

IRAS e-Tax Guide

**GST: Guide to Retailers operating
Tourist Refund Scheme
(3rd Edition)**



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GST: Guide to Retailers operating Tourist Refund Scheme

PREAMBLE

The Tourist Refund Scheme was introduced in April 1994 to ensure that the imposition of GST will not adversely affect Singapore as a shopping destination for tourists. Essentially, the scheme enables tourists to obtain a GST refund when they purchase goods from GST-registered retailers, and bring these goods out of Singapore when they depart. The scheme is currently available only for goods brought out via Changi International Airport and Seletar Airport.

The scheme is not mandatory. Retailers who wish to operate the scheme may do so by joining a Central Refund Agency. The Central Refund Agency shall give the refunds to the tourists on behalf of the retailers. Alternatively, retailers may choose to administer the scheme themselves and give the refunds to the tourists.

Regulations 48 to 50 of the Goods and Services Tax (General) Regulations lay down the conditions for the Tourist Refund Scheme. In addition, retailers who choose to operate the scheme must also abide by the conditions set out in this guide.

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1 INTRODUCTION

1.1 What is this guide about?

1.1.1 This guide serves to:

- (a) explain the features and the refund mechanism of the Tourist Refund Scheme; and
- (b) detail the conditions that must be complied with by retailers operating the Tourist Refund Scheme.

1.2 Who should read this guide?

1.2.1 You should read this guide if you are operating or intend to operate the Tourist Refund Scheme either by joining a Central Refund Agency or on your own.

1.3 What's changed?

1.3.1 With effect from 1st October 2007, the law¹ governing the Tourist Refund Scheme has been amended to better protect the tourist interest and to enhance the Tourist Refund Scheme overall structure. You may wish to refer to the tables below for a comparison of conditions and requirements to comply with, and eligibility criteria for a visitor to Singapore before and after 1st October 2007.

Table 1: Conditions and Requirements in operating the Tourist Refund Scheme

<i>Prior to 1 Oct 2007</i>	<i>With Effect From 1 Oct 2007</i>
<p>You must ensure that:</p> <ul style="list-style-type: none">▪ Your customer is entitled to use the Scheme (<i>please refer to the Table below for the eligibility criteria</i>). (see paragraph 2.3)▪ The goods sold by you are eligible for refund under the Scheme. (see paragraph 2.5)▪ Your customer must bring the goods out of Singapore within 2 months from the date of purchase; (see paragraph 2.5)	<p>You must ensure that you comply with the current conditions and requirements as listed on the left side of this Table, and the <u>additional</u> conditions and requirements as follows:</p> <ul style="list-style-type: none">▪ Your customer must return the refund form to you within 2 months of Singapore Customs' endorsement of the refund form.▪ You refund the tax to your customer within 3 months of Singapore Customs' endorsement of the refund form. (see paragraph 4.5)

¹ Regulations 47 to 50 of the GST (General) Regulations.

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<ul style="list-style-type: none"> ▪ You must not claim any GST refunds from IRAS until you receive the endorsed refund form <u>and</u> have refunded the tax to the tourist. (see paragraph 4.5); and ▪ You keep the appropriate proof and comply with the accounting and record-keeping requirements. (see paragraph 5.3) 	<ul style="list-style-type: none"> ▪ Your customer must depart Singapore within 12 hours after the endorsement of the refund form at the airport. (see paragraph 3.2); and ▪ Your customer spends at least \$100 (including GST) in a single receipt or invoice. (see paragraph 2.5)
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Table 2: Eligibility Criteria Of Visitors to Singapore On Claiming Refund Under The Scheme

<i>Prior to 1 Oct 2007</i>	<i>With Effect From 1 Oct 2007</i>
<p>(a) He spends less than 365 days in Singapore in the last 24 months before the date of purchase;</p> <p>(b) He is not a Singapore citizen or permanent resident;</p> <p>(c) He is not a member of the cabin crew or flight crew of the aircraft on which he is departing from Singapore; and</p> <p>(d) He has not, during the last 6 months before the date of purchase, been at any time employed in Singapore.</p>	<p>The retailer must ensure that his customer satisfies criteria (a) to (d) listed on the left side of this Table.</p> <p>In addition, he must ensure that his customer is 16 years of age or above at the time of purchase of the goods.</p> <p>If the customer is a student pass holder, besides having to satisfy all the criteria listed above, his purchase must be made not more than 4 months before the expiry date of his student pass. He must intend to depart with the goods and remain outside Singapore for a minimum period of 12 months.</p>

