

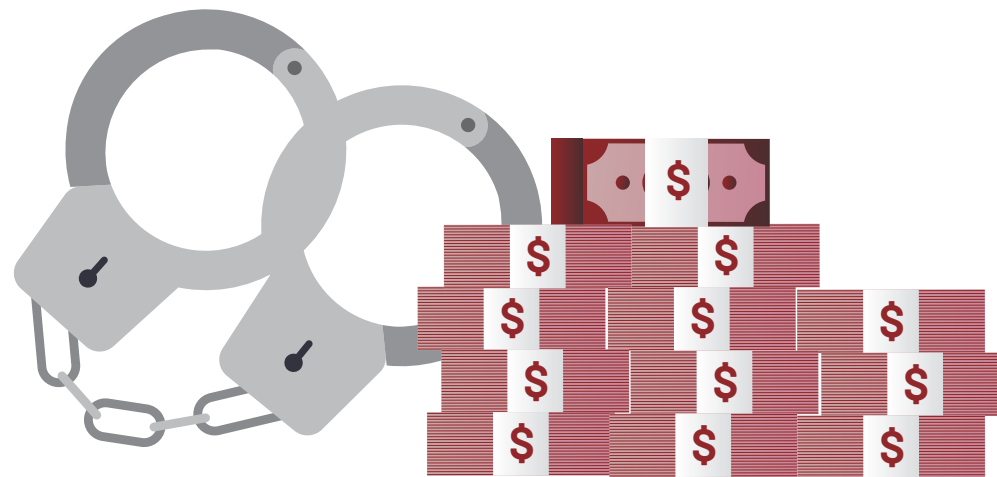
犯罪得益 Proceeds of Crime

資產追討對打破犯罪循環至關重要。2025 年，犯罪得益組繼續與執法機關及海外同業緊密合作，聯手追查、凍結和扣押犯罪財產及與之價值相當的財產，以待沒收。年內，該組取得 33 項限制令和 40 項沒收令，因此而被限制的可變現財產價值為港幣 347,017,471.33 元，被法院頒令沒收的犯罪得益則合共港幣 150,580,919.17 元。

下文載述該組在 2025 年處理的一些值得關注的案件。

Asset recovery plays a crucial role in disrupting the cycle of criminal activities. In 2025, the Proceeds of Crime Section continued to work closely with law enforcement agencies and overseas counterparts to trace, freeze and seize criminal property and property of corresponding value for confiscation. In 2025, 33 restraint orders and 40 confiscation orders were successfully obtained, with HK\$347,017,471.33 worth of realisable property restrained, and crime proceeds of HK\$150,580,919.17 ordered to be confiscated.

Some notable cases handled by the Section in 2025 are highlighted below.



1



在 **香港特別行政區 訴 林忠耀** [2025] HKCFI 3294 案中，一名銀行聯席董事在偷竊僱主 1,875,030.64 美元後，通過奢華腕錶銷售商和以假名開立的銀行帳戶清洗得益。他被裁定干犯“盜竊”罪及“處理已知道或相信為代表從可公訴罪行的得益的財產”罪罪成，判監七年。根據控方向法院申請沒收令的陳詞，被告的可變現財產價值包含多筆已匯出香港的大額現金及 38 隻只尋回吊牌的奢華腕錶的價值。法院接納控方的陳詞，命令被告向政府繳付港幣 12,200,461.79 元。

In **HKSAR v Lam Chung Yiu Charles** [2025] HKCFI 3294, an associate director of a bank stole US\$1,875,030.64 from his employer and laundered the proceeds through luxury watch vendors and bank accounts opened under false names. He was convicted of “theft” and “dealing with property known or believed to represent proceeds of an indictable offence” and sentenced to seven years’ imprisonment. The Prosecution applied for a confiscation order and submitted to the Court that the value of the defendant’s realisable property included the value of large sums of cash transferred out of Hong Kong and the value of 38 luxury watches for which only their hangtags could be recovered. The Court accepted the Prosecution’s submission and ordered the defendant to pay HK\$12,200,461.79 to the Government.

