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to the United Nations
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II. Executive summary

Singapore

1. Introduction: Overview of the legal and institutional framework of Singapore in the context of implementation of the United Nations Convention against Corruption

Singapore is a republic operating on a Westminster system of unicameral parliamentary government. The legislature, executive and judiciary make up the three constitutional pillars of government.

The legal system of Singapore follows the common-law tradition; its sources of law are the Constitution, primary legislation, subsidiary legislation and jurisprudence. Singapore is a dualist country.

Singapore signed the United Nations Convention against Corruption on 11 November 2005 and deposited its instrument of ratification on 6 November 2009. The Convention entered into force for Singapore on 6 December 2009.

The implementing legislation includes: the Prevention of Corruption Act (chapter 241) (PCA), the Penal Code (chapter 224) (PC), the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act (chapter 65A) (CDSA), the Criminal Procedure Code (chapter 68) (CPC), the Prisons Act (chapter 247), the Evidence Act (chapter 97), the Extradition Act (chapter 103) and the Mutual Assistance in Criminal Matters Act (chapter 190A).

Relevant institutions in the fight against corruption include the Corrupt Practices Investigation Bureau (CPIB), the Attorney General's Chambers (AGC), the Commercial Affairs Department of the Singapore Police Force (CAD), the Ministry of Home Affairs, the Ministry of Law, the Monetary Authority of Singapore (MAS), and the Public Service Division (PSD).

2. Chapter III: Criminalization and law enforcement

2.1. Observations on the implementation of the articles under review

Bribery and trading in influence (arts. 15, 16, 18 and 21)

Active and passive bribery of public officials or any other persons is criminalized in sections 5 and 6 PCA. If the offence was committed in relation to a public contract or proposal, section 7 PCA increases the maximum imprisonment term from five to seven years.

The PCA does not define the term "public official"; section 5 applies to any civil servant employed by the Government, as well as to employees of any organization that carries out a public function. This is a wide class of persons and is not tied to a statutory definition. Moreover, section 6 applies to corrupt transactions with agents. Higher sentences and imprisonment terms for public officials are routinely sought if there are aggravating factors, including breach of public trust and abuse of authority.

With respect to "indirect" bribery, section 5 PCA provides that "any person who shall by himself or by or in conjunction with any other person" engage in bribery

will be punished. This element covers acts of bribery through third-party intermediaries (natural and legal) as well as acts of indirect bribery not involving third parties or any agreement, abetment or joint action. Persons who abet bribery are also liable under section 29 PCA.

Under section 2 PCA, “gratification” is broadly defined to include any form of “service, favour or advantage of any description whatsoever”.

Section 8 PCA creates a rebuttable presumption that when a gratification is paid, given to or received by public officials from a person or agent who has or seeks to have any dealing with the Government or any public body, that gratification shall be deemed to have been paid, given or received corruptly.

Sections 161 to 165, 213 and 215 PC supplement the PCA by criminalizing acts of corruption in various factual scenarios involving public servants.

Active and passive transnational bribery is criminalized under section 6 PCA, as well as section 5, which is applicable to bribery of or by any person, by virtue of section 37 PCA. Relevant case law was provided.

Singapore relies on the bribery provisions (sections 5 and 6 PCA) to cover trading in influence. Pursuant to section 9(2) PCA, in a prosecution under section 6 PCA, no proof is required that the person who received the bribe had the power, right or opportunity to exert influence. Relevant case law evidencing implementation was provided.

The offences under sections 5 and 6 PCA do not distinguish between public and private sector corruption and the punishments are identical: maximum fine not exceeding S\$100,000 per offence or imprisonment for a term not exceeding five years or both. Statistics and case law evidencing implementation were provided.

Money-laundering, concealment (arts. 23 and 24)

Part VI CDSA criminalizes the acts of assisting a person who is involved in the commission of a predicate offence to retain benefits from criminal conduct obtained through various means, as well as the laundering of benefits of criminal conduct. Section 48 CDSA makes it an offence for a person who knows or has reasonable grounds to suspect that an investigation is under way or about to commence to tip off or disclose relevant information. Sections 411 to 414 PC criminalize acts of receiving, retaining or assisting in the concealment or disposal of proceeds of crime.

