



**SINGAPORE  
CUSTOMS**

## **MEDIA RELEASE**

**Immediate**

15 July 2025

### **MAN FINED \$450,000 FOR FRAUDULENT EVASION OF GST**

**Singapore, 15 July 2025** – On 14 July 2025, Jin Songzhe (金松哲) (“Jin”), a 51-year-old male Chinese national, Director of C&C Combine Singapore Co. Pte Ltd (“C&C Combine”) and Help & Love Internet Technology (Singapore) Pte Ltd (“Help & Love”), was fined \$450,000 by the State Courts for fraudulent evasion of Goods and Services Tax (GST) on imported goods<sup>1</sup>.

2 Jin pleaded guilty to one charge of fraudulent evasion of GST amounting to \$139,655.88, involving 64 shipments of goods imported into Singapore between January 2022 to December 2022. Another five charges were taken into consideration during sentencing, as follows:

- Three charges of fraudulent evasion of GST totalling to \$61,990.17 involving 32 shipments; and
- Two charges for making incorrect GST declarations amounting to \$8,088.95 involving 38 shipments.

3 C&C Combine and Help & Love provided importation and freight forwarding services for shipments from China to Singapore. In December 2022, Singapore

---

<sup>1</sup> Prevailing GST rate payable for import is levied based on the CIF (cost, insurance and freight) value, and other charges, costs and expenses incidental to the sale and delivery of the goods into Singapore, whether or not shown on the invoice. For further information, please refer to Customs website: <https://www.customs.gov.sg/businesses/importing-goods/import-procedures/>.

Customs was notified by a local company ("Company A"), which had used Help & Love to handle a shipment from China. As a GST-registered entity, Company A required the Cargo Clearance Permit (CCP) to account for its tax claims. Upon requesting the CCP, Company A discovered that C&C Combine, rather than itself, had been declared as the importer in the CCP. Additionally, the declared value of the shipment on the CCP was \$8,125.85, far below the actual value of \$130,409.52.

4 Investigations revealed a fraudulent scheme involving Jin's companies and a freight forwarder based in Guangzhou, China ("Company B"). Here's how the scheme worked:

Step 1: Singapore buyers placed orders with China-based agents or suppliers, who then issued invoices reflecting the actual value of the goods (Invoice A) and collected the corresponding import GST.

Step 2: The same agents or suppliers sent falsified invoices with suppressed values (Invoice B) to Company B and paid GST based on these lower values.

Step 3: Company B forwarded Invoice B, the bill of lading, and other shipment documents to C&C Combine. Following Company B's instructions, a staff member of C&C Combine created another invoice (Invoice C) with even lower values.

Step 4: Invoice C was sent to declaring agents to apply for the CCP. Either C&C Combine or Help & Love would be declared as the importer, and GST would be paid to Customs based on the under-declared values.

5 Jin was directly involved in the fraudulent scheme. He managed the daily operations of C&C Combine and Help & Love, and authorised the submission of the altered invoices (Invoice C). He also knew that the difference between the actual GST paid by Singapore companies (based on Invoice A) and the underpaid GST to Singapore

Customs (based on Invoice C) was kept by the China agents or suppliers and Company B. Jin facilitated this scheme to maintain business ties with Company B.

6 “Fraudulent evasion of import GST undermines fair trade and deprives the country of legitimate tax revenue. Singapore Customs takes such offences seriously and will not hesitate to take enforcement action against individuals and companies who attempt to cheat the system,” said Singapore Customs spokesperson.

7 Any person who is in any way concerned in fraudulent evasion of, or attempt to fraudulently evade, any duty or GST 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 and/or imprisonment for up to two years.

8 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 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.

9 Members of public with information on smuggling activities or evasion of duty or GST can report it to Customs at <https://go.gov.sg/reportcustomsoffence>.

-END-

### **About Singapore Customs**

Singapore Customs protects revenue and facilitates trade for Singapore's economic growth while continuously striving to be a world-leading customs authority. As a partner of the Ministry of Finance, we ensure compliance with customs and tax regulations, safeguard the nation's financial interests, and combat illicit trade activities. We also enable seamless trade by simplifying customs processes, building global trade connectivity, and maintaining Singapore's position as a trusted global trading hub. Guided by our values of integrity, commitment, courage, responsiveness and teamwork, we strive for excellence with a professional and innovative team. Together, we ensure revenue and enable trade, fostering a thriving Singapore economy.

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

Follow Customs on:

