



Our Customs Journey in 2024

**Ensuring Revenue.
Enabling Trade.**

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Who We Are

At Singapore Customs, we play a vital role in safeguarding Singapore’s revenue and enabling secure, seamless trade. As a department under the Ministry of Finance, we are entrusted with a dual mandate: to ensure compliance with customs and tax regulations that protect our nation’s fiscal interests, and to champion efficient and forward-looking trade processes that support economic growth.

Guided by our new brand promise - *Ensuring Revenue. Enabling Trade.* - our work directly contributes to Singapore’s prosperity and global standing. We rigorously enforce customs laws, combat illicit trade, and protect national revenue. At the same time, we empower businesses by simplifying procedures, embracing digital innovation, and enhancing global trade connectivity.

Through close collaboration with industry, other local government agencies, and international partners, we uphold Singapore’s reputation as a resilient, transparent, and trusted trading hub - one that is ready for the challenges and opportunities of the future.



SINGAPORE CUSTOMS

Mission

We protect revenue and facilitate trade for a thriving Singapore economy.

Vision

- A leading customs authority in the world.
- A partner of MOF in ensuring revenue as a core strength of Singapore’s economy.
- An enabler for Singapore’s trade and status as a choice global trading hub.
- A team of committed, competent and innovative professionals.

Our Promise

Ensuring Revenue. Enabling Trade.

“

Our mission remains clear: to **protect Singapore's revenue** and **enable trade** that is secure, fair and future-ready...**Together, as OneCustoms**, we will not only respond to change - we will shape it.

Forging Forward:
One Mission, OneCustoms

2024 was a transformative chapter for Singapore Customs - a year that reaffirmed our purpose, united our people, and positioned us boldly for the future. For over a century, we were steadfast in our mission to protect revenue and facilitate trade. But this past year, we did more than deliver on this responsibility. We strengthened it.

Through the unveiling of our refreshed brand identity - including a renewed mission, vision, and a brand promise - we declared with confidence who we are and what we stand for: Ensuring Revenue. Enabling Trade. This is our pledge to Singapore. It expresses the heart of what we do every day to uphold our economic resilience and global reputation.

Purpose in Action

Our frontline officers exemplified courage and commitment in 2024, disrupting complex tax evasion schemes and uncovering sophisticated smuggling operations - from duty-unpaid cigarettes hidden in fuel bowzers to illicit liquor declared as soft drinks. These stories reflect more than tactical success; they are reminders that every seizure safeguards public revenue, protects legitimate businesses, and preserves trust in Singapore's trade integrity.

In tandem, we advanced our trade facilitation efforts with strategic impact. The revised Free Trade Zone regime, operational since March 2024, sharpened our visibility over cargo movements and reinforced our enforcement capabilities.

Meanwhile, the ASEAN Authorised Economic Operator Mutual Recognition Arrangement, led by Singapore and launched in August 2024, deepened regional integration, and positioned us as a driving force behind a more seamless ASEAN economic community.

Building a Future-Ready Customs

Transformation is not only about policy; it is about people and systems evolving together. We are working towards strengthening our use of automation of data and artificial intelligence in every realm of our work. For example, our new Data Division is developing a new unified data platform which will empower faster, smarter, and more data-driven decisions. We are also developing the new TradeNet that would make trade declarations and related processes simpler, faster and more convenient.

Through technology and upskilling of our workforce, we are reimagining how we work - faster, safer, and more seamless - both for our officers and for the traders and travellers we serve.

The shift to fully cashless transactions at checkpoints and the introduction of Customs Declaration Kiosks are emblematic of our user-centric approach. These enhancements are more than operational upgrades; they're a signal that Customs is moving confidently into the future with agility, empathy, and excellence.

Empowering Our People

At the heart of every success is our people. Over 200 officers were recognised for exemplary service or excellent work in 2024, with 11 among them receiving international honours from the World Customs Organisation. Their stories of vigilance, innovation, and public spirit inspire us all.

As we relaunch foundational training and implement Strategic Workforce Planning, we are nurturing a culture where every officer feels empowered, valued, and equipped to grow.

We are more than an agency; we are a community. One that lifts each other, adapts together, and stands united in mission.

The Road Ahead

2025 may continue to bring new challenges in today's world of geopolitical uncertainty, technological disruption, and climate urgency. We are never daunted, but prepared.

Our mission remains clear: to protect Singapore's revenue and enable trade that is secure, fair, and future-ready. With our refreshed brand, strengthened systems, and most importantly, the unwavering spirit of our officers, I am confident that Singapore Customs will continue to lead with purpose, integrity, and impact.

Together, as OneCustoms, we will not only respond to change - we will shape it. Here's to a future of shared progress, collective strength, and enduring service to Singapore.

Mr Tan Hung Hooi
Director-General of Singapore Customs

Highlights

A Refreshed Identity for Singapore Customs

In 2024, Singapore Customs embarked on a branding exercise which refreshed our public identity and reaffirmed our common purpose. This initiative bears testament to our cohesive spirit and steadfast commitment towards greater growth and excellence.

A Collaborative and Inclusive Endeavour

Thorough and comprehensive, the exercise spanned five phases and engaged over 1,350 Customs officers, stakeholders, and partners - including the public.

From its inception, collaboration across Whole-of-Customs was key. Officers of various stripes and functions took part in focus groups, workshops, and surveys - thus ensuring that the refreshed brand was not only inclusive, but also reflective of everyone’s aspirations and values. This also fostered a strong sense of collective ownership and pride.

Our brand audit analysis of public and stakeholder perceptions further identified gaps in awareness that we needed to bridge about Customs’ broader roles, as well as opportunities for improvement, particularly in efficiency and technology adoption.

Drawing upon the breadth and depth of these diverse insights, we ultimately shaped a Customs brand that resonates with both internal and external audiences.

Embracing Our Refreshed Identity

Our refreshed Mission and Vision, as well as our new brand promise, “Ensuring Revenue. Enabling Trade.”, that emerged clearly enshrine our dual role as both guardians of Singapore’s fiscal interests and enablers of global trade. A unified visual identity system also arose - including the unveiling of a dynamic and vibrant new logo - in alignment to our newly formulated Corporate Identity Guidelines.

Taking effect from January 2025, these fresh elements of our identity would ensure brand consistency in all communications and engagement moving forward - be it internally or with the public and customers, and across all digital and physical touchpoints.

Beyond a messaging or visual identity revamp, the Customs branding exercise is a bold affirmation of who we are and what we stand for. By uniting our people, clarifying our mission, and strengthening public trust via our refreshed brand, Singapore Customs is more primed than ever to lead as a future-ready organisation, actively contributing to Singapore’s continued growth and prosperity.

For Singapore, With Heart

At Singapore Customs, our officers are not just competent, committed and innovative professionals, they also serve with passion – driven by a common purpose and pride in safeguarding Singapore’s revenue and trade interests.