Offenders who participate in money-laundering offences by way of abetment or criminal conspiracy are covered under chapters V and VA PC, respectively. Attempts are covered under section 511 PC.

Singapore takes a list approach to defining predicate offences for money-laundering. The Schedule can be amended by way of an administrative process, and this has happened in 2005, 2006, 2007, 2008, 2009, 2010 and 2013, so as to include new predicate offences, including all offences covered by the Convention. The CDSA was amended most recently in 2014 to strengthen the regime in line with international standards.

Foreign predicate offences are covered and relevant cases have been prosecuted.

Between 2010 and 2013, 60 persons were convicted of both the predicate offence and money-laundering. Self-laundering is prosecuted under section 47(1) CDSA (*Public Prosecutor v Koh Seah Wee and Lim Chia Meng* [2012] 1 Singapore Law Reports (SLR) 292).

Concealment and retention of proceeds of crime without having participated in the predicate offence are criminalized in part VI CDSA and sections 410 to 414 PC. Case law evidencing implementation was provided.

Embezzlement, abuse of functions and illicit enrichment (arts. 17, 19, 20 and 22)

The embezzlement or diversion of funds entrusted to a public official by virtue of his position is typically covered by the offence of criminal breach of trust (section 405 PC) and criminalized under sections 406 to 409 PC. There is no requirement that the property embezzled, misappropriated or diverted must benefit the public official personally. Depending on the nature of the criminal conduct, other PC offences may be established, for example theft (sections 378 to 381 PC) or cheating (sections 415 to 420 PC).

There is no distinction between embezzlement and misappropriation committed by public officials or private persons. Private persons who embezzle or misappropriate property commit offences of criminal breach of trust, theft or cheating. Relevant case law was provided.

The PCA is currently being reviewed and specific offences of misconduct in public office and illicit enrichment are under consideration.

Obstruction of justice (art. 25)

Obstruction of justice is comprehensively criminalized (sections 204A and 204B PC). Although the specified means (use of physical force, threats or intimidation) are not detailed, the cited provisions are broad enough to capture such acts. Bribery of any person including witnesses can be prosecuted under sections 5(b) PCA or 204B PC. Relevant case law was provided.

Sections 224 and 225 PC cover the resistance or obstruction of lawful apprehension of a person in line with the Convention. Where physical force was used, sections 332, 333 and 353 PC make it an offence for a person to cause hurt, grievous hurt, or use criminal force respectively to deter a public servant from discharging his duty. Sections 26(a) and (b) PCA further cover obstruction of CPIB officers in executing any duty or power conferred by the PCA. Section 57 CDSA is also relevant.

Liability of legal persons (art. 26)

Singapore has established criminal and administrative liability of legal persons for offences covered by the Convention, and common law provides for civil remedies. MAS is authorized to impose a broad range of regulatory actions and supervisory measures in accordance with the Monetary Authority of Singapore Act.

There have been no cases where Singapore has prosecuted both a company and its officers for the same offence covered by the Convention, although there are no legal restrictions to doing so.

Singaporean law provides for a range of criminal and non-criminal sanctions against legal persons which recognize the differences in the gravity of offences. The cases and statistics provided evidence of effective application of these measures in practice.

Participation and attempt (art. 27)

Attempts to commit PCA and PC offences are covered under sections 30 PCA and 511 PC. Offenders who participate in corruption offences by way of abetment or conspiracy would be caught under sections 29 and 31 PCA. Sections 116 and 120A to 120B PC criminalize acts of abetment in preparation of offences and the mere agreement to commit offences, notwithstanding that the offence is not completed. Relevant case law and statistics were provided.

