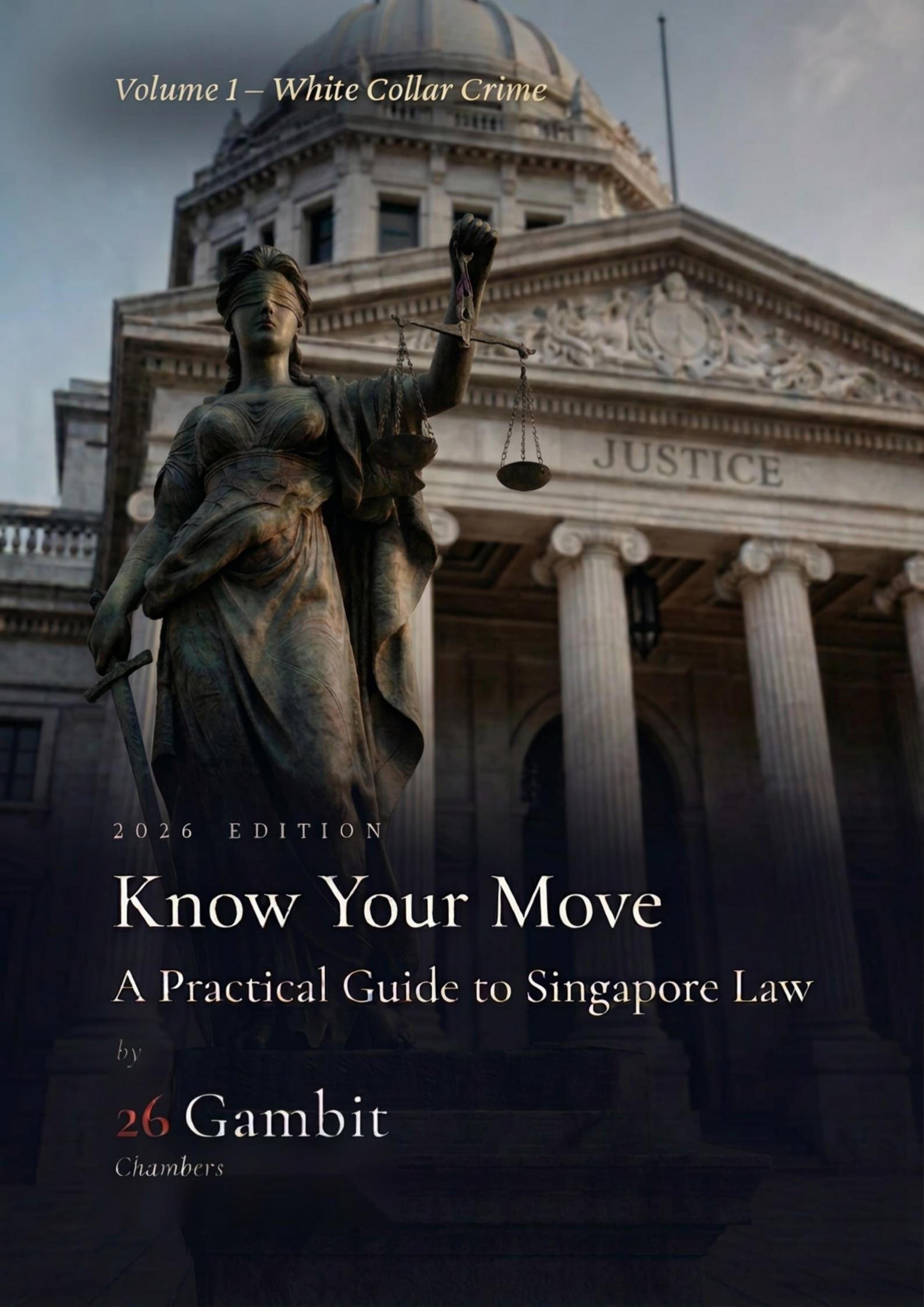


Volume 1 – White Collar Crime

2026 EDITION

Know Your Move

A Practical Guide to Singapore Law

by

26 Gambit

Chambers

Know Your Move – A Practical Guide to Singapore Law
Volume 1 – White Collar Crime
2026 Edition

First published in Singapore in November 2026 by 26 Gambit Chambers LLC, 63 Market Street, #6-00, Bank of Singapore Centre, Singapore 048942.

© 26 Gambit Chambers LLC 2026. All rights reserved.

You may download, print and share this publication, or any chapter of it for personal and non-commercial purposes, provided that it is not altered and that 26 Gambit Chambers LLC is acknowledged as the source. Any other reproduction, adaptation or republication requires the prior written permission of 26 Gambit Chambers LLC.

The law is stated as at November 2026.

Disclaimer

This publication provides general information only and does not constitute legal advice. Care has been taken in preparing it, but no representation or warranty is given as to its accuracy, completeness or currency. Readers who choose to rely on it do so at their own risk. 26 Gambit Chambers LLC and the authors accept no responsibility or liability for any loss or damage, however arising, from any reliance on its contents.

