

18/85

IN THE PRIVY COUNCIL

No. 66 of 1984

O N A P P E A L
FROM THE HIGH COURT IN SINGAPORE

B E T W E E N :

JAMES CHIA SHIH CHING

Appellant

- and -

LAW SOCIETY OF SINGAPORE

Respondent

E X H I B I T S
PART III

CAMERON MARKBY
Moor House
London Wall
London
EC2Y 5HE

Solicitors for the Appellant

NORTON, ROSE, BOTTERELL & ROCHE
Kempson House
Camomile Street
London
EC2A 7AN

Solicitors for the Respondent

O N A P P E A L
FROM THE HIGH COURT IN SINGAPORE

B E T W E E N :

JAMES CHIA SHIH CHING Appellant

- and -

LAW SOCIETY OF SINGAPORE Respondent

E X H I B I T S
PART III

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APPENDIX "A"

EXHIBITS

A1
LETTER CHIA TO BROWN

CPIN. 11. 07 / 80

EXHIBITS

A1
Letter Chia
to Brown
10th March
1980

James S C Chia
70 Brankome Road
Singapore 1543
Republic of Singapore

10 Mar 80

10 Mr Anthony Brown
4 Pump Court
Temple
London EC4A 7AN
United Kingdom

Dear Tony

RE: CESSATION OF BUSINESS
SECTION 35 OF THE INCOME TAX ACT

I am in receipt of the opinion by Mr Charles Potter a
week ago on the above.

20 2 I believe the average fees charged by Mr Potter is
£400 with zero VAT. I attach herewith a bank draft for £200
leaving a remainder of £200 to be credited to my account which
may be utilised in the near future for other purposes.

Thank you.

Yours sincerely


JAMES S C CHIA

EXHIBITS

A2
Letter
Brown to
Chia
13th March
1980

EXHIBITS

A2
LETTER BROWN TO CHIA

CPB. IP. 137/80

TELEPHONE 01-333 5167 & 4913
TELEX 326702 FOURPUMPLDN
TELEGRAMS FOURPUMP LONDON, TELEX

4 PUMP COURT
TEMPLE
LONDON EC4Y 7AN

13th March, 1980

Dear Mr. Chia,

Cessation of Business
Section 35 of the Income Tax Act

I thank you for your letter of the 10th March 1980 enclosing your cheque for £800 10

I have credited your account with this full figure because Mr. Potter does not wish to charge anything for the Opinion in the above matter. to Mr. Potter

I hope you are keeping well and look forward to seeing you again soon.

Yours sincerely,

Clerk to Mr. D.C. Potter Q.C.

J.S.C. Chia, Esq.,
70 Branksome Road,
Singapore 1543
Republic of Singapore.

20

EXHIBITS
A3
LETTER CHIA TO BROWN

EXHIBITS
A3
Letter
Chia to
Brown
20th March
1980

James S C Chia
70 Brankascoe Road
Singapore 1543
Republic of Singapore

20 Mar 80

10 Mr Anthony Brown
4 Pump Court
Temple
London EC4Y 7AN
United Kingdom

Dear

RE: CESSATION OF BUSINESS UNDER
SECTION 35 OF THE INCOME TAX ACT

I thank you for your letter of 13 Mar 80 on the above.

20 2 I am indeed grateful to Mr Potter, QC, for his kind
gesture.

3 In view of the high interest rates prevailing in Britain
I would be delighted if you could kindly transfer the £800 to
my external deposit account in Midland Bank Limited, 82 Strand
Branch, 82 Strand London, WC2R 0ER. My deposit account number
is 23027554 under the name of S. C. J. Chia. Kindly effect the
transfer before 1st April.

4 I enclose herewith two photographs of Mr Potter taken
by me when he was in Singapore in October. Kindly forward it
to him.

30 Thank you.

Yours

JAMES S C CHIA

*Typed by [unclear] Yap
and by [unclear] Tan*

EXHIBITS
A4
Letter
Chia to
Brown
24th July
1980

EXHIBITS
A4
LETTER CHIA TO BROWN

James S. C. Chia
To, Banksome Rd
Singapore 1543
July 24
P15
P17

Dear Tony.

