



**SINGAPORE
CUSTOMS**

MEDIA RELEASE

Immediate

4 September 2026

MAN FINED \$560,000 FOR TAX EVASION ON DUTY-UNPAID LIQUOR

Singapore, 4 September 2026 – At the State Courts today, male Chinese national Han Xiaoyang ("Han") (韩孝阳), 47, pleaded guilty to seven charges for fraudulent evasion of duty under the Customs Act. He was the mastermind behind a scheme to evade duty and Goods and Services Tax (GST) on imported beer. The seven charges involved approximately \$60,127 in duty evaded on 28,236 bottles of duty-unpaid beer. Han was fined \$560,000. As he did not pay the fine, Han will serve 164 days' imprisonment in default.

2 The court also took into consideration 15 other charges during Han's sentencing, comprising four charges for fraudulent evasion of duty and 11 charges for fraudulent evasion of GST.

3 Han's accomplice was sentenced by the State Courts on 4 May 2026 for his involvement in the scheme. Tong Baobao ("Tong") (仝宝宝), a 29-year-old male Chinese national, was employed by Han as the general manager for Wan Changya International Pte Ltd ("WCI"). Tong pleaded guilty to three charges for fraudulent evasion of duty amounting to approximately \$39,517 and was fined \$322,000. Seven other charges were taken into consideration during sentencing — two charges for fraudulent evasion of duty and five charges for fraudulent evasion of GST. As Tong did not pay the fine, he served 80 days' imprisonment in default.

Operations and Investigations by Singapore Customs (“Customs”)

4 On 19 November 2025, Customs officers conducted an operation at an industrial building along Tagore Lane where they observed two workers moving a consignment of liquor into a unit. Officers inspected the consignment and found 4,044 bottles of duty-unpaid beer. The workers identified Tong as the person-in-charge. Tong later arrived at the building and was arrested. During follow-up searches, Customs officers uncovered and seized an additional 31,016 bottles of duty-unpaid beer.

5 Investigations revealed that Han had conceived and orchestrated a scheme to import duty-unpaid beer from China into Singapore through false declarations. To carry out the scheme locally, he used a Singapore-incorporated company and directed Tong to act on his instructions.

6 In August 2025, Han informed Tong of his plan to import duty-unpaid beer from China for storage and subsequent sale in Singapore. The scheme was designed to evade duties payable on the beer and therefore increase sale profits. Han instructed Tong to liaise with a freight forwarder in China to falsely declare the beer as non-dutiable items such as food items or industrial machinery.

7 Han then purchased the beer in China, which were delivered to the freight forwarder and exported to WCI in Singapore under false declarations. Tong subsequently arranged for the imported duty-unpaid beer to be stored in WCI's warehouse or storage units before delivering to WCI's customers in Singapore.

8 Under the Customs Act 1960 and the GST Act 1993, buying, selling, conveying, delivering, storing, keeping, possessing or dealing in duty-unpaid liquor are serious offences. On conviction, offenders shall be fined up to 20 times the amount of duty and GST evaded. In addition to the fine, offenders shall be liable to imprisonment for up to 12 months.

9 Singapore Customs remains committed to enforcing strict compliance with customs regulations and protecting revenue. Members of public with information on smuggling activities or duty or GST evasion can report it to Customs at <https://go.gov.sg/reportcustomsoffence>.

Annex: Photographs of the seized goods.

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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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Annex



Duty-unpaid liquor found at Tagore Lane.



Duty-unpaid liquor found during follow-up searches.