



**SINGAPORE
POLICE FORCE**
SAFEGUARDING EVERY DAY



JOINT NEWS RELEASE

MAN CONVICTED FOR MONEY LAUNDERING AND BREACHING CUSTOMS DECLARATION OBLIGATIONS

On 24 May 2023, a 40-year-old Singaporean male, M J-Earn Joesz (“**M J**”), was sentenced to 4 months and 2 weeks imprisonment and \$6,000 fine for the following offences:

- (a) One count of engaging in a conspiracy to launder fraudulent Value-Added-Tax (“**VAT**”) refunds from the United Kingdom (“**UK**”) under Section 47(1)(c) of the Corruption, Drug Trafficking and other Serious Crimes (Confiscation of Benefits) Act 1992 (“**CDSA**”), read with Section 109 of the Penal Code 1871; and
- (b) One count of breaching Customs declaration obligation under Section 128B(1)(a) of the Customs Act 1960 read with Section 140 of the Customs Act and Sections 26 and 77 of the Goods and Services Tax Act 1993.

2 This prosecution arose from joint investigations conducted by the Commercial Affairs Department of the Singapore Police Force and the Singapore Customs, with the assistance of HM Revenue and Customs of the United Kingdom (“**HMRC**”), following information received of an unsuccessful attempt to make VAT refund claims in another unrelated European country.

Details of the case

3 The joint investigations revealed that sometime around December 2020, M J and other individuals were recruited by a Singaporean, Yeo Alan, to travel to London to collect fake jewellery and claim VAT refunds for the jewellery. M J managed to claim a VAT refund amounting to EUR 30,940. Upon his arrival in Singapore, M J also failed to declare or pay Customs duty for the jewellery that he had collected in London. Working closely with HMRC and Singapore Customs, the Police arrested M J in Singapore on 12 December 2022. Yeo Alan has been convicted, among other offences, of an offence of engaging in a conspiracy with M J to launder fraudulent VAT refunds and sentenced, on 14 April 2023, to eight months’ imprisonment for this offence.

4 Under Section 47(1)(c) of the Corruption, Drug Trafficking and other Serious Crimes (Confiscation of Benefits) Act 1992, a person shall be liable on conviction to a fine not exceeding \$500,000 or to imprisonment for a term not exceeding 10 years, or both.

5 Under Section 128L(1) of the Customs Act 1960, a person who commits an offence under Section 128B(1)(a) of the Customs Act 1960 shall 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.

6 Laundering of proceeds from criminal activities as well as claiming tax refunds from overseas authorities through fraudulent means are serious offences. The authorities will not hesitate to take action against individuals who commit such offences. To avoid being implicated in such criminal activities, members of the public should reject dubious job offers to travel for the purpose of claiming sales tax refunds from overseas authorities.

7 Singapore Customs would also like to remind the public that it is the responsibility of all arriving travellers to make accurate and complete declarations of dutiable and taxable goods in their possession for duty and GST payment.

8 Director CAD, Mr David Chew said, "This successful prosecution is a culmination of a joint transnational collaboration between the HM Revenue and Customs of the United Kingdom and authorities in Singapore. I would like to thank the HM Revenue and Customs for their strong commitment to work with us to disrupt this transnational syndicate. The Singapore Police Force and Singapore Customs are resolute in our enforcement and investigation efforts against such criminal activities. We will not hesitate to prosecute such offenders to the fullest extent of the law."

SINGAPORE POLICE FORCE
SINGAPORE CUSTOMS
7 JUNE 2023 @ 10.40PM