

SINGAPORE DENTAL COUNCIL
DISCIPLINARY INQUIRY FOR DR LIEW YAOXIANG, DANIEL ON 27 JULY & 12
AUGUST 2020

Disciplinary Committee:

Dr Loganathan Vijayan (Chairperson)
Dr Andrew Aw Kian-Li
Dr Loh Poey Ling
Mrs Noor Quek (Lay Member)

Legal Assessor:

Mr Ravinran Kumaran
(RLC Law Corporation)

Counsel for the SDC:

Ms Shalini d/o Mogan
Ms Lorraine Cheung
(RHT Law Asia LLP)

Counsel for the Respondent:

Mr Sankar s/o Saminathan
Ms Tessa Low
(M/s Sterling Law Corporation)

DECISION OF THE DISCIPLINARY COMMITTEE

(Note: Certain information may be redacted or anonymised to protect the identity of the parties.)

Introduction

1. Dr Liew Yaoxiang, Daniel ("**Respondent**"), a registered dentist, faces 7 disciplinary charges under Section 40(2) read with Section 40(1)(a) of the Dental Registration Act (Cap 76) ("**Act**"). These charges emanate from his convictions of 28 criminal offences of cheating and 2 criminal offences of forgery in the State Courts on 15 April 2019. The Respondent has pleaded guilty to the 7 disciplinary charges through his Counsel. This decision therefore concerns the appropriate punishment to be meted out to him for these 7 disciplinary charges.

Respondent's background

2. The Respondent graduated from the National University of Singapore with a degree in Dental Surgery in 2006. After finishing his National Service, in 2007 he served his government bond at the National Dental Centre. In 2008 he went into private practice with Vista Dental Surgery. He joined The Smile Division Dental Group ("**TSD**") as a full time Associate Dentist in early 2011. He resigned from TSD in 2014.

TSD

3. TSD is a group of 9 dental clinics operated under separate legal entities (private limited companies) but all owned by one **Dr A**. The Practice Manager of TSD is one **B**.
4. Initially, the Respondent was assigned to work at TSD's clinics at Hougang, Choa Chu Kang and Clementi. From 2013 he practised mainly at the Hougang Clinic. The Respondent did not draw a fixed salary but was paid 50% of the net fees the clinics received after deducting expenses (anaesthesia, medication and laboratory fees) incidental to treating his patients.

MediSave Claims

5. Patients who attended at the TSD clinics had the option of applying to the Central Provident Fund Board ("**CPF**") to pay for certain treatments out of their MediSave funds in their Central Provident Fund ("**CPF**") accounts. This was available pursuant to the Central Provident Fund (MediSave Account Withdrawals) Regulations ("**CPF Withdrawal Regulations**"). Under these provisions, a

member's MediSave funds could be used if the prescribed treatment the member received was carried out in an 'approved medical institution' by an 'approved medical practitioner'. To qualify for this status, medical institutions and practitioners have to apply for and obtain approvals from the Ministry of Health ("MOH"). The TSD clinics and the Respondent had these approvals.

6. CPF's prescribed conditions for withdrawing MediSave funds had to be followed strictly before the patients' MediSave funds can be accessed. Approved medical practitioners are bound to follow MOH's General Terms & Conditions for Approved Medical Practitioners governing the CPF withdrawal scheme. Under Regulation 21 of the CPF Withdrawals Regulations, patients who are CPF members are entitled to use their MediSave funds for 'day surgical treatments'. The amounts payable for these treatments are subject to certain daily withdrawal limits. Day surgical treatments included dental extractions, bone graft insertions and dental implant surgeries. Each type of surgical procedure was further sub-divided into sub-categories depending on the complexity of the procedure, and each had a different daily withdrawal limit. The maximum amounts claimable for dental procedures ranged from \$650.00 to \$3,450.00. For dental implants, depending on the complexity of the surgery procedure, the maximum amounts claimable were \$1,250.00, \$2,150.00, \$2,900.00 or \$3,450.00. If the cost of the day surgery exceeded the applicable maximum limits, the patient had to pay the difference.
7. Approved medical institutions are given access to patients' MediSave accounts to check whether there are sufficient monies in it to cover the daily withdrawal limits. If the patients agree or want to use their MediSave funds to pay for their treatments, the approved medical institution would submit the patients' claims ("**MediSave**

