

**IN THE GENERAL DIVISION OF
THE HIGH COURT OF THE REPUBLIC OF SINGAPORE**

[2026] SGHC 50

Originating Application No 1049 of 2025

In the matter of Section 30 of the Mutual Assistance for Criminal Matters Act
2000

Between

Green Global Trading Ltd

... Applicant

And

Attorney-General

... Respondent

JUDGMENT

[Criminal Procedure and Sentencing — Mutual legal assistance — Statutory interpretation]

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Green Global Trading Ltd

v

Attorney-General

[2026] SGHC 50

General Division of the High Court — Originating Application No 1049 of 2025

Kwek Mean Luck J

9 February 2026

6 March 2026

Judgment reserved.

Kwek Mean Luck J:

Introduction

1 In HC/OA 1049/2025 (“OA 1049”), Green Global Trading Limited (“Green Global”) applies to cancel the registration of a foreign confiscation order, which was obtained by the Attorney-General’s Chambers (“AGC”) in HC/OA 842/2025 (“OA 842”), on the grounds that it did not receive “notice of the proceedings in sufficient time to enable the person to defend them” as required by s 30(2)(b) of the Mutual Assistance in Criminal Matters Act 2000 (2020 Rev Ed) (“MACMA”), and that its registration is “contrary to the interests of justice” under s 30(2)(c) of the MACMA.

2 In the course of its submissions, Green Global raises several issues regarding the statutory interpretation of s 30(2)(b) of the MACMA that do not appear to have been considered previously. These include the following:

- (a) whether there must be valid service in order for there to be “notice”;
- (b) whether the “notice of the proceedings” must be specifically of the hearing date and time of the foreign confiscation hearing or whether it suffices that there is notice of the proceedings relating to the foreign confiscation order, including any appeal; and
- (c) whether there can there be constructive notice for the purposes of s 30(2)(b) of the MACMA.

Background

3 Green Global is a company incorporated in the British Virgin Islands. It is undisputed that Mr Gad Shitrit (also known as Gerard Chetrit) (“Chetrit”) was the settlor and the sole beneficial owner of Green Global at the inception of the trust. One of the points in dispute in OA 1049 is whether, at the material time, Chetrit remained the beneficial owner (as the AGC contends), or if Chetrit’s children had become the beneficial owners (as Green Global contends).

4 On 23 May 2018, Chetrit was convicted of various offences and sentenced by the Correctional Court of Paris. The court issued a confiscation order which covered, among other things, the monies held in a UBS AG Singapore Branch bank account, opened in the name of Green Global (“UBS Account”).¹

5 Separately, on 9 September 2019, the UBS Account was seized by the Commercial Affairs Department (“CAD”) pursuant to s 35(1)(a) of the Criminal

¹ Affidavit of Valerie Tang dated 7 August 2025 (“VT-1”) in OA 842 at [6(b)].

Procedure Code (Cap 68, 2012 Rev Ed) (“CPC”).² The State Court has since ordered that the assets in the UBS Account continue to be seized for the purposes of the CAD’s investigations (“CPC Proceedings”).³ On 19 November 2019, the High Court separately granted a restraint order over the funds in the UBS Account (“Restraint Order”) in HC/OS 1352/2019, after a request by the Tribunal de Grande Instance de Paris following Cherit’s conviction.⁴

6 Cherit’s appeal to the Paris Court of Appeal (“Paris CA”) was dismissed on 6 March 2020.⁵ The Paris CA affirmed the decision of the Correctional Court of Paris, and confirmed the confiscations ordered below.⁶

7 A further appeal was filed by Cherit to the French final appellate court, the Court of Cassation, which dismissed Cherit’s appeal on 7 September 2022.⁷ Cherit’s proceedings in France (“French Proceedings”) have therefore concluded and the confiscation order is not subject to further appeal.

8 On 3 January 2025, Green Global applied to discharge the Restraint Order in HC/SUM 120/2025. This was dismissed on 15 May 2025.⁸ The Restraint Order remains in force.

² VT-1 at [9].

³ VT-1 at [9].

⁴ VT-1 at [5]–[8].

⁵ VT-1 at [12(a)].

⁶ VT-1 at [12(a)].

⁷ VT-1 at [12(c)–12(d)].

⁸ VT-1 at [10].

9 In August 2025, the AGC applied to register the confiscation order issued by the Paris CA on 6 March 2020 in respect of the UBS Account (“French Confiscation Order”), in HC/OA 842/2025 (“OA 842”).⁹ This was registered as a foreign confiscation order (“FCO”) pursuant to an order of court dated 26 August 2025.¹⁰

Green Global’s case

10 Green Global submits that the FCO should be cancelled, resting its case on two planks:¹¹

(a) First, that Green Global did not have “notice of the proceedings in sufficient time to enable the person to defend them” as required under s 30(2)(b) of the MACMA;

(b) Second, enforcing the FCO would be “contrary to the interests of justice” under s 30(2)(c) of the MACMA.

Section 30 of the MACMA

11 Section 30 of the MACMA provides:

Registration of foreign confiscation order

30.—(1) The Attorney-General or a person authorised by the Attorney-General may apply to the General Division of the High Court for the registration of a foreign confiscation order.

(2) The General Division of the High Court may, on an application referred to in subsection (1), register the foreign confiscation order if it is satisfied —

⁹ Affidavit of Valerie Tang dated 7 November 2025 (“VT-2”) in OA 1049 at [12].

¹⁰ VT-2 at [12].

¹¹ Applicant’s Written Submissions dated 30 January 2026 in OA 1049 at [4].

- (a) that the order is in force and not subject to further appeal in the foreign country;
- (b) where a person affected by the order did not appear in the proceedings, that the person received notice of the proceedings in sufficient time to enable the person to defend them; and
- (c) that enforcing the order in Singapore would not be contrary to the interests of justice.

Whether Green Global had notice under s 30(2)(b) of the MACMA

12 The first plank of Green Global’s case is that s 30(2)(b) of the MACMA is not satisfied, as it did not appear in the French Proceedings, and did not receive notice of the proceedings in sufficient time to enable it to defend against them.

13 It is undisputed that it was Chetrit who was the subject of the criminal charges in the French Proceedings and not Green Global. The latter did not attend any hearings in the French Proceedings and was not served, summoned, joined or represented at any stage.

14 Green Global makes four submissions in respect of this plank of its case:

- (a) First, there must be valid service in order for s 30(2)(b) of the MACMA to be satisfied.
- (b) Second, even if there is valid service, there must be actual notice of the hearing time and date of the confiscation proceeding.
- (c) Third, constructive notice does not suffice to satisfy s 30(2)(b) of the MACMA. Even if there can be constructive notice under s 30(2)(b) of the MACMA, this is not met in this case as the requirements for piercing the corporate veil are not met. Chetrit is not

the beneficial owner of Green Global. Even if he was the beneficial owner, the UBS Account is owned by Green Global and not Chetrit.

(d) Fourth, even if Green Global had “notice”, it did not receive notice in time for it to defend the confiscation proceedings in France. It was not sufficient that it had notice for it to participate in Chetrit’s appeal to the Court of Cassation before the French Confiscation Order was made final or to make a restitution claim after the French Confiscation Order was made final.

15 These submissions surface several questions regarding the proper interpretation of s 30(2)(b) of the MACMA:

- (a) First, must there be valid service for there to be “notice”?
- (b) Second, must the “notice of the proceedings” be specifically of the hearing date and time of the hearing that would lead to the court making the foreign confiscation order or does it suffice that there is notice of the proceedings relating to the foreign confiscation order, including any appeal?
- (c) Third, leaving aside actual notice, whether there can be constructive notice for the purposes of s 30(2)(b) of the MACMA?

The legal requirements of s 30(2)(b) of the MACMA

Statutory interpretation

16 I address these questions using the three-step framework for statutory interpretation, set out by the Court of Appeal in *Tan Cheng Bock v Attorney-General* [2017] 2 SLR 850 (“*Tan Cheng Bock*”) at [37]–[53]:

- (a) First, ascertain the possible interpretations of the provision, having regard not just to the text of the provision but also to the context of that provision within the written law as a whole.
- (b) Second, ascertain the legislative purpose or object of the statute.
- (c) Third, compare the possible interpretations of the text against the purposes or objects of the statute.

17 Considering the possible interpretations first, s 30(2)(b) of the MACMA provides that where an affected person did not appear in the proceedings, the person must have “received notice of the proceedings in sufficient time to enable the person to defend them”. There are three aspects to consider.

18 First, on a plain textual analysis, there is no requirement that the affected person received “valid service”. Instead, what is required is that the affected person “received notice”. As a concept, “notice” is broader than “valid service”. An affected person could receive notice through valid service, but it is also possible for an affected person to receive notice, despite the lack of valid service.

19 Second, the phrase “notice” would clearly include the concept of actual notice. It is potentially wide enough, on its plain language, to also include the concept of constructive notice.

20 Third, the phrase “proceedings” could refer to the initial confiscation proceeding. It could also be interpreted as the proceedings relating to the confiscation order as a whole, including any appeal against the confiscation order. As per the guidance in *Tan Cheng Bock*, to ascertain the possible interpretations of the provision, the court should have regard not just to the text

of the provision but also to the context of that provision within the written law as a whole. The requirement in s 30(2)(b) of the MACMA must therefore also be examined against s 30(2) of the MACMA as a whole.

21 Section 30(2)(a) of the MACMA requires that the foreign confiscation order be “in force and not subject to further appeal”. This involves a more limited scope of inquiry for the court, in that it does not involve the assessment of the substantive merits of the foreign confiscation order.

22 Section 30(2)(b) of the MACMA then requires that an affected person “received notice of the proceedings in sufficient time to enable the person to defend them”. This requirement ensures that the affected person has sufficient notice to defend against the confiscation order if they so wished. In other words, it ensures that the affected person had sufficient notice to contest whether the foreign confiscation order is “in force”.

23 It follows from the context of s 30(2)(b) of the MACMA and its complementary role vis-à-vis s 30(2)(a) of the MACMA, that the “notice of the proceedings” which is required under s 30(2)(b) of the MACMA, must be notice of proceedings that allows the affected person to defend against whether the “order is in force”.

24 I turn next to the second step of the framework in *Tan Cheng Bock*, which is to ascertain the legislative purpose or object of the statute. The general purpose of the MACMA can be seen from its long title, which states that it is “[a]n Act to facilitate the provision and obtaining of international assistance in criminal matters”. The nature of such international assistance with regards to foreign confiscation orders is encapsulated in the statutory framework of s 30(2) of the MACMA. In addition, then Minister for Law Prof S Jayakumar

stated in the Second Reading of the Mutual Assistance in Criminal Matters Bill, that the Act is to give effect to “Singapore’s commitment to be part of the wider international network of cooperation in combating crime on a global scale”: Singapore Parl Debates; Vol 71, Sitting No 9; Col 980; [22 February 2000] (S Jayakumar, Minister for Law).

25 Lastly, I consider the third step of the framework in *Tan Cheng Bock*, to compare the possible interpretations of the text in context with the purpose of the statute. In this regard, there are two key points of consideration.

26 First, it is useful to bear in mind, that “[t]he interpretation which furthers the purpose of the written text should be preferred to the interpretation which does not”: at 54[c]. When the context of s 30(2) of the MACMA is taken into consideration, it is clear that between the two possible interpretations, the “notice of proceedings” that is required, is not limited to notice only of the first steps of the confiscation proceedings, or of the date and time of the initial confiscation hearing. It has to be instead, notice of the confiscation proceedings as a whole that allows the affected party to defend against the foreign confiscation order being “in force”, including at an appeal.

