

# 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),

- a) Any single monetary donation of S\$10,000 or more from foreign donors or organisations; and
- b) 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, a nil return declaration is required.



## 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)

Q

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

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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)

