



## **MEDIA RELEASE**

**Immediate**

19 September 2024

### **DIRECTOR FINED OVER \$500,000 FOR FALSE DECLARATIONS**

Singapore, 19 September 2024 – A 59-year-old male Singaporean, Alfred James Martin Galistan (“Alfred James”), Director of Altime Group Pte Ltd (“Altime”), was sentenced by the State Courts to a fine of \$567,741.55 on 10 September 2024. He caused incorrect declarations by instructing Altime’s logistics service provider to declare the export of liquor from a licensed warehouse<sup>1</sup> as sea stores<sup>2</sup>. However, instead of being delivered to the vessels, the liquor was diverted inland without payment of duties and Goods and Services Tax (GST). He did not pay the fine and would serve the in-default sentence of 42 weeks’ imprisonment.

2 During an operation conducted on 9 April 2020 at a self-storage facility at Old Toh Tuck Road, Customs officers observed pallets of liquor at the loading/unloading bay and conducted further checks. They uncovered more liquor in two units at the self-storage facility. The liquor found was later established to be duty-unpaid and declared as sea stores in the export permits that listed Altime as the exporter.

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<sup>1</sup> Licensed warehouses are premises licensed by Singapore Customs for storage of dutiable goods with the duty and GST suspended pending re-export or removal for local consumption. Duty and GST are payable if the goods are to be removed from the Licensed Warehouse for local consumption.

<sup>2</sup> Sea stores refer to goods supplied for consumption or use on board a vessel by the crew and passengers outside Singapore waters. The items range from food, cigarettes and liquor to other necessities. As sea stores are considered as exports, they are exempted from payment of duty and GST.

3 Investigations revealed that Alfred James was engaged by two unknown individuals to procure liquor from a designated supplier for export. Altimate was to be named as the exporter in the export permits and the liquor would be sold to a buyer unknown to Alfred James. In return, the two individuals allowed him to mark up \$3 per carton of liquor as profit. Despite having never met the two individuals and his company not in the business of exporting liquor, Alfred James agreed to the proposed arrangement. Not only did Alfred James fail to conduct any due diligence checks on the two individuals, he also failed to exercise reasonable care with respect to the responsibilities of an exporter. He approached a logistics service provider for storage of the liquor and declaration of the export permits, without ensuring that the liquor was indeed exported.

4 Between January and April 2020, a total of 35 export permits were taken up with Altimate as the named exporter for liquor as sea stores. The liquor was eventually diverted inland. The duties and GST involved for the total of 19,764 bottles of liquor were \$508,610.53 and \$59,131.05, respectively.

5 Singapore Customs would like to remind importers and exporters of the need to exercise due diligence in ensuring customs requirements, permit conditions and regulations are complied with. Stern actions will be taken against errant companies named as importers or exporters in permit declarations involving dubious transactions.

#### Offences and Penalties

6 Any person who makes any declaration, certificate or document which is untrue, incorrect or incomplete will be liable on conviction to a fine not exceeding \$10,000, or the equivalent of the amount of the customs duty, excise duty or tax payable, whichever is the greater amount, or to imprisonment for a term not exceeding 12 months, or both.

7 Members of public with information on smuggling activities or duty or GST evasion can report it to Customs at <https://go.gov.sg/reportcustomsoffence>.

Annex A: Photos of the operation

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**About Singapore Customs**

Singapore Customs, a lead agency under the Ministry of Finance, protects revenue and facilitates trade. We make trade easy, fair and secure. We ensure compliance with customs regulations and collect taxes and duties on dutiable and taxable goods. We regulate the export of strategic goods and implement Singapore's commitments to some international trade regulations such as the United Nations Security Council Sanctions.

We work closely with other government agencies, industry partners, and international organisations in our mission and operations. With the use of data analytics, digitalisation of processes and various technologies, we continuously improve the efficiency and effectiveness of customs processes.

By proactively balancing the intricate requirements of trade facilitation, security and regulatory compliance, Singapore Customs strengthens Singapore's position as a global trade hub trusted by businesses operating in Singapore and foreign trading partners.

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## Annex A



Liquor found at the loading/unloading bay of the self-storage facility.



Liquor found at the two units of the self-storage facility.