

KAH Tiering

The NH licensee's tier is determined based on how their business entity is registered with ACRA

Basic Tier

- **Individual owner** who is not registered with ACRA.
- **Sole proprietorship**, except where its registered owner is an entity that falls under the Enhanced Tier¹
- **Partnership**, except where one or more of its registered partners are an entity that falls under the Enhanced Tier²
- **Small company** that is exempt from audit requirements under Section 205C of the Companies Act
- **Company limited by guarantee**
- Company which is not a small company exempt from audit requirements under Section 205C of the Companies Act, that has only one Board Director
- Foreign company that (a) would meet the criteria to be (i) a private company under Section 18 of the Companies Act *and* (ii) a small company exempt from audit requirements under Section 205C of the Companies Act, notwithstanding any non-applicability of the provisions in (i) and (ii) to a foreign company and/or (b) has only one Board Director
- **Charity**
- **Society**
- **Co-operative society**³

Enhanced Tier

- All other companies that do not fall under the Basic Tier
- All other foreign companies that do not fall under the Basic Tier
- Sole proprietorship where the registered owner is a company under the Enhanced Tier.

¹For example, when the registered owner is a company that is not a small company that is exempt from audit requirements under Section 205C of the Companies Act, nor a company limited by guarantee, and has more than one Board Director, the business entity falls under the Enhanced Tier.

²For example, when one of the registered partners is a company that is not a small company that is exempt from audit requirements under Section 205C of the Companies Act, nor a company limited by guarantee, and has more than one Board Director, the business entity falls under the Enhanced Tier