Meet five officers whose personal journeys reflect the strength of our #OneCustoms spirit. Whether behind the scenes or at the frontlines, they demonstrate what it means to serve with heart, upholding our mission with dedication, resilience, and a deep sense of pride.

Their stories are a powerful reminder that while systems and strategies form the backbone of our organisation, it is people – steadfast, innovative, and compassionate – who bring it all to life.

Together, we are more than a team. We are a family bound by a shared commitment to serve Singapore with excellence, and with heart.



“What keeps me going is the collaboration – working side by side with end-users to co-create solutions that truly improve their work lives.”

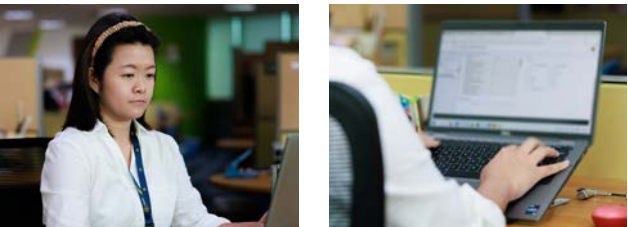
Lim Siew Ee
Human Resource Directorate

Co-Creating Solutions That Matter

After working in a central agency, I wanted a role that allowed for more direct impact – and I found that at Singapore Customs. Joining during a time of transformation in our HR systems, I saw an opportunity to shape meaningful change.

Rolling out new platforms came with its challenges: navigating diverse needs, managing expectations, and ensuring smooth transitions. But what keeps me going is the collaboration - working side by side with end-users to co-create solutions that truly improve their work lives.

To me, serving with heart means more than doing a job well. It’s about uplifting those around us and championing better ways of working. The strong sense of community within the #OneCustoms family – where everyone contributes, from frontline officers to system testers – is what makes this journey so rewarding.





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The Open Posting System has taken me through a rich spectrum of roles, each sharpening different skill sets.

Deshawn Toh
Planning, Communication & International Division

Building Expertise Through Diverse Experiences

When I graduated from university and considered a career in the Public Service, Singapore Customs stood out. The promise of varied roles – and the opportunity to serve the nation across different functions – was exactly the challenge I was seeking.

Since then, the Open Posting System has taken me through a rich spectrum of roles, each sharpening different skill sets. From learning to stay composed in high-pressure enforcement scenarios, to now navigating diplomatic discussions in the International Relations Branch, I have grown immensely.

Representing Singapore to foreign delegates has deepened my appreciation of our Whole-of-Government approach, and I often draw on cross-agency knowledge to engage meaningfully.

But beyond the work, it is the people who have anchored my journey. Across branches and roles, the #OneCustoms spirit of mutual support and teamwork remains a constant – and that’s what makes every day fulfilling.



DID YOU KNOW?

Singapore Customs’ Open Posting System (OPS) offers officers on the Customs Unified Scheme of Service the opportunity to rotate across key functions. These regular job rotations help officers build diverse skill sets and gain broad-based experience – from enforcement and trade facilitation to policy and international relations.

While meeting the organisation’s operational needs, OPS also gives officers a say in shaping their own career journeys. This structured yet flexible approach supports professional growth, encourages versatility, and helps officers deepen their expertise across the many facets of Customs work.



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Sharing knowledge across teams, learning from each other, and always having someone to lean on – this is the spirit of #OneCustoms.

Thanabalan s/o Iyyamalai
Checkpoints Division

A Culture That Nurtures and Empowers

I joined Singapore Customs as I was drawn by its unique role – safeguarding Singapore’s interests while enabling legitimate trade. Over the years, I’ve been proud to serve as Operations Commander in joint enforcement efforts at our land checkpoints, where quick thinking and coordination are crucial.

What has defined my journey here is the organisation’s commitment to upskilling. Embracing digital tools and data analytics has fundamentally changed how we detect and deter non-compliance. With the skills I’ve acquired, I now analyse patterns in traveller data to support more targeted enforcement.

What I value most, though, is the chance to grow alongside others. Sharing knowledge across teams, learning from each other, and always having someone to lean on – this is the spirit of #OneCustoms. It’s a place where you’re not just supported to succeed, but encouraged to help others thrive too.





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No two days are alike. From shaping policy to supporting businesses, what keeps me going is the constant evolution of the job.

Jasmine Kong

Trade Division

Finding Purpose in a Fast-Moving World

What first attracted me to Singapore Customs was the dynamism of the work – no two days are alike. From shaping policy to supporting businesses, my role is a blend of strategy, operations, and stakeholder engagement.

In particular, my team’s work with free trade agreements and rules of origin allows us to make a tangible difference. By streamlining certificate processes and simplifying complex requirements, we help Singapore companies compete more effectively in global markets.

What keeps me going is the constant evolution of the job – and the camaraderie that comes with it. The #OneCustoms spirit is real. Knowing that you’re not alone, even on tough days, makes all the difference.



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I was drawn by the organisation’s mission and the opportunity to serve with meaning. More than a decade on, that purpose still drives me.

Muhammad Shari Mas’od

Intelligence & Investigation Division

Prepared to Serve, Driven by Purpose

I joined Singapore Customs just weeks after completing National Service – drawn by the organisation’s mission and the opportunity to serve with meaning. More than a decade on, that purpose still drives me.

Today, as the lead for our Customs Defence Programme and an instructor, I see my role as equipping others for the realities of the field. It’s about ensuring they are ready – not just in skills, but in mindset.

What has shaped me most is the people I’ve worked with. In operations, trust and teamwork are everything. We may have different perspectives, but we move forward together – supporting one another like family. That’s the heart of #OneCustoms. And that’s why I’m proud to be here.



[Our officers share more in this video!](#)



GST Reconciliation: Upholding Fairness and Compliance

As a partner of the Ministry of Finance in ensuring revenue, Goods and Services Tax (GST) reconciliation is one of Singapore Customs’ core functions. As the term implies, such reconciliation involves detecting and redressing any differences or variances in the amount of due GST collected from traders and businesses – including to correct unintentional errors committed or any omissions which could occur, such as during the transition periods of GST increases.

Other than maintaining a level playing field of fairness and compliance among businesses operating in Singapore, these efforts are also vital in protecting public revenue that contributes to Singapore’s future.

2024 was the second year of Singapore Customs’ GST reconciliation efforts. By its conclusion in June 2024, we had reconciled over 2,400 affected permits – namely those declared at the previous GST rate and used to clear goods after the new rate applies. These accounted for GST short paid of about \$800,000.

Leveraging 2023’s reconciliation records, we actively engaged the top 30 declaring agents (DAs) to reduce the likelihood of short payments in 2024. We also set up dedicated phone lines for traders to call and get timely replies to their enquiries.

So as not to rely solely on traders’ responses to our calls and emails, we further generated weekly permit data on short payment permits approved in the preceding week, to reconcile the affected permits. In all, over 1,600 reminder letters to traders, thousands of email correspondences and hundreds of calls were done as part of our engagement efforts.

Why This Matters

The proactive steps we took in carrying out GST reconciliation speak to Singapore Customs’ unwavering commitment to protecting revenue even as we facilitate trade for a thriving Singapore economy. Our engagement of the traders also further engendered trust among this key stakeholder group that they would always experience seamless, secure, and reliable outcomes when transacting with Singapore Customs.

Stories from the Frontline

The following stories comprise cases drawn from the Annual Enforcement Results 2024. The successful outcomes of our operations underscore how the offenders’ various ploys and tricks are no match for our Customs officers’ steadfast resolve to detect and deter duty and tax evasion both inland and at our borders.

Why This Matters

These stories illustrate how we protect revenue essential for Singapore’s nation-building. Every dollar of unpaid duty or tax is a dollar lost from our national coffers. Every smuggling attempt foiled reduces the potential risk to our reputation as a trusted global trading hub. Effectively balancing the requirements of trade facilitation with security and regulatory compliance – including Singapore’s commitments to international trade laws such as those governing strategic goods – is an intricate endeavour.

Even as we enhance our systems to facilitate trade and make it more convenient for businesses and individuals to declare and pay duties and taxes, we will continue to carry out and strengthen checks to catch bad actors out to exploit our regulations. In this way, we remain on mission in upholding trust and fairness – for every business operating here and the well-being of every Singaporean, both for the present and for the future.

SIDE STORY 1

Shell companies used to smuggle duty-unpaid cigarettes

CASE 1

During an operation on 8 March 2024 at Jalan Pemimpin, Singapore Customs officers observed a Singaporean man moving pallets of brown boxes from the loading bay to a unit inside an industrial building. They checked the unit and found 126,434 packets of duty-unpaid cigarettes concealed within tissue boxes.

The man was arrested and investigations revealed that an unknown person engaged him via a messaging platform to store the goods. The man was promised a remuneration of \$2,500 a month and having agreed to the job, was asked by the unknown person to register a company and sign a rental agreement for the unit at Jalan Pemimpin. Since this shell company was set up in January 2024, the duty-unpaid cigarettes uncovered was the first and only shipment.

The duty and GST evaded amounted to \$1,241,582 and \$128,606 respectively. The man was sentenced to 34 months’ imprisonment.



Duty-unpaid cigarettes found concealed within tissue boxes.

CASE 2

On 25 March 2024, Singapore Customs officers saw two men pushing trolleys loaded with boxes towards a lorry at the loading bay of an industrial building in Chai Chee Lane. Their checks uncovered 860 cartons and 1,380 packets of duty-unpaid cigarettes on the trolley and in the lorry. The two Malaysian men were arrested.

In follow-up checks at another unit in the building, another 2,168 cartons and 5,533 packets of duty-unpaid cigarettes were found concealed within a consignment of biscuits.

Investigations revealed that both men were engaged to repack the duty-unpaid cigarettes in the unit before loading them onto the lorry for delivery. The duty and GST evaded amounted to \$365,235 and \$37,832 respectively. They were sentenced to 34 months' imprisonment and 34 months and four weeks' imprisonment respectively.

Singapore Customs also discovered that a Malaysian had engaged a corporate service provider (CSP) to set up a company to import biscuits into Singapore. The CSP appointed a Singaporean, who had no knowledge of the business operations, as the nominee director.

The shell company was issued a composition sum for its role in causing incorrect declaration to be made. Investigations are ongoing for the Malaysian. The Accounting and Corporate Regulatory Authority (ACRA) was alerted about the CSP's practice in recruiting and appointing nominee directors for its clients.



Duty-unpaid cigarettes found at the loading bay and in the lorry.



Duty-unpaid cigarettes found hidden within a consignment of biscuits.

SIDE STORY 2

Unique concealment methods to smuggle duty-unpaid cigarettes

CASE 1

At Pioneer Sector 1 on 13 September 2024, Singapore Customs officers found 4,501 cartons of duty-unpaid cigarettes concealed within a metal structure, declared as crawler crane mat, on a lorry. The male Malaysian driver of the lorry was arrested.

Investigations revealed that he allegedly rented the lorry from a person (A1) for ad hoc delivery jobs. A1 allegedly engaged him to deliver the metal structure from Malaysia to Singapore.

The duty and GST evaded amounted to about \$441,998 and \$45,783 respectively. Investigations are ongoing.



Duty-unpaid cigarettes concealed within the metal structure.

CASE 2

On 23 April 2024, during an operation at an industrial unit at Sungei Kadut Street 1, Customs officers saw two men transferring black trash bags from a fuel bowser to a van. They moved in and found 2,952 cartons of duty-unpaid cigarettes in the trash bags. The two Singaporean men were arrested, along with the male Malaysian driver of the prime mover, as well as another Singaporean man later found present in the vicinity.

Investigations revealed that the duty-unpaid cigarettes were concealed in a modified compartment at the base of the fuel bowser. An unknown person had allegedly engaged, via a social messaging platform, the two Singaporean men to retrieve the duty-unpaid cigarettes from the bowser and transfer them. The remaining Singaporean man was allegedly engaged to act as a lookout.

The duty and GST evaded amounted to about \$289,886 and \$30,027 respectively. The Malaysian and one of the Singaporeans were each sentenced to 31 months' imprisonment. Court proceedings are ongoing for the remaining two men.



Duty-unpaid cigarettes found hidden in the modified compartment at the base of the fuel bowser truck.



Duty-unpaid cigarettes found in the van and in front of it.

Inland diversion of liquor from licensed warehouse

While inspecting a container at the Pasir Panjang Export Inspection Station on 1 September 2024, Singapore Customs officers found that the liquor loaded inside was less than what had been declared in the export permit.

Investigations revealed that the director of the company exporting the liquor allegedly instructed his employee to falsely declare liquor for export from the company’s licensed warehouse. They were in fact diverted illegally for local sales without payment of duty and GST. In all, four employees of the company were allegedly involved in creating false invoices for permit declaration, making false permit declarations and not loading into the containers some of the liquor declared in the export permits.

Since 2021, a total of 2,423 bottles of liquors involving 21 export permits were illegally diverted into Singapore from the licensed warehouse, without payment of any duty and GST. The total duty and GST evaded amounted to \$62,546 and \$481,906 respectively.

Investigations are ongoing for the director and the four employees.



Some of the duty-unpaid liquor seized.



One bottle of liquor valued at around \$145,247.

DID YOU KNOW?

Licensed warehouses are premises licensed by Singapore Customs to store dutiable goods, such as liquor, with the duty and GST suspended pending re-export or removal for local consumption. Should the goods be removed for local consumption, duty and GST are payable, and not paying them is an offence.