2 FEATURES OF TOURIST REFUND SCHEME

2.1 What is the Tourist Refund Scheme?

2.1.1 The Tourist Refund Scheme (referred to as “the Scheme” in this guide) allows eligible customers (see paragraph 2.3) to receive a refund of GST paid on goods they have purchased and brought out of Singapore. Retailers and Central Refund Agencies who have refunded the GST to the customers would then recover the tax from the Comptroller of GST. (see paragraph 5)

2.1.2 It is a voluntary scheme. Retailers who wish to operate the scheme need not register for the scheme, but must ensure that they comply with all the conditions and requirements stated in this guide.

2.2 What is a Central Refund Agency?

2.2.1 A Central Refund Agency (referred to as “CRA” in this guide) helps to make refunds to the tourists on behalf of a retailer. Hence, if you engage the services of a CRA, your eligible customers will obtain their tax refunds from the CRA directly. The CRA in turn will claim the tax from the Comptroller of GST. Presently, there are 2 CRAs. For more information on the application procedures, please contact them or visit their website:

(a) Global Refund (Singapore) Pte Ltd (“GRS”)

Address: 36 Robinson Road
#15-00, City House
Singapore 068877

DID: +65 6225 6238
Fax: +65 6225 5773

Email: taxfree.sg@globalrefund.com
Website: www.globalrefund.com

(b) Premier Tax Free (Singapore) Pte Ltd (“PTF”)

Address: 371 Beach Road
#20-08 Keypoint
Singapore 199597

DID: +65 6293 3811
Fax: +65 6293 3011

Email: info@sg.premiertaxfree.com
Website: <http://www.premiertaxfree.com>

2.3 Who can obtain a refund of GST under the scheme?

2.3.1 A visitor to Singapore can obtain a refund of GST under the scheme on the goods purchased provided that he meets the following criteria:

- (a) spends less than 365 days in Singapore in the last 24 months before the date of purchase;
- (b) is not a Singapore citizen or permanent resident;
- (c) is not a member of the cabin or flight crew of the aircraft on which he is departing from Singapore;
- (d) has not, in the last 6 months before the date of purchase been at any time employed in Singapore; and
- (e) is 16 years of age or above at the time of purchase of goods.

2.3.2 A visitor entering or staying in Singapore on student pass is entitled to obtain a refund of GST under the scheme on goods purchased not more than 4 months before the expiry of his student pass and he must:

- (a) satisfy all the criteria stated in paragraph 2.3.1; and
- (b) intend to depart with the goods and remain outside Singapore for a minimum period of 12 months.

2.4 What are the conditions of the scheme?

2.4.1 To operate the scheme, you must be GST-registered. You must also comply with all the conditions set out in this guide. The conditions are as follow:

- (a) Your customer must be entitled to use the scheme. (see paragraph 2.3)
- (b) The goods you sell must be eligible under the scheme. (see paragraph 2.5)
- (c) Your customer must bring the goods out of Singapore within 2 months from date of purchase. (see paragraph 2.5)
- (d) Your customer must return the refund form to you within 2 months of Singapore Customs (referred to as “SC” in this guide) endorsement of the refund form.
- (e) You must not claim any GST refund until you receive the endorsed refund form (see paragraph 4.5) and have refunded the tax to your customer.
- (f) You must refund the tax to your customer within 3 months of SC endorsement of the refund form. (see paragraph 4.5)
- (g) You must keep the appropriate proof and comply with the accounting and record-keeping requirements. (see paragraph 5.3)

2.5 What goods are eligible for a refund under the scheme?

2.5.1 All standard-rated goods with the exception of the following:

- (a) goods wholly or partly consumed in Singapore;
- (b) goods exported for business or commercial purpose²;
- (c) goods that will be exported by freight; and
- (d) accommodation in a hotel, hostel, boarding house or similar establishments.

