

**Bulletin Committee  
Brunei Darussalam**

**Special Point of Interest:-**

|  | <b>Contents</b>  | <b>Page</b>   |
|--|--|---|
| <b>Advisor:</b><br>Mr. Muhsin Ahmad  | From the Country Coordinator's Desk  | 2   |
| <b>Head Editor:</b><br>Mr. Zul-Faisal Hj Saherin   | From the Chairman of ASEAN Customs DG's Desk   | 3   |
|  | From the Chairman Desk   | 4   |
| <b>Editor:</b><br>Mr. Ak Muhammad Hadi Nazirul bin Pg Asmali<br>Mr. Hamdi bin Zainal Abidin<br>Mr. Mohammad Yaziedul Haq bin Haji Mohd Hussin<br>Ms. Dr Sarinah binti Omar<br>Ms. Amanina Atiqah binti Hj Mahrub<br>Ms. Siti Nabilah binti Awang Tujoh<br>Ms. Aainaafaridah binti Hamdan | 28 <sup>th</sup> CECWG Meeting & 29 <sup>th</sup> CECWG Meeting Via Video Conference   | 5 - 6   |
| <b>Resource Person:</b><br>Mr. Mohamad Asmayuddin bin Abdul Hamid<br>Mr. Hj Arfian bin Hj Abd Kadir<br>Mr. Faizal Bahrin bin Hj Bujang   | <b>Special Headlines</b><br><i>Paper To Raise Awareness On The Smuggling Of Turtles Through ASEAN</i>  | 7 - 10  |
| <b>Committee / Graphic :</b><br>Mr. Mohammad Najib Hj Ali<br>Mr . Saffiq Safli   | <b>Customs Cases</b><br>Brunei Darussalam<br>Cambodia<br>Indonesia<br>Malaysia<br>Myanmar<br>Philippines<br>Singapore<br>Thailand<br>Vietnam | 11 - 16<br>17 - 23<br>24 - 25<br>26 - 38<br>39 - 42<br>43 - 56<br>57 - 62<br>63- 76<br>77- 78 |

**For any comments or suggestions, kindly contact us:**

**Royal Customs and Excise Department, Ministry of Finance and Economy, H.M. Customs House, Jalan Menteri Besar, Bandar Seri Begawan BB3910, Negara Brunei Darussalam.**

Telegraphic Address: "CUSTOMS BRUNEI"  
Telex: BU2777



Tel : +673-2382333 / Fax : +673-2382666

E-mail : [info@customs.gov.bn](mailto:info@customs.gov.bn)

# Foreword From the *Country's Coordinator Desk*



**Muhsin Ahmad**

*Controller of Royal Customs and Excise,  
Ministry of Finance and Economy,  
Brunei Darussalam*



**A**s we are adapting to our new norms, actively participating in COVID-19 vaccine process and committing to varieties of activities for our journey towards economic recovery, the need to ensure our security and safety in our region from illicit trade or smuggling activities remains important. Trends of modus operandi has transformed due to travel restrictions and changes in customs control as all member states are implementing measures to prevent the spread of COVID-19 further.

It is without a doubt that ASEAN Customs Administrations now must remain vigilant and alert more than ever. While trying to protect the country, Customs Officers are also our front liners that we need to protect from the COVID-19 pandemic. Collective efforts and even closer communication are important in order to enable us maintain stronger relationship and lessen the illicit trade activities.

Despite the pandemic and our new norm, I would like to acknowledge the continuous progress that has been made by the CECWG such as the endorsement of the Guideline on Joint Customs Control, establishing communication with dialogue partners such as Australian Border Force and Japan Customs as well as the ongoing effort in sharing of enforcement cases. I encourage and support the CECWG in implementing these activities as I believe that it is a valuable platform in setting our socio-economic paradigm and collective border management for ASEAN.

As we commit to continue carrying out our duties in order to achieve each of our national goals, it is also important to note on how advance technologies are essential to stay connected to each other. I encourage our ASEAN Customs Officers to continue utilizing the ASEAN Alert Notice System (ANS) for effective communication. I believed that it can be beneficial for networking purposes or coordinating and assisting other Customs administrations in overcoming illicit trade activities. I would also like to emphasize that the ASEAN Customs Enforcement Bulletin contributes to that purpose and I hope that it shall continue to be published to signal the unity and cooperation among ASEAN on our responsibility in battling the unlawful activities.

In this regard, I express my sincere appreciation on all AMS's contribution and commitment in the issuance of the 12th ASEAN Customs Enforcement Bulletin.

Last but not least, I wish everyone to stay safe and stay healthy.

Thank you.

# Foreword From the Chairman's of ASEAN Customs Director General



**Mr. Kyaw Htin**

*Director General  
Myanmar Customs Department*

In combating the illegal actions for illicit trading, the Customs Officers need to apply the effective approaches referring to the best practices and experiences of the other ASEAN customs administrations.

It is believed that the visible milestones of our ASEAN Customs Administrations such as the endorsement of the finalized guideline on Joint Customs Control (JCC) by the CECWG which encourages and enhances cooperation among ASEAN Customs administrations in combating the illegal actions for illicit trading for trade facilitation and law enforcement, the exchange of intelligent information using the Alert Notice System (ANS) and the continuous submissions of the Enforcement cases by ASEAN Member States for inclusion in the Customs Enforcement Bulletins would noticeably improve the effectiveness of their enforcements at the national levels.

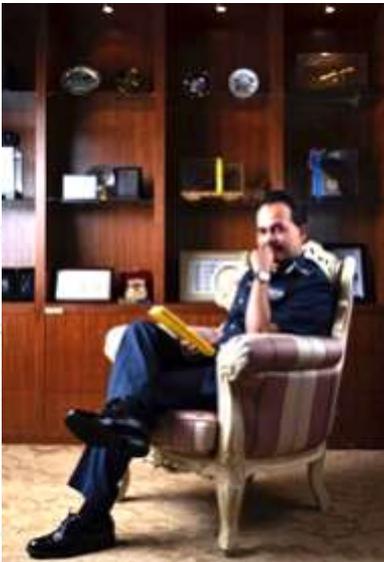
Seizing this occasion, as the Chair of the 29<sup>th</sup> ASEAN Directors-General of Customs Meeting, I would like to acknowledge and appreciate the excellent work done by the Customs Enforcement and Compliance Working Group (CECWG) for publishing the Twelfth Volume of the ASEAN Enforcement Bulletin. This achievement would not have been realized without the competence of Malaysia as the chairmanship of the CECWG and the guidance of Brunei Darussalam as the Country Coordinator.

It is hoped that all member states would conveniently handle the impact of COVID-19 upon the economy and society of ASEAN Member States, and overcome the challenges posed by the pandemic.

Representing the ASEAN Directors-General of Customs, I would like to convey my warm regards to the Customs Enforcement and Compliance Working Group (CECWG) which could manage to accomplish many important activities in order to enhance Customs enforcement in fulfilment of ASEAN integration despite the challenges posed by the global pandemic.

Thank you.

# Foreword From the Chairman's Desk



**Mr. Sazali Mohammad**

*Chairman  
ASEAN Customs Enforcement and Compliance Working Group*

**D**espite not being able to meet physically for the past year, the CECWG is proud to present the 12th Volume of Enforcement Bulletin published by the Royal Customs and Excise, Brunei Darussalam.

It has been over a year since COVID-19 spread across the globe, and the situation remains appalling. Much like how 2020 began, we started 2021 with lockdowns and border closures. Even so, there has been increased in the range and scope of transnational crime and security challenges faced by ASEAN. Enforcement cooperation is increasingly important as cross-border issues become more common.

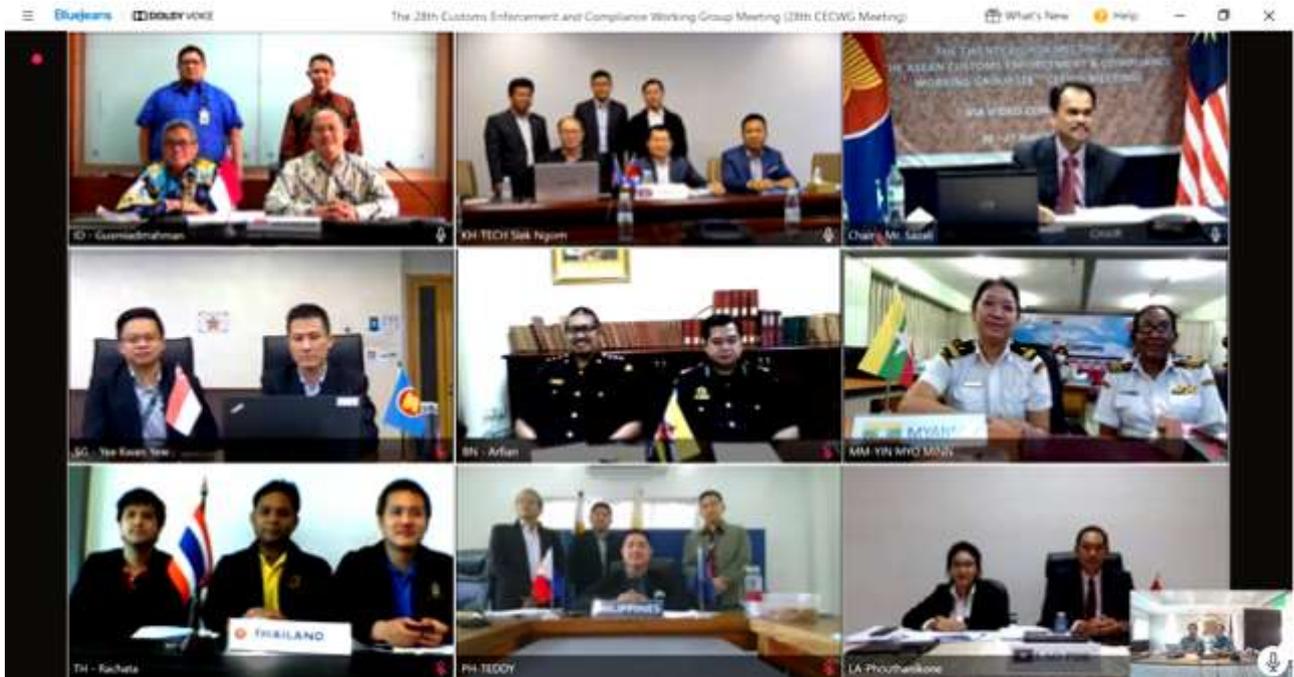
With the CECWG growing from strength to strength over the years, ASEAN has experienced an accelerated regional cooperation amongst ASEAN Member States. It has become a crucial platform for information sharing between ASEAN Member States besides beholding the ASEAN brotherhood. In this bulletin, we see a significant Cross-border cooperation with the inclusion of a few enforcement cases as a result from joint operations by the member states.