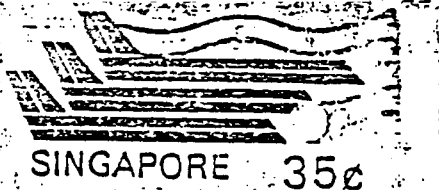
I have written to Mr. Mahoney, manager of Midland Bank, Strand Branch The Strand to transfer £800 from my account No. 23027 554 to you. Kindly ~~put~~ ^{credit} this £800 to the account of "Tong Eng Brothers Ltd" or "future consultation". Kindly call Mr. Mahoney immediately. I have given your phone number to him. I attach a letter of authority for you to show to Mr. Mahoney. The reason I am crediting it to "Tong Eng Brothers Ltd" is that there will be future consultation. Please do it immediately. Send all letters to my home address.

Sincerely,
James Chia

EXHIBITS
A5
COPY OF ENVELOPE MARKED

EXHIBITS
A5
Copy of
envelope
marked
19th August
1980

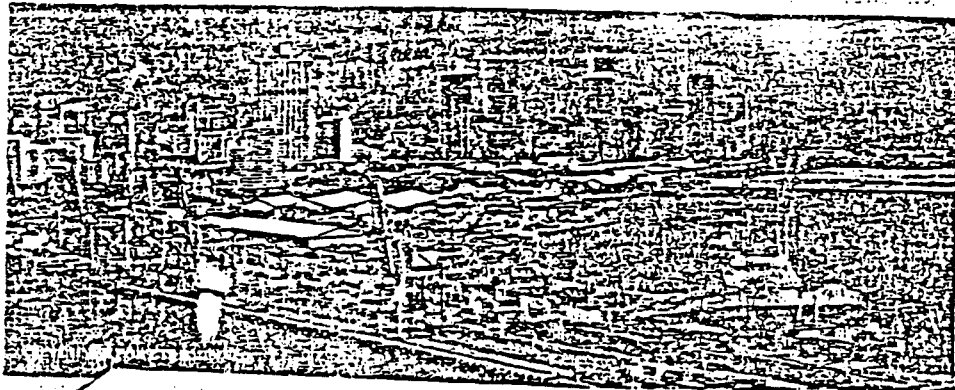
MAIL
PROGRAMME



MR. ANTHONY BROWN
CLERK to MR. NOJAN
4 PUMP COURT
LONDON EC4

Sender's name and address:

REPUBLIC OF SINGAPORE



To open cut here

First fold here

To open cut here

EXHIBITS

A6

Letter
Chia to
Teo
4th August
1980

EXHIBITS

A6

LETTER CHIA TO TEO

James Chia
70, Branksome Road
Singapore 1543

4th August 1980

Mr. Teo Tong Wah
335, East Coast Road
Singapore 1544

10

Dear Tong Wah,

RE : BRIEF AND OPINION BY MR. POTTER Q.C.

I refer to the £800 which I was holding for you against the possibility of instructing Mr. Potter Q.C. further.

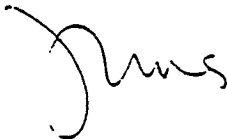
Please note that the £800 is in Mr. Potter's hand. Do you wish it to be returned to you in Singapore in which case I will so advise Mr. Potter Q.C.

Waiting to hear from you soonest.

Thank you.

Yours sincerely,

20



EXHIBITS
A7
LETTER CHIA TO BROWN

EXHIBITS
A7
Letter
Chia to
Brown
17th
August
1980

James Chia,
70 Bras Basah Road
Singapore 1543.
Aug 17th.

Dear Tony,

With reference to my letter of

10 1st July 1980 to you, I have written
again to the Bank Manager, Mr. Maloney
of Midland Bank, 83, Strand Branch

~~to effect a transfer of \$500 from~~
my account to Mr. Putterick for
the subject matter of "Further
consideration on Section 35: Cessation
Provisions of Income Tax Act".

Kindly ensure that the above is
effectuated immediately.

Thank you,

Yours Sincerely,
Chia

EXHIBITS

A8
Letter
Brown to
Chia
18th
August
1980

TELEPHONE 01-353 5186-7
TELEX 836703 FOURPUMP LDN
TELEGRAMS FOURPUMP LONDON, TELEX.

EXHIBITS

A8
LETTER BROWN TO CHIA

4 PUMP COURT
TEMPLE
LONDON E.C.4.

18th August, 1980

J.S.C. Chia Esq.,
70 Branksome Road,
Singapore 1543

10

Dear Mr. Chia,

I have just returned to Chambers from holiday and find your letter addressed to me.

