



## **MEDIA RELEASE**

**Immediate**

17 September 2024

### **TWO COMPANIES FINED A TOTAL OF \$29,000 FOR CUSTOMS OFFENCES**

Singapore, 17 September 2024 – For committing offences under the Customs Act, Oscars Logistics Pte Ltd (“Oscars Logistics”) and Trans Point Agency Pte Ltd (“Trans Point Agency”) were convicted by the State Courts on 3 and 12 September 2024 respectively. Oscars Logistics was fined \$24,500 for making false house bills of lading (HBLs)<sup>1</sup>. Trans Point Agency was fined \$4,500 for storing new vehicle spare parts without payment of the Goods and Services Tax (GST) and breaching licensing conditions.

2 A freight forwarding company, Oscars Logistics provides services including permit declarations, warehousing and towing services for imported motor vehicles. It pleaded guilty to seven charges of making untrue HBLs. Another 15 similar charges were taken into consideration during the sentencing.

3 Trans Point Agency, a Licensed Warehouse<sup>2</sup> (“LW”) operator, pleaded guilty to one charge of storing new vehicle spare parts on which GST had not been paid and one charge of breaching licensing conditions under the LW scheme administered by

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<sup>1</sup> Bill of lading is a document to prove evidence of a contract of carriage, receipt of goods and legal title to goods. It will usually contain information such as the mode of transport, the vessel or flight number, the shipper and the consignee, the port of discharge and arrival.

<sup>2</sup> Licensed Warehouses are premises licensed by Singapore Customs for storage of dutiable goods with the duty and GST suspended pending re-export or removal for local consumption. Duty and GST are payable if the goods are to be removed from the Licensed Warehouse for local consumption. More information on the LW scheme can be found here: <https://www.customs.gov.sg/businesses/customs-schemes-licences-framework/licensed-warehouse-scheme/>.

Singapore Customs. Another two similar charges of breaching licensing conditions were taken into consideration during the sentencing.

#### Details of Oscars Logistics' Case

4 An investigation into a motor vehicle parallel importer for suspected under-declaration of import values revealed that having engaged Oscars Logistics' services, the importer's director asked Oscars Logistics to create false HBLs containing information such as the consignee, shipper, mode of transport and port of loading. The importer then submitted these false HBLs to Customs for the assessment of value of the motor vehicles.

5 Despite knowing that these HBLs would be untrue, Oscars Logistics nevertheless created them at the importer's request. They charged the importer \$130 per HBL, profiting from the fraudulent act.

#### Details of Trans Point Agency's Case

6 Customs officers conducted an inspection at Trans Point Agency's LW, which was engaged by the same importer to store the imported motor vehicles. The inspection uncovered 56 pieces of new vehicle spare parts stored inside five motor vehicles. Investigations revealed that although the spare parts were shipped together with the motor vehicles, Trans Point Agency did not declare them to Customs for GST payment.

7 The LW scheme administered by Customs allows approved companies to store imported dutiable goods in designated areas licensed by Customs where duty and GST are suspended, subject to conditions imposed by Customs. During the inspection, Customs discovered that Trans Point Agency breached the LW scheme's licensing conditions with 10 duty-suspended motor vehicles found outside the designated LW's licensed area. Investigations revealed that Trans Point Agency was aware of these lapses but did not take any actions to rectify them.

8 Court proceedings are ongoing against the director of the parallel importer of motor vehicles for suspected under-declaration of the values of vehicles imported.

9 Singapore Customs would like to remind logistics service providers to exercise due diligence in complying with Customs requirements and regulations when providing logistics services to their customers. If they discover any discrepancies or unlawful acts committed by their customers, they must immediately report them to Customs. Singapore Customs will not hesitate to take action against errant logistics service providers.

### Offences and Penalties

10 Any person who makes any declaration, certificate or document 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.

11 Buying, selling, conveying, delivering, storing, keeping, possessing or dealing with GST-unpaid goods are serious offences under the Customs Act and the GST Act. Offenders can be fined up to 20 times the amount of GST evaded.

12 Any person who breaches any condition and restriction for which a licence or permit is granted will be liable on conviction to a fine not exceeding \$5,000.

13 Members of the 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: Photos

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### About Singapore Customs

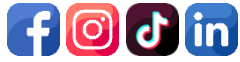
Singapore Customs, a lead agency under the Ministry of Finance, protects revenue and facilitates trade. We make trade easy, fair and secure. We ensure compliance with customs regulations and collect taxes and duties on dutiable and taxable goods. We regulate the export of strategic goods and implement Singapore's commitments to some international trade regulations such as the United Nations Security Council Sanctions.

We work closely with other government agencies, industry partners, and international organisations in our mission and operations. With the use of data analytics, digitalisation of processes and various technologies, we continuously improve the efficiency and effectiveness of customs processes.

By proactively balancing the intricate requirements of trade facilitation, security and regulatory compliance, Singapore Customs strengthens Singapore's position as a global trade hub trusted by businesses operating in Singapore and foreign trading partners.

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

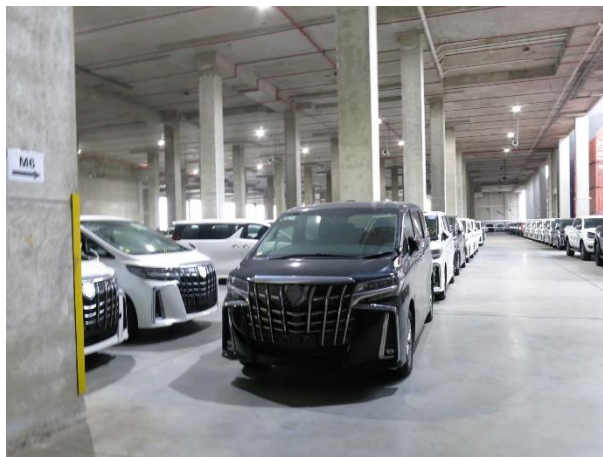
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## Annex A



New vehicle spare parts found inside motor vehicles in the LW operated by Trans Point Agency.



Some of the duty-unpaid cars stored outside the licensed area of the LW operated by Trans Point Agency.