



**SINGAPORE CUSTOMS  
AND  
LAND TRANSPORT AUTHORITY**

**MEDIA RELEASE**

**Immediate**

2 December 2024

**SINGAPOREAN MAN FINED \$1.5 MILLION FOR COORDINATING  
SCHEME TO EVADE DUTY AND GST ON IMPORTED MOTOR  
VEHICLES**

Singapore, 2 December 2024 – On 2 December 2024, Liang Huan Shuo, Jason (梁桓硕) (“Liang”), 44, the sole proprietor of JDM Automobile (“Automobile”) and partner of Autogallery@JDM (“Autogallery”), was sentenced by the State Courts to a fine of \$1.5 million for fraudulent evasion of duty and Goods and Services Tax (GST) on 427 motor vehicles imported into Singapore between January 2019 and October 2020. He was also sentenced to an additional five weeks’ imprisonment for underpaying the Additional Registration Fee (ARF) during the registration of the vehicles.

2 Liang pleaded guilty to two charges under the Customs Act for fraudulent evasion of duty amounting to about \$245,674 for the import of the motor vehicles. Another two charges of fraudulent evasion of GST amounting to about \$103,183 involving these motor vehicles were taken into consideration during sentencing.

3 Liang further pleaded guilty to one charge of giving incorrect information under Section 11(9) of the Road Traffic Act in relation to the value of 219 motor vehicles. One more charge for giving incorrect information under Section 11(9) of the Road Traffic Act in relation to the values of 103 motor vehicles were taken into consideration during sentencing.

4 Investigations revealed that Liang was engaged by a male Singapore Permanent Resident (PR), 49, who had previously imported and supplied vehicles to Automobile and Autogallery, to look for “fall guys” to import motor vehicles with suppressed values to evade duty and GST. Liang recruited a 48-year-old male Singaporean, Tan Lye Khim (陈来钦) (“Tan”), as the fall guy. Sometime in 2016, Liang coordinated with the Singapore PR to establish a new company, Smartcar Auto (“Smartcar”), which was registered under Tan and managed by the Singapore PR. Tan’s role was to bear the full legal consequences should the authorities detect the under-declaration. In return, Liang could purchase motor vehicles from Smartcar at discounted prices and had his orders for popular models prioritised.

5 Liang acted as a liaison between the Singapore PR and Tan and assisted to set up various bank accounts for Smartcar. Liang then allowed Smartcar to operate from Automobile’s premises at no cost. Liang also asked Tan to pre-sign all the cheques for Smartcar’s bank account before handing them, along with the bank tokens, over to a 32-year-old female Singapore PR. An employee of Smartcar, she was responsible for placing orders and liaising with overseas suppliers, making payments to suppliers, and preparing and submitting motor vehicle values imported through Smartcar to Singapore Customs for assessment.

6 Tan was sentenced to a fine of \$3,600,000 by the State Courts on 2 January 2024 for fraudulent evasion of duty and GST on 983 motor vehicles imported into Singapore between November 2018 and October 2020. He failed to pay the fine and would serve 43 months’ imprisonment in default. Court proceedings are ongoing for the female Singapore PR. Investigations, meanwhile, are ongoing for the male Singapore PR.

7 Any person concerned in fraudulent evasion of any duty or GST on imported goods shall be liable on conviction to a fine of up to 20 times the amount of duty and GST evaded and/or jailed for up to two years.

8 Any person who gives incorrect information in relation to any matter affecting the amount of tax chargeable shall be liable on conviction to a fine not exceeding \$10,000, or to imprisonment for a term not exceeding six months. The court shall also order the offender to pay up the amount of tax (i.e. the ARF) undercharged to the Land Transport Authority.

9 Members of the public with information on smuggling activities or those involving evasion of duty or GST can provide information to Singapore Customs at <https://go.gov.sg/reportcustomsoffence>.

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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.

To find out more, visit our website at [www.customs.gov.sg](http://www.customs.gov.sg)

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### **About the Land Transport Authority, Singapore**

The Land Transport Authority (LTA) is responsible for planning, designing, building and maintaining a land transport infrastructure and system that is reliable, connected, sustainable, safe and meets diverse transport needs.

A good land transport system is the lifeline of the metropolis and critical enabler of the economy. Imagine a future where getting to your next destination is easy and seamless, with options that connect you to the places and people you love. Whether it's by rail, road, buses, taxis, private hire cars, or through active mobility, LTA is working towards a future with greener and more sustainable transport to transform how we live, work, study and play. We also promote a safe, gracious and inclusive transport system for a pleasant journey for all.