

FACT SHEET ON MUTUAL ASSISTANCE IN CRIMINAL MATTERS (AMENDMENT) BILL

The proposed **amendments to the Mutual Assistance in Criminal Matters Act (MACMA)** will enable Singapore to become more facilitative in providing mutual legal assistance and become a stronger partner for international cooperation to fight cross-border crime. It will ensure that Singapore continues to be armed with effective tools to combat transnational crime.

The amendments are summarised below:

i) Ease some requirements that foreign requests must satisfy before Singapore can provide mutual legal assistance

Presently, requests to Singapore for mutual legal assistance will be refused when they relate to the investigation, prosecution or punishment of a person for an act which would not have constituted an offence in Singapore, if it had occurred in Singapore (i.e. dual criminality is not met).

The dual criminality requirement will be removed for non-coercive types of assistance which neither attract penal consequences for non-compliance nor adversely affect the property rights of individuals. For instance, we will be able to arrange for a person to give evidence or provide assistance for a foreign criminal matter if he consents to do so, even if it concerns a foreign offence that would not have constituted an offence in Singapore.

In addition, for foreign tax evasion offences, the dual criminality requirement for coercive types of assistance will also be removed in the following circumstances:

- (1) for requests requiring a court order to produce information or items;
and
- (2) for requests that involve search and seizure or the forfeiture of assets, where the requesting countries have an Avoidance of Double Taxation Agreement, Exchange of Information arrangement or international tax compliance agreement with Singapore.

These changes will further demonstrate Singapore's commitment towards combating cross-border financial crimes.

ii) Widen the scope of mutual legal assistance that Singapore can provide

Presently, Singapore can assist in the enforcement and satisfaction of a foreign confiscation order through an "instrumentality forfeiture order", but only

in respect of drug offences. Mutual legal assistance will be expanded to include forfeiture of instrumentalities (i.e. instruments or tools used in connection with the commission of an offence) arising from all serious offences.

iii) Expand the list of offences for which Singapore can provide mutual legal assistance

The offences covered under the MACMA for which assistance may be rendered have been linked to the offences in the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act (CDSA) since MACMA was first enacted in 2000. The CDSA lists money laundering-related offences, but excludes offences unlikely to be linked to money laundering. This exclusion restricts the types of offences in which mutual legal assistance can be rendered.

Going forward, offences for which mutual legal assistance requests can be made will be de-linked from the CDSA and reorganised into a standalone list in the MACMA. Further, all offences carrying a maximum sentence of at least four years' imprisonment under Singapore law will be automatically included in the new MACMA list of offences. The four-year threshold is similar to that prescribed in the United Nations Convention Against Transnational Organised Crime, which Singapore is party to. This provides conceptual clarity and removes unnecessary constraints on the types of offences for which mutual legal assistance can be rendered.

About the Mutual Assistance in Criminal Matters Act

The Mutual Assistance in Criminal Matters Act regulates Singapore's mutual legal assistance framework, which is a form of international cooperation whereby States provide legal assistance to one another in criminal matters. The Bill was enacted into law in 2000 and amended in 2006.

Collectively, the amendments to the Mutual Assistance in Criminal Matters Act, Terrorism (Suppression of Financing) Act, and the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act will enhance Singapore's role in the global anti-money laundering and anti-terrorism financing efforts led by the Financial Action Task Force.

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