Prosecution, adjudication and sanctions; cooperation with law enforcement authorities (arts. 30 and 37)

PCA offences recognize the differences in the gravity of offences and provide for a range of sanctions. A sentence of imprisonment is the norm for cases of public sector corruption and for appropriate private sector corruption cases such as those that involve large amounts or impinge on the public interest. Further, the gravity of the bribery offence is more severe when public contracts are involved (section 7 PCA). Section 13 PCA expressly provides for the disgorgement of corrupt proceeds from recipients of bribes. Singapore does not have published sentencing guidelines. However, the courts issue benchmark decisions which provide certainty and clarity on sentencing (*Public Prosecutor v Ang Seng Thor* [2011] Singapore High Court (SGHC)134). As such, there are sentencing norms for each offence which courts take into account in determining appropriate sentences.

There are no immunities or jurisdictional privileges accorded to domestic public officials in respect of offences covered by the Convention. Similarly, there is no immunity for the President of Singapore or for members of the judiciary.

The authority to prosecute corruption offences is constitutionally vested in the Attorney-General, acting in the capacity of the Public Prosecutor (article 35(8) Constitution, section 11(1) CPC). The exercise of this discretion is generally unfettered, except for the *mala fide* or *ultra vires* exercise thereof: (*Ramalingam Ravinthran v AG* [2012] 2 SLR 49; *Quek Hock Lye v Public Prosecutor* [2012] Singapore Court of Appeals (SGCA) 25). The principles of general deterrence and public interest feature strongly in the Public Prosecutor's decision to prosecute. This decision is accordingly subject to scrutiny. Prosecution guidelines within the AGC provide a framework for decision-making and consistency, and are regularly reviewed and updated, coupled with a rigorous system of internal review. Almost all decisions made by prosecutors are reviewed by at least one more senior officer. Every prosecution under the PCA requires the written consent of the Public Prosecutor before it can be brought to court.

The attendance of accused persons at criminal proceedings is secured by way of a sufficient quantum of bail bond (Section 96 CPC). Section 104(1) CPC sets out the obligations of the surety, which include ensuring that the accused makes himself available for investigations or court hearings, keeping in daily contact with the

accused and ensuring that the accused remains in Singapore unless otherwise permitted by the court.

Statutory criteria for determining the eligibility of convicted persons for early release or parole reflect the varying gravity of offences. Remission (i.e. early release) is available for most offences (including corruption), save for certain grave offences. Convicted persons serving life imprisonment may be considered for remission after serving 20 years of their sentence.

Where a criminal offence is disclosed against a public official, he will be prosecuted in court; disciplinary action (suspension, reassignment, removal) will be proceeded with if he is convicted. Public officers may also be similarly disciplined even if the Public Prosecutor decides not to prosecute them.

Convicted persons sentenced to at least one-year imprisonment or fine of at least S\$2,000 are disqualified from holding certain public offices (sections 37E, 45 and 72 Constitution). Any person convicted of offences involving fraud or dishonesty punishable with imprisonment for three months or more is automatically disqualified from being a director of a public or private company registered in Singapore for a period of five years or a period to be determined by the court (section 154 Companies Act).

Singapore has several programmes to support the reintegration of prisoners into society.

Sentences of collaborators with justice can be mitigated in accordance with common law. In cases involving two or more persons, collaborators can also be granted indemnity (section 35(3) PCA). A system of extrajudicial plea bargaining is in place. Some protection can be provided to collaborators if they are also witnesses.

Protection of witnesses and reporting persons (arts. 32 and 33)

Singapore does not have a witness protection programme. This was not reported as a priority owing to the small size of the country and the reported strong respect for the rule of law. However, CPIB is currently considering the possibility of establishing internal procedures and guidelines relating to witness protection. Witnesses and experts are to a certain extent protected from potential retaliation or intimidation by the criminalization of any obstruction, prevention, perversion or defeat of the course of justice (section 204A PC). The police or CPIB officers can accompany witnesses to court in cases of intimidation. While section 281(2)(e) CPC could allow for the use of video links in trials, this is currently not applicable to corruption offences.

Singapore does not facilitate domestic relocation and has not concluded agreements and arrangements for the international relocation of witnesses, experts and victims. Singapore allows for the views and concerns of victims to be presented and considered in criminal proceedings through victim impact statements.

The non-disclosure of the identity of informants is established during investigations and court proceedings (sections 39 and 44 CDSA, 36 PCA). There are no further specific measures in place to protect reporting persons against unjustified treatment, although acts of retaliation and intimidation are criminalized under the PC.

Freezing, seizing and confiscation; bank secrecy (arts. 31 and 40)

Sections 13 PCA, 5 CDSA and 364(2) CPC provide for the confiscation of proceeds of crime, property, equipment and instrumentalities used or destined for use in the commission of corruption offences. Section 35 CPC allows for freezing and seizure by police and CPIB officers. Section 10 CDSA covers value-based confiscation (art. 31, paras. 4-6).

Each institution that conducts asset seizure and freezing is responsible for the management of property seized and frozen in the course of investigations.

An exception to banking confidentiality is where the disclosure is necessary for investigations or prosecutions into alleged offences (Third Schedule Banking Act). Sections 31 CDSA and 20(2) CPC expressly provide for production orders against financial institutions.

Section 8(1)(a) CDSA establishes a rebuttable presumption regarding benefits derived from criminal conduct.

Sections 13 CDSA and 366, 369 and 371 CPC safeguard the rights of bona fide third parties in seizure and confiscation.

Statute of limitations; criminal record (arts. 29 and 41)

There is no limitations period for the institution of criminal proceedings against an offender in Singapore.

Singapore can take foreign criminal convictions into account during sentencing and during the determination of guilt in cases involving similar fact evidence in accordance with common law.

Jurisdiction (art. 42)

Singapore has established jurisdiction over most circumstances referred to in article 42 (e.g., sections 37 PCA and, in cases involving prior agreement, 29(b) PCA, 108A and 108B PC).

Consequences of acts of corruption; compensation for damage (arts. 34 and 35)

Under section 14 PCA, gratification given to an agent can be recovered. As part of the post-case-management, notifications are issued to licensing and other authorities to allow for blacklisting companies, revoking licenses and other remedial measures. All Government contracts contain standard clauses against corruption, which allow for rescinding contracts in the event of corruption.

Compensation for damages can be obtained under sections 359 CPC and common law.

Specialized authorities and inter-agency coordination (arts. 36, 38 and 39)

Relevant institutions in the fight against corruption and money-laundering include the CPIB, CAD and the Suspicious Transaction Reporting Office (STRO). CPIB reports directly to the Prime Minister's Office. The independence of CPIB investigations is ensured through article 22G of the Constitution, which provides

that even if the Prime Minister refuses to consent to an investigation, CPIB can proceed in investigations if the President concurs with the Director of CPIB.

Regarding cooperation between national authorities, all public officers and selected persons exercising public functions are obliged to report corruption offences, and CPIB reaches out to Government agencies to instil a culture of zero tolerance against corruption. Senior prosecutors are available at CPIB or on call for consultation, to provide immediate advice to investigators and ensure that investigations are carried out in full compliance with applicable laws. Agencies such as CPIB and CAD have regular coordination meetings with other law enforcement agencies to keep abreast of latest developments and coordinate activities. Regarding the private sector, CPIB and STRO engage the business community, the banking and financial sectors as well as legal and accounting professionals through regular outreach, seminars and the development of anti-corruption programmes.

CPIB receives anonymous or non-anonymous complaints inter alia by e-mail mail or fax, has a 24-hour toll-free hotline and an e-reporting centre, and runs a public outreach programme.

