



**SINGAPORE
CUSTOMS**

MEDIA RELEASE

Immediate

6 October 2026

TWO MEN FINED OVER \$3.3 MILLION EACH FOR EVADING TAX ON MORE THAN 4.5 MILLION LITRES OF DIESEL

Singapore, 6 October 2026 – Two Singaporean men were fined \$3,345,500 each by the State Courts for their involvement in a scheme to import more than 4.5 million litres of automotive diesel oil (ADO) from Malaysia into Singapore without the required declarations, thereby evading duty and Goods and Services Tax (GST).

2 Chua E Hong (“Chua”), 51, and Ng Leok Kwee (“Ng”), 48, each pleaded guilty to three charges of fraudulent evasion of duty under the Customs Act. The charges involved the importation of a total of 4,527,099 litres of ADO between April and December 2024, with about \$905,419 in duty evaded.

3 The court also took into consideration 16 other charges during the two men’s sentencing, comprising six charges for fraudulent evasion of duty and 10 charges for fraudulent evasion of GST. The total duty and GST evaded in these charges amounted to about \$2,500,205.

4 At the time of the offences, Chua was the Managing Director and Ng was the Executive Director of both CNC Petroleum Pte Ltd (“CNC”) and PS Energy Pte Ltd (“PSE”), sister companies under the PS Energy Group engaged in last-mile fuel

distribution in Singapore. Chua oversaw the finance and sales functions of both companies, while Ng was responsible for their operational matters.

5 In early 2024, Chua and Ng devised a scheme to source cheaper diesel from Malaysia and import it into Singapore without declaring the imports or obtaining the required Cargo Clearance Permits. The duty-unpaid diesel was subsequently resold to customers in Singapore to increase CNC's profits.

6 Acting on information received, Singapore Customs investigated and uncovered the scheme to import diesel into Singapore without the required declarations and permits. Under the scheme, CNC purchased the diesel from suppliers' terminals in Pengerang, Johor. A vessel collected the diesel and transported it into Singapore's territorial waters, where it was transferred at Selat Pauh Petroleum Anchorage to two smaller vessels on multiple occasions. The diesel was subsequently transported to Penjuru Terminal and transferred to tanker trucks for distribution to customers in Singapore. Ng coordinated the scheduling of the vessels and tanker trucks, as well as the collection and transfer of the diesel.

7 Under the Customs Act, any person convicted of fraudulently evading duty or GST shall be fined up to 20 times the amount of duty and GST evaded. In addition to the fine, the offender shall be liable to imprisonment for up to 12 months.

8 Singapore Customs remains committed to upholding strict compliance with customs regulations and protecting revenue. 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>.

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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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