



**SINGAPORE
POLICE FORCE**

**PRESS RELEASE BY
INLAND REVENUE AUTHORITY OF SINGAPORE,
SINGAPORE CUSTOMS
AND
SINGAPORE POLICE FORCE**

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Former Singapore Customs officer jailed for fraudulently obtaining GST tourist refunds

Pang Yeow Biah, 61, a former Singapore Customs officer was convicted for fraudulently obtaining Goods and Services Tax (GST) tourist refunds under the electronic tourist refund scheme (eTRS).

Pang pleaded guilty to 10 charges of fraudulently obtaining GST tourist refunds amounting to \$8,302.05 under section 62(1)(e) of the GST Act and three charges under section 47(1)(c) of the Corruption, Drug Trafficking and Other Serious Crimes (Confiscation of Benefits) Act (CDSA).

For her GST offences, the court sentenced Pang to 15 months' imprisonment and a penalty of \$24,906.15, which is three times the amount of tax defrauded.

In addition, Pang was sentenced to 4 weeks' imprisonment for her CDSA offences, resulting in a total sentence of 15 months and 4 weeks' imprisonment.

Modus Operandi of the GST Fraud

At the material time, Pang was a Singapore Customs officer deployed at the GST Refund Inspection Counter at Changi Airport. Her main duty was to process GST

refund claims made by tourists leaving Singapore.

In the course of her work, she would be presented with claims for GST refunds from tourists. She would reject some of these tourists' claims and retain the supporting documents. When the opportunity arose, she would take the details of these "rejected" GST refund claims and use the eTRS system to electronically process the GST refunds into her own credit cards or credit cards that were under her control.

Apart from using the eTRS computer terminals to process the fraudulent GST refunds, Pang had also used the eTRS self-help kiosks to obtain the GST refunds which she was not entitled to.

The GST refunds were obtained through Pang's misuse of two credit cards that were registered in her son's ex-girlfriend's name but under Pang's control. Pang then used the GST refunds to repay her own credit card debts.

The offences were committed from 2012 to 2014.

Zero Tolerance towards Tax Fraud, Money Laundering and other Criminal Activities

Measures in Place to Detect Fraud

Measures such as built-in system checks are in place to identify cases to be selected for further inspection. Through data analytics, IRAS and Singapore Customs are able to detect suspicious GST refund claims and fraudulent activities.

Singapore has always adopted a zero tolerance approach towards tax fraud, money laundering and other criminal activities. The authorities take a serious view of such criminal practices and will take swift action against any individuals and parties involved.

Anyone who commits the offence of wilful intent to obtain fraudulent GST refunds shall be liable on conviction to a penalty of up to 3 times the amount of refund wrongfully obtained and a fine not exceeding \$10,000, and/or imprisonment of up to 7 years.

Anyone who commits a money laundering offence of acquiring, possessing or using the benefits from criminal conduct under section 47(1)(c) of the CDSA shall be liable on conviction to a fine not exceeding \$500,000 or to imprisonment for a term not exceeding 10 years or to both.

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