2.5.2 Your customer must bring the goods out of Singapore via Changi International Airport or Seletar Airport within 2 months of purchase. Your customer must bring these goods out with him either in his hand luggage or check-in luggage.

² You may zero-rate (i.e. GST at 0%) the supply of goods that would be exported for business or commercial purposes. For such goods that are hand-carried out of Singapore, you are required to maintain the necessary supporting documents. For more information, please refer to “A Guide on Exports” that is available on <http://www.iras.gov.sg>

2.5.3 To qualify for a refund, your customer must also spend at least \$100 (including GST) in a single receipt or invoice. As an administrative concession, the Comptroller allows your customer to accumulate up to 3 receipts to meet the \$100 threshold for purchases made on the same day from the same retailer. This concession also applies to purchases made from different retail outlets which bear the same GST registration number. However, you must have proper controls in place to ensure that your customer does not make duplicate claims for the same receipt.

2.6 Can the scheme be used for services?

2.6.1 The scheme is strictly for the sale of goods only. It cannot be used for services supplied to customers even if these customers meet all the conditions set out in paragraph 2.4.

3 MAKING A SALE UNDER THE SCHEME

3.1 What must you do at the time of sale?

3.1.1 You must issue an invoice or receipt with GST at the prevailing tax rate to your customer. When a customer asks to use the scheme, you must:

- (a) Verify that he is entitled to use the scheme (see paragraph 2.3) by checking his passport or other identification papers. If your customer is a student pass holder, check the expiry date of the pass, which is contained in the passport. You may issue a refund form only if the pass is expiring in not more than 4 months' time (otherwise, he will not be entitled to the GST refund under the scheme). You must remind your customer to bring the goods out of Singapore within 2 months from date of purchase.
- (b) Check with your customer that he intends to leave Singapore via the airports within 2 months.
- (c) Complete a refund form (see paragraph 4.4). You should give both the completed original form and the invoice or receipt for the purchase to your customer and keep copies of these documents as records.
- (d) If you are operating the scheme yourself, provide your customer a self-addressed envelope with prepaid postage for him to return the refund form endorsed by SC to you.
- (e) Agree with your customer how the refund will be made.
- (f) Explain to your customer any administrative fee charged for use of the scheme.

- (g) Stamp or otherwise, on the invoice or receipt to indicate that a refund form has been issued.
- (h) Inform your customer to produce the goods purchased together with the invoice or receipt and refund form to SC at the airport for inspection and endorsement of the refund form. (see paragraph 3.2)
- (i) Advise your customer to check in earlier at the Airports to allow sufficient time for the inspection of goods and endorsement of documents by SC prior to departure.
- (j) Advise your customer to carry small items especially those of high value in his hand luggage. (see paragraph 3.2)
- (k) Advise your customer to return the endorsed refund form to you within 2 months from SC endorsement at the airport. (see paragraph 2.4)

3.2 What must your customer do at the airport?

- 3.2.1 Your customer is required to produce the goods purchased together with the refund form, invoice or receipt to SC³ at the airport. He is also required to show his passport and travel documents such as boarding pass or confirmed air-ticket as proof of his eligibility and his departure from Singapore.
- 3.2.2 For bulky items or goods packed into luggage to be checked in, they must be produced to SC for inspection and endorsement at the counter before the immigration check-in area. For small items that can be hand-carried, SC reserves the right to request that these be produced for verification after the immigration check-in area, located in the Departure Lounge.
- 3.2.3 After getting the refund form endorsed by SC, your customer must check in the goods or bring the goods with him on the departing plane.
- 3.2.4 If you have signed up with either Global Refund Singapore Pte Ltd ('GRS') or Premier Tax Free ("PTF"), you may advise your customers to proceed to the respective CRA's counter located in the Departure Lounge at the airport to cash the refund cheques. If you are operating the Scheme yourself, you may wish to inform your customers to mail back the endorsed form to you by dropping it in the mailbox located next to the GST Refund Inspection Counter.
- 3.2.5 It is important to note and communicate the following to your customers.
 - (a) When your customer presents the refund form to SC, he is making a declaration that he is bringing the goods out of Singapore. It is an offence to make a false declaration.