27 Second, such an interpretation would further the legislative purpose of the MACMA in upholding international assistance with regards to foreign confiscation orders. Conversely, to adopt a restrictive reading of “notice of the proceedings” as encompassing only notice of the first instance confiscation proceedings would denude the aspect of international cooperation that MACMA seeks to promote.

Foreign jurisprudence

28 There has not been, to my understanding, any local decisions on the above points. There are however several decisions in foreign jurisdictions, which provide useful points of reference.

(1) United Kingdom

29 In the United Kingdom, in *Munnichs v Lombard Shipping & Forwarding Ltd* [1980] Lexis Citation 414 (“*Munnichs*”), the English Court of Appeal considered s 4(1)(a)(iii) of the UK Foreign Judgments (Reciprocal Enforcement) Act 1933 (c 13) (UK) (“UK 1933 Act”). This provides that:

(1) On an application in that behalf duly made by any party against whom a registered judgment may be enforced, the registration of the judgment —

(a) shall be set aside if the registering court is satisfied —

...

(iii) that the judgment debtor, being the defendant in the proceedings in the original court, *did not* (notwithstanding that process may have been duly served on him in accordance with the law of the country of the original court) *receive notice of those proceedings in sufficient time to enable him to defend the proceedings* and did not appear;

[emphasis added]

30 In *Munnichs*, the Official Receiver in Bankruptcy of a Dutch company commenced legal proceedings in Holland against two English companies. The Dutch embassy in London sent legal papers in Dutch to the English companies. This included a summons to appear in the Dutch court. While the letter did not set out the details of the claim, it contained information about the existence of the claim, the identity of the claimant, the relevant court and its location, and

when the summons was to be heard. The English companies did not respond or appear in the Dutch proceedings. Judgment was entered against them. When the Official Receiver sought to register the judgment in England, the English companies argued on appeal that they did not receive notice of the Dutch proceedings in sufficient time to enable them to defend the proceedings. Therefore, the judgment should not be registered. The English Court of Appeal rejected this argument. Roskill LJ made the following comments on s 4(1)(a)(iii) of the UK 1933 Act: First, the provision is “not concerned with, service. It is concerned with notice of the proceedings.” Second, the provision does not require notice in writing or in any particular language. Third, it “must be a question of fact and degree in each case what notice is adequate to make the person upon whom the notice is served of the proceedings in question, in sufficient time to enable him to defend those proceedings.”: at p 4.

31 In *Siddik Mohammad v Mohammad Hilal Salim Bin Tarraf* [2025] EWHC 776 (KB) (“*Siddik*”), Mr Justice Constable considered the meaning of “notice” under s 4(1)(a)(iii) of the UK 1933 Act. At [19], he reasoned that “notice” would be rendered meaningless if it simply meant the same as lawful service, given that the provision expressly contains the clarificatory phrase “(notwithstanding that process may have been duly served on him in accordance with the law of the country of the original court)”. He further held that notice means actual notice and possibly constructive notice, although he noted the latter point was not determinative given the facts of the case.

32 In *Administratiekantoer van Spruyt GN Company BV (Interconsult and Partners) v Herbage* [1986] ECC 26 (“*Herbage*”), the Outer House of the Court of Session of Scotland examined s 4(1)(a)(iii) of the UK 1933 Act. In that case, the plaintiffs obtained default judgments against the defendant, Mr Herbage, in Netherlands, and sought to register the judgments in Scotland. Mr Herbage

contended that, under s 4(1)(a)(iii) of the UK 1933 Act, the judgment should not be registered because he had not been served with notice of the Dutch proceedings. The plaintiffs argued that he was notified, relying on telex messages sent by one of Mr Herbage's own companies to him, one of which stated: "We have heard via the radio that a [Mr] Blokk has requested permission from the Dutch authorities to prosecute [Mr] Herbage on behalf of some clients". The court agreed with the plaintiffs and found at [12] that they "may have an adequate basis in their averments and in the telex messages to resist [Mr Herbage's] challenge based upon section 4(1)(a)(iii) of the [UK 1933 Act]". The Court therefore accepted that a party could have sufficient notice of foreign proceedings through telex messages sent by persons other than the plaintiffs.

(2) Australia

33 The Supreme Court of the Australian Capital Territory considered in *Brockley Cabinet Co Ltd v Pears* [1972] 20 FLR 333 ("*Brockley*"), the interpretation of s 8(1)(a)(iii) of the Foreign Judgments (Reciprocal Enforcement) Ordinance 1954 (A.C.T) ("ACT 1954 Ordinance"). This provision has the same wording as s 4(1)(a)(iii) of the UK 1933 Act.

34 In that case, the plaintiff company sued the defendant in England. The defendant entered an appearance and filed a defence, then left England for Australia. The company obtained judgment against the defendant. The plaintiffs registered the English judgment in the Australian Capital Territory. The defendant applied to set aside the registration by relying upon s 8(1)(a)(iii) of the ACT 1954 Ordinance. He claimed that he did not have sufficient notice of the specific application or step in the English proceedings that led to the judgment. The application was dismissed by the Supreme Court of the Australian Capital Territory. Fox J held that "'notice' can be taken to mean

actual knowledge” of the proceedings and “the proceedings” refer to “the action as a whole” which “end in a final judgment”: *Brockley* at [336]–[337].

(3) New Zealand

35 The New Zealand High Court and the New Zealand Court of Appeal considered the application of s 6(1)(c) of the Reciprocal Enforcement of Judgments Act 1934 (NZ) (“NZ 1934 Act”) in *Questnet Ltd v Lane* [2008] NZAR 495 (“*Questnet* (HC)”) and *Lane v Questnet Ltd* [2010] NZAR 210 (“*Questnet* (CA)”) respectively. The wording in this provision mirrors s 4(1)(a)(iii) of the UK 1933 Act.

