Public Prosecutor *v* Luciana Lim Ying Ying
[2015] SGDC 257

Case Number : DAC 911417 of 2014 & Ors

Decision Date : 21 September 2015

Tribunal/Court : District Court

Coram : Kaur Jasvender

Counsel Name(s) : Kok She-en (Deputy Public Prosecutor) for the prosecution; Derek Kang and Geraldine Yeong (Rodyk & Davidson LLP) for the accused

Parties : Public Prosecutor — Luciana Lim Ying Ying

21 September 2015

District Judge Kaur Jasvender:

1 At the heart of my decision was why did the accused, a heretofore law-abiding mother of five children, commit the serious offences? The unchallenged mitigation was that she had obliged an ex-colleague by standing as guarantor for his loans from loan sharks. When the ex-colleague defaulted on payment and disappeared, the loan sharks started to threaten her and commit acts of harassment at her residence. She succumbed to their pressure and committed the offences of criminal breach of trust and cheating against her employer to pay them. There was no pecuniary gain to her. This led to an overall lower sentence of seven years' imprisonment. The defence wanted an even lower sentence of five years and two months' imprisonment, which I did not agree with. The prosecution had requested for a sentence of 13 years, which I found to be disproportionate. Both the prosecution and the defence have now appealed.

2 The accused pleaded guilty to one charge under s 408 of the Penal Code (Cap 224) involving a sum of $6,370,280.48, one charge under s 420 of the Penal Code involving a sum of $4,196.68, one charge under s 5(1) punishable under s 14(1)(b)(i) read with s 14(1A)(a) of the Moneylenders Act (Cap 188) and one charge under s 47(1)(c) punishable under s 47(6)(a) of the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act (Cap 65A) ("CDSA"). One charge under s 408, two charges under s 420, one charge under s 182 Penal Code and three charges under the CDSA were taken into consideration for the purposes of sentence.

3 She was sentenced to six years' imprisonment on the s 408 charge, to one year's imprisonment on the s 420 charge, one month's imprisonment and fine of $30,000 (in default one month's imprisonment) on the s 5(1) charge and 18 months' imprisonment on the CDSA charge. The six year and the one year terms were ordered to run consecutively.

Summary of facts

4 The accused was employed as a relationship manager at Hock Tong Bee Pte Ltd ('Hock Tong Bee'), a wine and spirits company, at the material time of the offences. She joined Hock Tong Bee in July 2010.

CBT charge

5 The accused's job scope involved bringing in customers. Whenever a customer made a purchase of wine or spirits, she was required to submit a sales order to the finance department. The finance department will process the sales order and issue a sales invoice which will be handed to the accused. The accused will submit the sales invoice to the warehouse, which will arrange for the delivery of the wines or spirits to the customer.

6 Customers could pay for their orders via telegraphic transfer, cheque, cash on delivery, or by providing their credit card details to the accused who will then arrange for the payment. The accused was aware that as a matter of practice the finance department did not chase customers for outstanding payments directly. Instead, the finance department would raise the issue of an outstanding payment with the relationship manager of the customer, who will then have to chase for the outstanding payment. It was also the policy of Hock Tong Bee not to accept a fresh order from a customer whose account had an outstanding payment.

7 With this knowledge, the accused sourced for names, addresses and contact numbers of professionals from old name cards and on the Internet ("the fake customers") to make fraudulent orders for expensive wines and spirits. The finance department registered the names as new customers and processed the 'orders' that the accused submitted under each name. The accused then sourced for buyers for the fraudulent orders of wines and spirits amongst her clientele. She would either inform them that she had a customer who was looking to release wines cheaply or that she could sell at staff discount prices. The customers who wished to purchase would be asked by the accused to make payment directly to her either in cash, by cheque or by bank transfer to various bank accounts controlled by her. The accused would then direct the company's warehouse to deliver the wines and spirits to the addresses of the buyers.

8 When the finance department starting chasing the accused for the outstanding payments for the fraudulent purchases, the accused provided excuses that the payment was being delayed or was going to be made soon.

9 By this modus operandi, from July 2012 to January 2013, the accused dishonestly converted wines and spirits totalling $6,370,280.48.

10 On 12 March 2013, a manager of Hock Tong Bee lodged a police report that the company had a large amount of receivables outstanding from a number of customers that the accused was servicing. Three days later (15 March 2013), the accused surrendered to the police and confessed to her wrongdoings.

Cheating charge

11 The accused was banned from conducting any further sales when the total amount of outstanding payments under her customers' accounts became too large. In order to continue obtaining a source of wines to sell to her own customers, the accused used the credit card details of two existing customers to purchase wines from the company, which she then sold to other customers.

12 On 5 February 2013, the accused provided the details of a United Overseas Bank ('UOB') credit card of a client, Andrew Yap, and an order for 12 bottles of Latour 2007 wines valued at $9,093.60 under a fictitious name 'Amanda Cheam'.

13 The accused submitted the details of the UOB card without the authorisation of Andrew Yap to make partial payment of $4,196.68 for the 12 bottles of Latour 2007 wines, which she then sold to an unknown customer. By so doing, the accused deceived Hock Tong Bee into believing that one 'Amanda Cheam' was the rightful holder of the UOB card, which she knew to be false, and dishonestly induced Hock Tong Bee to accept the UOB card details for the partial payment and to deliver the 12 bottles of Latour 2007 wines to her customer.

Assisting unlicensed moneylending business

14 In May 2012, the accused handed the ATM card of her POSB account to a runner of an unlicensed moneylender known as 'Tom'. 'Tom' had been harassing the accused over debts owed by a former colleague whom she had agreed to stand as guarantor for. The accused was aware that 'Tom' was an unlicensed moneylender and that her ATM card and POSB account was to be used by 'Tom' to facilitate the business of unlicensed moneylending.

CDSA charge

15 The accused deposited part of the proceeds of the offences of criminal breach of trust as a servant and cheating into the DBS account of her mother. Between 25 March 2012 and 3 December 2012, the accused used a sum totalling $737,295 of the criminal benefits to pay off loans to unlicensed moneylenders.

Recovery of property

16 Of the wines and spirits that the accused dishonestly converted to her own use, 1,102 bottles were recovered from among the buyers.

Prosecution's address on sentence

17 It was submitted that the dominant sentencing considerations were general and specific deterrence. The prosecution highlighted the following aggravating factors:

I. *Staggering loss to employer*

A total of 14,698 bottles of wines and spirits worth $7,021,224.14 were misappropriated.

II. *Cheating charges involved credit card fraud*

The accused submitted the credit card details of existing customers entrusted to her without their consent to enable partial payments to be received by the company to perpetuate the deception to obtain wines and spirits to sell off to her own clientele. The fraudulent payments totalled $10,306.90 which caused Hock Tong Bee to deliver wines and spirits worth a total of $18,303.62.

III. *Offences were committed over a substantial period of time in an escalating fashion*

The period of offending was 1.5 years. The accused started by using the names of fake clients and when the use of this method was no longer possible by the end of 2012, she did not stop. Instead, she turned to using the credit card details of existing customers to carry out unauthorised transactions, which was an escalation of offending behaviour.

IV. *Egregious abuse of position and trust*

Although the accused was not in a position of high authority, she was entrusted with a great deal of responsibility in relation to the company's customers, e.g. with their credit card details.

18 For the CBT charge, the prosecution argued for a sentence of 10 years' imprisonment. As to whether the valuation of the bottles of wines misappropriated ought to be the retail price as fixed by Hock Tong Bee or the cost price at which they were purchased, the prosecution submitted that as Hock Tong Bee was a retailer of wines and spirits, the retail price would be the appropriate valuation of the property. The following reasons were given for this position ([15] of P5):

The cost of purchase incurred by the victim would not be an accurate reflection of benefit gained by the accused and the loss suffered by the victim; and

The retail price set by the victim is the closest and most practical solution to determining the benefit gained by the accused and the loss suffered by the victim as a result by the criminal conduct.

In addition, it was submitted that Hock Tong Bee would have incurred costs associated with, *inter alia*, (i) the storage of the wines and spirits, (ii) manpower required for administration and logistics, and (iii) packaging and delivery of the misappropriated wines and spirits.

19 With respect to the section 420 charge, the prosecution sought a term of 24 months imprisonment. It was submitted that the accused betrayed the trust of her clients by using the credit card details provided to her in confidence for her own criminal purposes.

20 For the CDSA charge, the prosecution argued for a sentence of three years' imprisonment. This submission was premised on the amount involved in the charge.

21 The prosecution submitted that the 10 year sentence on the CBT charge and the three year term on the CDSA charge ought to run consecutively giving an aggregate sentence of 13 years' imprisonment.

Mitigation

22 The accused is 43 years of age. She is married with five children aged between 9 to 14 years of age. She also takes care of her aged mother.

23 Learned counsel stated that the word 'manager' in the accused's title is misleading. In reality, her role was neither managerial nor supervisory in nature. She was essentially a sales executive dealing with incoming corporate sales queries.

24 Shortly after joining Hock Tong Bee in July 2010, she became acquainted with her colleague, one Edward Loh ('Edward') who held a similar position. He became the accused's informal mentor and taught her about wines.

25 Around September/ October 2010, Edward told the accused of his financial problems due to his gambling habit. He was unable to obtain further loans from unlicensed moneylenders on his own account and needed a guarantor. He asked the accused if she was willing to be his guarantor. Due to her trusting nature and willingness to help others in need, the accused agreed. The accused acted as guarantor for several loans from different loan sharks and the aggregate of the guaranteed loans came up to $4,000. She provided her contact details to the loan sharks.

26 Around January to February 2011, she began receiving calls and SMSes two to three times a day from the loan sharks demanding that she pay the guaranteed loans and other loans that Edward had taken. At the initial stage, she ignored the calls and SMSes and made several unsuccessful attempts to speak to Edward.

27 Sometime around March 2011, she managed to speak to Edward. He confessed that he was unable to pay the loans. Around this time, eight to nine loan sharks began calling and SMSing the accused up to an estimated three to five times in an hour. The loan sharks would inform her that they were carrying out surveillance activities on her children and elderly mother and that they knew of their whereabouts and activities.

28 The accused was concerned about her children and mother's safety. Under these circumstances, she yielded to pressure and turned to committing the offences to satisfy the demands of the loan sharks to ensure the safety of her mother and children. It was said that the accused felt guilt-ridden and had intended to surrender once she managed to satisfy the demands of the loan sharks and after the harassment abated.

29 In May 2012, a loan shark named 'Tom' demanded that she hand over her ATM card. The accused again yielded to pressure and surrendered her ATM card to one of Tom's runners.

30 By December 2012, the demands of the loan sharks grew more exorbitant. However, the accused did not wish to escalate the proportion of her offences and started to fall behind on the payments. As a result, the loan sharks began throwing paint at her residence, common areas and on the neighbours' property from 6 December 2012 onwards. As part of the harassment, paint was splashed on a car at a nearby multi-story carpark (see Annex A of the mitigation plea).

31 The accused and her sister made several police reports once the paint-throwing began. Copies of the police reports made between December 2012 and February 2013 were tendered (see Annex B).

32 Sometime around March 2013, the company began noticing the accused's clients' account had a significant number of outstanding bills. The company manager suspected that the accused was being cheated by her clients and brought her to lodge a police report on 11 March 2013. It was said that the accused was then mentally unprepared to surrender since the loan shark harassment was still ongoing and she wished for some time to inform her family of her impending surrender.

33 Three days later, the accused voluntarily surrendered and fully assisted the company and police with identifying the manufactured invoices and fraudulent sales.

Sentence

CBT charge

34 Harm is the central feature of the law of sentencing. In assessing harm for property offences, the key consideration is the amount of monetary loss suffered by the victim. In general terms, the greater the loss, the more serious will be the offence. As a result, there was a dispute between the prosecution and the defence on what was the appropriate valuation of the loss suffered by Hock Tong Bee. The defence naturally submitted that it should be the cost price at which the wines and spirits were purchased. The prosecution submitted that it ought to be the retail price.

35 It was an agreed fact that Hock Tong Bee generally marks up the cost price by 37% when it sells to its customers. Based on the cost price, the loss was about $4.42 million. Based on the retail price, the total loss was $7,021,224.14 million.

36 The main contention of the defence was that the retail price was an unreliable measure as it may vary and fluctuate. For example, the price may vary depending on where the item is sold; vary during different periods; and discounts may be offered to preferred customers.

