

# **Mutual Assistance in Criminal Matters (Amendment) Bill**

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**Bill No. 17/2014.**

*Read the first time on 29th May 2014.*

A BILL

*intituled*

An Act to amend the Mutual Assistance in Criminal Matters Act  
(Chapter 190A of the 2001 Revised Edition).

Be it enacted by the President with the advice and consent of the  
Parliament of Singapore, as follows:

## Short title and commencement

1. This Act may be cited as the Mutual Assistance in Criminal Matters (Amendment) Act 2014 and shall come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

### 5 Amendment of section 2

2. Section 2(1) of the Mutual Assistance in Criminal Matters Act (referred to in this Act as the principal Act) is amended —

(a) by deleting the words “stated in a certificate purporting to be issued by or on behalf of the government of the foreign country to be a law providing for the control and regulation in that country” in the definition of “corresponding drug law” and substituting the words “of the foreign country providing for the control or regulation, in that country or the part thereof in which the law is in force,”;

(b) by deleting the definition of “drug trafficking offence” and substituting the following definition:

“ “drug dealing offence” means —

(a) any offence (being an offence against the law of Singapore) specified in the First Schedule;

(b) conspiracy to commit any such offence;

(c) inciting another to commit any such offence;

(d) attempting to commit any such offence; or

(e) aiding, abetting, counselling or procuring the commission of any such offence;”;

(c) by deleting the definition of “financial institution” and substituting the following definition:

“ “financial institution” has the same meaning as in section 27A(6) of the Monetary Authority of Singapore Act (Cap. 186) read with section 27A(7) of that Act;”;

(d) by deleting the definition of “foreign confiscation order” and substituting the following definition:

““foreign confiscation order” —

(a) means an order made by a court in a foreign country, on or after the appointed date for that country, for the recovery, forfeiture or confiscation of — 5

(i) any payment or other reward received in connection with an offence against the law of that country, or the value of any such payment or reward; or 10

(ii) any property derived or realised, directly or indirectly, from any payment or other reward referred to in sub-paragraph (i), or the value of any such property; and 15

(b) includes an instrumentality forfeiture order;”;

(e) by deleting the definition of “foreign drug trafficking offence”; 20

(f) by deleting the definitions of “foreign offence” and “foreign serious offence” and substituting the following definitions:

““foreign offence” means any offence against the law of a foreign country; 25

“foreign tax evasion offence” means an offence against the national law of a foreign country that consists of the doing of any of the following (however described) wilfully with intent to evade, or to assist any other person to evade, any tax of that country: 30

(a) omitting from, or understating or overstating in, a return made for the

purposes of that tax any information which should be included in the return;

5 (b) making any false statement or entry in any return, claim or application made, or any document or information required to be given, for the purposes of that tax;

10 (c) giving any false answer, whether verbally or in writing, to any question or request for information asked or made for the purposes of that tax;

15 (d) failing to inform the authority responsible for the collection of that tax, in the required manner, of any incorrect information appearing in any assessment made by that authority, when required to do so;

20 (e) preparing or maintaining, or authorising the preparation or maintenance, of any false books of account or other records, or falsifying or authorising the falsification of any books of account or records;

(f) making use of any fraud, art or contrivance, or authorising the use of any such fraud, art or contrivance;”;

25 (g) by deleting the definition of “instrumentality forfeiture order” and substituting the following definition:

30 “ “instrumentality forfeiture order” means an order made by a court of a foreign country, on or after the appointed date for that country, for the forfeiture, and the destruction or other disposal, of —

35 (a) any drug or other substance in respect of which an offence against the corresponding drug law of that country has been committed; or

- (b) any property which was used in connection with the commission of any offence against the law of that country;”;
- (h) by deleting the definition of “items subject to legal privilege”;
- (i) by deleting the definition of “serious offence” and substituting the following definition: 5
- “ “serious offence” means —
- (a) any offence (being an offence against the law of Singapore other than a drug dealing offence) that — 10
- (i) is specified in the Second Schedule; or
- (ii) is punishable with imprisonment for a term which may extend to 4 years or more; 15
- (b) conspiracy to commit any such offence;
- (c) inciting another to commit any such offence;
- (d) attempting to commit any such offence; or
- (e) aiding, abetting, counselling or procuring the commission of any such offence;” and 20
- (j) by deleting the definitions of “Singapore offence” and “Singapore confiscation order” and substituting the following definitions:
- “ “Singapore confiscation order” means — 25
- (a) a confiscation order made under section 4 or 5 of the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act; or
- (b) a substitute property confiscation order made under section 29B of that Act; 30

“Singapore offence” means —

- (a) a drug dealing offence; or
- (b) a serious offence;”.

### **New section 2A**

5     **3.** The principal Act is amended by inserting, immediately after section 2, the following section:

**“Meaning of “item subject to legal privilege”**

**2A.—(1)** For the purposes of this Act, an item is subject to legal privilege if —

- 10     (a) it is a communication made between a lawyer and a client, or a legal counsel acting as such and his employer, in connection with the lawyer giving legal advice to the client or the legal counsel giving legal advice to the employer, as the case may be;
  - 15     (b) it is a communication made between 2 or more lawyers acting for a client, or 2 or more legal counsel acting as such for their employer, in connection with one or more of the lawyers giving legal advice to the client or one or more of the legal counsel giving legal advice to the employer, as the case may be;
  - 20     (c) it is a communication made —
    - (i) between a client, or an employer of a legal counsel, and another person;
    - (ii) between a lawyer acting for a client and either the client or another person; or
    - 25     (iii) between a legal counsel acting as such for his employer and either the employer or another person,
- 30     in connection with, and for the purposes of, any legal proceedings (including anticipated or pending legal proceedings) in which the client or employer, as the

case may be, is or may be, or was or might have been, a party;

- (d) it is an item, or a document (including its contents), that is enclosed with or referred to in any communication in paragraph (a) or (b) and that is made or prepared by any person in connection with a lawyer or legal counsel, or one or more of the lawyers or legal counsel, in either paragraph giving legal advice to the client or the employer of the legal counsel, as the case may be; or 5
- (e) it is an item, or a document (including its contents), that is enclosed with or referred to in any communication in paragraph (c) and that is made or prepared by any person in connection with, and for the purposes of, any legal proceedings (including anticipated or pending legal proceedings) in which the client or the employer of the legal counsel, as the case may be, is or may be, or was or might have been, a party, 10 15

but it is not any such communication, item or document that is made, prepared or held with the intention of furthering a criminal purpose. 20

(2) In this section —

“client”, in relation to a lawyer, includes an agent of or other person representing a client and, if a client has died, a personal representative of the client;

“employer”, in relation to a legal counsel, includes — 25

(a) if the employer is one of a number of corporations that are related to each other under section 6 of the Companies Act (Cap. 50), every corporation so related as if the legal counsel is also employed by each of the related corporations; 30

(b) if the employer is a public agency within the meaning of section 128A(6) of the Evidence Act (Cap. 97) and the legal counsel is required as part of his duties of employment or appointment to provide legal advice or assistance in connection 35

with the application of the law or any form of resolution of legal dispute to any other public agency or agencies, the other public agency or agencies as if the legal counsel is also employed by the other public agency or each of the other public agencies; and

(c) an employee or officer of the employer;

“lawyer” means an advocate and solicitor, and includes an interpreter or other person who works under the supervision of an advocate and solicitor;

“legal counsel” means a legal counsel as defined in section 3(7) of the Evidence Act, and includes an interpreter or other person who works under the supervision of a legal counsel.”.

