Corporate criminal liability

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The company as a person

Singapore's criminal law does not contain a general provision dedicated to the criminal liability of companies. It reaches companies through definitions. The Interpretation Act 1965 provides that "person" and "party" include "any company or association or body of persons, corporate or unincorporate". The Penal Code contains its own definition to the same effect: "The word 'person' includes any company or association or body of persons, whether incorporated or not."[1] Because the Penal Code descends from the Indian code of 1860, whose history Chapter I of Part B traced, the definition has been part of the criminal law of Singapore since the colonial period.

The consequence is that a company can in principle commit any offence that does not by its nature require a human body, such as bigamy or an offence punished only with imprisonment. Corruption, cheating, criminal breach of trust, falsification of accounts and money laundering can all be committed by a company. The practical questions concern attribution and punishment: whose acts and whose state of mind count as those of the company, and which sanction a court can impose on an entity that cannot be imprisoned.

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From the directing mind to the rules of attribution

The traditional answer of the common law is the identification doctrine. In *Tesco Supermarkets Ltd v Nattrass*, the House of Lords held in 1971 that only the acts of those who represent the directing mind and will of the company are treated as the company's own acts. Lord Reid said of such a person that "he is acting as the company and his mind which directs his acts is the mind of the company".[2] The doctrine was criticised for protecting large organisations, since senior management rarely commits offences personally, while the managers who do so are often too junior to count as the directing mind.

The Privy Council refined the approach in 1995. In *Meridian Global Funds Management Asia Ltd v Securities Commission*, an appeal from New Zealand, Lord Hoffmann explained that a company acts only through rules of attribution: primary rules in its constitution, general rules of agency and vicarious liability, and special rules that a court fashions for a particular statutory provision according to its purpose. He summarised the point in a phrase that has since been quoted in many common law courts: "There is in fact no such thing as the company as such, no ding an sich, only the applicable rules."[3]

The Singapore Court of Appeal adopted the *Meridian* framework. In *Ho Kang Peng v Scintronix Corp Ltd*, decided on 30 April 2014, a former chief executive who had caused his company to make payments that the court described as "effectively bribes" argued that his own knowledge, and that of other managers, should be attributed to the company. The court applied Lord Hoffmann's three categories of attribution rules. It treated the phrase "directing mind and will" as "but a convenient label" and asked which rule of attribution applied for the purpose in question.[4] The case was a civil action by the company against its former director, but its reasoning on attribution applies equally when the question is whether a company is criminally responsible for the conduct of its managers.

The court also held that a director who causes a company to pay bribes "is not acting in the company's interests", even where the aim is short-term financial gain, and that such payments were "prima facie improper and indeed illegal".[5] The point matters for corporate enforcement in two directions. A company cannot easily argue that

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bribery by its managers was in its interest and therefore authorised, while the managers cannot hide behind the company when it later seeks to recover its losses from them.

Statutory attribution and the liability of officers

Several statutes replace the uncertain common law test with specific rules. The most important for the financial sector is the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act 1992, usually called the CDSA. Its section 73 provides that the conduct and state of mind of a director, employee or agent acting within the scope of his actual or apparent authority may be attributed to a body corporate.[6] The provision extends attribution well below the board and the senior management. A relationship manager who knowingly handles the proceeds of a client's fraud can therefore expose the bank itself to a charge of money laundering.

The same Act works in the opposite direction as well. Under section 80, where an offence committed by a body corporate is proved to have been committed with the consent or connivance of an officer, or to be attributable to his neglect, "the officer as well as the body corporate shall be guilty of the offence". Subsections (3) and (4) extend the rule to partners and to the officers of unincorporated associations.[7] Similar clauses on the liability of officers appear in many regulatory statutes, including those administered by the Monetary Authority of Singapore, which Chapter I of Part E describes. Corporate and individual liability are thereby linked: a prosecution of the company frequently opens the door to a prosecution of its directors for neglect.

Penalties and their limits

The punishments available against a convicted company are fines, forfeiture and orders ancillary to them. The fines under the general anti-corruption statute are low by international standards. Sections 5 and 6 of the Prevention of Corruption Act 1960 provide for a fine not exceeding S$100,000 or imprisonment for up to five years, or both, while section 7 raises the maximum term of imprisonment to seven

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years where the matter concerns a contract with the Government or a public body. For a company, only the fine is relevant. Section 13 adds a penalty equal to the amount of the gratification, which the court must order in addition to any other punishment and which is recoverable as a fine.[8]

The money laundering offences in the CDSA reach further. A body corporate convicted under sections 50, 51, 53 or 54 is liable to a fine not exceeding S$1 million or twice the value of the benefits concerned, whichever is higher. Section 55A, which penalises assisting another to retain criminal benefits in suspicious circumstances, for instance where the person failed to take reasonable steps to check the arrangement, carries the same maximum for non-individuals.[9] The link to the value of the benefits gives the court a measure proportionate to the scale of the offence, although it does not reach the multiples of profit that are common in American practice.