We are indeed privileged to acquire the exclusive enforcement cases as a guide for future reference. We learn from the best! Hence, my utmost gratitude goes to all ASEAN Member States for contributing the priceless enforcement cases and the Publication Team for putting it all together.

Therefore, let us continue to work together in many more publications to come. Sharing will enrich everyone with more knowledge. As Benjamin Disraeli (British Prime Minister, 1804 – 1881) said, the more extensive a man's knowledge of what has been done, the greater will be his power of knowing what to do.

# The 28<sup>th</sup> Meeting of the ASEAN Customs Enforcement and Compliance Working Group

Via Video Conference  
25<sup>TH</sup> - 27<sup>TH</sup> August 2020



# The 29<sup>th</sup> Meeting of the ASEAN Customs Enforcement and Compliance Working Group

Via Video Conference

02<sup>nd</sup> - 04<sup>th</sup> Mac 2021



# Special Headline

## *Singapore and Indonesia Collaboration*



### **Enforcement by Indonesia Customs on a suspicious shipment of about 1,090 cartons of liquor**

### **Assistance rendered by Singapore Customs to Indonesia Directorate General of Customs and Excise (DGCE)**

On 7th Feb 2020, Singapore Customs provided an intelligence alert to DGCE on a suspicious shipment of 1,090 cartons of liquor observed to be smuggled into Indonesia. DGCE successfully uncovered the 1,090 cartons of liquor which were claimed by the Indonesian government. The close collaboration between both Customs administrations had allowed sharing of information such as details of the vessel and container number used to smuggle liquor into Indonesia. This resulted in the successful seizure of these dutiable goods by DGCE .

#### **Facts/Finding:**

Based on the intelligence alert provided by Singapore Customs, DGCE successfully seized undeclared import shipment of 1,090 cartons of liquor from Singapore to Batam Free Trade Zone. The value of the undeclared cargo was estimated to be more than 8,881,252,778 IDR (USD 621,129) with 7,353,436,823 IDR (514,278 USD) worth of excise and import duties. In addition to the fact that the cargo was undeclared, it also failed to fulfil required permits from Ministry of Trade and BPOM (Indonesia's FDA) to import liquor.

#### **Modus Operandi:**

The undeclared items were disguised as a legitimate consignment of everyday items such as glue, tapes, gloves and hose.



**Decision:**

The undeclared cartons of liquor were seized and further inspection on parties involved was carried out. The parties involved in the shipment are held responsible for allegedly failing to:

- a. Correctly declare goods to be imported to Batam Free Trade Zone (as required in Customs Law 17/2006, Government Regulation 20/2012, and Ministry of Finance Regulation 120/2017); and
- b. Fulfill permits related to restriction on import and distribution of liquor (as required in Customs Law 17/2006, Ministry of Trade Regulation 20/2014 and BPOM Regulation 30/2017).



# Special Headline

## *Singapore and Indonesia Collaboration*



### **To tackle cross border cigarette smuggling**

#### **Joint operation between Singapore Customs and the Royal Malaysian Customs Department (RMCD)**

Singapore Customs observed a suspicious shipment that was suspected to be smuggled into Malaysia via sea, containing 2248 master cases of Astro cigarettes and provided the intelligence alert to RMCD on 5 June 2020.

Singapore Customs was subsequently informed by RMCD that they obtained a positive hit on the shipment. .

#### **Facts/Finding:**

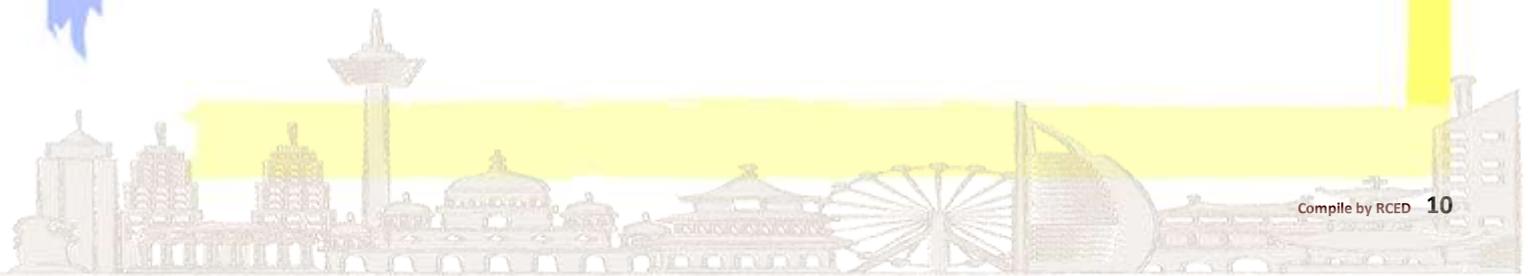
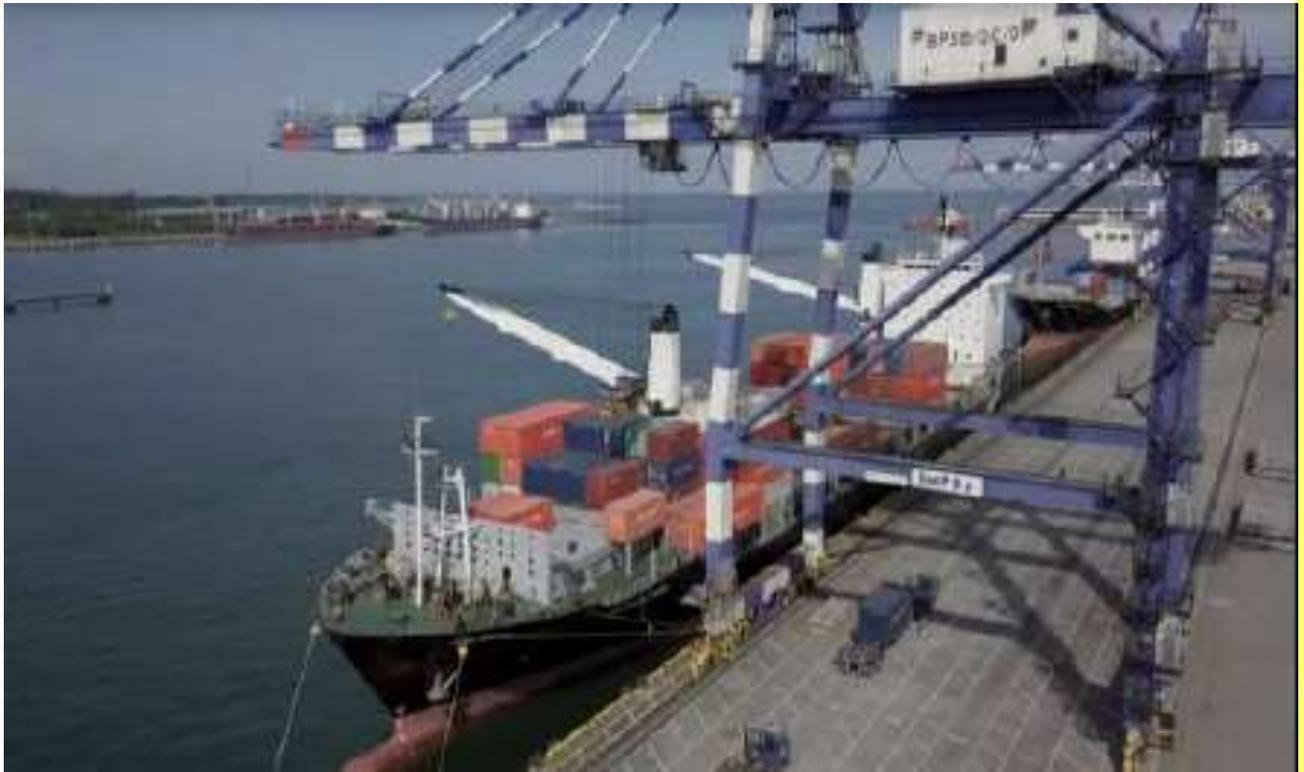
On June 6, 2020, Singapore Customs (SGC) had shared an Intelligent Information of cigarette to Royal Malaysian Customs Department (RMCD). The shipment of 2 containers was loaded using Vessel MOL Globe sailing to Port Klang, Selangor. The final destination was Sandakan. RMCD has monitored the shipment where the containers wasn't declared a manifest at Port Klang under Section 52(1) Customs Act 1967. Later, the 2 containers were loaded into next Vessel Bintulu 185 and stop at Bintulu Port, Sarawak. Upon inspection by Sarawak RMCD, they had detained the containers and compound the offence to the carrier for failure to declare the manifest.

#### **Modus Operandi:**

The shipment of cigarette was declared as Transshipment from Singapore to Sandakan. However, the importer has changed the vessel to avoid the authority to trace the container based on vessel's information. To add the problem to authority, the containers was not declared during transshipment at the Next Port of Call.

#### **Decision:**

RMCD has issued the compound for both containers under Section 52(1) Customs Act 1967 to the shipper.





# Royal Customs And Excise Department

## CASE 1

### UNDECLARED PARCELS

#### Case Facts:

On 13th of April 2020, the Royal Customs Excise Department (RCED) conducted an inspection on a company's van and seized prohibited drugs, contraband cigarettes and some undeclared items at the Sungai Tujoh Control Post, adjacent to Miri, Sarawak, Malaysia.

#### Modus Operandi:

Upon routine inspection conducted by Customs officers at the Sungai Tujoh Control Post on runner's activities bringing in parcels into Brunei Darussalam, the customs officer discovered undeclared items such as four boxes of food named Cakoj, 44 packets of 70 grams of small packets of Jerhig dog food, three boxes of 22 cans of 150 grams of Jerhig dog food and one carton of 10 packets of 20 sticks of Marlboro cigarettes. The customs officers also found five packets of tablets which were suspected to be ecstasy pills, Ketamine and Methamphetamine drugs inside a used container inside the car.

#### Decision:

The undeclared items were seized by RCED while the suspected drugs were transferred to the Narcotics Control Bureau for further investigation.





