



SINGAPORE CUSTOMS 新加坡关税局 KASTAM SINGAPURA சிங்கப்பூர் கங்கத்துறை

## MEDIA RELEASE

14 May 2022

### **Manager of freight forwarding company fined over \$60,000 for evasion of Goods and Services Tax**

A Singaporean man, Foong Zhong Wen (冯仲文), 42, was sentenced by the State Courts on 12 May 2022 to a fine of \$63,834.90 for fraudulent evasion of Goods and Services Tax (GST) payable on the importation of miscellaneous goods between April and August 2019.

Foong, the manager of a freight forwarding company, Swiftfox Pte Ltd (“Swiftfox”), pleaded guilty to 15 charges of fraudulent evasion of GST. Another 29 similar charges were taken into consideration during sentencing.

#### Facts of the Case

Singapore Customs commenced investigation into Swiftfox for suspected under-declaration of value of goods arising from discrepancies found in some Cargo Clearance Permits (“CCPs”)<sup>1</sup>.

Investigations revealed that one of Foong’s customers engaged his company to handle the customs clearance of their shipments from China. The customer’s China

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<sup>1</sup> A Cargo Clearance Permit (CCP) is required to account for the import and tax payment of the goods. Before the actual importation, an importer is required to obtain a CCP. To obtain a CCP, a declaration is required to be made to Singapore Customs electronically and the GST payable would then be paid to the State.

freight forwarder would provide Foong with a consolidated manifest<sup>2</sup> to apply for CCPs. As part of the services, Swiftfox would be declared as the importer for the shipments. Foong would intentionally suppress the value of the goods by amending their values on the consolidated manifest, before furnishing it to the declaring agent to apply for CCPs.

The declaring agent would pay Singapore Customs the GST based on the suppressed values stated in the consolidated manifest it received from Swiftfox, and then bill Swiftfox accordingly. Thereafter, Foong would collect the GST payable based on the original documents from his customer and profit from the differences. Foong's fraudulent actions resulted in the under-payment of GST to Singapore Customs. Foong committed these acts for 52 CCPs between April and August 2019. The total GST evaded amounted to \$15,128.26.

Foong pleaded guilty to 15 charges of fraudulent evasion of GST involving 18 CCPs totaling \$7,677.95 in GST evaded. Another 29 charges of fraudulent evasion of GST involving 34 CCPs totaling \$7,450.31 in GST evaded were taken into consideration during sentencing.

Any person who is in any way concerned in any fraudulent evasion of, or attempt to fraudulently evade, any duty shall be guilty of an offence and will be liable on conviction to a fine of up to 20 times the amount of duty and GST evaded.

Members of public with information on smuggling activities or evasion of duty or GST can call the Singapore Customs hotline on 1800-2330000 or email [customs\\_intelligence@customs.gov.sg](mailto:customs_intelligence@customs.gov.sg) to report these illegal activities.

**Singapore Customs**  
**14 May 2022**

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<sup>2</sup> Consolidated manifest is a packing list indicating all the goods belonging to various consignees to be imported into Singapore. It would contain information on the consignees, contact information, delivery locations, description of the goods, quantity and the value of the goods.