分科四（商業罪案）
Sub-division IV (Commercial Crime)

在 2024 年 9 月發布的第 36 期《全球金融中心指數》報告中，香港位居全球第三位。香港得以鞏固國際金融中心的地位，全賴有效檢控各種白領罪行。分科四包括兩個商業罪案法律指引組和兩個廉政公署法律指引組，致力打擊商業罪案和貪污，這些罪行不少屬跨國或複雜性質。本分科專責就罪案的審訊和上訴提供法律指引和作出檢控，所涉罪行包括商業詐騙、洗黑錢（《有組織及嚴重罪行條例》（第 455 章））、行賄貪污（《防止賄賂條例》（第 201 章）及公職人員行為失當）、選舉不當行為（《選舉（舞弊及非法行為）條例》（第 554 章））、市場失當行為（《證券及期貨條例》（第 571 章））、保險業失當行為（《保險業條例》（第 41 章））和稅務詐騙（《稅務條例》（第 112 章））。

本分科與多個執法機關緊密合作，包括香港警務處（特別是商業罪案調查科和財富情報及調查科）、廉政公署、證券及期貨事務監察委員會（證監會）、保險業監管局（保監局）及稅務局。2024 年，本分科繼續加快檢控涉及使用傀儡戶口處理犯罪得益的“洗黑錢”案件，並在適當情況下尋求加重刑罰，確保對同類案件起足夠的阻嚇作用（例如*香港特別行政區 訴 Yu Tsz-sang* [2024] HKDC 2093 及*香港特別行政區 訴 Cheung Kwan-po* [2024] HKDC 2039 等）。

本分科就多項事宜提供法律指引，例如是否有充分證據提出檢控；如證據充分，便就適當的控罪和進行審訊的法院等範疇提供法律指引，一切以《檢控守則》為依歸。分科律師會在可行情況下處理按分科指引進行審訊的檢控工作，但部分案件或會委託具相關專長的外判律師處理。分科律師會密切監察審訊結果，在需要時負責提出上訴和覆核，並就該等上訴和覆核進行檢控和訟辯。

2024 年，分科四共有 30 名律師，並設有四個組別，即分科四第 1A 組、第 1B 組、第 2A 組及第 2B 組。首兩組就警方（主要為商業罪案調查科和財富情報及調查科，但也包括警方其他單位）調查的案件提供法律指

Hong Kong ranked third globally in the Global Financial Centres Index 36 Report published in September 2024. Hong Kong's status as an international financial centre is upheld by the effective prosecution of various white-collar crimes. Sub-division IV, which includes two Commercial Crime Advisory Sections and two ICAC Advisory Sections, is dedicated to combatting commercial crime and corruption. Many of these offences are transnational or sophisticated in nature. This Sub-division specialises in advising on and prosecuting the trials and appeals for crimes such as commercial deception, misconduct in public office, money laundering under the Organized and Serious Crimes Ordinance (Cap. 455), bribery and corruption under the Prevention of Bribery Ordinance (Cap. 201), election misconduct under the Elections (Corrupt and Illegal Conduct) Ordinance (Cap. 554), market misconduct under the Securities and Futures Ordinance (Cap. 571), insurance industry misconduct under the Insurance Ordinance (Cap. 41), and revenue fraud under the Inland Revenue Ordinance (Cap. 112).

The Sub-division collaborates closely with various law enforcement agencies, including the Hong Kong Police Force (particularly the Commercial Crime Bureau ("CCB") and the Financial Intelligence and Investigation Bureau ("FIIB")), the Independent Commission Against Corruption ("ICAC"), the Securities and Futures Commission ("SFC"), the Insurance Authority ("IA") and the Inland Revenue Department ("IRD"). In 2024, the Sub-division continued to expedite prosecution of money laundering involving stooge accounts, seeking enhanced sentence where appropriate to ensure effective deterrence of similar cases (see for example, *HKSAR v Yu Tsz-sang* [2024] HKDC 2093 and *HKSAR v Cheung Kwan-po* [2024] HKDC 2039).

Legal advice of the Sub-division encompasses issues such as the sufficiency of evidence for prosecution, and, if so, the appropriate charge(s) and the venue of trial, all in accordance with the Prosecution Code. Whenever feasible, counsel will prosecute trials arising from advice of the Sub-division; however, some cases may be briefed out to specialised fiat counsel. Counsel of the Sub-division diligently monitor trial outcomes and are responsible for initiating, prosecuting and arguing the appeals and reviews when warranted.

