 4 of FICA) is an entity that (i) is constituted or organised under a law of a foreign country, even if registered under any local written law; or (ii) has its principal place of business in a foreign country, even if incorporated under any local written law. It does not include a foreign government, foreign public enterprise, or foreign political organisation.

- Honorary citizenship
- Foreign passport
- Permanent residency
- Schemes that function like permanent residency, e.g. India's Overseas Citizen of India
- Work permit for duration of one year or longer

Not considered as a migration benefit:

- Visa for short-term visit to a country
- Work permit for duration of less than one year
- Foreign passport issued by one's own country
- APEC Business Travel Card issued by one's own country

### (C) Reportable Political Donations

All PSPs (excluding election candidates and election agents) must disclose to the Registrar of Foreign and Political Disclosures every reportable political donation received and accepted during the preceding calendar year.

A reportable political donation is a political donation of or exceeding \$10,000 made to or for the benefit of a PSP. It also includes separate political donations made by the same donor to the same PSP within the same reporting period, that when aggregated, amount to or exceed \$10,000.

#### **Example**

Considered as a reportable donation, for a PSP:

- A political donation of \$10,000 or more received from a particular donor on a single day that falls within the reporting period.
- Donations from a particular donor adding up to \$10,000 or more, received over more than one occasion.

### (D) Donations Made by Major Political Donors

Under section 70 of FICA, a major political donor is a donor (who is not a PSP) who has made single or multiple political donations with an aggregate value of S\$10,000 or more, to a political party, or to a designated PSP given a prohibited donor directive or major donor directive, within a calendar year. All major political donors must disclose political donations to the Registrar of Foreign and Political Disclosures.

*Note: In the following examples, references to a "political party" also apply to a designated PSP given a prohibited donor directive or major donor directive.*

#### **Example 1**

If a donor has made multiple donations of S\$5,000, S\$4,000, S\$2,000 and S\$1,000 (total = S\$12,000) to the same political party in a calendar year, he must submit a donation report to the Registrar of Foreign and Political Disclosures because the total value of his donations is S\$10,000 or more.

#### **Example 2**

If a donor has made a single donation of \$10,000 to a political party, he must submit a donation report to the Registrar of Foreign and Political Disclosures because the total value of his donations is S\$10,000 or more.

#### **Example 3**

If a donor has made multiple donations of S\$3,000, S\$2,000 and S\$4,000 (total = S\$9,000) to the same political party in a calendar year, there is no requirement for him to submit a donation report to

the Registrar of Foreign and Political Disclosures because the total value of his donations is less than S\$10,000.

**Example 4**

If a donor has made multiple donations of S\$3,000, S\$4,000 and S\$2,000 (total = S\$9,000) to political party A, and S\$2,000 and S\$3,000 (total = S\$5,000) to political party B, there is no requirement for him to submit a donation report to the Registrar of Foreign and Political Disclosures because the total value of his donations to each political party is less than S\$10,000.

**Example 5**

If Mr X and Mr Y make a joint donation of S\$8,000 to the same political party, it will be taken that the party has received S\$4,000 each from Mr X and Mr Y unless otherwise indicated. Should Mr X alone subsequently donate another sum of S\$8,000 to the same party within the same calendar year, Mr X will be deemed to have made a total donation of S\$12,000 to that political party. Mr X must submit a donation report to the Registrar of Foreign and Political Disclosures because the total value of his donations is S\$10,000 or more.

**What Each PSP / Major Political Donor Should Take Note of:**

**Defined PSP (Entity) - i.e. Political Parties**

From 29 December 2023 onwards, political parties are to maintain –

- a. Proper documentary records of the party’s reportable political donations and affiliations to foreign persons / entities. The relevant details that must be recorded are in Table 1 below:

Table 1 – Details of records to be kept

<b>Political Donation</b>	<ul style="list-style-type: none"> <li>• Date donation was received</li> <li>• Date donation was accepted</li> <li>• Amount of donation (in Singapore dollars)</li> <li>• Donor’s full name (for individual and non-registered entity) / registered name (for registered entity)</li> <li>• Donor’s NRIC number (for individual) / Unique Entity Number (UEN) (for entity)</li> </ul>
<b>Foreign Affiliation</b>	<ul style="list-style-type: none"> <li>• Date on which arrangement was entered into</li> <li>• Date on which arrangement ended (if terminated during reporting period)</li> <li>• Nature or description of arrangement</li> <li>• Description of how the arrangement was entered into</li> <li>• Description of activities undertaken on behalf of the foreign principal (if any)</li> <li>• Foreign principal’s full name (for individual and non-registered entity) / registered name (for registered entity)</li> <li>• Foreign principal’s passport number or other identification number (for individual)</li> </ul>



