

SINGAPORE DENTAL COUNCIL

DISCIPLINARY COMMITTEE INQUIRY FOR DR. GOH CHIN CHYE CECIL

GROUNDS OF DECISION OF THE DISCIPLINARY COMMITTEE

Date of Hearing: 29 September 2022

Disciplinary Committee:	Dr. Loganathan Vijayan	Chairman
	Dr. Choo Keang Hai	Member
	Ms. Janelle Joy Foo	Member
	Dr. Jacqueline Goh	Member
	Dr. Boey Wah Keong	Observer
Legal Assessor:	Mr. Henry Heng	Kennedys Legal Solutions
SDC's Solicitors:	Mr. Sui Yi Siong	Harry Elias Partnership LLP
Respondent's Solicitors:	Ms. Michelle Lee & Ms. Ng Pei Qi	Rajah & Tann Singapore LLP

A. Introduction

1. Pursuant to a Further Amended Notice of Inquiry dated 24 August 2022 (AB462-488), Dr. Goh Chin Chye Cecil (NRIC No. SXXXX545C) ("**Dr. Goh**" or the "**Respondent**"), faces 12 charges (the "**Charges**") of having been convicted of offences in Singapore involving fraud or dishonesty under section 40(1)(a) of the Dental Registration Act (Cap. 76, 2009 Rev. Ed.) ("**the Act**") and punishable under section 40(2) of the Act.

2. Dr. Goh is a dental surgeon who was, at the material time, registered as a dental practitioner and Managing Director of The Smile Division Dental Group (“**TSD**”).
3. On 14 July 2021, the Respondent was convicted in the State Courts of the Republic of Singapore by the learned District Judge Victor Yeo Khee Eng of 36 charges, namely as follows:
 - (i) 29 charges under Section 420 of the Penal Code 1871 (“**PC**”) read with Section 109 PC for engaging in a conspiracy to cheat the Central Provident Fund Board (“**CPF**”) (the “**Cheating Charges**);
 - (ii) 1 charge under Sections 420 and 120B PC for engaging in a criminal conspiracy to do an illegal act to cheat CPF (the “**Criminal Conspiracy Charge**”); and
 - (iii) 6 charges under Section 465 PC read with Section 109 PC for instigating the forgery of the issuance date of documents (the “**Forgery Charges**”).
4. In addition to the aforesaid 36 charges, 214 other charges were taken into consideration for the purposes of sentencing (collectively, the “**Criminal Proceedings**”).
5. On 12 August 2021, the Respondent was sentenced to a total imprisonment term of 36 months, which took effect from 12 August 2021 (collectively, the “**Convictions**”).
6. The issues to be determined by the Disciplinary Committee may be succinctly summarized as follows:

- (i) In respect of the 12 Charges, whether the Convictions relate to offences involving fraud or dishonesty under Section 40(1)(a) of the Act.
- (ii) If so, the appropriate sanctions to be imposed on Dr. Goh under Section 40(2) of the Act.

B. THE DISCIPLINARY HEARING

- 7. The hearing was conducted on 29 September 2022, including the mitigation and sentencing hearing.
- 8. The Respondent has been incarcerated as a result of the Criminal Proceedings and hence, did not attend the hearing personally. He was represented by his Counsel, Ms. Michelle Lee (assisted by Ms. Ng Pei Qi), of Rajah & Tann Singapore LLP, as permitted under Section 38(3) of the Act.
- 9. Mr. Sui Yi Siong of Harry Elias Partnership LLP appeared on behalf of Singapore Dental Council ("**SDC**") in prosecuting the 12 Charges brought against Dr. Goh.
- 10. The following documents were submitted and/or referred to during the hearing:
 - (i) Agreed Statement of Facts dated 22 September 2022 (marked "**ASOF**");
 - (ii) Agreed Bundle of Documents dated 22 September 2022 (marked "**AB**");
 - (iii) Further Amended Notice of Inquiry by Disciplinary Committee dated 24 August 2022 (at AB462-488);
 - (iv) SDC's Sentencing Submissions dated 22 September 2022 (marked "**P1**");
 - (v) SDC's Bundle of Authorities dated 22 September 2022 (marked

“PBOA”);