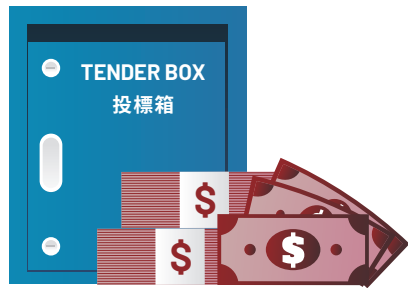
2



在**香港特別行政區 訴 姚樹穩及另一人** [2025] HKDC 1712 案中，一家泥水工程分判商的董事兼股東與他人串謀捏造向某紡織品供應商進行採購的文件，以此誇大三個課稅年度的開支，逃避港幣 14,617,812 元利得稅。他被裁定“串謀捏改帳目”罪罪成，判監十個月。法院向他發出補償令，全數追收逃繳的稅款。

In **HKSAR v Yiu Shu-wan and another** [2025] HKDC 1712, a director-cum-shareholder of a masonry subcontractor was convicted of “conspiracy to falsify accounts” for conspiring with others to fabricate procurement documents with a textile supplier, thereby inflating the costs for three assessment years and evading HK\$14,617,812 in profits tax. He was sentenced to ten months’ imprisonment with a compensation order made against him to recover the full sum of tax evaded.

3



在**香港特別行政區 訴 謝聲德** [2025] HKCFI 6495 案中，一名機電工程署高級屋宇裝備工程師向某承辦商提供有利中標的情報，繼而收受港幣 4 萬元現金。在 2012 至 2019 年期間，他利用三間本地銀行的帳戶清洗港幣 626 萬元，並與任職社會福利署的妻子消費共計港幣 1,190 萬元，款項來歷不明。被告被裁定《防止賄賂條例》(第 201 章)所訂的罪行、洗黑錢罪行及“藉公職作出不當行為”罪罪名成立，判監五年三個月。法院向被告頒令沒收他所得的港幣 380 萬元。

In **HKSAR v Zsa Sing-tak** [2025] HKCFI 6495, a senior building services engineer of the Electrical and Mechanical Services Department provided tender tips to and accepted HK\$40,000 cash from a contractor. He laundered HK\$6.26 million via three local bank accounts and he and his wife, a Social Welfare Department officer, spent unexplained funds totalling HK\$11.9 million between 2012 and 2019. The defendant was convicted of offences under the Prevention of Bribery Ordinance (Cap. 201), money laundering offences, and “misconduct in public office”. He was sentenced to five years and three months’ imprisonment with a confiscation order in the sum of HK\$3.8 million made against him.

除了在法院處理案件外，犯罪得益組成員也為執法機關及海外同業主講關於刑事資產追討的研討會。5 月，該組一名檢控官主講一場關於限制和沒收法律程序的研討會。8 月，該組的主管於一場為本港及海外金融情報機構及執法機關舉辦關於本地資產追討的講座擔任講者。

該組成員亦積極參加海外培訓和知識交流，緊貼資產追討工作的最新發展。2 月，該組一名高級檢控官出席財務行動特別組織全體會議及工作組會議，討論如何提升資產追討所需的標準。5 月，該組一名檢控官參加了在澳門舉行的第五輪亞洲／太平洋反清洗黑錢組織評估人員培訓。6 月，該組主管出席在北京舉行的《聯合國反腐敗公約》審議締約國國別訪問，講解香港特別行政區政府如何成功實施《公約》有關資產追討的條文，以及解答審議締約國專家提出的問題。

Apart from conducting cases in Court, members of the Section delivered seminars to law enforcement agencies and overseas counterparts on criminal asset recovery. In May, a Public Prosecutor gave a seminar on restraint and confiscation proceedings. In August, the Section Head delivered a talk on domestic asset recovery to local and overseas financial intelligence units and law enforcement agencies.

Members of the Section also actively participated in overseas training and knowledge sharing to keep abreast of the current development in asset recovery. In February, a Senior Public Prosecutor attended the Financial Action Task Force – Plenary and Working Group Meetings with discussions on upgrading the standard required in asset recovery. In May, a Public Prosecutor attended the 5th Round Asia/Pacific Group on Money Laundering Assessor Training in Macao. In June, the Section Head attended the United Nations Convention Against Corruption (UNCAC) Reviewing States Parties Country Visit held in Beijing to explain how the Government of the Hong Kong Special Administrative Region had successfully implemented the UNCAC provisions relating to asset recovery and to address the issues raised by the experts of the reviewing States Parties.