2.2. Successes and good practices

- The legislation and operational practices of Singapore evidence the effectiveness of its strict zero-tolerance approach to corruption.
- The rebuttable presumption established in section 8 PCA was deemed conducive to the effective investigation and pursuit of corruption offences.
- The absence of a statute of limitations is positively noted.
- Singaporean law provides for a range of criminal and non-criminal sanctions which recognize the differences in the gravity of offences. Sentencing benchmarks and norms are taken into account by courts in determining sentences. Cases and statistics provided evidence for effective application of these measures in practice (art. 30(1)).
- Singapore facilitates the reintegration of offenders into society through several aftercare initiatives (art. 30(10)).
- The competitive recruitment process and comprehensive training for officers of the CPIB and CAD ensure the availability of highly qualified investigators (art. 36).
- The efforts of CPIB, CAD and STRO in raising awareness and creating a culture of zero tolerance towards corruption through inter-agency cooperation and cooperation with the private sector were deemed effective measures in the fight against corruption (arts. 38 and 39).

2.3. Challenges in implementation

- The reviewers welcome indications by Singapore that it is considering amending the PCA to establish specific offences on misconduct in public office, which would not be limited to the taking or acceptance of gratification, as well as illicit enrichment.

- The reviewers welcome indications by Singapore that it is considering amending the PCA to distinctly provide for, and increase, the maximum penalties applicable to legal persons in corruption cases, an indirect consequence of which would be to further clarify the separate liability of entities and principals engaging in acts of corruption.
- It is recommended that Singapore:
 - Adopt further measures to provide added protection from potential retaliation or intimidation for witnesses and experts who give testimony and, as appropriate, their relatives and other persons close to them. Such measures could include a witness protection programme, further measures for the physical protection of such persons and evidentiary rules (art. 32(1) and (2));
 - Consider entering into agreements and arrangements with other States for the relocation of witnesses or experts (art. 32(3)) and in cases involving collaborators of justice providing substantial cooperation to other States (art. 37(5));
 - Consider further expanding measures to protect reporting persons against unjustified treatment (art. 33).
- Singapore could establish jurisdiction in cases other than abetment (including conspiracies) over offences committed against nationals or the State and the reviewers welcome indications by Singapore that it is considering establishing jurisdiction over persons habitually resident in Singapore (art. 42(2)); it could also establish jurisdiction over offenders present in its territory where it does not extradite them (art. 42(4)).

3. Chapter IV: International cooperation

3.1. Observations on the implementation of the articles under review

*Extradition; transfer of sentenced persons; transfer of criminal proceedings
(arts. 44, 45 and 47)*

The primary legislation governing extradition is the Extradition Act (Chapter 103). Under Singaporean law, extradition is conditional on the existence of a treaty or arrangement with a requesting or requested country. Singapore has bilateral extradition treaties (with non-Commonwealth countries) and extradition arrangements (with declared Commonwealth countries) with more than 40 jurisdictions, and is party to a number of multilateral instruments which provide for extradition. Singapore is a member of the London Scheme for Extradition within the Commonwealth, and has special extradition arrangements with Malaysia and Brunei based on endorsement of arrest warrants.

Dual criminality is a fundamental principle for extradition under Singaporean law. It is flexibly applied and considers the underlying conduct. Singapore adopts a list approach to defining extradition crimes. The lists are wide enough to allow offences covered by the Convention to be extraditable. Singapore has included such offences as extraditable offences in extradition treaties with other States parties.

Singapore does not consider the Convention as a legal basis for extradition (depository notification C.N.824.2009.TREATIES-37).

The conditions to extradition are found in the various extradition treaties, as well as Sections 7 and 8 (for treaty countries) and Sections 21, 22 and 31 (for countries with which Singapore has treaty arrangements under the London Scheme) of the Extradition Act.

Singaporean law does not place any restrictions on the extradition of its nationals (see Sections 7, 8, 21 and 22 Extradition Act). Singapore has extradited its nationals (see e.g., *Wong Yuh Lan & Ors v Public Prosecutor* [2012] SGHC 161; *Fatimah bte Kumin Lin v Attorney General* [2013] SGHC 232). That said, nationality is a ground for refusal under the extradition treaties with Germany, as well as with Hong Kong, China. In those cases, Singapore has an obligation to prosecute if the treaty requirements are met.