- (vi) Plea-in-Mitigation dated 22 September 2022 by the Respondent (marked “D1”);
- (vii) Respondent’s Bundle of Documents for Plea-in-Mitigation dated 22 September 2022 (marked “DBOD”); and
- (viii) Respondent’s Bundle of Authorities for Plea-in-Mitigation dated 22 September 2022 (marked “DBOA”)

C. ADMISSIONS AND UNDISPUTED FACTS

- 11. At the hearing on 29 September 2022, Counsel for the Respondent confirmed that Dr. Goh has read and understood the Charges (AB462-488) made against him. Counsel for the Respondent also confirmed that Dr. Goh is pleading guilty to the said Charges and entered the guilty plea on his behalf. The ASOF was also orally confirmed by Counsel for the Respondent and agreed to be taken as read.

- 12. The agreed salient facts set out in the ASOF substantiating the 12 Charges against the Respondent are succinctly summarized as follows:
 - (i) Dr. Goh is a dental surgeon who was, at the material time, registered as a dental practitioner. At all material times, he was the Managing Director of TSD.

 - (ii) On 14 July 2021, Dr. Goh was convicted in the State Courts of the Republic of Singapore by the learned District Judge Victor Yeo Khee Eng of 36 charges (with 214 other charges taken into consideration for the purposes of sentencing), namely, the aforesaid 29 Cheating Charges, 1 Criminal Conspiracy Charge and 6 Forgery Charges.

 - (iii) On 12 August 2021, the Respondent was sentenced to a total of 36 months imprisonment, which took effect from 12 August 2021.

- (iv) In the Criminal Proceedings, the Respondent pleaded guilty and admitted without qualification to a Statement of Facts dated 9 July 2021 (the “**SOF (Criminal)**”) filed by the Prosecution. The SOF (Criminal) is annexed as ANNEX A to the ASOF.
- (v) The other parties to the criminal conspiracy (i.e. the Respondent’s co-accused) were:
 - (a) Dr. Liew Yaoxiang Daniel, a male registered dentist (“**Liew**”);
 - (b) Yeo Meow Koon, a female Singapore citizen (“**Yeo**”); and
 - (c) Dr. Ang Kiam Hau Steven, a male registered dentist (“**Ang**”).
- (vi) TSD is a group of dental surgery clinics. Each clinic in TSD operated as a separate limited exempt private company. Between 2011 and 2013, TSD had 9 clinics in various heartland and central locations in Singapore and around 30 dentists (full- and part-time) working at these 9 clinics. The remuneration packages for the full-time dentists were commission-based, in that the dentists would receive a percentage of the fees received from each patient, after deducting incidental costs incurred by TSD in connection with the treatment that was done on the patient, such as laboratory fees, costs for materials and medicine.
- (vii) The Respondent was the Managing Director of TSD. He was also the sole shareholder and a director of each of the limited exempt private companies under which a TSD clinic operated. The Respondent mainly practised at the TSD’s clinic in Yishun (“**the Yishun Clinic**”). TSD’s head office was also located in Yishun (“**the Yishun Head Office**”). The Yishun Head Office was also where the paperwork and accounts of all the clinics under TSD were managed.
- (viii) Yeo was the practice manager of TSD and was also based at the Yishun Head Office at the material time. Amongst other things, Yeo was responsible for managing the schedules of dentists and nurses,

processing payments to suppliers, and handling payroll for dentists and nurses. She was also involved in the preparation of and submission of the relevant documents on behalf of TSD's patients for claims to be made under the Central Provident Fund ("CPF") Medisave scheme and the Community Health Assist Scheme ("CHAS") to pay for the dental fees charged by the TSD clinics.

- (ix) Liew and Ang were full-time dentists who worked under TSD. Ang's and Liew's remuneration packages were paid not to them as individuals, but to companies that each of them set up. Ang's remuneration package was paid to Dr Steven Ang Dental Services Pte Ltd. Liew's remuneration package was paid to DL Dental Pte Ltd. Ang practised at the TSD clinic at Orchard, located within Lucky Plaza (the "**Lucky Plaza Clinic**"). Liew practised at the TSD clinics located at Hougang, Choa Chu Kang and Clementi (the "**Hougang Clinic**", "**Choa Chu Kang Clinic**" and "**Clementi Clinic**" respectively). Each of these clinics was incorporated as a separate limited exempt private company – namely, The Smile Division Dental Surgeons @ Orchard Pte Ltd ("**TSD@Orchard**"), The Smile Division @ Hougang Central Dental Surgery Pte Ltd ("**TSD@Hougang**"), The Smile Division Dental Surgery @ CCK Pte Ltd ("**TSD@CCK**") and The Smile Division Dental Surgery @ Clementi Pte Ltd. The Respondent was the sole director and shareholder of these four companies.

