



**SINGAPORE
CUSTOMS**

MEDIA RELEASE

Immediate

30 September 2025

MAN FINED \$94,500 FOR MULTIPLE CUSTOMS OFFENCES

Singapore, 30 September 2025 – On 30 September 2025, Sun Zhanggu (“Sun”) (孙章固), a 44-year-old male Chinese national, was fined \$94,500 by the State Courts after pleading guilty to 12 charges under the Customs Act:

- i) Six charges for fraudulent evasion of Goods and Services Tax (“GST”) on imported goods¹;
- ii) One charge for the importation of uncustomed goods²;
- iii) One charge for falsifying any documents; and
- iv) Four charges for incorrect declaration.

Another 14 charges of fraudulent evasion of GST and incorrect declarations were taken into consideration for sentencing.

2 Sun was the director of Nam Yang Polytran Pte Ltd (“Nam Yang”), a freight forwarding company providing container clearance, transport, and permit declaration services for imported goods.

¹ 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/>.

² “Uncustomed goods” means goods in respect of which a breach of the provisions of Customs Act has been committed.

Fraudulent Evasion of GST and Importation of Uncustomed Goods

3 In March 2023, a local importer (“Company A”) notified Singapore Customs (“Customs”) that Nam Yang had failed to provide the Cargo Clearance Permit (“CCP”) for their import of kitchenware from China, despite payment of the freight, permit declaration fees and import GST.

4 Investigations revealed that Sun submitted a consolidated invoice and documents to a declaring agent for a consolidated CCP declaration³ with Nam Yang as the importer, omitting Company A’s goods. This caused Company A’s shipment worth \$2,708.58 in unpaid GST to enter Singapore without declaration, making the goods uncustomed.

5 Further investigations uncovered a fraudulent import scheme involving Nam Yang and a China-based freight forwarder (“Company B”). Sun acted as their Singapore coordinator and received a monthly salary of \$2,400. The scheme involved undervaluing goods to reduce tax liabilities. Suppliers collected GST from customers but declared suppressed values through Company B, who passed the consolidated invoices to Sun for permit declarations. Sun also provided suppressed values for shipments from his own customers to Company B for inclusion in the consolidated invoices.

Falsification of Documents

6 In February 2024, Immigration & Checkpoints Authority officers found undeclared liquor and cigarettes in a container during a routine inspection. Customs’ investigations revealed that in January 2024, a 55-year-old Chinese national consignee based in Singapore purchased assorted liquors and non-alcoholic beverages from China for distribution in Singapore. To handle the import process, the consignee engaged a Chinese freight forwarding company which in turn contacted Sun to arrange the import services from China to Singapore. Sun created a false

³ Consolidated CCP declarations are usually for Less-than-Container Load (LCL) sea freight shipments, where small cargo volumes do not fill an entire shipping container. Instead, multiple smaller shipments from different companies are combined into one container (a process called consolidation) and share the container space. Shippers only pay for the actual space their goods occupy.

invoice to support the importation of beverages by the consignee since no commercial invoice was supplied. This case against the consignee is undergoing court proceedings.

Incorrect Declarations

7 In September 2024, Customs officers conducted an operation at Sunview Road to inspect a container declared to contain non-dutiable goods imported from China by a local importer. Officers found 32 bottles of undeclared, duty-unpaid liquor concealed among the non-dutiable goods in the container.

8 Sun arranged the shipment, translated the packing lists and instructed a declaring agent to declare his brother-in-law's company as the importer without consent.

9 In October 2024, Customs officers conducted an inspection on a container involving two CCPs which had just arrived in Singapore at No. 20 Woodlands Link. Sun was present at the location during the inspection. Customs officers found the following discrepancies in the inspection:

- i) A CCP declared 2,676 bottles of beer at 2% alcoholic strength. However, the labels indicated the alcoholic strength was equal to or more than 4%. The incorrect declaration resulted in of \$2,440.51 in unpaid duties; and
- ii) A CCP declared only non-alcoholic drinks, but officers found 10,992 bottles of duty-unpaid beer and 1,200 bottles duty-unpaid liquor worth \$52,633.73 in unpaid duties.

10 Investigations revealed that the goods belonged to a 43-year-old Chinese national consignee, whose agent in China had engaged Sun. Since the consignee had no local company, Sun used two unrelated companies as importers. Investigations are ongoing for the consignee.

11 Sun collaborated with freight forwarders based in China and consignees to suppress the actual values, quantities and alcoholic strength of the imported goods using consolidated or fake invoices with the intent to evade duties and GST payments.

12 “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 a Singapore Customs spokesperson.

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

14 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.

15 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>.

Annex A: Photographs of the goods seized

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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.

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Annex A



Liquor seized in February 2024



Cigarettes seized in February 2024



Liquor seized in October 2024