



Frequently Asked Questions (FAQ) on Electronic Tourist Refund Scheme (eTRS)

Q1: Who is eligible for GST refund under the Tourist Refund Scheme (TRS)?

A1: A tourist is eligible for GST refund if he meets the following criteria (“**Tourist Refund Eligibility Criteria**”):

- He is not a Singapore citizen or permanent resident of Singapore;
- He is not present in Singapore for more than 365 days in the 24 months immediately before the respective date of purchase of the goods;
- He has not been, at any time, employed in Singapore in the 6 months immediately before the respective date of purchase of the goods;
- He is 16 years of age or above at the date of purchase of the goods; and
- He is not a member of the crew, of the aircraft on which he is departing Singapore.
- If he is a student pass holder, he must have purchased the goods in the 4 months immediately before the expiry of his student pass and intend to remain outside Singapore for a period of at least 12 months from the date of his departure from Singapore.

Q2: What must the tourist do to qualify for tourist refund?

A2: The tourist may qualify for tourist refund if the following conditions are satisfied (“**Tourist Refund Eligibility Conditions**”):

- He purchases the goods and requests for an eTRS ticket from the retailer;
- He must spend at least SGD100 (including GST). He may accumulate up to 3 same-day invoices/receipts from retailers bearing the same GST registration number to meet this minimum purchase amount;
- He must apply for his GST refund using his Token or eTRS Ticket at the eTRS self-help kiosk at the airport;
- He must depart with the goods via Changi International Airport or Seletar Airport within 2 months from the date of purchase;
- He must depart with the goods within 12 hours after the time of approval of the application for a refund under the eTRS;
- He must claim the refund from the approved central refund counter operator within 2 months from the date of approval of the application; and
- If he is a student pass holder, he must have fulfilled all the above conditions, purchased the goods in the last 4 months before the expiry of his student pass, depart with the goods and intend to remain outside Singapore for a period of at least 12 months from the date of his departure from Singapore.



Q3: How long must the tourist stay in Singapore to qualify for GST refund?

A3: There is no minimum duration of stay in Singapore to qualify for the refund.

Q4: What types of goods are eligible for GST refund?

A4: All goods (i.e. for which GST is charged at the prevailing rate) are eligible for GST refund except for:

- Goods wholly or partly consumed in Singapore;
- Goods exported for business or commercial purposes;
- Goods that will be exported by freight; and
- Accommodation in a hotel, hostel, boarding house or similar establishment.

Q5: Are services eligible for GST refund?

A5: No. Services that are consumed in Singapore are not eligible for refund, e.g. car rental, entertainment and tour charges etc.

Q6: I am visiting Singapore on a Social Visit Pass. Am I eligible for the tourist refund?

A6: If you satisfy the Tourist Refund Eligibility Criteria and Conditions and the goods are purchased from retailers who operate the TRS, you are eligible for the refund.

Q7: If I leave Singapore by land exit such as via the Causeway, can I apply for a refund of GST paid on my purchases under the TRS?

A7: No, you cannot apply for GST refund under the TRS if you are leaving Singapore via the Causeway as the TRS is not available to tourists departing Singapore via land exit. Currently, the TRS is only available to tourists who are departing Singapore with their goods via Changi International Airport or Seletar Airport, subject to the eligibility and conditions of the scheme.

Q8: Why should passengers with hand-carry purchases apply for their refund claims at the Departure Transit Hall (after immigration clearance)?

A8: This is a measure to prevent any GST refunded goods brought out of Singapore from making their way back to Singapore for local consumption free of GST.



Q9: Mr Smith is a crew member of a round-trip-cruise. Upon returning to Singapore, he will return to Europe by flight as a normal passenger. Can Mr Smith claim GST refund when he departs via Changi International Airport?

A9: Yes. Mr Smith is eligible for GST refund since he is not a member of the cabin or flight crew of the aircraft on which he is departing out of Singapore.

Q10: Is there a limit to the amount of GST refund a tourist can claim?

A10: No. There is no limit to the amount of GST refund a tourist can claim.

Q11: Do all shops in Singapore offer GST refund for their goods?

A11: No. Participation in the TRS is voluntary. Only retailers who participate in the scheme will be able to issue eTRS Tickets to tourists for goods purchased from them.

Q12: What should the tourist do at the point of purchase if he wishes to seek a GST refund on his purchases?

A12: The tourist should inform the retailer that he wishes to seek a GST refund on his purchases. He will be required to present his passport as proof of his eligibility under the scheme. The tourist can choose a credit/debit card as a token for tagging his purchases details that are eligible for refund. Payment can be made with any credit/debit card or cash. Regardless of whether a token is used, the retailer must issue an eTRS Ticket (paper or digital) and original receipt/invoice to the tourist.

Q13: What is a Token?