- (x) Ang joined TSD as a part-time dental surgeon sometime in or around 2007, where he practised at the Hougang Clinic. Ang had been an approved medical practitioner since 1 March 2002. Sometime in 2008, after Ang's former clinic closed down, Ang and the Respondent agreed that a new clinic would be set up at Lucky Plaza, where Ang would practice. Thus, TSD@Orchard was incorporated and the Lucky Plaza Clinic was set up where Ang could continue to treat his patients.

- (xi) At that point in time, Ang entered into an agreement with TSD whereby Ang would be entitled to 50% of the net fees received from the patients

on whom he performed surgeries, i.e. 50% of the fees that were received from each such patient, after deducting the costs incidental to the surgery. TSD@Orchard would be entitled to the remaining 50% of the net fees. However, sometime between 2007 and 2011, Ang's percentage of net fees was raised to 56%, with TSD@Orchard being entitled to the balance of 44%. In 2011, Ang's percentage of net fees was again raised to 58%, with TSD@Orchard being entitled to the balance of 42%. As the sole shareholder of TSD@Orchard, The Respondent would be the ultimate beneficiary of the Lucky Plaza Clinic's profits.

- (xii) Sometime in or around February 2010, Liew joined TSD as a dental surgeon where he practised at the Hougang, Choa Chu Kang and Clementi Clinics. Liew had been an approved medical practitioner since 1 January 2008. Liew split his working hours amongst the three clinics. From 2013 onwards, Liew practiced mainly at the Hougang Clinic. Liew resigned from TSD sometime in 2014.
- (xiii) From the fees payable by each patient, Liew would receive 50% of the balance after the costs incidental to the surgery were deducted. The relevant clinic would be entitled to retain the balance, where the Respondent was the ultimate beneficiary.
- (xiv) Within TSD, the day to day management of the clinics, including clinical decisions and issues relating to the treatment of the patients, were left to the dentist(s) who practiced at the clinic. Business decisions were left to the Respondent. Whilst the Respondent was above Yeo in TSD's corporate structure, the Respondent gave Yeo authority over day-to-day administrative matters. For example, payment of bills, preparation of accounts, and submission of Medisave claims were all done centrally at the Yishun Head Office. Yeo had the authority to submit Medisave claims. Whenever any of the TSD clinics was audited by the Ministry of Health ("MOH"), the request for documents was addressed to the Respondent

at the Yishun Head Office, and the documents were submitted to MOH by the Yishun Head Office, after the Respondent checked that the documents sought by MOH were included in the bundle to be submitted. This included MOH Professional Audits, through which MOH checked the legitimacy of Medisave claims made by dental clinics.

- (xv) Sometime in 2009, Ang conceived a scheme to make dishonest Medisave claims (the “**Serial Claims Scheme**”), which he put in place at the Lucky Plaza Clinic. Essentially, he would certify in the Letter of Certification (“**LOC**”) that dental procedures had been performed on patients on numerous dates, when in fact these dental procedures were performed on a single day, or at most, over 2 days. The Medisave claims would then be submitted via MediClaim to CPFIB on the basis that the procedures had been performed on multiple days. This was done in order to deceive the CPFIB into believing that the procedures were performed on the dates stated in the LOCs, thereby dishonestly inducing the CPFIB to disburse the claim amounts to TSD@Orchard. The objectives of the Serial Claims Scheme were to make use of as much Medisave funds as possible to cover the fees for the procedure, and circumvent the daily withdrawal limits for day surgery imposed by MOH.