36 There, the plaintiff, Questnet, sued its former employee, Mr Lane, in Hong Kong. Mr Lane engaged a Hong Kong law firm to act for him. He attended at least one court conference with a barrister instructed on behalf on the matter, before discharging his lawyers. Questnet applied for and obtained default judgment against Mr Lane. This was subsequently registered in New Zealand. Mr Lane applied to set aside the registration of the default judgment under s 6(1)(c) of the NZ 1934 Act. He submitted that he did not have notice of proceedings in sufficient time to enable him to defend them, as he only found out about the hearing where judgment was granted, one day before the hearing: *Questnet* (HC) at [21].

37 The New Zealand High Court found that Mr Lane had been “aware of the proceedings for at least a number of months and must be regarded as having been properly served with the proceedings”. The court further held that s 6(1)(c) of the NZ 1934 Act “does not require sufficient notice of the particular interlocutory step taken when judgment is entered, if the judgment debtor has

had proper notice of the proceedings, and the opportunity to take the usual procedural steps to protect its position”; *Questnet* (HC) at [25]

38 Mr Lane appealed. This was dismissed by the New Zealand Court of Appeal. The court followed *Brockley*, holding at [38] of *Questnet* (CA) that it was only necessary for Mr Lane to have had “notice of the proceeding in the High Court of Hong Kong. Notice of a particular step in the proceeding was not necessary”.

39 Both the New Zealand High Court and the New Zealand Court of Appeal declined to follow the High Court of the New Zealand Auckland Registry’s decision in *James Meikle Pty Ltd v Raymond Brian Noakes* HC Auckland A823/80, 28 July 1983 (“*Meikle*”), which Green Global relied on. The High Court found in *Questnet* (HC) at [25] that it was not certain that *Meikle* was indicating an approach different from other decisions and that a natural reading of “proceedings” would indicate the proceedings as a whole, and not any particular application or motion in the proceedings. The New Zealand Court of Appeal found that it was a little unclear what was envisaged in *Meikle* and considered it “factually quite different”, because in that case, the applicant was involved in the proceedings and then did not get notice at the last minute of the relevant hearing: *Questnet* (CA) at [42]. Moreover, in the course of dismissing Mr Lane’s appeal, the court in *Questnet* (CA) cited with approval at [43] the decision in *Herbage*, which clearly departs from the position in *Meikle*.

40 The above decisions from the UK, Australia and New Zealand are each premised on provisions which contains the phrase “receive notice of those proceedings in sufficient time to enable him to defend the proceedings”, which is very similar to that in s 30(2)(b) of the MACMA.

41 It should be noted though that these statutory provisions also contain the clarificatory phrase “(notwithstanding that process may have been duly served on him in accordance with the law of the country of the original court)”. However, as is apparent from the analysis of the decisions from these courts, this clarificatory phrase does not affect their reasoning and holding regarding the ambit of the phrase “receive notice of those proceedings in sufficient time to enable him to defend the proceedings”. In *Siddik*, the court did explain that this clarificatory phrase is a reason why “notice” in the s 4(1)(a)(iii) of the UK 1933 Act cannot be regarded as “service”, since it would otherwise render the concept of “notice” meaningless. Nevertheless, the decisions in the UK, Australia and New Zealand have mainly proceeded without reliance on this point, expounding instead on the meaning of the word “notice” and the language of the provision. For example, in *Munnichs*, Roskill LJ observed that the provision does not require notice in writing or in any particular language.

42 The UK, Australian and New Zealand decisions are therefore, in my view, relevant to the consideration of the similar phrase in our s 30(2)(b) of the MACMA. I note that this is also the position of both parties. The AGC relied on most of these cases. Green Global relied on *Siddik* and *Meikle*.

Summary of principles regarding s 30(2)(b) of the MACMA

43 These foreign decisions are highly consistent with the analysis carried out above using the three-step framework for statutory interpretation laid down by the Court of Appeal in *Tan Cheng Bock*. Taking into account the above analysis, I summarise below the principles regarding the requirement in s 30(2)(b) of the MACMA that the affected person “received notice of the proceedings in sufficient time to enable the person to defend them”.

44 First, there is no requirement that the affected person received notice via valid service within the rules of the foreign country. What is required is simply that the person “received notice of the proceedings”. Such “notice” could include valid service, but it is not confined only to such. There should be actual notice of the proceedings, which is a question of fact in each case. The decisions in *Munnichs*, *Herbage*, *Siddik*, *Brockley*, *Questnet (HC)* and *Questnet (CA)* reinforce this.

45 On a plain reading of the phrase, “notice” could conceivably also include constructive notice. However, as will be seen below, this issue does not arise on the facts of this case, and it is not necessary to make a definitive ruling on this point.

46 Second, the “notice of the proceedings” in s 30(2)(b) of the MACMA must relate to the proceedings for the foreign confiscation order. In the context of this case, it would not be sufficient that there is notice of the criminal proceedings initiated against Chetrit, if the issue of confiscation of the UBS Account had not arisen at that point of time.

47 Third, the “notice of the proceedings” that is required under s 30(2)(b) of the MACMA, is notice of the proceedings that allows the affected person to contest whether the “order is in force”. This is not confined only to notice of the first steps of the proceedings or the date and time of the initial confiscation hearing. It refers to notice of the proceedings in which the affected party can defend against the foreign confiscation order, including in an appeal. The “proceedings” refer to the confiscation proceeding as a whole, which ends in an order which is not subject to further appeal. The decisions in *Brockley*, *Questnet (HC)* and *Questnet (CA)* reinforce this: see above at [27] and [31].

Whether Green Global received notice of the proceedings in sufficient time

48 With the above analysis and these principles in mind, I turn to Green Global’s submissions on the ambit of s 30(2)(b) of the MACMA, set out above at [14].

49 Their first submission is that there must be valid service in order for s 30(2)(b) of the MACMA to be satisfied. However, as explained above, there is no requirement for valid service under s 30(2)(b) MACMA. On a plain reading, what is required instead is “notice”.

50 Green Global’s second submission is that there must be actual notice of the hearing time and date of the confiscation hearing, while its fourth submission is that any actual notice received by Green Global was too late as it was received after the Paris CA had affirmed the ruling below and issued the French Confiscation Order.