- Claims**”) online on MOH’s platform called MediClaim. However, in each instance, before a MediSave Claim is made the approved medical institution has to obtain the following documents:
- (a) A Medical Authorisation Form (“**MAF**”) signed by the patient (and witnessed by a third party); and
 - (b) A Letter of Certification (“**LOC**”) signed by the treating approved medical practitioner.
8. MOH, after verifying the MediSave Claim, would send it to CPF. The CPF would further verify the claim before disbursing funds from the patient’s MediSave account to the approved medical institution.
9. The system set in place did not require the MAFs and the LOCs to be uploaded on MediClaim. MOH and CPF implicitly trusted that the approved medical practitioner and the approved medical institution would comply with all the applicable rules and regulations and that the information provided in the MediSave Claims would be true and accurate. The documents, however, have to be available for random audits by MOH.

MOH’s Police Report

10. Sometime in 2014, based on audits, MOH formed the view that there were irregularities in MediSave Claims submitted by some dental clinics in Singapore. With respect to TSD, they noticed an unusual pattern of high MediSave Claims as compared to other unrelated clinics that saw more patients with similar claims. On 14 July 2014, the MOH made a police report against TSD. The Commercial Affairs Department (“**CAD**”) was called in to investigate the matter.

Results of the Investigations with respect to the Respondent

The cheating cases

11. CAD's investigations revealed that in 2009 one **C**, another registered dentist who worked at TSD's clinic at Lucky Plaza, had come up with a plan to extract more monies than was legally allowed from his patients' MediSave accounts. TSD staff at the Lucky Plaza clinic would access patients' MediSave accounts to determine whether they had sufficient MediSave funds to cover the full costs of the treatments. These patients would be recommended costly treatments and then be given financial counselling to use their MediSave funds to pay for the treatments. C banked on his patients electing to use their MediSave funds to pay for their treatments so long as they did not have to pay any money out of their own pockets. If the patients agree, the staff would ask them to sign blank MAFs in advance. C in turn would sign a stack of blank LOC's for the staff to insert random dates to indicate that treatments were done on various dates for these patients when in fact they were not.

12. These documents were used by TSD's staff to submit false MediSave Claims for the patients to CPF. C therefore certified that he had done dental procedures on his patients on several dates when in fact the procedures were done in one, or at most, two appointments. Multiple MediSave Claims were submitted on MediClaim for his patients. By doing this C was able to circumvent the daily withdrawal limits under the CPF Withdrawal Regulations and induce CPF to pay out more monies to TSD than was permitted from his patients' MediSave accounts.

13. When Dr A found out about C's ruse, he decided to implement it in all the TSD clinics. He came up with a centralized system whereby all the MediSave Claims from all the TSD clinics would be routed to TSD's Yishun clinic for B to make the MediSave Claims ("**TSD Claim Scheme**"). Dr A encouraged TSD's dentists to adopt the TSD Claim Scheme. The staff at the TSD clinics were 'trained' in the scheme so that it would be streamlined and efficient. In other words, they were taught how to 'split' the MediSave Claims to extract more monies than allowed from patients' MediSave accounts.

14. The Respondent learnt about the TSD Claim Scheme when he joined TSD in 2011 and became a willing participant in each of the TSD's clinics that he practised. With respect to the Respondent's patients, the TSD staff would check the Respondent's patients' MediSave accounts first. If there were sufficient funds to cover the costs of the recommended treatments, the patients were told that they could use their MediSave funds to pay for their treatments fully. If they agreed, they were made to sign blank MAFs in advance. The Respondent would then treat the patients in a day (or two). The staff would then work out the number of MediSave Claims and type of surgical procedures to be stated on the MAFs. They then submitted the signed blank MAFs and the Respondent's pre-signed LOCs to TSD's Yishun clinic. There, B would submit the multiple MediSave Claims on behalf of the patients on MediClaim. By doing this, the Respondent (and TSD) were able to deceive the CPF Board into believing that the dental procedures indicated in the MediSave Claims were actually performed on various dates for each of these patients when in fact they were not. The Respondent (and TSD), through this deception, extracted more monies out of the Respondent's patients' MediSave accounts than was legally permitted.