- (xvi) Sometime in early 2011, Dr. Goh became aware that Ang was carrying out a scheme to make dishonest Medisave claims by “splitting up” the Medisave claims on behalf of his patients, i.e. the Serial Claims Scheme. Essentially, Ang would falsely certify in the LOC that dental procedures had been performed on patients on numerous fictitious dates, when in fact those dental procedures were performed on a single day or at most over two days. The Medisave claims would then be submitted to CPFIB and CPFIB would disburse the claim amounts to the clinic.

- (xvii) The Serial Claims Scheme made use of as much Medisave funds as

possible to cover the fees for the procedure and circumvented the daily withdrawal limits for day surgery imposed by MOH. This enabled the patients who were previously unable to afford or unwilling to pay for the costly dental implants to pay for the full treatment by using more Medisave funds than was permitted under the CPF (Medisave Accounts Withdrawals) regulations. However, this had the effect of depleting the Medisave savings of the patients.

- (xviii) After Dr. Goh discovered that Ang carried out the Serial Claims Scheme, he did not prevent the Serial Claims Scheme from being perpetuated in the TSD dental group even though he felt that the splitting of claims to maximise Medisave withdrawals was not right. Instead, he decided to jump onto the bandwagon to defraud CPF and adopted and implemented the Serial Claims Scheme at the Yishun Clinic, and he entered into conspiracies with Ang and Liew to carry out the scheme. The 3 of them thought that as long as the splitting of claims was kept low profile, nothing would happen.
- (xix) The scheme involved making dishonest Medisave claims by certifying in LOCs that dental implant procedures were performed over numerous fictitious days, when they in fact involved single procedures performed over 1 or 2 days, with the intention of dishonestly inducing CPF to disburse multiple claim amounts to TSD.
- (xx) The process of submitting Medisave claims in respect of Ang, Liew, and Dr Goh's patients were all done centrally at the Yishun Head Office, either by the clinic's practice manager, Yeo or under Yeo's supervision. In essence, the scheme sought to circumvent daily withdrawal limits for Medisave claims relating to dental implant day surgeries, which was subject to a maximum amount claimable of \$1,250, \$2,150, \$2,900 or \$3,450, depending on its complexity. As a result of the scheme, Dr Goh's patients' Medisave savings were prematurely and substantially depleted.

- (xxi) Dr. Goh was initially charged with 250 charges: 199 related to dishonest claims made on behalf of 9 patients treated by him. He also referred a patient to Ang to perform dental implant surgery. The dishonest claims made on behalf of these 10 patients from their Medisave accounts amounted to \$316,900.
- (xxii) The Respondent agreed that the Serial Claims Scheme could continue at the Lucky Plaza Clinic, which amounted to a criminal conspiracy to commit offences of cheating against the CPF, under Section 420 of the PC, between the Respondent and Ang. Ang's role in this conspiracy was to continue making dishonest claims through the Serial Claims Scheme as described above. The Respondent's role was to facilitate by permitting the making of dishonest claims through the MediClaim system, which were submitted centrally at the Yishun Head Office, which was under his management. Once the CPF had disbursed the moneys claimed to the bank account of TSD@Orchard, pursuant to the Respondent's standing instructions, Yeo would arrange for the moneys to be apportioned between TSD and Ang.
- (xxiii) Pursuant to the criminal conspiracy between the Respondent and Ang, between 2011 and 2013, Ang made 283 dishonest Medisave claims using the Serial Claims Scheme in respect of 13 of his own patients and one patient who had been referred to him by the Respondent. The total sum disbursed by the CPF in relation to these 283 dishonest claims was \$434,241.
- (xxiv) Sometime in September 2019, after Dr Goh was charged with the cheating charges, he contacted Andrew Tan Choon Ho ("**Andrew Tan**"), the Sales Director for Osstem, who supplied TSD with dental implant supplies in bulk order, and requested Andrew Tan to provide him with back-dated invoices issued by Osstem to TSD relating to surgical procedures performed by Liew and Ang in the years 2011 and

2013.

(xxv) The forged invoices were intended to support Dr. Goh's assertion that TSD made a loss in respect of the patients treated by Liew and Ang pursuant to the Serial Claims Scheme. The invoices were furnished to the Attorney-General's Chambers ("**AGC**") as part of written representations during the plea-bargaining process, to induce the AGC to not object to Dr Goh's assertion in his mitigation that TSD made a loss in respect of Liew's and Ang's patients.

