

Annex A

Court Sentences

Karunanithi Saravanan was sentenced to a total of **38** months' imprisonment, a fine of **\$70,000** and a penalty of **\$51,952.71**.

Fraudulent GST refund claims under tourist refund scheme

Summary	Count of charges	Amount of fraudulent GST refund	Tax penalty amounting to 3 times of tax wrongfully claimed	Imprisonment term	Fine
Total	249	\$167,253.53	\$501,760.59		
TIC ¹	235	\$149,935.96	\$449,807.88		
Proceed	14	\$17,317.57	\$51,952.71	36 months	\$70,000

Removing Criminal Proceeds from Singapore

Summary	Count of charges	Total amount	Imprisonment term
Total	22	\$7,371.87	
TIC	15	\$1,936.97	
Proceed	7	\$5,434.90	2 months

¹ Charges taken into consideration for sentencing.

Karunanidhi Rajesh was sentenced to a total of **39** months' imprisonment, a fine of **\$56,000** and a penalty of **\$51,952.71**.

Fraudulent GST refund claims under tourist refund scheme

Summary	Count of charges	Amount of fraudulent GST refund	Tax penalty amounting to 3 times of tax wrongfully claimed	Imprisonment term	Fine
Total	249	\$167,253.53	\$501,760.59		
TIC	235	\$149,935.96	\$449,807.88		
Proceed	14	\$17,317.57	\$51,952.71	36 months	\$56,000

Removing Criminal Proceeds from Singapore

Summary	Count of charges	Total amount	Imprisonment term
Total	32	\$38,406.60	
TIC	21	\$17,826.80	
Proceed	11	\$20,579.80	3 months

Waithiyalingam Karunanidhi was sentenced to a total of **39** months' imprisonment, a fine of **\$42,000** and a penalty of **\$51,952.71**.

Fraudulent GST refund claims under tourist refund scheme

Summary	Count of charges	Amount of fraudulent GST refund	Tax penalty amounting to 3 times of tax wrongfully claimed	Imprisonment term	Fine
Total	249	\$167,253.53	\$501,760.59		
TIC	235	\$149,935.96	\$449,807.88		
Proceed	14	\$17,317.57	\$51,952.71	36 months	\$42,000

Removing Criminal Proceeds from Singapore

Summary	Count of charges	Total amount	Imprisonment term
Total	29	\$30,228.69	
TIC	20	\$14,338.30	
Proceed	9	\$15,890.39	3 months

Kothandaraman Gnanam was sentenced to a total of **39** months' imprisonment, a fine of **\$28,000** and a penalty of **\$51,952.71**.

Fraudulent GST refund claims under tourist refund scheme

Summary	Count of charges	Amount of fraudulent GST refund	Tax penalty amounting to 3 times of tax wrongfully claimed	Imprisonment term	Fine
Total	238	\$163,167.62	\$489,502.86		
TIC	224	\$145,850.05	\$437,550.15		
Proceed	14	\$17,317.57	\$51,952.71	36 months	\$28,000

Removing Criminal Proceeds from Singapore

Summary	Count of charges	Total amount	Imprisonment term
Total	24	\$22,310.10	
TIC	16	\$10,077.90	
Proceed	8	\$12,232.20	3 months

Ramaiyan Karthikeyan was sentenced to a total of **39** months' imprisonment, a fine of **\$14,000** and a penalty of **\$51,952.71**.

Fraudulent GST refund claims under tourist refund scheme

Summary	Count of charges	Amount of fraudulent GST refund	Tax penalty amounting to 3 times of tax wrongfully claimed	Imprisonment term	Fine
Total	212	\$150,921.19	\$452,763.57		
TIC	198	\$133,603.62	\$400,810.86		
Proceed	14	\$17,317.57	\$51,952.71	36 months	\$14,000

Removing Criminal Proceeds from Singapore

Summary	Count of charges	Total amount	Imprisonment term
Total	20	\$14,606.74	
TIC	13	\$5,194.17	
Proceed	7	\$9,412.57	3 months

About the Electronic Tourist Refund Scheme (eTRS)

Tourists can claim GST refunds on goods they have purchased and will bring out of Singapore. A person who did not purchase the goods and yet seeks or obtains a GST refund under the tourist refund scheme, commits a serious offence under the GST Act.

Under the eTRS, a tourist receives a receipt of goods purchased and an eTRS ticket when he buys goods from a GST-registered retailer participating in the eTRS. The tourist then uses the eTRS ticket or the credit card with which he purchased the goods to make a GST refund claim at a port of departure, usually Changi Airport.

As a control measure, physical inspection of the goods may be carried out at the GST refund counter by Singapore Customs officers before a GST refund claim is approved.