37 I rejected the defence submission. The amount that other retailers may charge was irrelevant as I was only concerned with the loss suffered by Hock Tong Bee. At the lowest, it obviously suffered a loss equivalent to the cost price. As a retailer, its business was to sell wines and spirits at a mark-up price for profit. It has added costs to what it paid, e.g. rental, marketing, manpower, packaging, transportation, et cetera, which had to be factored in the marking up of the price to sell at a profit. It was deprived of the opportunity of selling the misappropriated wines and spirits at a profit. I was satisfied that this was the true measure of its loss. The cost of replacing the items misappropriated from its supplier was not the true measure of its loss as a retailer.

38 The prosecution cited six precedents. The amounts in five of the cases ranged between $770,000 and $2.05 m. The sentences on the individual charges ranged between four to six years imprisonment. The amount in the other precedent involved CBT of above $34 m and the amounts in the individual charges were between $988,000 and $6 m. The sentence was six years in respect of each charge. There is no arithmetical relationship between the sentence and the amount. As stated in *PP v Tan Cheng Yew and another appeal* [2013] 1 SLR 1095 at [184],

> The larger the amount misappropriated, the greater the degree of culpability, and the more severe the sentence that may be imposed by the court: see *Wong Kai Chuen* ([88] supra), approved in *PP v Lee Meow Sim Jenny* [1993] 3 SLR(R) 369 and *Gopalakrishnan Vanitha v PP* [1999] 3 SLR(R) 310. However, it is commonsense that sentences imposed for CBT or cheating offences do not bear a relationship of linear proportionality with the sums involved. I therefore do not think that the mere fact that proportionately higher sentences were given for smaller sums must inevitably mean that the sentence in the present appeal was manifestly inadequate and out of line with sentencing precedents.

39 The cases cited by the defence involved amounts between $2m and $8 m. The aggregate sentences imposed ranged from five years to 10 years' imprisonment. The cases are summarised at para 20 of the mitigation plea. There are enormous variations in the circumstances of the offending. However, in terms of the amounts involved, the closest cases cited by the defence were *PP v Tay Tuan Ngee (DAC 12260/96)* ('Tay's case') and *PP v Jerry Ee* (DAC 58752/2008 & Ors) ('Jerry Ee').

40 Tay's case involved a company director who pleaded guilty to two charges under section 409 and one charge under section 406. The total amount involved was $7.9 m and US$17,000. The offender devised an 'investment scheme' to cheat the public; he was on the run for three years; when he was caught, he assumed a fictitious identity to avoid arrest. There was no restitution. He was sentenced to 10 years' imprisonment. In *Jerry Ee*, the offender faced 17 charges under section 408 Penal Code, seven charges under section 406 Penal Code and one CDSA charge. He pleaded guilty to four section 408 charges and the CDSA charge. The total value in all 25 charges was $8.2million. The offender was a supervisor with a retailer of watches. He had the keys to the outlet and the safe. Between November 2006 and December 2008, he committed CBT of watches belonging to his employer as well as watches handed in by customers for repairs and servicing. On the last occasion, he carted off watches worth $7.55m. He had two prior theft convictions and one for abetment of cheating. He eventually surrendered 230 new watches worth more than $4.6 m and cash amounting to $16,160. The total loss to the employer was about $2.8m. He was sentenced to a total of 9 years' imprisonment.

41 Whilst a range could not be extracted from the decisions to apply to the present case, it was clear that Tay's case where a sentence of 10 years was imposed involved more serious charges under section 409; had more aggravating factors; and the amount was higher. As for Jerry Ee's case, the most significant distinguishing factor is that at the end of the day, the total loss to the employer stood at $2.8 m.

42 Turning now to the general principles and the factors influencing the length of the sentence in the instant case. The element of general deterrence is an important element of sentencing for CBT offences. In determining the seriousness of the offence, I considered the following factors.

43 The first factor was the amount of money involved. This is a significant consideration in assessing the objective seriousness of the offence. Here, the total amount was $7,021,224.14 ($6,370,280.48 for the proceeded charge and $650,943.66 for the TIC charge), which is a very large sum.

44 Second, the length of time over which the offence was committed is relevant in determining the level of culpability. Here, the period of time was 1.5 years, which is not a short period. There was systematic dishonesty repeated over this period.

45 Third, the degree of planning and sophistication is relevant. Here, the level of planning was low and there was no sophistication involved in the commission of the offence. The accused had simply searched for names of fake clients and put up fictitious sales orders to obtain the wines and spirits to sell cheaply to existing customers.

