



MEDIA RELEASE

Immediate

27 December 2024

COUPLE CONVICTED AND FINED \$287,000 FOR EVADING GST ON IMPORTED GOODS AND FALSIFYING DOCUMENTS

Singapore, 27 December 2024 – The State Courts convicted two Singapore Permanent Residents, Zhang Wei (张伟) (“Zhang”) and his wife, Ou Lingxin (欧凌心) (“Ou”), on 23 December 2024 and 23 April 2024 respectively for fraudulent evasion of Goods and Services Tax (GST) on imported goods¹ and falsifying documents. Zhang, 46, and Ou, 43, were sentenced to fines of \$280,000 and \$7,000 respectively.

2 Zhang, the sole director of Ziming Global Trading Pte Ltd (“Ziming Global”), pleaded guilty to two charges of fraudulent evasion of GST. Another two charges of fraudulent evasion of GST and two charges of falsifying invoices were taken into consideration during sentencing. Ou, who assisted in the company’s business operations, pleaded guilty to one charge of falsifying invoices used for import declarations. Another charge of falsifying invoices was taken into consideration during sentencing. Zhang was previously convicted for fraudulent evasion of GST and was fined \$156,000 by the State Courts in September 2016. As a repeat offender, Zhang was sentenced to enhanced

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/>.

punishment for his current case. 52 units of handphones and two units of unbranded laptops seized during detection were forfeited by the State Courts.

3 On 20 June 2022, Immigration & Checkpoints Authority (ICA) officers at Changi Airfreight Centre inspected an import shipment consigned to Ziming Global. As the values of the goods were suspected to have been under-declared, ICA referred the shipment to Singapore Customs.

4 Investigations revealed that Zhang set up Ziming Global in 2010 as a company selling household appliances via online channels. Between 15 September 2021 and 18 June 2022, Ou, following Zhang's instructions, created 131 fictitious invoices purportedly issued to Ziming Global. Masquerading as being from overseas suppliers, these falsified invoices stated suppressed values and were subsequently used in Ziming Global's permit declarations for imports into Singapore. Lower amount of GST was therefore paid to Customs. As a result, Zhang had fraudulently evaded \$27,562.35 in GST.

5 Any person who is in any way concerned in fraudulent evasion of, or attempt to fraudulently evade, any duty or GST 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.

6 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.

7 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

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About Singapore Customs

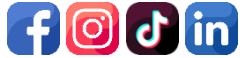
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Annex A



Goods seized at Changi Airfreight Centre.