

**MAINTENANCE OF RELIGIOUS HARMONY
(AMENDMENT) ACT 2019 (MRHA)
- FREQUENTLY ASKED QUESTIONS (FAQ) -**

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1. General

1.1 What is the Maintenance of Religious Harmony Act about?

The Maintenance of Religious Harmony Act (MRHA), enacted in 1990, provides for powers to maintain religious harmony in Singapore based on two principles: (i) followers of different religions should exercise moderation and tolerance towards one another and their beliefs, and not instigate religious enmity or hatred; and (ii) religion and politics should be kept separate.

In October 2019, amendments were made to the Act to strengthen the Government's ability to safeguard against and respond more effectively to threats to our religious harmony.

To view the legislation on MRHA, you may visit Singapore Statutes Online at <https://sso.agc.gov.sg/>.

1.2 Under MRHA, what defines “religious institution” and “religious group”?

“Religious institution” includes the congregation, assembly of worshippers, parishioners or other group of followers who attend religious services or activities held in Singapore by or at a church, cathedral, chapel, sanctuary, mosque, surau, temple, synagogue or other place of worship.

“Religious group” includes –

- (a) any company or other corporate body incorporated under the Companies Act (Cap. 50) or any other written law for the purpose of promoting any religion, religious worship or dealing with religious affairs or practising, conducting, teaching or propagating any religious belief; and
- (b) any body of person, whether or not registered as a society under the Societies Act (Cap. 311), whose object is the promotion of any religion, religious worship or the practice, conduct, teaching or propagating of any religious belief.

[Note: For ease of reference within this FAQ document, all religious institutions and religious groups will hereinafter be collectively referred to as “religious groups”]

1.3 Under MRHA, what are the 3 obligations of a religious group?

- (1) Religious groups will need to comply with the following leadership requirements – (a) The religious group’s Responsible Officers (i.e., President, Secretary and Treasurer, or their equivalent roles) have to be Singapore Citizens (SCs) or Singapore Permanent Residents (SPRs); and (b) the majority of the religious group’s governing body have to be SCs.
- (2) To enhance transparency on foreign funding, religious groups are required to disclose to MHA, any single-time donation of S\$10,000 or more if they are not from SCs or SPRs.
- (3) Religious groups with affiliations to foreign individuals or organisations, who are in a position to exert control over them, will have to declare such affiliations to MHA.

All declarations, verified to be true by the responsible officers of the religious groups, will have to be made to Registry of Foreign and Political Disclosures (RFPD), MHA.

1.4 Which entities are subjected to the requirements of MRHA?

All religious groups that are incorporated under the Companies Act, registered under the Societies Act, or any other body of persons whose purpose is the promotion of any religion, religious worship or the practice, conduct, teaching, or propagating of any religious belief, shall be subjected to the requirements of MRHA.

1.5 What is Appointed Day and the timeframe for disclosures?

Appointed Day, under the MRHA, refers to the date of commencement of the amendments made to MRHA. **The Appointed Day falls on 1 November 2022.**

Timeframe for disclosures to be made to RFPD:

- (i) Within 60 days of Appointed Day [i.e., within 1 Nov 2022 to 30 Dec 2022]:
 - One-time declaration of Governing Body details
 - Declare your religious group’s **existing** leadership composition, consisting key leadership positions and governing body details, from 1 Nov 2022 to 30 Dec 2022 (latest date for disclosure). Failure to declare is an offence under Section 17L of the MRHA.

(ii) By 1st April of each year [within 1 Jan to 1 Apr of each year, starting from the year 2024*]:

- Annual declaration on Donations and Foreign Affiliations
 - Disclose details of any donations received from foreign sources, and details of any affiliations to foreign individuals/organisations
 - The relevant reporting period for each annual declaration would be its preceding 12 months.

* *NOTE: For the first declaration in 2024, the stipulated reporting periods are:-*

First declaration = Initial reporting period + Standard reporting period

[By 1 Apr 2024] [1 Nov – 31 Dec 2022] [1 Jan – 31 Dec 2023]

Details on the submission process will be sent to religious groups closer to the first declaration's submission date.

(iii) Within 30 days of any ad-hoc changes in governing body or memorandums:

- Declaration of Governing Body
 - For any changes to religious group's governing body, RFPD must be updated within 30 days of the change.
- Submission of memorandums
 - For changes made to the memorandums or any other governing instrument of the religious group where the changes directly or indirectly, affects the size or composition of its governing body, RFPD must be updated within 30 days of the change.