## Royal Customs And Excise Department

### CASE 2

#### **CUSTOMS SEIZED A TOTAL OF 836 CANS AND 168 BOTTLES OF BEERS**

##### **Case Facts:**

On 17th April 2020, the Royal Customs Excise Department (RCED) arrested a man whom attempted to smuggle various brands of beers by using a boat at Kampong Bolkiah B, water village area while another man managed to escape

##### **Modus Operandi:**

The Customs Enforcement of Brunei Darussalam was on patrol duty. While patrolling, they came across two men carrying 836 cans and 168 bottles of beers using a speedboat. While chasing from Pulau Si Bungor to Kampong Bolkiah B at the water village area, the boat was stranded after hitting a pillar of a water village house. The two smugglers jumped into the water and tried to escape. However, the customs officer managed to arrest one of the smugglers.

##### **Decision:**

The smuggler was sentenced to BND\$45,000.00 or 15 months imprisonment in default for bringing in alcoholic drinks in various brands into Brunei Darussalam. The Bandar Seri Begawan Magistrate's Court ordered the defendant to pay BND\$1,250.00 per month starting in May 2020 until the fine is settled.





## CASE 3

### SEIZURE OF 5,277 CANS OF BEER

#### Case Facts:

Customs Enforcement seized 5,277 cans of beer that were transported to Bandar Seri Begawan, the capital city of Brunei from Temburong District using the Temburong Bridge on 06th September 2020.

#### Modus Operandi:

Upon its opening on 17th March, 2020 due to the Covid-19 border closure, the 30KM Temburong Bridge eased locals to commute from and to Temburong District without having to cross Limbang, Sarawak Malaysia. The Temburong Bridge operates from 0600hrs to 2200hrs daily. Due to Temburong's geographical location which is very close to neighboring country Limbang, Sarawak Malaysia and separated only by a river, smugglers took the advantage to smuggle restricted items and contrabands into the country and then deliver the said items using the Temburong Bridge.

On 6th September 2020, Customs Enforcement conducted an operation on the Temburong Bridge based on information received regarding the convoy of three suspicious vehicles with tinted windows heading towards Bandar Seri Begawan from Temburong District. Customs Enforcement closed the gate at the end of the bridge and stopped one of the vehicles while the two other vehicles stopped at the middle of the bridge. Inspection was carried out on the first vehicle and found 2,016 cans of beer and detained one suspect in the process.

Upon realization of the presence of Customs Enforcement on the scene, the other two suspiciously accelerated and recklessly reversed until they reached a U-turn and headed back towards Temburong District. Customs Enforcement began chasing and managed to locate one of the two vehicles that stopped by on the side of the road in Labu Estate while the driver was trying to unload goods from the vehicle to the nearby bushes. Customs Enforcement detained the driver and inspected the vehicle and found out the vehicle was loaded with 3,261 cans of beer. The last of the three suspicious vehicles managed to escape.

#### Decision:

The 02 offenders were detained with supporting evidence and have been taken in for further investigation. The case was brought to Court and the first offender was charged with a fine of BND\$38,000.00 or if in default, an imprisonment of 42 months and the second offender is set for trial on the offence of reckless driving (driving in the opposite direction of the traffic).



# Royal Customs And Excise Department





## CASE 4

### **SEIZURE OF 489 BOTTLES OF WINE, 42 CANS OF BEER AND 6,844 CARTONS OF CONTRABAND CIGARETTES**

#### **Case Facts:**

Customs Enforcement seized a total of 489 bottles of wine, 42 cans of beer and 6,844 cartons of contraband cigarettes that were smuggled into the country via Brunei waters from Malaysia on 25th August, 2020. This is Customs Enforcement's biggest haul of wine, beers and cigarettes in a single operation.

#### **Modus Operandi:**

Customs Enforcement conducted an operation at the Brunei River. During surveillance, Customs Enforcement sighted four boats that appeared to be carrying box-shaped goods covered using canvases.

Customs Enforcement followed all four boats closely until all of the boats entered the area of Tungap River, Kampong Menunggol Laut. Customs Enforcement Marine Unit managed to detain all the boats along with goods carried while all boat drivers escaped to the mangrove areas close by.

#### **Decision:**

All wine, beers and cigarettes including four boats were confiscated and disposed of.





# Royal Customs And Excise Department

## CASE 5

### CONFISCATED 191.2 KG BEEF LIVER AND 1,220 KG FROZEN MEAT

#### Case Facts:

On 5th February 2021, Customs enforcement officers confiscated a total of 191.2kg beef liver and 1,220kg frozen meat in Kg. Pengkalan Sibabau which was smuggled into the country via Brunei waters.

#### Modus Operandi:

Customs enforcement officers conducted an operation upon receiving information regarding the smuggling activities going on in Kg Pengkalan Sibabau. A vehicle that was suspected to be involved in the activity managed to escape and left number of boxes at the loading scene. The officers went to the mentioned location, next to an abandoned house on the river banks and found numbers of boxes of frozen meat and beef liver placed on the ground.

#### Decision:

All meats were confiscated and disposed.





## CASE 1

### APPREHENSION OF MDMA – AN OUTCOME OF NATIONAL CONTROLLED DELIVERY AND ICE BREAK II OPERATION

#### Case Facts:

The Ice-Break II Operation coordinated by RILO AP was aimed to prevent the smuggling of meth-amphetamine, MDMA and precursor substances into the country. The operation took place between 21st June to 19th July 2020, when Cambodia decided to gradually open her borders to allow importation through air. During this operation, the Cambodia Customs and Excise had strategically alerted all Customs offices to target express consignment or any postal box originated from America, Africa and Europe for full check and scanning .

#### Finding:

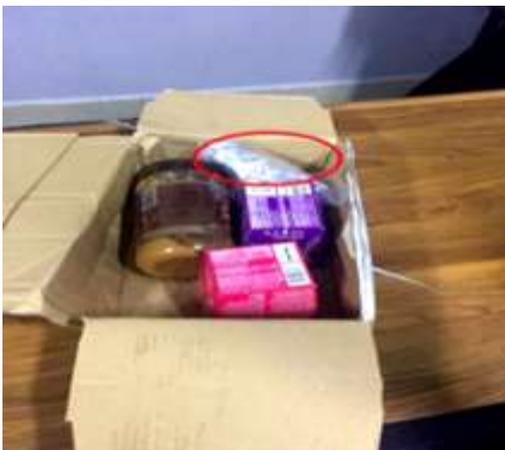
On 10th July 2020, at Phnom Penh Post Office, Customs officers along with officers from the Sub-committee for Anti-drug Smuggling targeted 01 parcel box for X-ray scanning, suspected of concealing drugs. The box was marked as calve peanut butter, sent by an individual from the Netherlands to a British national living in Kampot province of Cambodia. Based on the X-ray images, the officers then proceeded to open the parcel box for further check. The physical inspection then found a small pack of suspicious substance and upon testing, the result confirmed that the substance was MDMA weighing 250.59 grams. The parcel box then repacked and sent to the Pos Office Subsidiary in Kampot through controlled delivery. Further investigation was subsequently carried out and led to the successful arrest of the suspect, a British national, the recipient of the parcel box.

#### Modus Operandi:

The attempt to traffic controlled drugs by concealing it in a parcel box delivered via EMS consignment from Europe to Cambodia.

#### Decision:

Drug trafficking is a criminal offense in Cambodia. The MDMA found was seized and the case was handed over to Anti-Drug Police for further investigation. The suspect was detained for prosecution.





## CASE 2

### APPREHENSION OF MDMA – NEW TREND AND NEW SURPRISED DESTINATION

#### Case Facts:

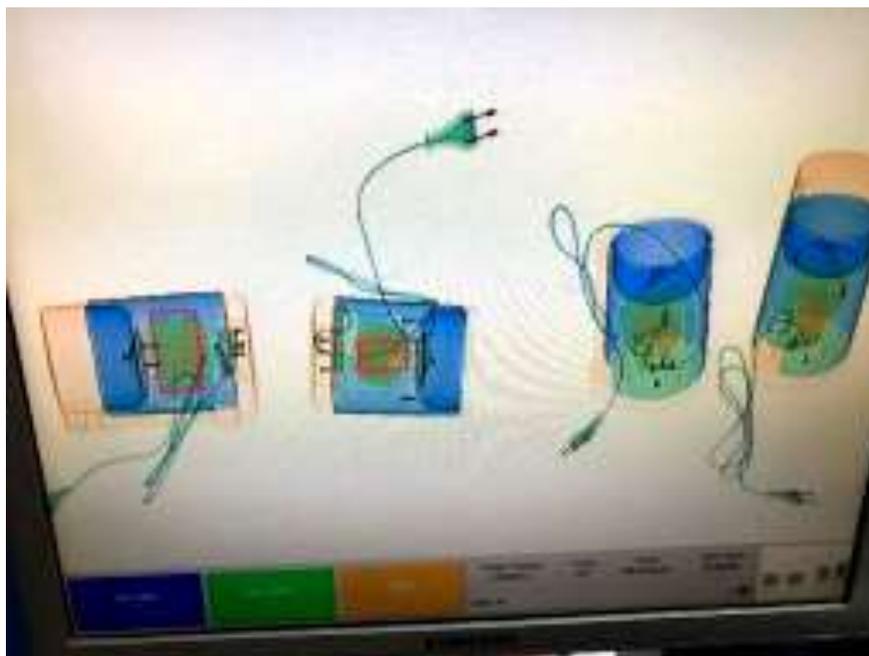
The Ice-Break II Operation coordinated by RILO AP was aimed to prevent the smuggling of meth-amphetamine, MDMA and precursor substances into the country. The operation took place between 21st June to 19th July 2020, when Cambodia decided to gradually open her borders to allow importation through air. During this operation, the Cambodia Customs and Excise had strategically alerted the Customs branch at International Airport to target express consignment bound for United Arab Emirates for full check and scanning.

#### Finding:

On 18th July 2020, at Phnom Penh International Airport, Customs officers at the Container Control Unit targeted a box containing 04 coffee machine blenders for X-ray scanning suspected of concealing drugs. The goods were sent by a Chinese national living in Preah Sihanouk province in Cambodia to an unknown individual in the United Arab Emirates. Based on the X-ray images, Customs officers then decided to open the box for further check. Upon inspection, the Customs officers found 04 small packs of suspicious substance were hidden inside each coffee machine blender. Testing was then done by Anti-drug Police Officers, Prosecutor and other competent officers and the result of marquis test confirmed that the substance found was MDMA weighing 412.02 grams.

#### Modus Operandi:

The attempt to traffic controlled drugs via express consignment from Cambodia to United Arab Emirates .





## General Department of Customs And Excise

### Decision:

Drug trafficking is a criminal offense in Cambodia. The MDMA found was seized and the case was handed over to Anti-Drug Police for further investigation.





## CASE 3

### A COMMERCIAL FFAUD CASE – A SUCCESSFUL WAREHOUSE INSPECTION

#### Case Facts:

Risk management system was introduced along with the implementation of customs automated clearance system of ASYCUDA. The implementation resulted in the development of risk indicators and risk selectivity criteria. In brief, there are 4 channels for goods clearance; red is for physical inspection, yellow is for documentary check, blue is for the subject of PCA, and green is automatic release. Essentially, there are no physical and documentary check required for the green channel. This, however can be manipulated as commercial frauds. Some proactive measures have been taken by the Department for Prevention and Suppression and Customs branch of Phnom Penh Municipality to detect, deter and apprehend such fraud or violation including routine and random checks on transportation and warehouse inspections.

#### Finding:

On 12th May 2020, Customs Branch of Phnom Penh Municipality inspected a warehouse in Meanchey district, Phnom Penh based on intelligence information. Upon physical inspection and document verification, Customs officers found 3,050 cartons of undeclared Eragold winter melon juice kept in the warehouse.

#### Modus Operandi:

Commercial fraud committed by under-declaring quantity of goods imported.





# General Department of Customs And Excise

## Decision:

The case was handed over to the Department of Legal Affairs and Public Relation, General Department of Customs and Excise, for settlement. As a result, the company was subjected to a fine of approximately US\$ 38,400 .



Customs inspection of goods



Having not affixed customs stamp



Having affixed customs stamp



Sample of customs stamp



## CASE 4

### A COMMERCIAL FRAUD CASE – MISCLASSIFICATION FOR EXPLOITING FREE TRADE AGREEMENT SCHEME

#### Case Facts:

On 21st April 2020, customs officers at the International Seaport of Sihanoukville, Cambodia, re-routed, based on information sent by customs informer, a declaration for import of square steel from China, from yellow channel to red channel for physical inspection. The import declaration was attached with a Certificate of Origin (CO) Form E to enjoy a zero tariff rate under the ASEAN – China Free Trade Agreement (ACFTA).

The detailed physical inspection produced a result that the actual imported goods was aluminum profile (HS76101090) of 47,990 kilograms, and not square steel (HS 73043990) as declared. Aluminum profile is not included under the zero tariff reduction of ACFTA and Cambodia imposed it at a tariff rate of 7%.

#### Modus Operandi:

This case was considered to be a commercial fraud under the category of exploitation of the tariff reduction schedule of ACFTA committed by a company. The goods were declared with wrong classification in order to enjoy tariff reduction of zero rate, under the above said agreement framework.





## General Department of Customs And Excise

### Decision:

Customs officers decided to file the case and sent to the Department of Legal Affairs and Public Relation, General Department of Customs and Excise, for settlement. Referring to Article 74 of the Law on Customs, this offence category – not relating to prohibited and restricted goods – is subjected to a fine of one to three times of total duty and taxes. The company was fined by one time or 100% of total duty and taxes, and customs value was revaluated with a 50% fine. The total duty, taxes, and penalty for this case was approximately more than US\$ 71,000.





## CASE 1

### ENFORCEMENT CASE (INDONESIA)

#### CUSTOMS SEIZED 16 MILLION STICKS OF ILLICIT CIGARETTES

##### Case Facts:

On the 11th July of 2020, Tembilahan Customs and Excise Controlling and Servicing Office raided a warehouse storing 1.609 master case or 16.090.000 sticks of illicit cigarettes at Indragiri Hilir, Province of Riau. The estimated value amounts to IDR 9,804,682,850 or approximately USD 653,645 (consisting of IDR 7,562,300,000 of excise, IDR 1,486,152,850 of value-added tax and IDR 756,230,000 of tobacco tax).

##### Modus Operandi:

The illicit cigarettes without excise stamp were stored inside a warehouse at Indragiri Hilir, Province of Riau. The contraband goods were transported by high-speed craft and transferred via ship-to-ship cargo at international sea into Indonesian waters; as to avoid detection by Customs sea patrol. Their modus operandi operated by selecting random docking points along the coastlines .

Nonetheless, the Tembilahan Customs and Excise Controlling and Servicing Office had been alerted of this shipment, which led to the successful seizing of the contraband goods at the aforementioned warehouse. Several suspects were detained and investigated to gather further information. It is acknowledged that such warehouses and docking points are numerous and commonly found along the eastern coast of Sumatera. Thus, it is essential to gather information along with intelligence-sharing to prevent and conduct enforcement operations.



# Indonesian Customs And Excises



## Decision:

In Indonesia, smuggling and storing illicit cigarettes are considered as criminal offences. In regards to this case, the suspects were found without having proper import documents and excise stamps on the cigarettes that have been seized.

In accordance to Customs Act number 17/2006 and Excise Act number 39/2007, DGCE has decided to proceed with the case, along with conducting joint-investigation of tax evasion with the Directorate General of Tax.



## CASE 1

### LARGEST DRUG SEIZURES IN 2019 WITH VALUE ESTIMATED MYR 690 MILLION

#### Case Facts:

##### First Case

On the 18th of August 2019, a team of Customs Officers from the Narcotics Branch, Royal Malaysian Customs Department (RMCD) Headquarters conducted a raid to a premise in Selangor and confiscated 11 sacks of goods each described as LIGHT SODA ASH weighing at 466.9 kilogram, which were suspected to contain dangerous Ketamine drugs with value estimated approximately MYR 29, 994,000.00 (USD 7,114,495.13).

##### Second Case

According to the investigations conducted against a few individuals which were related to the first case on the 18th of August 2019. A team of Customs Officers from the Narcotics Branch, RMCD Headquarters conducted a second raid to another location around Klang Valley and found 3,243 compressed lumps which were suspected to be Cocaine with an estimated weight of 3,317.9 kg. Total estimated value of the seizures are approximately **MYR 663, 580,000.00 (USD 157,399,369.10)**.

#### Modus Operandi:

##### First Case

The origin of the cargo containers came from Port of Karachi, Pakistan and arrived in Port Klang. Goods in the container were declared as "Soda Ash". The drugs suspected to be of Ketamine type has been mixed with the goods "Soda Ash" to obscure from the authorities.

##### Second Case

Early investigations found that the compressed lumps were imported from Ecuador and arrived in Port Klang before it was sent to the premise. The premise was suspected to be hub for repacking before the drugs were exported to a third country.

#### Decision:

13 suspects was charged for both cases and the case was investigated under Section 39B, Dangerous Drugs Act 1952, which carries mandatory death penalty or life sentences to imprisonment with not less than 15 strokes.



# Royal Malaysian Customs

## First Case





# Royal Malaysian Customs

## Second Case





## CASE 2

### KETAMINE HIDDEN IN DOOR FRAMES

#### Case Facts:

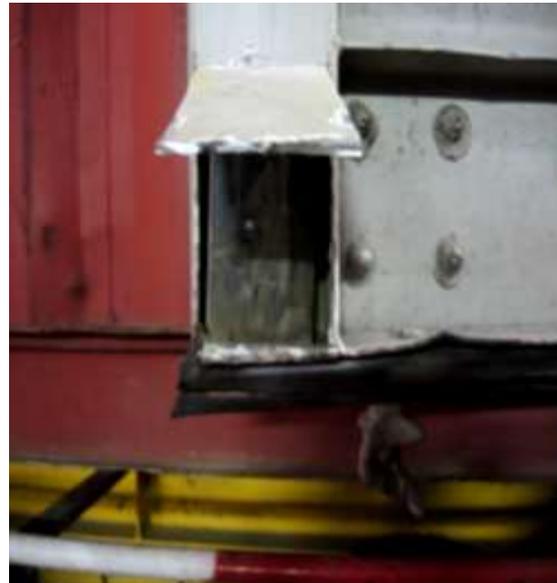
On 2nd December 2019, a team of Customs Officers from the Narcotics Branch, Royal Malaysian Customs Department (RMCD) Headquarters conducted a raid on six cargo containers declared as "USED CLOTH". With further examination and inspection on the six cargo containers, the officers found 82.85kg of drugs suspected to be Ketamine with an estimated value of MYR4,973,460.00 (USD 1,179,691.17). The drugs were concealed in each container door in a squared shape sealed plastics.

#### Modus Operandi:

The containers came in from the Port of Karachi and arrived in Port Klang, Malaysia and were declared as "USED CLOTH". The Modus Operandi used was considered as unique as the drugs were concealed at each corner of the container door and was not concealed in the goods carried in each of the cargoes.

#### Decision:

In this case, four (4) suspects were charged under Section 39B, Dangerous Drugs Act 1952 which carries death penalty or life imprisonment and not less than 15 strokes.





# Royal Malaysian Customs





## CASE 3

### RMCD SEIZED 12 VEHICLES PACKED IN 4 CONTAINERS

#### Case Facts:

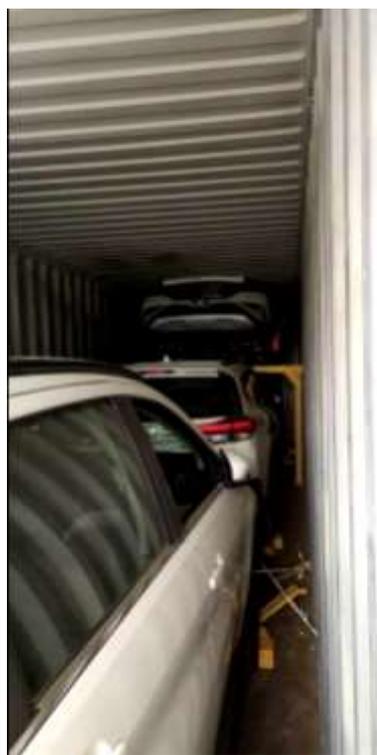
On 13th January 2021, officers of the Royal Malaysian Customs Department (RMCD) Port Klang, Selangor had successfully halted yet another smuggling attempt, this time, involving vehicles. The RMCD had detained and confiscated 4 containers containing 12 units of brand new Toyota Rush which is believed to be meant for foreign markets. Total value of the goods is estimated at MYR 360,000.00 (USD 88,000.00), with a total duty of MYR 700,000.00 (USD 171,000.00).

#### Modus Operandi:

The seizure was obtained via intelligence report shared by the Regional Intelligence Liaison Office (RILO) Middle East. The shipment which had arrived from Jebbel Ali, UAE were stored in 4 units of 40-foot shipping containers and declared as "other vehicle parts".

#### Decision:

The case is being investigated under Sections 52(1) and 135(1)(a) of the Customs Act 1967 for failure to declare manifest and for importing prohibited goods, which carries a fine of between 10 and 20 times the value of the goods, or up to five years' imprisonment or both, upon conviction.