Fair treatment protections are in place under sections 6-13 (for treaty countries), 20-28 and 31 (London Scheme) and 35-38 (Malaysia) of the Extradition Act, as well as Article 12(1) of the Constitution.

Like other Commonwealth countries, Singapore requires the provision of prima facie evidence to enable extradition. The evidentiary requirements are applied in a flexible and reasonable manner. Case examples evidencing the expeditious surrender of persons were provided.

The AGC is the central authority for extradition. Requests are received either through the Ministry of Foreign Affairs or the AGC, and processed by the AGC. AGC will consider the legal aspects of the request before making a recommendation to the Minister for Law who will, based on AGC's recommendation, determine whether to proceed with the request. If the determination is to proceed, the fugitive will be apprehended based on a warrant of apprehension issued by a magistrate, and a committal hearing will be conducted in the Singapore courts. The magistrate's findings in respect of extradition may be subject to legal challenge. The Minister for Law orders the surrender if the fugitive is committed and all legal requirements are met. Surrender is arranged with requesting States.

To date, Singapore has not refused any request for extradition relating to offences covered by the Convention.

Singapore has received and considered requests from other countries to enter into agreements on the transfer of sentenced persons but has thus far not concluded such agreements.

While no case has presented itself yet in respect of the transfer of criminal proceedings, Singapore will consider the matter if the need arises, and assess how best to proceed.

Mutual legal assistance (art. 46)

The Mutual Assistance in Criminal Matters Act provides the legal framework for mutual legal assistance. Singapore has concluded mutual legal assistance treaties with Hong Kong, China, with India, and with the United States of America. Singapore is also party to the Treaty on Mutual Legal Assistance in Criminal Matters among like-minded member countries of the Association of Southeast Asian Nations and other multilateral treaties, as well as the Scheme relating to Mutual Assistance in Criminal Matters within the Commonwealth (Harare Scheme). Singapore does not require a treaty for mutual legal assistance and can provide

assistance on the basis of reciprocity and on the basis of the Convention. Singapore received 211 requests for mutual legal assistance relating to offences covered by the Convention between 2012 and November 2014.

The Mutual Assistance in Criminal Matters Act allows Singapore to provide a wide range of mutual legal assistance in respect of offences committed by both legal and natural persons. Singapore can share information spontaneously and has done so on a number of occasions. AGC utilizes software, Enterprise Legal Management System (ELMS), which facilitates case management and record-keeping. Workflows and procedures are established for processing and tracking requests.

Singapore does not require dual criminality when assisting with non-coercive measures and obtaining evidence for foreign tax evasion offences. Dual criminality is, however, required for coercive measures but is relaxed for foreign tax evasion offences.

AGC is the central authority for mutual legal assistance. It can send and receive requests directly to and from other central authorities or through diplomatic channels, depending on the other country's preference. Singapore can also receive urgent requests through the International Criminal Police Organization (INTERPOL), by e-mail or fax.

Persons detained or serving a sentence cannot be transferred to another country to give evidence (s. 26 of the Mutual Assistance in Criminal Matters Act), but Singapore could assist other countries to obtain voluntary statements from prisoners, take evidence before a Singaporean judge, or in appropriate circumstances, facilitate the giving of evidence by video link.

Through telephone or videoconferences and e-mail, Singapore regularly seeks additional information from requesting States where necessary to execute requests. Singapore provides assistance in accordance with procedures specified in the request to the extent that they are not contrary to domestic law. In its mutual legal assistance templates, which are available online (www.agc.gov.sg) to guide requesting countries, Singapore proactively asks requesting States which procedures they would like Singapore to follow when providing assistance.

Singapore may provide assistance in hearing witnesses present in Singapore by video link, but does not accept evidence provided by video link in domestic trials.

As a matter of practice, when requesting mutual legal assistance, Singapore provides an undertaking not to use anything obtained pursuant to the request for matters other than those specified in the request, unless the requested State consents.

