

GOODS AND SERVICES TAX

GUIDE TO VISITORS ON TOURIST REFUND SCHEME



INLAND REVENUE
AUTHORITY
OF SINGAPORE

Guide To Visitors on Tourist Refund Scheme

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Guide To Visitors on Tourist Refund Scheme

1. INTRODUCTION

- 1.1 This guide is meant for you if you are visiting Singapore as a tourist and have purchased goods from retailers operating the Tourist Refund Scheme.
- 1.2 It explains on how you can get a refund of the GST paid on the goods you have purchased and brought out of Singapore.

2 WHAT IS THE TOURIST REFUND SCHEME (TRS)?

- 2.1 When you make a purchase of goods in Singapore, you are required to pay GST on your purchase if the retailer is registered for GST.
- 2.2 The Tourist Refund Scheme (TRS) allows you to claim a refund, subject to certain conditions, of the GST that you have paid on goods purchased in Singapore and brought out of Singapore via Changi International Airport or Seletar Airport.
- 2.3 The scheme does not apply to land or sea departures.
- 2.4 The TRS is a voluntary scheme. Hence, not all retailers in Singapore operate the scheme.

3 HOW DO I KNOW WHETHER A RETAILER OPERATES THE TRS?

- 3.1 Retailers may operate the scheme on their own or engage the services of a central refund agency to give GST refunds on their behalf. Currently, there are 2 central refund agencies, Global Refund Singapore Pte Ltd (“Global Refund”) and Premier Tax Free (Singapore) Pte Ltd (“Premier Tax Free”).
- 3.2 Retailers affiliated with Global Refund display “Tax Free Shopping” signs in their shops whereas those affiliated with Premier Tax Free display “Premier Tax Free” logos.
- 3.3 The 2 central refund agencies charge a handling fee for their services. The fee is deducted from the GST amount due to you.
- 3.4 Retailers operating the scheme on their own usually display “Tax Refund” logos in their shops. When in doubt, you should check with the retailer whether he is operating the scheme.
- 3.5 The retailers may charge an administrative fee for processing your GST refund. Any fee chargeable should be made known to you when you apply for a refund under the scheme.

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4 AM I ELIGIBLE FOR A REFUND UNDER THE TRS?

4.1 To be eligible for a GST refund under this scheme, you must satisfy **all** the following criteria:

- (a) You are not a Singapore citizen nor a Singapore permanent resident;
- (b) You are 16 years of age or above at the time of purchase;
- (c) You have not been in Singapore for more than 365 days in the last 24 months before the date of your purchase;
- (d) You have not, at any time in the last 6 months before the date of purchase, exercised employment in Singapore; and
- (e) You are not a member of the cabin or flight crew of the aircraft on which you are departing out of Singapore.

4.2 If you are entering or staying in Singapore on a student pass, you are entitled to obtain GST refund under this scheme provided that you:

- (a) purchase the goods in the last 4 months before the expiry date of your student pass;
- (b) bring the goods out of Singapore within 2 months from the date of your purchase;
- (c) intend to depart from Singapore and remain outside Singapore for a minimum period of 12 months; and
- (d) satisfy all the criteria stated in the above paragraph 4.1.

4.3 For example, your student pass expires on 31 Jan 2008. The goods which you purchase in the last 4 months before the expiry date of your student pass (i.e. from 01 Oct 2007 to 31 Jan 2008) will qualify for GST refund under the scheme.

Are goods purchased between 01 Oct 2007 and 31 Jan 2008?	Are the goods brought out of Singapore within 2 months from the date of purchase?	Can you claim GST refund on the goods purchased?
Yes	Yes	Yes
No	Yes	No
Yes	No	No
No	No	No

5 CAN I CLAIM GST REFUND ON ALL MY PURCHASES?

5.1 You may claim a refund of the GST charged on goods purchased from retailers participating in the TRS except for the following:

- (a) goods wholly or partly consumed in Singapore;
- (b) goods that are purchased for business or commercial purpose; and
- (c) goods that will be exported by freight.

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5.2 Tax refund is also not available for GST incurred on:

- (a) accommodation in a hotel, hostel, boarding house or similar establishments; and
- (b) any services like entertainment, dry cleaning, car rental etc. as these services are consumed in Singapore.

5.3 To qualify for a refund, you must depart with the goods via Changi International Airport or Seletar Airport within 2 months from the date of purchase.

6 IS THERE A MINIMUM PURCHASE AMOUNT TO QUALIFY FOR REFUND?

6.1 You must spend a minimum amount of S\$100.00¹ (including GST) on purchases from the same retailer in the same day to qualify for refund under the TRS. You may accumulate up to a maximum of 3 same-day receipts or invoices from the same retailer to meet this minimum purchase amount.

7 WHAT MUST I DO AT THE RETAIL SHOP?

7.1 You have to show your passport to the retailer to prove your eligibility under the TRS.

7.2 You must:

- (a) Get an original invoice or receipt for your purchase;
- (b) Get an application form to claim your GST refund (henceforth referred to as a refund form);
- (c) Ensure that the refund form² is endorsed by the retailer and shows:
 - date of your purchase;
 - invoice or receipt number of your purchase;
 - description and quantity of goods purchased;
 - the total amount payable including GST, the total amount of GST refundable, the amount of administrative charge (if any) and the net amount of GST refundable.