51 As explained above, bearing in mind the statutory framework of s 30(2) of the MACMA, the purpose of the “notice of the proceedings” in s 30(2)(b) of the MACMA must be to provide notice that enables the affected person to defend against the foreign confiscation order being in force. This means that there is no requirement that Green Global must have received specifically, notice of the date and time of the initial confiscation hearing before the Correctional Court of Paris. The notice requirement in s 30(2)(b) of the MACMA would be satisfied if Green Global received notice of the proceedings, by which it could still defend against the foreign confiscation order being in force, including before an appellate court.

52 On the facts, Green Global received on 18 May 2020, the service of the Restraint Order and the supporting affidavit.¹² The supporting affidavit for the Restraint Order states that on 23 May 2018, the Correctional Court of Paris convicted Chetrit of various criminal offences and amongst other things ordered the seizure of the assets in the UBS Account, with a view to its subsequent confiscation. It also noted that Chetrit is appealing against his conviction and sentence.¹³ It is further stated that on 9 September 2019, the UBS Account was seized by the CAD for the purposes of domestic investigations against Chetrit and Green Global.¹⁴

53 For the purposes of the CPC Proceedings, the CAD provided to Green Global on 15 March 2021, copies of reports the CAD had filed in the proceedings. These provided details of the French Proceedings, including that Chetrit's appeal to the Paris CA had been dismissed and the confiscation of the UBS Account had been upheld, and that Chetrit had filed a further appeal.¹⁵ Green Global filed on 17 June 2021, for the purposes of the same proceedings, an affidavit from Chetrit, where he referred to the decisions of the Correctional Court of Paris and the Paris CA, annexing a copy of the Paris CA's judgment.¹⁶

54 From the above, Green Global clearly had actual notice of the proceedings in France, at the latest by around 17 June 2021. At that point of

¹² VT-2 at [14(b)] and [24].

¹³ Affidavit of Theresa Goh dated 29 October 2019 ("TG-1") in HC/OS 1352/2019, exhibited in VT-2 at TMY-16, at [9]–[10].

¹⁴ TG-1 at [7].

¹⁵ VT-2 at [25(a)] and TMY-17, TMY-18.

¹⁶ Affidavit of Gad Shitrit dated 15 June 2021, exhibited in the Affidavit of Paz Itzhaki-Weinberger dated 7 October 2025 ("Paz-1") in HC/OS 1352/2019 at P-3, at GS-5 and GS-6.

time, Chetrit’s appeal to the Court of Cassation was still pending. The Court of Cassation heard the appeal on 22 June 2022,¹⁷ and rendered its decision on 7 September 2022, where it affirmed amongst other things, the French Confiscation Order. Consequently, Green Global received actual notice of the French Proceedings, as a whole, before it had concluded, in sufficient time for Green Global to defend the proceedings.

55 At the hearing, Green Global sought to counter this by raising a different point. It contended that there was no evidence that it *could* have taken part in Chetrit’s appeal to the Court of Cassation. It relied on the fact that the certificate dated 5 August 2025 issued by the Deputy Attorney General at the Paris CA, Mr Olivier L’Etang, pursuant to s 32(1) of the MACMA (“Section 32(1) Certificate”)¹⁸ makes no mention of the possibility of intervening in proceedings.

56 The AGC in response, referred to the judgment of the Court of Cassation, which indicated that the court had allowed a restitution claim by another non-party against the confiscation order.¹⁹ Green Global submitted that this was not sufficient, as there was no indication of the nature of the intervener’s claim, her standing and whether she participated in the criminal trial in the court below.

57 The inquiry set out in s 30(2)(b) of the MACMA is whether Green Global “received notice of the proceedings in sufficient time to enable the person to defend them”. There is no requirement to show that the person *could*

¹⁷ VT-1 at p 1145.

¹⁸ VT-1 at TMY-9 and TMY-10.

¹⁹ VT-1 at p 1134.

have participated in the proceedings. It would appear from the statutory framework that this is a matter to be taken up in the courts of the foreign country, in a similar manner as a challenge to the substantive merits of the foreign confiscation order.

58 Regardless, the judgment of the Court of Cassation does indicate that the successful intervener in that case had not been indicted nor referred to in the criminal court.²⁰ On the face of the judgment, Green Global’s lack of participation in the criminal trial therefore would not have disabled it from defending against the French Confiscation Order before the Court of Cassation. Furthermore, as seen below at [62]-[63], the French authorities have indicated that there is no issue of standing or time limitation, preventing Green Global as a non-party, from filing an application to the French judicial authorities to make its case for restitution, even after the French Confiscation Order has been registered.

59 In view of the above, I find that s 30(2)(b) of the MACMA is satisfied, as Green Global “received notice of the proceedings in sufficient time to enable [it] to defend” the proceedings and contest the French Confiscation Order being “in force”.

Whether the FCO can bind Green Global as a non-party

60 At this juncture, I will deal with Green Global’s related submission, which is that the FCO cannot bind Green Global as it was a non-party to the French Proceedings. There are two points of note in relation to this submission.

²⁰ VT-1 at p 1126.

61 First, the statutory framework of the MACMA does not preclude its application to non-parties. Under s 2 of the MACMA, “foreign confiscation order” refers to orders for the “recovery, forfeiture or confiscation of ... any property obtained or received in connection with an offence ...”. It does not tie it to the property of the convicted person. Furthermore, under the statutory framework set out in s 30(2) of the MACMA, foreign confiscation orders can be registered against parties, including non-parties to the foreign proceedings, on fulfilment of the statutory requirements therein. This includes the requirement that the affected person received notice of the proceedings in sufficient time to enable the person to defend them. As set out above, this is satisfied. While Green Global is a non-party, it had sufficient notice under s 30(2)(b) of the MACMA.