	<ul style="list-style-type: none"> <li>• Foreign principal's nationality (for individual) / country of incorporation (for entity)</li> <li>• Foreign principal's date of birth (for individual)</li> </ul>
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- b. A separate bank account for transactions involving the party's political donations. A political party is not required to establish a separate bank account for political donations until the party begins to receive political donations. However, political parties who have received in the past, have been receiving, or are likely to receive political donations, must establish a separate bank account for political donations.

**Defined PSP (Individual)**

From 29 December 2023, defined PSPs who are individuals are to maintain –

- a. Proper documentary records of any reportable political donations, affiliations to foreign persons / entities, and migration benefits.<sup>6</sup> The relevant details that must be recorded are in Table 2 below:

Table 2 – Details of records to be kept

<b>Political Donation</b>	<ul style="list-style-type: none"> <li>• Date donation was received</li> <li>• Date donation was accepted</li> <li>• Amount of donation (in Singapore dollars)</li> <li>• Donor's full name (for individual and non-registered entity) / registered name (for registered entity)</li> <li>• Donor's NRIC number (for individual) / Unique Entity Number (UEN) (for entity)</li> </ul>
<b>Foreign Affiliation</b>	<ul style="list-style-type: none"> <li>• Date on which arrangement was entered into</li> <li>• Date on which arrangement ended (if terminated during reporting period)</li> <li>• Nature or description of arrangement</li> <li>• Description of how the arrangement was entered into</li> <li>• Description of activities undertaken on behalf of the foreign principal (if any)</li> <li>• Foreign principal's full name (for individual and non-registered entity) / registered name (for registered entity)</li> <li>• Foreign principal's passport number or other identification number (for individual)</li> <li>• Foreign principal's nationality (for individual) / country of incorporation (for entity)</li> <li>• Foreign principal's date of birth (for individual)</li> </ul>

<sup>6</sup> The requirement to disclose migration benefits does not apply to individuals who are PSPs only because they are Executive Committee members of political parties.

<b>Migration Benefit</b>	<ul style="list-style-type: none"> <li>• Name of foreign government that granted the migration benefit</li> <li>• Type of migration benefit</li> <li>• Description of migration benefit</li> <li>• Date on which the migration benefit was granted</li> <li>• Effective period of the migration benefit</li> </ul>
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- c. A separate bank account for transactions involving the PSP's political donations. The PSP is not required to establish a separate bank account for political donations until the PSP begins to receive political donations. However, PSPs who have received in the past, have been receiving, or are likely to receive political donations, must establish a separate bank account for political donations.

### Designated PSP (Entity)

From the date that the entity has been designated as a PSP, the entity is to maintain –

- a. Proper documentary records of any reportable political donations and affiliations to foreign persons / entities. The relevant details that must be recorded are in Table 3 below:

Table 3 – Details of records to be kept

<b>Political Donation</b>	<ul style="list-style-type: none"> <li>• Date donation was received</li> <li>• Date donation was accepted</li> <li>• Amount of donation (in Singapore dollars)</li> </ul> <p><b>If the donor is a citizen of Singapore / a local entity*:</b></p> <ul style="list-style-type: none"> <li>• Donor's full name (for individual and non-registered entity) / registered name (for registered entity)</li> <li>• Donor's NRIC number (for individual) / Unique Entity Number (UEN) (for entity)</li> </ul> <p><b>If the donor is <u>not</u> a citizen of Singapore / a local entity*:</b></p> <ul style="list-style-type: none"> <li>• Foreign donor's full name (for individual and non-registered entity) / registered name (for registered entity)</li> <li>• Foreign donor's passport number or other identification number (for individual)</li> <li>• Foreign donor's nationality (for individual) / country of incorporation (for entity)</li> <li>• Foreign donor's date of birth (for individual)</li> </ul> <p><i>* Not applicable for political donations that are anonymous</i></p>
<b>Foreign Affiliation</b>	<ul style="list-style-type: none"> <li>• Date on which arrangement was entered into</li> <li>• Date on which arrangement ended (if terminated during reporting period)</li> </ul>