## CASE 4

### TOBACCO SHISHA SMUGGLING ATTEMPT FOILED BY RMCD

#### Case Facts:

On 24th July 2020, the Royal Malaysian Customs Department (RMCD) had successfully foiled a tobacco shisha smuggling attempt by syndicates at Port Klang, Selangor. A container containing 7,200kg of tobacco shisha was seized and the commodity is valued at MYR 288,000.00 (USD 67,000.00), with a total duty of approximately MYR1,090,000.00 (USD 252,000.00).

#### Modus Operandi:

The seizure was obtained via intelligence report received from the Regional Intelligence Liaison Office (RILO) Middle East. Subsequently, risk assessment was carried out on the container by the enforcement officers in Port Klang. The shipment which had arrived from Aqaba, Jordan was stored in a 20-foot shipping container declared as "Potato Chips Maesil".

#### Decision:

The case is being investigated under the Section 133(1)(a) of the Customs Act 1967 for importing prohibited goods, which carries a fine of between 10 and 20 times the value of the goods, or up to five years' imprisonment or both, upon conviction.





## CASE 5

### SMUGGLING ATTEMPT OF CHEMICAL WASTE TO SINGAPORE FOILED BY RMCD

#### Case Facts:

On 2nd December 2020, the Royal Malaysian Customs Department (RMCD) had successfully foiled a waste smuggling attempt by syndicates at Tanjung Kupang, Johor. A container containing 19,275kg of chemical waste was seized and the commodity is valued at an estimation of MYR 5,440,000.00 (USD 1,309,000.00).

#### Modus Operandi:

The seizure was obtained via risk assessment by enforcement officers in the Headquarters. The shipment truck which was destined to Singapore was detained due to the lack of an approval permit from the Department of Environment (DOE), Ministry of Environment and Water, Malaysia.

#### Decision:

The case has been handed over to the DOE for further investigation.





## CASE 6

### SEIZURE OF 124,000 STICKS OF DUTY-UNPAID CIGARETTES

#### Case Facts:

On 21st October 2020, the Royal Malaysian Customs Department (RMCD) Johor foiled an attempt to smuggle 124,000 sticks of cigarettes, estimated at MYR 116,600.00 (USD 27,800.00) including tax, hidden in modified wooden doors that were to be sent out by a delivery company in Kempas Lama, Johor.

#### Modus Operandi:

The seizure was obtained via intelligence information and risk assessment by the enforcement officers in Johor Bahru. In operation conducted, it was revealed that 620 cartons of duty-unpaid cigarettes were hidden in 10 wooden door equally, to evade detection. The commodity were supposed to be smuggled to a neighboring country by using a road delivery transport service.

#### Decision:

Investigation is being carried out under Section 135(1)(d) and Section 135(1)(v)(aa) of Customs Act 1967 for attempting to smuggle dutiable goods. If convicted, the smugglers are liable to a fine of not less than 10 times and not more than 20 times the value of goods or imprisonment of up to five years or both .





## CASE 7

### SEIZURE OF PANGOLINS SCALES IN PORT KLANG, SELANGOR

#### Case Facts:

On 31st March 2020, 6,160 kg of pangolin scales with an estimated worth of MYR 78.8 million (USD 18.8 million) in illicit trade were seized by the Royal Malaysian Customs Department (RMCD) at Port Klang, Selangor. The pangolin scales were found in 140 gunny sacks owned by a private company in Malaysia.

#### Modus Operandi:

The seizure was obtained via risk assessment by a team of enforcement officers in Port Klang. The scales which arrived from Nigeria were stored in a 20-foot shipping container declared as "Cashew Nuts" and were on its way to Viet Nam. The RMCD has arrested a 46-year-old man suspected to have direct contact with the dealer in Viet Nam, for further investigation.

#### Decision:

The case is being investigated under the Section 135(1)(a) of the Customs Act 1967 for exporting prohibited goods, which carries a fine of between 10 and 20 times the value of the goods, or up to three years' imprisonment or both, upon conviction. Trading of pangolin scales is subject to import restrictions under the Third Schedule of the International Trade Act on Endangered Species 2008 (Act 686).





## CASE 8

### ROYAL MALAYSIAN CUSTOMS DEPARTMENT (RMCD) SEIZED 306.57KG OF METHAMPHETAMINE

#### Case Facts:

On 1st November 2018, the Royal Malaysian Customs Department (RMCD) had successfully disrupted a drug dealing attempts by syndicates at Tanjung Pelepas Port in Johor Bahru, Johor. One (1) container consisted of 30 units of outdoor water filters was found to contain 10 packages of Methamphetamine per water filter, which totaled to 300 packages of Methamphetamine. Each package of the illicit drugs weighed at approximately 1 kg and was valued at MYR 60,000.00 (USD 14,353.72) per kg. The overall value of the drugs was MYR 18,394,200.00 (USD 4,400,421.04).

#### Modus Operandi:

Based on the intelligence gathered by the RMCD, the modus operandi used by the syndicates is to falsely declare the consignment as "Outdoor Water Filter". The consignment was declared at Port Klang to be exported to the Philippines. The container was in Tanjung Pelepas Port for transshipment purpose.

#### Decision:

The case is being investigated under the Section 39B (1)(a) Dangerous Drugs Act 1952 for smuggling dangerous drugs.





# Royal Malaysian Customs





# Royal Malaysian Customs





MYANMAR CUSTOMS DEPARTMENT

# Myanmar Customs

## CASE 1

### SEIZURE OF 15600 KILOGRAMS AMMONIUM NITRATE

#### Case Facts:

On the 9th January of 2020, Myanmar Customs Examination Team seized a FUSO truck containing a total of 15600 kilograms of Ammonium Nitrate, with estimated value of US\$79,999, at YE PU Checkpoint in Northern Shan. .

#### Modus Operandi:

The Myanmar Customs Examination Team conducted a random inspection on a vehicle, from Muse to Mandalay, with bags of ammonium nitrate. There was no declaration or legal documents provided prior to inspection.

#### Decision:

The team has transferred the undeclared ammonium nitrate to the Ministry of Defence. Whilst, subsequent action will be taken by the Myanmar Customs for the seized vehicle.



#### Photos:

On the FUSO truck, the bags containing illegal ammonium nitrate were concealed with the tarpaulin sheet



MYANMAR CUSTOMS DEPARTMENT

# Myanmar Customs

## CASE 2

### SEIZURE OF 4759 KILOGRAMS ASSORTED SIZE OF JADE

#### Case Facts:

On the 6th of May 2020, the Myanmar Customs Examination Team seized a Mitsubishi Canter truck and a Mitsubishi Fuso truck containing a total of 4759 kilograms of Jade with an estimated value of US\$ 202,700, at YE PU Checkpoint in Northern Shan. .

#### Modus Operandi:

Myanmar Customs Examination Team conducted random inspection on the vehicles, from Mandalay to Muse, transporting various sizes of jade that have been concealed inside bags of rice. There was no declaration or legal documents provided prior to inspection.

#### Decision:

The team has transferred the undeclared jade to Myanmar Gems Enterprise and handed the apprehended drivers to the Myanmar Police Force. Whilst, subsequent action will be taken by the Myanmar Customs for the seized vehicles left vehicle.



#### Photos:

Seizure of estimated 4,759 kilograms of jade and two vehicles, along with the apprehended drivers



MYANMAR CUSTOMS DEPARTMENT

# Myanmar Customs

## CASE 3

### SEIZURE OF 343 KILOGRAMS METHAMPHETAMINE (ICE)

#### Case Facts:

Myanmar Customs seized a total of 343 kilograms of Methamphetamine (ICE) and a Nissan UD Condor truck, totally estimated to worth US\$ 5 million at Kyout Chaw Check Point in Mandalay on 25th December 2020.

#### Modus Operandi:

Myanmar Customs searched the truck, driven from Muse to Mandalay, that tried to escape from routine control and found Methamphetamine (ICE) concealed inside green-colored plastic tea bags printed "GUANYINWANG". The cardboard boxes containing tea bags were loaded on the truck with other legitimate goods.

#### Decision:

Myanmar Customs transferred the illicit drugs to Anti-Narcotic Task Force of the Myanmar Police Force and the offenders (the drivers) were arrested by Myanmar Police Force.



#### Photos:

Seizing a total of 343 kilograms of Methamphetamine (ICE) concealed inside the green colored plastic tea bags printed "GUANYINWAN"



MYANMAR CUSTOMS DEPARTMENT

# Myanmar Customs

## CASE 4

### SEIZURE OF 19250 KILOGRAMS SODIUM CYANIDE

#### Case Facts:

Myanmar Customs Examination Team seized 19250 kilograms of Sodium Cyanide (Precursor Chemical) and a DONGFENG truck, totally estimated to worth US\$ 110,000 at YE PU Check Point in northern Shan state on 24th December 2020.

#### Modus Operandi:

The Examination Team surprise checked and found 385 black-colored drums of Sodium Cyanide covered with other cargo on the truck, driven from Muse to Mandalay. No official documentation was available on the incident.

#### Decision:

The team transferred illicit precursor chemical and the offender (the driver) to Anti-Narcotic Task Force under the Myanmar Police Force.



#### Photos:

Seizing 385 black-colored drums of Sodium Cyanide covered with other cargo on the truck and arresting the offender (the driver).



# Bureau Of Customs Philippines

## CASE 1

### SEIZURE OF MARIJUANA AS VAPE

#### Case Facts:

On January 6th, 2020, Bureau of Customs Philippines intercepted a postal package containing 10 vape cartridges containing liquid marijuana and 118.05 grams of dried marijuana. The package was posted from California, USA and declared to be containing a pair of shoes consigned to Renz Kim Labios Y Ladores of Sampolac, Manila.

#### Modus Operandi:

Markings in the packaging suggest that the illegal substance was delivered from a state where marijuana is legal.

#### Decision:

A person by the name Xavier Martin Bulos was arrested after attempting to claim the package. Both individual arrested and drugs were handed over to the Philippine Drug Enforcement Agency for disposition.





