IN THE STATE COURTS OF THE REPUBLIC OF SINGAPORE

[2026] SGMC 54

Magistrates' Summons Case No 900587 of 2024

Public Prosecutor

Against

GMS Carwerkz Pte Ltd

JUDGMENT

[Criminal Law – Statutory Offences – Section 22(1)(*a*) Employment of Foreign Manpower Act]

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v
GMS Carwerkz Pte Ltd

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Magistrates' Summons Case No 900587 of 2024
District Judge Justin Yeo
8, 28 April 2026

28 April 2026 Judgment reserved.

District Judge Justin Yeo:

Introduction

1 GMS Carwerkz Pte Ltd ("the Company") was convicted following a trial on a single charge under s 22(1)(*a*) of the Employment of Foreign Manpower Act 1990 ("EFMA"). The charge arose from the Company's contravention of a condition attached to the work pass issued in respect of its foreign employee, Mr See Wei Min ("See"). That condition required the Company to bear responsibility for See's upkeep and maintenance in Singapore, including the provision of medical treatment ("the Condition"). The Company was found to have breached the Condition by failing to pay a tax invoice of $17,152.75 ("the Invoice") from Changi General Hospital ("CGH") for medical treatment received by See in Singapore. The detailed facts are found in *Public Prosecutor v GMS Carwerkz Pte Ltd* [2026] SGMC 15 ("*GMS Carwerkz*").

2 The present judgment concerns the sentence to be imposed on the Company. As with the trial, the Company was represented by its authorised representative Mr Poh Wee Kiong Gary ("Poh"). Having considered submissions from the Prosecution and the Company, for the reasons explained in this judgment, I order that:

(a) the Company pay a fine of $7,000 (in default, an order for the attachment of property belonging to the Company);

(b) the Company pay compensation to CGH in the sum of $17,152.75, representing the full outstanding amount on the Invoice; and

(c) the compensation shall be paid in priority to the fine.

Sentencing Considerations

3 For an offence under EFMA s 22(1)(*a*), EFMA s 22(1)(*h*) provides that the Company is liable to a fine not exceeding $10,000.

4 There is presently no established sentencing framework for offences under EFMA s 22(1)(*a*) (by contrast, there is a sentencing framework for offences under EFMA s 22(1)(*d*) – see *Chiew Kok Chai v Public Prosecutor* [2019] 5 SLR 713).

5 Offences under EFMA s 22(1)(*a*) may be committed across a wide range of circumstances. The reported precedents disclose a considerable variety of factual scenarios, each involving materially different forms of employer misconduct. These include the provision of unacceptable accommodation for foreign employees (see, *eg*, *Public Prosecutor v Nallusamy Narayanan* [2017] SGMC 14), the ill-treatment of foreign domestic employees (see, *eg*, *Public*

Prosecutor v Rosdiana Binte Abdul Rahim [2021] SGMC 78 and *Public Prosecutor v Lim Choon Hong and Chong Sui Foon* [2017] SGMC 28), the deployment of a foreign domestic employee to perform duties at an address different from that stated in her work permit (*Public Prosecutor v Chua Siew Wei Kathleen* [2018] SGMC 4), the non-payment of foreign employee's wages (*Public Prosecutor v Ng Eng Seng* [2013] SGDC 93), and the deployment of foreign workers in occupations different from those stated in their work permits (*Public Prosecutor v The Soup Spoon Pte Ltd and Another* [2008] SGDC 278 ("*The Soup Spoon*")).

6 Beyond the diversity of factual circumstances, the precedents are further distinguished by the fact that the defendants in those cases were, for the most part, natural persons rather than bodies corporate. Of the cases referred to at [5] above, only *The Soup Spoon* concerned a company's breach of the predecessor provision to EFMA s 22(1)(*a*), namely s 22(1)(*a*) of the Employment of Foreign Workers Act ("EFWA"). The written judgment did not draw any distinction in the sentencing analysis as between the company and its director, both of whom had been convicted after trial on six charges under EFWA s 22(1)(*a*). In sentencing both the company and its director, the court identified three aggravating factors: first, that neither the company nor its director had shown any remorse, and had instead cast aspersions on the honesty of the Ministry of Manpower ("MOM") officers who had rendered assistance to the director; second, that eight foreign workers had been affected by the breach of the work permit conditions relating to their occupations; and third, that those workers had been deployed over a prolonged period in occupations different from those stated in their work permits. The court further noted the absence of any mitigating factors. It observed that the "sentencing tariff" for convictions after trial is $3,000 and imposed a $3,000 fine per charge on both the company and its director, resulting in a total fine of $18,000 each (*The Soup Spoon* at [51]).