³ TRS counter at Seletar Airport is manned by Immigration and Checkpoints Authority ('ICA').

- (b) Your customer must produce the goods for SC for inspection and for the refund form to be endorsed. We **do not** accept endorsement by any other authorities.
- (c) Your customer must bring the goods out with him on his departing flight after getting the form endorsed by SC. It is a serious offence for him to pass the goods to another person or bring the goods back to Singapore after the form is endorsed.
- (d) Your customer must depart Singapore within 12 hours after the endorsement of the refund form at the airport.

3.3 How do you account for the sale made under the scheme?

- 3.3.1 You must charge GST at the prevailing GST rate on all sales made under the scheme.
- 3.3.2 Even if you choose to absorb the GST on the sale, you must still account for output tax using the tax fraction (7/107) in your GST return for the prescribed accounting period in which the sale takes place.
- 3.3.3 You must report the value of sale in Box 1 “Total value of standard-rated supplies” and the corresponding GST collected in Box 6 “Output tax due”.

4 MAKING A REFUND TO YOUR CUSTOMER UNDER THE SCHEME

4.1 What is a refund form?

- 4.1.1 If you operate the scheme and your customer asks for a GST refund on the goods purchased from you, to enable him to claim the tax refund, you need to issue a refund form. The refund form, after being endorsed by SC shall serve as a proof that the goods have been brought out of Singapore.
- 4.1.2 You may print your own refund forms. (see paragraph 4.2)
- 4.1.3 If you sign up with either GRS or PTF, the agency shall provide you with the physical forms or facility to print the forms. The forms provided by these agencies are commonly known as refund cheques or refund vouchers.

4.2 What information is required on a refund form?

- 4.2.1 If you decide to print your own refund form, it must contain the following:

(a) Part A

- (i) The words “ Tourist’s Application for GST Refund” in a prominent place;

- (ii) A serial number;
- (iii) Your name, address and GST registration number;
- (iv) Invoice or receipt number for goods sold under the scheme;
- (v) A description of goods sold⁴;
- (vi) For each description, the quantity of goods and the GST-inclusive price in Singapore dollars⁴;
- (vii) The total amount payable inclusive of tax, expressed in Singapore dollars;
- (viii) Total GST amount payable by customer;
- (ix) Administrative charge (if any);
- (x) Net GST amount refundable to customer; and
- (xi) A declaration made by the retailer.

(b) Part B

- (i) Particulars of the customer's name, passport number, residential address, date of birth, date of arrival in Singapore, date of departure from Singapore, preferred mode of payment; and
- (ii) A declaration made by the customer.

(c) Part C

- (i) Endorsement made by SC to validate that goods purchased are brought out of Singapore.

4.2.2 You may wish to refer to the appendix for a specimen format of the refund form. Alternatively, you may also visit our website at www.iras.gov.sg to download a soft-copy of the specimen format of the refund form.

4.2.3 In addition to the required information stated above, you can also customize your refund form by including other information that you deem necessary.

4.3 When to issue a refund form?

4.3.1 The refund form must be issued on the same day of the sale of goods to your customer. As an administrative concession, the Comptroller allows you to issue the form for past sales if you have proper controls in place to prevent abuse of the scheme. This includes having a system, which would allow you to check:

- (a) that the goods were purchased by the same individual who is requesting for a refund form.
- (b) that receipt or invoice produced is genuine and issued by your shop.

⁴ Instead of stating these details on the refund form, you may attach the invoice or receipt to the refund form and quote the invoice or receipt number on the refund form.

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- (c) whether a refund form has been earlier issued for the receipt or invoice that is produced now.
- (d) for goods returned, whether a refund form has been previously issued. If a refund form has been issued, you need to invalidate the refund form.