	<ul style="list-style-type: none"> <li>• Nature or description of arrangement</li> <li>• Description of how the arrangement was entered into</li> <li>• Description of activities undertaken on behalf of the foreign principal (if any)</li> <li>• Foreign principal's full name (for individual and non-registered entity) / registered name (for registered entity)</li> <li>• Foreign principal's passport number or other identification number (for individual)</li> <li>• Foreign principal's nationality (for individual) / country of incorporation (for entity)</li> <li>• Foreign principal's date of birth (for individual)</li> </ul>
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- b. **[If political donations fund directive has been issued]** A separate bank account for transactions involving the designated PSP's political donations. The PSP is not required to establish a separate bank account for political donations until the PSP begins to receive political donations. However, PSPs who have received in the past, have been receiving, or are likely to receive political donations, must establish a separate bank account for political donations.

#### Designated PSP (Individual)

From the date that the individual has been designated as a PSP, he / she is to maintain –

- a. Proper documentary records of any reportable political donations, migration benefits and affiliations to foreign persons / entities. The relevant details that must be recorded are in Table 4 below:

Table 4 – Details of records to be kept

<b>Political Donation</b>	<ul style="list-style-type: none"> <li>• Date donation was received</li> <li>• Date donation was accepted</li> <li>• Amount of donation (in Singapore dollars)</li> </ul> <p><b>If the donor is a citizen of Singapore / a local entity*:</b></p> <ul style="list-style-type: none"> <li>• Donor's full name (for individual and non-registered entity) / registered name (for registered entity)</li> <li>• Donor's NRIC number (for individual) / Unique Entity Number (UEN) (for entity)</li> </ul> <p><b>If the donor is <u>not</u> a citizen of Singapore/ a local entity*:</b></p> <ul style="list-style-type: none"> <li>• Foreign donor's full name (for individual and non-registered entity) / registered name (for registered entity)</li> <li>• Foreign donor's passport number or other identification number (for individual)</li> </ul>
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	<ul style="list-style-type: none"> <li>Foreign donor's nationality (for individual) / country of incorporation (for entity)</li> <li>Foreign donor's date of birth (for individual)</li> </ul> <p><i>* Not applicable for political donations that are anonymous</i></p>
<b>Foreign Affiliation</b>	<ul style="list-style-type: none"> <li>Date on which arrangement was entered into</li> <li>Date on which arrangement ended (if terminated during reporting period)</li> <li>Nature or description of arrangement</li> <li>Description of how the arrangement was entered into</li> <li>Description of activities undertaken on behalf of the foreign principal (if any)</li> <li>Foreign principal's full name (for individual and non-registered entity) / registered name (for registered entity)</li> <li>Foreign principal's passport number or other identification number (for individual)</li> <li>Foreign principal's nationality (for individual) / country of incorporation (for entity)</li> <li>Foreign principal's date of birth (for individual)</li> </ul>
<b>Migration Benefit</b>	<ul style="list-style-type: none"> <li>Name of foreign government that granted the migration benefit</li> <li>Type of migration benefit</li> <li>Description of migration benefit</li> <li>Date on which the migration benefit was granted</li> <li>Effective period of the migration benefit</li> </ul>

- b. **[If political donations fund directive has been issued]** A separate bank account for transactions involving the designated PSP's political donations. The PSP is not required to establish a separate bank account for political donations until the PSP begins to receive political donations. However, PSPs who have received in the past, have been receiving, or are likely to receive political donations, must establish a separate bank account for political donations.

Major Political Donors

From 29 December 2023 onwards, major political donors are to maintain proper documentary records of their donations to political parties and / or designated PSPs given a prohibited donor directive or major donor directive. The relevant details that must be recorded are in Table 5 below:

Table 5 – Details of records to be kept

<b>Donation to PSP</b>	<ul style="list-style-type: none"> <li>Name of PSP</li> <li>Date of donation</li> </ul>
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	• Amount of donation (in Singapore dollars)
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## **Donation-related Information**

### **Political Donations Fund**

The following PSPs are required to establish and maintain a local bank account denominated in Singapore dollars (known as a 'political donations fund') to receive political donations:

- Defined PSP (Entity / Individual) – i.e. political party, election candidate / agent, POH, MP, and Executive Committee member of a political party
- Designated PSP (Entity / Individual) issued with a political donations fund directive

Defined PSPs who may be holding multiple offices (e.g. a PSP who is both a POH and an MP) need not establish and maintain multiple accounts for each office he holds (i.e. one account may be maintained for all political donations made to the same person).

