

Key Offences	Penalty Upon Conviction
<b>Failure to comply with conditions imposed on removal of goods from customs control</b>  <i>(Section 27(1)(c) of the Customs Act)</i>	A fine not exceeding S\$5,000.
<b>Making an incorrect declaration</b>  <i>(Section 128(1)(a) of the Customs Act)</i>	A fine not exceeding S\$10,000, or the equivalent of the customs duty, excise duty or GST payable, whichever is the greater amount; or imprisonment for a term not exceeding 12 months, or both.
<b>Importing, exporting or transshipping goods without a permit</b>  <i>(Regulation 3(1) of the Regulation of Imports and Exports Regulations [RIER])</i>	<p><b><i>First conviction:</i></b> A fine not exceeding S\$100,000 or 3 times the value of the goods, whichever is greater, or imprisonment not exceeding 2 years, or both.</p> <p><b><i>Second or subsequent conviction:</i></b> A fine not exceeding S\$200,000 or 4 times the value of the goods, whichever is greater, or imprisonment not exceeding 3 years, or both.</p>
<b>Transfer of strategic goods without a valid strategic goods export/transhipment permit</b>  <i>(Section 5(1)(a) of the Strategic Goods (Control) Act [SGCA])</i>	<p><b><i>First conviction:</i></b> A fine not exceeding S\$100,000 or 3 times the value of the goods or technology involved, whichever is greater, or imprisonment not exceeding 2 years, or both.</p> <p><b><i>Second or subsequent conviction:</i></b> A fine not exceeding S\$200,000 or 4 times the value of the goods or technology involved, whichever is greater, or imprisonment not exceeding 3 years, or both.</p>