The forgery cases

15. CAD also discovered that there were two different sets of clinical notes for two of the Respondent's patients - one real and one forged. The circumstances for these forgeries were as follows:

(a) On or about 30 October 2012 the MediSave Dental Audit Team ("DAT") of MOH requested TSD for the clinical records of a list of patients. B realised that the MediSave Claims on behalf of one of the patients in the list did not tally with the patient's clinical notes. She brought this to the Respondent's attention. The Respondent proceeded to forge a separate set of clinical notes for this patient to cover the dates the MediSave Claims for this patient were purportedly made. To further reinforce the forgery, the Respondent instructed B to include suitable radiographs of another patient to make it seem that it was that of the patient concerned.; and

(b) About a year later, on or about 8 November 2013, DAT sent another request for the clinical records of another list of patients. B again realized that one of the listed patients' clinical notes did not tally with the MediSave Claims made on his behalf. She brought this to the Respondent's attention and he again forged another set of clinical notes to tally with this patient's MediSave Claims; and

(c) In both of the above instances the forged documents were given to Dr A who sent them to MOH to give the impression that they were genuine records of the respective patients.

The Criminal Charges against the Respondent

16. Resulting from the investigations, the Respondent, Dr A, C and B were charged for a series of criminal offences. The Respondent was charged with 278 criminal offences under Section 420 read with Section 109 of the Penal Code (Cap 224) for engaging in conspiracies to cheat the CPF B in making multiple fictitious MediSave Claims. Later, 2 additional criminal charges were brought against him under Section 468 read with Section 109 of the Penal Code for engaging in conspiracies to commit forgery for the purpose of cheating in respect of the matters stated in paragraph 15 above.

17. The Prosecution stated that the Respondent managed to cause a total withdrawal of \$49,400.00 for the six patients' CPF monies. The total amount of withdrawals that were caused by the Respondent's fictitious MediSave Claims for his patients who were the subject matter of the 278 charges was \$388,700.00. The percentage of the MediSave funds withdrawn from these 6 patients' accounts ranged from 79.1% to 89.1%.

18. The Prosecution proceeded with 28 criminal charges of cheating and 2 criminal charges of forgery. The remaining 250 criminal charges were stood down to be taken into consideration for sentencing provided the Respondent pleaded guilty.

Respondent's guilty plea and sentence

19. On 15 April 2019, at Court 4 in the State Courts, the Respondent pleaded guilty to the 30 criminal charges preferred against him. He also consented to the remaining 250 criminal charges being taken into consideration for his sentencing. The Respondent was sentenced to a total of 24 month's imprisonment. The

Respondent did not appeal against the sentences. Nor has any of the convictions been set aside. He is presently serving his sentence.

The Disciplinary Proceedings

20. Following his convictions, the Singapore Dental Council (“**SDC**”) referred the fact of his convictions to a Disciplinary Committee pursuant to section 34(1)(3) of the Act. This provision states that, ‘Where a registered dentist ... has been convicted in Singapore ... of an offence involving fraud or dishonesty, the Council shall ... immediately refer the matter to a Disciplinary Committee under section 37’.

21. A Notice of Inquiry dated 21 January 2020 was served on the Respondent. In it, 7 disciplinary charges were preferred against him by the SDC in relation to the 30 criminal charges that he had pleaded guilty to and sentenced in the State Courts. The 7 disciplinary charges, in summary, stated the fact of his convictions and that the offences the Respondent was convicted were for offences of ‘fraud or dishonesty’. The Respondent was therefore liable to be punished under section 40(2) read with section 40(1)(a) of the Act. The relevant portions of these provisions state that, ‘Where a registered dentist ... is found to ... have been convicted in Singapore ... of any offence involving fraud or dishonesty ... the Disciplinary Committee may exercise one or more of the powers referred to in subsection (2)’. These powers can be summarised as follows:
 - (a) Direct the Registrar to remove the registered dentist from the appropriate register;
 - (b) Suspend the registered dentist for a period of not less than 3 months and not more than 3 years;

- (c) Impose such conditions as are necessary to restrict the practice of the registered dentist in such a manner as the Disciplinary Committee thinks fit for a period not exceeding 3 years;
 - (d) Impose on the registered dentist a penalty not exceeding \$50,000;
 - (e) Censure the registered dentist in writing;
 - (f) Order the registered dentist to give an undertaking to abstain in future from the conduct complained of as the Disciplinary Committee thinks fit; and
 - (g) Make such other order as the Disciplinary Committee thinks fit.
22. We note that it is not open to us to go behind the convictions. Section 40(3) of the Act states that the convictions of the Respondent in the State Courts shall be accepted by us as final and conclusive in these disciplinary proceedings.

The Disciplinary Hearing

23. The Respondent engaged Counsel to represent him in these disciplinary proceedings. He did not attend in person. This is allowed under Section 38(3) of the Act.
24. SDC's Counsel tendered the following bundles of documents:
- (a) Prosecution's Opening Statement ("**POS**");
 - (b) Bundle of Notice of Inquiry, Statement of Facts and Other Documents which relate to the Respondent's conviction ("**PBOD**");
 - (c) Prosecution's Sentencing Submissions ("**PSS**"); and
 - (d) Prosecution's Bundle of Authorities ("**PBOA**")

25. SDC's Counsel read the first and seventh of the 7 disciplinary charges in full. The second to the sixth disciplinary charges were similar to the first disciplinary charge but differed in respect of the Respondent's patients' names and the dates the fictitious MediSave Claims were made for the patients named therein.
26. The Respondent's Counsel confirmed that the Respondent had read and understood the nature and consequences of all 7 disciplinary charges against him. He further confirmed that he had instructions to state that the Respondent pleaded guilty to the 7 disciplinary charges.
27. SDC's Counsel then went through the Statement of Facts which, in summary, is what is stated in the above paragraphs. The Respondent's Counsel did not dispute any of the matters stated in the Statement of Facts. The Disciplinary Committee then found the Respondent guilty and convicted him of the 7 disciplinary charges.

Prosecution's Submissions on Sentencing

28. The Prosecution principally relied on the seminal case of Wong Meng Hang v Singapore Medical Council and other matters [2019] 3 SLR 526 ("**Wong Meng Hang's case**"). Here the High Court decided that where the conviction involved elements of dishonesty, striking off the register was invariably the appropriate order. This was in line with cases concerning dishonest solicitors and should similarly be adopted in the case of medical practitioners. The court took into account the following principles:
 - (a) '...broader public interest considerations are paramount' and these include upholding the 'standing and reputation of the profession', the need 'to prevent

an erosion of public confidence in the trustworthiness and competence of its members’;

- (b) ‘...considerations that might be relevant to sentencing such as the offender’s personal mitigating circumstances and the principles of fairness to the offender do not carry as much weight as they typically would in criminal cases’;
- (c) Regard should be had to key sentencing principles of general application, such as the interests of general and specific deterrence (Singapore Medical Council v Kwan Kah Yee [2015] 5 SLR 201); and
- (d) Sanctions in disciplinary proceedings serve to ensure that the offender does not repeat the offence so that the public is protected and, second, to uphold the standing of the professional body.