# Bureau Of Customs Philippines

## CASE 2

### SEIZURE OF ECSTASY IN PAPER SHREDDER

#### Case Facts:

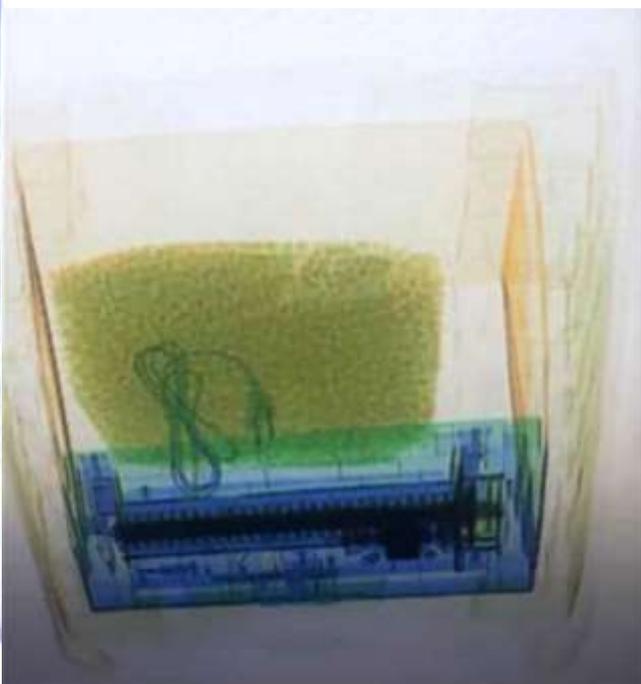
On January 14th, 2020, 5,207 tablets of ecstasy concealed inside a paper shredder were seized from a DHL package. The package was declared containing a paper shredder and was delivered from the United Kingdom consigned to Martin Lim with given address in Pasig City.

#### Modus Operandi:

Concealment in an office equipment. The shipper concealed the pack of ecstasy inside an ordinary paper shredder in an attempt to avoid suspicion.

#### Decision:

The ecstasy seized were handed over to the Philippine Drug Enforcement Agency for disposition.





# Bureau Of Customs Philippines

## CASE 3

### SEIZURE OF SHABU FROM A THAI PASSENGER

#### Case Facts:

On February 3rd, 2020, Janwong Pakjira, a Thai national female passenger was arrested at Terminal 3, Ninoy Aquino International Airport for bringing in 4.125 kilograms of Methamphetamine (Shabu) from Thailand.

#### Modus Operandi:

Concealment inside baggage. The drugs were packed in flat rectangular shapes and were concealed inside the fabric linings of the baggage.

#### Decision:

The passenger arrested and drugs seized were handed over to the Philippine Drug Enforcement Agency for disposition.





# Bureau Of Customs Philippines

## CASE 4

### SEIZURE OF ECSTASY IN COFFEE

#### Case Facts:

On February 21st, 2020, Customs intercepted 2,203 tablets of ecstasy concealed inside coffee packaging. The package delivered from the Netherlands was declared containing Condoliere coffee and consigned to Lady Marielle Terrado with given address in Malate, Manila.

#### Modus Operandi:

Concealment in food stuffs. The shipper packed the ecstasy inside a coffee product packaging from the Netherlands in an attempt to avoid suspicion.

#### Decision:

The ecstasy seized were handed over to the Philippine Drug Enforcement Agency for disposition. A person by the name Rex Andrade was arrested for attempting to claim the package containing drugs.





# Bureau Of Customs Philippines

## CASE 5

### SEIZURE OF “TWO MOON”, “FORT” BRAND CIGARETTES

#### Case Facts:

On May 8th, 2020, a total of 1,1743 boxes containing ‘Two Moon’ and ‘Fort’ brand cigarettes were seized at the Port of Manila from two (02) shipments. The shipments were declared to be containing blinds and furniture from China and consigned to Anikas Will Industry Corporation.

#### Modus Operandi:

The shipments were declared falsely as to be containing blinds and furniture to avoid suspicion, regulatory controls and requirements.

#### Decision:

The imported cigarettes were seized and held in storage while pending for disposition and condemnation.





# Bureau Of Customs Philippines

## CASE 6

### SEIZURE OF “MIGHTY”, “MARVELS”, ”FORT” , “FORTUNE” BRAND CIGARETTES

#### Case Facts:

From May 19th to June 8th, 2020, Customs Officials and Agents seized shipments of “Mighty”, “Marvels”, “Fort” and “Fortune” brand cigarettes from three (03) cargoes at the Port of Manila. The cargoes were declared to be containing gypsum board and textile from China and was consigned to Mvertisery Industrial Supply.

#### Modus Operandi:

The shipments were declared falsely as to be containing gypsum board and textile to avoid suspicion, regulatory controls and requirements.

#### Decision:

The imported cigarettes were seized and held in storage while pending for disposition and condemnation.





# Bureau Of Customs Philippines

## CASE 7

### SEIZURE OF "PRESIDENT" BRAND CIGARETTES

#### Case Facts:

On June 3rd, 2020, a total of 1,325 boxes containing "President" brand cigarettes were seized from a shipment declared to be containing brand-new corrugated box from Vietnam at the Port of Davao. The shipment was consigned to Venguer International Trading.

#### Modus Operandi:

The shipment was declared falsely to be containing brand-new corrugated box to avoid suspicion, regulatory controls and requirements.

#### Decision:

The imported cigarettes were seized and held in storage while pending for disposition and condemnation.





# Bureau Of Customs Philippines

## CASE 8

### SEIZURE OF “MIGHTY”, “MARVELS” BRAND CIGARETTES

#### Case Facts:

On June 11th, 2020, Customs Officials seized a total of 1,522 boxes containing “Mighty” and “Marvels” brand cigarettes from a shipment declared to be containing oval dish from China at the Port of Cebu. The shipment was consigned to Giomab Trading.

#### Modus Operandi:

The shipment was declared falsely to be containing oval dish to avoid suspicion, regulatory controls and requirements.

#### Decision:

The imported cigarettes were seized and held in storage while pending for disposition and condemnation.





# Bureau Of Customs Philippines

## CASE 9

### SEIZURE OF “D&B”, “WINSTON”, “MORE” BRAND CIGARETTES

#### Case Facts:

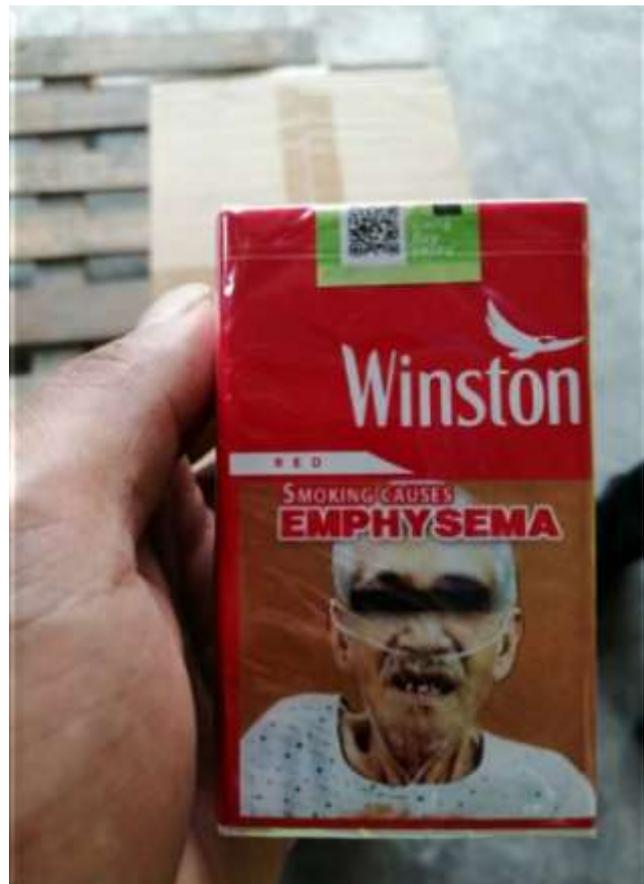
On July 2nd, 2020, Customs Officials seized a total of 3,152 boxes containing “D&B”, “Winston”, “Mighty” and “More” brand cigarettes from three (03) shipments declared to be containing LED lights from China at the Port of Subic. The shipments were consigned to Caliente Empezar Ventures.

#### Modus Operandi:

The shipments were declared falsely as LED lights to avoid suspicion, regulatory controls and requirements.

#### Decision:

The imported cigarettes were seized and held in storage while pending for disposition and condemnation.





# Bureau Of Customs Philippines

## CASE 10

### SEIZURE OF "D&B" BRAND CIGARETTES

#### Case Facts:

On July 2nd, 2020, Customs Officials seized boxes containing "D&B" brand cigarettes from a shipment declared to be containing non-woven bags from China at the Manila International Container Port (MICP). The shipment was consigned to Thricmon Trading.

#### Modus Operandi:

The shipment was declared falsely as non-woven bags to avoid suspicion, regulatory controls and requirements.

#### Decision:

The imported cigarettes were seized and held in storage while pending for disposition and condemnation.





# Bureau Of Customs Philippines

## CASE 11

### SEIZURE OF ASTRO, YS CIGARETTES

#### Case Facts:

On July 14th, 2020, Customs seized a total of 2,147 boxes containing “Astro” and “YS” brand cigarettes from a shipment declared to be containing tissue paper from China at the Port of Davao. The shipment was consigned to Golden Aark Enterprises.

#### Modus Operandi:

The shipments were declared falsely to be containing tissue paper to avoid suspicion, regulatory controls and requirements.

#### Decision:

The imported cigarettes were seized and held in storage while pending for disposition and condemnation.





## CASE 12

### APPREHENSION OF MIGHTY CIGARETTES CONSIGNED TO YJC INTERNATIONAL CORPORATION

#### Case Facts:

On 12th January 2021, an alert order was issued against the shipments consigned to YJC International Corporation declared under import entry nos. T-54-21 and T-52 with Bill of Lading Nos. ANP20217001 and ANP20217002 based on the derogatory information that the shipment contained smuggled cigarettes.

On 18th January 2021, a 100% physical examination was conducted and yielded a positive result that the subject shipment contained Mighty cigarettes with tax stamps.

#### Modus Operandi:

The subject shipments were mis-declared as plastic frame, round tube, plastic bag, and plastic sheet to avoid suspicion by customs officials and personnel.

#### Decision:

The subject shipment was seized pending condemnation and proper disposition.





# Bureau Of Customs Philippines

## CASE 13

### APPREHENSION OF ONE HUNDRED NINETEEN (119) UNVERIFIED SPECIES OF SPIDERS CONSIGNED TO JAN LOUISE OBENA

#### Case Facts:

On 27th October 2020, an inbound shipment consigned to Jan Louise Obena covered by Airway Bill of Lading No. 8717302775 was intercepted based on the derogatory information that the subject shipment concealed a wildlife species.

On 28th October 2020, a 100% physical examination was conducted and it yielded one (1) pair of Asics rubber shoes and 119 unverified species of Spiders inside the plastic vials.

#### Modus Operandi:

The regulated shipment was mis-declared as Buty Shoes to avoid suspicion by customs officials and personnel.

#### Decision:

The regulated shipment was seized in violation of Customs, Wildlife Act and Convention on International Trade in Endangered Species (CITES).