46 Fourth, the breach of trust and the abuse of position were elements of the offence and therefore cannot *per se* be taken as additional aggravating factors. However, the level of trust is relevant in determining the gravity of the offence. Similarly, the level of seniority of the employee is relevant. This is because the higher the level of trust and the more senior an employee is, the breach of trust will be grosser by reason of the greater betrayal of trust, greater duties and greater responsibility. Here, it was not in dispute that the accused was not a senior employee or in any position of authority. She was basically a sales person whose nature of work required the collection of payments. It was the customers who chose to trust her with their credit card details for payment. I therefore did not consider the abuse of trust and position as aggravating factors.

47 The factors of impact on the victim and public confidence did not feature in this case.

48 Based on the sentencing objective and the four factors above, I determined the appropriate starting point to be 9 years imprisonment. With that I considered the discount to be given to the mitigation factors.

49 The most significant mitigating factor was that the accused derived no pecuniary benefit. The motive for committing an offence is a relevant factor. In *Zhao Zhipeng v PP* [2008] 4 SLR(R) 879 at [37], the High Court made the following observation on the relevance of motive:

> The law has always recognised that motive affects the degree of an offender's culpability for sentencing purposes. Persons who act out of pure self-interest and greed will rarely be treated with much sympathy; conversely, those who are motivated by fear will usually be found to be less blameworthy. In Nigel Walker & Nicola Padfield, *Sentencing: Theory,*

Law and Practice (Butterworths, 2nd Ed, 1996) at para 4.17, it is pithily stated that: "Motives matter: some are more disapproved than others. Greed is worse than need." In Nigel Walker, *Aggravation*, *Mitigation and Mercy in English Criminal Justice* (Blackstone Press Limited, 1999), it is stated (at p 103) that:

> Motives for law breaking are usually of the aggravating kind, but occasionally they mitigate. Fear excites sympathy (except perhaps in courts-martial) and, when self-defence or duress … is successfully pleaded, can excuse completely or mitigate heavily.

50 In the present case, the motivation was not greed. The defence submission was as follows:

> Luciana was not motivated by greed or self-gain. Instead, was under significant pressure from the activities of unlicensed moneylenders in relation to a third party's illegal loan, and had acted in folly and from a general feeling of helplessness.

The compelling fact was that the accused herself did not borrow from the loan sharks. If she had been the borrower, I would not have considered her culpability to have been reduced. She had agreed to help a colleague to act as a guarantor. However, he proved wholly unworthy of her help and disappeared. The DPP confirmed that Edward was an ex-employee and the police were unable to trace him. There was no challenge to the mitigation that the accused did not derive any pecuniary benefit. In fact, the four CDSA charges specifically state that a sum of $1,233,670.70 was used to pay illegal moneylenders. Further, there was no challenge to the mitigation that the accused was under 'significant pressure from the activities of unlicensed moneylenders'. It was also not in dispute that the accused and her sister had sought the help from the police with respect to the harassment but to no avail. It was these circumstances that pushed the accused to commit the offences. Accordingly, I found the culpability of the accused was significantly reduced.

51 It was submitted that the accused had co-operated with the authorities in the course of investigations. I noted that she assisted to compile the list of buyers and their addresses to assist the company to recover the misappropriated wines. Copies of her correspondence to the company are exhibited at Annex C to the mitigation plea. This would have saved the resources of the authorities in tracing the fraudulent transactions and was an indication of her remorse. I noted that a total 1,102 bottles were recovered from the buyers. I gave weight to her cooperation with authorities. Similarly I accepted her plea of guilt was an indication of remorse but in the face of overwhelming evidence the plea was quite inevitable.

52 Accordingly, I gave the accused a one-third discount and determined the appropriate sentence to be six years' imprisonment.

Cheating offence

53 The offence carries mandatory imprisonment up to 10 years.

54 The prosecution and the defence cited cases involving the use of misappropriated/ stolen credit cards. I did not find the precedents to be directly relevant. Here, the accused did not have possession of the credit cards of the customers. What she did was to betray the trust of two customers by submitting their credit card details to the finance department to hoodwink it into believing that the customers had authorised the payments for the orders.

