

Wong Wai Yin v Victoria Publications Pte Ltd  
[2015] SGHC 179

**Case Number** : Suit No 726 of 2014  
**Decision Date** : 15 July 2015  
**Tribunal/Court** : High Court  
**Coram** : George Wei J  
**Counsel Name(s)** : Richard Sam Yui Piew (Sam & Associates) for the plaintiff; Letchamanan Devadason (LegalStandard LLP) and Tan Siew Tiong (LawHub LLC) for the defendant.  
**Parties** : Wong Wai Yin — Victoria Publications Pte Ltd

*Contract – contractual terms – rules of construction*

*Employment law – pay – recovery*

*Companies – directors – remuneration*

15 July 2015

Judgment reserved.

**George Wei J:**

1 Wong Wai Yin (“the Plaintiff”) commenced Suit No 726 of 2014 (“S 726/2014”) against Victoria Publications Pte Ltd (“the Defendant Company”) to recover salary (\$115,990) and director’s fees (\$440,000) she claims she was entitled to as employee and director of the Defendant Company between the period of 2008 to 2013, but was not paid.

2 In its defence, the Defendant Company admits its liability to pay the Plaintiff’s salary and director’s fees, but asserts that all the sums claimed by the Plaintiff have already been paid to her.

3 The key issue before me at trial was therefore whether the Defendant Company had discharged its legal obligation to pay the Plaintiff her salary and director’s fees.

**Brief factual background**

4 The Defendant Company was incorporated in Singapore in 2004 and is in the business of printing periodicals, books and magazines. Tan Cheow Beng (“Tan”) has been the Defendant Company’s managing director since its incorporation.

5 The Plaintiff was married to Tan from 1988 to 2013. The couple divorced (*decree final*) in March 2014 [\[note: 1\]](#). Ancillary matters (*ie*, custody, division of assets, and maintenance) were settled by consent between the parties. Pursuant to a consent order, the Plaintiff received \$800,000 in full and final settlement of the Plaintiff’s claims against the matrimonial assets, and a further sum of \$200,000 as lump sum maintenance. [\[note: 2\]](#)

6 From 1988–2004 the Plaintiff worked in Tan’s previous business (a sole proprietorship), which was involved in printing and selling student assessment books. [\[note: 3\]](#) From the Defendant

Company's incorporation in 2004 until August 2013 (when divorce between the Plaintiff and Tan was contemplated), it is undisputed that the Plaintiff was a director and employee of the Defendant Company, earning director's fees and a salary [\[note: 4\]](#). There is therefore no need to traverse in detail the evidence relating to the Plaintiff's role in the Defendant Company in this judgment.

7 In March 2014, shortly after the divorce was made final, the Plaintiff commenced Originating Summons No 282 of 2014 ("OS 282/2014") to obtain discovery of the Defendant Company's financial statements. She successfully obtained the said financial statements [\[note: 5\]](#). Her present claim in S 726/2014 is, by her own admission, entirely based on what was revealed in the financial statements about the director's fees declared to her and the tabulation of her salary for the period of 2008 to 2013 [\[note: 6\]](#). The position of the Plaintiff is that prior to obtaining discovery of the Defendant Company's financial statements, the Plaintiff did not know the exact sums due to her as director and employee of the Defendant Company.

8 That said, it is clear that the Plaintiff was aware that she had been submitting income tax forms annually. It appears that her tax liability was met by GIRO from a joint OCBC account that was managed by her husband. [\[note: 7\]](#) Even if the forms were filled out by the Defendant's bookkeeper (as she testifies), she was obviously aware that the forms were being submitted as they were signed by her. [\[note: 8\]](#) The OCBC account was closed in January 2014. Thereafter, the Plaintiff's evidence is that she was informed by IRAS that she could no longer pay her income tax by GIRO from that account as it was closed. As a result, the Plaintiff testifies that she obtained copies of her tax assessments for the past ten years from the Inland Revenue Authority of Singapore ("IRAS"). It was then that she claims to have discovered that she had "received" income over the past ten years. Thereafter, the Plaintiff explains that she commenced OS 282/2014 to obtain the financial statements referred to in [7].

## Issues

9 The following issues arise to be decided:

- (a) the Plaintiff's legal entitlement to salary and director's fees;
- (b) whether the Defendant Company paid the Plaintiff the salary and director's fees she was entitled to; and
- (c) whether the Plaintiff is estopped from bringing the present suit.

## The Plaintiff's legal entitlement to salary and director's fees

10 Based on the evidence before the court, the Plaintiff and the Defendant Company did not enter into any written contract. Any contract between the parties must have been oral and/or flowing from the parties' conduct. The pleadings, affidavits, submissions, and evidence adduced at trial did little to clarify the terms of the contract, the scope of the Plaintiff's employment, and her entitlement to director's fees. Indeed, as pointed out above at [7], it appears that the Plaintiff's case was that she did not know what her legal entitlement to salary or director's fees was (or how she was being paid).

11 Nevertheless, it transpired that both parties agreed that the Plaintiff was legally entitled (contractually or otherwise) to the exact sums claimed by the Plaintiff in S 764/2014. For the avoidance of doubt, the Defendant Company concedes that the sums claimed by the Plaintiff in the present suit were due to her as salary and fees. [\[note: 9\]](#) There is therefore no reason for this court to

go behind this undisputed fact.

12 As such, this judgment proceeds on the basis that the Plaintiff was legally entitled to receive salary of \$115,990 and director's fees of \$440,000 from the Defendant Company during the period in question (2008–2013). The key question is whether the Defendant Company had fulfilled its legal duty to pay the Plaintiff the said sums.

### **Whether the Defendant Company paid the Plaintiff her salary and director's fees**

13 This is the key issue before me. I shall briefly set out the parties' positions on this point. The Defendant Company asserts that it had paid the Plaintiff the monies due to her via cheques throughout the relevant period of time. In support of this, the Defendant Company adduced the following evidence:

- (a) Numerous cheques paid out of its bank account to the Plaintiff with sums equivalent to the salary and/or director's fees claimed by the Plaintiff in the present suit. [\[note: 10\]](#)
- (b) Bank statements showing corresponding deposits of equivalent sums into various joint accounts held by the Plaintiff and Tan. [\[note: 11\]](#)
- (c) Income tax statements belonging to the Plaintiff, declaring that she had received the employment income and director's fees claimed in the present suit. [\[note: 12\]](#)
- (d) Central Provident Fund ("CPF") statements belonging to the Plaintiff showing that the Defendant Company had dutifully paid the sums due to the Plaintiff's CPF account as employer during the material period. [\[note: 13\]](#)
- (e) The Defendant Company's annual financial statements and directors' resolutions which clearly stated the director's fees declared and paid to the Plaintiff and which bore the Plaintiff's signature. [\[note: 14\]](#)

14 Moreover, the Defendant Company submits that the Plaintiff is estopped from claiming her salary and/or director's fees at this juncture because of her previous conduct *vis-à-vis* the company. In particular, by signing the Defendant Company's director resolutions and annual financial statements, a handwritten note in Chinese signed in January 2014, and her failure to raise issues to do with unpaid salary and director's fees in her divorce proceedings with Tan, she had induced the Defendant Company into believing that the sums due to her have been paid in full. [\[note: 15\]](#)

15 The Plaintiff does not dispute the veracity of the any of the above pieces of evidence. However, she makes the following claims:

- (a) She alleges that all the cheques made out to her were never given to her personally. They were simply signed by Tan (on behalf of the Defendant Company), and deposited straight into the joint accounts held by Tan and herself.
- (b) The Plaintiff was not aware that her salary and director's fees were paid in this manner. She never authorised or consented to such a mode of payment.
- (c) Over the course of her marriage to Tan, the Plaintiff would ask him occasionally about her salary and director's fees. However, he would shout at her and tell her not to bother him, and she

would not pursue the issue out of fear of him.

16 It follows that the issues raised by the parties' submissions are as follows:

(a) Were payments of the sums claimed in the present suit made from the Defendant Company to the Plaintiff (whether via cheques issued to her name or otherwise)?

(b) If payments of the correct amount were made, did those payments discharge the Defendant Company's legal obligation to pay the Plaintiff her salary and director's fees?

**Payments to the Plaintiff**

*Director's fees*

17 The Plaintiff's claim for director's fees is as follows [\[note: 16\]](#) \_:

<b>Year</b>	<b>Plaintiff's director's fees</b>
For the year ended 30.06.2008	\$100,000
For the year ended 30.06.2009	\$100,000
For the year ended 30.06.2010	\$55,000
For the year ended 30.06.2011	\$45,000
For the year ended 30.06.2012	\$65,000
For the year ended 30.06.2013	\$75,000

18 The Plaintiff's claim for director's fees is based on the Defendant Company's financial statements [\[note: 17\]](#)\_. Specifically, it appears that what the Plaintiff has done in formulating her claim is to take the total director's fees declared by the Defendant Company each year, and divide those sums by two. [\[note: 18\]](#)

19 By contrast, the Defendant Company claims to owe and to have paid the Plaintiff the following director's fees [\[note: 19\]](#) \_:

<b>Year</b>	<b>Plaintiff's director's fees</b>
For the year ended 30.06.2008	\$80,000
For the year ended 30.06.2009	\$88,000
For the year ended 30.06.2010	\$70,000
For the year ended 30.06.2011	\$60,000
For the year ended 30.06.2012	\$100,000
For the year ended 30.06.2013	\$60,000

20 These figures are based on the sums stated to be the Plaintiff's director's fees in the minutes of the annual general meeting of the Defendant Company [\[note: 20\]](#). These minutes were signed by both the Plaintiff and Tan. Indeed, a perusal of the Defendant Company's minutes would reveal that the director's fees payable to Tan and the Plaintiff were not always the same. Based on the minutes of the Defendant Company's annual general meeting, the director's fees payable to the Plaintiff and Tan are set out in the table below [\[note: 21\]](#):

<b>Year</b>	<b>Plaintiff's director's fees</b>	<b>Defendant's director's fees</b>
For the year ended 30.06.2008	\$80,000	\$120,000
For the year ended 30.06.2009	\$88,000	\$112,000
For the year ended 30.06.2010	\$70,000	\$40,000
For the year ended 30.06.2011	\$60,000	\$30,000
For the year ended 30.06.2012	\$100,000	\$30,000
For the year ended 30.06.2013	\$60,000	\$90,000

21 The documentary evidence before me thus suggests that the Plaintiff's claim for director's fees is clearly defective. It assumes that the Plaintiff and Tan were always paid one-half of the total director's fees paid out by the Defendant Company each year. The evidence from the minutes of the Defendant Company's annual general meetings proves otherwise. Indeed, it suggests that the Plaintiff was paid more than Tan during the relevant period. I note that upon a tabulation of the sums, it is clear that the amount the Defendant Company admits that it owed the Plaintiff as director's fees (\$458,000) exceeds the amount the Plaintiff claims as director's fees (\$440,000).

22 Given that the Defendant Company's tabulation of the sums payable to the Plaintiff as director's fees is better supported by documentary evidence, I shall proceed on the basis that the sums listed at [19] above are the sums which the Plaintiff is, or was if the sums have been paid, legally entitled to.

23 Having reviewed the documentary evidence tabulated by the Defendant Company [\[note: 22\]](#), the authenticity or factual accuracy of which the Plaintiff has not questioned in her evidence or submissions, I make the following observations:

(a) First, there is no clear "method" to the alleged payment of the Plaintiff's director's fees. While the sums payable to the Plaintiff as director's fees ultimately seem to have been paid in full (when you add up each individual payment made by the Defendant Company), each year, the said sums are paid over multiple payments of varying denominations. Nevertheless, the Plaintiff did not make any submissions on the significance of this. I therefore am unable to draw any inference from this fact.

(b) Second, each purported payment of the Plaintiff's director's fees by the Defendant Company is backed up by a cheque withdrawal from the Defendant Company's bank account, and a corresponding deposit (in terms of date and amount) into the Plaintiff's joint accounts with Tan.

(c) Third, some of the payments purportedly made to the Plaintiff are additionally backed up by the Defendant Company's payment vouchers which contain details such as the date of payment, the sum of payment, the name of the payee (*ie*, Wong Wai Yin), and the purpose of the payment (*ie*, for director's fees). I note that these payment vouchers are signed only by Tan.

24 From the evidence, it is clear that there are deposits into the Plaintiff's joint accounts with Tan which match payments from the Defendant Company's bank account (in terms of dates and sums). I note that the Plaintiff's counsel, at trial, accepted that the sums withdrawn from the Defendant Company's account matched subsequent sums that were deposited into the Plaintiff's joint accounts with Tan. The Plaintiff's counsel agreed that this is not an issue in dispute. [\[note: 23\]](#) However, the bank account statements on their own do not show that the moneys deposited into the Plaintiff's joint accounts with Tan were payments *to the Plaintiff from the Defendant Company* (as opposed to being payment from another source, or payment to Tan rather than the Plaintiff). Indeed, I note that the Defendant Company has not exhibited any of the cheques it claims to have paid the Plaintiff for her director's fees. However, on the other hand, the Plaintiff has failed to give an alternative explanation for the deposits into her joint account with Tan, the withdrawals from the Defendant Company's bank account, and the coincidence in both the dates and sums between those withdrawals and deposits. Moreover, at least some of the sums allegedly paid by the Defendant Company to the Plaintiff in satisfaction of her director's fees are backed up by payment vouchers which list "Wong Wai Yin" as payee, and "director's fees" as the purpose of payment. There is no suggestion on the Plaintiff's part that these payment vouchers were fabricated *ex post facto* or were otherwise unreliable. Therefore, on balance, I find that the Defendant Company did pay the Plaintiff sums equivalent to the sums she was entitled to as her director's fees. The moneys did leave the Defendant Company's account, and were deposited into the Plaintiff's bank account (albeit a joint bank account with Tan). The only question that remains in relation to the Plaintiff's director's fees is whether the payment of those sums discharged the Defendant Company's legal obligation to pay the Plaintiff her director's fees given the Plaintiff's claims of lack of knowledge, consent or authorisation regarding the *mode of payment*.

### *Salary*

25 The parties agree on the amount of salary due to the Plaintiff from the Defendant Company between August 2008 and September 2013 (the period which is the subject of the Plaintiff's present claim). The Plaintiff claims \$115,990 in unpaid salary [\[note: 24\]](#), and Tan admits in his affidavit of evidence in chief ("AEIC") that the same sum was due to the Plaintiff as salary [\[note: 25\]](#). I also note that the breakdown of the Plaintiff's salary in her statement of claim (in terms of the monthly salary due to the Plaintiff each year) matches that found in Tan's AEIC. I shall therefore proceed on the basis that the amount of salary due to the Plaintiff from the Defendant Company was (or is, if it is still unpaid) \$115,990.

26 The Defendant Company presented a table to the court, tabulating the payments which have been made in discharge of its obligation to pay the Plaintiff her monthly salary [\[note: 26\]](#). In this regard, the Defendant Company pointed to corresponding entries in the Defendant Company's and the Plaintiff's bank statements, showing withdrawals out of the former and deposits of the same sums into the latter. The dates and amounts of the withdrawals and deposits match the salary the Plaintiff claims in the current suit. Payment vouchers from the Defendant Company recording payment of the Plaintiff's salary in some months are also exhibited in Tan's AEIC. As mentioned above, details found in the payment vouchers include the date of payment, the sum of payment, the name of the payee (*ie*, Wong Wai Yin), and the purpose of the payment (*ie*, for salary).

27 In addition, the Defendant Company also exhibited extracts from its "General Ledger" as evidence of its payment of the Plaintiff's salary. I observe that there are entries in the General Ledger that support almost all of the payments the Defendant Company claims to have made to the Plaintiff for her salary. The Defendant Company's General Ledger would state the purpose of the payment at the heading (eg, "Staff Cost – Directors' salary"), the payee's name, the date of payment, and the amount paid [\[note: 27\]](#).

28 The Plaintiff does not question any of this evidence. Her only claim is that she did not know that the Defendant Company was paying her salary all these years via cheque, or that the cheques were deposited into her joint accounts with Tan. I am therefore satisfied that on balance, the Defendant Company has been paying the Plaintiff (via cheque) sums equivalent to the Plaintiff's claimed salary all these years. The moneys did leave the Defendant Company's account, and were deposited into the Plaintiff's bank account (albeit a joint bank account with Tan). As in the case of the director's fees, the only question that remains is whether these sums were paid in satisfaction of the Defendant Company's legal obligation to pay the Plaintiff her salary given her claim that she never received any of the cheques and did not know about, consent to, or authorise the mode of payment.

***Did the Defendant Company discharge its legal obligations to pay the Plaintiff her director's fees and salary?***

29 I have found that the Defendant Company did in fact make payments of the sums due to the Plaintiff as director's fees and salary to her via cheque. As noted, the Plaintiff has not questioned the veracity of any of the documentary evidence presented by the Defendant Company. The Plaintiff has also not provided this court with an alternative interpretation of the matching deposits and withdrawals found in the said documentary evidence to persuade the court that it cannot come to the conclusion that the Defendant Company did indeed pay her the sums due to her as director's fees and salary. In my view, the evidence suggests that the Defendant Company did in fact make the requisite payments to the Plaintiff *with the intention* of discharging its legal obligations to pay the Plaintiff her salary and director's fees. The only outstanding question can therefore be narrowly framed as such: if, throughout the material time, the Plaintiff did not know that the Defendant Company was in fact paying her director's fees and salary (*ie*, that moneys were going into her bank account), and did not know about or consent to the *manner* in which such payment was effected (as she claims), can the Defendant Company be said to have discharged its legal obligations to the Plaintiff in making those payments?

*The Defendant Company's legal obligations*

30 In determining if the Defendant Company has discharged its legal obligations to the Plaintiff, I first consider the scope and content of the Defendant Company's obligations to pay the Plaintiff. In this case, whilst the terms and scope of the Plaintiff's contract and appointment as director are not clear, the parties do not appear to dispute that the obligation to pay the salary and fees is contractual in nature.

31 At this juncture, I pause to note that neither side made legal submissions on the parties' respective obligations in the absence of an express agreement on the mode of payment in discharge of a contractual obligation. The Plaintiff in particular did not make submissions on the legal significance of her lack of knowledge about or lack of consent to the mode of payment chosen by the Defendant, or on why the payments made by the Defendant Company did not discharge its obligations to the Plaintiff *in law*.

32 It may well be that where a contract of employment is reduced into writing or is evidenced by

writing, the express terms will frequently stipulate how the payment of salary is to be made. In such a case, whilst much will depend on the facts and circumstances, alternative modes or forms of payment may not discharge the employer's contractual obligation to pay the employee. However, in this case, it bears repeating that no written contract was entered into. Indeed, the pleadings do not even refer to a contract as such. Based on the material (documents and the parties' testimonies) before the court, it appears that there was no specific discussion or agreement on how the Plaintiff was to be paid her director's fees and salary (whether by cheque, deposit into a named account *etc*). The evidence suggests that there was not even an informal understanding between the parties on the matter. That said, this is hardly surprising given that the Plaintiff and Tan were married and were the sole directors and shareholders of the Defendant. Based on the positions taken by the parties and the evidence presented by them, the agreement between the parties seems to be limited to requiring the Defendant Company to pay the Plaintiff for her salary and director's fees. Much else is left unsaid. The Plaintiff has no objection or quarrel with the amount of the salary and director's fees. Her complaint is that she was not told that she was being paid her salary and director's fees by payments into her joint account with Tan.

33 In the circumstances, and in the absence of a specific agreement between the parties, I am of the view that the nature of the obligation the Defendant Company has to the Plaintiff is to pay the Plaintiff the sums of money due to her as salary and director's fees in any *reasonable* manner.

