



**SINGAPORE CUSTOMS  
AND  
LAND TRANSPORT AUTHORITY**

**JOINT NEWS RELEASE**

10 March 2022

**Singaporean man fined over \$5.5 million for evading duty and GST on imported motor vehicles**

The sole proprietor of J21 Imports (“J21”) was sentenced by the State Courts on 9 March 2022 to a fine of \$5,628,864 for fraudulent evasion of duty and Goods and Services Tax (GST) by suppressing the declared values of 464 motor vehicles imported into Singapore between June and November 2016. He did not pay the fine and would serve 40 months’ imprisonment in default. He was also sentenced to four weeks imprisonment for underpaying the Additional Registration Fee (ARF) during the registration of some of the vehicles.

Lin Junjiang (林俊江), 39, pleaded guilty to one amalgamated charge under the Customs Act and one amalgamated charge under Section 11(9) of the Road Traffic Act. Another Custom-related charge was taken into consideration during sentencing.

**Facts of the Case**

Singapore Customs launched an investigation into J21 after detecting that the motor vehicle importer had omitted to declare the value of optional features of the vehicles to Singapore Customs for assessing the duty and GST payable for the vehicles.

Investigations revealed that two invoices would be prepared for each imported motor vehicle transaction. The first invoice would state the partial value of the motor vehicle while the other invoice would indicate the vehicle's balance value and falsely described it as "liaison fee". J21 had only declared the partial value in the first invoice in the submissions to Customs but failed to declare the "liaison fee", despite knowing that this amount had to be declared to Customs. The intentional omission of the "liaison fee" from the declarations to Customs resulted in the short payment of duty and GST amounting to about \$703,600 and \$295,510 respectively.

The values of 67 of the 464 motor vehicles that were under-declared to Singapore Customs had also resulted in the ARF shortfall of \$567,594 which was to be paid to the Land Transport Authority.

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. For the offence/s under Section 11(9) of the Road Traffic Act, one is liable upon conviction to a fine not exceeding \$10,000 or to imprisonment for a term not exceeding 6 months.

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.

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