7 Subsequent to *The Soup Spoon*, two High Court decisions addressed the considerations that are particularly relevant in deciding the quantum of fine to be imposed on a corporate offender. The first is *Auston International Group Ltd v Public Prosecutor* [2008] 1 SLR(R) 882 ("*Auston*"), which concerned an offence under the Securities and Futures Act involving the issuance of a prospectus containing a false and misleading statement. The second is *Lim Kopi Pte Ltd v Public Prosecutor* [2010] 2 SLR 413 ("*Lim Kopi*"), which concerned an offence under EFMA s 22(1)(*d*) involving false declarations made to MOM so that the defendant company could hire more foreign workers. While neither case concerned EFMA s 22(1)(*a*) directly, the factors identified provide useful guidance in the present case.

8 Reading *Auston* and *Lim Kopi* together, there is a non-exhaustive list of six factors relevant to deciding the appropriate quantum of fine to be imposed on a corporate offender:

(a) First, the degree of contravention of the statute in question (*Lim Kopi* at [14], citing *Auston* at [14]). In *Auston*, the court considered the extent of the benefit that the defendant company had derived from the false and misleading statement in its prospectus. In *Lim Kopi*, the court considered the degree of contravention of EFMA s 22(1)(*d*) from the perspective of the sheer number of breaches committed by the defendant company.

(b) Second, the intention or motivation of the corporate offender (*Lim Kopi* at [14], citing *Auston* at [15]). In *Auston*, the court observed intention or motivation remained relevant for the purposes of sentencing, even where the offence is one of strict liability (*Auston* at [16]). On the facts of *Auston*, court identified the defendant company's

failure as one relating to governance, *ie*, that of allowing a single director free rein without a proper system of oversight (*Auston* at [16]). The court noted that more severe punishment would have been justified had the situation involved a board of directors refraining from correcting a misleading prospectus (*Auston* at [16]). In *Lim Kopi*, the court noted that there was an "absence of a *brazen* intention to deceive MOM" (emphasis in original), and held that it could not fairly be said that the defendant company had "deliberately hatched [the] scheme with the purpose of undermining the object of the [EFMA] or defrauding [MOM]" (*Lim Kopi* at [17]).

(c) Third, the steps taken by the corporate offender upon discovery of the breach, or the degree of remorse shown by the corporate offender (*Lim Kopi* at [14], citing *Auston* at [18]). In *Auston*, the court noted that the defendant company was in fact the complainant, and had spent about $140,000 engaging an independent accountant to investigate the matter as soon as the possible wrongdoing came to the attention of its new board of directors (*Auston* at [18]). In *Lim Kopi*, the court found that the defendant company was remorseful after the incident and had cooperated with MOM (*Lim Kopi* at [16]).

(d) Fourth, whether the corporate offender is essentially the alter ego of a natural person managing the company who has also been dealt with for the same, or substantially the same, infringements (*Lim Kopi* at [10] and [18]). In *Lim Kopi*, the court noted that in the context of a closely held company where the "company and manager are in fact one and the same", the court must ensure that the totality principle is not breached. In such circumstances, imposing a substantial fine on the defendant

company would be "tantamount to penalising [its sole shareholder and director] *in extenso*" (*Lim Kopi* at [18]).

(e) Fifth, the extent of resources available to the corporate offender. A corporate offender's ability to pay is a relevant consideration to be balanced against other sentencing objectives (*Lim Kopi* at [19]). The quantum of fine imposed should not be oppressive such that it vastly exceeds the financial capacity of the corporate offender to pay, which would have the result of "running the company aground or out of business" (*Lim Kopi* at [19]).

(f) Sixth, the community of interests which may be affected if a prohibitive fine is imposed on a corporate offender (*Lim Kopi* at [21]). In the case of a large corporation where criminal conduct is attributable only to a select few controlling minds, imposing a hefty fine would "only pass on the burden of the fine" to other innocent interested parties such as shareholders, employees and creditors (*Lim Kopi* at [21]). In an appropriate case, courts should weigh and balance the community of interests that may be at stake (*Lim Kopi* at [21]).

Application to the present case

9 Having set out the relevant legal framework and the factors for consideration, I turn now to apply these principles to the facts of the present case. I approach this exercise through the analysis of offence-specific and offender-specific factors, while having regard to the six factors canvassed at [8] above.

