

Annex

Summary of Court Sentences (Prosecution of Employees of Arthesdam Jewellery Pte Ltd)

1) Woo Sin Chai

Summary	Number of charges	Amount of fraudulent GST refunds	Fine
Total	123	\$16,957.16	
TIC ¹	65	\$6,027.17	
Proceed	58	\$10,929.99	Total fine, \$104,400 (in default 174 days' imprisonment) \$1,800 fine <i>per</i> charge.

2) Chew Seok Huang

Summary	Number of charges	Amount of fraudulent GST refunds	Fine
Total	74	\$9,835.65	
TIC	49	\$4,969.03	
Proceed	25	\$4,866.62	Total fine, \$37,500 (in default 125 days' imprisonment) \$1,500 fine <i>per</i> charge.

3) Loke Mei Kwee

Summary	Number of charges	Amount of fraudulent GST refunds	Fine
Total	30	\$4,208.82	
TIC	20	\$2,124.71	
Proceed	10	\$2,084.11	Total fine, \$15,000 (in default 50 days' imprisonment) \$1,500 fine <i>per</i> charge.

¹ Charges taken into consideration for sentencing.

4) Kuan Min Hong

Summary	Number of charges	Amount of fraudulent GST refunds	Fine
Total	73	\$9,544.53	
TIC	48	\$4,815.95	
Proceed	25	\$4,728.58	Total fine, \$37,500 (in default 125 days' imprisonment) \$1,500 fine <i>per</i> charge.

5) Tan Chee Seng

Summary	Number of charges	Amount of fraudulent GST refunds	Fine
Total	19	\$2,930.69	
TIC	12	\$1,308.33	
Proceed	7	\$1,622.36	Total fine, \$10,500 (in default 35 days' imprisonment) \$1,500 fine <i>per</i> charge.

6) Cheong Mei Leng

Summary	Number of charges	Amount of fraudulent GST refunds	Fine
Total	19	\$2,414.86	
TIC	12	\$1,045.74	
Proceed	7	\$1,369.12	Total fine, \$10,500 (in default 35 days' imprisonment) \$1,500 fine <i>per</i> charge.

7) Wong Moi Nguok

Summary	Number of charges	Amount of fraudulent GST refunds	Fine
Total	28	\$3,893.50	
TIC	18	\$1,822.62	
Proceed	10	\$2,070.88	Total fine, \$15,000 (in default 50 days' imprisonment) \$1,500 fine <i>per charge</i> .

8) Wong Seow Yin

Summary	Number of charges	Amount of fraudulent GST refunds	Fine
Total	20	\$2,429.73	
TIC	13	\$1,206.04	
Proceed	7	\$1,223.69	Total fine, \$10,500 (in default 35 days' imprisonment) \$1,500 fine <i>per charge</i> .

9) Jason Lim Wei Xin

Summary	Number of charges	Amount of fraudulent GST refunds	Fine
Total	7	\$1,088.27	
TIC	4	\$549.92	
Proceed	3	\$538.35	Total fine, \$4,500 (in default 15 days' imprisonment) \$1,500 fine <i>per charge</i> .

10) Ng Yune Hock

Summary	Number of charges	Amount of fraudulent GST refunds	Fine
Total	30	\$4,208.82	
TIC	20	\$2,124.71	
Proceed	10	\$2,084.11	Total fine, \$15,000 fine (in default 50 days' imprisonment) \$1,500 fine <i>per</i> charge.