29. The learned judges further stated at paragraph 72 that ‘exceptional circumstances’ would have to be shown to avoid striking off. Some non-exhaustive factors that a disciplinary committee could consider to determine whether there are exceptional circumstances are:

- (a) The real nature of the wrong and the interest that has been implicated;
- (b) The extent and nature of the deception;
- (c) The motivations and reasons behind the dishonesty and whether it indicates a fundamental lack of integrity on the one hand or a case of misjudgment on the other;
- (d) Whether the errant doctor benefitted from the dishonesty; and
- (e) Whether the dishonesty caused actual harm or had the potential to cause harm that the errant doctor ought to have or in fact recognised.

30. The Prosecution submitted that the above principles apply to dentists as well. It was applied in the case of C in Disciplinary Inquiry for Dr Ang Kiam Hui Steven on 25 July 2019 and 6 August 2019. In C's case he pleaded guilty to 30 counts out of 283 similar criminal charges of cheating in the State Courts. The balance were taken into consideration in his sentencing. He was sentenced to 30 months' imprisonment. Six disciplinary charges under Section 40(1)(a) of the Dental Registration Act (Cap 76) were brought against him by the SDC. He pleaded guilty to the six disciplinary charges and his name was removed from the register of dentists. The Prosecution therefore asked for a similar sentence to be imposed on the Respondent, amongst other orders.

Respondent's Mitigation

31. The Respondent's Counsel did not dispute the law that was set out by SDC's Counsel. He tendered a written Mitigation and made it clear from the outset that he was only seeking to show that there were exceptional circumstances in the Respondent's case that would warrant a suspension or a fine but not a striking off from the register of dentists. He advanced the following in support:

- (a) The Respondent is married with young children. He was a national swimmer who represented Singapore in major competitions including the 2000 Sydney Summer Olympics;
- (b) The Respondent was not the mastermind of the TSD Claim Scheme. It was the brainchild of C and it was Dr A who had put it in place in the TSD Clinics even before the Respondent joined them. Much of the groundwork in carrying out the TSD Claim Scheme was handled by TSD staff. The Respondent's role was confined to pre-signing the blank LOCs;

- (c) The Respondent was 'young and eager to impress' and 'got caught up in the scheme of things'. He knew that what was being done was wrong and wanted to leave. But he stayed on to get experience and earn enough to set up his own practice;
- (d) The forgery was 'an inevitable consequence' of the TSD Claim Scheme because of the audits conducted by MOH;
- (e) The Respondent conducted himself in the best interests of his patients in that he enabled his poor patients to get the costly dental procedures at practically no costs to them and his patients were grateful to him. They all knew about the TSD Claim Scheme and had consented to their MediSave funds being withdrawn with fictitious MediSave Claims being made on their behalves;
- (f) The bulk of the fees collected from the patients' MediSave accounts went to TSD (and therefore to Dr A) and not to the Respondent;
- (g) The Respondent made full restitution of the monies withdrawn from his patients' MediSave accounts with interest. The sum he paid back was \$470,174.49; and
- (h) The State Court judge, in sentencing the Respondent, accepted that the Respondent was less culpable than C (and Dr A) and that therefore his term of imprisonment should be lesser than C's.

The Disciplinary Committee's findings

32. We do not find any merit in any of the matters that was advanced on behalf of the Respondent that could qualify as an exceptional circumstance. Flaux J in *Solicitors Regulation Authority QBD [2018] 4 WLR 163* quoted Dove J in *R (Solicitors Regulation Authority) v Imran [2015] EWHC 2572 (Admin); [2015] ACD 134*, paragraph 19:

‘Clearly, at the heart of any assessment of exceptional circumstances, and the factor which is bound to carry the most significant weight in that assessment is an understanding of the degree of culpability and the extent of the dishonesty which occurred. That is not only because it is of interest in and of itself in relation to sanction but also because it will have a very important bearing upon the assessment of the impact on the reputation of the profession which Sir Thomas Bingham MR in Bolton identified as being the bedrock of the tribunal’s jurisdiction.’