All monies received as political donations on or after 29 December 2023, and proceeds of any investment or disposal of any political donation of property acquired as an asset of the PSP, must be paid into the PSP's political donations fund. No other monies should be paid into the political donations fund.

### **Meaning of Political Donations**

Political Donations include goods and services, money, property, subscription fees, affiliation fees, or property and loan facilities provided on less than commercial terms.<sup>7</sup>

The following table summarises the types of donations that would constitute "political donations" under FICA for each category of PSP, as defined in section 51 of FICA. Not all donations will be considered "political donations". For example, for POHs and MPs, a "political donation" must be lawfully used or intended to be lawfully used by the POH / MP solely or substantially for a purpose related to the duties of the POH / MP. A donation to a POH / MP to buy a car for personal use would not be considered a "political donation", although other laws may apply.

	Gift of money or other property	Money spent in paying for expenses incurred by PSP	Money lent to PSP not on commercial terms	Provision of property, services, or facilities not on commercial terms	Provision of sponsorship	Voluntary labour / services	Subscription or other fee paid for affiliation, or membership, to PSP
<b>Political Party</b>	√	√	√	√	√	√	√
<b>Political Office Holder</b>	√	√	√	√	√	√	
<b>Member of Parliament</b>	√	√	√	√	√	√	
<b>Executive Committee</b>	√		√	√			

<sup>7</sup> This includes funds raised during fund-raising events and activities such as sale of articles like calendars and note-pads, variety shows, dinners, golf tournaments, and lucky draws.

	Gift of money or other property	Money spent in paying for expenses incurred by PSP	Money lent to PSP not on commercial terms	Provision of property, services, or facilities not on commercial terms	Provision of sponsorship	Voluntary labour / services	Subscription or other fee paid for affiliation, or membership, to PSP
Member of Political Party							
Designated PSP	√		√	√			

**Example**

The printing service of a printing company offered free of charge to a PSP is considered as a donation from the company to the PSP. The PSP should ensure that the company is a permissible donor before accepting the service, and the PSP should keep record of the donation and reflect the donation in its subsequent donation report to the Registrar of Foreign and Political Disclosures or the Registrar of Political Donations (in the case of a candidate or election agent), if the value of the donation is S\$10,000 or more.

The following are not considered donations under the FICA:

- a. airtime during lawful political broadcast.
- b. postage-free election communications authorised by written law.
- c. grant or subsidy provided by the Government or a public authority to a PSP for the benefit of that person in his or her personal capacity.
- d. voluntary services provided free of charge by individuals who are citizens of Singapore.
- e. interest accruing on deposits of donations, which are pending attempts to return to the donor or any other person acting on his behalf.

**Value of Donations**

Section 15 of FICA defines the meaning of “value” in relation to donations and benefits. The value of any donation that is provided or given at no cost is the market value of the donation in question. The lowest price charged for an equivalent amount of goods or services at the time the donation is received by the PSP is the market value of the goods or services in question.

**Money**

The value of a donation in the form of **money** is the value of the money in question.

If the PSP provided some consideration for the money donated, the value of the donation is the difference between the value of the money, and the consideration provided by the PSP.

**Property (e.g. goods)**

The value of a donation in the form of **property** is the market value of the property in question. The market value of a property is the price that the property might reasonably be expected to fetch on a sale in the open market.

If the PSP provided some consideration for the property donated, the value of the donation is the difference between the market value of the property, and the consideration provided by the PSP.

### Services

The value of a donation in the form of services is the cost of such service if it had been provided on commercial terms.

If the PSP provided some consideration for the service donated, the value of the donation is the difference between the cost of the service if it had been provided on commercial terms, and the consideration provided by the PSP.

#### **Example**

##### **Example 1 - Gifted goods**

For any goods gifted to the PSP, the value is the market value of the donation (i.e. the goods provided). If it was not gifted to the PSP, the value of the donation would be the difference between the price paid by the PSP and the market value of the donation, if the price paid is lower than market value.

##### **Example 2 - Services provided at no charge**

If a printer provides campaign banners at no charge, the market value would be what the printer would normally charge, including GST, for those banners. The price paid or market value of goods and services includes GST where applicable.