#### **Amendment of section 20**

4. Section 20 of the principal Act is amended —

(a) by deleting paragraph (f) of subsection (1); and

(b) by inserting, immediately after subsection (2), the following subsections:

“(3) Subject to subsections (4) and (5), a request by a foreign country for assistance under Division 2, 5 or 6 shall be refused if, in the opinion of the Attorney-General, the request relates to the investigation, prosecution or punishment of a person in respect of any conduct which, if it had occurred in Singapore, would not have constituted a Singapore offence.

(4) Subsection (3) does not apply to a request by a foreign country for assistance under Division 2, if the request relates to the investigation, prosecution or punishment of a person in respect of a foreign tax evasion offence of that country.



(5) Subsection (3) does not apply to a request by a foreign country for assistance under Division 5 or 6, if —

- (a) the request relates to the investigation, prosecution or punishment of a person in respect of a foreign tax evasion offence of that country; and 5
- (b) the Attorney-General is satisfied that an arrangement having effect under section 49 or 105BA of the Income Tax Act (Cap. 134), or an international tax compliance agreement as defined in section 105I of that Act, has been made with the government of that foreign country.”. 10

#### **Repeal and re-enactment of section 47**

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5. Section 47 of the principal Act is repealed and the following section substituted therefor:

#### **“Amendment of Schedules**

47. The Minister may, by notification in the *Gazette*, amend all or any of the First, Second and Third Schedules.”.

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## New First and Second Schedules

6. The principal Act is amended by inserting, immediately after section 47, the following Schedules:

### “FIRST SCHEDULE

Sections 2(1) and 47

#### DRUG DEALING OFFENCES

<i>Offence</i>	<i>Description</i>
<b>Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act (Cap. 65A)</b>	
1. Section 43	Assisting another to retain benefits of drug dealing
2. Section 46	Acquiring, possessing, using, concealing or transferring benefits of drug dealing
<b>Misuse of Drugs Act (Cap. 185)</b>	
3. Section 5	Trafficking in controlled drugs
4. Section 6	Manufacture of controlled drugs
5. Section 7	Import and export of controlled drugs
6. Section 10	Cultivation of cannabis, opium and coca plants
7. Section 10A	Manufacture, supply, possession, import or export of equipment, materials or substances useful for manufacture of controlled drugs

## SECOND SCHEDULE

Sections 2(1) and 47

## SERIOUS OFFENCES

<i>Offence</i>	<i>Description</i>	
<b>Animals and Birds Act (Cap. 7)</b>		5
1. Section 7	Contravention of order with regard to importation, etc.	
2. Section 8	Importation or transshipment of any animal, bird or veterinary biologics without licence	10
3. Section 9	Importation or possession of noxious insects, pests or genetically modified organisms, etc.	
4. Section 11	Failure to report arrival of animal or bird, etc.	15
5. Section 13	Failure to confine animal or bird on board ship, etc.	
6. Section 16	Exportation of any animal or bird without licence	20
<b>Arms and Explosives Act (Cap. 13)</b>		
7. Section 6	Possession or transfer of possession of unmarked plastic explosives	
8. Section 7	Importation or exportation of unmarked plastic explosives	25
9. Section 9	Exportation or removal of article in contravention of notification by Minister	
10. Section 10(2)	Manufacture, possession or import of explosive in contravention of notification by Minister	30
11. Section 11	Contravention of notification relating to poisonous or noxious gas or noxious substance	35

	<i>Offence</i>	<i>Description</i>
	12. Section 12	Offence by master of ship, etc., used for certain offences
5	13. Section 22	Knowingly concealing arms, etc., imported without licence
	14. Section 23	Knowingly purchasing guns or arms from person not licensed
	<b>Arms Offences Act (Cap. 14)</b>	
10	15. Section 6	Trafficking in arms
	<b>Betting Act (Cap. 21)</b>	
	16. Section 3	Offences relating to common betting-houses and betting information centres
15	17. Section 4	Advancing money for conducting business of common betting-house
	18. Section 5	Betting in common betting-house
	<b>Biological Agents and Toxins Act (Cap. 24A)</b>	
20	19. Section 5	Use of biological agents for non-peaceful purpose, etc.
	20. Section 30	Use of toxins for non-peaceful purpose, etc.
	<b>Casino Control Act (Cap. 33A)</b>	
25	21. Section 110	Prohibited casino marketing arrangements
	22. Section 110A	No one to act as international market agent or international market agent representative without licence
30	23. Section 171	Possession, use, etc., of certain things prohibited
	24. Section 172	Unlawful interference with gaming equipment
35	25. Section 172A	Cheating at play

<i>Offence</i>	<i>Description</i>	
26. Section 173	Possession of chips outside designated site	
27. Section 174	Forgery and counterfeiting	
<b>Chemical Weapons (Prohibition) Act (Cap. 37B)</b>		5
28. Section 8	Use, etc., of chemical weapons	
<b>Children and Young Persons Act (Cap. 38)</b>		10
29. Section 5(1)	Ill-treatment of child or young person	
30. Section 6(1)	Contribution to delinquency of child or young person	
31. Section 7	Sexual exploitation of child or young person	15
32. Section 12	Unlawful transfer of possession, custody or control of child	
33. Section 13	Importation of child by false pretences	
<b>Commodity Trading Act (Cap. 48A)</b>		20
34. Section 49 for contravention of any of the following:		
(a) section 43	False trading	
(b) section 44	Bucketing	25
(c) section 45	Dissemination of information about false trading	
(d) section 46	Manipulation of price and cornering	
(e) section 47	Employment of fraudulent or deceptive devices, etc.	30
(f) section 48	Fraudulently inducing trading	

	<i>Offence</i>	<i>Description</i>
	<b>Common Gaming Houses Act (Cap. 49)</b>	
5	35. Section 4	Offences relating to a common gaming house, etc.
	36. Section 5	Assisting in carrying on a public lottery, etc.
10	37. Section 6	Advancing or furnishing money for establishing or conducting business of common gaming house, etc.
	38. Section 8	Gaming in public
	<b>Computer Misuse and Cybersecurity Act (Cap. 50A)</b>	
15	39. Section 3	Unauthorised access to computer material
	40. Section 4	Access with intent to commit or facilitate commission of offence
20	41. Section 5	Unauthorised modification of computer material
	42. Section 6	Unauthorised use or interception of computer service
	43. Section 7	Unauthorised obstruction of use of computer
25	44. Section 8	Unauthorised disclosure of access code
	45. Section 10	Abetments and attempts punishable as offences
	<b>Control of Plants Act (Cap. 57A)</b>	
30	46. Section 7	Importation or transshipment of fresh fruits or vegetables without licence
	47. Section 8	Importation or transshipment of fresh fruits or vegetables without permit