Flaux J went on to state (at paragraph 101):

‘... the most significant factor carrying most weight and which must therefore be the primary focus in the evaluation is the nature and extent of the dishonesty, in other words the exceptional circumstances must relate in some way to the dishonesty. This point was made very clearly by Dove J at para 24 of Imran, where he said: “in my view it is not possible when assessing exceptional circumstances simply to pick off the individual features of the case. It is necessary, as the tribunal did, to record and stand back from all of those many factors, putting first and foremost in the assessment of whether or not there are exceptional circumstances the particular conclusions that had been reached about the act of dishonesty itself. The fact that many solicitors may be able to produce testimonials and may immediately confess the dishonest behaviour is certainly relevant to the determination of whether or not it is an exceptional case, but is not a factor that is likely to attract very substantial weight. Of far greater weight would be the extent of the dishonesty and the impact of that dishonesty both on the character of the particular solicitor concerned but, most

importantly, on the wider reputation of the profession and how it impinges on the public's perception of the profession as a whole.'

33. We note from the Mitigation that the Respondent was aware from the outset that the TSD Scheme was illegal. There was nothing to stop him from not participating in the TSD Claim Scheme and continuing to work in TSD as an honest dentist. There was no indication anywhere that he had protested, refused to participate or even questioned the legality of the TSD Scheme. On the contrary, it appeared that he went along with the TSD Scheme as part of the 'standard operating procedure' in TSD. The Respondent could also have walked away from TSD and joined any other dental practice in Singapore. He was no rookie dentist. He already had useful work experience and would readily have found work elsewhere, especially since the practice in the market appears to be that dentists are paid according to the number of patients they treat.
34. Similarly, the Respondent offered no reason why he signed stacks of blank LOCs in advance for B to use. He could have refused to do so when asked and need only signed them as and when he actually treated a patient. The facts indicate that he did it knowingly to facilitate B to make the fake MediSave Claims.
35. What is more alarming is that, despite being aware that what was being done was wrong, the Respondent by his own admission, decided to stay on in order to gain experience and earn enough to open his own dental practice. This is a clear indication that he knowingly broke the law not for the sake of his poor patients but for his own selfish purpose.

36. The motivation for the TSD Claim Scheme was clearly to gouge as much money as possible out of the patient's MediSave funds as evidence by the amounts withdrawn from the Respondent's patients MediSave accounts. For this reason, we are unable to accept that the treatments provided benefitted the Respondent's patients and that they suffered no detriment. Even though there is no evidence before us to indicate that the treatments the Respondent's patients received were necessary or unnecessary, we note with serious concerns that some patients had more dental implants than would ordinarily be advisable. We therefore do not see merit in the statement that all of the Respondent's patients benefitted from the treatments they received.
37. The Respondent stated that his patients were all willing participants in the TSD Claim Scheme. They all knew that he (and TSD) were going to circumvent the rules so that they could get the prescribed treatments. This, in no way, is an excuse or a mitigating factor. If anything, it is exacerbating. The Respondent was very alive to the wrongdoing and drew his patients in to participate in the crime for his own greed.
38. The Respondent's explanation that he had no choice but to forge the clinical notes of his patients because this was the 'inevitable consequence of the audit' was in fact a case of adding insult to injury. He had already committed a series of offences. To cover his offences up he went on to commit two more serious offences. These forgery offences were also committed about a year apart pursuant to two audits. This suggested to us that the Respondent became emboldened to commit a second forgery offence after the first.

39. As an approved medical practitioner, the Respondent was aware that he was bound by the General Terms & Conditions for Approved Medical Practitioners that required him to make claims according to the CPF Withdrawals Regulations. He had no excuse for departing from this requirement deliberately and in a systematic fashion over a long period of time. In respect of the 28 cheating cases, the offences were committed from December 2012 to December 2013. He was able to do this because he knew that the MOH and CPF B had trusted him to abide by the CPF Withdrawals Regulations in making MediSave claims for his patients. He calculated that the chances of being caught were small and that the risk was worth taking.
40. We note that the Respondent had made full restitution of his patients' MediSave funds. At the same time we are also aware that one of the conditions of him being awarded the approved medical practitioner status is that he would be liable jointly and severally with TSD '... for ensuring that MediSave monies inappropriately deducted shall be promptly refunded to the relevant accounts' (see Clause 1 of the General Terms & Conditions for Approved Medical Practitioners). Therefore, even if the Respondent did not make restitution, the law could compel him to do so. We do recognise that, at the end of the day, he paid back more than he got and that this is an indication of his remorse. However, we are of the view that this cannot count as an exceptional circumstance. The restitution the Respondent made does not relate to his specific acts of dishonesty in any way. It is more an act to demonstrate contrition in the hope of getting a lesser sentence in the criminal proceedings.