26 Gambit Chambers LLC (UEN No. 202623307R) is a law practice licensed by the Legal Services Regulatory Authority, Ministry of Law, with licence number LSRA/LLC/2026/00021.

Printed in Singapore.

Chapter 7: Corruption

1. Chapter Orientation

(1) This chapter is arranged as follows:

(a) **The offences (Parts 2 to 5):** the types of corruption offences, their maximum punishments, what the Prosecution must prove, and the defences.

(b) **Companies (Part 6):** when a company can be prosecuted for a bribe given by its employee.

(c) **Sentence (Parts 7 to 13):** how the courts decide the sentence, including the two seminal cases and how they have been applied since; the sentences seen in decided cases; the cases in which only a fine was imposed; the factors that reduce the sentence; the effect of a plea of guilty; and how sentences for several charges are combined.

(d) **The penalty and other consequences (Parts 14 and 15):** consequences of a conviction.

2. What are the corruption offences?

(2) The corruption offences are found in the Prevention of Corruption Act 1960 ("**PCA**"). These offences are investigated by the Corrupt Practices Investigation Bureau ("**CPIB**") or the Commercial Affairs Department ("**CAD**").[1] Private sector corruption is the larger part of enforcement. The CPIB reported that, of the 90 individuals it prosecuted in 2025, 94% were from the private sector. Construction, manufacturing, and transportation and storage were the sectors most affected over the past decade.

(3) "Gratification", the bribe, is not limited to cash. In the decided cases discussed in this chapter, it has included a share of profits, a discount on a car, money sent to a third person, entertainment and loans. The main offences are:[2]

(a) **General corruption (section 5 of the PCA).** Corruptly soliciting, receiving, giving, promising or offering gratification as an inducement or reward for any person doing, or not doing, anything in any matter or transaction, including matters in which a public body is concerned.

(b) **An agent accepting a bribe (section 6(a) of the PCA).** An agent (for example, an employee) corruptly accepting or obtaining, or agreeing or attempting to accept or obtain, gratification for doing or not doing something in relation to the principal's (for example, the employer's) affairs.

(c) **Giving a bribe to an agent (section 6(b) of the PCA).** Corruptly giving, agreeing to give or offering gratification to an agent as an inducement or reward for doing, or not doing, something in relation to the principal's affairs.

(d) **False documents to mislead a principal (section 6(c) of the PCA).** Knowingly giving an agent, or an agent knowingly using, a receipt, account or other document that is false and is intended to mislead the principal.

(e) **Corruption in relation to Government or public body contracts (section 7 of the PCA).** An offence under section 5 or 6 where the matter concerned a contract, proposed contract or subcontract with the Government, a government department or a public body. This carries a higher maximum punishment.

[1] The CPIB is the agency responsible for investigating corruption offences under the PCA, together with any other offence disclosed in the course of a corruption investigation. The CAD is the department of the Singapore Police Force that investigates commercial and financial crime, such as cheating, criminal breach of trust and money laundering, and it may investigate those offences where they accompany corruption.

[2] Cases on earlier conduct cite the predecessor version of the Act, the Prevention of Corruption Act (Cap 241, 1993 Revised Edition), whose section numbers are the same.

2.1 Jurisdiction over Singapore citizens abroad (in personam jurisdiction)

(4) Under section 37 of the PCA, the Act applies to Singapore citizens outside Singapore as if the offence had been committed in Singapore. A Singapore citizen who commits any of the above offences abroad may be prosecuted and punished in Singapore.

3. What is the maximum punishment?

Offence	Section	Maximum punishment for an individual
General corruption: soliciting, receiving, giving, promising or offering gratification	s 5	Fine up to $100,000, imprisonment up to 5 years, or both
An agent accepting a bribe	s 6(a)	Fine up to $100,000, imprisonment up to 5 years, or both
Giving a bribe to an agent	s 6(b)	Fine up to $100,000, imprisonment up to 5 years, or both
False receipt, account or other document intended to mislead a principal	s 6(c)	Fine up to $100,000, imprisonment up to 5 years, or both
Any of the above offences (general corruption under s 5, or an agent accepting a bribe, a person giving a bribe to an agent, or a false document to mislead a principal under s 6) where the matter concerned a contract, proposed contract or subcontract with the Government, a government department or a public body	s 7	Fine up to $100,000, imprisonment up to 7 years, or both
Receiving gratification (in addition to any punishment)	s 13	A penalty equal to the amount or value of the gratification, which must be ordered (see Part 14)

(5) Where several transactions are combined in one charge (an "**amalgamated charge**") under section 124(4) of the Criminal Procedure Code 2010 ("**CPC**"), the offender is liable to twice the punishment for a single offence (section 124(8)(a)(ii) of the CPC).

4. What must the Prosecution prove?

(6) In general, the Prosecution must prove four things, the last of which is the mental state:

- (a) that gratification was given or received (or offered, solicited, agreed or attempted, as the charge alleges);
- (b) that it was given as an inducement or reward for the act or omission described in the charge;
- (c) that the transaction was corrupt by ordinary, objective standards (the "**objectively corrupt element**"); and
- (d) that the accused knew that what was done was corrupt by those standards (the "**guilty knowledge**").