Offence-Specific Factors

10 In relation to offence-specific factors going to *harm*, which includes the degree of contravention of EFMA s 22(1)(*a*) (see [8(a)] above), I find that there are two aggravating factors in the present case.

(a) First, the Company's breach resulted in harm done to a public health institution. The Company's breach did not result in any direct detriment to See, in the sense that See received the necessary medical treatment in a timely manner. This, however, reflects no credit on the Company. It was CGH that had provided the treatment, having assessed the case to be an emergency, in the absence of a Letter of Guarantee ("LOG") from the Company. The real harm occasioned by the Company's breach thus fell on CGH – a public hospital – which was deprived of reimbursement for the medical services it had rendered to the Company's foreign employee. Having provided such services in the absence of an LOG, CGH has no direct recourse against the Company for the unpaid Invoice (*GMS Carwerkz* at [37(d)]). The very purpose of the Condition is to ensure that employers bear responsibility for the costs of their foreign employee's medical treatment in Singapore (see *GMS Carwerkz* at [32]). It is essential that public hospitals like CGH are protected from the depletion of resources that would result from the provision of unreimbursed medical treatment to foreign employees (*GMS Carwerkz* at [37(c)]). The appropriate sentence must therefore provide sufficient deterrence against offences such as the present.

(b) Second, the Company has been in continuing breach for a prolonged period. The Invoice was issued on 24 October 2021 and has remained unpaid for approximately 4 years 6 months as of the date of

this judgment. Despite being afforded ample opportunity to make restitution, the Company failed to do so.

11 I turn next to the offence-specific factors going to *culpability*. These include considerations relating to the corporate offender's intention or motivation (see [8(b)] above). Here, the key aggravating factor is the Company's deliberate and blatant disregard for its obligations under the Condition.

(a) The first manifestation of such disregard is the Company's failure to meaningfully engage its insurer on the question of See's insurance coverage. The Company did no more than make cursory inquiries with an insurance intermediary, PWG Insurance Agency ("PWG"), without even identifying the foreign employee in question, and without following up on those inquiries thereafter (*GMS Carwerkz* at [45(a)]). The Company only filed a claim under the insurance policy issued by Great Eastern General Insurance Limited ("the Great Eastern Policy") after a long delay, and only after MOM intervened and assisted with the process (*GMS Carwerkz* at [45(d)]. When the insurance claim failed, the Company did not make any inquiries on the reasons for failure; indeed, the Company only came to learn of the true reason for the failure of the claim at or just before trial, demonstrating that it had not even taken the most rudimentary steps to understand why its claim had been unsuccessful (*GMS Carwerkz* at [45(e)])

(b) The second manifestation is the Company's persistent refusal to pay the Invoice notwithstanding multiple reminders from CGH's collection agency, Accolade Advisory Asia Pte Ltd (see *GMS Carwerkz* at [16]–[22] and [28]). The Company also ignored an advisory issued by

MOM specifically highlighting the Company's responsibility to provide medical treatment for its foreign employees and emphasising that a failure to pay the Invoice may constitute a breach of the Condition (see *GMS Carwerkz* at [23]).

12 There are no mitigating offence-specific factors in this case.

Offender-Specific Factors

13 The main aggravating offender-specific factor is that the Company evinced a complete lack of remorse for its breach of the Condition. Instead, the Company persistently attempted to shift the blame to others, as follows:

(a) First, Poh repeatedly contended (including at the sentencing hearing itself) that See was at fault because he indicated that he might be able to make a claim under his personal medical insurance in Malaysia ("Malaysian Insurance"). The Company submitted that it would otherwise have filed an insurance claim (of up to $15,000 coverage) under the Great Eastern Policy and paid the excess costs of $2,152.75 (*GMS Carwerkz* at [44(b)]). This was no more than a strategic position taken by the Company at the closing submissions, and one that was contradicted by the position that Poh himself took at trial (*ie*, that the Company had *never* assured See that it would cover See's medical costs, and had *not* considered whether it would pay any excess medical costs). In any event, even if See had indicated that he might be able to claim under the Malaysian Insurance, this would not have absolved the Company of its responsibility to pay the Invoice (*GMS Carwerkz* at [45(c)]). The Company would still have been required to pay the Invoice *before* any claim can be made from the Malaysian Insurance (*GMS Carwerkz* at [45(d)]). Furthermore, as it transpired, the claim under the

Great Eastern Policy failed for the reason of non-disclosure of See's medical condition, rather than a delay in bringing the claim (*GMS Carwerkz* at [45(e)]).