<i>Offence</i>	<i>Description</i>	
48. Section 34 for contravention of any order made under section 28	Export of plants contrary to order by Minister	5
49. Section 34 for contravention of section 41	Failure to give access to documents, etc.	
<b>Control of Plants Act (Cap. 57A) Control of Plants (Plant Importation) Rules (R 4)</b>		10
50. Rule 17 for contravention of rule 5(1)	Importation of regulated plant, etc., without a permit	15
<b>Copyright Act (Cap. 63)</b>		
51. Section 136(1), (2), (3), (4) and (6)	Offences relating to copyright	
52. Section 260(6)	Removal or alteration of rights management information	20
53. Section 261C(4) and (5)	Relating to circumvention of technological measures	
<b>Corrosive and Explosive Substances and Offensive Weapons Act (Cap. 65)</b>		25
54. Section 3	Possession of corrosive or explosive substance for purpose of causing hurt	
<b>Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act (Cap. 65A)</b>		30
55. Section 44	Assisting another to retain benefits from criminal conduct	
56. Section 47	Acquiring, possessing, using, concealing or transferring benefits of criminal conduct	35

	<i>Offence</i>	<i>Description</i>
	<b>Criminal Law (Temporary Provisions) Act (Cap. 67)</b>	
5	57. Section 3	Supplies
	<b>Customs Act (Cap. 70)</b>	
	58. Section 128E	Offences in relation to goods found in person's baggage or upon his person, etc.
10	59. Section 128F	Offences in relation to importation of uncustomed or prohibited goods
	60. Section 128G	Offences in relation to exportation of uncustomed or prohibited goods
15	61. Section 128H	Offences in relation to shipping, unshipping, loading, unloading, etc., of uncustomed or prohibited goods
	62. Section 128I(1)(a) and (c)	Offences in relation to possession, storage and harbouring of goods
20	63. Section 132	Knowingly advancing or furnishing money for business comprising sale, purchase, etc., of uncustomed goods
	<b>Dangerous Fireworks Act (Cap. 72)</b>	
25	64. Section 4	Prohibition on sale, transport, delivery, distribution or import of dangerous fireworks
	65. Section 6 for contravention of section 3	Prohibition on possession or discharge of dangerous fireworks
30	<b>Employment of Foreign Manpower Act (Cap. 91A)</b>	
	66. Section 5(6)	Employment of foreign employee without a valid work pass
35	67. Section 5(7A)	Employment of foreign employee in contravention of a condition of his work pass



<i>Offence</i>	<i>Description</i>	
68. Section 22(1)(a), (d), (e) and (f)	Contravention of a condition of a work pass, etc.; making false statement or furnishing false information to the Controller of Work Passes, an authorised officer or an employment inspector; selling, forging or unlawfully altering a work pass, etc.; or using or having in possession without lawful authority any work pass, etc., that is forged, unlawfully altered or issued to another person	5  10
<b>Endangered Species (Import and Export) Act (Cap. 92A)</b>		15
69. Section 4	Importation, exportation, etc., of scheduled species without permit	
70. Section 5	Scheduled species in transit unaccompanied by CITES permit, etc.	
71. Section 19 for contravention of section 4 or 5	Abetment of an offence under section 4 or 5	20
<b>Environmental Protection and Management Act (Cap. 94A)</b>		25
72. Section 22	Importation, manufacture or sale of hazardous substances without licence, etc.	
73. Section 23	Importation, manufacture or sale of hazardous substances not in accordance with licence, etc.	30
74. Section 24	Storage, use or dealing with hazardous substances in a manner that threatens health, etc.	
<b>Explosive Substances Act (Cap. 100)</b>		35
75. Section 3	Causing explosion likely to endanger life or property	

	<i>Offence</i>	<i>Description</i>
	76. Section 4	Attempt to cause explosion, or for making or keeping explosives, with intent to endanger life or property
5	77. Section 5	Making or possessing explosives under suspicious circumstances
	<b>Feeding Stuffs Act (Cap. 105)</b>	
10	78. Section 4(5)	Importation, manufacture, etc., of animal feeds without licence
	<b>Films Act (Cap. 107)</b>	
	79. Section 29	Offences involving dealings in obscene films
	80. Section 30	Possession of obscene films
15	81. Section 31	Advertising obscene films
	82. Section 32	Offences involving children and young persons
	<b>Goods and Services Tax Act (Cap. 117A)</b>	
20	83. Section 62	Fraud, etc.
	84. Section 63	Improperly obtaining refund
	<b>Hazardous Waste (Control of Export, Import and Transit) Act (Cap. 122A)</b>	
25	85. Section 25	Importation of hazardous waste without permit, etc.
	86. Section 26	Exportation of hazardous waste without permit, etc.
30	87. Section 27	Bringing waste into Singapore in course of carrying out transit proposal without permit, etc.
	88. Section 37	Making false statements

<i>Offence</i>	<i>Description</i>	
<b>Health Products Act (Cap. 122D)</b>		
89. Section 16	Prohibition against supply of health products that are adulterated, counterfeits, etc.	5
<b>Hijacking of Aircraft and Protection of Aircraft and International Airports Act (Cap. 124)</b>		10
90. Section 3(3)	Hijacking	
91. Section 4	Violence against passengers or crew	
92. Section 5	Destroying, damaging or endangering safety of aircraft	
93. Section 7	Endangering safety at aerodromes	15
<b>Hostage-Taking Act (Cap. 126C)</b>		
94. Section 3	Hostage-taking	
95. Section 5	Failure to disclose information relating to hostage-taking offence	20
<b>Human Organ Transplant Act (Cap. 131A)</b>		
96. Section 14(2)	Contracting for sale or supply of organ or blood, etc.	
97. Section 14(2A)	Organ trading by middlemen or syndicates	25
<b>Immigration Act (Cap. 133)</b>		
98. Section 5(5)	Entering or leaving Singapore other than at authorised entry or departure points	30
99. Section 6(3) for contravention of section 6(1)	Entry or attempted entry into Singapore without a valid pass	

<i>Offence</i>	<i>Description</i>
100. Section 57(1)(aa), (b) and (c)	Abetting unlawful entry or departure, or engaging in business of conveying prohibited immigrant
101. Section 57(1)(d)	Harbouring offenders of Immigration Act or Regulations
102. Section 57(1)(k)	Making a false statement to obtain or attempting to obtain an entry permit, re-entry permit, pass or certificate for himself or for other person
103. Section 57(1)(l)	Using or without lawful authority having possession of any forged, unlawfully altered or irregular entry or re-entry permit, pass or certificate, etc.
<b>Income Tax Act (Cap. 134)</b>	
104. Section 96	Tax evasion and wilful action to obtain PIC bonus
105. Section 96A	Serious fraudulent tax evasion and action to obtain PIC bonus
<b>Internal Security Act (Cap. 143)</b>	
106. Section 4	Wearing of prohibited uniform, etc.
107. Section 5	Membership of quasi-military organisations
108. Section 6	Illegal drilling
<b>Kidnapping Act (Cap. 151)</b>	
109. Section 3	Abduction, wrongful restraint or wrongful confinement for ransom
110. Section 4	Knowingly receiving ransom
111. Section 5	Knowingly negotiating to obtain or for payment of ransom