55 I agreed with the prosecution that the cheating offences 'represented a sharp escalation in offending behaviour'. However, the three cheating offences which involved two customers were committed over a period of about two weeks. Thereafter, the accused did not continue. The total amount insofar as the payment involving the misuse of the credit card for the proceeded charge was $4,196.68 and $6,110.22 for the two charges taken into consideration. Insofar as the loss to the company, the retail price of the bottles totalled $18,303.62 for the three charges. The accused's motivation was similar to the CBT offence and she did not derive any personal benefit. Accordingly, I determined a term of one year's imprisonment to be appropriate.

Assisting unlicensed moneylending business charge

56 The punishment for assisting an unlicensed moneylending business for first time offenders is a mandatory fine between $30,000 to $300,000 and mandatory imprisonment of up to four years.

57 The defence asked for a sentence of one month's imprisonment and the minimum fine with a default term of one month's imprisonment. The prosecution did not make a submission on this charge. Sentences for passive assistance by way of handing an ATM card or opening a bank account have generally ranged between two weeks' to two months' imprisonment and the minimum fine, with the norm being one month's imprisonment. I similarly imposed one month's imprisonment and the minimum fine of $30,000, in default one month's imprisonment.

CDSA charge

58 The punishment provided for is a fine up to $500,000 or imprisonment up to seven years.

59 The prosecution cited four cases where the sentences ranged between 1 to 3 years' imprisonment for lower amounts. The defence relied on three cases (one case was similar) and using the total amount (proceeded with and TIC charges) submitted that the cases showed that the 'CDSA charges usually only "add" up to a year to the sentence for the primary fraud offences.", and argued for a sentence of about eight months' imprisonment.

60 The cases cited involved antecedent offences of CBT or cheating where the offenders had transferred the criminal benefits for their own personal gain. Further, the sentences also involved some downward calibration, example, in *PP v. Lim Seng Soon* [2015] 1 SLR 1195 where the court was constrained to invoke section 307(1) of the Criminal Procedure Code (Cap 68). I did not find the limited group of cases cited to be useful in determining a sentencing range.

61 The offence under section 47(1)(c) is concerned not only with the source of the money but also its ultimate use. Here, the money which was the subject-matter of the charge represented the benefits of the antecedent offences of criminal breach of trust and cheating which were deposited into the bank account of the accused's mother. The amount involved is a principal consideration in determining seriousness. However, the use to which the monies were put is equally relevant. The accused did not route the benefits to an offshore account. There was no sophistication. The accused did not make use of the money for any illegal purpose or to avoid any legal liability or for personal benefit. It was to pay off the loans of unlicensed moneylenders which the accused had stood as guarantor. I therefore determined a sentence of 18 months' to be appropriate.

Consecutive and concurrent sentences

62 The prosecution argued for two sentences to run consecutively, i.e. the sentences on the CBT and the CDSA charges. The defence made a similar submission. I did not agree. I ordered the sentence on the CBT and the cheating charges to run consecutively.

63 The CBT and CDSA charges were distinct charges and violated different legally protected interests, i.e. first the commission of CBT against Hock Tong Bee; and second, the use of the monies obtained by CBT. In *Mohamed Shouffee bin Adam v PP* [2014] 2 SLR 998, Sundaresh Menon CJ explained the one-transaction rule as follows (at [31] and [39]):

> On this formulation, the real basis of the one-transaction rule is unity of the violated interest that underlies the various offences. … As will be evident from the analysis that is set out below, even where a sentencing judge is able to identify that a set of offences violates different legally protected interests, it does not always or necessarily follow that those offences cannot be regarded as part of the same transaction.
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> …
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> At [39]
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> … in applying the rule, the sentencing judge must ultimately consider whether in all the circumstances, *this particular offender ought to be doubly punished*. The tests that have developed to ascertain whether the multiple distinct offences ought to be treated as forming a single transaction may have to yield to a different combination of sentences being ordered to run consecutively if this is directed by other countervailing considerations. As the court noted in *Ray Tan* at [17]: "…the application of the one-transaction rule is also an exercise in commonsense. It also bears repeating that the application of this rule depends very much on the precise facts and circumstances of the case at hand".

64 In my judgment, the CBT and CDSA offences were so related to each other in motivation and purpose as to constitute one and the same transaction. The culpability of the accused was not enhanced by the commission of the CDSA offences. Accordingly, I was of the view that it was more appropriate to order the sentence on the CBT and the cheating charges which were separate and distinct offences against the employer to run consecutively. In my judgment, the total sentence of seven years' imprisonment was appropriate for the offending having regard to the reduced culpability of the accused.

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