

## Key Offences

## Penalty Upon Conviction

**Failure to comply with conditions imposed on removal of goods from customs control**

*(Section 27(1)(c) of the Customs Act)*

A fine not exceeding S\$5,000.

**Making an incorrect declaration**

*(Section 128(1)(a) of the Customs Act)*

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.

**Importing, exporting or transshipping goods without a permit**

*(Regulation 3(1) of the Regulation of Imports and Exports Regulations [RIER])*

**First conviction:**

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.

**Second or subsequent conviction:**

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.

**Transfer of strategic goods without a valid strategic goods export/transshipment permit**

*(Section 5(1)(a) of the Strategic Goods (Control) Act [SGCA])*

**First conviction:**

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.

**Second or subsequent conviction:** 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.