##### **Example 3 - Loan given on preferential interest rates**

The benefit derived from a loan given on preferential interest rates is a donation. The value of that benefit is the difference between the interest calculated based on the commercial interest rate and the interest calculated based on the preferential interest rate on the loan.

### **Permissible Donors**

A permissible donor is:

- a. any individual who is a Singapore citizen and is not less than 21 years of age; or
- b. a Singapore entity which carries on business wholly or mainly in Singapore.<sup>8</sup>

PSPs cannot accept any political donation from a person who is not a permissible donor.

#### **Example**

The following are not permissible donors:

- i. Permanent Residents; and
- ii. Singapore citizens who are below 21 years of age.

### **Donations in the Form of Voluntary Service**

A permissible donor, in relation to a donation in the form of voluntary labour received by a PSP, refers to an individual who is a Singapore citizen when performing that labour.

Defined PSPs, except for individuals who are defined PSPs only because they are Executive Committee members of political parties, must not accept any voluntary labour from an impermissible donor.

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<sup>8</sup> Singapore entity, as defined in section 55(1) of FICA, refers to (i) a Singapore-controlled corporation; (ii) a Singapore-controlled partnership; or (iii) a Singapore-controlled unincorporated association. The entity should also not be prohibited by written law or its own constitution from donating or contributing for a purpose that is directed towards a political end in Singapore.

## Anonymous Donations

A donation is considered anonymous if the recipient is unable to ascertain the identity of the donor, e.g. \$100 in cash received anonymously by mail. Donations from donors who are known to the recipient, but have requested the recipient not to reveal their identities, are not anonymous donations. The latter donations are required to be reported accordingly.

Defined PSPs and designated PSPs who are issued an anonymous donations directive are not allowed to accept anonymous donations which amount in total to S\$5,000 or more per calendar year.

If a PSP receives an anonymous donation that will exceed this limit, the PSP must return or surrender the whole anonymous donation which would cause the total amount of anonymous donations to exceed the statutory limit. Each anonymous donation is to be treated as a whole and is not to be segmented into a few smaller donations.

### **Example 1**

A PSP may accept anonymous donations of aggregate value up to S\$4,999.99 in each calendar year.

### **Example 2**

If a PSP receives a single anonymous donation of S\$5,000 or more in the form of a cheque, the PSP cannot accept the donation. The PSP should return the cheque to the bank within 30 days of receipt of the donation.

### **Example 3**

If a PSP has already accepted a total anonymous donation of S\$4,000 and subsequently receives an anonymous donation of S\$3,000, it cannot keep part of the S\$3,000 to make up its total anonymous donation to S\$4,999.99. The PSP must, within 30 days of receiving the donation, return the entire amount of S\$3,000 to the person who transmitted it (other than the donor), or the financial institution, or as a last resort, surrender the \$3,000 to the Registrar of Foreign and Political Disclosures or the Registrar of Political Donations (in the case of a candidate or election agent).

## Guidelines in Accepting Political Donations

When a defined PSP receives a political donation, it should take note of the following:

- a. Check that the donation comes from a permissible donor before accepting the donation.
  - i. If the donor is an individual, the PSP should ensure that the individual is a Singapore Citizen who is at least 21 years old.
  - ii. If the donor is an entity, the PSP should ensure that the company is a Singapore entity which carries on business wholly or mainly in Singapore. If in doubt, the PSP should verify this with the entity.
  - iii. If the donor is an impermissible donor, the donation must be returned within 30 days of receipt. The PSP can return the donation to the donor or the person acting on behalf of the donor. Any donation accepted from an impermissible source can be forfeited by the Court. It is advisable for a PSP to keep a record of any prohibited donation and how the prohibited donation was dealt with.
  - iv. Before accepting any anonymous donations, the PSP should check whether the total anonymous donations accepted by the PSP during the reporting year would amount to a sum of S\$5,000 or more. If this statutory limit would be exceeded by accepting the donation, the whole of the donation which caused the total amount of anonymous donations to exceed the statutory limit must be returned within 30 days of receipt. The



PSP can return the entire donation to the person who transmitted it (other than the donor) or the financial institution. As a last resort, the PSP can also surrender the donation to the Registrar of Foreign and Political Disclosures or the Registrar of Political Donations (in the case of a candidate or election agent).