<i>Offence</i>	<i>Description</i>	
<b>Maritime Offences Act (Cap. 170B)</b>		
112. Section 3	Hijacking of ships	
113. Section 4	Destroying or damaging ships, etc.	5
114. Section 5	Other acts endangering or likely to endanger safe navigation	
115. Section 6	Offences involving threats	
116. Section 7(1)	Act of violence done in connection with an offence under section 3, 4 or 5	10
117. Section 7(3)	Abetment of certain offences	
<b>Medicines Act (Cap. 176)</b>		
118. Section 35 for contravention of any of the following:		15
(a) section 31	Sale of adulterated medicinal products	
(b) section 32	Sale of medicinal products not of nature or quality demanded by purchaser	
<b>Monetary Authority of Singapore Act (Cap. 186)</b>		20
119. Section 27A(5)	Failure or refusal to comply with direction, or contravention of regulations, issued or made to discharge Government's international obligations, etc.	25
<b>Moneylenders Act (Cap. 188)</b>		
120. Section 14	Unlicensed moneylending	
121. Section 28	Harassing borrower, besetting his residence, etc.	30

<i>Offence</i>	<i>Description</i>
<b>Multi-Level Marketing and Pyramid Selling (Prohibition) Act (Cap. 190)</b>	
5 122. Section 3	Promotion of or participation in a pyramid selling scheme, or arrangement or holding out the same
10 123. Section 4	Registration of business designed to promote a pyramid selling scheme or arrangement
15 124. Section 5	Registration of company which proposes to promote a pyramid selling scheme or arrangement
<b>Passports Act (Cap. 220)</b>	
125. Section 36	Falsifying Singapore passports, etc.
126. Section 38	Bringing, taking or sending false Singapore passports, etc., across international borders
20 127. Section 39	Making or giving false or misleading statements or information
128. Section 40	Furnishing false or misleading documents
25 129. Section 41	Improper use or possession of Singapore passports, etc.
130. Section 42	Selling Singapore passport, etc.
131. Section 44	Dishonestly obtaining Singapore passport, etc.
30 132. Section 47	Offences relating to false foreign travel documents

<i>Offence</i>	<i>Description</i>
<b>Penal Code (Cap. 224)</b>	
133. Section 109	Abetment of a serious crime, where the serious crime is transnational in nature and involves an organised criminal group, and the terms “serious crime”, “organised criminal group” and “transnational” have the meanings given to them in the United Nations Convention against Transnational Organised Crime, done at New York on 15th November 2000
134. Section 115	Abetment of an offence punishable with death or imprisonment for life, being a serious crime, where the serious crime is transnational in nature and involves an organised criminal group, and the terms “serious crime”, “organised criminal group” and “transnational” have the meanings given to them in the United Nations Convention against Transnational Organised Crime, done at New York on 15th November 2000
135. Section 116	Abetment of an offence punishable with imprisonment, being a serious crime, where the serious crime is transnational in nature and involves an organised criminal group, and the terms “serious crime”, “organised criminal group” and “transnational” have the meanings given to them in the United Nations Convention against Transnational Organised Crime, done at New York on 15th November 2000

<i>Offence</i>	<i>Description</i>
136. Section 118	Concealing a design to commit an offence punishable with death or imprisonment for life, being a serious crime, where the serious crime is transnational in nature and involves an organised criminal group, and the terms “serious crime”, “organised criminal group” and “transnational” have the meanings given to them in the United Nations Convention against Transnational Organised Crime, done at New York on 15th November 2000
137. Section 120B	Criminal conspiracy to commit a serious crime, where the serious crime is transnational in nature and involves an organised criminal group, and the terms “serious crime”, “organised criminal group” and “transnational” have the meanings given to them in the United Nations Convention against Transnational Organised Crime, done at New York on 15th November 2000
138. Section 130	Aiding escape of, rescuing, or harbouring such prisoner
139. Section 130B	Piracy by law of nations
140. Section 130C	Piratical acts
141. Section 130E	Genocide
142. Section 143	Membership of unlawful assembly
143. Section 144	Joining an unlawful assembly armed with any deadly weapon
144. Section 145	Joining or continuing in an unlawful assembly, knowing that it has been commanded to disperse
145. Section 146	Force used by one member in prosecution of common object
146. Section 147	Rioting
147. Section 148	Rioting, armed with a deadly weapon



<i>Offence</i>	<i>Description</i>	
148. Section 149	Every member of an unlawful assembly to be deemed guilty of any offence committed in prosecution of common object	5
149. Section 150	Hiring, or conniving at hiring, of persons to join an unlawful assembly	
150. Section 151	Knowingly joining or continuing in any assembly of 5 or more persons after it has been commanded to disperse	10
151. Section 152	Assaulting or obstructing public servant when suppressing riot, etc.	
152. Section 161	Public servant taking a gratification, other than legal remuneration, in respect of an official act	15
153. Section 162	Taking a gratification in order, by corrupt or illegal means, to influence a public servant	
154. Section 164	Punishment for abetment by public servant of offence under section 162 or 163	20
155. Section 165	Public servant obtaining any valuable thing, without consideration, from person concerned in any proceeding or business transacted by such public servant	25
156. Section 181	False statement on oath to public servant or person authorised to administer an oath	
157. Section 193	Punishment for giving or fabricating false evidence	30
158. Section 194	Giving or fabricating false evidence with intent to procure conviction of a capital offence	
159. Section 195	Giving or fabricating false evidence with intent to procure conviction of an offence punishable with imprisonment	35

<i>Offence</i>	<i>Description</i>
160. Section 196	Using evidence known to be false
161. Section 201	Causing disappearance of evidence of an offence committed, or giving false information touching it, to screen the offender
162. Section 203	Giving false information respecting an offence committed
163. Section 204	Destruction of document to prevent its production as evidence
164. Section 204A	Obstructing, preventing, perverting or defeating course of justice
165. Section 204B	Bribery of witnesses
166. Section 205	False personation for the purpose of any act or proceeding in a suit
167. Section 206	Fraudulent removal or concealment of property to prevent its seizure as a forfeiture or in execution of a decree
168. Section 207	Fraudulent claim to property to prevent its seizure as a forfeiture or in execution of a decree
169. Section 208	Fraudulently suffering a decree for a sum not due
170. Section 209	Fraudulently or dishonestly making a false claim before a court of justice
171. Section 210	Fraudulently obtaining a decree for a sum not due
172. Section 212	Harbouring an offender
173. Section 213	Taking gift, etc., to screen an offender from punishment
174. Section 214	Offering gift or restoration of property in consideration of screening offender
175. Section 215	Taking gift to help to recover stolen property, etc.

