MEDIA RELEASE

Immediate

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SINGAPOREAN MAN TO SERVE MORE THAN 9 YEARS IN PRISON FOR EVADING DUTY AND GST ON IMPORTED MOTOR VEHICLES

Singapore, 11 March 2026 – The director of Crownston Line Pte Ltd ("Crownston") at the material time, Lee Clement ("Lee"), was fined $14 million on 25 February 2026 for fraudulent evasion of duty by suppressing the declared values of 2,523 motor vehicles imported into Singapore between July 2016 and April 2022. Lee did not pay the fine for his Customs offences and will serve 112 months' imprisonment in default.

2 Lee, a 44-year-old male Singaporean, pleaded guilty to eight charges under the Customs Act for fraudulent evasion of duty amounting to about $5,197,564. Another 15 charges of fraudulent evasion of Goods and Services Tax (GST) and incorrect declaration were taken into consideration during sentencing.

3 Lee was also sentenced to 12 months' imprisonment for under-declaring the values of vehicles at the point of registration with the Land Transport Authority ("LTA"), which resulted in the underpayment of the Additional Registration Fee (ARF). Lee pleaded guilty to three amalgamated charges under section 11(9) of the Road Traffic Act for providing incorrect information in relation to the value of 976 motor vehicles. Four similar amalgamated charges involving another 1,505 motor vehicles were taken into consideration during sentencing. These incorrect declarations resulted in a total ARF shortfall of $39,130,302. The Court ordered Lee to repay the outstanding amount to LTA.

4 His employee, Sim Yan Min ("Sim"), a 41-year-old male Singaporean, was fined $6.8 million by the State Courts earlier on 8 April 2025. Sim pleaded guilty to four charges under the Customs Act for abetting the fraudulent evasion of duty amounting to approximately $2,598,078 on the import of 1,120 motor vehicles. Another eight charges for abetting the fraudulent evasion of GST and incorrect declaration were taken into consideration during sentencing. As Sim did not pay the fine, he is currently serving 72 months' imprisonment in default.

5 Investigations by Singapore Customs ("Customs") revealed that Lee contacted and requested overseas suppliers to suppress the values indicated in the invoices. Thereafter, Sim assisted Lee to prepare the documents for submission to Customs. Lee admitted that by doing so, Crownston would pay lower duties and GST, reducing business costs.

6 Crownston made at least two payments for each order of imported cars. The first payment would tally with the suppressed amount reflected in the invoice declared to Customs. The subsequent payments would be the balance paid to overseas suppliers through various remittance houses, to avoid detection of these additional payments which would reveal the actual values of the vehicles imported.

7 Sim, who had been employed at Crownston since 2017, was complicit in the scheme since he assisted in the preparation of documents for submission to Customs and handled the remittance of excess payments to Crownston's overseas suppliers for the imported cars. Sim admitted that Lee had told him that the remittance of balance payments were excess payments meant for Crownston's overseas suppliers, as the actual values of the imported cars had been under-declared to Customs.

8 Under the Customs Act, any person involved in the fraudulent evasion of any duty or GST on imported goods shall 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.

9 Under the Road Traffic Act, any person who gives incorrect information in relation to any matter affecting the amount of ARF chargeable shall be liable on conviction to a fine not exceeding $10,000 or to an imprisonment term not exceeding six months, with the maximum penalty doubled for amalgamated charges under s124(8) of the Criminal Procedure Code. The court shall also order the payment of any under-charged ARF to LTA.

10 Members of public with information on smuggling activities or duty or GST evasion are encouraged to report it to Customs at https://go.gov.sg/reportcustomsoffence.

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About Singapore Customs

Singapore Customs protects revenue and facilitates trade for Singapore's economic growth while continuously striving to be a world-leading customs authority. As a partner of the Ministry of Finance, we ensure compliance with customs and tax regulations, safeguard the nation's financial interests, and combat illicit trade activities. We also enable seamless trade by simplifying customs processes, building global trade connectivity, and maintaining Singapore's position as a trusted global trading hub. Guided by our values of integrity, commitment, courage, responsiveness and teamwork, we strive for excellence with a professional and innovative team. Together, we ensure revenue and enable trade, fostering a thriving Singapore economy.

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About the Land Transport Authority, Singapore

The Land Transport Authority (LTA) spearheads land transport developments in Singapore. We plan, design, build and maintain Singapore's land transport infrastructure and systems. We aspire to strengthen Singapore's land transport connectivity and integrate a greener and more inclusive public transport system complemented by walk and cycle options. We harness technology to strengthen our rail and bus infrastructure and develop exciting options for future land transport.

The land transport network has transformed significantly since the inception of LTA in 1995, with more than 160km of expressways spanning the island, an MRT network of more than 200 km, over 600 km of cycling paths and park connectors, and increasingly varied commuting options.