(b) Second, at the stage of closing submissions, the Company submitted that See's "failure to truthfully disclose his medical condition" resulted in the failure of the insurance claim.[1] The Company thus argued that See should contribute $15,000 towards payment of the Invoice.[2] This position is untenable because the Company is responsible under the law for providing for See's medical treatment, a point which Poh himself conceded (*GMS Carwerkz* at [45(f)]). Furthermore, I have found that it was the Company's (not See's) lack of due care and attention in its application for the Great Eastern Policy that was the proximate cause of the failure to disclose See's medical condition, which in turn led to the failure of the insurance claim (*GMS Carwerkz* at [45(f)]).

(c) Third, when questioned about the process for making an insurance claim, Poh attempted to deflect blame to MOM's Investigation officer, Mr Goi Weixiang ("Goi"), who was assisting the Company with submitting an insurance claim under the Great Eastern Policy. Poh suggested that Goi was "not doing the right things",[3] and that Goi had not told Poh that the Invoice had to be paid in full before a claim could be made.[4] This contention was puzzling given that the Company had itself failed to make inquiries with PWG about the

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1 Defendant's Closing Submissions (20 November 2025) at paragraph 22.

2 Defendant's Closing Submissions (20 November 2025) at paragraph 22.

3 Notes of Evidence Day 6, p 35 lines 24 to 26.

4 Notes of Evidence Day 6, p 35 line 24 to p 36 line 4.

insurance claims process, and MOM had simply tried to assist the Company given the Company's long delay in submitting a claim (*GMS Carwerkz* at [45(d)]).

14 There are no mitigating offender-specific factors in this case.

15 For completeness, three other factors discussed in *Lim Kopi* (see [7] above) do not affect sentencing in the present case:

(a) First, the factor in [8(d)] above does not apply because Poh – the manager with full control and management of the Company's affairs (see *GMS Carwerkz* at [10]) – has not been separately prosecuted or subject to punishment for the breach of the Condition.

(b) Second, the factor in [8(e)] does not apply as there is no evidence that the Company is unable to pay a fine in the present case.[5] The Company merely stated in its sentencing submissions that it sought a lower fine because there is "a big amount of outstanding medical bill" (presumably, a reference to the Invoice) to be settled.[6] As at 20 February 2026, the insolvency screening conducted by the Prosecution showed that the Company was not insolvent, and that there were no ongoing insolvency proceedings against it.[7] At the sentencing hearing on 28 April 2026, Poh confirmed that the Company was a going concern, although he indicated that he would be seeking to pay any fine or compensation order through instalments.

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5 This point was reiterated in the Prosecution's oral submissions on 28 April 2026.

6 Defendant's Sentencing Submissions (8 April 2026).

7 Prosecution's Address on Sentence (24 February 2026) at paragraph 26(e).

(c) Third, the factor in [8(f)] does not apply as the Company is closely held and there are no known interests of shareholders or employees that would be negatively affected by the imposition of a fine.

Precedents

16 As noted in [5] above, the reported precedents involve a variety of factual scenarios which are very different from the present case. The most relevant precedent is an *unreported* case brought to my attention by the Prosecution – *Public Prosecutor v Kantha Kumar s/o Sanumugam* (SC-910327-2018) ("*Kantha Kumar*").

17 In *Kantha Kumar*, the Prosecution argued that the employer's failure to bear medical treatment costs meant that a public hospital effectively had to bear such costs. The Prosecution sought the imposition of a fine. The court ordered a fine of $6,000, in default three weeks' imprisonment.

18 Unreported cases are of limited precedential value given the absence of detailed reasons for the court's decision. That said, *Kantha Kumar* serves as a useful point of reference because its facts bear four significant similarities to those of the present case, as follows:

(a) First, in *Kantha Kumar*, the accused person pleaded guilty to a charge under the same provision (*ie,* EFMA s 22(1)(*a*)) for breach of a condition to pay the costs of medical treatment for a foreign employee. The condition breached in *Kantha Kumar* is *in pari materia* with the Condition. The fact that the condition in *Kantha Kumar* was in connection with an S Pass rather than a work permit is not a relevant difference for present purposes.

(b) Second, the unpaid invoice in *Kantha Kumar* amounted to $17,492.38, which is similar to the $17,152.75 in the present case.

(c) Third, as with the present case, *Kantha Kumar* concerned an employer's failure to pay the costs of medical treatment rendered by a public hospital – Khoo Teck Puat Hospital in that case, CGH in the present case.