- b. The PSP should issue a receipt to the donor upon accepting the donation and keep a record of the details of the donation and the donor's particulars. For non-cash donations in the form of goods and/or services, the PSP may wish to engage a licensed valuer to appraise the donations.
- c. For political parties, if the donor has made multiple small donations amounting to S\$10,000 or more within a calendar year, to inform the donor to submit a donation report to the Registrar of Foreign and Political Disclosures. Additionally, as a political party is required to file annual political donation and foreign affiliations reports covering all its branches, the above procedures must be observed by all branches and by their members who receive donations on behalf of the party.

### **Membership in Foreign Legislature / Foreign Political Organisation**

Section 79 of FICA requires any Singapore Citizen (whether or not resident in Singapore) who either:

- a. As at 29 December 2023, is a member; or
- b. After 29 December 2023, becomes a member

of a foreign legislature or a foreign political organisation, to disclose his / her involvement to the Registrar of Foreign and Political Disclosures.

Foreign legislature refers to a legislature of a foreign country.

Foreign political organisation means: (a) a foreign political party; or (b) an entity that is constituted or organised under a law of a foreign country, and exists primarily to pursue political objectives.

Member in relation to a foreign legislature or a foreign political organisation includes an individual who is an honorary member.

#### ***Example***

A person is not a member of a foreign legislature or a foreign political organisation by reason only of being:

- a. an employee of;
- b. a person who regularly conducts, or takes part in, any activities (in or outside Singapore) organised or sponsored by;
- c. a person who regularly donates to; or
- d. a person who lobbies on behalf of;

the foreign legislature or foreign political organisation.

### **When Should a Disclosure be Made?**

<b>When the person becomes member</b>	<b>Deadline for disclosure</b>
Is a member of a foreign legislature or a foreign political organisation on 29 December 2023	By 1 Mar 2024
Becomes a member of a foreign legislature or a foreign political organisation between 29 December 2023 and 1 Feb 2024	By 1 Mar 2024

Becomes a member of a foreign legislature or a foreign political organisation after 1 Feb 2024	Within 1 month starting from the date he/she first becomes a member of the foreign legislature or the foreign political organisation
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The relevant information that is required to be disclosed is in Table 6 below:

Table 6 – Information required to be disclosed

<b>Involvement in Foreign Legislature or Foreign Political Organisation</b>	<ul style="list-style-type: none"> <li>• Individual's full name, NRIC number, residential address, and email address</li> <li>• Name of foreign legislature or foreign political organisation, and country based at</li> <li>• Description of the foreign legislature or the foreign political organisation</li> <li>• Nature of individual's membership in the foreign legislature or the foreign political organisation</li> <li>• Date on which the individual became a member of the foreign legislature or the foreign political organisation</li> <li>• Period of membership in the foreign legislature or the foreign political organisation</li> </ul>
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## **Frequently Asked Questions (FAQs)**

### **Declaration and Report-related**

Q1: For reporting purposes, does FICA apply retrospectively? (i.e. reportable details to include those prior to FICA's operational date)

Ans: PSPs (excluding election candidates and election agents) are only required to disclose matters that took place on or after 29 Dec 2023.<sup>9</sup>

Q2: Will declaration requirements apply to individual employees of a Designated PSP (Entity)? E.g. staff receiving personal gifts in the course of their work?

Ans: A "political donation", in relation to a designated PSP, is set out in section 51(5) of FICA. For a gift to be considered a political donation, the gift must be used or intended to be used, in whole or in part, for one of the purposes in s51(5)(d) to (f):

- (d) to enable the PSP to make, directly or indirectly, a political donation to another PSP;
- (e) to incur or defray expenditure for undertaking the PSP's activities directed in whole or in part towards a political end in Singapore; or
- (f) to reimburse the PSP for making a political donation mentioned in (d) or incurring or defraying expenditure mentioned in (e).

Therefore, a gift to an employee of a designated PSP, which is not used or intended to be used by the designated PSP for the purposes listed above, is not considered to be a political donation to designated PSP, and need not be reported.

Q3: Would obtaining donors' details result in contravening the Personal Data Protection Act 2012 (PDPA)?

Ans: No, obtaining donors' personal details for the purpose of making a declaration under FICA will not contravene PDPA.

Q4: What happens if you fail to submit your donation report and foreign affiliations report on time?

Ans: Failure to submit your donation report and foreign affiliations report on time may amount to offences under the FICA. Please refer to section 73 and section 86 of FICA.