All requests for mutual legal assistance are treated confidentially, and reasons are provided for any refusal or postponement. Singapore regularly updates requesting countries on developments concerning requests.

The costs of executing requests are regularly borne by Singapore.

Law enforcement cooperation; joint investigations; special investigative techniques (arts. 48, 49 and 50)

Singaporean law enforcement agencies cooperate informally with foreign counterparts and have designated liaison officers to facilitate cooperation. The

authorities cooperate through the Economic Crime Agency Network, the Egmont Group, INTERPOL and South-East Asia Parties against Corruption. Singapore has sent and received law enforcement officers for attachments and training with other States. Singapore does not require formal agreements or arrangements to render informal assistance to a foreign law enforcement agency. Nevertheless Singapore considers the Convention as a basis for law enforcement cooperation in respect of offences covered by the Convention.

Singapore has undertaken joint investigations concerning offences covered by the Convention and does so on a case-by-case basis notwithstanding that Singapore does not have agreements or arrangements on joint investigations.

There is no restriction under Singaporean law for law enforcement agencies to exercise a wide range of investigative techniques (such as controlled delivery, continued surveillance, undercover operations, etc.), appropriate to the circumstances of each case, and in accordance with their internal procedures and guidelines. Singapore provided a case example to this effect. Singapore has not concluded agreements or arrangements on special investigative techniques at the international level.

3.2. Successes and good practices

- The review team noted the positive role of AGC in ensuring a cooperative working relationship among criminal justice authorities, especially in the efficient processing of international cooperation requests.
- The AGC website provides information on international cooperation procedures, template forms for international cooperation and contact details. To strengthen internal coordination, AGC has created flowcharts and procedures to monitor processing of requests, which create greater legal certainty for processing requests. Singapore acknowledges all requests within days of their receipt and provides guidance to requesting countries online and bilaterally (including reviewing advance copies of requests).
- A unique feature of AGC is the dedicated case management database for international cooperation, which allows AGC to quickly provide status updates and ensures timely, accurate and efficient execution and tracking of requests, including remotely. This could be emulated by other countries. ELMS allows for the collection of disaggregated data on international cooperation based on the predicate offence and facilitates the monitoring of the execution of requests.
- The evidentiary requirements for extradition are applied in a flexible and reasonable manner. Case examples evidencing the expeditious surrender of persons to requesting States were provided.
- The review team positively noted that Singapore had a practice of flexibly interpreting the dual criminality requirement so as to render a wide measure of assistance.
- Singapore has not refused any requests for mutual legal assistance or extradition in relation to offences covered by the Convention.
- Singapore has provided mutual legal assistance on the basis of the Convention.

- Singapore is guided by the preferences of requesting States regarding the mode, channel, mechanism and form of assistance, and regularly consults with requesting States on this. It dedicates substantial resources and effort to executing requests in accordance with the manner of assistance sought.
- The active role of Singapore as an international training and assistance provider on international and law enforcement cooperation is positively noted.
- CPIB has established a computer forensics unit that specializes in forensic examinations of computer-related evidence; Singapore has shared information acquired through such means with domestic and foreign counterparts to facilitate investigations (art. 48(3)).

3.3. Challenges in implementation

The following steps could further strengthen existing anti-corruption measures:

- Noting the optional nature of article 44(5) of the Convention, Singapore may wish to consider applying this Convention as the legal basis for extradition in respect of offences covered by the Convention and, should this not be possible, Singapore may wish to consider concluding additional bilateral or multilateral treaties.
- Welcoming the fact that Singapore is available for assisting requesting States with videoconferencing and other forms of assistance for purposes of obtaining evidence in investigations, prosecutions or judicial proceedings, Singapore may wish to consider making arrangements so that detained persons can give evidence in appropriate cases (art. 46, para. 10).
- Taking into account the efforts to execute requests as soon as possible, and the practice of consulting with the requesting State party prior to postponing or refusing requests, Singapore may wish to document this position, e.g. by including it in the workflow or standard operating procedures of the AGC (arts. 44(17), 46(24) and 46(26)).