62 Second, I note also that the Section 32(1) Certificate states that:²¹

... [Green Global] has the option of filing an application for restitution on the basis of Article 710 of the French Code of Criminal Procedure relating to contentious incidents (Cass. Crim. 20 May 2015, no. 1481.741, Cass. Crim 10 April 2019 no. 18-85.370), and there is no time limit for [Green Global] to bring such an application, since the beginning of the proceedings and to date, the judicial authority has not been informed of the existence of any such application relating to [the UBS Account].

63 This indicates that even though the Court of Cassation has affirmed the French Confiscation Order and there is no further avenue for Chetrit’s appeal, as far as the French authorities are concerned, there is no issue of standing or time limitation, preventing Green Global as a non-party, from filing an application to the French judicial authorities to make its case for restitution even after the French Confiscation Order is registered, even now.

²¹ VT-1 at p 1157.

Whether Green Global had constructive notice

64 Following from the above, it is not necessary to consider whether constructive notice suffices for the purposes of s 30(2)(b) of the MACMA, and whether Green Global had constructive notice on the facts of this case. Nevertheless, as the parties’ submissions traversed this issue, I make the following observations for completeness of analysis.

65 First, as indicated above, based on the plain language, it is possible that constructive notice could suffice to meet the requirements of “notice” in s 30(2)(b) of the MACMA. Such a reading does not appear to be contrary to the statutory framework of s 30(2) of the MACMA nor the general purposes of the Act.

66 Second, there is sufficient evidence that supports a finding of constructive notice on the part of Green Global. There are several planks to this.

67 The first plank relates to whether Chetrit can be considered the beneficial owner of Green Global at the material time. I find that on the evidence, contrary to Green Global’s submission, Chetrit was the beneficial owner at the material time.

(a) It is stated in the Section 32(1) Certificate, that Chetrit admitted in his responses to an interrogatory dated 16 January 2017 before the Correctional Court of Paris that he was the sole owner of Green Global and sole beneficiary of the UBS Account.²²

²² VT-1 at TMY-10.

(b) This is also confirmed by the duly authenticated statement dated 8 July 2025, certified by Magistrate and Legal Officer, Ms Sophie Duclos, setting out relevant evidence from the French Proceedings pursuant to s 32(2) of the MACMA (“Section 32(2) Certificate”):²³

In his interrogatory dated 16 January 2017 before the Court of First Instance of Paris, which was taken as evidence considered by the Paris Court of Appeal before it rendered its decision dated 6 March 2020, [Chetrit] admitted that he was the sole owner of the company [Green Global] and sole beneficiary of the accounts opened under the name [Green Global], including the UBS [A]ccount. He also explained in this interrogatory that [Green Global] had no real economic purpose and were [sic] only used for the carbon tax trade, which was the fraud revealed by the file.

(c) Green Global’s position is that Chetrit had retracted such admissions, and that while it had requested for proof of these admissions, the AGC has not provided any, even though the burden is on the AGC to prove such admissions. I do not find merit in this objection. As the admissions were from Chetrit’s interrogatory, any allegation that he retracted them should come from Chetrit himself, and not Green Global. In the absence of any evidence, there is really no foundation for this court to consider any allegations that the admissions were retracted.

(d) Mr Paz Itzhaki-Weinberger (“Paz”), the sole trustee of Green Global, deposes in his affidavit that Chetrit “is the settlor of the trust created on 13 August 2008 upon the creation of [Green Global]” and he is given to understand that Chetrit “was both settlor and beneficial owner and that this trust was created for [Chetrit’s] children”.²⁴ On a plain

²³ VT-1 at TMY-11.

²⁴ Paz-1 at [4] and [10].

reading, all that could be said at its highest for Green Global from Paz's statement is that Chetrit intended the *purpose* of the trust to be for his children. Contrary to Green Global's submission, there is nothing there that goes so far as to say that the children were the beneficial owners at the material time. Paz's statement is to the contrary.

(e) Paz also exhibits in his affidavit a trust agreement, signed in January 2019, in which Chetrit appointed "Power 26 LTD" as the sole trustee of the shares and assets in Green Global.²⁵ The agreement states that Chetrit is the "the owner and beneficial owner of [Green Global]".²⁶ Green Global submits that the appointment of Power 26 Ltd as trustee in 2019 did not bring the trust into existence but merely changed the identity of the trustee. However, this submission only goes towards the identity of the trustee. It does not address the more fundamental fact, which is that the trust agreement, adduced by Green Global itself, states that Chetrit is the beneficial owner of Green Global as of January 2019.

(f) Paz further states that pursuant to "irrevocable instructions" prepared and signed on 15 July 2019 by Chetrit, Chetrit's three children were "made the beneficial owners of [Green Global] and its assets".²⁷ In this set of "irrevocable instructions", it is stated that Chetrit is "desirous of irrevocably transferring his full rights as ultimate beneficiary (Ultimate Beneficial Owner) in trust to new beneficiaries and especially in the company, [Green Global]".²⁸ On the face of the "irrevocable

²⁵ Paz-1 at [8].

²⁶ Paz-1 at p 471.

²⁷ Paz-1 at [9].

²⁸ Paz-1 at p 481.

instructions”, Chetrit was the beneficial owner up till the point of the purported transfer to Chetrit’s children. In addition, this transfer only occurred on 15 July 2019, almost two years after the French Proceedings commenced and more than a year after the Correctional Court of Paris had already ordered the confiscation of the UBS Account on 23 May 2018.

68 The second plank relates to Green Global’s submission that even if Chetrit was the beneficial owner at the material time, Green Global’s corporate veil cannot be pierced to impute knowledge of notice. It submits that there is a distinction between Chetrit’s ownership of the shares of Green Global and the interest of Green Global as a trust which holds the proceeds of the UBS Account on trust for Chetrit’s children. Green Global argues that the corporate veil can only be lifted in limited circumstances: (a) where the evidence shows that the company is in truth not a separate legal entity; and (b) where the corporate form has been abused to further an improper purpose: *Tjong Very Sumito v Chan Sing En* [2012] SGHC 125 (“*Tjong Very Sumito*”) at [67]. According to Green Global, neither limb is satisfied here. To support its argument that Green Global’s interests are separate from Chetrit’s, Green Global cites an instance where Chetrit sought to pay bail using monies from the UBS Account and Green Global declined such use as it would be inconsistent with the interest of the beneficiaries or the purpose of the trust. This underscores that Green Global was not operated as Chetrit’s alter ego.