4.3.2 After issuing the refund form, you should indicate on the receipt or invoice that the form has been issued. For example, by stamping “TRS refund form issued” and stating the form serial number.

4.4 How to complete a refund form?

PART	Completed By	Procedure
A	Retailer	<ul style="list-style-type: none">(a) Complete the form by stating clearly all the required information stated in paragraph 4.2.1 (a).(b) Cancel any unused lines.(c) Describe the goods in sufficient details for them to be identified easily, or attach the invoice or receipt to the refund form and state the invoice or receipt number on the refund form.(d) The declaration must be signed either by yourself or another responsible person in your business.
B	Customer	<ul style="list-style-type: none">(a) Your customer must complete this part in your presence.(b) Your customer must be the same individual who purchases the goods and completes the refund form. The scheme does not allow a representative to attend in the place of an eligible person at the time of purchase or at the time when the form is issued.(c) Make sure your customer fully understands the conditions of the scheme at the point of purchase before signing the declaration in your presence.
C	SC Officer	<ul style="list-style-type: none">(a) Customs officer will only endorse the refund form when your customer presents the relevant documents and purchased goods (see paragraph 3.2) at point of departure.

4.5 What must you do before making a GST refund to your customer?

4.5.1 You must:

- (a) check that the form has been duly endorsed by SC.
- (b) ensure that the form is received within 2 months from the date of endorsement by SC.
- (c) check for any alterations to the form. Where any SC officer makes an alteration, he will sign against it. Alterations made by SC are likely to be reduction in the quantities of goods as there could be instances where not all goods are presented to SC. In such instances, you need to re-compute the GST to be refunded to your customer and allow him GST only for the goods brought out by him. Likewise, you can only claim refund for the reduced amount.

5 CLAIMING A REFUND FROM THE COMPTROLLER UNDER THE SCHEME

5.1 What must you do to claim a refund from the Comptroller?

5.1.1 You must:

- (a) have accounted output tax at the prevailing tax rate. (see paragraph 3.3)
- (b) have received the refund form endorsed by SC from your customer within 2 months from SC endorsement of the refund form.
- (c) have refunded the tax to your customer within 3 months from the date of SC endorsement of the refund form. If you refund the tax via cheque to your customer, you can recover the tax from the Comptroller only after the cheque has been encashed by your customer.
- (d) maintain documents and records to show that the above conditions have been satisfied (see paragraph 5.3).

5.2 How can you claim a refund from the Comptroller?

- 5.2.1 If you have satisfied the conditions for claiming a refund under the Scheme (see paragraph 4.5), you may proceed to claim the refund by entering the amount in Box 7 "Input tax and refunds claimed" on the GST F5 return.

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5.2.2 If you are e-filing your returns, you have to indicate the amount of GST that you have refunded to your customer in the relevant boxes provided (Under the section “Did you make the following claims in Box 7?”).

5.2.3 If you are affiliated with GRS or PTF, you cannot claim any refund as the CRAs will claim the tax from the Comptroller after refunding the tourist.

5.3 What types of documents and records do you need to maintain?

5.3.1 To qualify for a refund under the scheme, it is important to maintain the following documents for at least 5 years to prove to the Comptroller that you have satisfied all the conditions. (see paragraph 5.1)

- (a) Separate account to record sales and refunds made under the scheme;
- (b) Copies of invoice and receipt issued for the goods sold;
- (c) Endorsed refund forms received from customer; and
- (d) Evidence of payment made to customer.

5.3.2 If you are affiliated with GRS or PTF, you are required to maintain records of refund vouchers/cheques issued (either in hard copy or soft) as part and parcel of the accounting and business records to be maintained under section 46 of the GST Act.

6 OTHERS

6.1 Can you charge an amount to cover administrative expenses?

6.1.1 If you intend to deduct an amount from the refund due to cover administrative or handling expenses, the amount and the net refund due must be indicated in the refund forms. You should also explain this charge clearly to your customer at the point of sale to avoid subsequent confusion or complaints.