In 2024, Sub-division IV consisted of 30 counsel organized into four sections: Sections IV(1)(A), IV(1)(B), IV(2)(A) and IV(2)(B). The first two sections advise on cases investigated by the Police, mainly the CCB and FIIB but also other formations of the Police. Section IV(1)(B) additionally advises the IA, IRD, and SFC on cases investigated by them. Sections IV(2)(A) and IV(2)(B) provide advice

引，而第 1B 組同時就保監局、稅務局及證監會調查的案件提供法律指引。第 2A 組及第 2B 組就廉政公署調查的案件提供法律指引，前者集中處理涉及公營機構貪污和選舉罪行的案件，而後者則負責私營機構貪污案件。分科律師在 2024 年曾提供 3,475 項書面和口頭法律指引，出庭日數共 1,330.5 日。下文載述各組別在年內處理的一些案件。

分科四第 1A 組—商業罪案 (A)

在香港特別行政區 訴 孫健榮 [2024] HKCFI 1805 案中，被告承認兩項“洗黑錢”罪，被裁定罪成和判處監禁 10 年。被告是一家瑞士私人銀行的聯席董事，於 2016 年 6 月至 2018 年 6 月期間向客戶訛稱他能協助客戶從內地轉撥資金來港，誘使他們把約港幣 1.3 億元存入其指定帳戶，然後挪用該筆資金。判刑法庭強調由於案件涉及巨額款項，且被告知悉該筆資金的非法性質，因此必須判處具阻嚇性的刑罰。

在香港特別行政區 訴 李宝麗 [2025] HKCFI 1252 案中，被告承認 31 項“盜竊”罪。被告在 2020 年 6 月至 2021 年 5 月受僱於 18 家不同的公司期間，藉冒認簽署或竄改公司支票的收款人資料盜取合共約港幣 900 萬元。此外，她承認兩項“以欺騙手段取得金錢利益”罪，在其兩份工作申請中虛報資料。另外，她承認兩項“以欺騙手段取得財產”罪及一項“使用他人身分證”罪，盜取同事的信用卡和身份證，然後使用盜取的信用卡購買首飾和手提電話，以及使用盜取的身分證預訂酒店房間以避開警方的偵查。原訟法庭判處被告監禁六年八個月。

在香港特別行政區 訴 潘焯鉉及另三人 [2024] HKDC 300 案中，一個集團的成員冒充銀行職員，通過非應邀營銷電話或 WhatsApp 信息欺騙受害人，誘使他們支付費用以取得據稱的低息貸款。部分據稱的

to the ICAC, focusing on public sector corruption and electoral crimes, and private sector corruption respectively. During the year, counsel of the Sub-division gave 3,475 written and oral advice and attended Court for a total of 1,330.5 Court days Below are some of the cases handled by each section in 2024.

Section IV(1)(A) – Commercial Crime (A)

In *HKSAR v Suen Kin-wing* [2024] HKCFI 1805, the defendant was convicted upon his own pleas of two counts of "money laundering" and sentenced to 10 years' imprisonment. Between June 2016 and June 2018, the defendant, an associate director of a Swiss private bank, falsely represented to clients that he could facilitate the transfer of funds from Mainland China to Hong Kong and induced them to deposit approximately HK$130 million into his designated accounts. He then misappropriated the funds. The sentencing Court emphasised that a deterrent sentence was warranted due to the substantial amount involved and the defendant's knowledge of the illicit nature of the funds.

In *HKSAR v Li Po-lai* [2025] HKCFI 1252, the defendant pleaded guilty to 31 counts of "theft". From June 2020 to May 2021, while employed at 18 different companies, the defendant forged signatures or altered the details of payees on those companies' cheques, thereby stealing a total of around HK$9 million. Additionally, she pleaded guilty to two counts of "obtaining pecuniary advantage by deception" for providing false information in her two job applications. Furthermore, she pleaded guilty to two counts of "obtaining property by deception", and one count of "using an identity card relating to another person" for stealing the credit card and identity card belonging to a colleague and then using the stolen credit card to purchase jewellery and mobile phones and using the stolen identity card to book a hotel room in order to avoid police's detection. The Court of First Instance sentenced her to six years and eight months' imprisonment.

In *HKSAR v Pun Cheuk-wang and 2 others* [2024] HKDC 300, a syndicate posing as bank staff deceived victims through cold calls or WhatsApp messages, tricking them into paying fees for obtaining purported low-interest loans. Some of the purported loan applications were processed by fictitious law firms, resulting in a total loss of HK$1,822,000 for the victims. D1 impersonated a lawyer at two of the bogus law firms and faced five counts of "conspiracy to defraud". D2 defrauded one of the victims and faced one count of "conspiracy to defraud". The syndicate also used the bank accounts of D2 and D3 to launder approximately

貸款申請由虛假的律師行處理，導致受害人損失合共港幣 1,822,000 元。第一被告冒認其中兩間虛假律師行的律師，被控五項“串謀欺詐”罪。第二被告詐騙其中一名受害人，被控一項“串謀欺詐”罪。該集團也利用第二和第三被告的銀行帳戶清洗受害人的被騙金錢，約港幣 320 萬元；因此，第二被告被控七項控罪，而第三被告被控一項“洗黑錢”罪。法院接納該集團的詐騙計劃是埋沒良心的騙案，須判處阻嚇性刑罰。三名被告全部認罪，第一被告因在該等騙局中扮演關鍵角色，被判監禁 42 個月，而第二和第三被告分別被判監禁 34 個月及 8 個月。

分科四第 1B 組— 商業罪案 (B)

在香港特別行政區 訴 曾耀光 [2024] HKCA 1062 案中，上訴人（第二被告）利用名下三個個人帳戶清洗達港幣 1,259 萬元的總款項，經審訊後被裁定三項“洗黑錢”罪罪成，判監三年九個月。第二被告在上訴時辯稱，判刑法官錯誤地重複計算該三個帳戶之間的跨行轉帳，並指量刑應以港幣 800 萬元的淨款項計算。上訴法庭裁定，上述的跨行轉帳構成“多層化”操作，因而加重罪責。法庭認同答辯人提出的量刑方法，即 (1) 先根據該淨款項釐定刑期，然後再把刑期上調，從而反映“多層化”操作的嚴重

HK$3.2 million of the victims' money; thus, D2 faced seven counts, and D3 faced one count of "money laundering". The Court acknowledged that the syndicate's fraudulent scheme was a heartless scam which called for deterrent sentences. All three defendants pleaded guilty: D1 received 42 months' imprisonment for his key role in the scams, while D2 and D3 were sentenced to 34 months' and 8 months' imprisonment respectively.

Section IV(1)(B) – Commercial Crime (B)

In *HKSAR v Tsang Yiu-kong* [2024] HKCA 1062, the appellant (D2) was convicted after trial of three counts of "money laundering" involving his three personal accounts, laundering a gross amount of HK$12.59 million. He was sentenced to three years and nine months' imprisonment. On appeal, D2 contended that the sentencing judge erred by double-counting the inter-bank transfers between those three accounts, and the net amount of HK$8 million should have been considered for sentencing. The Court of Appeal held that those inter-bank transfers constituted "layering" which warrants an increased culpability. The Court endorsed the sentencing approaches proposed by the respondent, namely, (1) basing the sentence on the net amount and adjusting it upwards to reflect the seriousness of "layering", or (2) basing the sentence on the gross amount and adjusting the sentence downwards for a proportionate sentence that accurately reflects the criminality of the offence. That said, in this case, given that D2's co-defendant (D3) who dealt with HK$8.13 million was given an unduly low starting point of three years and six months' imprisonment, in order to avoid disparity of sentence, the Court of Appeal adopted a reduced starting point of three years and nine months' imprisonment for the appellant.

In *HKSAR v Fung Kai-sun* FLCC 861/2024 and *HKSAR v So Wai-ming* FLCC 886/2024, the defendants, acting as stooge account holders, laundered HK$2.54 million and HK$3.1 million respectively. They pleaded guilty to their "money laundering" charges and were sentenced to 11 months' and 12 months' imprisonment respectively. The sentencing magistrate dismissed the Prosecution's applications for review of the sentences on the basis that the sentences passed were manifestly inadequate and/or wrong in principle. These two cases are now being taken further to the Court of Appeal for reviewing the sentences.