Adrian has obtained the cheque from your bank made payable to Mr. Potter and this has been paid into Mr. Potter's account.

Might I suggest that instead of putting this against Tong Eng Brothers Limited for future consultation that we use this money to settle to two accounts which I handed to you when you were over here for £350 for advising in conference on the 23rd May 1980 in the name of Nakhoda Investments and £450 for advising in conference on the 23rd May under Tong Eng Pte. Ltd.

20

I hope you are keeping well.

Kind regards,

Yours sincerely,



Clerk to Mr. D.C. Potter Q.C.

EXHIBITS
A9
LETTER CHIA TO BROWN

EXHIBITS
A9
Letter
Chia to
Brown
26th
August
1980

J.S.C.Chia Esq.,
70, Branksome Road,
Singapore 1543.

26th August 1980.

10 Mr. Anthony Brown,
4, Pump Court,
Temple,
London E.C. 4.

Dear Tony,

20 With reference to paragraph 3 of your letter dated
the 13th August 1980, you may settle £450 against the
£800 currently in the possession of Mr. Potter as it
concerns the same subject-matter, i.e., cessation of
business: Section 35, Income Tax Act. As for the
remaining sum of £350, kindly allow it to be credited to
Mr. Potter's account.

As regards Nakhoda Investments, a separate payment
for the sum of £350 is on its way to you from the said
company.

Best regards to everyone in the Chambers.

Yours sincerely,

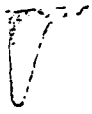


EXHIBITS

A10
Letter
Brown to
Chia
29th August
1980

EXHIBITS

A10
LETTER BROWN TO CHIA



TELEPHONE 01-333 5186-7 & 4915
TELEX 886701 FOURPUMP LDN
TELEGRAMS FOURPUMP LONDON, TELEX

4 PUMP COURT
TEMPLE
LONDON EC4Y 7AN

29th August, 1980

Dear Mr. Chia,

I thank you for your letter of the 26th August and also for your letter of the 17th August which obviously crossed with mine to you of the 18th August.

10

I now enclose a duly receipted fee note in payment of Mr. Potter's fee for £450. I have also added a footnote to show that there is still £350 in credit.

With kind regards.

Yours sincerely,

20

Clerk to Mr. D.C. Potter Q.C.

James S. Chia, Esq.,
70 Branksome Road,
Singapore, 1543.

EXHIBITS
All
RECEIPTED FEE-NOTE OF
D.C.POTTER ESQ. Q.C.

EXHIBITS
All
Receipted
Fee-Note
of D.C.
Potter Esq.
Q.C.
29th August
1980

TELEPHONE NOS. 01-353 5186/7 & 4915
TELEX 386702, FOURPUMP, LDN.

PROFESSIONAL FEES of Mr. D. C. POTTER, Q.C.

	VAT Registration No. 243 7958 30	4, PUMP COURT, TEMPLE, LONDON, EC4Y 7AN	
10	┌ James S. Chia Esq., Advocate, 70 Branksome Road, Singapore, 1543	┐	29.8.60
	Your Ref. ┌ Mr. Teo	└	

ZERO RATED

TONG ENG. PTE. LIMITED

1980

20	May 23	Advising in Conference (3.00-4.30 p.m)	<u>£450.00</u>
----	--------	--	----------------

CHEQUE
RECEIVED WITH THANKS
30 JUL 1980

[There is still £350 in credit
to this Company for work which
is to be done in the future]

Tax Invoice No. DCP/ valid only when received.

APPENDIX "B"

EXHIBITS

EXHIBITS

B1
Letter
Singapore
Ministry
of Finance
to Chia
8th August
1980

B1
LETTER SINGAPORE MINISTRY
OF FINANCE TO CHIA

Our Ref: MF(R)A 14.6.03

Your Ref:

Date: 8 Aug 80



MINISTRY OF FINANCE
REVENUE DIVISION
36th Floor, CPF Building
79 Robinson Road
Singapore 0106
REPUBLIC OF SINGAPORE
Telephone: 2229666
Cable Add: FINANCE, SINGAPORE

10

Mr James Chia Shih Ching

Through: CIR *lo 2/2/80*
JKK

Dear Sir

I am directed to inform you that the Public Service Commission has decided that you be and you are hereby interdicted from duty on no pay waf 8 Aug 80 until further notice under the provisions of Regulation 7 of the Public Service (Disciplinary Proceedings) Regulations, 1970.