<i>Offence</i>	<i>Description</i>	
176. Section 216	Harbouring an offender who has escaped from custody, or whose apprehension has been ordered	
177. Section 216A	Harbouring robbers or gang-robbers, etc.	5
178. Section 217	Public servant disobeying a direction of law with intent to save person from punishment or property from forfeiture	
179. Section 218	Public servant framing an incorrect record or writing with intent to save person from punishment or property from forfeiture	10
180. Section 221	Intentional omission to apprehend on the part of a public servant bound by law to apprehend	15
181. Section 222	Intentional omission to apprehend on the part of a public servant bound by law to apprehend person under sentence of court of justice	20
182. Section 225A	Public servant omitting to apprehend or suffering other persons to escape in cases not already provided for	
183. Section 231	Counterfeiting coin	
184. Section 232	Counterfeiting current coin	25
185. Section 233	Making or selling instrument for counterfeiting coin	
186. Section 234	Making or selling instrument for counterfeiting current coin	
187. Section 235	Possession of instrument or material for the purpose of using the same for counterfeiting coin	30
188. Section 236	Abetting in Singapore the counterfeiting out of Singapore of coin or current coin	
189. Section 237	Import or export of counterfeit coin	35

<i>Offence</i>	<i>Description</i>
190. Section 238	Import or export of counterfeits of current coin
191. Section 239	Delivery to another of coin, possessed with the knowledge that it is counterfeit
192. Section 240	Delivery of current coin, possessed with the knowledge that it is counterfeit
193. Section 241	Delivery to another of coin as genuine, which when first possessed the deliverer did not know to be counterfeit
194. Section 241A	Delivery to another of current coin as genuine, which when first possessed the deliverer did not know to be counterfeit
195. Section 242	Possession of counterfeit coin by a person who knew it to be counterfeit when he became possessed thereof
196. Section 246	Fraudulently or dishonestly diminishing the weight or altering the composition of any coin
197. Section 248	Altering appearance of any coin with intent that it shall pass as a coin of a different description
198. Section 252	Possession of altered coin by a person who knew it to be altered when he became possessed thereof
199. Section 254	Delivery to another of coin as genuine, which when first possessed the deliverer did not know to be altered
200. Section 254A	Delivery to another of current coin as genuine, which when first possessed the deliverer did not know to be altered
201. Section 261	Effacing any writing from a substance bearing a Government stamp, or removing from a document a stamp used for it, with intent to cause loss to Government

<i>Offence</i>	<i>Description</i>	
202. Section 262	Using a Government stamp known to have been before used	
203. Section 263	Erasure of mark denoting that stamp has been used	5
204. Section 264	Fraudulent use of false instrument for weighing	
205. Section 265	Fraudulent use of false weight or measure	
206. Section 266	Being in possession of false weights or measures	10
207. Section 267	Making or selling false weights or measures	
208. Section 271	Disobedience to a quarantine rule	
209. Section 279	Rash driving or riding on a public way	15
210. Section 292	Sale of obscene books, etc.	
211. Section 298	Uttering words, etc., with deliberate intent to wound the religious or racial feelings of any person	
212. Section 298A	Promoting enmity between different groups on grounds of religion or race and doing acts prejudicial to maintenance of harmony	20
213. Section 302	Punishment for murder	
214. Section 304	Punishment for culpable homicide not amounting to murder	25
215. Section 304A	Causing death by rash or negligent act	
216. Section 307(1)	Attempt to murder	
217. Section 307(2)	Other offences by convicts	
218. Section 308	Attempt to commit culpable homicide	30
219. Section 312	Causing miscarriage	
220. Section 313	Causing miscarriage without woman's consent	

	<i>Offence</i>	<i>Description</i>
5	221. Section 315(1)	Child destruction before, at or immediately after birth
	222. Section 316	Causing death of a quick unborn child by an act amounting to culpable homicide
	223. Section 323	Punishment for voluntarily causing hurt
10	224. Section 324	Voluntarily causing hurt by dangerous weapons or means
	225. Section 325	Punishment for voluntarily causing grievous hurt
	226. Section 326	Voluntarily causing grievous hurt by dangerous weapons or means
15	227. Section 327	Voluntarily causing hurt to extort property or to constrain to an illegal act
	228. Section 328	Causing hurt by means of poison, etc., with intent to commit an offence
20	229. Section 329	Voluntarily causing grievous hurt to extort property, or to constrain to an illegal act
	230. Section 330	Voluntarily causing hurt to extort confession or to compel restoration of property
25	231. Section 331	Voluntarily causing grievous hurt to extort confession or to compel restoration of property
	232. Section 332	Voluntarily causing hurt to deter public servant from his duty
30	233. Section 333	Voluntarily causing grievous hurt to deter public servant from his duty
	234. Section 335	Causing grievous hurt on provocation
	235. Section 338	Causing grievous hurt by an act which endangers life or personal safety of others
35	236. Section 343	Wrongful confinement for 3 or more days

<i>Offence</i>	<i>Description</i>	
237. Section 344	Wrongful confinement for 10 or more days	
238. Section 345	Wrongful confinement of person for whose liberation a writ has been issued	5
239. Section 346	Wrongful confinement in secret	
240. Section 347	Wrongful confinement for the purpose of extorting property or constraining to an illegal act	
241. Section 348	Wrongful confinement for the purpose of extorting confession or of compelling restoration of property	10
242. Section 354	Assault or use of criminal force to a person with intent to outrage modesty	
243. Section 354A	Outraging modesty in certain circumstances	15
244. Section 355	Assault or criminal force with intent to dishonour otherwise than on grave and sudden provocation	
245. Section 363	Punishment for kidnapping	20
246. Section 363A	Punishment for abduction	
247. Section 364	Kidnapping or abducting in order to murder	
248. Section 365	Kidnapping or abducting with intent secretly and wrongfully to confine a person	25
249. Section 366	Kidnapping or abducting a woman to compel her marriage, etc.	
250. Section 367	Kidnapping or abducting in order to subject a person to grievous hurt, slavery, etc.	30
251. Section 368	Wrongfully concealing or keeping in confinement a kidnapped person	
252. Section 369	Kidnapping or abducting child under 10 years with intent to steal moveable property from the person of such child	35

	<i>Offence</i>	<i>Description</i>
	253. Section 370	Buying or disposing of any person as a slave
	254. Section 371	Habitual dealing in slaves
5	255. Section 372	Selling minor for purposes of prostitution, etc.
	256. Section 373	Buying minor for purposes of prostitution, etc.
10	257. Section 373A	Importing woman for purposes of prostitution, etc.
	258. Section 374	Unlawful compulsory labour
	259. Section 375	Rape
	260. Section 376	Sexual assault by penetration
	261. Section 376A	Sexual penetration of minor under 16
15	262. Section 376B	Commercial sex with minor under 18
	263. Section 376C	Commercial sex with minor under 18 outside Singapore
	264. Section 376D	Tour outside Singapore for commercial sex with minor under 18
20	265. Section 376E	Sexual grooming of minor under 16
	266. Section 376F	Procurement of sexual activity with person with mental disability
	267. Section 379	Punishment for theft
	268. Section 379A	Punishment for theft of a motor vehicle
25	269. Section 380	Theft in dwelling-house, etc.
	270. Section 381	Theft by clerk or servant of property in possession of master
	271. Section 382	Theft after preparation made for causing death or hurt in order to commit theft
30	272. Section 384	Punishment for extortion
	273. Section 385	Putting person in fear of harm in order to commit extortion