In *HKSAR v Ng Tsz-nok* [2024] HKDC 42, the defendant, aged 20 years at the time of sentencing, was sentenced to four years' imprisonment upon conviction on his own pleas of 30 counts of "fraud". He deceived 30 victims by impersonating bank staff

程度；或 (2) 先根據該總款項釐定刑期，然後再把刑期下調，從而得出既相稱又能準確反映刑責的刑期。儘管如此，就本案而言，原審法官曾就第二被告的同案被告（第三被告）處理港幣 813 萬元而對其定了過低的量刑起點（即監禁三年六個月），為免刑期不一，上訴法庭把上訴人的量刑起點調低至監禁三年九個月。

在*香港特別行政區 訴馮啟燊* FLCC 861/2024 及*香港特別行政區 訴 蘇偉明* FLCC 886/2024 案中，被告以傀儡帳戶持有人的身分，分別清洗港幣 254 萬元及港幣 310 萬元。他們承認“洗黑錢”控罪，分別被判監禁 11 個月及 12 個月。判刑裁判官駁回控方以判刑明顯不足及／或原則上有錯為由提出的覆核刑罰申請。兩宗案件現正進一步提交上訴法庭覆核刑罰。

在*香港特別行政區 訴 吳子諾* [2024] HKDC 42 案中，判刑時 20 歲的被告承認 30 項“欺詐”罪，被裁定罪成和判處監禁四年。他冒充銀行職員，並通過非應邀營銷電話及文字信息欺騙 30 名受害人，游說他們透露流動支付服務的一次性驗證碼及密碼，從而盜取約港幣 66 萬元。在被告多部手提電話內找到的證據與致電受害人所用的電話號碼吻合，被告的電腦也載有部分受害人的資料及交易記錄。

在*香港特別行政區 訴 Avelino Kristine Annette Discher* [2024] HKDC 40 案中，被告承認兩項“盜竊”罪。她在 2009 至 2017 年受僱於兩家受害公司並擔任簿記員及辦公室經理，負責準備待批核的支票，其間她竄改僱主的 194 張支票，盜用約港幣 573 萬元。基於這是一宗違反誠信的案件，法庭判處被告監禁 44 個月。

在*香港特別行政區 訴 李凱斌* [2024] HKDC 297 案中，被告承認兩項“欺詐”罪。受害人受非應邀營銷電話中聲稱提供的虛假低息貸款吸引，誘使他們支付據稱的保險或會員費用，作為取得虛假貸款的先決條件。該欺詐案涉及使用偽造文件，以及被告假

through cold calls and text messages, persuading them to reveal their one-time passcodes and passwords for mobile payment services, resulting in the theft of approximately HK$660,000. The evidence found on the defendant's mobile phones matched with the phone numbers used in calling the victims and the defendant's computer contained some victims' information and transaction records.

In *HKSAR v Avelino Kristine Annette Discher* [2024] HKDC 40, the defendant pleaded guilty to two counts of "theft" for altering 194 cheques of her employers and embezzling approximately HK$5.73 million between 2009 and 2017 while employed as a bookkeeper and office manager for the two victim companies and was responsible for preparing cheques for approval. As this was a breach of trust case, the Court sentenced her to 44 months' imprisonment.

In *HKSAR v Li Hoi-pan* [2024] HKDC 297, the defendant pleaded guilty to two counts of "fraud". The victims were lured by cold calls with bogus low-interest loans and induced into paying money for purported insurance or membership as prerequisites for obtaining the fictitious loans. The fraud involved the use of forged documents and a bogus loan intermediary office, where the defendant posed as a staff and met the victims. Two victims suffered losses totalling HK$700,000. In sentencing the defendant to 26 months' imprisonment, the Court emphasised that the seriousness of the defendant's offending lies in the potential future losses had he not been apprehended promptly.

In *HKSAR v Ting Jenny (formerly known as Ting Hak-chun)* [2024] HKDC 635, the defendant, a licensed property agent owning a property agency business, was the registered owner of 10 properties who failed to report rental income or over-claimed home loan interest with an aggregate amount of HK$4,616,245 between the years of assessment 2008/2009 and 2015/2016. She pleaded guilty to 11 counts of "evasion of tax with wilful intent" and one count of "without reasonable excuse making an incorrect return". Full repayment of the total undercharged tax of HK$536,630 was made. In sentencing the defendant to seven months' imprisonment and a fine of HK$240,000, the Court reiterated that deliberate fraud against the IRD is a serious matter which affects the community at large.

Section IV(2)(A) – ICAC (A) / Public Sector

In *HKSAR v Yeung King-lun & others* [2024] HKDC 2107 (see also [2022] HKDC 429), two assistant officers of the Correctional

扮職員在一間偽冒貸款中介辦公室與受害人會面。兩名受害人損失合共港幣 70 萬元。法庭判處被告監禁 26 個月時強調，若非被告及時被捕，日後可能會造成損失，因此被告的罪行性質嚴重。

在香港特別行政區 訴 丁珍妮 (前稱丁克珍) [2024] HKDC 635 案中，被告人是擁有一項地產代理業務的持牌地產代理，也是 10 個物業的註冊業主。她在 2008/2009 至 2015/2016 課稅年度沒有填報租金收入或申報過多的居所貸款利息，總額為港幣 4,616,245 元。她承認 11 項“蓄意意圖逃稅”罪及一項“無合理辯解而漏報或少報《稅務條例》規定須申報的資料”罪，並已悉數償還合共港幣 536,630 元的少徵稅款。法庭判處被告監禁七個月和罰款港幣 24 萬元時重申，蓄意詐騙稅務局是嚴重事宜，影響整個社會。

分科四第 2A 組— 廉政公署 (A) / 公營機構

在香港特別行政區 訴 楊敬倫及其他人 [2024] HKDC 2107 (另見 [2022] HKDC 429) 案中，兩名懲教署的懲教助理 (第一和第二被告) 各被控一項“串謀犯藉公職作出不當行為”罪。第一被告與一名在囚人士 (第三被告) 串謀，第二被告則與三名在囚人士 (第三至第五被告) 串謀。第一被告縱容第三被告在未經授權下於獄中管有和使用手提電話，而第二被告代在囚的第三被告致電服務熱線，以協助第三被告改善在獄中的信號接收情況。第二被告認罪後被裁定罪名成立，判處監禁七個月：[2022] HKDC 429。第一被告經審訊後被裁定罪名成立。第一、第三和第四被告分別被判處監禁 18 個月、24 個月和 9 個月。

在香港特別行政區 訴 林卓廷 [2024] HKCFA 18 案中，廉政公署就 2019 年 7 月 21 日在元朗西鐵站發生的事件與時任立法會議員

Services Department, D1 and D2, each faced one count of “conspiracy to commit misconduct in public office”. D1 conspired with an inmate (D3) while D2 with three inmates (D3 to D5). D1 connived in the unauthorised possession and use of mobile phone by D3 in a prison, and D2 assisted by calling a service hotline on behalf of the inmate to improve D3’s signal reception in prison. D2 had previously been sentenced to seven months’ imprisonment upon conviction on his own plea: [2022] HKDC 429. D1 was convicted after trial. D1, D3 and D4 were respectively sentenced to 18 months’, 24 months’ and 9 months’ imprisonment.

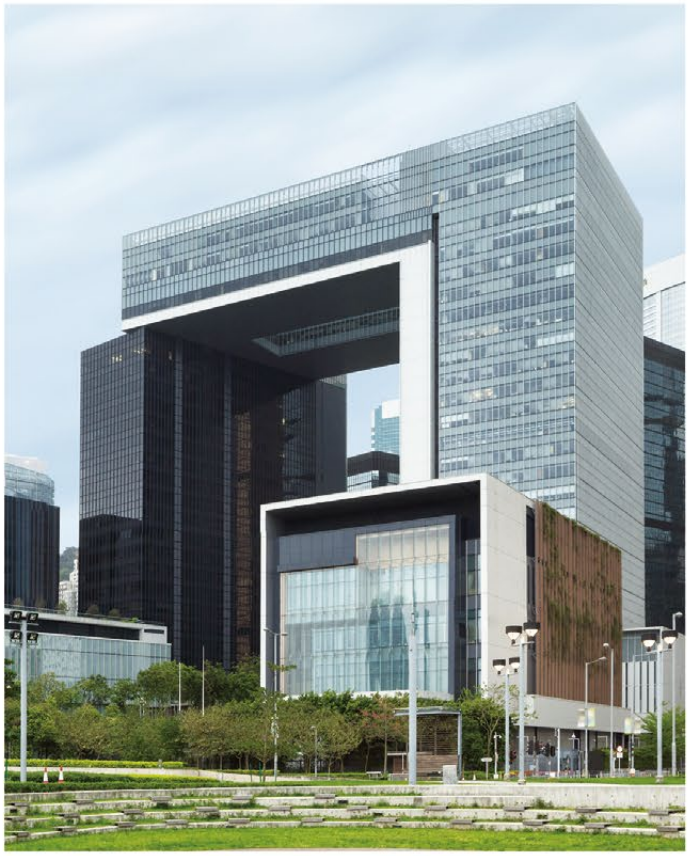
In *HKSAR v Lam Cheuk-ting* [2024] HKCFA 18, the ICAC interviewed the appellant, then a member of the Legislative Council, as a witness regarding an incident on 21 July 2019 at Yuen Long West Rail Station. The ICAC informed him that it was investigating a police officer (“Yau”) for offences under Part II of the Prevention of Bribery Ordinance (Cap. 201) (“POBO”) and the common law offence of “misconduct in public office”. He was warned about the offence under section 30 of the POBO concerning the disclosure of identities of persons being investigated. Shortly after, on three separate occasions the appellant publicly announced that the ICAC was investigating Yau for “misconduct in public office” in relation to the incident. The appellant was convicted after trial of three counts of “disclosing the identity of a person being investigated” under section 30(1)(b) of the POBO. On appeal, the Court of First Instance quashed the convictions on the ground, inter alia, that section 30(1)(b) did not prohibit the disclosure of identity and other information relating to an investigation concerning “misconduct in public office”. The Court of Final Appeal granted the Prosecution’s application for leave to appeal on a certified point of law of great and general importance, namely that having regard to the clear legislative intent behind the section 30 offence of protecting the integrity of ICAC investigations, whether an offence under section 30(1)(b) is committed when a person discloses the identity of a subject person by claiming that the subject person is being investigated by the ICAC of an offence not under Part II of the POBO whilst knowing that the ICAC is indeed investigating the subject person for an offence under Part II of the POBO. The final appeal was heard in 2025.

HKSAR v Wong Man-ho WKCC 3137/2023, the defendant, a resident doctor of the Hospital Authority, pleaded guilty to “fraud”, and was sentenced to a community service order of 160 hours for cheating remuneration on multiple occasions between 2017 and 2019 by either shirking his normal duty time to provide

兼身為證人的上訴人會面。廉政公署告知上訴人，該署正就《防止賄賂條例》(第 201 章) 第 II 部所訂罪行及普通法中的“公職人員行為失當罪”調查一名警務人員 (游氏)，並提醒上訴人注意《防止賄賂條例》第 30 條所訂有關披露受調查人身分的罪行。不久之後，上訴人在三個不同場合公開表示，廉政公署正調查游氏是否在有關事件中干犯“公職人員行為失當罪”。上訴人經審訊後根據《防止賄賂條例》第 30(1)(b) 條被裁定三項“披露受調查人身分”罪罪成。原訟法庭在上訴中撤銷定罪，其中一個理由是第 30(1)(b) 條沒有禁止披露與“公職人員行為失當罪”調查相關人士的身分等資料。終審法院批准控方基於案件的決定涉及具有重大而廣泛的重要性的法律論點提出上訴許可申請：考慮到第 30 條所訂罪行背後的明確立法意圖是要確保廉政公署的調查公正，某人如知道廉政公署確實正就《防止賄賂條例》第 II 部所訂罪行調查受調查人，卻聲稱該署正就並非《防止賄賂條例》第 II 部所訂罪行調查該受調查人，因而披露該受調查人的身分，此舉是否干犯第 30(1)(b) 條所訂罪行。最終上訴已於 2025 年進行聆訊。

在*香港特別行政區 訴 王文灝* WKCC 3137/2023 案中，在醫院管理局任職駐院醫生的被告承認“欺詐”罪，被判處 160 小時社會服務令。在 2017 至 2019 年期間，被告多次縮減其正常當值時間，為醫院管理局提供額外服務以賺取外快，或誇大服務時數以申領額外酬金，從而騙取薪酬。

在*香港特別行政區 訴 朱磊* ESCC 1195/2023 案中，在香港賽馬會 (馬會) 任職高級項目經理的被告收受與馬會經常有商業往來的活動舉辦機構所送贈一隻約值港幣 8,200 元的腕錶，經審訊後根據《防止賄賂條例》第 4 條被裁定一項“公職人員接受利益”罪罪成。被告也曾使用虛假資料欺騙馬會向他發放他不合資格領取的酬酢開支，經審訊後根據《防止賄賂條例》第 9(3) 條被裁定三項“代理人使用文件意圖欺騙其主事人”罪罪成，被法庭判處監禁六個月。



extra services to the Hospital Authority for additional pay or by exaggerating service hours to claim extra remuneration.

In *HKSAR v Chu Lui* ESCC 1195/2023, the defendant, a senior programme manager of the Hong Kong Jockey Club ("HKJC"), was convicted after trial of a charge of "public servant accepting an advantage" under section 4 of the POBO for accepting a watch valued at around HK$8,200 from an event organizer with regular business with the HKJC. He was also convicted after trial of three counts of "agent using a document with intent to deceive his principal" under section 9(3) of the POBO for using false information to deceive the HKJC into reimbursing him for entertainment expenses to which he was not entitled. The Court sentenced him to six months' imprisonment.

In *HKSAR v Yau Chun-wo and another* WKCC 4344/2023, a medical social worker (D1) of the Social Welfare Department, and a residential care home proprietor (D2) both pleaded guilty to a joint charge of "conspiracy for a public servant to accept advantage" under section 4 of the POBO. D1 instigated and accepted bribes totalling HK$83,000 from D2 for referring 14 elderly patients to D2's residential care home upon their discharge from the hospital. D1 failed to properly document his reasons for recommending D2's facility, did not declare any conflict of interest

在香港特別行政區 訴 邱俊和及另一人 WKCC 4344/2023 案中，一名社會福利署醫務社工（第一被告）及一名安老院經營者（第二被告）共同被控《防止賄賂條例》第 4 條所訂的一項“串謀使公職人員接受利益”罪，二人同告認罪。第一被告向第二被告提出賄賂要求並接受第二被告提供合共港幣 83,000 元賄款，以轉介 14 名年長病人在出院後入住第二被告的安老院。第一被告沒有妥為記錄他推薦第二被告的院舍的原因，沒有申報任何利益衝突，也沒有就接受第二被告的款項尋求批准。第一被告被判監禁八個月，第二被告被判監禁六個月。

分科四第 2B 組— 廉政公署 (B) / 私人機構

在香港特別行政區 訴 詹培忠及另兩人 [2024] HKDC 2085 案中，詹培忠（第一被告）、其兒子（第二被告）及另一人（馬氏）共同被控兩項“串謀詐騙”罪，第三被告及馬氏則共同被控一項“洗黑錢”罪。第一被告是一家香港上市公司（該公司）的大股東，而第二被告是該公司的執行董事。2013 年，第一和第二被告與馬氏簽訂一項秘密協議（該協議），由馬氏以作價約港幣 2.1 億元取得該公司的控制權。根據該協議，第一和第二被告會先把該公司部分的股票售予馬氏，然後安排該公司發行可換股票據供馬氏認購。在兩次執行董事會議上，包括第二被告在內的一眾董事通過決議，批准該公司發行新股及可換股票據。不過，該協議從沒有向董事會、股東或香港聯合交易所作出披露。馬氏其後指示第三被告以港幣 4,200 萬元買入有關的可換股票據，然後兌換成該公司的股票，再存入第三被告新開立的銀行帳戶。第三被告最後出售所有股票，把所得的款項轉給馬氏。馬氏棄保潛逃，而第一、第二和第三被告經審訊後被裁定所有控罪罪名成立。

and did not seek approval for accepting money from D2. D1 was sentenced to eight months' imprisonment and D2 to six months' imprisonment.

Section IV(2)(B) – ICAC (B) / Private Sector

In *HKSAR v Chim Pui-chung and 2 others* [2024] HKDC 2085, Chim (D1), his son D2 and another person ("Ma") jointly faced two counts of "conspiracy to defraud", and D3 and Ma faced one joint charge of "money laundering". D1 was a substantial shareholder of a Hong Kong listed company (the "Company"), of which D2 was the Executive Director. In 2013, D1 and D2 entered into a secret agreement (the "Agreement") with Ma for Ma to acquire the control of the Company at a price of around HK$210 million. Pursuant to the Agreement, D1 and D2 would initially sell some of the Company's shares to Ma and then arrange the Company to issue convertible notes for Ma's subscription. In two Executive Directors' meetings, the directors, including D2, passed resolutions that the Company would issue new shares and convertible notes. However, the Agreement was never disclosed to the board of directors, the shareholders or the Hong Kong Stock Exchange. Ma subsequently instructed D3 to purchase the relevant convertible notes at HK$42 million, which were converted to Company shares and deposited into D3's newly opened bank account. D3 eventually sold all the shares and transferred the monies to Ma. Ma failed to answer his bail and absconded. D1, D2 and D3 were convicted after trial of all the charges they faced.

