



**JOINT MEDIA RELEASE BY  
INLAND REVENUE AUTHORITY OF SINGAPORE AND SINGAPORE CUSTOMS**

**BANGLADESHI MAN CAUGHT FOR ABUSE  
OF TOURIST TAX REFUND REGULATION**

On 26 November 2008, a 29-year-old computer salesman from Bangladesh, Md Latif, was convicted and sentenced by the Court for an offence relating to the abuse of the Tourist Tax Refund Scheme. He had enlisted the help of a Bangladeshi tourist in a scam to make a false declaration to Singapore Customs on five computer laptops. The Goods & Services Tax (GST) amount involved was about \$431.68. Md Latif was arrested and charged in court. He pleaded guilty to the charges and was fined \$4,000 or to serve 3 weeks' imprisonment in default of payment.

2 On 5 November 2008, Md Latiff approached the GST Refund Counter at the Changi Airport Terminal 2 with a Bangladeshi tourist with a claim form signed under the name of the tourist. Singapore Customs officer manning the counter inspected the goods, which were five computer laptops and endorsed on the form. Both Md Latiff and the tourist left the counter with the computer laptops. The officer observed Md Latif loitering in the Airport Departure Hall with four of the computers. The officer then approached him and questioned why the laptops were in his possession. Under the GST Tourist Refund Scheme regulations, the goods should have been taken out of Singapore by the tourist. Md Latif had therefore flouted the regulation. It is an offence under GST Regulations to receive the goods after the claim form has been endorsed by Singapore Customs officer.

3 Md Latif was arrested and charged in Court on 7 November 2008 under Section 51(1) of the GST Act for receiving goods from a tourist after the application form in respect of the goods had been submitted to Singapore Customs. He pleaded guilty to the charge and was fined by the Court \$4,000 or in default 3 weeks' imprisonment on 26 November 2008

**Tourist Tax Refund Scheme (TRS)**

4 The tourist tax refund is granted to bona fide tourists who personally hand carry the purchased items for inspection, after which the items must be brought out of Singapore. Persons receiving or in possession of such goods after the refund claim form has been endorsed, would be committing an offence under the GST Act.

**Adherence to Conditions of the Tourist Refund Scheme**

5 The Comptroller of GST takes a serious view of foreigners who make false declaration to Singapore Customs officers and abuse the Tourist Refund Scheme. Strong deterrent measures including prosecution will be taken against those committing the offences. When convicted, offenders can be fined up to \$5,000 or in default jailed up to six months for the offence.

6 The Comptroller of GST and Singapore Customs advise all foreigners and retailers operating the Tourist Refund Scheme to abide by the rules of the scheme. Information on the scheme can be found in the e-tax guides on the IRAS website at [www.iras.gov.sg](http://www.iras.gov.sg) under “Guide to Visitors on Tourist Refund Scheme” and “Guide to Retailers operating Tourist Refund Scheme”, or the Singapore Customs website at [www.customs.gov.sg](http://www.customs.gov.sg) under “Information for Travellers”.

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