### **Donations-related**

Q1: Can a defined PSP accept a donation from a foreigner who has channelled his donation through a permissible source?

Ans: Under the FICA, a defined PSP cannot accept a donation that comes from a foreigner, even if it is channelled through a permissible source. Any person who knowingly facilitates the channelling of impermissible donations by means of concealment may be liable for an offence under the FICA.

Q2: MPs sometimes manage monies received at their party branch, and channel these monies to the political party. Do MPs have to disclose such monies as political donations in their own donation reports?

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<sup>9</sup> Election candidates and election agents can refer to ELD's website for more information (<https://www.eld.gov.sg/registry.html>).

Ans: Political donations received at the various political party branches and intended for the political party's usage or activities should be consolidated at the party level and disclosed to RFPD collectively. These are not considered as political donations to the individual MPs, and MPs do not have to disclose such donations in their own reports.

Q3: How do we determine the market value of a non-cash donation given in the form of goods and/or services?

Ans: You may wish to consider seeking professional advice from a qualified valuer to assess the market value of the donation.

## General

Q1: What are the additional reporting requirements / prohibitions for political parties under FICA, in addition to those ported over from the repealed PDA?

Ans: Political parties are defined PSPs under FICA. The additional reporting requirements / prohibitions for political parties in addition to those from the repealed PDA include:

a. *Political Donations Fund*

Political parties are required to establish and maintain a designated political donations fund for the receipt of political donations, to ensure that there are proper records of donations relating to their political activities.

b. *Foreign Volunteers*

FICA prohibits political parties from accepting voluntary labour or voluntary professional services from foreigners, i.e. anyone who is not a Singapore citizen.

c. *Foreign Affiliations*

FICA requires political parties to disclose their foreign affiliations, which includes relationships with foreign principals that are in positions of control or power over the parties, or where the parties are directly affiliated with the foreign principals, or are employed by the foreign principals. See section 78 of the FICA for the definition of reportable arrangement or foreign affiliations.

Q2: Under the PDA, MPs who donate \$10,000 or more in a calendar year to their political parties are considered major political donors, and are required to disclose their donations to their political parties. Is there a similar requirement under the FICA?

Ans: Under the FICA, PSPs (including MPs) are not considered major political donors (see section 3 of the FICA). Therefore, MPs who donate \$10,000 or more in a calendar year to their political parties are not required to disclose these in a major political donor's donation report.

Q3: Will major political donors receive any notification to make a disclosure under FICA?

Ans: No. PSPs should inform their donors to submit a major political donor report to the Registrar of Foreign and Political Disclosures within the stipulated declaration period.

Q4: If a PSP has not been receiving any political donations and does not foresee receiving any political donations, does the PSP still have to maintain a dedicated bank account as a political donations fund?

Ans: No. The PSP is not required to establish a separate bank account for political donations until the PSP begins to receive political donations. However, PSPs who have received in the past, have been receiving, or are likely to receive political donations, must establish a separate bank account for political donations.

Q5: Can MPs use their respective party branch's bank account as the political donations fund?

Ans: The political donations fund must be a dedicated bank account set up only to receive political donations intended for the specific PSP, and no other monies.

Q6: Do I need to make any declaration if I am a member of a foreign legislature or foreign political organisation even if I do not stay in Singapore?

Ans: FICA requires Singapore Citizens (whether or not resident in Singapore) who are members of foreign legislature or foreign political organisation to declare their involvement in these foreign entities.

Q7: As a Singapore citizen with an involvement in a foreign legislature or foreign political organisation, how do I make a disclosure?

Ans: You may visit the RDS website (<https://eservices2.mha.gov.sg/rds>) and select the e-service 'Involvement in foreign political organisation, etc.'. To commence your declaration, login using your personal Singpass account.

Do note that you will also need to provide details of your residential address (if different from that registered on your NRIC) and a valid email address.

Q8: We have just been notified that our company has been designated as a PSP. Can we appeal and how do we appeal?

Ans: Yes. The company can appeal to the Minister for Home Affairs under section 93 of the FICA. An appeal must be addressed to the "Appeals Secretary" and sent either by email to [MHA\\_PDD\\_RRP@mha.gov.sg](mailto:MHA_PDD_RRP@mha.gov.sg) or by registered post addressed to the Minister for Home Affairs, Ministry of Home Affairs, New Phoenix Park, 28 Irrawaddy Road, Singapore 329560.