(d) Fourth, the invoice in *Kantha Kumar* was unpaid for 4 years 7 months as at the time of sentencing, which is similar to the 4 years 6 months that the Invoice remains unpaid as of the date of this judgment.

19 There are three main differences between *Kantha Kumar* and the present case. Only the third difference is material for present purposes.

(a) The first difference is that the accused person in *Kantha Kumar* had signed an LOG, whereas the Company in the present case did not. However, this difference does not materially distinguish the two cases. In the present case, Poh was clearly aware of See's surgery and had even spoken with See's doctor about it (*GMS Carwerkz* at [14]). The absence of an LOG owes to the fact that See's case was assessed to be an emergency, in respect of which the practice is for hospitals to provide prompt medical treatment without requiring an employer's LOG (*GMS Carwerkz* at [40(a)]). In any event, the absence of an employer's LOG prior to the provision of medical treatment does not exempt the employer from complying with the Condition (*GMS Carwerkz* at [40(b)]). If anything, the significance of the absence of an LOG in the present case lies in the fact that CGH has no direct recourse against the Company for the Invoice – a consideration that further supports the making of a compensation order in favour of CGH (see [24(a)] below).

(b) The second difference is that the accused person in *Kantha Kumar* was a natural person, whereas the Company in the present case is a body corporate. However, in view of [15] above, this makes no material difference to the sentencing analysis in the present case. The sentencing analysis may have been different if, for instance, the Company's director had separately been prosecuted for the same, or substantially the same, infringements.

(c) The third difference is that the accused person in *Kantha Kumar* had pleaded guilty without the matter proceeding to trial. In contrast, the Company was convicted after a six-day trial spanning two tranches. This is a factor which suggests that all else being equal, the fine in the present case ought to be higher than that in *Kantha Kumar*.

Sentence imposed

20 A substantial fine is warranted in the present case, having regard to the need for deterrence in respect of offences of this nature, and taking into account the factors discussed at [10]–[15] above. In calibrating the appropriate quantum, I am mindful that the sentencing range for this offence carries a maximum fine of $10,000. Given the egregiousness of the Company's conduct as detailed in [11]–[13] above, a fine above the mid-point is justified.

21 I impose a fine of $7,000 and, in default, an order for the attachment of property belonging to the Company. A fine of this quantum is commensurate with the Company's criminality, and proportionate when considered alongside *Kantha Kumar.*

22 Such a fine is also in line with the "sentencing tariff" mentioned in *The Soup Spoon*, although I caution against placing undue weight on the stated

"tariff" given that *The Soup Spoon* is a relatively dated decision and, more crucially, in view of the considerable variety of circumstances in which EFMA s 22(1)(*a*) offences may be committed (see [5] above). For completeness, in *The Soup Spoon*, the court identified the "tariff" to be $3,000 for convictions after trial. However, this must be understood in the context that the maximum fine for an offence under EFWA s 22(1)(*a*) at that time was $5,000 (see *The Soup Spoon* at [51]), whereas the maximum fine for the present offence is $10,000. The "tariff" would therefore have translated to a fine of about $6,000 for an offence under EFMA s 22(1)(*a*).

Compensation Order

23 Under s 359 of the Criminal Procedure Code ("CPC"), after convicting an offender, the court *must* decide whether to make an order for payment of compensation to persons harmed by an offence (CPC s 359(1)). The court *must* make such an order if it considers it appropriate to do so (CPC s 359(2)). See *Tay Wee Kiat and another v Public Prosecutor and another appeal* [2018] 5 SLR 438 ("*Tay Wee Kiat*") at [6].

24 The principles governing the making of a compensation order were set out in *Tay Wee Kiat*. I will briefly summarise each principle and, where appropriate, elaborate on its application to the present case.

(a) First, compensation is not punitive in nature. It is neither part of a sentence imposed, nor an alternative to it. Instead, its purpose is to allow an injured victim (or representative, or dependant of a deceased victim) to recover compensation where a civil suit is an inadequate or impractical remedy. It is a "shortcut to the remedy that the victim could obtain in a civil suit against the offender" (*Tay Wee Kiat* at [7], citing *Soh Meiyun v Public Prosecutor* [2014] 3 SLR 299 ("*Soh Meiyun*") at

[56]). In the present case, a civil suit is not a practical remedy for CGH given that there is no LOG and therefore no direct recourse against the Company for the unpaid Invoice (see [10(a)] above).