Imported liquor declared as soft drinks

On 2 August and 10 September 2024, Singapore Customs officers seized 19,428 bottles of duty-unpaid beer and 5,825 bottles of duty-unpaid liquor from a 20-footer container and a warehouse at Sunview Road respectively.

These alcoholic products were falsely declared as soft drinks in the import permits to avoid duty payment.

Investigations revealed that a Singaporean man (S1) had allegedly agreed with a male Chinese national’s plan of setting up a company here to import alcoholic products from China. S1 named his daughter-in-law as the company’s director. She and S1’s wife would allegedly engage a declaring agent for permit declarations while S1’s son would allegedly unstuff goods from containers for storage at the warehouse.

The duty and GST evaded amounted to about \$103,537 and \$14,126 respectively. Investigations are ongoing for the five persons.



Duty-unpaid alcoholic products seized.

Values of goods suppressed by freight forwarder

In February 2024, a local company reported to Singapore Customs that without its authorisation, a freight forwarding company (C1) had declared five containers of construction materials belonging to the company in import permits. C1 was declared as the importer and the values of the construction materials in the import permits were under-declared.

Investigations revealed that a freight forwarding company in China had engaged C1. C1 received instructions from this China company to apply for import permits for the five containers. The company in China provided C1 with the supporting documents, including invoices which suppressed the values of the goods.

The director of C1, a Malaysian woman, was aware that the values were suppressed. Nevertheless, she allegedly proceeded to apply for the import permits, providing a declaring agent with supporting documents containing suppressed values.

The GST evaded amounted to about \$11,928. Court proceedings are ongoing.

Failure to declare goods exceeding GST import relief entitlement and not paying GST

CASE 1

On 24 February 2024, a Singaporean man driving his car into Singapore was asked by an Auxiliary Police Officer (APO) at the Tuas Checkpoint whether he had anything to declare. While the man said he had nothing to declare, 10 luxury watches were uncovered upon checks.

Investigations revealed that he bought the watches in Kuala Lumpur for his watch business in Singapore. They were intended for resale at a profit. He made the false declaration to the APO to avoid paying the due GST for the watches. The total GST evaded amounted to \$2,299. The man was sentenced to a fine of \$23,000.



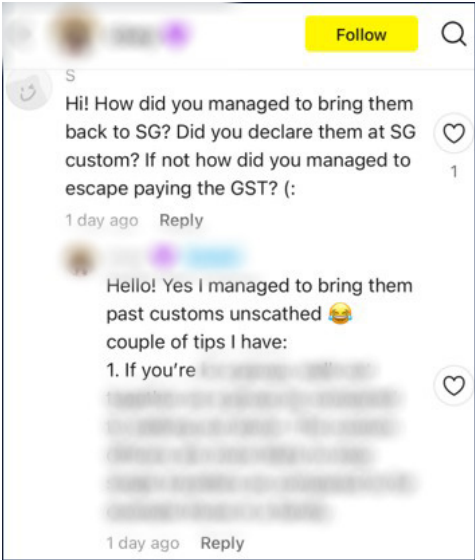
A few of the luxury watches which the man failed to declare.

CASE 2

In August 2024, Singapore Customs started investigating, based on information received, a Singaporean woman suspected of having evaded GST payments for her overseas purchases.

Investigations revealed that during her trip to Europe with her family and boyfriend in May 2024, she had bought luxury goods such as bags and wallets and had received an engagement ring purchased there.

Upon returning to Singapore, she failed to declare these items, despite knowing that her overseas purchases exceeded her GST import relief entitlement. She therefore did not pay the due GST. She had also posted about her overseas purchases and provided tips on evading customs checks on her social media account. The GST evaded amounted to \$2,282. She was sentenced to a fine of \$18,000.



Screenshot of the tips on evading customs checks shared on social media.

DID YOU KNOW?

For qualifying bona fide travellers who were away from Singapore for 48 hours or more, the value of goods granted GST import relief is up to \$500. If they were away from Singapore for less than 48 hours, the value of goods granted GST import relief is up to \$100. Travellers will have to pay GST on the value of the goods which is in excess of the GST import relief granted to them.

Values of motor vehicles under-declared to evade duty and GST

CASE 1

While reviewing the application that a motor vehicle parallel importer submitted for assessment of duty and GST payable for a motor vehicle, Singapore Customs officers found that the value declared was lower than that of similar makes.

On 27 February 2024, Customs raided the sole proprietor’s residence. Investigations revealed that he had allegedly instructed his overseas suppliers to issue two invoices for motor vehicles imported into Singapore.

One invoice, which stated the suppressed value of the motor vehicle, was submitted to Customs for assessment of duty and GST. The second invoice was the balance payment not submitted to Customs. He did this with the intention to pay less duty and GST by only submitting the first invoice to Customs.

Between January 2022 and December 2023, the parallel importer had allegedly suppressed the values of 303 motor vehicles – resulting in the short payment of total duty and GST amounting to \$263,057 and \$119,747 respectively. Court proceedings are ongoing.

CASE 2

In another case, Singapore Customs launched an investigation after detecting that a supporting document submitted to Customs for assessment of duty and GST payable for a motor vehicle belonged to another vehicle model of a lower specification – hence showing a lower value.

Investigations revealed that the value in the invoice submitted to Customs was also suppressed. The Singaporean man who submitted the application had sought the services of a local car dealer (B1) to provide the invoice stating the suppressed value for the motor vehicle. Investigations further revealed that B1 had allegedly assisted five other individuals to import cars by providing invoices with suppressed values. These five other individuals had allegedly submitted these invoices to Customs for assessment of duty and GST payable.

Besides providing services to individual importers, B1 also operated as a parallel importer and had allegedly under-declared the values of 30 motor vehicles imported by his company between March 2019 and December 2022. To further make the tracing of payments difficult, B1 used different remittance providers, and made lump sum payments to the overseas suppliers.

The duty and GST evaded on the 30 motor vehicles amounted to about \$113,051 and \$48,407 respectively. For the six individuals who had imported their cars, the duty and GST involved ranged from \$4,693 to \$14,547 and \$2,084 to \$6,110, respectively.

Court proceedings against B1 and the six individuals are ongoing.

Strategic goods exported without requisite permits

Based on information received from the Suspicious Transaction Reporting Office under the Singapore Police Force, Singapore Customs started investigating an exporter for suspected export of strategic goods without the requisite permits - which is an offence under the Strategic Goods (Control) Act.

Investigations revealed that the company (C1) had allegedly procured strategic goods such as thermal imaging sensors and infrared detectors. When the goods were exported from the source countries into Singapore, C1 was stated as the end-user in the end-user statements.

However, they were subsequently exported overseas without obtaining the strategic goods permits required. The director, a Singaporean man, would earn about 3% to 5% of the sale prices as commission. Between 2020 and 2022, a total of 138 shipments of strategic goods, valued at about \$39 million, were exported without the strategic goods permits.