(xxvi) On 14 July 2021, Dr. Goh was convicted in the State Courts of the Republic of Singapore of 36 charges (with 214 other charges taken into consideration for the purposes of sentencing), and on 12 August 2021, the Respondent was sentenced to a total of 36 months imprisonment, which took effect from 12 August 2021.

D. MITIGATION & FINDINGS OF THE DISCIPLINARY COMMITTEE

13. The Disciplinary Committee, having read, heard and considered the evidence, submissions, admissions and guilty plea made by Dr. Goh, found that the 12 Charges have been proven to their satisfaction.

14. In respect of the aforesaid issues to be determined by the Disciplinary Committee, the Disciplinary Committee unanimously found that in respect of the 12 Charges, the Convictions relate to offences involving dishonesty and/or fraud under Section 40(1)(a) of the Act. Further, for the reasons elaborated below, the Disciplinary Committee orders that the Respondent's name be removed from the relevant Register of Dental Practitioners which shall take effect 30 days from the date of the written grounds of decision herein. In addition, the Respondent is to pay the full costs and expenses of, and incidental to these proceedings, including the costs of the solicitors to the SDC and costs incurred by the SDC for engaging the Legal Assessor.

15. In respect of the finding made by the Disciplinary Committee that in respect of the 12 Charges, the Convictions relate to offences involving dishonesty and/or fraud under Section 40(1)(a) of the Act, this is not in dispute as it has been admitted by the Respondent as set out above. It is also substantiated by the evidence submitted to the Disciplinary Committee as elaborated below.

16. First, in respect of the Convictions for the 29 Cheating Charges, 1 Criminal Conspiracy Charge and 6 Forgery Charges, it is apparent that the offences that the Respondent was convicted of involve cheating, dishonesty, forgery and/or fraud. Some of the relevant provisions of the PC which the Respondent was convicted of are reproduced below for easy reference wherein it can be seen that they contain the elements of cheating, dishonesty, forgery and/or fraud:

Section 420 PC

*“Whoever **cheats and thereby dishonestly induces the person deceived** to deliver any property to any person, or to make, alter or destroy the whole or any part of a valuable security, or anything which is signed or sealed, and which is capable of being converted into a valuable security, shall be punished with imprisonment for a term which may extend to 10 years, and shall also be liable to fine.” (Emphasis added.)*

Section 465 PC

*“Whoever commits **forgery** shall be punished with imprisonment for a term which may extend to 4 years, or with fine, or with both.” (Emphasis added.)*

17. Secondly, a perusal of the charges in the Criminal Proceedings (AB1-36) and the SOF (Criminal) (at ANNEX A to the ASOF) reveals that the facts in support of the Convictions involve cheating, dishonesty, forgery and/or fraud on the

part of the Respondent, and dishonesty was integral in the commission of the offences.

18. Thirdly, pursuant to Section 40(3) of the Act, the Disciplinary Committee is bound to accept the Convictions as final and conclusive. Section 40(3) of the Act is reproduced hereunder for easy reference:

Section 40(3) of the Act

*“In any proceedings instituted under this Part against a registered dentist or registered oral health therapist consequent upon his conviction for a criminal offence, **a Disciplinary Committee shall accept his conviction as final and conclusive.**” (Emphasis added.)*

19. In light of the above, it is apparent that the nature of the offences which Dr. Goh has been convicted of, involves cheating, dishonesty, forgery and/or fraud. They reveal a defect in his character and integrity. As such, the members of the Disciplinary Committee are unanimously of the view that in respect of the 12 Charges, the Convictions relate to offences involving dishonesty and/or fraud under Section 40(1)(a) of the Act.
20. In respect of sentencing and mitigation, Counsel for SDC cited the case of *Wong Meng Hang v Singapore Medical Council* [2018] SGHC 253 (PBOA8) for the applicable principles for sentencing medical professionals who have been convicted of offences involving fraud or dishonesty. In particular, the Court of 3 Judges in *Wong Meng Hang* outlined an analytical framework to deal with the relevance of dishonesty in sentencing as set out below:

*“66 In our judgment, when deciding whether or not to strike a doctor off the register of medical practitioners under s 53(2)(a), **the ultimate question is whether the misconduct was so serious that it renders**”*

the doctor unfit to remain as a member of the medical profession.