In *HKSAR v Rumjahn Fatima and 14 others* DCCC 703/2022 & DCCC 603/2023, Rumjahn pleaded guilty to four counts of "agent accepting an advantage" and five counts of "conspiracy for an agent to accept advantage". Between 2018 and 2021, Rumjahn, the administrator of an international kindergarten of the English Schools Foundation, accepted bribes of around HK$540,000 from various parents for securing placement at the kindergarten for their children. The sentencing of Rumjahn was adjourned for her to testify as a prosecution witness in a trial involving the 14 co-defendants who were parents and middleman facing charges of "agent accepting an advantage", "agent soliciting an advantage", "conspiracy for an agent to accept an advantage" or "inciting an agent to accept an advantage".

In *HKSAR v Au-yeung Yin-tung* [2024] HKDC 1523 and [2024] HKDC 1550, the defendant was convicted after trial of one count of "fraud" and was sentenced to three years eight months' imprisonment. The defendant, a staff member of a stationery

在*香港特別行政區 訴 Rumjahn Fatima 及另 14 人* DCCC 703/2022 及 DCCC 603/2023 案中，Rumjahn 承認四項“代理人接受利益”罪及五項“串謀使代理人接受利益”罪。在 2018 至 2021 年期間，當時在英基學校協會轄下一所國際幼稚園任職行政人員的 Rumjahn 收受多名家長約港幣 54 萬元賄款，以助他們子女取得入讀該幼稚園的學位。法庭押後對 Rumjahn 判刑，讓她在涉及 14 名同案被告（被控“代理人接受利益”罪、“代理人索取利益”罪、“串謀使代理人接受利益”罪或“煽惑代理人接受利益”罪的家長和中間人）的審訊中，以控方證人身分作供。

在*香港特別行政區 訴 歐陽賢冬* [2024] HKDC 1523 及 [2024] HKDC 1550 案中，被告經審訊後被裁定一項“欺詐”罪罪成，判監三年八個月。被告是一家文具公司的職員，違反公司對她的信任，向公司虛報她丈夫擁有和控制的膠粒供應公司提供的報價，是數個競爭對手之中最低的。這項虛假資料誘使被告受僱的公司在兩年半內 34 次向被告的丈夫採購膠粒，採購總額超過港幣 720 萬元。被告及其丈夫在該詐騙計劃中獲利約港幣 170 萬元。

香港特別行政區 訴 黃顯寧 [2024] HKDC 1956 案的被告承認兩項“欺詐”罪。2020 年，被告代其兒子以港幣 998 萬元購買一項住宅物業，並擬申請買價八成的按揭貸款。根據香港金融管理局的指引所訂明，有關物業必須用作自住，方可獲得買價八成的按揭貸款。被告及其兒子在簽署按揭貸款申請表時，聲稱該物業購作自住。該項按揭貸款其後獲批。被告在完成買賣後，曾兩度把物業出租而沒有通知按揭銀行物業用途有變。若按揭銀行之前獲告知此事，便只會批出買價四成的按揭貸款，並行使合約權利要求償還部分或全部貸款和施加其他條件（包括上調貸款利率）。法庭判處被告監禁 14 個月，同時指出被告的行為嚴重損害公眾利益和削弱整體房屋市場政策的完整性。

company, breached the trust reposed in her by falsely reporting to her company that a pellets supplier company owned and controlled by her husband had offered the lowest quotation amongst several competitors. Induced by such false information, the defendant's employer company purchased pellets from the defendant's husband on 34 occasions, spanning a period of two and a half years. The overall purchase prices were over HK$7.2 million. The defendant and her husband made approximately HK$1.7 million profit out of the fraudulent scheme.

In *HKSAR v Wong Hin-ning* [2024] HKDC 1956, the defendant pleaded guilty to two counts of "fraud". In 2020, the defendant, on behalf of her son, purchased a residential property at HK$9.98 million. She intended to apply for a mortgage loan of 80% of the purchase price. The guidelines of the Hong Kong Monetary Authority stipulated that to obtain a mortgage loan of 80% of the purchasing price, the property had to be for self-use. The defendant and her son signed the mortgage loan application claiming that the property was purchased for self-use. Subsequently, the mortgage loan was approved. After completing the purchase, she leased out the property twice without notifying the mortgage bank of the change in use. Had the mortgagee bank been so informed, it would have only approved a mortgage loan of 40% of the purchase price, and exercised their contractual right to demand repayment of part or whole of the loans, as well as impose other conditions, including increasing the loan interest rate. When sentencing the defendant to 14 months' imprisonment, the Court observed that her actions significantly undermined public interest and the integrity of the overall housing market policies.