(7) These were the elements addressed by the trial court in a case upheld by the High Court in 2023, *Teo Chu Ha (alias Henry Teo) v Public Prosecutor and other appeals* [2023] 5 SLR 1304.[3] In addition, each offence has its own specific requirements:

- (a) **Section 5 of the PCA (general corruption: corruptly soliciting, receiving, giving, promising or offering gratification):** the gratification must have been an inducement or

[3] See paragraph (33).

reward for a person doing, or not doing, something in relation to a matter or transaction, actual or proposed. The offence is not limited to agents, and applies whether the matter is private or one in which a public body is concerned.

(b) **Section 6(a) and (b) of the PCA:** the recipient must be an agent, and the act or omission must relate to the principal's affairs or business.

(c) **Section 6(c) of the PCA:** the receipt, account or other document must be false, the accused must have known this, and it must be intended to mislead the principal.

(d) **Section 7 of the PCA:** the matter must concern a contract, proposed contract or subcontract with the Government, a government department or a public body.

(8) Several provisions of the PCA tilt the starting position in the Prosecution's favour:

(a) **A presumption in public sector cases, which shifts the burden of proof (section 8 of the PCA).** Ordinarily, the Prosecution must prove every element of the offence, including that the gratification was corrupt. Section 8 reverses this in public sector cases. Once the Prosecution proves that gratification was paid to or received by a person employed by the Government or a public body, by or from a person who has or seeks dealings with the Government or that body, the gratification is presumed to have been given and received corruptly. The burden of proof then shifts to the accused, who must prove, on a balance of probabilities, that it was not.

(b) **No need to show that the recipient could or did act (section 9 of the PCA).** An agent who corruptly accepts gratification, having reason to believe or suspect that it was offered as an inducement, is guilty regardless of what followed. It is no defence that he or she had no power to do the act, did not intend to do it, or did not do it.

(c) **Custom is not a defence (section 23 of the PCA).** Evidence that the gratification is customary in a profession, trade or calling is not admissible.

5. What defences are available?

(9) The following may provide a defence, or an answer to the charge:

(a) **No corrupt element.** The key inquiry is whether a payment was a legitimate commercial payment (a commission, introducer's fee, profit share, loan or hospitality) or a bribe:

(i) In *Teo Chu Ha*,[4] the defence was that payments made under agreements with a third company were for legitimate business services. The trial court found instead that they were rewards for passing on confidential tender information, and the High Court upheld the convictions.

(ii) The outcome in such cases depends on the documents, what was disclosed to the principal, and the relationship between the parties.

(b) **No guilty knowledge.** Even where a payment is objectively corrupt, the accused must have known it. Where the accused received a payment through an intermediary, or the arrangement was documented as a commercial contract, his or her knowledge is often the decisive issue.

(c) **Rebutting the presumption (section 8 of the PCA).** In public sector cases where the section 8 presumption applies,[5] the burden of proof shifts to the accused. The Prosecution need only prove that the gratification passed between the two persons. It is then for the accused to prove, on a balance of probabilities, that it was not given or received corruptly. The accused must therefore be ready to give an innocent explanation for the payment and to support it with evidence.

[4] See paragraph (33).

[5] See paragraph (8)(a).

6. Can a company be prosecuted for an employee's bribe?

(10) A company is criminally liable for corruption only if the employee who acted can be regarded as its "directing mind and will" in relation to the act (in effect, the company itself acting through that person), or if senior management knew of and tacitly approved it.

(11) In *Public Prosecutor v China Railway Tunnel Group Co Ltd (Singapore Branch)* [2025] 4 SLR 69, the general manager of the Singapore branch of a foreign contractor had arranged loans of $200,000 and $20,000 to a Land Transport Authority officer. On appeal, the High Court upheld the company's acquittal. The general manager himself had fled to China, where he was convicted of bribing a foreign official. The branch was one of 24 within a hierarchical organisation, and the manager had no authority over tenders. The fact that employees had to defraud the company to fund the loans showed that the company had not approved them.

7. How do the courts decide the sentence?

(12) Two sentencing frameworks apply, each with a defined scope:

- (a) **Private sector corruption under section 6(a) and (b) of the PCA:** the framework in *Goh Ngak Eng v Public Prosecutor* [2023] 4 SLR 1385, a High Court decision delivered in October 2022 (see Part 7.1). The court made clear that it does not extend to offences under section 5, or to public sector corruption under section 6.[6]
- (b) **Corruption in relation to contracts with the Government or a public body (section 6 read with section 7 of the PCA):** the matrix in *Public Prosecutor v Wong Chee Meng and another appeal* [2020] 5 SLR 807 (see Part 7.2).

(13) Where a charge falls outside both frameworks (for example, a section 5 charge, or public sector corruption charged under section 6 alone), the court sentences by reference to the precedents and the sentencing factors. In particular:

- (a) the High Court has held, in *Takaaki Masui v Public Prosecutor and another appeal and other matters* [2021] 4 SLR 160, that a custodial sentence is the norm for public sector corruption, and for private sector corruption that engages the public service rationale;
- (b) for purely private sector corruption there is no such norm, and offending of lower culpability may be dealt with by a fine, depending on the nature of the corruption; and
- (c) for private sector corruption, sentences in cases decided before October 2022 were set under an earlier framework that is no longer followed, and are of limited use as precedents (see Part 8).