34 In coming to this conclusion, I noted the well-established principle that in appropriate cases, apparent gaps in the terms of a contract can be filled in through the use of the general principle of reasonableness (*eg*, implying a duty to perform the contractual obligation within a reasonable time when the contract was silent on the due date of performance): Andrew Phang Boon Leong (ed), *The Law of Contract in Singapore* (Academy Publishing, 2012) at [03.152] and Michael Furmston & GJ Tolhurst, *Contract Formation: Law and Practice* (Oxford University Press, 2010) at [11.84]. Whilst it is not the task of the court to "create" a contract for the parties where no contract was entered into, in the present case, the parties do not dispute the existence of a contract and an obligation on the Defendant Company to pay the Plaintiff salary and director's fees. That being so, in the absence of a specific agreement on how the said salary and fees are to be paid, the general principle of reasonableness which guides contractual interpretation suggests that all that is required of the Defendant Company is for it to make payment in a reasonable manner.

*Has the Defendant Company discharged its legal obligations to the Plaintiff?*

35 Based on the evidence before me, I find that the Defendant Company has discharged its legal obligations to pay the Plaintiff her salary and director's fees in a reasonable manner. The cheques issued by the Defendant Company to the Plaintiff and deposited into her joint accounts with Tan discharged the Defendant Company's obligation to pay the Plaintiff her salary and director's fees, notwithstanding the Plaintiff's claims that she did not know that the payments were being made or that she never authorised or consented to the specific mode of payment adopted by the Defendant.

36 First, I find the Plaintiff's claim that she did not know about the payment of her director's fees and salary improbable. The evidence shows that she did sign the minutes of the Defendant Company's annual general meeting and the Defendant Company's annual financial statements [\[note: 28\]](#). Indeed, the Plaintiff does not deny signing the statements. [\[note: 29\]](#) These documents reveal that first, the Defendant Company ends its financial year without the Plaintiff being listed as a creditor (*ie*, that the amounts due and owing to her as director or employee have been paid), and second, the exact amount of director's fees declared annually to both the Plaintiff and Tan. Moreover, from her answers on the stand, the Plaintiff is clearly conversant and literate in English. Indeed, on her own evidence, the Plaintiff played a significant part in the running of the Defendant Company's business. Even

though it is asserted that her husband (and fellow shareholder/director) kept a very tight control on financial matters, her evidence is that she handled the computerization of the Defendant's accounting system, assisted inputting data into the system, helped to train the staff, and assisted on sales enquiries. [\[note: 30\]](#)

37 The Plaintiff claims that Tan would not give her an opportunity to read the abovementioned financial statements and minutes before she signed them [\[note: 31\]](#). She also gave evidence that she feared Tan and was often under duress when she signed the documents. While it is clear that the relationship between the parties deteriorated at some point in the marriage, I am not satisfied that the Plaintiff was under constant fear and duress throughout the relevant period from 2008 to 2013 to such an extent that she was unaware of how the business was being run and the details of the Defendant Company's financial statements. As a director and shareholder of the company, the Plaintiff would have been in a position to clarify her legal entitlements with the Defendant Company. Any ordinary person who has been working without pay and remuneration all these years would have taken action. The fact that she did not take any action against the Defendant Company to insist on her salary and/or director's fees all these years suggests that she knew all along that the moneys due to her from the Defendant Company were being paid to her. Indeed, such an inference would be perfectly justified especially since the evidence suggests that Tan, her husband, managed the company and dealt with the household finances. She could therefore have easily approached him to ask.

38 It bears emphasising that the Plaintiff testified that she had a credit card and was able to sign cheques on a DBS joint account she held with her husband. The said account was used for household and family expenses. [\[note: 32\]](#) The Plaintiff therefore did have actual (and not just legal) control over at least one joint account held between herself and Tan.

39 The Plaintiff asserts that she had little or no knowledge of the details of the joint account at DBS (mentioned at [38] above). The account was run by Tan (though she had use of a credit card and could sign cheques) and she had no sight of the bank statements since Tan kept the key to their mail box. On the other hand, under cross-examination, Tan testifies that he only kept the mail box key from 2011. Before 2011, when they lived in a landed property, they had an open mail box and the statements were available for the Plaintiff to see. [\[note: 33\]](#) I find that Tan's evidence is to be preferred. The Plaintiff clearly knew that the DBS account was a joint account. Indeed, it appears that the parties held several other joint accounts at other banks. The evidence is clear that the properties purchased during the marriage and the housing loans were in joint names. There is no evidence that Tan was seeking to exclude the Plaintiff from the family's financial wealth. In my view, it is improbable that the Plaintiff was entirely ignorant about the details of the DBS account. Moreover, even if she was actually unaware of the details of the household or the Defendant Company's finances, I find that this must be because the Plaintiff never proactively took an interest in engaging herself in those matters. The evidence suggests that the Plaintiff had ample legal and factual access to the household and business finances throughout the material period.

