

**IN THE CROWN COURT IN NORTHERN IRELAND
SITTING AT BELFAST**

THE QUEEN

v

**HENRY NG, WILFRED NG, YOKE LIAN YO, MOHAMMED MIAH,
WEE CHUN HO, SIN ZYHEN TAN AND JENNIFER NG**

HORNER J

[1] Henry Ng, you have pleaded guilty to Count 18, conspiracy to assist unlawful immigration in respect of the proposed marriage of Michelle Fitzpatrick and Chai Simon Lin; Count 19, a substantive count of assisting unlawful immigration in respect of Zheng Liang Liu/Stewart marriage; and Counts 7, 9 and 11 of assisting unlawful immigration contrary to Section 25 of the Immigration Act 1971 in respect of the fraudulent application for work permits for Justin Ho, Zyehn Tan and the fraudulent sponsorship of Sylvia Yue; Count 12, concealing criminal property contrary to Section 327 of the Proceeds of Crime Act, relating to the sum of £5,000 in cash found in an envelope in your offices, which you attempted to falsely account for; Count 14, concealing property contrary to Section 327 of the Proceeds of Crime Act in respect of the unexplained lodgements of the account of your wife, Jennifer Ng, in the sum of £244,150; Count 17, converting or transferring criminal property contrary to Section 327 of the Proceeds of Crime Act in respect of money transfers totalling £157,000 made by you, through your associates, through your solicitor accounts in Hong Kong.

[2] I pause here to note, by agreement Counts 14 and 18 fall to be dealt with under the 1996 Criminal Justice (Northern Ireland) Order, as does the count relating to the unexplained lodgements in the account of your wife, Jennifer Ng (that is Count 16) and also Count 20, which has been preferred against Yoke Lian Lo. All the other counts fall to be dealt with under the Criminal Justice (Northern Ireland) Order 2008.

[3] William Ng, you have pleaded guilty to Count 1, conspiracy to defraud in respect of a sham marriage; and Counts 7, 9 and 11 in relation to assisting unlawful immigration in respect of the fraudulent work permits in respect of Justin Ho, Zyeen Tan and the fraudulent sponsorship of Sylvia Yue.

[4] Yoke Lian Lo, you have pleaded guilty to Count 20, that is forgery in respect of drafting a full schedule of payments and loan agreements in order to attempt to explain the provenance for £5,000 found in Henry Ng's office.

[5] Mohammed Miah, you have pleaded guilty to Count 3, the offence of seeking or obtaining leave to remain in the United Kingdom contrary to Section 24(A) of the Immigration Act 1971.

[6] Sin Zyeen Tan, you have pleaded guilty to Count 10, that is seeking or obtaining leave to remain in the United Kingdom contrary to Section 24(A) of the Immigration Act 1971 in respect of your fraudulent work permit.

[7] Finally, Jennifer Ng, you have pleaded guilty to Count 16 of possession of criminal property, contrary to Section 329(1)(c) of the Proceeds of Crime Act in respect of the £244,150 received in your account from your husband, Henry Ng.

[8] There can be no doubt that there has been an increase in the number of breaches of immigration law. It is noteworthy that the penalty for breach of Section 25 of the Immigration Act has been increased twice, since the seminal case of R v Le & Stark [1999], 1 Criminal Appeal Reports, 422, when the maximum sentence was seven years. From the 14th of February 2000 it increased to ten years and, three years later to fourteen years. It was stated in R v Oliviera & Others [2013] 2 Criminal Appeal Reports at 4 at paragraph 25:

"The increases are a clear indication of the significance which Parliament attaches to these offences."

[9] These breaches of immigration law are difficult offences to detect and to find evidence to sustain a conviction. They are not victimless crimes. Everyone suffers when the immigration laws are flouted. This is why the Court of Appeal in England and Wales which, for obvious reasons, has much greater opportunities to deal with these types of offences, has said (in the Oliviera case):

"Such cases, except for the most minor cases, call for immediate custody."

And in R v Lacko & Husar:

"Stern and deterrent sentences are called for these types of cases."