1.6 Will we be notified of any outcome after our submission of declarations?

Religious groups that have successfully submitted the declaration will receive an acknowledgement notification from RFPD. For any further clarifications, RFPD will get in touch with the contact person of the submission.

1.7 Are hard-copy submissions accepted?

No, currently only online submissions are accepted. Religious groups can contact RFPD via MHA_RFPD@mha.gov.sg for assistance if they encounter any difficulties in submitting their declarations online.

2. Annual disclosure on reportable donations and affiliations

2.1 What is the reporting period for every declaration?

The reporting period for every declaration would be the period of 12 months starting 1 January and ending 31 December in any year.

For example, the declaration to be made in the year 2025 should cover the reporting period for the year before, i.e., 1 Jan 2024 to 31 Dec 2024.

First declaration in the year 2024 will cover the following reporting periods:

- Religious groups incorporated or formed on/before Appointed Day – From 1 Nov 2022 to 31 Dec 2023
- Religious groups incorporated or formed after Appointed Day – From date of incorporation/formation to 31 Dec 2023

Reportable donations

2.2 What is a reportable donation?

A reportable donation includes any of the following: (i) a single-time donation of S\$10,000 or more from a foreigner or a foreign entity, or (ii) an anonymous donation of S\$10,000 or more, received by a religious group in Singapore.

2.3 Are there any exemptions to this requirement?

Yes, the following donations received will not need to be declared:

- Donations received from foreigners residing in Singapore on valid Employment passes or Immigration passes issued by the relevant authorities in Singapore;
- Anonymous donations received through donation boxes placed at the religious sites;
- Proceeds collected during religious ceremonies or rites;
- Non-cash donations (such as statues or ritual items); and
- Zakat and Fitrah.

2.4 If our religious group did not receive any reportable donations for a particular reporting period, do we still need to declare?

Yes, a declaration is required by all religious groups for all reporting periods. For religious groups that did not receive any reportable donation during a particular reporting period, a nil return declaration is still required.

2.5 What are the details required to make a declaration for reportable donations?

The following information on the source of donation and its details, is required:

- i) Source of reportable donation, where applicable:
 - a. Foreign individual – Full name, passport number or other identity document number, nationality, date of birth, email address
 - b. Corporate entity – Entity's full name, country where the entity was incorporated, email address, Unique Entity Number (UEN), where available
- ii) Details of reportable donation:
 - a. Amount received in Singapore dollars (rounded up to nearest whole dollar);
 - b. Manner in which the donation was made (eg., cash, cheque or electronic bank transfer);
 - c. Date donation was received; and
 - d. Any particular purpose the donation was made for, if any.

2.6 Would obtaining donors' details result in our religious group contravening the Personal Data Protection Act (PDPA)?

Obtaining donors' personal details for the purpose of making a declaration under the MRHA will not contravene PDPA.

2.7 Does funds received as donations for restricted use, such as renovation or building funds, need to be declared?

All money received from overseas by religious groups, notwithstanding its intended activities and purposes, should be declared. This is even if the money is not intended for use in Singapore.

2.8 Should contributions received directly via electronic bank transfers be considered as donations?

Whether anonymous or not, it is advisable for religious groups to accord closer attention to contributions received via foreign bank accounts and are S\$10,000 and above. Such donations should be treated as reportable donations.

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

As long as money is coming through the religious group, even if it is intended to be transferred for external causes, these will need to be declared to RFPD.

Foreign Affiliation

2.10 What is considered as “foreign affiliation”?

Under MRHA, the term “foreign affiliation” refers to an arrangement with a foreign principal where the religious group is accustomed to act in accordance with its instructions, or where the foreign principal exercises total or substantial control over the religious group’s activities.

In general, foreign affiliation refers to foreign persons/organisations in a position of control or power over your religious group.

2.11 If some of our religious group’s activities are conducted locally in collaboration with a foreign organisation and/or if our religious/spiritual leader is a foreigner, are we considered to be having foreign affiliations?

As a guide, religious groups should take reference from the definition of “foreign affiliation” under MRHA (see Question 2.10 above) to facilitate its decision-making. Alternatively, religious groups may wish to seek legal counsel on whether such activities conducted should be considered tantamount to being affiliated to a foreign principal.