<i>Offence</i>	<i>Description</i>	
274. Section 386	Extortion by putting a person in fear of death or grievous hurt	
275. Section 387	Putting person in fear of death or of grievous hurt in order to commit extortion	5
276. Section 388	Extortion by threat of accusation of an offence punishable with death, or imprisonment, etc.	
277. Section 389	Putting person in fear of accusation of offence, in order to commit extortion	10
278. Section 392	Punishment for robbery	
279. Section 393	Attempt to commit robbery	
280. Section 394	Voluntarily causing hurt in committing robbery	15
281. Section 395	Punishment for gang-robbery	
282. Section 396	Gang-robbery with murder	
283. Section 397	Robbery when armed or with attempt to cause death or grievous hurt	
284. Section 399	Making preparation to commit gang-robbery	20
285. Section 400	Punishment for belonging to gang-robbers	
286. Section 401	Belonging to wandering gang of thieves	
287. Section 402	Assembling for purpose of committing gang-robbery	25
288. Section 403	Dishonest misappropriation of property	
289. Section 404	Dishonest misappropriation of property possessed by a deceased person at the time of his death	30
290. Section 406	Punishment of criminal breach of trust	
291. Section 407	Criminal breach of trust by carrier, etc.	
292. Section 408	Criminal breach of trust by clerk or servant	

	<i>Offence</i>	<i>Description</i>
	293. Section 409	Criminal breach of trust by public servant, or by banker, merchant or agent
	294. Section 411	Dishonestly receiving stolen property
5	295. Section 412	Dishonestly receiving property stolen in the commission of a gang-robbery
	296. Section 413	Habitually dealing in stolen property
	297. Section 414	Assisting in concealment or disposal of stolen property
10	298. Section 417	Punishment for cheating
	299. Section 418	Cheating with knowledge that wrongful loss may be thereby caused to a person whose interest the offender is bound to protect
15	300. Section 419	Punishment for cheating by personation
	301. Section 420	Cheating and dishonestly inducing a delivery of property
	302. Section 421	Dishonest or fraudulent removal or concealment of property to prevent distribution among creditors
20	303. Section 422	Dishonestly or fraudulently preventing a debt or demand due to the offender from being made available for his creditors
	304. Section 423	Dishonest or fraudulent execution of deed of transfer containing a false statement of consideration
25	305. Section 424	Dishonest or fraudulent removal or concealment of property or release of claim
	306. Section 430A	Mischief affecting railway engine, train, etc.
30	307. Section 431	Mischief by injury to public road, bridge or river
	308. Section 431A	Mischief by injury to telegraph cable, wire, etc.
35		

<i>Offence</i>	<i>Description</i>	
309. Section 432	Mischief by causing inundation or obstruction to public drainage, attended with damage	
310. Section 433	Mischief by destroying or moving or rendering less useful a lighthouse or sea-mark	5
311. Section 435	Mischief by fire or explosive substance with intent to cause damage	
312. Section 436	Mischief by fire or explosive substance with intent to destroy a house, etc.	10
313. Section 438	Punishment for the mischief described in section 437 when committed by fire or any explosive substance	
314. Section 439	Punishment for intentionally running vessel aground or ashore with intent to commit theft, etc.	15
315. Section 440	Mischief committed after preparation made for causing death or hurt	
316. Section 449	House-trespass in order to commit an offence punishable with death	20
317. Section 450	House-trespass in order to commit an offence punishable with imprisonment for life	
318. Section 451	House-trespass in order to commit an offence punishable with imprisonment	25
319. Section 452	House-trespass after preparation made for causing hurt, etc.	
320. Section 453	Punishment for lurking house-trespass or house-breaking	30
321. Section 454	Lurking house-trespass or house-breaking in order to commit an offence punishable with imprisonment	
322. Section 455	Lurking house-trespass or house-breaking after preparation made for causing hurt, etc.	35

	<i>Offence</i>	<i>Description</i>
	323. Section 456	Punishment for lurking house-trespass by night or house-breaking by night
5	324. Section 457	Lurking house-trespass by night or house-breaking by night in order to commit an offence punishable with imprisonment
10	325. Section 458	Lurking house-trespass by night or house-breaking by night after preparation made for causing hurt, etc.
	326. Section 459	Grievous hurt caused while committing lurking house-trespass or house-breaking
15	327. Section 460	Lurking house-trespass by night or house-breaking by night when death or grievous hurt is caused
	328. Section 461	Dishonestly breaking open any closed receptacle containing or supposed to contain property
20	329. Section 462	Punishment for same offence when committed by person entrusted with custody
	330. Section 465	Punishment for forgery
25	331. Section 466	Forgery of record of a court of justice, or a public register of births, etc.
	332. Section 467	Forgery of a valuable security or will
	333. Section 468	Forgery for the purpose of cheating
	334. Section 469	Forgery for the purpose of harming the reputation of any person
30	335. Section 471	Using as genuine a forged document or forged electronic record
	336. Section 472	Making or possessing a counterfeit seal, plate, etc., with intent to commit a forgery punishable under section 467

<i>Offence</i>	<i>Description</i>	
337. Section 473	Making or possessing a counterfeit seal, plate, etc., with intent to commit a forgery punishable otherwise	
338. Section 473A	Making or possessing equipment for making a false instrument	5
339. Section 473B	Making or possessing equipment for making a false instrument with intent to induce prejudice	
340. Section 474	Having possession of a valuable security or will known to be forged, with intent to use it as genuine	10
341. Section 475	Counterfeiting a device or mark used for authenticating documents described in section 467, or possessing counterfeit marked material	15
342. Section 476	Counterfeiting a device or mark used for authenticating documents other than those described in section 467, or possessing counterfeit marked material	20
343. Section 477	Fraudulent cancellation, destruction, etc., of a will	
344. Section 477A	Falsification of accounts	
345. Section 489A	Forging or counterfeiting currency notes or bank notes	25
346. Section 489B	Using as genuine forged or counterfeit currency notes or bank notes	
347. Section 489C	Possession of forged or counterfeit currency notes or bank notes	
348. Section 500	Punishment for defamation	30
349. Section 501	Printing or engraving matter known to be defamatory	
350. Section 502	Sale of printed or engraved substance containing defamatory matter	
351. Section 504	Intentional insult with intent to provoke a breach of the peace	35

<i>Offence</i>	<i>Description</i>
352. Section 505	Statements conducing to public mischief
353. Section 506	Punishment for criminal intimidation
354. Section 507	Criminal intimidation by an anonymous communication
355. Section 509	Word or gesture intended to insult the modesty of a woman
<b>Prevention of Corruption Act (Cap. 241)</b>	
356. Section 5	Punishment for corruption
357. Section 6	Punishment for corrupt transactions with agents
358. Section 10	Corruptly procuring withdrawal of tenders
359. Section 11	Bribery of Member of Parliament
360. Section 12	Bribery of member of public body
361. Section 29	Abetment of offences
362. Section 30	Attempts
363. Section 31	Conspiracy
<b>Protected Areas and Protected Places Act (Cap. 256)</b>	
364. Section 7	Penalty for contravening section 4 or 5, etc.
<b>Radiation Protection Act (Cap. 262)</b>	
365. Section 5	Import, export, etc., of radioactive materials
366. Section 6	Import, export, etc., of irradiating apparatus
367. Section 11	Disposal of radioactive waste
368. Section 12	Accumulation of radioactive waste
369. Section 14	Transport of radioactive waste