[10] These remarks apply mutatis mutandis to the offences of money laundering. It is also right to recognize and record that for the large part those involved in these offences and who are before the Court, are not feckless individuals dependent on state handouts. Indeed, there is much to admire for the 'can-do' attitude, which to greater or lesser degrees, all these defendants have exhibited. They have all been, or are in gainful employment. Many of them have acquired third level qualifications. Some of them have set up businesses, and all of them have been driven to provide for themselves and their families. They have, in almost all cases, clear records. They enjoy the respect of their contemporaries, as is demonstrated by the glowing references which have been provided to the Court. As I say, for the most part these are people who are self-sufficient, driven to improve their lot and that of their families.

[11] I have carefully read all the Pre-Sentence Reports, all the references and testimonials, and I have listened at length to all that counsel have said on behalf of each of their clients. I acknowledge that (unless I draw attention to the contrary) almost all not only have clear records, but also positively can be said to be of good character. I also understand that there has been great delay in these matters coming to trial, and that these charges have been hanging over the accused for a considerable period of time, with obvious deleterious effects.

[12] I have read all the authorities provided to me, and I have taken them into account in deciding what are the relevant sentences. I have also taken into account that Zheng Liang Liu pleaded guilty to facilitating the retention of criminal property in the sum of £61,000 on the 21st of December 2010, and was sentenced to two and a half years imprisonment on the 2nd of February 2011. These proceedings form part of the money laundering in Count 17.

[13] Wilfred & Henry Immigration Services (WHIS) was a business providing immigration advice and services, based at 81-83 Dublin Road, Belfast. It was regulated by the Officer of the Immigration Services Commissioner. Its advisory staff were recorded as being Wilfred and Henry Ng. Wilfred Ng had the day-to-day control of the business. On the 15th of September 2009 a search was conducted at the offices of WHIS Immigration, and files were seized where applications had been made for residence by non-EEA citizens, on the basis of marriage to an EEA citizen. In the course of the resulting investigation thirty-six marriages were identified as suspicious. Most of the marriages involved Portuguese brides of west African extraction to Bangladeshi grooms. They shared no mother tongue but conversed, where possible, through English, although their commands of this language in many cases was very poor. This business no longer operates.

[14] Henry Ng is accountant, although he has been a restaurateur and is interested in property as well. He runs accountancy practice both in Northern Ireland and the Republic of Ireland (Henry Paul Partnership Limited) and employs some seventeen employees. He has a stake-hold in My First Finance

Limited, and is a Director of a property development enterprise. Henry Ng is implicated in the aborted sham marriage of Michelle McGrath (nee Kilpatrick) to Chai Simon Lin. Miss McGrath was offered money by Simon Lin to marry him. Henry Ng came with Lin to McGrath's house, and drove them to a Registry Office in Dundalk, where Henry Ng paid the registrar. Thereafter he accompanied them to a bank in Shaftesbury Square, where she was asked to sign papers, which she later learned had opened a joint bank account. Miss McGrath ultimately decided not to go through with the marriage. At interview Henry Ng initially denied having anything to do with the marriage, claiming he had only asked Simon afterwards whether he had married her. When her statement was read to him, he accepted he had gone with them to help them before claiming that ultimately they had arranged it themselves. The remainder of his account was not credible. Henry Ng was also a witness under the name of Chai Kung Ng at the wedding of Dorothy Stewart and Zheng Liang Peter Liu in Dundalk Registry Office. Both Stewart and Liu have previously pleaded guilty to their involvement in this sham marriage. At interview Henry Ng claimed that the Stewart/Liu marriage was legitimate. He accepted he was at the wedding, and that he signed the marriage certificate. At interview Henry Ng said that Wilfred ran WHIS. He denied any involvement in organizing sham marriages. He denied knowledge of the e-mails sent from WHIS which specifically mentioned the marriage business involving Portuguese females. He said that Wilfred had never discussed sham marriages with him.

[15] Wilfred Ng applied for work permits for Justin Ho to be employed as a chef in July 2003 and, again, in February 2007. An application was later made for indefinite leave to remain in the United Kingdom. Both restaurants (Terracotta in Belfast, and the China Rendezvous in Holywood) were owned by Henry Ng. The second application maintained that Justin Ho had worked in Terracotta from 2004 until 2007. The first application included a reference from Excellent Meal restaurant in Malaysia, which was identical to that used to support Tan's application (which I will deal with below), the letter being drafted on Wilfred Ng's computer. Justin Ho was, in fact, a trainee accountant with HP Associates, Henry Ng's accountancy firm, and the Company Secretary to Henry Ng's property company, having been appointed to that position on the 11th of October 2006. His expertise in Chinese cooking entitled him to a work permit, but he would not have succeeded in obtaining one for his actual employment.