2.12 Our religious group does not have any foreign affiliations for the reporting period. Do we still need to make a declaration?

Yes, a declaration is required by all religious groups for all reporting periods. For religious groups that had no foreign affiliations during a particular reporting period, a nil return declaration is still required.

2.13 What are the details required to make a declaration for foreign affiliation?

The following details, where applicable, are required for declaration on foreign affiliation:

- i. Affiliated foreign individual - Full name, passport number or other identity document number, nationality, date of birth, contact email address;
- ii. Affiliated foreign entity - Full name, entity's country and particulars of incorporation, contact email address; and
- iii. A description of the arrangement/agreement between religious group and the foreign individual/entity, including how and when the arrangement or agreement started (if continuing)/started and ended (if terminated during reporting period).

3. Disclosure of governing body composition

3.1 What is meant by "governing body composition"?

The governing body of a religious group refers to the group of elected/appointed individuals to whom the leadership responsibilities of the religious group is entrusted to. The leadership responsibilities include (a) the direct involvement in the management of the properties (including donations) belonging to the religious group; and (b) having the capacity, on behalf of the religious group, to influence the appointment of the religious leaders of the religious group or any institutions affiliated or associated with the religious group.

3.2 Who are considered to be the "responsible officers" of the governing body?

"Responsible officer", for a religious group, means (where applicable): -

- (a) For corporate bodies, the person for the time being holding the office of chairman, managing director or company secretary of, or any position analogous to any of those offices in, the religious group;
- (b) For unincorporated bodies (which includes societies), the person for the time being holding the office of President, Secretary or Treasurer of the governing body or a

- committee (or an equivalent body) of, or any position analogous to any of those offices, in the body of persons for the religious group; or
- (c) For partnership (including a limited partnership), a partner of the partnership in the religious group;
- and includes any person carrying out the duties of any such office mentioned in (a), (b) or (c) if that office is vacant.

3.3 What is MRHA's requirement for the governing body of a religious group?

Under MRHA, all religious groups are required to comply with the following leadership requirements:

- (a) The Responsible Officers (i.e., President, Secretary and Treasurer, or their equivalent roles) have to be Singapore Citizens (SCs) or Singapore Permanent Resident (SPRs);
- and**
- (b) The majority of the religious group's governing body have to be SCs.

The leadership requirements do not apply to religious/ spiritual leaders who are foreigners and do not hold formal positions in the religious group's governing body.

3.4 Can exemptions be granted for the leadership requirements under MRHA?

Religious groups with difficulties meeting the leadership requirements may be granted exemptions on a case-by-case basis. To learn more about the application process, religious groups may email to MHA_RFPD@mha.gov.sg.

3.5 When must we submit a disclosure of governing body?

One-time disclosure within a 60-day period starting from the Appointed Day

Within 1 Nov 2022 to 30 Dec 2022, all existing religious groups are required to make a one-time declaration to RFPD on the details of their governing body composition.

Ad-hoc disclosures thereafter

Following the above-mentioned one-time disclosure to RFPD, all religious groups are required to make disclosures to RFPD within 30 days whenever any changes take place within its governing body.

3.6 What are the details required for “disclosure of governing body” under MRHA?

Under MRHA, religious groups must disclose the following particulars to RFPD –

One-time disclosure within a 60-day period starting from the Appointed Day

(a) Particulars of every individual who is a member of the religious group’s governing body as at the Appointed Day (1 Nov 2022) – Full name, passport or other identity document number, nationality, date of birth, contact email address, every office he/she holds in the religious group (including the title), and term of office.

AND

(b) The constitution, memorandum or articles of association, trust deed or equivalent instrument of the religious group as in effect on the Appointed Day – To upload as a supporting document.

Ad-hoc disclosures thereafter

(a) Particulars of every individual who is a member of the religious group’s governing body after the Appointed Day (1 Nov 2022) – Full name, passport or other identity document number, nationality, date of birth, contact email address, every office he/she holds or held in the religious group (including the title), and term of office.

(b) Particulars of every individual who stopped acting for any reason as a member of the religious group’s governing body (if applicable) – To upload relevant document (eg., resignation/termination letter) as a supporting document.

AND

(c) The constitution, memorandum or articles of association, trust deed or equivalent instrument of the religious group as in effect at time of declaration – To upload as a supporting document.