A13: A Token is a unique identifier (i.e. credit/debit card) used by the tourist to link the purchases made by him. The tourist will be able to use his identified token to retrieve details of all his purchases at one go when applying for his refund claims at the self-help kiosk in the airport. Alternatively, the tourist can scan the eTRS tickets individually to retrieve his purchase details.

Q14: How does the tourist know which retailers are participating in the TRS?

A14: Retailers who participate in the TRS will display a "Tax Free" shopping logo or sign at their retail shops. Tourists are advised to look out for this sign or check with the retailers if they are participating in the scheme.



Q15: The retailer did not issue the tourist with an eTRS Ticket. The tourist was told that he can get the refund at the airport. Is this true?

A15: No. The eTRS Ticket (both paper and digital) can only be issued by retailers at the point of purchase. No other agencies, including Singapore Customs, are authorized to issue the eTRS Ticket.

Q16: Should a tourist submit his application for a refund under the TRS before or after immigration clearance?

A16: For bulky goods or goods to be checked-in, the refund must be claimed before check-in. For small and high-value goods (e.g. jewellery) that can be hand-carried, the tourist should claim the refund after immigration clearance. Please note that in both instances, Singapore Customs reserves the right to inspect the goods before processing the refund.

Q17: How does the tourist apply for his GST refund claims?

A17: If the tourist has purchased goods from retailers participating in the TRS, the tourist will be issued with an eTRS ticket (paper or digital). On the day of his departure from Singapore, the tourist must bring the eTRS tickets, original receipts/invoices, goods and other supporting documents (e.g. passport and travel documents) to the designated GST Refund area in Changi International Airport or Seletar Airport. At the designated GST Refund area, the tourist can apply for his GST refund using the self-help kiosk. A notification slip will be issued by the kiosk once the application process has been completed. Tourists must check the status of their claims shown on the kiosk and notification slip and read the instructions printed on the notification slip before leaving the designated GST Refund area. If physical inspection of the goods is required, instructions will be printed on the notification slip to inform the tourist to proceed to Customs Inspection counter for goods verification. If no physical inspection is required, the tourist will be issued with an approval slip at the kiosk.

Q18: How will the refund be made to the tourist?

A18: For departure via Changi International Airport, the refund will be made to the tourist by either credit card, cash or Alipay. For departure via Seletar Airport, the refund will be made to the tourist by either credit card or bank cheque.

Credit card

If the tourist chooses credit card refund, the refund will be paid to his specified credit card within 10 days.

Cash or Alipay

If the tourist chooses cash refund or Alipay which is only available at the Changi International Airport, he can proceed to the Cash Refund Counter at



the Departure Transit Hall to collect his cash refund or process the refund to his Alipay account.

Bank cheque

If the tourist chooses bank cheque refund at Seletar Airport, he is required to fill in the payee name and mailing address on the notification slip and to drop the notification slip into the designated cheque refund box for processing. The bank cheque will be mailed within 14 days from the date the approved notification slip is deposited into the designated box.

Q19: What if the tourist does not get the refund after the stated period?

A19: The tourist can contact Global Tax Free Pte Ltd (Approved Operator of Cash Refund Counters) to check on the status of his GST refund:

Address: 541 Orchard Road
#17-01 Liat Towers
Singapore 238881

Telephone: Weekdays from 9am to 6pm:
(65) 6513 3756
Weekdays after 6pm, Weekends and Public Holiday:
(65) 6546 5074

Website: touristrefund.sg

Email: crc.helpdesk@global-taxfree.com

Q20: How much refund will the tourist be getting?

A20: The Central Refund Agencies whom the participating retailers are affiliated with will charge a handling/administrative fee for their refund services. The fee is deducted from the GST amount due to the tourist and hence the tourist will not receive the full amount of GST as refund.

Q21: How much is the handling/administrative fee?

A21: Details of handling/administrative fees will be shown on each eTRS Ticket issued to the tourist.

Q22: Does the tourist have to pay GST if he brings the goods back into Singapore on another trip?

A22: GST is payable for all goods imported into Singapore. However, the tourist is entitled to GST relief of \$600 (if he has been away from Singapore for 48 hours or more) or \$150 (if he has been away from Singapore for less than 48 hours) provided that the goods are for his personal use/consumption. The tourist has to declare to Singapore Customs if he is carrying goods exceeding this relief.



Q23: If the tourist fails to get endorsement/approval for refund in Singapore, can he get the endorsement/approval from other countries' authorities?

A23: No. The tourist should get the endorsement/approval of his GST refund under the TRS before he departs from Singapore. Endorsements from overseas authorities cannot be accepted and will not be processed for refund.

Q24: The tourist's refund claims for a television set has been approved. However, he has decided to give the television to his son who is working in Singapore. Is he allowed to do that?

A24: No. Once an application for GST refund under the TRS has been approved, the tourist is not allowed to take the goods out of the departure hall or pass the goods to another person. These acts constitute serious offences which attract penalties.