40 In my view, the Plaintiff had acquiesced to the Defendant Company's mode of payment (through Tan) all these years. Given that the objective documentary evidence suggests that payments of the correct sums were being made by the Defendant Company to her joint account(s) with Tan, it does not now lie in the Plaintiff's mouth to complain that she never knew that payments were being made to her. In any case, I note that the Plaintiff has conspicuously failed to make any submissions on the *legal significance* of the purported duress she was placed under, or her lack of knowledge of the payments made by the Defendant Company, throughout the material time.

41 Second, there is clear evidence from the Plaintiff's income tax and CPF statements that the payments made from the Defendant Company and deposited into the Plaintiff's joint accounts with Tan were received by the Plaintiff as *her income*. The Plaintiff's income tax statements for the years 2008 to 2013 state that the Plaintiff has received an annual employment income ranging from \$56,120 to \$128,200 [\[note: 34\]](#). Indeed, the breakdown of these annual employment income figures can be found in the "Form B1" income tax declaration forms signed by the Plaintiff. The Plaintiff's annual employment income as declared by her in her "Form B1" tax declaration form is as follows [\[note: 35\]](#):

<b>Year</b>	<b>Plaintiff's director's fees</b>	<b>Plaintiff's salary</b>
For the year ended 31 Dec 2008	\$80,000	\$24,120
For the year ended 31 Dec 2009	\$88,000	\$28,200
For the year ended 31 Dec 2010	\$70,000	\$28,200
For the year ended 31 Dec 2011	\$60,000	\$28,200
For the year ended 31 Dec 2012	\$100,000	\$28,200

42 I note that these B1 forms are income tax declaration forms filled up by the tax payer herself. Moreover, the tax payer declares, by filling up and signing the form, that "[t]he information on my income and claim for deductions and reliefs given in this tax return and in any supporting documents to be submitted is true, correct and complete." [\[note: 36\]](#) The Plaintiff claims that these income tax forms were filled up by the Defendant Company's accountants on her behalf, and Tan simply asked her to sign the forms [\[note: 37\]](#). First, I note that this is a bare assertion on the Plaintiff's part. Moreover, even if I were to believe the Plaintiff, the documents ultimately speak for themselves. The Plaintiff did declare in writing to the relevant authorities that she received director's fees and salary of the exact sums she claims is unpaid in the current suit (see table above). Given that the Plaintiff had no other sources of income, the natural inference must be that the income was received from the Defendant Company. Short of admitting that she made a false declaration to the tax authorities, the Plaintiff cannot now deny that she received the said sums at [41] above as employment income.

43 These income tax declaration forms significantly undermine the Plaintiff's case that she never received salary and/or director's fees from the Defendant Company. Her own written and signed tax declarations suggest otherwise. The Plaintiff's claim that she was somehow coerced into signing these documents is simply not sufficiently supported by evidence.

44 Moreover, there is clear evidence that the Defendant Company has been paying the Plaintiff CPF moneys as her employer during the relevant period. The Plaintiff conceded this in cross-examination [\[note: 38\]](#). This fact is consistent with the Defendant Company having paid the Plaintiff her salary during the material time. [\[note: 39\]](#)

45 Thus, based on all the facts above, I find that the Defendant Company has discharged its legal obligations to pay the Plaintiff her salary and director's fees from 2008 to 2013. The Plaintiff may not have directed her mind to whether she was receiving the said payments previously, and may even have left all financial matters entirely to Tan, her ex-husband, out of convenience or fear. However, under cross-examination, the Plaintiff accepted that Tan had provided her with a good life and that the family expenses were paid out of the joint account(s) held by the Plaintiff and Tan. Her evidence

that she was not aware at all of the payments (of her salary and director's fees) into the joint account(s) is seriously questionable. In my view, in light of the overwhelming documentary evidence, the Plaintiff must have been aware that the Defendant was indeed paying her salary and director's fees.