Investigations are ongoing.

Falsification of permit

In May 2024, Singapore Customs started investigating after detecting a falsified permit for one shipment during a routine check.

The investigations revealed that a staff of the declaring agent did not apply for an export permit for the shipment. When Customs requested the supporting documents, she allegedly instructed a co-worker to create a fake permit for the purpose of submitting it to Customs.

Investigations are ongoing.

DID YOU KNOW?

Strategic goods encompass items and their related technologies that can be used in the production of weapons of mass destruction (WMD), and the missiles capable of delivering them. These include arms and military equipment, as well as commercial items with potential applications in developing WMD. As a responsible trading nation, Singapore implemented the Strategic Goods (Control) Act on 1 January 2003 to regulate the trade in strategic goods and strategic goods technology. This legislation serves as a safeguard against the illicit movement of such items through our ports that could contribute to the proliferation of WMD.

Strengthening Singapore’s economy every day and building a resilient and thriving future for generations to come.



Customs By The Numbers

Annual Enforcement Results 2024

Adopting a Whole-of-Government approach, Singapore Customs worked closely with other law enforcement agencies to enforce against revenue and trade offences relating to importation and exportation of goods. Here are the key results in 2024.



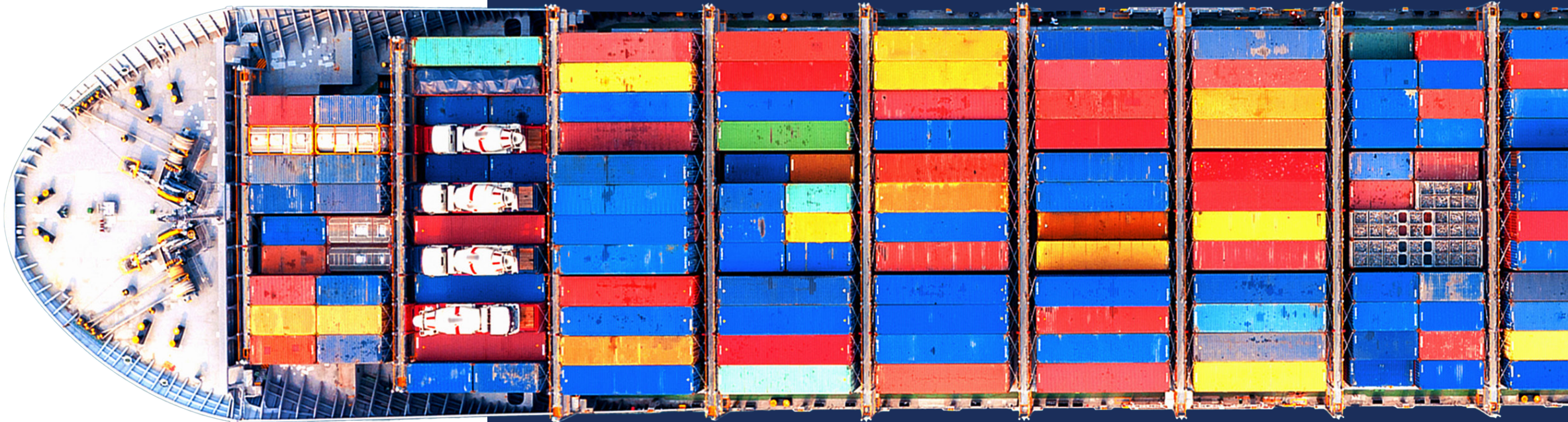
	Total Cases (2023)	Total Cases (2024)
No. of Tobacco Cases Detected	14,510	<u>20,131</u>
No. of GST Cases Detected	4,664	<u>5,447</u>
No. of Fuel Gauge Cases Detected	7,631	<u>4,923</u>
No. of Liquor Cases Detected	1,848	<u>3,384</u>
No. of Trade Regulation and Export Control Cases Detected	425	<u>533</u>

Yearly Revenue Collected in 2024

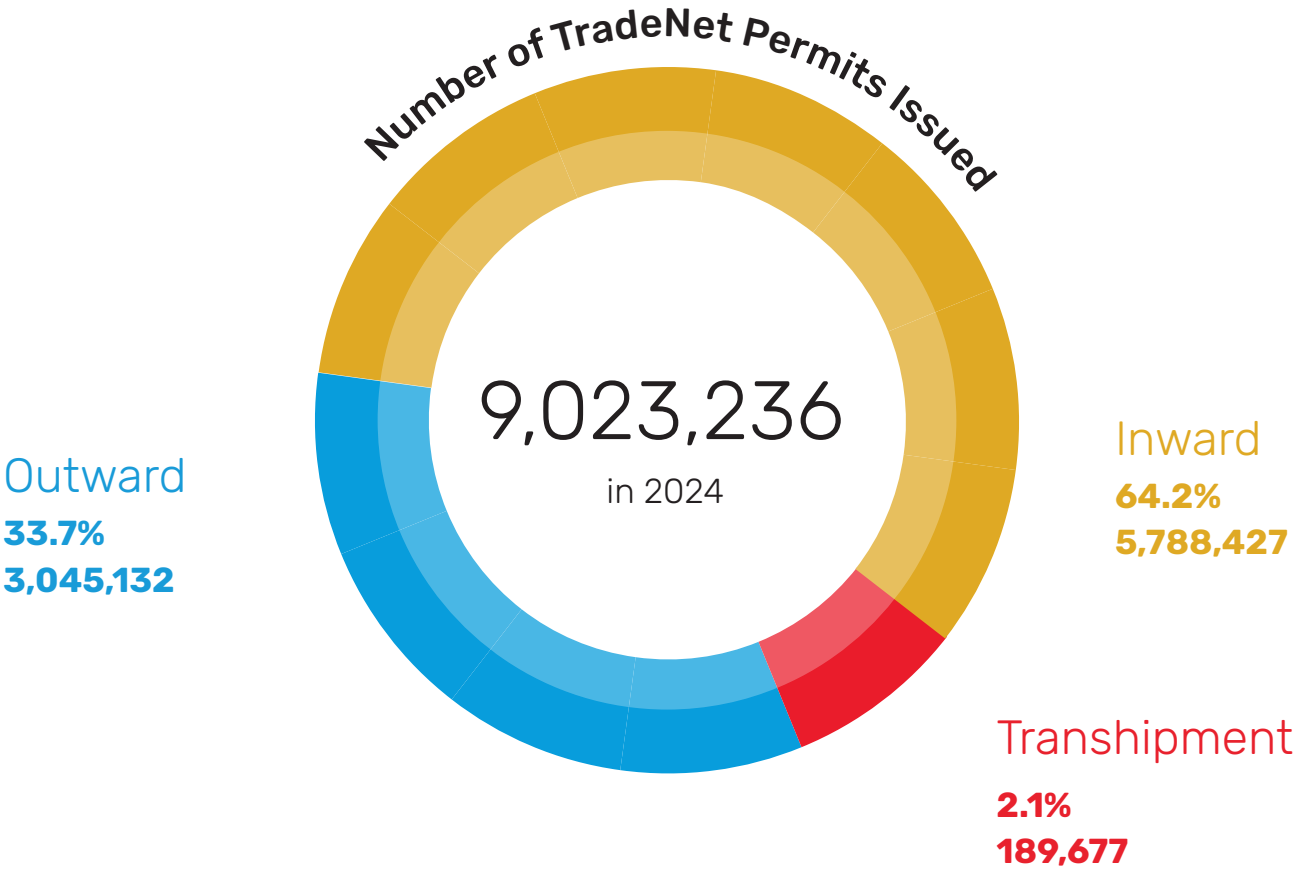
Singapore Customs upholds the nation’s financial interests by ensuring the due collection of duties and taxes. This is the essential work we do to protect national revenue while enabling seamless trade.