6.2 Do you have to levy GST on the administrative fees charged to your customer?

6.2.1 The administrative fee is a consideration for a supply of service to your customer. Generally, a supply of service can be zero-rated (i.e. GST at 0%) if it qualifies as an international service. You can charge GST at 0% as it is a service that is supplied directly in connection with goods for export outside Singapore and supplied to a person who belongs in a country other than Singapore, at the time the services are performed⁵.

⁵ This is provided for under Section 21(3)(g) of the Goods and Services Tax Act.

6.3 What do you do with blank refund forms?

- 6.3.1 You must have proper controls over blank or partially completed refund forms. This will minimize the possibility of illegitimate claims. Stocks of blank forms should be kept secure, for example, under lock and key at the end of each day.
- 6.3.2 If you are affiliated with either one of the CRAs, you would need to put in place controls to ensure that only authorized staff have access to the terminals used to print refund forms.

6.4 Where can tourists obtain further information?

- 6.4.1 The e-tax guide, "Guide to Visitors on Tourist Refund Scheme" can be found at:
 - (a) IRAS' website at <http://www.iras.gov.sg>
 - (b) STB's website at <http://www.stb.gov.sg> which is linked to IRAS website.
- 6.4.2 Hardcopies of the guide in various languages are available at various hotels, Tourist Information Centres and the Changi International Airport.

6.5 What are the offences related to the scheme?

- 6.5.1 If you choose to operate the scheme, you must comply with the conditions laid out in the GST (General) Regulations and this e-tax guide. Please note that failure to comply with the regulations will lead to your refund claims being denied and certain penalties being imposed.
- 6.5.2 If you are guilty of an offence made under the scheme, you shall be liable on conviction to a fine not exceeding \$5,000 and an imprisonment term not exceeding 6 months in default of payment.

APPENDIX B: SPECIMEN FORMAT OF THE REFUND FORM (OVERLEAF)

Conditions of Tourist Refund Scheme

Who is eligible for a refund under the Scheme?

1. A visitor to Singapore who **MUST NOT**:
 - a. spend more than 365 days in Singapore in the 24 months immediately preceding the date of purchase
 - b. be a Singapore Citizen or Permanent Resident of Singapore
 - c. have been employed in Singapore at any time in the past 6 months immediately preceding the date of purchase
 - d. be under the age of 16 at the time of purchase
 - e. be a member of the flight or cabin crew of the aircraft on which you are departing out of Singapore

2. A student pass holder who satisfies all the criteria above and intends to depart and remain outside Singapore for a minimum period of 12 months.

What must you do to qualify for a refund under the Scheme?

1. Goods are brought out of Singapore via Changi International Airport or Seletar Airport within 2 months from the date of purchase.
2. For student pass holders, goods must be purchased not more than 4 months before the student pass expiry and the goods are brought out of Singapore within 2 months from the date of purchase.
3. You must spend a minimum of S\$100 (including GST) on purchases from the same retailer in the same day before a refund form can be issued to you. You may accumulate a maximum of 3 same-day receipts from the same retailer to meet this minimum purchase amount.
4. You are to carry small items of high value in your hand luggage and produce the goods together with this form and the invoice or receipt to Singapore Customs at the GST Refund Inspection Counter in the Departure Lounge after immigration.
5. If the goods are too bulky to hand-carry on board the aircraft, you are to produce the goods with the form and invoice or receipt to Singapore Customs in the Departure Hall before checking the goods in.
6. You are also required to show your passport and travel documents such as boarding pass or confirmed air-ticket as proof of your eligibility and departure from Singapore.
7. You must seal the endorsed form in the envelope given to you by the retailer and drop it in the mailbox situated at the GST Refund Inspection Counter before leaving Singapore.
8. You must depart from Singapore within 12 hours from the time of Singapore Customs' endorsement as indicated in the form.

How to obtain a refund from the retailer?

You must submit the endorsed form to the retailer within 2 months from the date of Singapore Custom's endorsement as indicated in the form. The retailer must refund you the GST (after deducting administrative charge, if any) within 3 months from the date of Singapore Custom's endorsement on the form.

Important Note

This form is a declaration to Singapore Customs. It is a serious offence to make a false declaration to Singapore Customs.