[16] On the 3rd of September 2003 Henry Ng flew from Belfast to Amsterdam, via Liverpool, in the company of Justin Ho and Sin Zyehn Tan, returning the following day. The purpose of this trip was to have Ho and Zyehn's passports stamped by Immigration Control, so the United Kingdom Border Agency would believe that they had been resident outside the United Kingdom. In fact, while Tan's application did require him to be outside the United Kingdom, Ho's did not, as he held a student visa which was due to expire on the 30th of September 2003. This appears to have been an error on the part of the Ngs. Bank statements for another of Henry Ng's company (Henry Paul & Partners, Dublin) show weekly standing orders of 280 Euros to Justin Ho from the 26th of August 2003 to the 10th of December 2004 (the end

of available statements) and these suggest that he was on the payroll. A 10,000 Euro cheque from the company, made out to Justin Ho, suggests he was actively employed in Dublin. The accountancy files for Terracotta at Newtownards were falsified to include Ho as an employee. It appears that he was, in effect, being paid through these accounts. Correspondence from HP & Associates suggests he was working there between January 2005 and September 2007. The company's bank account shows weekly cash withdrawals of £170 over March and April, and these are marked Justin Ho. When interviewed by Probation for the Pre-Sentence Report Justin Ho indicated an element of coercion on the part of Henry Ng, as he threatened staff with cancelling the work permits if they did not do his bidding. I am not in a position to make a finding as to whether or not this is right or wrong.

[17] An identical application case was made by WHIS in respect of Sin Zyehn Tan, insofar as reliance was placed on the fact that he had entered the United Kingdom on the 4th of September 2003 holding a work permit, but that no-one had been made available to stamp his passport. The application was made on the 5th of September. Like Ho, a settlement application was made on his behalf on the 7th of August 2008. Zyehn's file contained letters in respect of different applications, claiming he was employed by the Chinese Rendezvous, Ballyclare. One of these is in identical terms to the letter from the Holywood China Rendezvous. Supporting Ho's application the letter of reference from Excellent Meal restaurant was also identical to one found in the file of Justin Ho. Sin Tan claims, through his counsel, that he had to pay Henry Ng £1,200 out of his wages for the permit. It would appear that Henry Ng did accept that Tan had paid £1,000 for the work permit, saying that that would cover their fees and advertising incurred for the jobs.

[18] At interview Justin Ho accepted that he had not worked in the restaurants, and that the applications were fraudulent. Similarly, Tan admitted working illegally in the China Rendezvous before he came to the United Kingdom in 2003 on a visitor's visa. He said that the letter of reference was false, but that he had worked on the Excellent Meal restaurant in another capacity, over a shorter period. In respect of Sylvia Yue, documents indicated that WHIS (on behalf of Belfast Metropolitan College) had recruited a student from Hong Kong to its course, namely Miss Wei. WHIS charged the college a referral fee of 10% of the tuition fee. It is clear that Sylvia was short of money, and that she intended to apply for a work permit. A letter purporting to be from Henry Ng (dated the 21st of May 2008) states that Yue is his niece, and that he will be supporting her with accommodation without any recourse to public funds. Sylvia Yue stated that she had never intended to live with Henry Ng (as the letter claimed), that Henry Ng knew this, and that she was not his niece but merely a friend of the family. Henry Ng said that while Sylvia was not a blood relative, he referred to her as a niece in accordance with the Chinese custom, as he was her guardian. He did, however, accept that, in fact, she was the girlfriend of a nephew.

Money laundering

[19] On the 2nd of September 2008 a search was carried out of the premises of HP & Associates (that's the accountancy offices of Henry Ng) and £5,000 in cash was found in the filing cabinet in the manager's office in an envelope marked 'Jocelyn', the English name of one of Henry Ng's employees. Three different explanations were given for the provenance of the money by that employee, eventually a loan agreement, a schedule of payments, and a tenancy agreement were provided by Henry Ng. They were again provided by his Company Secretary, Justin Ho. The schedule of payments was false. It had been created on the company computer on the 3rd of October 2008. In fact, the owners of the restaurant had paid £2,000 in full in mid-September 2008, some time after the £5,000 was seized by police. The schedule had been drawn up by the office manager of HP Associates, Yoke Lian Lo. When interviewed she admitted drawing up the false document on the advice of the business's solicitor, Ho Ling Mo. She then forged Henry Ng's signature on the loan agreement, which had only been drafted after the police had requested it. She had destroyed the original receipt for £8,000.