7.1 Private sector corruption (section 6(a) and (b) of the PCA): the *Goh Ngak Eng* framework

(14) The *Goh Ngak Eng* framework works in five steps:

- (a) **Step 1:** the court assesses the **harm** caused (slight, moderate or severe) and the offender's **culpability**, meaning blameworthiness (low, medium or high).
- (b) **Step 2:** identifies the sentencing range for that combination.
- (c) **Step 3:** chooses a starting point within the range.
- (d) **Step 4:** adjusts the starting point for factors personal to the offender, including any plea of guilty.
- (e) **Step 5:** where there are several charges, adjusts the overall sentence so that it is proportionate (see Part 13).

(15) The ranges assume that the offender claimed trial.

(16) **Factors going to harm** include:[7]

- (a) actual loss to the principal;
- (b) the benefit to the giver;

[6] *Goh Ngak Eng v Public Prosecutor* [2023] 4 SLR 1385 at [50]–[55].

[7] *Goh Ngak Eng* at [59]–[95].

(c) loss to third parties;

(d) public disquiet;

(e) syndicate and cross-border elements;

(f) whether the public service rationale is engaged (broadly, the need to protect the integrity of public administration);

(g) risks to public health or safety;

(h) the involvement of a strategic industry; and

(i) the bribery of a foreign public official.

(17) **Factors going to culpability** include:

(a) the amount of the gratification;

(b) the degree of planning;

(c) the sophistication of the scheme;

(d) how long it lasted;

(e) any abuse of position;

(f) the offender's motive;

(g) the use of threats or coercion; and

(h) the offender's role, active or passive.

(18) The ranges, for an offender who claims trial, are:[8]

Culpability \ Harm	**Slight**	**Moderate**	**Severe**
Low	Fine or up to 6 months	6 to 12 months	1 to 2 years
Medium	6 to 12 months	1 to 2 years	2 to 3 years
High	1 to 2 years	2 to 3 years	3 to 5 years

(19) Even at the lowest end of the spectrum (slight harm and low culpability), the court may impose a custodial term of up to six months.[9] The matrix does not provide for a fine in addition to imprisonment, and one is not added automatically. The court may add a fine to the imprisonment term where the offender has profited substantially from the corruption.[10]

(20) **Factors personal to the offender** fall on both sides:

(a) **aggravating:** other charges taken into consideration, and any obstruction of the investigation; and

(b) **mitigating:** a plea of guilty, and genuine co-operation. These are discussed in Parts 11 and 12.

(21) **How the framework was applied in *Goh Ngak Eng* itself.** The offender, a company director, had with two others arranged for vendors to Keppel FELS, an offshore and marine engineering company, to mark up their invoices. The mark-up was shared between the conspirators and a Keppel FELS employee who was in a position to recommend vendors. He pleaded guilty to 15 charges of conspiring to commit offences under section 6(a) of the PCA and four charges under section 6(b), with 40 further charges taken into consideration. The bribes in the 15 conspiracy charges totalled $566,289.15.

(22) The High Court held that the District Judge had wrongly treated the harm as only "potential": Keppel FELS had in fact paid inflated invoices to fund the bribes. It reassessed the conspiracy

[8] *Goh Ngak Eng* at [103].

[9] *Goh Ngak Eng* at [98].

[10] *Goh Ngak Eng* at [100]–[102].

charges as involving moderate harm and medium culpability. After allowing for the plea of guilty, the sentences for those charges became 10 to 15 months each (the shorter sentences on the section 6(b) charges were left unchanged). The total sentence was increased from 17 months and three weeks to **37 months and three weeks**, even though it was the offender, not the Prosecution, who had appealed.[11]

7.2 Corruption in relation to Government or public body contracts (section 6 read with section 7 of the PCA): the *Wong Chee Meng* matrix

(23) In *Wong Chee Meng*, the High Court set out a harm and culpability matrix for section 7 offences, spanning the full range from a fine to seven years' imprisonment. It held that the "public service rationale" is engaged in virtually every such case, so that a custodial sentence will typically be imposed.[12] It was not persuaded that the matrix could be adapted to other cases simply by scaling it down.[13]

(24) **How the matrix was applied in *Wong Chee Meng* itself.** The general manager of the Ang Mo Kio Town Council, employed by its managing agent, received a discount on a car, money remitted to his mistress in China, and entertainment. These came from a contractor whose companies tendered for town council works. Both men pleaded guilty to three charges under section 6 read with section 7 of the PCA.

(25) The High Court held that the District Judge had been wrong to think that the award of the contracts by open tender reduced the harm. Any intervention by an insider in public tenders affects the process.[14]

(26) It set starting points of 18 to 26 months per charge, and reduced each by four months for the pleas of guilty and the consent to other charges being taken into consideration. The total sentences were increased from 27 to **39 months** for the general manager, and from 21 to **33 months** for the contractor.[15] In addition, the general manager was ordered to pay a penalty of $23,398.09.

