Mutual legal assistance

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The statutory framework

The Mutual Assistance in Criminal Matters Act 2000 (MACMA) governs Singapore's incoming and outgoing requests. Its object is to facilitate the provision and obtaining of assistance in criminal matters, including taking evidence, locating persons, executing search and seizure, restraining dealings in property and enforcing foreign confiscation orders.[1] Assistance to a foreign country requires that the country be a "prescribed foreign country" under a treaty or arrangement, or that the Attorney-General give a special direction in a particular case, which allows assistance to non-treaty partners on an undertaking of reciprocity.[2] The Attorney-General is the central authority. Grounds for refusal include political offences, double jeopardy, the absence of dual criminality for coercive measures and prejudice to Singapore's sovereignty or essential interests.

Singapore and Switzerland

Switzerland and Singapore have no bilateral mutual legal assistance treaty. Cooperation runs through the multilateral conventions to which both are party, in particular the United Nations Convention against Corruption and the United Nations Convention against Transnational Organized Crime. On the Singapore side

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the special-direction route under MACMA applies. On the Swiss side the Federal Act on International Mutual Assistance in Criminal Matters (IMAC; IRSG) allows Switzerland to assist any state on conditions of reciprocity.[3] In practice both countries cooperate well on fraud and laundering. The frictions arise over two points. Singapore requires dual criminality for coercive measures and treats some Swiss tax offences as non-qualifying. Switzerland grants the affected party a right to be heard and to appeal the transmission of evidence, which slows Swiss execution of Singapore requests to many months.

Both countries also use the police-to-police and FIU-to-FIU channels for intelligence before any formal request. STRO and MROS exchange information through the Egmont Group, while the Singapore Police Force and fedpol cooperate through Interpol. Information obtained through those channels cannot generally be used as evidence, but it tells the requesting state where to aim the formal request. For a token fraud with Singapore victims and a Swiss custodian the sequence typically begins with a Singapore police report and a STRO request to MROS for account intelligence. The Swiss custodian then freezes under Art. 9a AMLA on MROS instruction. A formal MACMA request follows, transmitted through AGC to the Swiss Federal Office of Justice and executed by the competent cantonal prosecutor (see Part H, Chapter VI).

Step	Singapore side	Swiss side
Intelligence	STRO (Egmont)	MROS (Egmont)
Police liaison	SPF Interpol NCB	fedpol Interpol NCB
Formal request	AGC International Affairs Division	Federal Office of Justice (FOJ)
Legal basis	MACMA special direction or UNCAC/UNTOC	IMAC, UNCAC/UNTOC
Coercive measure	Court order under MACMA Part 3	Cantonal prosecutor's order under IMAC Art. 63

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Step	Singapore side	Swiss side
Freezing of tokens	CDSA restraint order via court	Seizure under Art. 263 CrimPC / IMAC Art. 18
Remedies of affected party	Limited; no appeal against transmission	Appeal to Federal Criminal Court (Art. 80e IMAC)
Typical duration	3–6 months	6–18 months

Regulator-to-regulator cooperation

MAS and FINMA signed a cooperation agreement on fintech in 2016 that provides for referrals of innovative firms and information sharing. Both are signatories to the IOSCO Multilateral Memorandum of Understanding, which allows them to obtain and share information for securities enforcement.[4] Under Art. 42 FINMASA, FINMA may transmit information to foreign supervisory authorities if the information is used only for supervision, is subject to official secrecy and is not passed on to criminal authorities without prior consent. MAS has corresponding powers under the Securities and Futures Act and the Financial Services and Markets Act to assist foreign regulators.[5] The regulator channel matters for Swiss–Singapore groups because a licensing problem on one side is usually known to the other regulator within weeks.

Notes

1. Mutual Assistance in Criminal Matters Act 2000, ss 2 and 3, Singapore Statutes Online (consulted June 2026): definitions and the object of the Act, including recovery, forfeiture, confiscation and restraint of property. ↩
2. Mutual Assistance in Criminal Matters Act 2000, ss 16 and 17, Singapore Statutes Online. ↩
3. Federal Act on International Mutual Assistance in Criminal Matters of 20 March 1981 (IMAC; IRSG), SR 351.1, Arts 1, 8 and 63 ff. ↩

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4. MAS and FINMA, Cooperation Agreement on fintech of 12 September 2016; IOSCO Multilateral Memorandum of Understanding Concerning Consultation and Cooperation and the Exchange of Information (2002, as revised). ↩
5. Financial Market Supervision Act of 22 June 2007 (FINMASA; FINMAG), SR 956.1, Art. 42; Securities and Futures Act 2001, Part 9 Division 4 (assistance to foreign regulatory authorities). ↩

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