[20] Henry Ng initially maintained that money had been paid in instalments, as to accept the lump sum in cash would have been in breach of money laundering guidelines. He claimed that it was paid in mid-August 2008. He accepted he had given the documents to the police knowing they were false. The loan agreement provided to the police showed a loan to Jocelyn of £5,000 and was dated the 22nd of August 2008. At interview Henry Ng accepted it was not drawn up on that date, and Yoke Lian Lo had signed it on his behalf.

[21] Analysis by Forensic Accountants, PWC, suggested that Henry Ng's restaurant, Terracotta in Newtownards had a turnover of approximately £225,000 over a three year period beginning on the 1st of June 2006. Only 22.5% of that turnover was lodged to Terracotta's Newtownards bank over that period; that is a total of £143,748. The estimated figure for turnover is based on limited information. Nevertheless, it is noteworthy that on the information available, and only five weeks figures were available, turnover was approximately £21,700 in total; nearly half of the average annual amount which had been banked by the restaurant. The report indicates the turnover would have to be 62% less in the statement, for the conclusions to be drawn from it to differ.

[22] There was also analysis completed of lodgements to Jennifer Ng's bank accounts over the same period. A source could not be identified for a total of £95,631 of the deposits to the accounts. £87,040 of this was identifiable as being lodged in cash. In addition, £10,000 was transferred into her account by Peter Liu. He has been convicted of money laundering contrary to Section 328 of the Proceeds of Crime Act, and received two and a half years.

[23] From the interview it appears that this included a payment of £16,850 from Patrick McGrath for the sale of 96 Botanic Avenue, a payment of £10,000 to Peter Liu.

No income was declared in respect of Terracotta in Newtownards between 2006 and 2008. Henry Ng accepted at his interview that between June 2003 and 2006 a further £148,519 pounds was lodged into Jennifer Ng's accounts, which had no explainable source. £143,750 of that had been lodged in cash. The total unexplained lodgements to her accounts between the 1st of June 2003 and the 5th of April 2009 was £244,150; £230,790 of which was lodged in cash. It is apparent that Henry Ng was involved in Terracotta before 2006.

[24] During interview Jennifer Ng accepted that some of the monies in her accounts came from the sale of properties owned by Zhang Properties, of which she and Henry were partners. She claimed that she believed the money to be legitimate, originating from his businesses, and she had no reason to doubt that. She said she was not a business woman, that Henry was an accountant, and she left it to him to attend to matters of taxation. She had never felt the need to question him. In interviews in March 2010 she claimed that Henry had always assured her that he paid tax on the amounts coming into her account. Henry Ng, in interview, accepted that he was the sole proprietor of Terracotta in Newtownards. He appeared to accept that he had given a very small proportion of that money to Jennifer. He had not declared any money paid to her. He indicated that in respect of a number of amounts paid into her accounts, he had not kept records. He said it was all in his brain. His account to the investigating officer kept changing, and lacked credibility.

[25] On the 15th of September 2009 a search of their address at 31 Ballycrochan Road took place, resulting in the seizure of a number of high value items of jewelry and receipts for jewelry. Count 7 was an offence of converting or transferring criminal property, relating to money transfers totalling £157,000, made by Henry Ng through associates of his, and through his solicitor in respect of the sale of properties. These proceeds were transferred, in main, to accounts in Hong Kong.

[26] Mohammed Miah pleaded guilty on the 27th of June 2013 to Count 3, an offence under Section 24(A) of the Immigration Act. This carries a maximum sentence of two years. He subsequently convinced the Tribunal of the bona fides of his marriage to Edna Borges, albeit in the absence of a representative from the United Kingdom Border Agency. Ironically, there is no doubt that he is now in a bona fide relationship with Edna Borges, although he was not at the time of their sham marriage. He now awaits the imminent arrival of their first child, who is a product of his union with Edna Borges.

[27] That is a brief background of the offences.

[28] Henry Ng, I consider that the aggravating features in respect of the immigration offences - that is Counts 7, 9, 11, 18 and 19 are:

- (i) they were for personal financial gain or commercial advantage, apart from Sylvia Yue, where I proceed on the basis that no advantage, whether personal or financial, resulted;

- (ii) they were committed over a long period of time;
- (iii) they were well planned;
- (iv) they helped a number of persons to remain in Northern Ireland unlawfully;
and
- (v) although he was not the main party, he played an important role in at least three of them.