<i>Offence</i>	<i>Description</i>	
370. Section 31	False or misleading statements and documents	
<b>Railways Act (Cap. 263)</b>		
371. Section 87	Wilful act or omission endangering passenger	5
<b>Rapid Transit Systems Act (Cap. 263A)</b>		
372. Section 25	Wilfully endangering safety of railway passenger	10
373. Section 26	Damage to railway or railway premises	
<b>Road Traffic Act (Cap. 276)</b>		
374. Section 43(4)	Driving while under disqualification	
375. Section 64	Reckless or dangerous driving	15
376. Section 65A	Collision of heavy motor vehicles and public service vehicles with buildings or structures	
377. Section 67	Driving while under influence of drink or drugs	20
378. Section 79(1)	Offence for driving heavy motor vehicle without police escort	
<b>Sale of Food Act (Cap. 283) Food Regulations (Rg 1)</b>		
379. Regulation 261 for contravention of regulation 14	Imported food to be registered	25
<b>Securities and Futures Act (Cap. 289)</b>		
380. Section 140	Offences relating to take-over offers	30
381. Section 204 for contravention of any of the following:		
(a) section 197	False trading and market rigging transactions	35

	<i>Offence</i>	<i>Description</i>
	(b) section 198	Securities market manipulation
	(c) section 199	False or misleading statements, etc.
5	(d) section 200	Fraudulently inducing persons to deal in securities
	(e) section 201	Employment of manipulative and deceptive devices
	(f) section 202	Dissemination of information about illegal transactions
10	(g) section 203	Failure to make disclosure to securities exchange
	382. Section 212 for contravention of any of the following:	
15	(a) section 206	False trading
	(b) section 207	Bucketing
	(c) section 208	Manipulation of price of futures contract and cornering
20	(d) section 209	Fraudulently inducing persons to trade in futures contracts
	(e) section 210	Employment of fraudulent or deceptive devices, etc.
	(f) section 211	Dissemination of information about illegal transactions
25	383. Section 221 for contravention of section 218 or 219	Insider trading
	<b>Sedition Act (Cap. 290)</b>	
	384. Section 4	Offences
30	<b>Societies Act (Cap. 311)</b>	
	385. Section 14(2) and (3)	Management or membership of unlawful society, etc.
	386. Section 15	Allowing unlawful assembly in premises



<i>Offence</i>	<i>Description</i>	
387. Section 16	Inciting, etc., a person to become a member of unlawful society	
388. Section 17	Procuring subscription or aid for unlawful society	5
389. Section 18	Publishing, etc., propaganda of unlawful society	
390. Section 23(2)	Possession of books, etc., of triad society	
<b>Strategic Goods (Control) Act (Cap. 300)</b>		10
391. Section 5	Transfer of strategic goods, etc.	
392. Section 6	Brokering of strategic goods, etc.	
<b>Termination of Pregnancy Act (Cap. 324)</b>		15
393. Section 3(4)	Medical termination of pregnancy	
394. Section 5	Coercion or intimidation	
<b>Terrorism (Suppression of Bombings) Act (Cap. 324A)</b>		
395. Section 3	Terrorist bombing	20
396. Section 4	Failure to disclose information about acts of terrorist bombing	
<b>Terrorism (Suppression of Financing) Act (Cap. 325)</b>		
397. Section 3	Providing or collecting property for terrorist acts	25
398. Section 4	Provision of property and services for terrorist purposes	
399. Section 5	Use or possession of property for terrorist purposes	30
400. Section 6	Dealing with property of terrorists	
401. Section 8	Failure to disclose information on property belonging to terrorist or transaction relating to such property, etc.	

	<i>Offence</i>	<i>Description</i>
5	402. Section 9	Failure to comply with order requiring continuing audit on whether in possession of property belonging to terrorist, etc.
	403. Section 10	Failure to disclose information about acts of terrorism financing
10	404. Section 14	Contravention of order for restraint of property
10	<b>Trade Marks Act (Cap. 332)</b>	
	405. Section 46	Counterfeiting a trade mark
	406. Section 47	Falsely applying a registered trade mark to goods or services
15	407. Section 48	Making or possessing of article for committing offence
	408. Section 49	Importing or selling, etc., goods with falsely applied trade mark
20	<b>United Nations Act (Cap. 339) United Nations (Anti-Terrorism Measures) Regulations (Rg 1)</b>	
25	409. Regulation 11 for contravention of any of the following:	
	(a) regulation 7A	Prohibition against sale, supply, etc., of arms and related material to terrorists
30	(b) regulation 7B	Prohibition against carriage of arms and related material by Singapore ships and aircraft for terrorists
	(c) regulation 7C	Prohibition against provision of technical advice, assistance, etc., related to military activities of terrorists
35	(d) regulation 8	Prohibition against false threats of terrorist acts

<i>Offence</i>	<i>Description</i>	
(e) regulation 9	General prohibition against causing, assisting or promoting an act prohibited by regulation 7A, 7B, 7C or 8	
<b>Vandalism Act (Cap. 341)</b>		5
410. Section 3	Penalty for acts of vandalism	
<b>Wholesome Meat and Fish Act (Cap. 349A)</b>		
411. Section 5	Importation, exportation or transshipment of meat products or fish products without licence, etc.	10
412. Section 6	Importation, exportation or transshipment of meat products or fish products without permit, etc.	
<b>Wild Animals and Birds Act (Cap. 351)</b>		15
413. Section 10	Importation of wild animals and birds without authorisation, etc.	
<b>Women's Charter (Cap. 353)</b>		20
414. Section 140	Offences relating to prostitution	
415. Section 141	Trafficking in women and girls	
416. Section 142	Importation of woman or girl by false pretences	
417. Section 145	Causing or encouraging prostitution of, sexual penetration with, or indecent assault on, girl below the age of 16	25
418. Section 146	Persons living on or trading in prostitution	
419. Section 147	Keeping or management of places of assignation	30
420. Section 148	Keeping or management of brothels	„

## **Amendment and renaming of Schedule**

7. The principal Act is amended —

(a) by deleting the Schedule reference of the existing Schedule and substituting the following Schedule reference:

5                   “Sections 16(3), 29(2) and (3), 31(1), 32(1), 46 and 47”;

(b) by deleting the words “a foreign drug offence or offences” in paragraph 21(1) of the existing Schedule and substituting the words “one or more foreign offences”;

10 (c) by deleting the word “drug” in paragraph 21(1)(b) and (c) of the existing Schedule; and

(d) by renaming the existing Schedule as the Third Schedule.

## **Miscellaneous amendments**

8. The principal Act is amended —

15 (a) by deleting the words “the Schedule” wherever they appear in the following provisions and substituting in each case the words “the Third Schedule”:

Sections 16(3), 29(2) and (3), 31(1), 32(1) and 46;

(b) by deleting sub-paragraphs (A) and (B) of section 32(1)(e)(i) and substituting the following sub-paragraphs:

20                   “(A) any payment or other reward received in connection with an offence against the law of that country, or the value of any such payment or reward; or

25                   (B) any property derived or realised, directly or indirectly, from any payment or other reward referred to in sub-paragraph (A), or the value of any such property; or”;

30                   and

(c) by deleting sub-paragraph (ii) of section 32(1)(e) and substituting the following sub-paragraph:

“(ii) forfeiting, and destroying or otherwise disposing of —

(A) any drug or other substance in respect of which an offence against the corresponding drug law of that country has been committed; or

(B) any property which was used in connection with the commission of any offence against the law of that country.”