We note that this is in line with the approach we have taken in relation to the striking off of solicitors: see *Law Society of Singapore v Wong Sin Yee* [2018] 5 SLR 1261 at [24]; *Law Society of Singapore v Ismail bin Atan* [2017] 5 SLR 746 (“Ismail”) at [22]. If a doctor’s conduct is so fundamentally at odds with the values of the medical profession, then the only logical consequence that follows is that he must be struck off.

...

72 **Therefore, as a general rule, misconduct involving dishonesty should almost invariably warrant an order for striking off where the dishonesty reveals a character defect rendering the errant doctor unsuitable for the profession:** see *Chia Choon Yang* at [39]. **This would typically be the case where dishonesty is integral to the commission of a criminal offence of which the doctor has been convicted,** or where the dishonesty violates the relationship of trust and confidence between doctor and patient. **In our judgment, exceptional circumstances would have to be shown to avoid its imposition in such circumstances.** [Emphasis added.]

21. Counsel for SDC further submitted that following the principles laid out in *Wong Meng Hang*, where dishonesty is integral to the commission of the criminal offence, striking off is the presumptive sanction, and it will only be in “exceptional circumstances” that any other sanction would be considered. He also submitted that whilst the case of *Wong Meng Hang* involved disciplinary proceedings against doctors under the Medical Registration Act 1997, there is no reason why a different approach should be taken between doctors and dentists. Like a disciplinary tribunal constituted under the Medical Registration Act 1997, disciplinary committees constituted under the Act have similar powers to remove the name of a registered dentist from the appropriate register. He further alluded that previous SDC disciplinary committees have also considered and relied on *Wong Meng Hang* in arriving at their decisions, such as the disciplinary inquiries for Ang and Liew. As such, he submitted that

Wong Meng Hang is applicable to the present case.

22. The applicability of *Wong Meng Hang* is uncontroversial as Counsel for the Respondent also cited and referred to the same case in the Plea-in-Mitigation.
23. Applying *Wong Meng Hang*, Counsel for SDC submitted that the presumptive sanction is striking off as each of the 12 Charges involved offences where dishonesty was integral to their commission. He further submitted that based on all the facts and circumstances, Dr. Goh cannot show any exceptional circumstances which justify any other sanction other than a striking off.
24. In mitigation, Counsel for the Respondent sought for the maximum 3 years suspension instead of striking off. She submitted that the Respondent's degree of culpability and extent of dishonesty was lower compared to Ang and Liew as, *inter alia*, Ang was the mastermind of the Serial Claims Scheme, the duration was shorter, and amount involved was lower compared to Ang and Liew ([59(a-b)] of D1). She further submitted several mitigating factors ([59(c)] of D1), which may be succinctly summarized as follows:
 - (i) that he is a first-time offender;
 - (ii) that he has been incarcerated and serving a long term of imprisonment, and will have to live with the stigma;
 - (iii) no risk of recidivism as Dr. Goh's approval as an "*approved medical practitioner*" under CPF (Medisave Account Withdrawals) Regulations was revoked since 29 August 2021; and
 - (iv) that he is remorseful, pleaded guilty in the State Courts and these proceedings, and made restitution in 2017.
25. Counsel for SDC submitted that comparing culpability and extent of dishonesty with Ang and Liew did not amount to "*exceptional circumstances*"

referred to in *Wong Meng Hang*. The “*exceptional circumstances*” must relate in some way to the dishonesty (citing the English case of *Solicitors Regulation Authority v James* [2018] 4 WLR 163 (PBOA7)). The fact of the matter was that when the Respondent knew of Ang’s Serial Claims Scheme, he didn’t stop it but instead, adopted and implemented the Serial Claims Scheme at the Yishun Clinic. He further submitted that the Respondent in seeking to downplay his role and shifting of responsibility to Ang showed his lack of remorse and insight into the seriousness and consequences of his misconduct. Counsel for SDC also submitted that very little weight should be given to his guilty plea as the Convictions are final and conclusive under the Act and there is overwhelming evidence against him. Likewise, little weight should be given to the restitution made by the Respondent as he was compelled to do so in any event under the law (Clause 1 of the General Terms & Conditions for Approved Medical Practitioners).

