



SINGAPORE CUSTOMS 新加坡关税局 KASTAM SINGAPURA சிங்கப்பூர் கங்கத்துறை

## MEDIA RELEASE

5 July 2022

### **Director of freight forwarding company fined over \$2 million for evasion of Goods and Services Tax**

A Singaporean man, Chin Yew Wen (曾耀文), 56, was sentenced by the State Courts on 5 July 2022 to a fine of \$2,380,000, in default 32 months' imprisonment for fraudulent evasion of Goods and Services Tax (GST).

Chin, the sole director of a freight forwarding company, GLS Shipping (S) Pte Ltd ("GLS"), pleaded guilty to two charges of fraudulent evasion of GST, with another two similar charges and four other charges of falsification of documents taken into consideration during sentencing.

#### Facts of the Case

During a check conducted on GLS, Singapore Customs discovered discrepancies between copies of a Cargo Clearance Permit ("CCP") submitted by the importer and by GLS. The value of the goods in the copy of the permit provided by the importer was higher than the value in the copy provided by GLS.

Investigations revealed that between November 2017 and July 2020, Chin submitted false values of goods when making declarations for 918 CCPs. He edited invoices furnished by importers to reflect lower values and declared to Customs the lower values. Upon approval of the CCPs and payment of GST based on the lower values, Chin edited the CCPs to reflect the actual value of the goods and gave the edited

CCPs to the importers in order to collect the rightful amount of GST from them. He pocketed the difference between GST paid by the importers to GLS and the GST paid to Customs. The total GST short-paid for the 918 CCPs amounted to \$433,484.49.

Chin pleaded guilty to two charges of fraudulent evasion of GST involving 808 CCPs totaling \$366,188.68 in GST evaded. Two similar charges involving 110 CCPs totaling \$67,295.81 in GST evaded and four other charges of falsification of documents involving 908 CCPs were taken into consideration during sentencing.

“We remind traders to conduct checks on declarations to Singapore Customs made on their behalf by their freight forwarders or declaration agents using their Unique Entity Number (UEN). To safeguard themselves against frauds, we encourage traders to sign up for the Trader Notification Service to receive notifications relating to permit declarations made using their UEN. The notifications include information on the total amount of duty and/or GST payable,” said Assistant Director-General (Intelligence & Investigation) Yeo Sew Meng [新加坡关税局助理局长(情报与调查)杨秀明].

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.

Any person who makes any declaration 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 duty or tax payable, whichever is higher, or to imprisonment for a term not exceeding 12 months, or both.

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**  
**5 July 2022**

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