Sources of law and how to cite them

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Singapore law has four layers. At the top stands the Constitution. Below it sit the Acts of Parliament. In the field of this book they include the Payment Services Act 2019, the Securities and Futures Act 2001, the Financial Services and Markets Act 2022 and the Monetary Authority of Singapore Act 1970, together with the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act 1992 and the Insolvency, Restructuring and Dissolution Act 2018. Below the Acts sits subsidiary legislation: regulations, rules, orders and notifications made by a Minister or by MAS under a power conferred by an Act. The Interpretation Act 1965 defines "subsidiary legislation" to cover any order, rule, regulation, notification, by-law or other instrument made under any Act and having legislative effect. It defines "written law" to include the Constitution, all Acts and all subsidiary legislation in force.[1] The fourth layer is the common law and equity, received from England and developed since by the Singapore courts.

The citation of Singapore statutes changed on 31 December 2021, when the 2020 Revised Edition of the Acts came into operation. Until then an Act was cited by its chapter number in the Statutes of Singapore, so that the Securities and Futures Act was "Cap. 289" and the Interpretation Act "Cap. 1". The 2020 Revised Edition

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abolished chapter numbers and renamed every Act with the year of its original enactment. The Securities and Futures Act is now the Securities and Futures Act 2001, the Companies Act is the Companies Act 1967 and the Monetary Authority of Singapore Act is the Monetary Authority of Singapore Act 1970. Parts of Acts, formerly numbered with Roman numerals, now carry Arabic numerals, so that the former Part XIII of the Securities and Futures Act on offers of investments is now Part 13.[2] A reader who finds "Cap. 289" or "Part XIII" in a 2019 article is looking at the same provision under its old name. This book uses the 2020 Revised Edition names throughout.

Singapore Statutes Online, maintained by the Legislation Division of the Attorney-General's Chambers at sso.agc.gov.sg, is the authoritative free source and is the functional equivalent of Fedlex. It presents the current consolidated version of every Act and every piece of subsidiary legislation, with a point-in-time function that allows the reader to display the text as it stood on a given date. That function is indispensable in digital-asset work, because the Payment Services Act 2019 has been amended repeatedly and a licence condition imposed in 2021 refers to the Act as it then read. The site also publishes Bills, the Government Gazette notifications that bring provisions into force and the Revised Edition notes. Unlike Fedlex, it does not publish the parliamentary debates. Those appear in the Hansard of the Parliament of Singapore, which the courts treat as admissible extrinsic material when interpreting a provision.[3]

Layer	Switzerland	Singapore	Where to find it
Constitution	Federal Constitution (SR 101)	Constitution of the Republic of Singapore	Fedlex / Singapore Statutes Online
Primary legislation	Federal Act (e.g. FinIA, SR 954.1)	Act of Parliament (e.g. Payment Services Act 2019)	Fedlex / Singapore Statutes Online
Executive rules	Federal Council ordinance (e.g. FinIO)	Regulations by Minister or MAS (e.g. Payment Services Regulations 2019)	Fedlex / Singapore Statutes Online

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Layer	Switzerland	Singapore	Where to find it
Regulator's binding rules	FINMA ordinance (e.g. AMLO-FINMA)	MAS Notice (e.g. PSN02)	FINMA website / MAS website
Regulator's soft law	FINMA circular, guidance	MAS Guidelines, Circulars, FAQs	FINMA website / MAS website
Case law	BGE, BGer	SGCA, SGHC(A), SGHC, SGHC(I)	bger.ch / eLitigation, judiciary.gov.sg
Parliamentary materials	Botschaft, BBl, Amtliches Bulletin	Explanatory Statement to Bill, Hansard	Fedlex, parlament.ch / parliament.gov.sg

Notes

1. Interpretation Act 1965, s. 2(1), definitions of "subsidiary legislation" and "written law" (text as published on Singapore Statutes Online, 2020 Rev Ed). ↩
2. The 2020 Revised Edition is noted on each Act's page on Singapore Statutes Online as incorporating amendments up to 1 December 2021 and coming into operation on 31 December 2021, see e.g. Application of English Law Act 1993 (2020 Rev Ed). ↩
3. Interpretation Act 1965, s. 9A(2)–(3) (use of extrinsic material, including the Minister's second reading speech, in interpreting written law). ↩

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