[29] I find that the aggravating features in respect of the money laundering offences at 12, 14 and 17 are as follows:

- (i) they went on over a long period;
- (ii) they were well planned and organized;
- (iii) there was an attempt at a cover-up; and
- (iv) he must have at least realized he was putting his wife in jeopardy and putting her under implied pressure by placing "criminal" proceeds in her name with the bank.

[30] I do take into account that in respect of the money laundering it has to be recognized that this count must be applied to the total sums to reflect that these relate to failure to pay tax. It is also important to note that he is an accountant. He is a clever man and must have appreciated the importance of being honest in all his dealings with the Revenue and the immigration authorities.

[31] I take into account all the mitigating factors which have been put before me and, in particular, firstly his clean record and good character. Henry Ng has much to be proud of. He has made a contribution to the business life of Northern Ireland, and to the Republic of Ireland. He has lost his good standing in the community, and has suffered a loss of face. Undoubtedly, these convictions will have disciplinary consequences for him, and he may be unable to continue to work as an accountant.

[32] Secondly, he employs seventeen employees and if he's convicted and loses his right to work as accountant, and/or has to serve a period of imprisonment then their employment is likely to be imperiled. Thirdly, he has suffered health problems, both physical and mental, and these are fully outlined in the medical reports which have been provided to the Court. He is also presently one of the carers for his aged and infirm mother. These offences have been hanging over his head for years. I am satisfied that he is now genuinely remorseful. In the end he has co-operated fully with the police. I consider that the proper sentence (on the totality principle) for all the criminality outlined above is six years on a contest. I consider it appropriate to

deduct two years, that is one third, to reflect his plea of guilty and his co-operation; that makes a total term of four years.

[33] Accordingly he will be sentenced to eight months each on Counts 18 and 19 (which will run consecutively), and eight months each on Counts 7 and 9, and four months on Count 11, which will all run consecutively to each other, but concurrently with Counts 18 and 19. On my reckoning this will amount to a total period of twenty months to be served in respect of the immigration offences. In respect of Count 12 he will be sentenced to a term of eighteen months, and on Counts 14 and 17 he will be sentenced to twenty-eight months. These will all run concurrently, but consecutively with the immigration sentences. By my calculation this gives a total period of four years. It also does not require me to make any order, or to say anything in respect of those offences which are governed by the 1996 Order. Accordingly, Henry Ng will serve two years in prison and then two years on licence. I am going to give counsel an opportunity to check those figures, and if my sums are incorrect, they can come back to me before I leave. I also disqualify him from acting as a Director for seven years, under Article 5 of the Company Directors Disqualification (Northern Ireland) Order.

[34] Wilfred Ng, I consider that the aggravating features in the offences to which he has pleaded guilty are:

- (i) although he was not a main party, he was in the middle of the conspiracy. The extent of his role is evidenced by the fact that he was in receipt of one sixth of the proceeds. His position on 7, 9 and 11 is similar to that of his brother's;
- (ii) the offences were committed almost exclusively for financial gain or commercial advantage;
- (iii) this defendant was involved in breaking the immigration laws over a long period;
- (iv) his actions facilitated multiple entrants into Northern Ireland, who were not entitled to be there; and
- (v) the offences were well organized.

[35] I consider the mitigating factors to be:

- (i) he has co-operated fully with police;
- (ii) although he had a previous caution in respect of counter-signing a passport for someone he did not know - and this should have been a warning to him - I have considered the references and letters which have been sent in on his behalf, and the letter which he wrote on his own behalf, and it is fair to record

that he has an otherwise unblemished record, and very much to be proud of. He also has lost his good standing in the community, and has suffered a loss of face. He has lost his business and his means of livelihood. He also cares for his aged and infirm mother, and these offences have been hanging over his head for quite some time too. I consider that the total sentence (on the totality principle) for all the immigration offences for which he is guilty is five years. I discount this by one third because of his plea of guilty and his co-operation. In respect of Counts 7, 9 and 11 I impose sentences of eight months, eight months and four months to run concurrently. In respect of the conspiracy, I impose a sentence of three years and four months, which is to run concurrently as well. By my calculations that is a five year period, discounted by one third, brings a total of three years and four months; that is forty months. Accordingly, he will serve twenty months in prison and twenty months on licence.

