

Evidence Act Certification



What is Evidence Act?

The Evidence Act (Cap 97) governs the admissibility of evidence in the Singapore Courts and there are certain presumptions in relation to the admission of electronic records as evidence in the Act.

What is Evidence Act certification?

It is the review and certification of the process of converting your hardcopy documents to electronic records using an imaging system (i.e. approved process). The certification must be conducted by a Certifying Authority in accordance with the relevant provisions of the Evidence (Computer Output) Regulations.¹

What are the benefits of Evidence Act certification?

When you admit electronic records that are produced via an approved process as evidence in Court, the Court presumes that they accurately represent the original documents.²

Is Evidence Act certification a one-time exercise?

No. Evidence Act certification is a continuous process with renewals required annually or on alternate years, depending on your certification cycle. The certification requirements, frequency and compliance criteria are set out in the First Schedule of the Evidence (Computer Output) Regulations of Singapore.

Is it mandatory to get the Evidence Act certification for electronic records to be admitted as evidence in Court?

No. Certification is not mandatory. However, without certification, you may be required to prove your electronic records are accurate representations of the original documents each time you admit the records as evidence in Court. This could result in cost and time inefficiencies.

Is Evidence Act certification relevant to my business?

It is relevant to your business if:

- you are converting hardcopy documents to electronic records with an imaging system
- litigation is likely or common for your business
- your electronic records are to be admitted as evidence in Court during litigation

Should I get the Evidence Act certification if litigation is not a key driver?

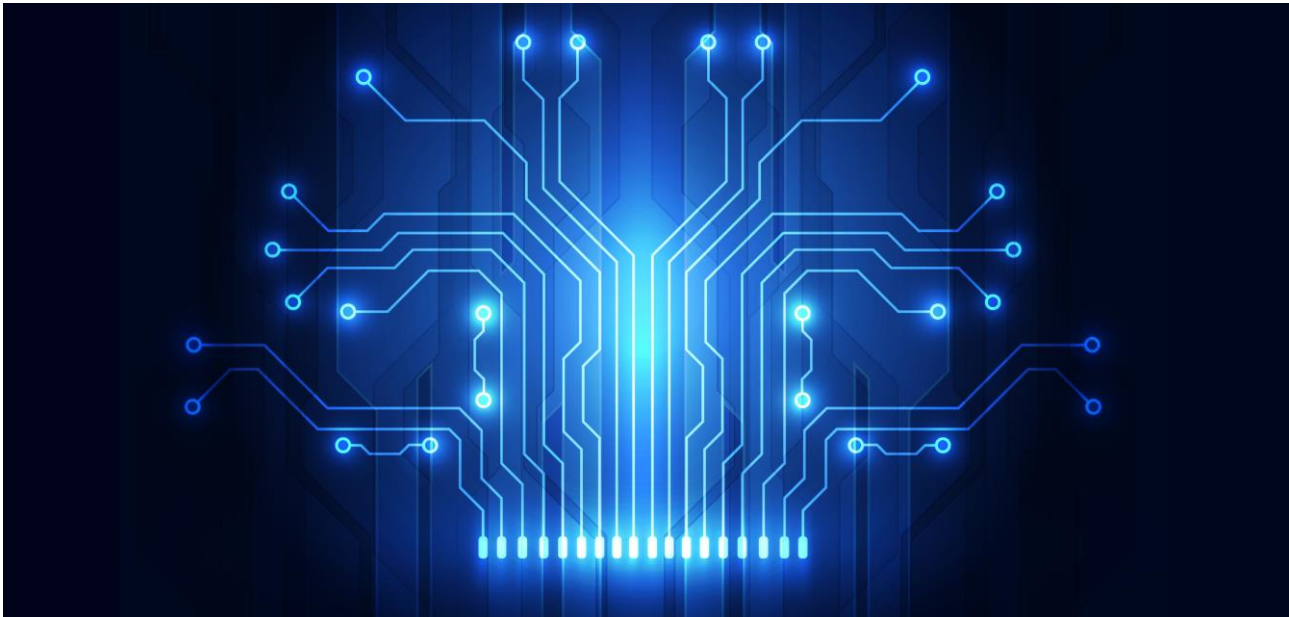
If your business is planning or already digitising hardcopy documents, consider the following questions:

- are my electronic records as good as my original hardcopies?
- are my electronic records sufficiently protected from tampering?
- am I comfortable disposing original hardcopies and relying solely on electronic records?

An independent assessment based on the compliance criteria set out in the Evidence (Computer Output) Regulations of Singapore can help give you the assurance. It will be an acknowledgement that a defined process and robust control environment has been established for digitising your documents.

¹ Evidence Act, Section 116A(5)

² Evidence Act, Section 116A(6)



How can we help?

KPMG in Singapore is a Certifying Authority appointed by the Ministry of Law to perform Evidence Act certifications. In addition to certifications, we provide pre-certification consultancy and diagnostic review services, as well as independent assessment services based on the compliance criteria set out in the First Schedule of the Evidence (Computer Output) Regulations of Singapore.

Why KPMG?

KPMG has performed numerous Evidence Act certifications and independent assessments for various organisations including government agencies, banks, system integrators and service providers over the past decade. Our strong team of professionals have extensive experience and is able to assist your organisation on its journey to digitising physical documents in accordance to the Evidence (Computer Output) Regulations of Singapore.

Contact us

Find out more about our services at kpmg.com.sg.

Andrew Koh

Partner,
Technology Risk, Advisory
T: +65 6411 8207
E: andrewkoh@kpmg.com.sg

Esther Hee

Manager,
Technology Risk, Advisory
T: +65 9782 6843
E: estherhee@kpmg.com.sg

Cherrie Mah

Manager,
Technology Risk, Advisory
T: +65 9012 4953
E: fongkheimah@kpmg.com.sg

Anna Liow

Manager,
Technology Risk, Advisory
T: +65 9738 7326
E: aliow@kpmg.com.sg

kpmg.com.sg



The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate in the future. No one should act on such information without appropriate professional advice after a thorough examination of the particular situation.

The KPMG name and logo are trademarks used under license by the independent member firms of the KPMG global organization.

© 2024 KPMG Services Pte. Ltd. (Registration No: 200003956G), a Singapore incorporated company and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.