(b) Second, compensation should be ordered only in clear cases where the fact and extent of damage are either agreed or readily and easily ascertainable on the evidence (*Tay Wee Kiat* at [8]). The court should be able to say, with a "high degree of confidence", that the damage was caused by the offence under circumstances which would ordinarily entitle the victim to civil damages (*Tay Wee Kiat* at [9]). Compensation is usually inappropriate where it requires the court to determine complex issues of apportionment of liability and precise quantification of multiple specific heads of losses (*Tay Wee Kiat* at [9], citing *Soh Meiyun* at [58] and *Public Prosecutor v Donohue Enilia* [2005] 1 SLR(R) at [23]–[24]). In the present case, the damage suffered by CGH is readily and easily ascertainable on the evidence, as it is equivalent to the unpaid Invoice amount of $17,152.75. The Company does not deny that this amount is due and owing to CGH for the medical treatment provided to See.

(c) Third, in relation to quantifying the amount of compensation ordered, the amount should not exceed what would reasonably be obtainable in civil proceedings (*Tay Wee Kiat* at [10]). The order must not be oppressive. Instead, the court must be satisfied that the offender will have the means to pay it within a reasonable time (CPC s 359(2B); and see *Tay Wee Kiat* at [10]). In the present case, the Invoice amount of $17,152.75 is not excessive, as it represents the actual damage suffered by CGH. There is also no evidence that the Company lacks the means to pay this amount (see [15(b)] above).

25 I therefore find it appropriate to order, and do order, that the Company pay compensation to CGH in the sum of $17,152.75, representing the full outstanding amount on the Invoice. For completeness, See has agreed that any money recovered under a compensation order made in these proceedings be paid directly to CGH.[8]

26 The Prosecution submitted that the compensation order should take priority over the fine, citing *Soh Meiyun* at [65].[9] In *Soh Meiyun*, the court held that as a general rule, where a compensation order is made in addition to the fines imposed for an offence, the compensation order should take precedence. The rationale underlying this general rule is that a victim's interest in compensation is only satisfied when payment is received, whereas the State's interest in the punishment of criminal offenders is equally served whether the offender pays the fine or serves the default imprisonment term in lieu thereof (*Soh Meiyun* at [65]). Put another way, the general rule is undergirded by the availability of a default imprisonment term as an alternative means by which the State's punitive interest could be satisfied.

27 In my view, this premise carries less force where the offender is a body corporate, as no default imprisonment term can be imposed. The Prosecution submitted that there remain alternative ways in which the Company's payment of the fine can be enforced, such as through the attachment of property belonging to the Company by seizure and garnishing the Company's debts (CPC s 319(1)(*b*)(iii)).[10] However, the same measures may also be taken in relation to enforcement of compensation orders (see CPC s 360(1)(*c*) and (*ca*)).

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8 Signed clarification by See Wei Min dated 23 March 2026.

9 Prosecution's Address on Sentence (24 February 2026) at paragraph 27.

10 Prosecution's Further Address on Sentence (27 April 2026) at paragraph 4.

Furthermore, these enforcement mechanisms offer little practical utility where the corporate offender has no property or garnishable debts to speak of. The availability of such mechanisms therefore does not resolve the issue of whether compensation orders ought – as a general rule – to be accorded priority over fines in cases involving corporate offenders.

28 That said, I am satisfied that the particular circumstances of this case warrant an order that the compensation order take priority over the fine. CGH is a public hospital which, in providing emergency medical care to the Company's foreign employee, was left unreimbursed for $17,152.75 in medical fees for an extended time. Prioritizing the compensation order over the fine recognises the public interest in ensuring that the resources of public healthcare institutions are not unduly depleted.

Conclusion

29 The fine of $7,000 (in default, an order for the attachment of property belonging to the Company) reflects the gravity of the Company's conduct and the need to deter offences of this nature. Employers who engage foreign employees must understand that the obligation to bear the costs of their employees' medical treatment is a legal responsibility that the courts will enforce. Where, as here, an employer persistently disregards that responsibility over an extended period and shows no remorse for having done so, a substantial fine is not only warranted but necessary to deter such conduct.

30 I also order that the Company pay compensation to CGH in the sum of $17,152.75, representing the full outstanding amount on the Invoice. The compensation shall be paid in priority to the fine imposed.

31 I will hear the parties on matters relating to instalment payments for the fine and the compensation order.

Justin Yeo
District Judge

Ms Alicia Lim and Ms Justine Loh (Ministry of Manpower)
for the Prosecution;
Mr Poh Wee Kiong Gary (Authorised Representative)
for the Company.