3.7 Upon Appointed Day (1 Nov 2022), do we still need to make a declaration even if there is no change in our religious group’s governing body based on the last declaration made to ROS/ACRA/MCCY which was very recent?

Yes, all religious groups are required to make a declaration to RFPD, within 60 days from the Appointed Day regardless of how recent the last declaration to its accountable agency was made.

4. Disclosure on amendments made to memorandums

4.1 What does “memorandums” refer to?

The term “memorandums” collectively refers to the religious group’s constitution, memorandum or articles of association, trust deeds or equivalent instrument as in effect on and from the Appointed Day (1 Nov 2022) onwards.

4.2 When are we supposed to make a disclosure on memorandums?

After the Appointed Day (1 Nov 2022), every change made to the religious group’s memorandums where the change, directly or indirectly, affects the size or composition of its governing body, then a disclosure has to be made to RFPD within 30 days of the change.

4.3 If the changes made to the religious group’s memorandums do not, in any way, affect the religious group’s governing body’ composition, do we still have to make a disclosure to RFPD?

No, disclosure to RFPD for such non-leadership-composition-related changes is not required.

4.4 As a religious group registered under ROS, the amendment to the leadership-composition-related rules on our constitution was recently approved by ROS. Do we still need to make a separate disclosure to RFPD on the approved changes?

Yes, a separate disclosure for the purpose of MRHA is required to be made to RFPD within 30 days of the approved changes.

4.5 Where do we make the disclosure to RFPD?

For religious groups registered under ROS

Login to iROSES (www.ros.mha.gov.sg) and submit under the digital service ‘Submission of Memorandums’.

All other religious groups

Visit www.go.gov.sg/mrha-eservices to access Form A and Form B under ‘Declaration of Governing Body’ and provide details of governing body and upload the updated memorandum.

5. Summary - Modes of submission and timeframes for disclosures

5.1 Within 60 days from Appointed Day (1 Nov 2022) – *One-time* declaration of governing body composition by 30 Dec 2022

Religious groups registered under Registry of Societies (ROS)

All societies registered under ROS¹ should login to iROSES system (www.ros.mha.gov.sg) and make a one-time submission via either one of the following two e-services:

- **Annual Returns** (if the religious group's governing body was elected at an Annual General Meeting for which an Annual Returns submission for 2022 has not been submitted to ROS)
- OR**
- **Change of Management Details** (for all other circumstances regardless of how recent the last update had been made to ROS).

All other religious groups registered under other agencies (eg. ACRA, MCCY, etc.)

Visit www.go.gov.sg/mrha-eservices and access Form A and Form B to make the submission.

5.2 After Appointed Day (1 Nov 2022) – Annual and ad-hoc disclosures

Frequency	Disclosure Type	Time frame	Entities registered under ROS	Entities registered under ACRA, MCCY
Yearly	Donations and Foreign Affiliations	By 1 st April of every year, starting from 2024	<i>Forms to be made available closer to declaration period in 2024</i>	
Ad-hoc	Changes in Governing Body Composition	Within 30 days after the conduct of elections/appointment of governing body at an Annual General Meeting	Login to iROSES and select 'Annual Returns'.	Visit www.go.gov.sg/mrha-eservices to access Form A and Form B
		Within 30 days of any change to governing body, before the next election/appointment of governing body	Login to iROSES and select 'Changes to Management Committee Details'	
Ad-hoc	Changes to memorandums	Within 30 days of any changes in the memorandums that affect, directly or indirectly, the leadership composition	Login to iROSES and select 'Submission to Memorandums'	

¹ Please note that reports filed via the ROS platform (i.e. iROSES system) are meant to be used by both ROS and RFPD, and to serve the purposes of both the Societies Act and Societies Regulations and the MRHA.

6 Other technical matters

6.1 For religious groups making declarations via Form A and Form B - Appending signatures and dates on PDF document (Form B) for submission

You can visit the following website or download phone applications (app) to help you to append digital signatures/dates onto the PDF document (for Responsible Officers to endorse Form B):

(i) For actions to be done online, do visit www.adobe.com/acrobat/online/sign-pdf.html.

(ii) To download the app into your smartphone:

- Iphone users – download Adobe PDF "Fill & Sign" app or any other app that has the function to append your signature and date.
- Android users – download Adobe Acrobat Reader: Edit PDF, or any other app that has the function to append your signature and date.

7 Contact us

For more enquiries, if any, you may email RFPD at MHA_RFPD@mha.gov.sg.