公司及高級人員的法律責任

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新加坡法規採用一致的方法，把罪行歸屬於公司及其高級人員。《1871年刑法典》下的罪行，由公司透過其主導意志的行為及心理狀態干犯，而實際作出行為的人則以主犯或教唆者身份承擔法律責任。監管法規載有明文條文，規定同意或縱容公司犯罪、或因疏忽而促成公司犯罪的高級人員，須負同一罪行的責任。《2019年支付服務法》及《2001年證券及期貨法》均載有此類條文，而新加坡金融管理局（MAS）在執法行動中經常點名行政總裁及合規主任。[1]

對於擁有新加坡附屬公司的瑞士母公司而言，風險是雙向的。如犯罪得益流入瑞士帳戶，新加坡高級人員的罪行可能構成瑞士洗錢控罪的上游罪行。如罪行因組織上的缺失而得以發生，瑞士母公司亦可能根據《瑞士刑法典》（StGB/SCC）第102條承擔法律責任（參見第H部分第I章）。把兩個實體視為各自獨立孤島的合規架構，正會招致這個結果。

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註釋

1. Payment Services Act 2019，第99條及Securities and Futures Act 2001，第331條（法人團體所犯罪行及高級人員的法律責任），Singapore Statutes Online。 ↩

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