8. How have the courts applied the frameworks since?

8.1 Small-scale private sector corruption

(27) At the lowest level of the *Goh Ngak Eng* harm and culpability matrix (slight harm and low culpability), recipients have usually still received short custodial sentences.[16] In *Public Prosecutor v Lim Jialu Jensen* [2026] SGDC 31, a site manager who received at least $5,250 over eight months in return for directing subcontracts to a former colleague received a total of 10 weeks' imprisonment.[17]

(28) In *Public Prosecutor v Piradeep s/o Sathish* [2023] SGDC 62, a District Court decision, a dormitory employee had conspired with two colleagues to accept $4,000 from a caterer seeking the dormitory's business. His own role was limited to making the introduction, he received $1,700 of the bribe, and the employer suffered no quantifiable loss. The court assessed the harm as slight and the culpability as low, found that the custodial threshold had not been crossed, and imposed a fine of $8,500 (five times his share) together with a penalty of $2,300. The Prosecution's appeal was withdrawn.

(29) **The takeaway:** for a recipient, a fine is not assured even where the harm is slight and the culpability low. The lowest cell of the matrix allows a custodial term of up to six months, and the courts have used it. A fine has been imposed where the recipient's role was minor and his share of the bribe small.

---

[11] *Goh Ngak Eng* at [107]–[130].

[12] *Public Prosecutor v Wong Chee Meng* [2020] 5 SLR 807 at [62]–[88].

[13] *Wong Chee Meng* at [60].

[14] *Wong Chee Meng* at [91].

[15] *Wong Chee Meng* at [102]–[106].

[16] Starting points of three to four weeks (*Public Prosecutor v Goh Hai Chew Edward* [2023] SGDC 197), five to six weeks (*Public Prosecutor v Zhao Chunsheng* [2025] SGDC 216) and eight weeks (*Joe Chua Yip Min v Public Prosecutor*, Magistrate's Appeal No 9216 of 2022, a High Court appeal) have been used in comparable cases.

[17] See paragraph (44).

8.2 Givers who did not initiate the bribe: a fine rather than imprisonment

(30) A giver who did not initiate the bribe may be dealt with by a fine, without a custodial sentence. In *Heng Tze Yong v Public Prosecutor* [2017] 5 SLR 976, the High Court held that a giver who did not initiate the bribe, but gave way to the recipient's request, is less culpable than one who proposed it, and that this supports a fine where the other factors do not call for imprisonment. The giver in that case was the director of a supplier to a semiconductor manufacturer. At the request of the manufacturer's facility manager, he had paid $7,000 (with a further payment of $3,000 taken into consideration) to keep the manufacturer's business. The sum was well below $30,000, the manufacturer suffered no real loss, and the giver had not initiated the payments. The High Court replaced five weeks' imprisonment with a fine of $35,000.

(31) District Courts have since fined givers on similar facts. In *Public Prosecutor v Quek Chun Hua Dominic* [2024] SGDC 147, the operations manager of a tyre supplier was fined $30,000 for three loans totalling $9,500, made at the request of a customer's tender executive, where the customer suffered no loss and the arrangement was unsophisticated. In *Lim Jialu Jensen*, [18] the subcontractor who paid a share of his earnings at the site manager's request was fined $22,000 and $20,000. In each of these cases the giver did not propose the arrangement, the sums were modest, and the principal suffered no actual loss.

(32) **The takeaway:** who proposed the arrangement, how much was paid, and whether the principal lost anything, matter a great deal. A fine for a giver is an outcome on particular facts, not a rule.

8.3 General corruption (section 5 of the PCA) where the conduct could also have been charged under section 6

(33) Although the *Goh Ngak Eng* framework does not technically apply to section 5 charges, in *Teo Chu Ha* the High Court explained how it approaches a section 5 charge that covers conduct which could equally have been charged under section 6 (a private sector agent taking a bribe). The court weighs three factors together:

- (a) the aggravating and mitigating factors;
- (b) the sentences in earlier comparable cases; and
- (c) the sentence that would notionally have been imposed under the *Goh Ngak Eng* framework had the charge been brought under section 6.

(34) **The takeaway:** where a section 5 charge covers conduct that could have been charged under section 6 of the PCA, the *Goh Ngak Eng* framework still informs the sentence.

8.4 Cases decided before *Goh Ngak Eng* (October 2022)

(35) Private sector corruption cases decided before *Goh Ngak Eng* are of limited use as sentencing precedents. Their sentences were set under an earlier framework laid down by the High Court in 2020 in *Takaaki Masui*, which the court in *Goh Ngak Eng* declined to follow as "excessively complex and technical" and replaced with the simpler matrix described in Part 7.1.[19]

(36) **The takeaway:** a sentence imposed before October 2022 should not be relied on as a benchmark without considering how the case would be assessed under the *Goh Ngak Eng* matrix.