Trade Facilitation



TradeNet Permits



TradeNet, Singapore’s national single window for trade declaration, remains a key platform for our trade facilitation efforts.

In 2024, we issued over 9 million TradeNet permits as Singapore’s trade and logistics community fulfils their import, export and transshipment related regulatory requirements.

Customs Licences

Equally vital to our traders are the various types of Customs licences they need to operate here. While we process new applications and renewals on an ongoing basis, here’s a snapshot of the respective totals for the various types of licences in effect as of 31 December 2024.

Customs Licences

(in effect as of 31 December 2024)

Type

- Licensed Warehouse
- Zero-GST Warehouse
- Container Freight Warehouse
- Duty Free Shop
- Bottling Warehouse
- Excise Factory
(liquor, tobacco, motor vehicles, CNG*)
- Petroleum Licensed Warehouse
- Petroleum Bonded Warehouse
- Petroleum Refinery

*Compressed Natural Gas

Figures
(as of 31 Dec 2024)

- 143
- 184
- 1
- 2
- 3
- 34
- 16
- 18
- 3

Partners In Enabling Trade

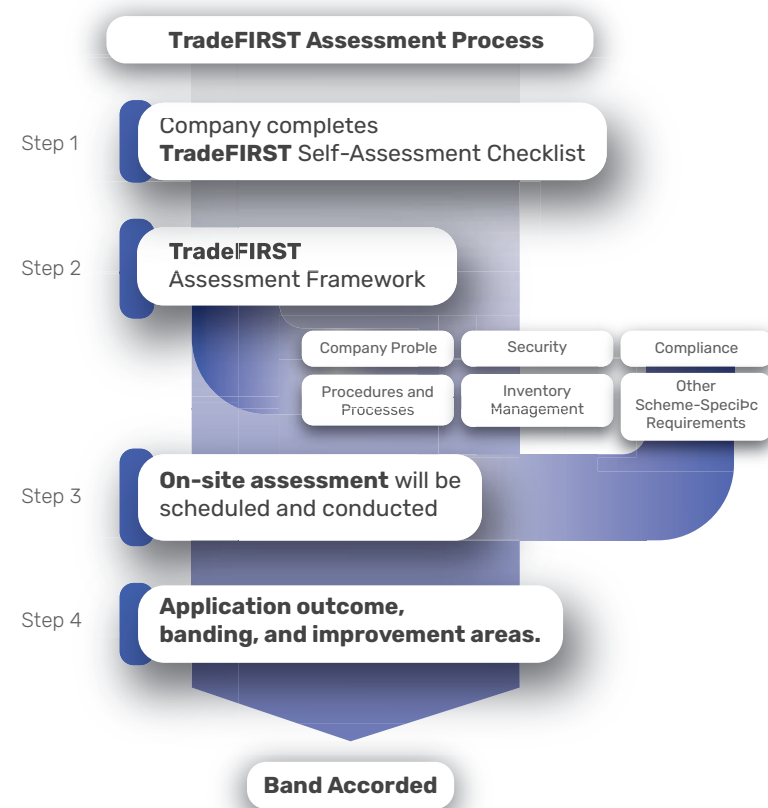
TradeFIRST – A Facilitation Cornerstone

Singapore Customs’ commitment to being a leading customs authority is reflected in how we partner with businesses to facilitate legitimate trade. This collaborative approach is exemplified through TradeFIRST (Trade Facilitation & Integrated Risk-based System), the cornerstone of our trade facilitation processes.

TradeFIRST provides a unified framework for all companies who wish to apply for a Singapore Customs scheme or licence. It uses a common set of criteria and methodology to assess companies’ eligibility across all schemes and licences. Transparency and consistency in the assessment criteria and guidelines provide certainty to companies and facilitate participation in schemes and licences.

This integrated assessment framework adopts a thorough yet balanced approach in evaluating a company’s overall profile, operational processes, security, and compliance standards. The framework allows our officers to proactively engage companies in a systematic, risk-based and consistent manner. In sharing best practices, we also help companies improve their compliance and strengthen supply chain security standards.

The key steps of a TradeFIRST assessment process are as outlined below:



TradeFIRST assessment criteria: go.gov.sg/tradefirstchecklist

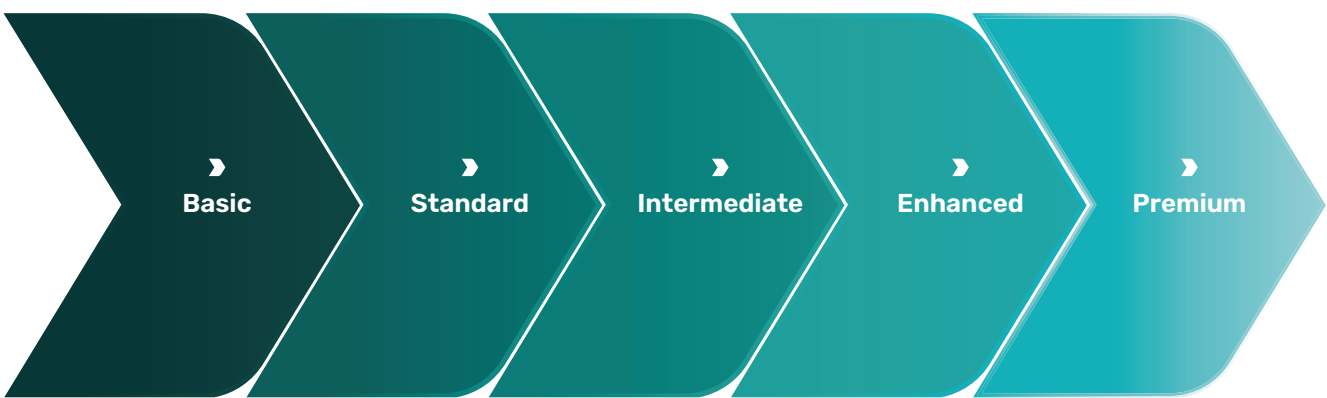
Note: The TradeFIRST Self-Assessment Checklist would be used to assess all new (for new applicants), renewal (for existing licensees) and supplementary applications. The assessment would generally take about 3 to 4 months to process, upon complete submission of relevant documents. It may take longer for more complex cases.

