

Annex B - Factsheet

Tax Offences are Registrable Crimes under the Registration of Criminals Act

The Registration of Criminals Act stipulates that persons convicted of serious **Registrable Crimes**, which are serious crimes like theft and forgery, will have their particulars recorded in the Register of Criminals. The Courts also make use of these criminal records in sentencing a repeat offender.

Tax crimes are serious offences and carry significant deterrent sentences that include tax penalties, fines and/or jail terms. Tax evasion is akin to defrauding the State of revenue that is meant to fund public services for the community.

With effect from 1 Jan 2020, tax offences have been listed as Registrable Crimes under the Registration of Criminals Act. The types of tax offences include:

- evading Income Tax, Goods & Services Tax and Stamp Duty;
 - promoting abusive PIC arrangements;
 - improperly obtaining GST refunds from the Comptroller;
 - not complying with notices to provide information to the Comptroller;
 - providing false or misleading information to the Comptroller; and
 - obstructing IRAS officers in carrying out their duties.
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