9. The sentencing range at a glance

(37) The table below gives the range of sentences seen in the cases reviewed for this chapter, and the main factors that determined where each case fell. Every case turns on its own facts, and the figures are a guide only.

[18] See paragraph (44).

[19] *Goh Ngak Eng* at [34]–[44].

Offence	Sentences seen in decided cases	Main deciding factors
Private sector corruption: recipients and initiators (s 6(a), (b))	**A fine of $8,500** for a recipient with a minor role and a small share of the bribe; **about 7 to 10 weeks** in total for small sums at the lowest level of the matrix; **about 3 years** in total for bribes of about $566,000	The amount of the bribes; whether the principal actually lost money (for example, by paying inflated invoices); planning and duration; who proposed the arrangement; the offender's role; obstruction of the investigation; the timing of any plea of guilty
Private sector corruption: givers who did not initiate the bribe (s 6(b))	**Fines of about $20,000 to $35,000** for modest sums paid at the recipient's request	Who proposed the arrangement; the amount; whether the principal suffered any loss; who received the money
Corruption in relation to Government or public body contracts (s 6 read with s 7)	**About 33 to 39 months** in total in *Wong Chee Meng*, for both the recipient and the giver	The public service rationale; an insider's intervention in public tenders; the value of the gratification; the timing of any plea of guilty. A custodial sentence is typical
General corruption overlapping with s 6 (s 5)	**About 56 to 84 months** in total in *Teo Chu Ha* (High Court, 2023), including a money laundering charge	The notional sentence under the *Goh Ngak Eng* framework, weighed with the earlier cases; confidential tender information; conviction after trial

10. Fines

(38) Whether a fine alone is appropriate depends on the facts of each case. The courts have recognised that it may be appropriate in some cases, for example:

(a) **Givers who did not initiate the bribe.** Fines of $20,000 to $35,000 have been imposed on private sector givers who paid modest sums at the recipient's request, where the principal suffered no actual loss.[20]

(b) **Recipients at the lowest level of the matrix whose role was minor.** Within the *Goh Ngak Eng* matrix, a fine alone is available in the lowest cell (slight harm and low culpability). A recipient whose role was limited to an introduction, and who received $1,700, was fined $8,500.[21]

(c) **Private sector offending of lower culpability.** The High Court has said that such offending may be dealt with by a fine, depending on the nature of the corruption (see Part 7).

(39) In other cases, the courts have imposed imprisonment. Even in the lowest cell of the matrix, recipients have usually received short custodial terms.[22] For public sector corruption, and for offences under section 7 of the PCA, a custodial sentence is the norm.

(40) **Fines in addition to imprisonment.** These are used to strip the offender of his or her gains.[23] In *Takaaki Masui*, a 2020 High Court decision involving more than $2 million in bribes, the fine was set at about 10% of the bribe for each charge.

(41) **The penalty is not a fine.** A person convicted of receiving a bribe must also be ordered to pay a penalty equal to the gratification, which is separate from any fine (see Part 14).

[20] See paragraph (30).

[21] See paragraph (27).

[22] See paragraph (27).

[23] *Goh Ngak Eng* at [100].

11. What can reduce the sentence?

(42) The following have been given weight in decided cases:

(a) **Not initiating the bribe, and a passive role.** The offender's role, active or passive, is a culpability factor under *Goh Ngak Eng*. Givers who did not initiate the bribe have been fined rather than imprisoned.[24]

(b) **No actual loss to the principal.** Whether the principal actually suffered loss is a harm factor. In *Goh Ngak Eng*,[25] harm was assessed as moderate precisely because the principal had paid inflated invoices to fund the bribes.

(c) **A plea of guilty, and consent to other charges being taken into consideration.** In *Wong Chee Meng*,[26] these reduced each starting point by four months (see Part 12).

(d) **Genuine remorse and co-operation.** These can be taken into account, but not where the offender obstructed the investigation.[27]

(e) **Returning the gratification.** Returning or giving up the bribe reduces the penalty under section 13 of the PCA (see Part 14).

(43) Some matters commonly put forward carry little or no weight. In the example in paragraph (44), a clean record was treated only as the absence of an aggravating factor because the offending was repeated. Psychological distress and family caring responsibilities did not justify a further reduction.

(44) **An example.** In *Lim Jialu Jensen*, a site manager with authority over subcontracting directed cable detection subcontracts to a former colleague in return for a share of the earnings. He pleaded guilty to two amalgamated charges and one attempt charge. A further attempted solicitation, and a charge of deleting WhatsApp messages to obstruct the investigation, were taken into consideration.

(45) For the principal charge (at least $5,250 over eight months), the court found slight harm and culpability at the higher end of low, so that the range was a fine or up to six months. It set a starting point of about six weeks by comparison with three earlier cases. It then:

(a) added about four weeks for the two charges taken into consideration, describing obstruction of justice as "particularly serious";

(b) allowed a reduction of up to 30% for the early plea of guilty;

(c) gave no further reduction for remorse or co-operation, because the obstruction suggested "quite the contrary";

(d) treated his clean record as the absence of an aggravating factor, not as a mitigating one, given the repeated offending;

(e) rejected an employer's letter describing the conduct as "out of character", because he had approached another contractor for kickbacks before; and

(f) held that his psychological distress, and his role as carer and provider for his children and parents, did not justify a further reduction.

