



## SINGAPORE MEDICAL COUNCIL

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### PRESS RELEASE

#### DISCIPLINARY TRIBUNAL INQUIRY FOR DR CURRIE CHIANG

1. On 21 November 2013, Dr Chiang Currie ("Dr Chiang") appeared before the Disciplinary Tribunal of the Singapore Medical Council ("SMC").
2. The disciplinary proceedings arose from information obtained by the SMC that Dr Chiang had been convicted in the Subordinate Courts of the Republic of Singapore of 2 offences under Sections 96 and 96A of the Income Tax Act (Cap. 134) ("ITA") and was sentenced to a period of six months' imprisonment.
3. At the time of her conviction in May 2011, Dr Chiang was practising as a medical practitioner at the International Eye Clinic at 3 Mount Elizabeth #06-04 Mount Elizabeth Medical Centre, Singapore 228510.
4. On the first charge, Dr Chiang had made a false entry in her return of income by stating that the income derived by her from her clinic for the Year of Assessment 2006 was \$998,107.00 where in fact it was \$999,197.00. On the second charge, she prepared a false record of the Clinic's trade income by stating that the trade income derived by her from the Clinic for the Year of Assessment 2007 was \$733,982.00 where in fact it was \$882,483.00.
5. Dr Chiang admitted to 2 charges under Section 53(1)(a) of the Medical Registration Act (Cap. 174) ("MRA") that she had been convicted in Singapore for 2 offences involving fraud or dishonesty i.e. Sections 96 and 96A of the ITA. Accordingly, the DT found Dr Chiang liable to sanction under section 53(2) of the MRA.
6. The DT gave full credit to Dr Chiang for her co-operation with the authorities and early plea of guilt as well as her contributions to society and the medical profession and her previous unblemished record. However, as regards Dr Chiang's Counsel's submission that a censure would suffice, the DT agreed with the views of the Disciplinary Committee in a similar precedent that a prior conviction and sentencing by a court does not exonerate the medical

practitioner from further action and punishment which is consistent with and contemplated under the MRA.

7. The DT noted that while the amount of tax under-declared by Dr Chiang is significantly lower as compared to the cited precedents, the fact remained that Dr Chiang's offences were serious ones involving some degree of premeditation and preparation and were committed over two years and not a single one-off incident of thoughtlessness and misjudgement.
8. Having regard to all the circumstances of the case and considering the submission and precedents cited, the DT concluded that a sentence of suspension was warranted in a case such as this involving fraud and dishonesty but there was no need for a fine. The DT therefore ordered that Dr Chiang :-
  - (a) be suspended from medical practice for a period of 4 months;
  - (b) be censured;
  - (c) give a written undertaking to the SMC that she will not engage in the conduct complained of or any similar conduct; and
  - (d) pay the costs and expenses of and incidental to these inquiry proceedings, including the costs of the solicitors to the SMC.
9. The DT also ordered that the grounds of decision be published.
10. Dr Chiang's 4-month suspension will take effect from 22 December 2013 to 21 April 2014 (both dates inclusive).

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