26. Having considered all the circumstances of the case and the submissions made by the respective parties, the Disciplinary Committee, in applying the principles enunciated in *Wong Meng Hang*, finds that the appropriate sanction would be striking off as the 12 Charges pertaining to the Convictions relate to offences involving dishonesty and/or fraud, and the supporting evidence and facts showed that dishonesty was integral to the commission of the said offences.

27. Further, the Respondent has not made out any “*exceptional circumstances*” referred to in *Wong Meng Hang* as they must relate in some way to the dishonesty as enunciated in the English case of *Solicitors Regulation Authority v James* [2018] 4 WLR 163 (PBOA7). In particular, the Respondent’s submission that his degree of culpability and extent of dishonesty was lower compared to Ang and Liew does not amount to “*exceptional circumstances*” as it does not relate to the dishonesty per se.

28. At [101] of *Solicitors Regulation Authority v James* [2018] 4 WLR 163 (PBOA7), it was held that:

*“First, although it is well established that what may amount to exceptional circumstances is in no sense prescribed and depends upon the various factors and circumstances of each individual case, it is clear from the decisions in Sharma, Imran and Shaw, that 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.” (Emphasis added.)

29. In any event, the Disciplinary Committee is of the view that the Respondent’s culpability is not lower but “*at least equal to, if not greater than that of Ang’s culpability*” as it was found by the District Judge in the Criminal Proceedings (see p. 15, [63] of the Notes of Evidence at AB404). Moreover, the nature and

extent of the Respondent's dishonesty was grave because it was calculated and carried out repeatedly over a long period of time and primarily for financial gain. It is morally reprehensible, revealing a serious defect in his character and integrity. The Respondent's dishonesty and Convictions clearly have brought the dental profession into disrepute.

30. Further, in respect of the Respondent's alleged "altruism" or altruistic motive in participating in the Serial Claims Scheme, there is clearly no evidence of this and hence, rejected by the Disciplinary Committee. It is disturbing to note that this point is raised in these proceedings when the same point had been raised and rejected by the Court in the Criminal Proceedings. The Court in the Criminal Proceedings held that ([38 – 40] of the Notes of Evidence at AB397-398):

*"38 Whilst there may be some mitigating value where an offender had offended as a result of an altruistic intention and did not benefit from the crime, **there must be strong supporting evidence as a plea of altruistic motive may be easily abused and used as an excuse for criminals to harm others and commit crimes.** I am not persuaded by the Defence's submission that this is the case here. First, the Accused was careful to use the scheme for patients who desperately needed treatment they could not pay for and not for all his patients. **Second, despite his claims of altruism, the Accused had no qualms to substantially deplete the Medisave accounts of his patients. Third, even if it is accepted that the Accused had given some discounts to his patients for the procedures or had "under-charged" his patients, the amounts of Medisave funds which were drawn down and paid to TSD by the CPF, are very substantial, ranging between \$28,750 to \$48,000.***

...

40 Given the prevailing fee agreements entered into between TSD and Ang and Liew, and where the Accused was the sole shareholder of each of the private limited companies that constituted the clinics in TSD, and that he would stand to benefit financially not only from his patients but also from the criminal conspiracies that he entered into with Ang and Liew, **I am more inclined to find that the Accused was motivated by the significant financial gains that could be reaped from the Serial Claims Scheme.** (Emphasis added.)

31. The Disciplinary Committee shall address some of the other mitigating factors raised by Counsel for the Respondent. In respect of the mitigating factor that the Respondent is remorseful, the Respondent's attempts in the Plea-in-Mitigation to downplay his culpability and shift the responsibility to Ang suggests that he is not genuinely remorseful and/or showed a lack of insight into the seriousness and consequences of his misconduct. The Disciplinary Committee notes that the Respondent had done the same in the Criminal Proceedings, which was rejected by the Court. Notwithstanding so, the Respondent sought to do the same again in these proceedings, which reinforces the view that he is not genuinely remorseful and/or showed a lack of insight into the seriousness and consequences of his misconduct.
32. To cite the Honourable District Judge in the Criminal Proceedings ([59-60] of the Notes of Evidence at AB403):

"In my assessment, the Accused's attempts to reduce his culpability during his mitigation plea suggest that he is not genuinely remorseful for having committed these offences. Similarly, where an accused person makes excuses for, or belittles the gravity of his offences after pleading guilty, this may suggest that he is not truly remorseful, and hence underserving of any credit for his plea.

*In the present case, the Accused's mitigation plea revealed a stark shift of blameworthiness to his co-conspirators, Ang, Liew and even his clinic's practice manager, Yeo. He had also sought to minimize the conspiracy to cheat offences by characterizing these offences as a merely mis-stating the dates in the Medisave claims and filling out the wrong dates on the LOC forms. **Clearly, he had shown little remorse for his actions.** ...” (Emphasis added.)*

33. In relation to the Respondent's guilty plea to the 12 Charges in these proceedings, *prima facie*, some weight should be accorded to it as it would have averted a trial and hence, saved time and resources. That said however, the Disciplinary Committee is also mindful that due to the overwhelming evidence and that pursuant to Section 40(3) of the Act that the Disciplinary Committee is bound to accept the Convictions as final and conclusive, the Respondent is most unlikely to be able to contest the said Charges. Accordingly, the Disciplinary Committee did not place much weight on this mitigating factor, which in any event, is not an “*exceptional circumstances*” referred to in *Wong Meng Hang*.

34. As for the restitution made by the Respondent to the patients' Medisave accounts, the Disciplinary Committee notes that one of the conditions of him being an approved medical practitioner is that he would be jointly and severally liable with TSD to CPF B for ensuring that Medisave monies inappropriately deducted shall be promptly refunded to the relevant accounts under Clause 1 of the General Terms and Conditions for Approved Medical Practitioners. Therefore, even if the Respondent did not make restitution on his own accord, the law would compel him to do so. Further, the restitution was made in the Criminal Proceedings to be raised as a mitigating factor in the hope of getting a lesser sentence. Hence, the Disciplinary Committee did not place much weight on this mitigating factor, which in any event, is not an “*exceptional circumstances*” referred to in *Wong Meng Hang*.

35. The Disciplinary Committee did not find any merit in the mitigating factor raised that there is no risk of recidivism as Dr. Goh's approval as an "*approved medical practitioner*" under CPF (Medisave Account Withdrawals) Regulations was revoked since 29 August 2021. The fact of the matter is the Respondent's status as an "*approved medical practitioner*" was revoked due to the Convictions and this is par for the course. It does not address the dishonesty or defect in character as highlighted above. It is clearly also not an "*exceptional circumstances*" referred to in *Wong Meng Hang*.
36. There is also no merit in the mitigating factors raised that the Respondent has been incarcerated for a long term of imprisonment and would have to live with the stigma. The imprisonment arose from the Criminal Proceedings and is different from the disciplinary proceedings herein. It is also trite that double jeopardy cannot be invoked when the Respondent is faced with different proceedings which are of a completely different nature (such as criminal and disciplinary) even if they arise from the same set of facts (*Ng Chee Seng v Professional Engineers Board, Singapore* [2021] SGHC 107). Stigma is also par for the course and is not a mitigating factor. They are also not "*exceptional circumstances*" referred to in *Wong Meng Hang*.

E. CONCLUSION

37. Having fully considered all the facts and circumstances of the case, including the respective submissions of the parties, and the mitigating factors that were taken into account, and for the reasons set out above, the Disciplinary Committee orders that:
- (i) the Respondent's name be removed from the relevant Register of Dental Practitioners which shall take effect 30 days from the date of the written grounds of decision herein;

- (ii) the Respondent shall pay the full costs and expenses of, and incidental to these proceedings, including the costs of the solicitors to the SDC and costs incurred by the SDC for engaging the Legal Assessor.

38. We also order that these grounds of decision be published so as to maintain public confidence in the profession which self-regulates.

Dated this 3rd day of November 2022.



Chairperson:

Dr. Loganathan Vijayan

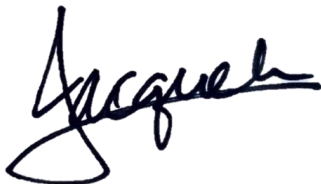
Members:



Dr. Choo Keang Hai



Ms. Janelle Joy Foo



Dr. Jacqueline Goh



Dr. Boey Wah Keong (Observer)