



**SINGAPORE
CUSTOMS**

MEDIA RELEASE

Immediate

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LOCAL COMPANY AND THREE INDIVIDUALS CHARGED OVER ALLEGED SCHEME TO FALSELY DECLARE ORIGIN OF GOODS WORTH ABOUT S\$1.9 MILLION

Singapore, 14 August 2026 – A Singapore-registered company and three individuals have been charged today for their alleged involvement in a scheme to falsely declare the origin of bedding products and other goods exported from Singapore to the United States of America (USA), in an apparent attempt to circumvent import duties imposed by the USA.

2 Healthy Living Biotech (Singapore) Pte Ltd ("**Healthy Living Biotech**"), female Singapore Permanent Resident Yin Yuxi ("**Yin**"), 28, male Chinese national Xue Xin, 37, and male Singaporean Bernard Koh Wee Yiap (辜伟业) ("**Koh**"), 54, have been charged for one or more offences relating to false declarations, false statements, and incorrect trade descriptions under the Regulation of Imports and Exports Act 1995 and the Regulation of Imports and Exports Regulations. Healthy Living Biotech, Yin and Koh have also been charged for the fraudulent evasion of Goods and Services Tax ("**GST**") on the company's imports.

3 Singapore Customs commenced investigations in February 2026 into mattresses exported from Singapore to the USA that had been falsely declared as Singapore-origin

goods, when their country of origin was revealed to be the People's Republic of China. Investigations uncovered an alleged scheme carried out between August 2024 and September 2025 involving goods with a total value of about S\$1.9 million. Investigations also uncovered an alleged scheme to suppress the declared value of the company's imports and fraudulently evade the payment of GST amounting to about S\$111,000. Court proceedings are ongoing.

4 Singapore Customs takes a serious view of the falsification of trade declarations or the misuse of Certificates of Origin. Such conduct undermines the integrity of international trade documentation and can damage Singapore's standing as a trusted and reliable global trading hub.

5 Under the Regulation of Imports and Exports Act 1995, any person who is found guilty of making false declarations or statements required under the Act or its regulations — including in cargo clearance permits — may be liable on conviction to a fine not exceeding S\$10,000 or to imprisonment for a term not exceeding two years, or both. Any person found guilty of causing incorrect trade descriptions to be applied to exported goods may be liable, on a first conviction, to a fine not exceeding S\$100,000 or three times the value of the goods in respect of which the offence was committed, whichever is the greater, or imprisonment for up to two years, or both.

6 Under the Regulation of Imports and Exports Regulations, any person who is found guilty of making a false statement when applying for Certificates of Origin may be liable, on a first conviction, to a fine not exceeding S\$100,000 or three times the value of the goods in respect of which the offence was committed, whichever is the greater, or imprisonment for up to two years, or both.

7 Under the Customs Act 1960 and the Goods and Services Tax Act 1993, 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.

In addition to the fine, the offender shall be liable to imprisonment for a term not exceeding 12 months.

Annex: Photograph of the case

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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



“Made in Singapore” stamps
which were applied on the packaging of exported mattresses.