20

2 Please note that under Regulation 13 of the said Regulations you shall not, whilst under interdiction, resign or leave Singapore without the permission of the Public Service Commission.

3 Please acknowledge receipt of this letter on the duplicate copy attached herewith and return it to this office immediately.

Yours faithfully

TKK
TOH FENG KIAT
for PERMANENT SECRETARY
MINISTRY OF FINANCE
REVENUE DIVISION

30

ENC

SECRET

EXHIBITS

B2

LETTER SINGAPORE MINISTRY
OF FINANCE TO MURPHY &
DUNBAR

EXHIBITS

B2

Letter
Singapore Ministry
of Finance to
Murphy & Dunbar
11th May 1981

Our Ref: MF(R)CF A 14.6.03

Your Ref: HEC/IL/600/80

Date: 11 May 81



MINISTRY OF FINANCE
REVENUE DIVISION
36th Floor, CPF Building
79 Robinson Road
Singapore 0106
REPUBLIC OF SINGAPORE
Telephone: 2229666
Cable Add: FINANCE, SINGAPORE

2

10

Messrs Murphy & Dunbar
Advocates & Solicitors
1901, Hong Leong Building
(19th Floor)
Raffles Quay
Singapore 0104
Republic of Singapore

Dear Sirs

MR JAMES CHIA SMIH CHING


Please refer to your letter dated 26 Mar 81.

20

2 We regret to inform you that the Public Service Commission has carefully considered the requests and decided that they cannot be acceded to.

3 You are reminded that Mr James Chia, whilst under interdiction, remains a public officer. He is not allowed to engage in any trade or business or to take up any work for an employer other than Government without approval.

Yours faithfully


TOH PENG KIAT
for PERMANENT SECRETARY
MINISTRY OF FINANCE
REVENUE DIVISION

30

Letter
Singapore
Ministry of
Finance to
Chia
17th February
1983

Ref: MF(R)Cf A 14.6.03

Your Ref:

Date:

MF(R)Cf A 14.6.03

3 Feb 83

LETTER SINGAPORE MINISTRY
OF FINANCE TO CHIA



REVENUE DIVISION
11th Floor, CPF Building
79 Robinson Road
Singapore 0106
REPUBLIC OF SINGAPORE
Telephone 2229666
Cable Add. FINANCE, SINGAPORE

3 10

Mr James Chia Shih Ching
Inland Revenue Officer, Grade IV

Through: Commissioner of Inland Revenue *fk*

Dear Sir

I refer to my letter MF(R)Cf A 14.6.03 dated 16 Nov 82 wherein you were informed that the Public Service Commission had directed that action be taken against you under Regulation 9(1) of the Public Service (Disciplinary Proceedings) Regulations, 1970 and you were given an opportunity either to appear personally before a Division I officer to make oral representations or to make written representations yourself. I also refer to the written representations made on your behalf vide the letter HEC/IL/896/80 dated 22 Nov 82 of your solicitors, M/s Murphy & Dunbar.

20

2 I am directed by the Public Service Commission to inform you that the Commission, having carefully considered the record of the proceedings of the Court and your representations, has decided that you be and you are hereby dismissed from the service with effect from the date following that of receipt of this letter.

30

3 The emoluments withheld during the period of your interdiction are forfeited.

4 You are required to return to the Commissioner of Inland Revenue immediately all Government articles and properties issued to you in the course of your employment including the Medical Benefit Entitlement Card No. 139494.

3 Please acknowledge receipt of this letter on the duplicate copy hereof and return it to me through the Commissioner of Inland Revenue.

Yours faithfully

Y M Pillay

Y M PILLAY
PERMANENT SECRETARY
MINISTRY OF FINANCE
REVENUE DIVISION

40

11/2/83

4 5000

IN THE PRIVY COUNCIL

No. 66 of 1984

O N A P P E A L
FROM THE HIGH COURT IN SINGAPORE

B E T W E E N :

JAMES CHIA SHIH CHING

Appellant

- and -

LAW SOCIETY OF SINGAPORE

Respondent

E X H I B I T S
PART III

CAMERON MARKBY
Moor House
London Wall
London
EC2Y 5HE

Solicitors for the Appellant

NORTON, ROSE, BOTTERELL & ROCHE
Kempson House
Camomile Street
London
EC2A 7AN

Solicitors for the Respondent