(46) The result was seven weeks' imprisonment on that charge and a total of 10 weeks, with penalties totalling $9,000. The giver, who had not proposed the arrangement, was fined $22,000 and $20,000.

(47) The sentencing outcome depends heavily on identifying the mitigating factors that are relevant and carry real weight on the particular facts, supporting them with evidence, and presenting them at the right stage of the sentencing process.

[24] See paragraph (30).
[25] See paragraph (21).
[26] See paragraph (24).
[27] See paragraph (44).

12. How does a plea of guilty affect the sentence?

(48) A plea of guilty can have a significant effect on the sentence, and its timing matters. The Sentencing Advisory Panel has issued Guidelines on Reduction in Sentences for Guilty Pleas, which suggest that an earlier plea may attract a larger reduction. The guidelines are guidance only: they are not binding on the courts, and whether a reduction is given, and how much, is for the sentencing court to decide in the circumstances of each case.

(49) In *Goh Ngak Eng*, the court held that the reduction for a plea of guilty is assessed qualitatively, not mathematically.[28] In *Wong Chee Meng*,[29] the pleas of guilty and the consent to other charges being taken into consideration reduced each starting point by four months.[30] In *Lim Jialu Jensen*,[31] an early plea attracted a reduction of up to 30%.

(50) A plea of guilty admits the offence and gives up any defence. It is therefore very important that the decision whether, and when, to plead guilty is made only after the evidence, the available defences and the mitigating factors have been properly assessed.

13. How are sentences combined when there are several charges?

(51) Corruption cases often involve many transactions, and therefore many charges.[32] Each charge receives its own sentence, and the court then decides which sentences run **consecutively** (one after another) and which run **concurrently** (at the same time).

(52) Where an offender is convicted at one trial and sentenced to imprisonment for three or more distinct offences, at least two of the sentences must run consecutively (section 307(1) of the CPC).

(53) The overriding principle is **proportionality**: the total sentence must fit the offender's overall criminality. The High Court has explained the main tools in *Mohamed Shouffee bin Adam v Public Prosecutor* [2014] 2 SLR 998:

(a) **The one-transaction rule.** This is a common law principle, developed by the courts rather than set out in legislation: offences that form part of a single transaction should generally not attract consecutive sentences. Whether offences form part of a single transaction is decided as a matter of common sense, having regard to factors such as how close the offences were in time, place and purpose, and whether they invaded the same legally protected interest.

(b) **The totality principle.** The court takes a "last look" at the total. It asks whether the total is substantially above the normal level of sentence for the most serious offence, and whether it would be crushing and out of keeping with the offender's record and prospects. If so, the court may change which sentences run consecutively, or adjust individual sentences.

(c) **No double counting.** The same aggravating factor must not be counted against the offender twice.

(54) **Amalgamated charges.** Combining several transactions in one charge doubles the maximum punishment (see Part 3). In *Prakash s/o Mathivanan v Public Prosecutor and other appeals* [2025] 4 SLR 1386, the High Court observed that an amalgamated charge also demonstrates persistence and "may also shift the court's consideration from a fine to a custodial sentence".

13.1 Parity and consistency with past cases

(55) Proportionality is also measured against the sentences imposed on others:

(a) **Parity between co-offenders.** Where several people took part in the same criminal enterprise, their sentences should generally be in line with each other, allowing for relevant differences in their roles and personal circumstances. The High Court has held, in *Lim Bee*

[28] *Goh Ngak Eng* at [118].

[29] See paragraph (24).

[30] *Wong Chee Meng* at [103]–[106].

[31] See paragraph (44).

[32] In *Goh Ngak Eng*, the offender pleaded guilty to 19 charges, with 40 more taken into consideration. Corruption charges may also be brought together with money laundering charges for dealing with the bribes (see Chapter 2), falsification or forgery charges for the false invoices used to fund them (see Chapter 6), and charges of obstructing the investigation.

Ngan Karen v Public Prosecutor [2015] 4 SLR 1120, that this applies even where co-offenders are charged with different offences, and that where co-offenders are sentenced separately, the Prosecution should place their sentences and the relevant facts before the court. Differences in role can, however, justify different types of sentence.[33]

(b) **Consistency with past cases.** Courts compare the case with sentences imposed in similar cases, as *Lim Jialu Jensen*[34] shows. Comparisons must, however, take account of the framework in force. Sentences imposed before *Goh Ngak Eng* (October 2022) were set under a different approach, and in section 5 cases the court weighs earlier cases together with the notional *Goh Ngak Eng* sentence.[35]

(56) Other choices also affect the total, such as whether some charges are taken into consideration rather than proceeded with, and whether conduct is combined into a single amalgamated charge. These questions involve a number of factors and judgments, and are frequently the subject of submissions on sentence.

