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The following Act was passed by Parliament on 8th July 2014 and assented to by the President on 13th August 2014:—

REPUBLIC OF SINGAPORE

No. 23 of 2014.

I assent.

TONY TAN KENG YAM,
President.
13th August 2014.



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.

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 —

(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

(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

(b) includes an instrumentality forfeiture order;”;

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

- (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;

“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:

- (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;
- (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 deleting the definition of “instrumentality forfeiture order” and substituting the following definition:
 - “ “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 —

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- (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:
 - “ “serious offence” means —
 - (a) any offence (being an offence against the law of Singapore other than a drug dealing offence) that —
 - (i) is specified in the Second Schedule; or
 - (ii) is punishable with imprisonment for a term which may extend to 4 years or more;
 - (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;”;
 - (j) by deleting the definitions of “Singapore offence” and “Singapore confiscation order” and substituting the following definitions: