執法：企業責任、暫緩起訴協議與跨境合作：實務影響

Dr Alexander Ressos, TEP
Attorney-at-Law (Switzerland and Germany),
Solicitor (England & Wales and Hong Kong)
Of Counsel, KGP Legal LLC
alexander.ressos@kgplegal.com.sg
www.ressos.com.sg

對公司及其董事會的影響

對以新加坡為基地的公司而言，吉寶案及Seatrium案的主要啟示是：自我舉報及合作決定結果。兩家公司都獲得無需審訊的解決方案。在兩宗案件中，當局都將自我舉報及合作列為決定性因素。Seatrium協議亦顯示了代價：一筆巨額財務罰款、須按ISO 37001為反賄賂體系取得認證的義務、每年向檢控官提交報告，以及在有關行為結束多年後仍須與外國機構合作的責任。

因此，發現不當行為的董事會必須迅速決定是否舉報、向何處舉報及以何種次序舉報。答案取決於所涉的司法管轄區、某一當局從另一當局得悉事件的風險，以及在某一國家作出的承認對其他國家法律程序的影響。各相關司法管轄區律師的意見不可或缺；此外亦須進行協調一致的內部調查，使調查結果可與多個當局分享，而不會不必要地放棄法律專業保密權。

© 2026 Dr Alexander Ressos. General information only, not legal, tax or investment advice. No client relationship is created. All Singapore law advice is provided by a duly licensed and regulated firm of Singapore advocates and solicitors only on the basis of an express written letter of engagement. More information at SingaporeIQ.com and ressos.com.sg.

對個人的影響

董事及僱員不應假設公司層面的解決方案會保障他們。暫緩起訴協議不能與個人訂立，而Seatrium協議亦明確保留對任何其他人士提出檢控的權利。此外，凡公司所犯罪行是在高級人員同意、縱容或疏忽下發生，CDSA規定高級人員須承擔責任。吉寶案的嚴厲警告源於特殊的證據困難，並不構成從寬處理的一般慣例。

對金融機構的影響

新加坡的銀行及資產管理公司以另一種角色面對執法。它們持有外國政府尋求凍結的戶口，接收根據MACMA發出的交出令，並舉報可能轉交外國情報單位的可疑交易。它們亦面對其本身僱員的知悉根據CDSA第73條歸屬於它們的風險。以下核對清單概述董事會及合規主任應檢視的要點。

- 列出集團、其代理人及其交易對手經營業務的每一個司法管轄區，並識別其中哪些對在海外干犯的賄賂或洗錢主張司法管轄權。
- 確保第三方中介人、代理人及顧問均經過有書面紀錄的盡職審查，因為吉寶及Seatrium都是透過中介人行賄。
- 預先決定機構內由誰決定是否自我舉報、向哪些當局舉報，以及如何協調在不同司法管轄區的舉報。
- 將在某一司法管轄區協商的任何事實陳述，視為可在其他司法管轄區使用的文件，並據此起草。
- 在協商解決方案時，爭取加入就相同事實向外國當局所作付款可予計入的條款，並查核哪類付款符合資格。
- 為應對根據MACMA發出的交出令作好準備，了解哪些文件存放於何處，以及哪些文件受法律專業保密權保障。
- 檢視反賄賂管理體系是否符合Seatrium協議所要求的ISO 37001標準。
- 留意對個人的處理：紀律措施、合作協議，以及另行檢控的可能。

© 2026 Dr Alexander Ressos. General information only, not legal, tax or investment advice. No client relationship is created. All Singapore law advice is provided by a duly licensed and regulated firm of Singapore advocates and solicitors only on the basis of an express written letter of engagement. More information at SingaporeIQ.com and ressos.com.sg.

- 顧及稅務狀況，因為Seatrium協議禁止在新加坡或其他地方將罰款作任何扣除。

Disclaimer

This article is provided for general information only. It is based on publicly available sources as at its date of publication. These sources have not been independently verified against licences, regulatory registers or the records of the entities concerned. It is not legal, tax, financial or investment advice. Nor is it a recommendation to invest in, transact with or use the services of any entity mentioned. Law and regulation change frequently, so the content may be incomplete or outdated. To the fullest extent permitted by law, Dr Alexander Ressos and the publisher of SingaporeIQ exclude all liability for loss or damage arising from the use of or reliance on this article. Readers should obtain advice on their specific circumstances before acting or refraining from action.

Names and trademarks of the entities discussed belong to their owners and are used for identification only. Their mention implies no endorsement, affiliation or allegation of wrongdoing. All Singapore law advice is provided by a duly licensed and regulated firm of Singapore advocates and solicitors only on the basis of an express written letter of engagement. Corrections and updates: contact@ressos.com.

© 2026 Dr Alexander Ressos. This article may be quoted with attribution to SingaporeIQ (SingaporeIQ.com). Reproduction in full and any commercial use require prior written consent. The Legal Terms at https://singaporeiq.com/legal-terms apply.

Author contact: Dr Alexander Ressos, TEP · contact@ressos.com

© 2026 Dr Alexander Ressos. General information only, not legal, tax or investment advice. No client relationship is created. All Singapore law advice is provided by a duly licensed and regulated firm of Singapore advocates and solicitors only on the basis of an express written letter of engagement. More information at SingaporeIQ.com and ressos.com.sg.