69 I make the following observations regarding this second plank.

70 First, the issue at hand is whether Green Global can be treated as having constructive notice of the French Proceedings, by virtue of its beneficial owner, Chetrit, having actual notice. Green Global’s reliance on the limitations to

piercing the corporate veil as set out in *Tjong Very Sumito* at [67] is thus not directly relevant here. That test deals with when the court will pierce the corporate veil to impose personal liability on a company's controllers. However, AGC's contention relates to the imputation of knowledge. Consequently, the two limbs in *Tjong Very Sumito* are not fully relevant to this inquiry. While I agree that an inquiry on the imputation of notice must include whether the company is in truth a separate legal entity (first limb), the second limb relating to whether there was abuse of the corporate form is not as relevant to the question of constructive notice, at least in the context of this case.

71 Ultimately, the question of whether there is constructive notice is, as with the case for actual notice, an assessment of the facts and circumstances of the particular case. In addition, as the issue being examined here is one of constructive notice on the part of Green Global, the fact that Green Global is the owner of the UBS Account, and not Chetrit (which Green Global highlights), is neither here nor there. It does nothing to shed light on whether Green Global was, on the facts, a separate legal entity.

72 Second, in this case, there is admissible evidence in the form of the Section 32(2) Certificate, which states that Green Global was informed through Chetrit. It explains that this is because Chetrit admitted in an interrogatory that he is the sole owner of Green Global and the sole beneficiary of the UBS Account. Chetrit also explained in his interrogatory that Green Global had no real economic purpose and were only used for the carbon tax trade, which was the fraud revealed by the proceedings.²⁹ This reinforces the lack of a distinct identity for Green Global.

²⁹ VT-1 at p 1160.

73 Section 32(1)(d) of the MACMA provides that a certificate issued under s 32 of the MACMA, stating that “a person has been notified of any judicial proceedings, or any proceedings before a competent authority, in accordance with the law of that country ... is, in any proceedings in a court, admissible as evidence of the facts so stated”. Pursuant to this, the Section 32(2) Certificate contains admissible (albeit not conclusive) evidence that Green Global was informed through Chetrit of the confiscation proceedings.

74 There is no other evidence before this court that subtracts from the weight of the evidence in the Section 32(2) Certificate. In, for example, a situation where the corporate entity has a management team comprised of distinct individuals from the beneficial owner, it may not be fair to impute the notice received by the beneficial owner to the corporate entity. That is not the case here. Furthermore, while Paz testifies that Green Global declined the use of monies from the UBS Account for Chetrit’s use as bail monies, there is no corroborative evidence that Green Global so declined, or why it did so.

75 What the facts do indicate are these: Chetrit was the sole beneficial owner of Green Global at the material time. While there is a trustee, the identity of the trustee has changed from time to time. The constant has been Chetrit. The evidence indicates that the trustee takes instructions directly from Chetrit on matters. This can be seen from Paz’s testimony regarding what he terms as the “irrevocable instructions”.

76 On the whole, adopting the language of *Tjong Very Sumito*, which Green Global relies on, the evidence weighs towards a finding that the company is in truth not a separate legal entity for the purposes of considering constructive notice.

77 Hence, had the issue of constructive notice been a live one, I would have found on the evidence, that Green Global had constructive notice of the confiscation proceedings in France, from the time that Chetrit had such actual notice. This would have included notice of the initial confiscation proceedings, and not just notice of the pending appeal to the Court of Cassation. Consequently, s 30(2)(b) of the MACMA would also have been satisfied on this basis.

Whether the FCO is contrary to the interests of justice pursuant to s 30(2)(c) of the MACMA

78 Green Global's second plank of its case is that the FCO is contrary to the interests of justice under 30(2)(c) of the MACMA for four reasons.

79 First, Green Global submits that it is unclear if the criminal proceeds can be traced to the UBS Account held by Green Global. To support this contention, Green Global relies on a discrepancy between the judgments of the Paris CA and the Correctional Court of Paris concerning the tracing of the alleged proceeds of crime.

80 The Correctional Court of Paris found that Chetrit's criminal proceeds flowed through two accounts of Energy Man Ltd, a SCB account and a HSBC account. However, the Paris CA's judgment only mentioned that the fraudulent proceeds were transferred from Energy Man Ltd's HSBC account. It excludes mention of the SCB account that was referenced in the decision of the Correctional Court of Paris. Green Global avers that this goes to a central fact underpinning the French Confiscation Order, namely whether the alleged proceeds of crime were traceable to the UBS Account held by Green Global.

81 AGC submits that this factual error in the Paris CA’s judgment only relates to a background fact that has been clarified by the French authorities. It has no bearing on whether the French Confiscation Order is registrable in Singapore. First, there is no dispute that Energy Man Ltd was the main vector of the fraud and the relevant proceeds of crime flowed through the bank accounts of Energy Man Ltd to the UBS Account. Second, as explained by the French authorities, the error is situated in the “motifs” (reasons) section of the Paris CA’s judgment, whereas the enforcement is in the dispositive section of the Paris CA’s judgment (*ie*, the order confirming the Correctional Court of Paris’s confiscation of the UBS Account), in respect of which there is no error. The dispositive section of the Paris CA’s judgment was upheld by the Court of Cassation and is not subject to further appeal.