14. What is the penalty for receiving a bribe?

(57) A person convicted of accepting gratification must, in addition to any other punishment, be ordered to pay a **penalty** equal to the amount or value of the gratification (section 13(1) of the PCA). A fine and a penalty are different things. A fine is a punishment. Whether to impose one, and how much, is for the court to decide.

(58) A penalty, on the other hand, is a disgorgement order: it takes back from the offender the value of the bribe he or she received. The court must order it, in addition to the sentence, and its amount is fixed by the value of the gratification. One penalty must be ordered for each charge on which the offender is convicted.[36] Under section 13(2), the penalty may be increased by the value of the gratification in charges taken into consideration. Like a fine, a penalty is enforced by imprisonment if it is not paid.

(59) Where the gratification has been repaid or given up, the Court of Appeal held in 2021, in *Public Prosecutor v Takaaki Masui and another and other matters* [2022] 1 SLR 1033, that the penalty should reflect the value of the gratification the recipient actually **kept**. A recipient who returns the money to the principal is therefore not made to pay twice. Where money has been seized, the court may order it forfeited or direct that the penalty be paid from the seized sum, and may add a sum reflecting the benefit of having had the use of the money.

(60) Penalties in the cases discussed in this chapter range widely.[37] If the penalty is not paid, the offender serves a term of imprisonment in default. In *Chang Peng Hong Clarence v Public Prosecutor* [2024] 2 SLR 722, the Court of Appeal set out how that term is calibrated where there are several charges. As a starting point, the court allows one day of default imprisonment for every $1,000 of the penalty on each charge. It then checks the statutory limits: 30 months for each charge, and an overall limit for the trial as a whole, which includes the imprisonment imposed as punishment. For the District Court that overall limit is 20 years: its ordinary limit for a single sentence is 10 years, but where sentences run consecutively (as default terms must) the total may be up to twice that.[38] Finally, it adjusts the total under the totality principle, taking into account whether the offender has the means to pay.[39] In that case, penalties totalling about $5.9 million on 19 charges attracted a total default term of 120 months.[40]

---

[33] In *Lim Jialu Jensen*, the giver was fined while the site manager who proposed the arrangement and received the payments was imprisoned. The court held that the parity principle did not apply.

[34] See paragraph (44).

[35] See paragraph (33).

[36] *Chang Peng Hong Clarence v Public Prosecutor* [2024] 2 SLR 722 at [61].

[37] $9,000 in *Lim Jialu Jensen*; $23,398.09 in *Wong Chee Meng*; $1,004,716.50 for each of two executives in *Takaaki Masui*; and $2,324,954.45 in *Teo Chu Ha*.

[38] Sections 303(2)(a), 306(4) and 319(1)(d)(i) and (e) of the CPC. The 30-month limit for each charge is one half of the five-year maximum for a PCA offence.

[39] *Chang Peng Hong* at [62]–[65].

[40] *Chang Peng Hong* at [68]–[72].

15. Beyond the sentence

(61) In addition to the sentence and the penalty, the principal may recover the amount or value of the gratification as a civil debt from the agent or from the person who gave it, whether or not anyone has been convicted or acquitted (section 14 of the PCA). A conviction may lead to disqualification from acting as a director (see Chapter 1), loss of professional licences and employment, and, for foreign nationals, immigration consequences.

(62) Gratification and its proceeds may be seized and made the subject of confiscation proceedings under the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act 1992 (see Chapter 2).

Note. This chapter sets out the framework. It does not attempt to indicate where any particular case falls within it – that assessment depends on the charge brought, the evidence, and matters that are rarely apparent to the person affected. 26 Gambit Chambers advises and acts for individuals and companies in these matters. Short answers to common questions on corruption are available at 26gambitchambers.com/answers.

About the authors



Jeremy Marc Sia

Jeremy Marc Sia is the Founding Director of 26 Gambit Chambers. He is an Advocate and Solicitor of the Supreme Court of Singapore and a Solicitor of the Senior Courts of England and Wales, and was previously an Associate Director at one of Singapore's Big 4 law firms. His practice covers cross-border commercial litigation and international arbitration, civil fraud and conspiracy, regulatory proceedings and criminal defence, including matters involving aggravated cheating, bribery and the falsification of accounts. He works in English and Mandarin.



Jonathan Oh

Jonathan Oh is a Director of 26 Gambit Chambers. He is an Advocate and Solicitor of the Supreme Court of Singapore, and previously practised at an international firm and a top-ranked boutique firm in Singapore. His practice covers restructuring and insolvency, corporate and commercial advisory work and commercial litigation and international arbitration, with a focus on special situations.

About 26 Gambit Chambers

26 Gambit Chambers LLC is a Singapore law practice. Its lawyers act in commercial disputes and international arbitration, restructuring and insolvency, corporate and commercial matters, and criminal and regulatory proceedings, including the offences covered in this volume.

If you, or a company you are responsible for, are facing an investigation or a charge, we can advise you on your position.

26 Gambit Chambers LLC
63 Market Street, #06-00, Bank of Singapore Centre, Singapore 048942
Email: enquiries@26Gambit.com
Telephone: +65 6978 4033
Website: 26gambitchambers.com