

Information note on the use of electronic signatures for documents in legislation administered by ACRA

In light of the business continuity challenges amidst the Covid-19 situation, ACRA has received queries from some business entities which have had difficulties in obtaining wet-ink signatures for certain documents which are required to be signed under the legislation administered by ACRA (“**ACRA’s legislation**”). ACRA has therefore prepared this information note as a guide for members on the use of electronic signatures in place of wet-ink signatures for such documents.

Use of Electronic Signatures for documents required under the Companies Act and all other legislation administered by ACRA

1. Singapore law generally supports the use of electronic signatures. There are generally 2 categories of documents in ACRA’s legislation for which persons may use electronic signatures instead of wet-ink signatures:
 - (a) The first category consists of documents which require signatures under ACRA’s legislation but need not be filed with ACRA (e.g. consent to act as a director or secretary under s173C of the Companies Act - also known as Form 45 or Form 45B respectively).
 - (b) The second category consists of documents which require signatures under ACRA’s legislation and need to be filed with ACRA (e.g. resolution passed by written means under s184A and 184G; directors’ statement under s201(16) of the Companies Act).
2. For both categories of documents referred to in paragraph 2, electronic signatures can be used for these documents. In assessing whether to use electronic signatures and the types of signatures to use, business entities should consider:
 - (a) the business entity’s commercial circumstances, including the nature of the commercial transactions relating to the documents, the risks presented in the commercial transactions, and the need for business certainty;
 - (b) whether the electronic signatures are reliable in identifying a person and indicating his intention with regard to the document in question; and
 - (c) whether the use of commercial electronic signature solutions may provide additional assurance through technical and security safeguards.
3. In particular, for the second category of documents referred to in paragraph 2(b), ACRA will accept the following non-exhaustive types of electronic signatures:
 - (a) Pasting of digitised images of physical signatures;
 - (b) Signatures recorded using a stylus on a touch screen; and
 - (c) Signatures recorded through an electronic signature software or solution, where such electronic signatures record the intention or consent of the person signing.
4. Please also refer to the “Guide to Adopting Electronic Signatures” and the FAQs published by Infocomm Media Development Authority (IMDA) at <https://www.imda.gov.sg/-/media/Imda/Files/For-Industry/Digital-Solutions/Guide-To-Adopting-Electronic-Signature-Solutions.pdf> for further information relating to the use of electronic signatures.

5. ACRA has circulated this note as a general guide and the contents of this guide should not be construed as legal advice. Where necessary, business entities should seek independent professional advice on the interpretation of the legal provisions in ACRA's legislation or whether it is appropriate to use electronic signatures for specific documents in their commercial circumstances.