41. The fact that C was the architect of the TSD Scheme and was sentenced to a longer jail term in no way lessens the gravity of the Respondent's offences. If anything, the Respondent had 2 additional charges of forgery. These offences were pre-meditated and calculated to further deceive MOH that the MediSave Claims submitted for the two patients were genuine. The extent of the deception practised is quite astounding especially considering that he had even instructed B to include radiographs of another patient as part of the forged clinical notes for one of the patients. It flies in the face of the Respondent's assertion that he otherwise acted for the benefit of his patients.

Conclusion and Decision

42. Having considered all the circumstances of this case, the Prosecution's address on sentencing and after having given due regard to the Mitigation, we hold that the primary concern and duty of this Disciplinary Committee is to the profession. The Respondent's serial dishonest conduct and convictions has seriously impacted the reputation of the profession. The Respondent, as a registered member, had abused his position of trust to subvert the national healthcare system. He had betrayed the trust reposed in him by MOH and CPF. His offences were pre-meditated and carefully carried out over a long period of time. If left undetected his patients, regardless of whether they were knowing participants or not, would have large sums of their MediSave funds drained out of their accounts to their detriment. They may not have sufficient savings to use in situations where it would truly be needed. The extent of the Respondent's dishonesty is egregious because it was calculated and carried out repeatedly and done primarily for profit and not out of concern for the patients. There is therefore nothing that was said or could be said

in his favour, in our view, that could qualify remotely as an exceptional circumstance that related to his acts of fraud or dishonesty.

43. The Respondent's conduct and his consequent convictions have brought dishonour to the dental profession. It is therefore incumbent upon us to deal with him in the severest manner permitted under the Act. We are of the view that we have to send an unequivocal signal to first, the public that the profession will not tolerate such transgressions by its members, and second, to the profession to be vigilant and not abuse the trust reposed in them by the State's institutions and the public. It is therefore our decision that the appropriate sentence to be imposed on the Respondent, pursuant to section 40(2) and (4) of the Act, is as follows:

- (a) We direct the Registrar to remove the name of the Respondent from the appropriate register;
- (b) The Respondent shall pay the costs and expenses of and incidental to these proceedings, including the costs of the Counsel to the Singapore Dental Council and the Legal Assessor, and such reasonable expenses as are necessary for the conduct of these proceedings be taxed if not agreed;
- (c) Pursuant to Regulation 25 of the Dental Registration Regulations, we also order that the grounds of our decision be published for the benefit of the public and to raise the standards of the dental profession.

44. Following our above decision, Respondent's Counsel applied for the order 43(a) above to take effect one month from today. The reason stated was that the Respondent was currently treating patients and that he needed time to complete treatments for certain patients and handover the care of his patients generally to

his colleagues. We considered the application and have decided to allow it in the interests of the Respondent's patients subject to the following conditions:

- (a) the Respondent is not to take on any new patients with immediate effect;
- (b) the Respondent is to actively take steps to handover his patients to his colleagues for further treatment where necessary;
- (b) the Respondent is to complete specific procedures only on teeth of his patients that he has already commenced treatment;
- (c) the Respondent is to abide by all rules and regulations in relation to the treatment of his patients.

45. The hearing is thereby concluded.

Dated this 12th day of August 2020.

Dr Vijayan Loganathan (Chairperson)

**Dr Loh Poey Ling
(Member)**

**Dr Andrew Aw Kian-Li
(Member)**

**Ms Noor
Quek
(Lay
Member)**