Following this holistic assessment and in line with our risk management principle, the company will be classified into one of five bands - namely Basic, Standard, Intermediate, Enhanced, and Premium. The higher a company’s TradeFIRST band, the greater the facilitation that Singapore Customs will accord. A company on the Premium band, for instance, can not only enjoy the facilitation and schemes under that band, but also any of those under the Basic to Enhanced bands.

Ranging from every two to every five years, the intervals between renewals for any Customs scheme applied successfully will also depend on the TradeFIRST band the company is in.

During the renewal process, companies must resubmit their TradeFIRST self-assessment checklist and undergo on-site assessment again, ensuring rigour in Singapore Customs’ checks on their ongoing compliance.

More of the background details on TradeFIRST can be obtained from the Singapore Customs [website](#).



The TradeFIRST Bands

Why This Matters

TradeFIRST is the epitome of our pro-enterprise approach and commitment towards lowering barriers for businesses. Transparency and consistency are enshrined within its systematic, risk-based approach, even as it provides opportunities for ongoing improvement by companies. The built-in self-assessment mechanism also enables companies to have greater ownership over the process. In a dynamic global environment, Singapore Customs believes that such a collaborative engagement is key to streamlining processes, reducing compliance burdens, and fostering a culture of trust as we facilitate trade.

Empowering Customers, Deepening Trust

In 2024, Singapore Customs deepened our collaborations with partners and stakeholders to deliver transformative initiatives. They demonstrate our enduring commitment to innovation, reliability, and customer empowerment when it comes to optimising efficiency in our global trade facilitation.

Secure and Smarter Free Trade Zones

1 March 2024 marked a milestone with the revised Free Trade Zone (FTZ) regime coming into effect. All four FTZ operators, managing 11 gazetted FTZs, are now licensed under a robust framework that sets clear responsibilities - ranging from enhanced surveillance and access control to active support for customs investigations.

A standout feature is the requirement for real-time cargo data submission, giving Customs sharper visibility and enabling faster, more targeted interventions. With our primary cargo handlers at the sea FTZs - namely PSA Corporation Ltd and Jurong Port Pte Ltd - collecting specified information contained in a Bill of Lading from shipping agents in advance of their cargo's movement through Singapore, the enriched data pool has given Customs greater oversight of cargo being transhipped before arriving at their final destinations. This closer monitoring of the flow of cargo would also lead to more timely detections of potential illicit activities and activation of the necessary enforcement actions, in close partnership with international authorities.

This initiative exemplifies our collaborative approach with customers and stakeholders in making FTZs smarter, more secure, and responsive to today's dynamic trade landscape. By strengthening the processes and controls within our FTZs, we are not just protecting trade, but also upholding trust and reinforcing Singapore's standing as a reliable global trading hub.

Strengthening Regional Leadership and Cooperation

Singapore Customs continues to take the lead in advancing regional cooperation and trade facilitation.

In August 2024, the ASEAN Authorised Economic Operator (AEO) Mutual Recognition Arrangement (AAMRA) became operational - capping five years of dedicated effort since Singapore first tabled the proposal to form an AAMRA Feasibility Study Group which ASEAN customs administrations agreed to in March 2018.

This landmark agreement, signed by all 10 ASEAN Member States (AMS) in September 2023, establishes mutual recognition of AEO programmes, allowing certified businesses operating within ASEAN to enjoy streamlined customs procedures across the region. By reducing documentary checks and physical cargo inspections, AAMRA offers certified AMS AEOs (i.e. businesses operating within ASEAN) the prospect of smoother cargo clearance and the flow of goods in the region.

In the same spirit of facilitating regional trade movements, Singapore Customs also successfully concluded our negotiations for the Customs Procedures and Trade Facilitation (CPTF) Chapter of the ASEAN Trade in Goods Agreement (ATIGA) Upgrade in December 2024. The upgraded Chapter incorporated new trade facilitative provisions and strengthened commitment to existing provisions to make trade easier and more efficient among AMS. For instance, timelines were introduced - such as aiming to release goods within 48 hours, with express consignments released within 6 hours - for applicable parties to expeditiously clear goods. Provisions pertaining to the electronic availability and submission of trade administration documents, meanwhile, would further streamline documentary processes for greater convenience for traders.

Such close collaborations with our ASEAN neighbours and the harnessing of digital solutions where feasible reflect our continued leadership in shaping a more connected, efficient, and business-friendly regional trading environment.

Taken together, these initiatives also enhance predictability, transparency, and security in intra-ASEAN trade, reinforcing Singapore's steadfast reputation as a trusted facilitator and regional thought leader.

Promoting a Culture of Compliance and Knowledge Sharing

Beyond facilitating day-to-day trade operations, our commitment to empowering our partners also extends to promoting compliance with international regulations on strategic goods. Singapore Customs, in partnership with the U.S. Department of Commerce, U.S. Department of State, U.S. Department of Energy, and Japan's Ministry of Economy, Trade and Industry, held the 12th Joint Industry Outreach Seminar on Strategic Trade Management in October 2024.

This annual platform brought together regional and international government agencies, industry leaders, and customs administration counterparts to discuss best practices, regulatory updates, emerging risks and due diligence in the management of strategic goods.

By nurturing such open dialogue to collectively strengthen the compliance culture, the Seminar underscores Singapore's commitment to maintaining robust trade controls, while enabling traders to thrive in their business and transactions with or via our trading hub.

The culture of knowledge sharing also extends to equipping our future leaders for a smarter trade landscape. In November 2024, Singapore Customs hosted the 7th Joint Customs Middle Management Programme (JCMMP), welcoming 16 participants from ASEAN Member States, Australia, and Japan.



Director-General of Singapore Customs, Mr Tan Hung Hooi (seated, centre), and Ms Karen Lim (seated, third from left), Director of Customs Academy, with the JCMMP participants.

The five-day programme focussed on customs reform and modernisation, digitalisation, leadership development, and emerging technologies such as Artificial Intelligence and data storytelling. Participants toured the Immigration & Checkpoints Authority (ICA) Cargo Inspection Centre and the Customs Tuas Export Inspection Station, gaining valuable exposure to Singapore's cutting-edge cargo clearance procedures in Tuas Port - which will be the world's largest fully automated terminal in a single location when ready, sometime in 2040 or beyond.

Why This Matters

By strengthening our FTZ regime, deepening regional partnerships, and promoting a culture of compliance and knowledge sharing among trading communities, Singapore Customs ensures that trade remains secure, fair, and efficient.

