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JOINT NEWS RELEASE

MAN CONVICTED FOR MONEY LAUNDERING AND ABETTING OTHERS TO BREACH THEIR CASH REPORTING AND CUSTOMS DECLARATION OBLIGATIONS

On 14 April 2023, a 34-year-old male, Yeo Alan (“**Alan**”), was sentenced to 10 months imprisonment and \$6,000 fine for the following offences:¹

- (a) Two counts of engaging in a conspiracy to launder fraudulent Value-Added-Tax (“**VAT**”) refunds from the United Kingdom (“**UK**”) under Section 47(1)(c) of the Corruption, Drug Trafficking and other Serious Crimes (Confiscation of Benefits) Act 1992 (“**CDSA**”), read with Section 109 of the Penal Code 1871 (“**Penal Code**”);
- (b) One count of abetting another person to breach her cash reporting obligation under Section 48C(2) of the CDSA, read with Section 109 of the Penal Code;
- (c) One count of abetting another person to breach his Customs declaration obligation under Section 128B(1)(a) of the Customs Act 1960, (“**Customs Act**”) read with Section 140 of the Customs Act and Sections 26 and 77 of the Goods and Services Tax (“**GST**”) Act 1993.

2 This prosecution arose from joint investigations conducted by the Commercial Affairs Department of the Singapore Police Force and the Singapore Customs, following information received by Singapore Customs of an unsuccessful attempt to make VAT refund claims in a European country.

3 Alan had recruited individuals (hereafter referred to as “**Travellers**”) to travel to London to collect jewellery in London and claim VAT refunds for the jewellery when these Travellers did not purchase the jewellery. He also instigated one such Traveller to avoid making a report in respect of the movement of the VAT refund in cash into Singapore, when the cash exceeded S\$20,000. Alan

¹ Alan was also involved in a second cheating scheme, where he was convicted of one count of engaging in a conspiracy to cheat under Section 420 read with Section 109 of the Penal Code, one count of money-laundering under Section 47(1)(c) of the CDSA and one count of obstruction of justice under Section 204A(b) of the Penal Code. Five other charges were taken into consideration. In total, Alan was sentenced to 37 months’ imprisonment and a fine of \$6,000 for all the offences.

also instigated another Traveller to avoid making a declaration of the jewellery that he had collected in London upon his arrival in Singapore. This resulted in the Traveller failing to make the requisite GST payment on the jewellery.

4 Under Section 47(1)(c) of the CDSA, a person shall be liable on conviction to a fine not exceeding \$500,000 or to imprisonment for a term not exceeding 10 years, or both.

5 Under Section 48C(2) of the CDSA, a person shall be liable on conviction to a fine not exceeding \$50,000 or to imprisonment for a term not exceeding three years, or both.

6 Under Section 128L(1) of the Customs Act, a person who commits an offence under Section 128B(1)(a) of the Customs Act shall 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.

7 Claiming tax refunds from overseas authorities through fraudulent means can amount to a foreign serious offence or foreign serious tax offence. Singapore adopts a zero-tolerance approach towards the laundering of proceeds of serious offences and other criminal activities, obtained in Singapore or overseas. The authorities will not hesitate to take action against any individuals who commit these offences. To avoid being an accomplice to crimes, members of the public should reject dubious job offers to travel for the purpose of claiming sales tax refunds from overseas authorities.

8 The Police would like to remind members of the public of the statutory requirement to declare the physical movement of any cash or bearer negotiable instrument exceeding S\$20,000 (or its equivalent in foreign currency) into or out of Singapore.

9 Singapore Customs would also like to remind the public that it is the responsibility of all arriving travellers to make accurate and complete declarations of dutiable and taxable goods in their possession for duty and GST payment.

SINGAPORE POLICE FORCE
SINGAPORE CUSTOMS
14 APRIL 2023 @ 2 pm