¹ The retailer has the liberty to set a minimum qualifying amount that is above S\$100. Hence, when in doubt, please check with the retailer on the minimum purchase amount to qualify for GST refund.

² The application form issued by retailers affiliated with Global Refund Singapore and Premier Tax Free is known as the Global Refund Cheque and Premier Refund Voucher respectively.

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- (d) Complete the refund form with your personal particulars, date of your arrival in Singapore and intended date of departure from Singapore;
- (e) Sign the refund form in the presence of the retailer;
- (f) Agree with the retailer on how the refund will be given to you (e.g. in the form of cash, cheque or via credit card); and
- (g) Keep the original copy of the invoice or receipt and the completed refund form as you are required to produce these documents with the goods to Singapore Customs or ICA at the airports before departure.

7.3 No refund forms are available at the airports. Singapore Customs is not able to verify a refund claim under the TRS if you do not present a duly completed refund form.

8 WHAT MUST I DO AT THE AIRPORT?

8.1 You must present in person all the following to Singapore Customs at Changi International Airport or the Immigration & Checkpoints Authority (“ICA”) Duty Office at Seletar Airport:

- the goods you purchased;
- the original invoice or receipt issued by the retailer;
- the completed refund form;
- your passport; and
- your boarding pass or confirmed air ticket (as proof of departure).

8.2 If you are leaving on flights departing from Terminal 1, 2 or 3 of Changi International Airport;

- (a) For items too bulky to carry on board the aircraft (for example, a television set) or items packed in luggage to be checked in³, you must present the goods and get the refund form endorsed by Customs at the GST Refund Inspection Counter located in the Departure Hall before you check in.
- (b) For items that can be hand-carried, you must present the goods and the refund form at the Counter located in Departure Lounge after immigration clearance.

8.3 If you are leaving on flights departing from Budget Terminal;

- (a) You must present the goods and the refund form to the GST Refund Inspection counter at the Departure Hall before immigration clearance regardless of whether your goods are to be checked in or hand-

³ Singapore Customs reserves the right to request that items be removed from your check-in luggage and be presented at the counter in Departure Lounge.

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carried on board the aircraft. There is no TRS facility in the Transit Hall of Budget Terminal.

- 8.4 If the Customs officer is satisfied that all conditions of the TRS are met, he will endorse and return the refund form to you.
- 8.5 After getting the refund form endorsed by Customs, you should:
- (a) proceed to the counter of Global Refund or Premier Tax Free if you are holding Global Refund Cheque or Premier Tax Free Voucher. These counters are located in the Departure Lounge after immigration. You can get your GST refund in cash at these counters. Alternatively, you can opt for direct credit to your credit card or bank account or for a bank cheque; or
 - (b) seal the refund form in an envelope (given to you by the retailer) and mail it back to the retailer to process your GST refund, if you have purchased from a retailer operating the TRS on his own. You can drop it in the mailbox at the GST Refund Inspection Counter before leaving Singapore.
- 8.6 If you are leaving on flights departing from Seletar Airport;
- (a) After getting your goods verified and the refund form endorsed at the ICA Duty Office, please mail the endorsed form back to the retailer or central refund agency.
- 8.7 Please ensure that:
- (a) You arrive early in the airport to allow sufficient time for Singapore Customs to inspect your goods and verify your claims.
 - (b) You do not bring the goods out of the airport's Departure Hall or pass them to another person (other than to the counter staff for checking in) after your refund form has been endorsed. To do so is a serious offence⁴;
 - (c) You bring the goods out of Singapore in your hand luggage or check-in luggage on the same flight on which you are departing.
 - (d) You depart from Singapore within 12 hours after your refund form has been endorsed by Singapore Customs.
 - (e) You submit the endorsed refund form to the retailer or the central refund agency (whichever is applicable) within 2 months from the date of Singapore Customs endorsement in order to get your GST refund.

⁴ You or the person who receives the goods from you shall be liable on conviction to a fine not exceeding \$5,000 and in default of payment to imprisonment for a term not exceeding 6 months.

9 WHEN CAN I GET MY GST REFUND?

- 9.1 The retailer or the central refund agency must refund the tax to you within 3 months from date of Singapore Customs endorsement that is indicated on the refund form.
- 9.2 Please check with the retailer or the central refund agency if you do not receive your refund.

10 CAN I GET THE REFUND FORM ENDORSED BY AN AUTHORITY IN MY HOME COUNTRY OR AT MY NEXT DESTINATION?

- 10.1 No, you must get the refund form endorsed by Singapore Customs before leaving Singapore. There is no facility to have your form certified outside Singapore. We do not accept any other authority's endorsement.
- 10.2 You will not be entitled to a GST refund under the TRS if your refund form is not endorsed by Singapore Customs.

11 USEFUL INFORMATION

- 11.1 If you wish to find out more on how to obtain GST refund from the central refund agencies, please contact:

(a) Global Refund Singapore Pte Ltd

Address : 36 Robinson Road
#15-00, City House
Singapore 068877
Telephone : (65) 6225 6238
Fax : (65) 6225 5773
Website : www.globalrefund.com
Email : taxfree.sg@globalrefund.com

(b) Premier Tax Free (Singapore) Pte Ltd

Address : 371 Beach Road
#20-08 Keypoint
Singapore 199597
Telephone : (65) 6293 3811
Fax : (65) 6293 3011
Website : www.premiertaxfree.com
Email : info@sg.premiertaxfree.com