[36] Yoke Lian Lo. The defendant in this case pleaded guilty to forgery. This is a case which falls to be dealt with under the 1996 Order. It relates to the £5,000 in cash which was found in Henry Ng's office. I consider that the mitigating factors are as follows:

- (i) there is little doubt that the defendant would have felt under some pressure from her employer;
- (ii) the defendant is forty-four years old, married, with an eleven year old daughter. She has a completely clear record. She comes garlanded with the most impressive of references. Doctor Sarah Thompson, of Queen's University, says:

"I can confirm that Lian is highly dependable, responsible, honest and courteous. She is extremely conscientious, and wholly dedicated to, and ambitious in both her work and her family life";

- (iii) she is heavily involved in the church, and assists with international students within her community when they try and settle or visit Belfast;
- (iv) this offence has been hanging over her for a long period of time.

[37] This is a serious offence, deserving of a custodial sentence. The starting point is eighteen months. I discount this by one third, to twelve months, for her plea of guilty and her co-operation. Given the circumstances of the offence, and the exceptional personal circumstances of the defendant, I consider that this is an appropriate case in which I should suspend the sentence. I do so for a period of two years. I do not consider there are any further orders I need make under the 1996 Order and no doubt, Mr McDowell, if that's not right, you'll tell me at the end.

[38] Mohammed Miah, these are the following mitigating circumstances:

- (i) you are in employment;
- (ii) you were helping your family in Bangladesh with the earnings you receive;
- (iii) you returned to this jurisdiction to allow the completion of the Pre-Sentence Report from Bangladesh, where you were looking after your elderly and infirm mother;
- (iv) you are now in a stable relationship with Edna Borges, and expecting your first child shortly;
- (v) there was no planning involved in the offence; and
- (vi) you are involved in the local mosque, and heavily involved in charity.

[39] Lastly, I am satisfied that you are genuinely remorseful. I consider that the proper sentence is a period of imprisonment of eighteen months on a contest. I reduce it to twelve months for your plea of guilty, and I suspend the period of imprisonment for a period of two years because of your exceptional personal circumstances.

[40] Justin Ho, I have considered that the following are the mitigating circumstances so far as you're concerned:

- (i) you are married to a local girl (a qualified teacher) and you live with her parents. It is clear from the papers that they have nothing but praise for you, and the contribution you have made to family life;
- (ii) you are halfway through your accountancy qualifications, and it is reasonably certain that you will be unable to realize your dream of qualifying as an accountant because of this dishonesty conviction. This will be a big loss to you, but a loss for which you have only yourself to blame;
- (iii) you have a twenty month old son;
- (iv) your present employer has given you a reference which would be hard to beat.

[41] Lastly, I am satisfied (from the papers) that you are genuinely remorseful. This also is an offence deserving of a sentence of imprisonment for a period of eighteen months on a contest. I reduce it to twelve months for your plea of guilty and for your co-operation. I suspend it for a period of two years because of your compelling personal circumstances.

[42] Sin Zyehn Tan, I consider that the following are mitigating circumstances:

- (i) you paid £1,200 for your work permit and you were, therefore, exploited;
- (ii) you could have applied for leave to enter the UK lawfully, and you acted on the advice of your employer; and
- (iii) you are genuinely remorseful. I need not say that you, like all the others in this case, have an exemplary record, and that these offences have been hanging over you.

[43] I consider that the appropriate sentence, in your case, is twelve months on a contest, and I reduce that by one third for your plea of guilty and your co-operation. I suspend it for a period of two years because of your compelling personal circumstances.

[44] Jennifer Ng, I consider that the mitigating circumstances in your case are:

- (i) at the very least, there was implied pressure from your husband, and that you went along turning a blind eye at a time when you were experiencing marital difficulties with him because of his behaviour;
- (ii) you are genuinely remorseful. It is obvious that you are ashamed and embarrassed by what has happened; and
- (iii) you are also heavily involved in looking after your aged and infirm mother-in-law.

[45] Lastly, this case has been hanging over you for a considerable period of time. You, like all the others, enjoy an exemplary record. I consider the proper period of imprisonment in your case is three years on a contest, which I reduce to two years because of your plea and co-operation. I suspend the sentence for a period of three years on account of your exceptional personal circumstances.