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The following Act was passed by Parliament on 7th July 2014 and assented to by the President on 13th August 2014:—

REPUBLIC OF SINGAPORE

No. 21 of 2014.

I assent.

TONY TAN KENG YAM,

President.

13th August 2014.



An Act to amend the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act (Chapter 65A of the 2000 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 Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) (Amendment) Act 2014 and shall come into operation on such date as the Minister may, by notification in the *Gazette*, appoint.

Amendment of section 2

2. Section 2 of the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) 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 a foreign country to be a law providing for the control and regulation in that country” in the definition of “corresponding law” in subsection (1) and substituting the words “of a foreign country or part thereof providing for the control or regulation, in that country or part thereof,”;
- (b) by deleting the definition of “criminal conduct” in subsection (1) and substituting the following definition:
 - ““criminal conduct” means doing or being concerned in, whether in Singapore or elsewhere, any act constituting a serious offence or a foreign serious offence;”;
- (c) by deleting the word “trafficking” in the definition of “defendant” in subsection (1) and substituting the word “dealing”;
- (d) by deleting the definitions of “drug trafficking” and “drug trafficking offence” in subsection (1) and substituting the following definitions:
 - ““drug dealing” means doing or being concerned in, whether in Singapore or elsewhere, any act constituting a drug dealing offence or a foreign drug dealing offence;

“drug dealing offence” means —

- (a) any offence 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;

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

- (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; and
- (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 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;”;

- (e) by deleting the definition of “financial institution” in subsection (1) 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;”;

- (f) by deleting the definitions of “foreign drug trafficking offence” and “foreign serious offence” in subsection (1) and substituting the following definitions:

“ “foreign drug dealing offence” means an offence against a corresponding law that consists of or includes conduct which, if the conduct had occurred in Singapore, would have constituted a drug dealing offence;

“foreign serious offence” —

(a) means an offence (other than a foreign drug dealing offence) against the law of a foreign country or part thereof that consists of or includes conduct which, if the conduct had occurred in Singapore, would have constituted a serious offence; and

(b) includes a foreign serious tax offence;

“foreign serious tax 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:

(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;

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- (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;
 - (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;
 - (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;
 - (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;”;
- (g) by inserting, immediately after the definition of “interest” in subsection (1), the following definition:
- ““legal counsel” has the same meaning as in section 3(7) of the Evidence Act;”;
- (h) by inserting, immediately after the definition of “officer of the Bureau” in subsection (1), the following definition:
- ““possession”, in relation to any property, means actual or constructive possession of the property;”; and