刑事司法协助

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法律框架

《2000年刑事事项互助法》（MACMA）规范新加坡收到和发出的司法协助请求。该法旨在便利刑事事项中协助的提供与获取，包括调取证据、查找人员、执行搜查与扣押、限制财产处分以及执行外国没收令。[1]向外国提供协助，要求该国根据条约或安排属于"指定外国"，或由总检察长在个案中作出特别指示。后一途径允许在对方承诺互惠的前提下，向非条约伙伴提供协助。[2]总检察长是中央机关。拒绝协助的理由包括：政治犯罪、一事不再理、强制措施缺乏双重犯罪要件，以及损害新加坡主权或根本利益。

新加坡与瑞士

瑞士与新加坡之间没有双边刑事司法协助条约。双方合作依托两国共同加入的多边公约，特别是《联合国反腐败公约》和《联合国打击跨国有组织犯罪公约》。在新加坡一方，适用MACMA下的特别指示途径。在瑞士一方，《联邦国际刑事司法协助法》（IMAC；IRSG）允许瑞士在互惠条件下向任何国家提供协助。[3]实践中，两国在欺诈和洗钱案件上合作良好。摩擦集中

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在两点。新加坡对强制措施要求双重犯罪，并认为瑞士的部分税务犯罪不符合条件。瑞士则赋予受影响方陈述意见的权利，并允许其对证据移交提出上诉，这使瑞士执行新加坡请求的时间拖长至数月之久。

在提出任何正式请求之前，两国还会利用警方对警方、金融情报机构对金融情报机构的渠道获取情报。新加坡STRO与MROS通过埃格蒙特集团交换信息，新加坡警察部队与瑞士联邦警察局（fedpol）则通过国际刑警组织合作。通过这些渠道获得的信息一般不能作为证据使用，但能告诉请求国正式请求应指向何处。对于一宗受害人在新加坡、托管人在瑞士的代币欺诈案，典型流程始于在新加坡报警，再由STRO向MROS请求账户情报。随后，瑞士托管人依MROS的指示，根据《瑞士反洗钱法》第9a条冻结资产。之后提出正式的MACMA请求，经AGC转交瑞士联邦司法局，由有管辖权的州检察官执行（参见第H部分第VI章）。

步骤	新加坡一方	瑞士一方
情报	STRO（埃格蒙特集团）	MROS（埃格蒙特集团）
警务联络	新加坡警察部队国际刑警组织国家中心局	fedpol国际刑警组织国家中心局
正式请求	AGC国际事务司	联邦司法局（FOJ）
法律依据	MACMA特别指示或UNCAC/UNTOC	IMAC、UNCAC/UNTOC
强制措施	依MACMA第3部分发出的法院命令	州检察官依IMAC第63条发出的命令
冻结代币	经法院发出的CDSA限制令	依《瑞士刑事诉讼法》第263条／IMAC第18条扣押
受影响方的救济	有限；不得对移交提出上诉	向联邦刑事法院上诉（IMAC第80e条）
	3–6个月	6–18个月

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步骤	新加坡一方	瑞士一方
通常耗时		

监管机构之间的合作

MAS与FINMA于2016年签署金融科技合作协议，规定相互推荐创新企业并共享信息。两者均为IOSCO《多边谅解备忘录》的签署方，可据此为证券执法获取和共享信息。[4]根据《金融市场监管法》（FINMASA）第42条，FINMA可向外国监管机构传递信息，条件是信息仅用于监管目的、受公务保密约束，且未经事先同意不得转交刑事机关。MAS根据《证券与期货法》和《金融服务与市场法》享有相应的权力，可协助外国监管机构。[5]对瑞士—新加坡集团而言，监管渠道十分重要：一方出现的牌照问题，另一方监管机构通常在数周内就会知悉。

注释

1. Mutual Assistance in Criminal Matters Act 2000，第2条和第3条，Singapore Statutes Online（2026年6月访问）：定义及该法的目的，包括财产的追回、没收、充公和限制。 ↩
2. Mutual Assistance in Criminal Matters Act 2000，第16条和第17条，Singapore Statutes Online。 ↩
3. Federal Act on International Mutual Assistance in Criminal Matters of 20 March 1981（IMAC；IRSG），SR 351.1，第1条、第8条及第63条以下。 ↩
4. MAS与FINMA，Cooperation Agreement on fintech，2016年9月12日；IOSCO Multilateral Memorandum of Understanding Concerning Consultation and Cooperation and the Exchange of Information（2002年，经修订）。 ↩

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5. Financial Market Supervision Act of 22 June 2007（FINMASA；FINMAG），SR 956.1，第42条；Securities and Futures Act 2001，第9部分第4分部（协助外国监管机构）。 ↩

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