The subject shipment was turned-over to the Department of Environment and Natural Resources Wildlife Traffic Monitoring Unit (DENR-WTMU), Ninoy Aquino International Airport (NAIA) for handling, identification of species and safe keeping.





# Bureau Of Customs Philippines

## CASE 14

### SEIZURE OF PETROLEUM PRODUCT FROM ISLAND GAS AIR PRODUCTS CORP/ISLAND GAS

#### Case Facts:

On 8th February 2021, the Bureau of Customs, in exercising the Commissioner of Customs' visitatorial power pursuant to Section 224 of Republic Act No. 10863 (Customs Modernization and Tariff Act), have discovered approximately 6,834 liters of Diesel fuel being kept in storage at the subject corporation's warehouse which, after on-site fuel testing and confirmatory testing conducted thereon, have been found to contain 0% RML (Relative Marker Level), in blatant violation of Customs Memorandum Order No. 43-2019 (Fuel Marking Program), which prescribes mandatory marking of petroleum products after customs duties and taxes due thereon have been paid.

#### Modus Operandi:

Subject petroleum product was illegally imported into the country without payment of customs duties and taxes.

#### Decision:

Subject petroleum product had been seized in favour of the government to be disposed of in accordance with law.





## CASE 1

### **SINGAPORE CUSTOMS ARRESTS FOUR MEN AND SEIZES MORE THAN 4,000 CARTONS OF DUTY-UNPAID CIGARETTES**

#### **Case Facts:**

Singapore Customs arrested four Chinese nationals, aged between 28 and 39, and seized more than 4,000 cartons of duty-unpaid cigarettes during an operation in the western part of Singapore on 28th June 2020.

In the afternoon of 28th June 2020, Singapore Customs officers observed a man loitering outside a unit of an industrial building. Suspecting that the man was involved in illicit activities involving duty-unpaid cigarettes, officers conducted a check on him. When questioned by the officers, the man admitted to unpacking duty-unpaid cigarettes in the unit and was arrested.

Officers entered the unit and arrested another three men, who were retrieving duty-unpaid cigarettes from multiple cylindrical plastic containers and packing them into brown paper bags.

Investigations revealed that an unknown man had engaged one of the men to retrieve, pack and deliver the duty-unpaid cigarettes, who further engaged another three men to help with the retrieval and packing.

The operation resulted in the seizure of a total of 4,069 cartons and 110 packets of duty-unpaid cigarettes. The duty and Goods and Services Tax (GST) evaded amounted to about \$348,430 and \$28,210 respectively.

#### **Modus Operandi:**

To evade detection, the duty-unpaid cigarettes were concealed in multiple cylindrical plastic containers and packed into brown paper bags.

#### **Decision:**

Court proceedings are ongoing.

Buying, selling, conveying, delivering, storing, keeping, having in possession or dealing with duty-unpaid goods are serious offences under the Customs Act and the GST Act. Offenders can be fined up to 40 times the amount of duty and GST evaded and/or jailed for up to six years.



# Singapore Customs



Duty-unpaid cigarettes concealed in multiple cylindrical plastic containers and brown paper bags.



## Singapore Customs



4,069 cartons and 110 packets of duty-unpaid cigarettes were seized



## CASE 2

### **SINGAPORE CUSTOMS ARRESTS EIGHT MEN AND TWO WOMEN AND SEIZES MORE THAN 2,600 CARTONS OF DUTY-UNPAID CIGARETTES**

#### **Case Facts:**

Singapore Customs arrested eight men and two women, aged between 23 and 69, and seized more than 2,600 cartons of duty-unpaid cigarettes during seven separate operations across different parts of Singapore from 5 to 9 October 2020.

In two of the operations, Singapore Customs officers raided two residential units that were used for storage and peddling of duty-unpaid cigarettes. Two Singaporean men and a Chinese national man were arrested, and 639 cartons and 20 packets of duty unpaid cigarettes were seized in the operations.

In three other operations, Singapore Customs officers foiled attempts made to retrieve shipments of duty-unpaid cigarettes that were concealed in cover loads such as metal oven, wooden shelves and an air purifier unit. Two men of Chinese nationality and a Singaporean woman were arrested, and 1,596 cartons and 5,942 packets of duty unpaid cigarettes were seized in the operations.

In two other operations, Singapore Customs officers arrested four Singaporeans, three men and a woman, for storing and delivering duty-unpaid cigarettes. A total of 369 cartons and 908 packets of cigarettes were seized.

The operations resulted in the seizure of a total of 2,604 cartons and 6,870 packets of duty-unpaid cigarettes and a vehicle. The duty and Goods and Services Tax (GST) evaded amounted to about \$293,700 and \$23,590 respectively.

#### **Modus Operandi:**

In three of the operations conducted, the duty-unpaid cigarettes were concealed in cover loads such as metal oven, wooden shelves and an air purifier unit to evade detection.

#### **Decision:**

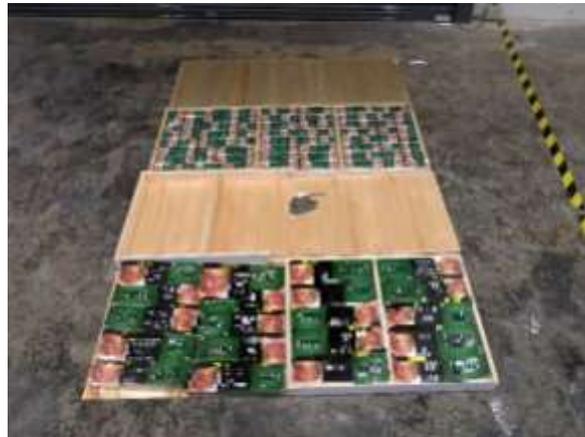
Four men and a woman were sentenced by the State Courts to between three months' and five weeks', and seven months' imprisonment for storing and having in possession of duty-unpaid cigarettes of which two of the men were also fined between \$3,000 and \$51,240. One other man had his offence compounded while investigations are ongoing for another man. Court proceedings are ongoing against the remaining two men and a woman.



# Singapore Customs



Duty-unpaid cigarettes seized from two residential units.



Duty-unpaid cigarettes were concealed in a metal oven and wooden shelves



# Singapore Customs



Duty-unpaid cigarettes found concealed in an air purifier unit.



Vehicle used for storage and delivery of duty-unpaid cigarettes



## CASE 1

### TWO SUSPICIOUS PEOPLE ARRESTED FOR IMPORTING ECSTASY THROUGH POSTAL

#### Case Facts:

Thai Customs officers of the Narcotic Enforcement Division arrested two people involved in drug trafficking and found 3,030 tablets, weighing 1.679 kg of ecstasy.

On 7th August 2020, Thai Customs officer found a suspicious inbound parcel from Netherlands. It was selected by its origin and destination as well as the handwritten pattern which is similar to a previous case. The officers put the suspicious baggage to an x-ray machine and the x-ray image displayed an unusual appearance, density and color of goods. Further inspection was carried out and the officers found a total of 3,030 tablets, weighing 1.679 kg of ecstasy concealed in the sole of the shoes and table cover .

#### Modus Operandi:

This A frontline officer suspected by the handwritten pattern which is similar to a previous arrest, along with its origin and destination which hit the risk indicator. X-ray image also displayed an unusual appearance, density and color of goods.

The officer, with cooperation with Thai postal services and ONCB officers applied controlled delivery technique by going to the receiver's address, where are an apartment but no resident use the receiver's name. The officers issued a postal notification to pick up the parcel. Afterwards, CCTV camera caught Ms.B took the postal receipt; however, the person collecting the parcel was a Mr.A. Hence, both Mr.A and Ms.B were arrested.

#### Decision:

The offenders were charged with the Customs Act B.E.2560 (2017), and Narcotics Act B.E. 2522 (1979) for any produces, imports or exports narcotics of category 1.





# Thai Customs Department





# Thai Customs Department

## CASE 2

### SEIZURE OF METH IN “HIDDEN WALL OF SPECIALLY MADE BAGGAGE”

#### Case Facts:

Thai Customs officers of the Narcotic Enforcement Division seized outgoing parcel to the Philippines through an international postage.

#### Modus Operandi:

On August 11 th 2020, Thai Customs officer found suspicious outgoing parcel which was from Thailand to the Philippines. First, officers put the suspicious baggage through an x-ray; the X-ray images of the parcel showed the unusual appearance, density, and color of goods. As a result of the inspection, 1.6 kilograms of methamphetamines were found in the hidden wall of a specially made baggage.

This case began with the frontline officer suspecting the handwriting patterns were not clearly written, and the sub-address was not spelled correctly and clearly. Then, the x-ray image showed the unusual appearance, density, and color of the goods.

#### Decision:

Thai customs had turned over the methamphetamines to the Narcotics police for disposition and further investigation.





# Thai Customs Department





## CASE 3

### METH FOUND IN MASSAGE PILLOW THROUGH EXPRESS PARCEL

#### Case Facts:

Thai Customs officers of the Narcotic Enforcement Division seized an express parcel from FedEx Thailand to New Zealand through an international postage.

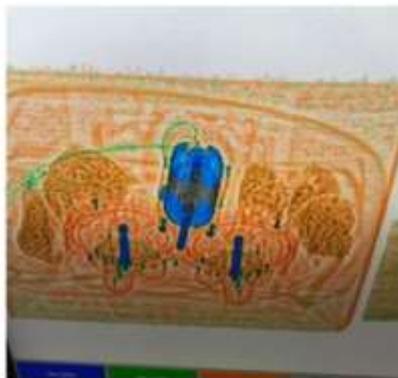
On August 7th, 2020, Thai officers found a suspicious express parcel of FedEx Thailand outbound to New Zealand. Therefore, this parcel was selected from its origin and destination. First, officers put the suspicious baggage through an x-ray; the x-ray image showed the unusual appearance, density, and color of goods. As a result of the inspection, we found 487 grams of methamphetamines concealed inside a massage pillow.

#### Modus Operandi:

This case began with the frontline officer suspecting the parcel from its origin and destination. The current trending method is that drugs are often concealed inside a pillow or a small electronic appliance. Also, New Zealand is one of the countries at risk for receiving drugs from Thailand. Therefore, Thai Customs officers put an eye on those parcels, and then the x-ray image showed the unusual appearance, density, and color of goods .

#### Decision:

The drugs and case were handed over to the Narcotics Police for disposition and further investigation .





# Thai Customs Department





## CASE 4

### HIDDEN COCAINE AROUND 2.1KGS INSIDE LUGGAGE

#### Case Facts:

Thai Customs officers of the Narcotic Enforcement Division arrested a suspicious female who was involved in an international drug trafficking and found four bags of 2,110 grams of cocaine.