46 In any event, the present claim is brought against the Defendant Company (and not Tan, her ex-husband). The unfortunate breakdown in the marriage cannot prejudice the Defendant Company, which has clearly made the requisite payments to the Plaintiff over the years. The evidence supporting such a conclusion is overwhelming.

### **Estoppel**

47 Given my conclusions above, there is no need for me to consider the Defendant Company's submissions on estoppel.

### **Conclusion**

48 In conclusion, I find that the Defendant Company has discharged its legal obligations to pay the sums claimed by the Plaintiff in the present suit. There are no unpaid sums due to the Plaintiff from the Defendant Company.

49 I therefore dismiss the Plaintiff's claim entirely. I also award costs to the Defendant Company, to be agreed or taxed.

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[\[note: 1\]](#) Plaintiff's AEIC, p29.

[\[note: 2\]](#) Tan's AEIC, [19]-[23]

[\[note: 3\]](#) Plaintiff's AEIC, [10(1)-(3)]

[\[note: 4\]](#) Tan's AEIC, [8]-[9]

[\[note: 5\]](#) Plaintiff's AEIC, [10(11)]

[\[note: 6\]](#) Plaintiff's AEIC, [10(12)]

[\[note: 7\]](#) NE, Day 1, Page 56 Line 10 – Page 57, Line 4 and Page 93 Line 12- 19;

[\[note: 8\]](#) Plaintiff's AEIC, [20]

[\[note: 9\]](#) Defendant's closing submissions [3]-[7]

[\[note: 10\]](#) Defendant Company's Closing Submissions, [21]-[32] and the references therein to the NE.

[\[note: 11\]](#) Defendant Company's Closing Submissions, [21]-[32] and the references therein to the NE.

[\[note: 12\]](#) Defendant Company's Closing Submissions, [39] and the references therein to the NE.

[\[note: 13\]](#) Defendant Company's Closing Submissions, [30] and the references therein to the NE.

[\[note: 14\]](#) Defendant Company's Closing Submissions, [40]-[45]

[\[note: 15\]](#) Defence, [6]

[\[note: 16\]](#) Statement of Claim, [1]

[\[note: 17\]](#) Plaintiff's AEIC, [10(12)]

[\[note: 18\]](#) Plaintiff's AEIC, [10(12)] – the references to the Defendant Company's financial statements make it clear that the sums claimed by the Plaintiff are one half of the total directors' fees declared each year.

[\[note: 19\]](#) Tan's AEIC, pp 27-31

[\[note: 20\]](#) Tan's AEIC, pp 52-57

[\[note: 21\]](#) Tan's AEIC, pp 52-57

[\[note: 22\]](#) Tan's AEIC, pp 27-31

[\[note: 23\]](#) NE, 15 April 2015, p66

[\[note: 24\]](#) Statement of Claim, [3]

[\[note: 25\]](#) Tan's AEIC, pp 33-42

[\[note: 26\]](#) Tan's AEIC, pp 33-42

[\[note: 27\]](#) See for e.g. Tan's AEIC, p296

[\[note: 28\]](#) Defendant Company's Closing Submissions, [40]

[\[note: 29\]](#) Plaintiff's AEIC, [13]

[\[note: 30\]](#) Plaintiff's AEIC at [18]

[\[note: 31\]](#) Plaintiff's closing submissions, [5]

[\[note: 32\]](#) NE Day 1 Page 8 Lines 4-9; Page 11, Lines 29-32; Page 13, Lines 12-30; Page 20, Line 13 to Page 21 Line 18.

[\[note: 33\]](#) NE Day 1 Page 95 Line 25 – Page 96, Line 14.

[\[note: 34\]](#) Agreed Bundle A, pp 30-35

[\[note: 35\]](#) Agreed Bundle B, pp 595-617

[\[note: 36\]](#) See for example Agreed Bundle B, p598

[\[note: 37\]](#) NE 8 April 2015, pp 48-52 and at p.82

[\[note: 38\]](#) NE 8 April 2015, pp 59-60

[\[note: 39\]](#) Defendant Company's Closing Submissions, [30]

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