

**SINGAPORE MEDICAL COUNCIL DISCIPLINARY TRIBUNAL INQUIRY FOR  
DR CURRIE CHIANG ON THURSDAY, 21 NOVEMBER 2013 (6:30PM)**

**Disciplinary Tribunal:**

Dr Yap Lip Kee (Chairman)  
A/Prof Roy Joseph  
Mr James Leong (Legal Service Officer)

**Counsel for the SMC:**

Mr Anand Nalachandran  
Mr Kevin Ho  
(Braddell Brothers LLP)

**Counsel for the Respondents:**

Mr Gurbachan Singh  
Ms Ban Su-Mei  
(KhattarWong LLP)

**DECISION OF THE DISCIPLINARY TRIBUNAL**

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

**Introduction**

These proceedings emanate from the convictions in May 2011 before the Subordinate Courts of the Respondent, Dr Currie Chiang, on two charges of evading tax under sections 96 (1)(b) and 96(A)(1)(a) of the Income Tax Act (Cap 134). She was sentenced in total by the District Court to six months imprisonment and a penalty of \$117,888.30. The Respondent was referred to this Disciplinary Tribunal by the Singapore Medical Council (SMC) and the Notice of Inquiry (NOI) dated 7 October 2013 was duly served on her to attend a Pre-Inquiry Conference (PIC) on 21 November 2013. The Respondent informed the Tribunal through her Counsel from the outset that she was not contesting the charges in the NOI. The PIC was duly converted into a hearing where the Respondent pleaded guilty to the two charges in the NOI, admitting to the agreed statement of facts without qualification.

**Mitigation**

2. In mitigation, Counsel for the Respondent essentially reiterated what was set out in the written "Plea in Mitigation" dated 19 November 2013 and urged the Tribunal to temper justice with compassion to impose a written censure for her conduct. It was submitted, *inter alia*, that:

- a) the Respondent's personal life has been a rather tumultuous and uneven one and she had suffered more than her fair share of misfortune, including:
  - (i) being a single mother with aged parents who became ill and infirm and had to be looked after by her before their unfortunate demise.
  - (ii) a substantial loss in income as the adverse publicity and disruption has caused her to lose patients, as well as caused her humiliation, mental torture, insomnia and depression.
  
- b) she has made many contributions to society and the medical profession, both locally and internationally, including publishing papers, serving on editorial boards and participating in medical missions to provide free eye treatment and surgery to the poor. She has also been a generous contributor to various charities and causes.
  
- c) she has rendered full cooperation to the Inland Revenue Authority and the SMC, pleading guilty to these proceedings at the earliest opportunity.

3. Counsel for the Respondent submitted that her actions were a one off incident of thoughtlessness or misjudgment for which she has borne a very dear personal consequence for a modest tax arrears of less than \$30,000. It was submitted that having been effectively denied practice for six months when she was imprisoned, to suspend or bar her further would be disproportionate to the magnitude of her wrongdoing.

4. In this regard, Counsel for the Respondent made reference to media reports in relation to the cases of Dr Chua Pong Kuan and Dr Tan Hang Yang, who were both suspended for six months each by separate Disciplinary Committees for tax offences involving much larger sums i.e. \$200,000 in the case of Dr Chua and \$822,000 in the case of Dr Tan. They were both sentenced by the Courts to shorter terms of imprisonment of two weeks and one month respectively as they had been convicted under the old income tax regime which did not prescribe for the mandatory minimum term of six months imprisonment imposed on the Respondent.

5. Expressing remorse for her actions, the Respondent also tendered a personal letter to the Tribunal dated 21 November 2013 highlighting that the offences in question occurred during a period when her personal life was in a state of considerable turmoil.

## **Submissions on Sentencing**

6. Responding to the “Plea in Mitigation”, Counsel for the SMC elaborated upon the “Prosecution’s Submission on Sentencing” dated 21 November 2013. Citing the same two decisions relied upon by Counsel for the Respondent in mitigation as highly instructive since they touched on similar offences, it was pointed out that the Disciplinary Committee in Dr Chua’s case took into account materially similar mitigating circumstances as those raised by the Respondent. It was also highlighted that the Disciplinary Committee in Dr Tan’s case considered and rejected a similar argument as that raised by the Respondent that he had already been punished by the court for the primary offence. Counsel for SMC also pointed out that the Respondent’s actions, as evident from the “Agreed Statement of Facts” before the District Court, clearly went beyond acquiescence and were also not one off incidents.

7. Highlighting precedents in other cases of medical practitioners convicted of offences involving fraud or dishonesty, it was submitted that the benchmark suspension would be between three to six months. It was also noted that for Income Tax Act offences, the period of suspension was usually six months, although the Disciplinary Committee had imposed a suspension of three months in the case of Dr Ng Shwu Yong Esther, albeit for relatively less serious offences involving “a defect in character” as opposed to “fraud and dishonesty”. It was the SMC’s position that an appropriate sentence should be within the benchmarks set out in previous decisions of the Disciplinary Committee in relation to cases of convictions involving fraud or dishonesty and they were not seeking a deterrent sentence in this case.

## **Analysis**

8. In arriving at the appropriate sentence, the Tribunal had regard to all the circumstances of the case. We considered and gave full credit to the Respondent for her co-operation with the authorities and early plea of guilt. We also considered positively her many contributions to society and the medical profession and her previous unblemished record.

9. On the other hand, much as we empathised with her personal circumstances and can appreciate the humiliation and mental anguish that this experience must have caused her, we did not consider these as particularly strong mitigating factors. The hardship and impact on one’s personal and family life are but a normal concomitant and consequence of a conviction.

10. Turning to the Respondent Counsel's submission that a censure would suffice, we agreed with the views of the Disciplinary Committee in Dr Tan's case that "The argument that a prior conviction and sentencing by a court should exonerate you from further punishment is not one which is consistent with the provisions of the Medical Registration Act. Further action is contemplated under the Act". Furthermore, while we appreciate that the amount under declared by the Respondent is significantly lower as compared to the other two precedents cited, the fact remained that the offences in question were serious ones involving some degree of premeditation and preparation. They were also committed over two years and not a single one off incident of thoughtlessness or misjudgement.

11. Having regard to all the circumstances of the case and considering the submissions and precedents cited, we were of the view that a sentence of suspension was warranted in a case such as this involving fraud and dishonesty. As to the length of the suspension, we formed the view that a four (4) month suspension was appropriate. We also felt that consistent with the precedents for such matters, there was no need for a fine.

#### **Orders by this Disciplinary Tribunal**

12. Accordingly, the Disciplinary Tribunal determines that the Respondent:-
- a) be suspended from medical practice for a period of **four (4) months**;
  - b) be censured;
  - c) gives a written undertaking to the SMC that she will not engage in the conduct complained of and any similar conduct; and
  - d) pays the cost and expenses of and incidental to these proceedings, including the costs of the solicitors to the SMC.

#### **Publication of Decision**

13. We order that the Grounds of Decision be published.

14. The hearing is hereby concluded.

Dated this 21<sup>st</sup> day of November 2013.