On February 29<sup>th</sup> 2020, Thai Customs officer found a suspicious Uzbekistan female (Ms. D) who hit the risk of profiling and occurred on the Thai Customs' watch list. Moreover, she flew via a dubious route. First, she flew from Doha, Qatar to Addis Ababa, Ethiopia and then to Bangkok, Thailand by Ethiopian Airline (ET628/28 Feb 2020).

Our officers suspected that illicit items might be concealed in her luggage; the officer scanned her suspicious luggage. The x-ray image showed the unusual appearance, density, and color of goods. As a result of the inspection, the officer found four bags of 2,110 grams of cocaine, wrapped in a clear plastic bag, foil gift wrap foil, and black adhesive tape, which was concealed in a secret compartment of the luggage brand "Hangfabric".

#### Modus Operandi:

In this case, the routing (Doha, Qatar – Ethiopian – Bangkok, Thailand) hit the risk indicators. Therefore, Thai Customs scan her luggage and found four bags of 2,110 grams of Cocaine.

The risk indicators in this case are:

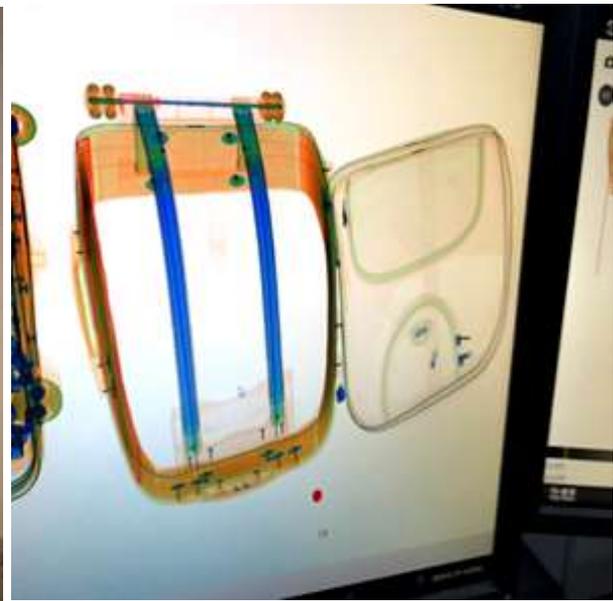
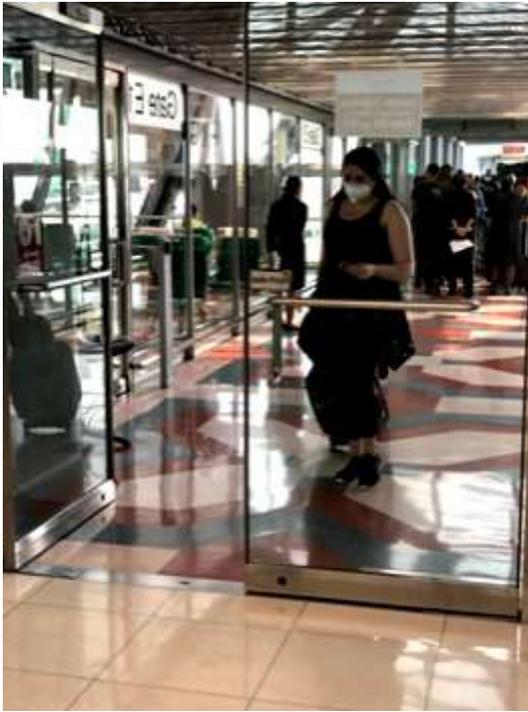
1. The routing, there are many cheap direct flights from Doha to Bangkok. So, flying to Bangkok via Ethiopia is unreasonable.
2. In her statement, MS. D claimed that she is a tourist; however, she has only one accompanied luggage, which is unusual for long-distance traveling.

#### Decision:

The offenders were charged with the Customs Act B.E.2560 (2017), and Narcotics Act B.E. 2522 (1979) for any produces, imports or exports narcotics of category 2.



# Thai Customs Department





## CASE 5

### SEIZURE OF HEROIN BY CONCEALED IN “PICTURE FRAMES.”

#### Case Facts:

Thai Customs officer of the Narcotic Enforcement Division found totally 214 kilograms of heroin tried to export out of Thailand by concealed in 25 picture frames made of wood.

On February 2, 2021, Thai Customs officer, with cooperation with Airport Interdiction Task Force: AITF, intercepted the consignment at SME shipping Co., Ltd. and found a total of 214 kilograms of heroin concealed in 25 picture frame in 3 sizes: large, medium, small, which will be exported by boat to Taiwan.

#### Modus Operandi:

In this case, our officer received alert notification from the Ministry of Justice Investigation Bureau (Taiwan), on a case of heroin concealed inside a picture frame, export from Thailand in January 2021. Therefore, Thai customs officers put an eye on the consignment that declares match with the risk criteria. After that officers applied the controlled delivery technique by going to the exporter's address as a result, the customs arrested 3 Thai males.

#### Decision:

The offenders were charged with the Customs Act B.E.2560 (2017), and Narcotics Act B.E. 2522 (1979) for any produces, imports or exports narcotics of category 1.





# Thai Customs Department





# Thai Customs Department





## CASE 6

### SEIZURE 81 KILOGRAMS OF "IVORY"

#### Case Facts:

Thai Customs officer of the Narcotic Enforcement Division found 81 kilograms of ivory imported from Nigeria declared as spare parts.

On January 8, 2021, Thai Customs officers found a suspicious inbound shipment from Nigeria. First, it was selected by its origin and destination. After that, officers put the suspicious baggage to an x-ray; the x-ray image showed the unusual appearance, density, and color of goods. As a result of the inspection, we found 2 tusks, 33 pieces of ivory, weigh 81 kilograms concealed inside the package.

#### Modus Operandi:

On This case began with the frontline officer suspect the shipment by its origin and destination. Therefore, Thai customs scanned the packages and found 2 tusks, 33 pieces of ivory, weigh 81 kilograms concealed inside the package.

The risk indicators in this case are:

1. Kenny Cash CARGO NIGERIA LTD -No information on open source;
2. 2. Port of loading: NGLOS (Lagos, Nigeria) -High risk port for wildlife smuggling -First import from country of origin (Never import from African regions) (Normally import medical equipment from Germany and Sweden);
3. 3.Description of Goods: Spare parts (2 pieces / 106 Kgs) - Goods not consistent with line of business of consignee (Dental supplies) - First import of type of goods (Normally import Medical equipment);
4. Security Tag - Another point of concern is that security tags are usually installed on products as It is the last step at the airport of origin to check However, in this case a seal is covered over the security tag, so it can show that the product encapsulation has been changed.

#### Decision:

The offenders were charged with the Customs Act B.E.2560 (2017), and WILDLIFE CONSERVATION AND PROTECTION ACT, B.E. 2562 (2019) for imports or exports of wildlife animal.



# Thai Customs Department





## CASE 7

### SEIZURE 733 PIECES OF ROSEWOOD AND 67PIECE OF ROSEWOOD PROCESSED

#### Case Facts:

Thai Customs officer of the Narcotic Enforcement Division found totally 733 pieces of rosewood ,weight 30.836 MTQ and 67 pieces ,weight 0.934 MTQ of rosewood processed tried to export out of Thailand to China.

On On December 4, 2020, Thai Customs officersintercepted the consignment atBangkok port and found a total of 733 pieces of rosewood, weight30.836 MTQ and 67 pieces of rosewood processed, weight 0.934 MTQ declared as bed sheet, which will be exported by boat to China.

#### Modus Operandi:

This case began with the frontline officer suspect the shipment by its origin and destination. Therefore, Thai customs scanned the shipment and found 733 pieces of rosewood, weight 30.836 MTQ and 67 pieces of rosewood processed, weight 0.934 MTQ.

The risk indicators in this case are:

1. Exporter: NEW AEC INDUSTRY CO., LTD. - No contact number of exporter company on open source - Never export before, normally import goods from China (Cushion, cover curtains and bed cover)
2. Port of destination: CNSIN (Shatian, China) - High risk port for woods trafficking - First export to China (Normally import from China)
3. Description of Goods: Cushion, cover curtains and bed cover - Availability in the country of destination (China) - Not a regular export product to China - Always import these goods from China, there is no reason to export or re-export back to China
4. Etc. - 5 Shipment (3 lot) in 1 month (same consignee/address)

#### Decision:

The The offenders were charged with the Customs Act B.E.2560 (2017), and FORESTS ACT, B.E. 2562 (2019) for imports or exports of prohibited wood.





## CASE 1

### **MORE THAN 3 MILLION PACKS OF CONTRABAND CIGARETTES SEIZED IN THE TONKIN GULF**

#### **Case Facts:**

On 19th March, the Customs Marine Enforcement Fleet 1 under Anti-smuggling and Investigation Department, General Department of Customs, discovered that CHUNG CHING ship (Palau nationality) was illegally transferring cigarettes to high-speed canoes without a serial number for domestic consumption.

Upon noticing the Anti-smuggling Force, the high-speed canoes hurriedly steered away and the captain of CHUNG CHING ship also immediately sped up to ran the Buoy No. 0.

Though the patrol boats of the Customs force issued signals for the ship and the high-speed canoes to stop for inspection, smugglers still ran and disobeyed the orders, forcing officers and soldiers on the patrol boats to fire warning shots.

During inspection, the number of remaining cigarettes on the ship was about 6,550 bales equivalent to 3,200 million packs of cigarettes of all kinds.

#### **Modus Operandi:**

This is a very serious case; the smugglers used any means and many sophisticated tricks with the huge volume of contraband goods.

Through the arrests, some tricks have been found such as smugglers taking advantage of the dangerous coastal characteristics of Quang Ninh - Hai Phong with bad weather conditions, and the many islands and channels which are convenient for hiding goods. The suspects transferred the cargo to fishing boats and small boats to transport them inland. Notably, smugglers use boats with 2 to 8 engines and speeds of up to 45-50 knots to move to the coastal area from Quang Ninh to Thai Binh, Nam Dinh, to transship smuggled cigarettes to ships and boats disguised as fishing boats and transport them to shore, where there are no people. The smuggled cigarettes are then loaded ashore at night, between 22:00 and 04:00 and used vehicles with 7 to 15 seats to transport it inland.

#### **Decision:**

On On 24th June 2020, the Anti-Smuggling and Investigation Department has decided to prosecute the criminal case on charges of "trafficking in prohibited goods".



# Viet Nam Customs



The Ship of Fleet 1 gets close to the infringing ship