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## EXPLANATORY STATEMENT

This Bill seeks to amend the Mutual Assistance in Criminal Matters Act (Cap. 190A).

Clause 1 relates to the short title and commencement.

Clause 2(a) amends the definition of “corresponding drug law” in section 2(1) to remove the existing requirement for a law of a foreign country to be evidenced by a certificate issued by or on behalf of the government of that country in order to be regarded as a “corresponding drug law”.

Clause 2(b) replaces the definition of “drug trafficking offence” in section 2(1) with a new definition for “drug dealing offence”, as the references in the Act to “drug trafficking offence” will be replaced with references to “drug dealing offence” to avoid confusion with the term “trafficking” as defined in section 2 of the Misuse of Drugs Act (Cap. 185). The new definition also refers to an offence set out in the new First Schedule to the Act, instead of an offence set out in the First Schedule to the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act (Cap. 65A) (which the definition of “drug trafficking offence” refers to). This will enable different lists of offences to be maintained for the Act and the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act.

Clause 2(c) replaces the definition of “financial institution” in section 2(1) to align that definition with the definition of “financial institution” in section 27A(6) of the Monetary Authority of Singapore Act (Cap. 186) read with section 27A(7) of that Act.

Clause 2(d) replaces the definition of “foreign confiscation order” in section 2(1) to make drafting improvements.

Clause 2(f) replaces the definition of “foreign offence” in section 2(1) to extend that definition to cover any offence against the law of a foreign country. This enables Singapore to provide the types of assistance set out in Divisions 3, 4, 7 and 8 of Part III in respect of any foreign offence, if the requirements in Division 1 of that Part are satisfied.

Consequently, clause 2(e) and (f) deletes the definitions of “foreign drug trafficking offence” and “foreign serious offence”, respectively, in section 2(1). Those terms, which are used in the existing definition of “foreign offence” in section 2(1), will not be used in the Act after that definition is replaced.

Clause 2(f) also inserts a new definition of “foreign tax evasion offence” into section 2(1). A “foreign tax evasion offence” is an offence against the national law of a foreign country that consists of the doing of any of certain specified acts wilfully with intent to evade, or to assist any other person to evade, any tax of that country. The specified acts are based on the elements of tax evasion under sections 96(1) and 96A(1) of the Income Tax Act (Cap. 134) and section 62(1) of the Goods and Services Tax Act (Cap. 117A). The foreign tax that is being evaded need not be of a type that is imposed in Singapore. The term “foreign tax evasion offence” is used in the new section 20(4) and (5).

Clause 2(g) replaces the definition of “instrumentality forfeiture order” in section 2(1) to extend that definition to include an order made by a court of a foreign country for the forfeiture, and the destruction or other disposal, of any property used in connection with the commission of any offence against the law of that country, and to make drafting improvements. Under the existing definition, the property must be used in connection with the commission of an offence against the corresponding drug law of that country.

Clauses 2(h) and 3 delete the definition of “items subject to legal privilege” in section 2(1) and replace it with a new section 2A, respectively, to extend the ambit of references to “items subject to legal privilege” to include certain communications and items made, and certain documents prepared, in connection with a legal counsel (as defined in section 3(7) of the Evidence Act (Cap. 97)) giving advice to his employer, or in connection with and for the purposes of any legal proceedings in which the employer is or may be, or was or might have been, a party.

Clause 2(i) replaces the definition of “serious offence” in section 2(1). The new definition refers to an offence set out in the new Second Schedule to the Act, instead of an offence set out in the Second Schedule to the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act (which the existing definition refers to). This will enable different lists of offences to be maintained for the Act and the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act.

Clause 2(j) replaces the definition of “Singapore offence” in section 2(1) to replace the reference in that definition to “drug trafficking offence” with a reference to “drug dealing offence” to avoid confusion with the term “trafficking” as defined in section 2 of the Misuse of Drugs Act, and to restructure that definition and thereby emphasise that there are 2 distinct types of Singapore offences.

Clause 2(j) also replaces the definition of “Singapore confiscation order” in section 2(1) to extend that definition to include a substitute property confiscation order made under the new section 29B of the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act (to be inserted by the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) (Amendment) Bill 2014).

Clause 4 deletes section 20(1)(f) and replaces it with new section 20(3), (4) and (5) to limit the situations in which a request by a foreign country for assistance under Part III will be refused if the request relates to the investigation, prosecution or punishment of a person in respect of any conduct that, if it had occurred in Singapore, would not have constituted a Singapore offence. Section 20(1)(f) is deleted, as it imposes this requirement for criminality both in the foreign country and in Singapore (dual criminality) on every request by a foreign country for assistance under Part III. Instead, the new section 20(3) imposes the requirement for dual criminality only if the request is for assistance under Division 2, 5 or 6 of Part III. The new section 20(4) and (5) further relax the requirement for dual criminality in the case of a request relating to the investigation, prosecution or punishment of a person in respect of a foreign tax evasion offence. Such a request may not satisfy this requirement for dual criminality if the tax being evaded is not of a type that is imposed in Singapore.

Under the new section 20(4), the requirement for dual criminality does not apply to a request for assistance under Division 2 of Part III, if the request relates to the investigation, prosecution or punishment of a person in respect of a foreign tax evasion offence.

Under the new section 20(5), the requirement for dual criminality does not apply to a request by a foreign country for assistance under Division 5 or 6 of Part III, if the request relates to the investigation, prosecution or punishment of a person in respect of a foreign tax evasion offence, and the Attorney-General is satisfied that an avoidance of double taxation arrangement having effect under section 49 of the Income Tax Act, an exchange of information arrangement having effect under

section 105BA of that Act, or an international tax compliance agreement as defined in section 105I of that Act, has been made with the government of that country.

Clause 5 repeals and re-enacts section 47 to empower the Minister to amend all or any of the new First, Second and Third Schedules by notification in the *Gazette*.

Clause 6 inserts the new First and Second Schedules into the Act. The new First Schedule sets out a list of drug dealing offences. The new Second Schedule sets out a list of serious offences.

Clause 7 —

- (a) renames the existing Schedule to the Act as the Third Schedule;
- (b) updates the Schedule reference for that Schedule; and
- (c) amends paragraph 21(1) of that Schedule to refer to any foreign offence (instead of a foreign drug offence), so as to be consistent with the extension of the definition of “instrumentality forfeiture order” (which is a form of “foreign confiscation order”) by clause 2(g).

Clause 8 —

- (a) replaces certain references in the Act to “the Schedule” with references to “the Third Schedule” as a consequence of the renaming of the existing Schedule by clause 7; and
- (b) amends section 32(1)(e) to align that provision with the new definitions of “foreign confiscation order” and “instrumentality forfeiture order” inserted by clause 2(d) and (g).

## EXPENDITURE OF PUBLIC MONEY

This Bill will not involve the Government in any extra financial expenditure.

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