82 In any event, it is not open to Green Global to cast doubt on the French courts’ findings in the Singapore courts. In *Re A* [2016] EWCA Crim 1393 (“*Re A*”), the court explained the policy underpinning the prohibition against arguments being raised at the substantive basis for the foreign order, that “mounting proceedings in executing courts as a *collateral attack on the correctness of the substantive decision of the issuing court*... is contrary to ordinary principles of comity as well as *contrary to the principles of mutual recognition and confidence which are both implicit and explicit in the whole scheme*.”: at [65]. Although the court was discussing reg 10(6) of the Criminal Justice and Data Protection (Protocol No. 36) Regulations 2014 which statutorily sets out that “[t]he substantive reasons for issuing the freezing order can be challenged only in an action brought before a court in the issuing State”, the AGC submits that the absence of an identical statutory rule in the MACMA does not diminish the persuasive force of the reasoning behind such a restriction.

83 While I find the principle in *Re A* to be persuasive even in the absence of an identical statutory rule in the MACMA, I do not consider there to be a need for its application here.

84 In relation to its persuasiveness, I note two points. First, the statutory framework of the MACMA reflects a high level of international comity. At the second reading of the Mutual Assistance in Criminal Matters Bill, then Minister of Law Professor S Jayakumar underscored the importance of the Bill in signalling Singapore’s commitment to be part of the wider international network of cooperation in combating crime on a global scale. Second, there is no requirement in s 30(2) of the MACMA that our courts be satisfied with the substantive merits of the foreign confiscation order before it can be registered here. Indeed, the requirement in s 30(2)(a) that the order not be subject to “further appeal *in the foreign country*” (emphasis added) suggests that any review of the substantive merits of the foreign confiscation order properly ought to have been dealt with in that foreign country. Given the above, in my view, our courts should be slow to incorporate a substantive review of the merits of a foreign confiscation order through the broadly phrased “interests of justice”.

85 At the same time, I do not consider *Re A* to be directly applicable to the issue at hand. What Green Global is contesting does not relate to a substantive reason relied on by the French courts for issuing the French Confiscation Order. Instead, it is highlighting a factual error that did not occur in the Correctional Court of Paris, but which is found in the Paris CA’s judgment, and which did not affect the Paris CA’s affirmation of the confiscation order or the Court of Cassation making final the French Confiscation Order. Notably, the Paris CA did not state that it disagreed with the findings of the Correctional Court of Paris regarding the tracing of the proceeds. Nor did the Court of Cassation state in its

judgment that the absence of mention of the SCB account of Energy Man Ltd in the Paris CA's judgment affected the validity of the confiscation order.

86 Moreover, while the Paris CA's judgment did not reflect Energy Man Ltd's SCB account, the Paris CA's judgment did indicate that the proceeds of fraud obtained by Chetrit were channelled through bank accounts of Energy Man Ltd.³⁰ When assessed in totality, the factual error relied on by Green Global does not justify calling into question the decision of the Court of Cassation to affirm the French Confiscation Order, such that the registration of the FCO should be cancelled on the grounds of it being contrary to the interests of justice.

87 Green Global's second submission is that AGC has failed to establish that the monies in the UBS account were proven, through a proper tracing exercise, to constitute proceeds of crime.

88 I do not consider that the burden is on the AGC to re-establish elements that underlie the establishment of the French Confiscation Order. AGC need only establish the requirements set out in the MACMA. Moreover, there is admissible evidence through the Section 32(2) Certificate of the flow of Chetrit's criminal proceeds to Energy Man Ltd and to the UBS Account.

89 To counter this, Green Global submits that the French authorities themselves agreed that the funds held in the UBS Account could be used as bail monies when they made a request to our local authorities to facilitate such use.³¹ This shows that the French authorities themselves did not consider the monies in the UBS Account to be tainted.

³⁰ VT-1 Paris CA pp 1008–1009; VT-1 Paris CA p 1060.

³¹ Affidavit of Paz Itzhaki-Weinberger dated 21 September 2025 in OA 1049 at pp 19–20.

90 I note that at the time of this request, on around 23 March 2017, it was stated by the French authorities in their request that there were preliminary investigations ongoing in relation to Chetrit’s fraud charges. There was no court finding as of that date regarding Chetrit’s charges or regarding the criminal proceeds arising from his actions. Therefore, the acquiescence of the French authorities to the use of the UBS Account monies for Chetrit’s bail does not go to show that the monies therein are untainted.

91 Green Global’s third submission is that the enforcement of the FCO would be contrary to the interests of justice because Green Global was not a party to the French Proceedings, was not summoned, was not served, and did not receive notice in sufficient time to defend its interests. I have dealt with these arguments above, in relation to Green Global’s first plank regarding notice under s 30(2)(b) of the MACMA. For the same reasons, I find no merit to this submission.

92 Fourth, Green Global submits that enforcing the FCO in Singapore would be contrary to the interests of justice because of the severe and disproportionate impact such enforcement would have on the trust assets held by Green Global and Chetrit’s children, who are its beneficiaries.

93 I have dealt with Green Global’s claims that Chetrit’s children are the beneficiaries of Green Global and found that on the evidence, Chetrit was the sole owner and beneficiary of Green Global at the material time. While it is purported that he transferred such beneficial rights to his children through the “irrevocable instructions” on around 15 July 2019,³² the French Confiscation Order had already been made by then. It is questionable whether he was entitled

³² Paz-1 at p 71.

under French law to make this transfer then, even though his appeal was still pending. In any event, there is no evidence from Chetrit or his children of the alleged prejudice suffered by Chetrit's children. Green Global is not in the position to testify to this. Moreover, the relevance of any such prejudice would have to be addressed by the French courts. As found above, Green Global had sufficient notice of the proceedings. Green Global could have raised this issue of alleged prejudice to the Court of Cassation during Chetrit's appeal for it to be considered by France's final appellate court, but they did not do so. Indeed, the Section 32(1) Certificate states that such an option for filing for restitution remains open still.

Conclusion

94 For the reasons set out above, OA 1049 is dismissed. If parties are unable to agree on the issue of costs, they are to provide written submissions on the issue of costs, of not more than five pages, within a week of this Judgment.

Kwek Mean Luck
Judge of the High Court

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