Jurisdiction is a further limit. The Prevention of Corruption Act provides in section 37 that a citizen of Singapore who commits an offence under the Act outside Singapore "may be dealt with in respect of that offence as if it had been committed within Singapore".[10] For a company, the position is less explicit, since the statute speaks of citizens. In the cases discussed below, the corrupt schemes were organised and paid for from Singapore, which gave its courts a territorial connection to conduct whose effects lay in Brazil.

Prosecution in practice

Singapore's anti-corruption agency, the Corrupt Practices Investigation Bureau (CPIB), deals mainly with private-sector cases. According to the Senior Minister of State Desmond Tan, 84 of the 90 persons prosecuted in 2025 for corruption offences investigated by the Bureau came from the private sector. In the Corruption Perceptions Index 2025 of Transparency International, Singapore ranked third of 180 countries and first in the Asia-Pacific region.[11]

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Charges against companies themselves remain less frequent than charges against their directors and employees, but they occur. On 26 October 2026, for example, a maintenance company was charged under section 6(b) of the Prevention of Corruption Act, read with sections 7 and 31, for allegedly conspiring with its former director to give a bribe of S$50,000 to a manager of the managing agent of a town council.[12] The case is ordinary, which is its interest. In domestic matters, a company that pays bribes through its director is prosecuted alongside him in the usual way, without any special procedure.

Common misconception

It is sometimes said that Singapore cannot prosecute companies for crimes because only individuals can be imprisoned. Singapore law has always treated companies as persons capable of committing offences, which is why the CPIB regularly charges companies. The real constraints lie in attribution, in the level of the fines and in proving conduct that took place abroad.

Notes

1. Interpretation Act 1965, s 2(1), definition of "person" (text as reproduced on lawplayer.com, accessed November 2026; the official text on Singapore Statutes Online prevails); Penal Code 1871, s 11 (text as reproduced on lawplayer.com, accessed November 2026). ↩
2. *Tesco Supermarkets Ltd v Nattrass* [1971] UKHL 1, [1972] AC 153 (House of Lords), per Lord Reid; the store manager was not part of the company's directing mind and the company was acquitted (Wikipedia, "Tesco Supermarkets Ltd v Nattrass", accessed November 2026). ↩
3. *Meridian Global Funds Management Asia Ltd v Securities Commission* [1995] UKPC 5, [1995] 2 AC 500, decided 26 May 1995, per Lord Hoffmann (Wikipedia, "Meridian Global Funds Management Asia Ltd v Securities Commission", accessed November 2026). ↩

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4. *Ho Kang Peng v Scintronix Corp Ltd (formerly known as TTL Holdings Ltd)* [2014] SGCA 22, Court of Appeal, 30 April 2014 (Sundaresh Menon CJ, Chao Hick Tin JA, V K Rajah JA), at [32], [47]–[50] (elitigation.sg, accessed November 2026). ↩
5. *Ho Kang Peng v Scintronix Corp Ltd* [2014] SGCA 22 at [40], [44]. ↩
6. Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act 1992, s 73 (text as reproduced on lawplayer.com, accessed November 2026). ↩
7. CDSA, s 80(1), (3) and (4) (text as reproduced on lawplayer.com, accessed November 2026). ↩
8. Prevention of Corruption Act 1960, ss 5, 6 and 7 (text as reproduced on lawplayer.com, accessed November 2026); CPIB, "Company Charged for Alleged Corruption Involving Town Council Contract", 26 October 2026, cpib.gov.sg, restating the penalties under ss 6 and 7; Prevention of Corruption Act 1960, s 13 (text as reproduced on lawplayer.com, accessed November 2026). ↩
9. CDSA, ss 50(7), 51(7), 53(7) and 54(7); for individuals, a fine not exceeding S$500,000 or imprisonment for up to ten years or both (ss 50(5), 51(5), 53(5), 54(5)) (text as reproduced on lawplayer.com, accessed November 2026); CDSA, s 55A(6) (text as reproduced on lawplayer.com, accessed November 2026). ↩
10. Prevention of Corruption Act 1960, s 37 (text as reproduced on lawplayer.com, accessed November 2026). ↩
11. Address by Senior Minister of State Desmond Tan at the Anti-Corruption Partnership Network Event 2026, 18 September 2026, cpib.gov.sg: "Singapore ranked third out of 180 countries in the Transparency International Corruption Perceptions Index 2025"; of the 90 persons prosecuted in 2025 for corruption offences investigated by CPIB, 84 were from the private sector. ↩
12. CPIB, "Company Charged for Alleged Corruption Involving Town Council Contract", 26 October 2026, cpib.gov.sg: Atlas Maintenance Pte Ltd charged

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with one charge under s 6(b) read with ss 7 and 31 PCA; alleged conspiracy in February 2023 with its then director to give a bribe of S$50,000. ↩

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