Such measures and initiatives not only keep our policies and regulations current but further build upon the trust that our partners and stakeholders already have in Singapore's brand of robust governance, which is also aligned to the rules-based international order. Legitimate businesses are thus assured that they can thrive when operating here or when navigating our systems and processes.

Our steadfast commitment contributes to Singapore's reputation as a trusted centre of global commerce, resilient against emerging threats and well-positioned to seize new opportunities in international trade.

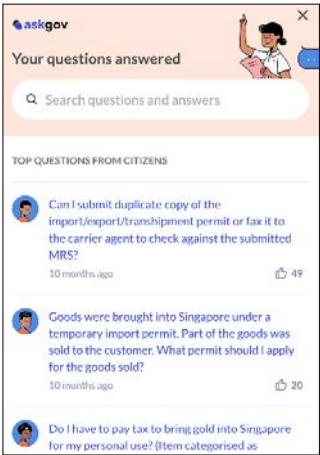
Innovation Spotlight

At Singapore Customs, we stand ready to harness the latest technology and innovations in delivering seamless, secure, and user-centric experiences and transactions for our customers and stakeholders. We now shine the spotlight on a few of these transformative initiatives in 2024.

A Digital Evolution: From Ask Jamie to AskGov

In August 2024, Singapore Customs successfully transitioned from “Ask Jamie”, a web bot cum digital assistant for our website visitors’ queries, to the AskGov interface – a platform developed by GovTech for Government agencies. Offering accurate and intuitive self-help solutions to enquirers, AskGov also provides a platform for the submission of written enquiries to Customs to further enhance traders’ and the public’s experiences when navigating our website.

By keeping manual handling of inquiries to a minimum, we are also optimising the timeliness of responses – further boosting Customs’ performance in our delivery of digital services.



The ASKGov interface on the Singapore Customs website

Enhancing Payment Infrastructure: From eNETS to PaySG

In June 2024, after a year-long transformation journey, Singapore Customs launched PaySG as a pilot project within the Customs@SG web application – which travellers use to declare and pay for duties and GST. Customs@SG previously operated on the eNETS platform with limited payment options. With PaySG, travellers now enjoy a seamless experience with additional payment methods, including credit cards, PayNow, and eWallets.

PaySG has also significantly streamlined and strengthened back-end operations, with features such as real-time transaction tracking, auto-reconciliation, and faster refund processing.

Fully Cashless and Self-Service Tax Payment at Checkpoints

2024 marked a noteworthy milestone with Singapore Customs achieving fully cashless transactions at all checkpoints.

Other than using the aforementioned Customs@SG web application up to three days before arriving in Singapore, travellers can now also self-declare and make payments for due duties or GST at onsite Customs Declaration Kiosks at the checkpoints.

This sets a strong foundation for a fully digitised, efficient and “fuss-free” user-centric Customs experience at our physical touchpoints – even as our internal governance is strengthened as all transactions are securely processed through digital gateways.

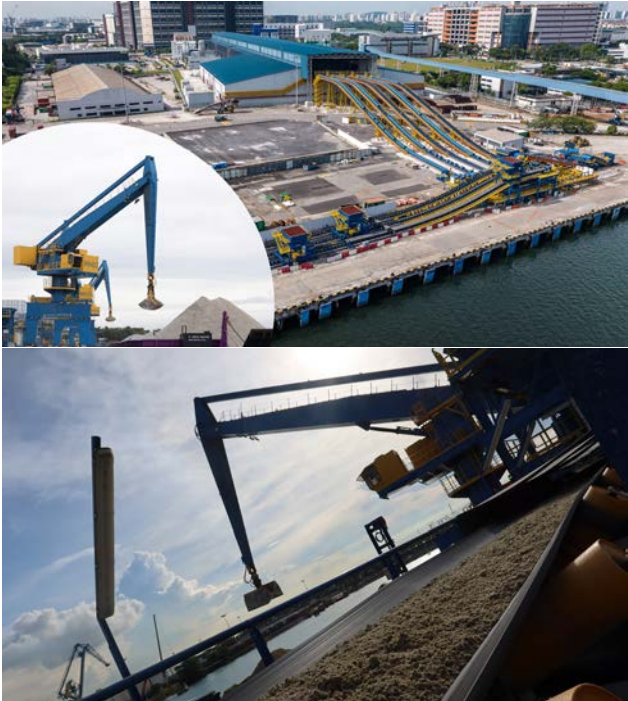
Sustainable Trade: Bulk Aggregate Imports via Jurong FTZ

Innovation at Singapore Customs also means championing sustainability.

Specific customs procedures need to be followed when importing bulk aggregates (such as sand and granite) into Singapore through the Jurong FTZ. Our partnership with Jurong Port Pte Ltd (“Jurong Port”) in 2024 enhanced this import process – by designing a balanced facilitation with robust risk management and revenue protection.

Specifically, automated conveyor belts were allowed for the transport of bulk aggregates directly from the wharf in Jurong FTZ to Jurong Port’s ready-mixed concrete facility, which is located outside the FTZ area. This eliminated the need for over a million truck journeys each year that would have otherwise been involved in the transportation. This breakthrough has reduced carbon emissions by more than 23,000 tonnes, improving productivity and cutting costs across the now greener construction supply chain.

With the importers no longer needing multiple trucks to transport the bulk aggregates, port congestion is also reduced as ships or barges could depart in a shorter timeframe. Having fewer trucks at the Jurong FTZ also helped to alleviate onsite traffic congestion during peak periods, and increased the clearance efficiency for other goods at the Jurong Port Main Gate.



Photographs courtesy of Jurong Port Pte Ltd
The bulk aggregates being mechanically discharged using the automated conveyor system.

Why This Matters

Innovation fuels us. Every Customs breakthrough that embraces new technology, or redesigns traditional paradigms and processes, can only serve to boost Singapore’s reputation as a trusted global trading hub. Every enhancement will also optimise a seamless, secure, and reliable experience with Customs for every stakeholder – from businesses to travellers – even as we protect revenue and facilitate trade in an increasingly complex global environment.

As Singapore Customs steps confidently into the future, we do so with a renewed sense of purpose. Our journey ahead will continue to be shaped by a commitment to reliability, collaboration and innovation in protecting revenue and facilitating trade - with every initiative further strengthening Singapore's position as a thriving economy.

Looking after our officers' well-being and supporting their aspirations will remain a top priority, bolstering Singapore Customs' hallmark as an employer of choice and a vanguard of Public Service excellence.

Together, as a cohesive #OneCustoms family, we pledge to always innovate, empower and lead in upholding Singapore's reputation as a beacon of trust, resilience and opportunity in the global trading community.

Ensuring Revenue. Enabling Trade.

For today, for tomorrow.



**SINGAPORE
CUSTOMS**