

# **IRAS e-Tax Guide**

**GST: For Retailers participating in  
Tourist Refund Scheme  
(Sixth edition)**



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### **1 Aim**

- 1.1 This e-Tax guide provides details on the features and refund mechanism of the Electronic Tourist Refund Scheme (“eTRS”). This includes the conditions that retailers participating in the eTRS must comply with.
- 1.2 You should read this guide if you are participating or intend to participate in the eTRS either by engaging the services of a Central Refund Agency (“CRA”) or operating on your own as an Independent Retailer (“IR”).

### **2 At a glance**

- 2.1 Under the eTRS, tourists may obtain a refund of GST on goods purchased from GST-registered retailers who participate in the scheme.
- 2.2 The refund is allowed only on goods brought out of Singapore via Changi International Airport or Seletar Airport (collectively known as “airports”), within 2 months from the date of purchase and subject to the tourists’ eligibility and conditions of the scheme.
- 2.3 Refund claims at the cruise terminals (i.e. International Passenger Terminal at Harbourfront Centre and the Marina Bay Cruise Centre Singapore at Marina South) can only be for purchases made prior to 1 July 2017. Retailers who continue to issue the tickets on or after 1 July 2017 will be committing an offence under the GST (General) Regulations and can be penalised.
- 2.4 The Tourist Refund Scheme is a voluntary scheme. Retailers who wish to participate in the scheme can either engage the services of a CRA or operate the scheme on their own as IRs. For information on the participation conditions under eTRS, retailers can refer to the e-Tax guide, “GST: The Electronic Tourist Refund Scheme (eTRS)”, on IRAS website (<http://www.iras.gov.sg>).

### **3 Glossary**

#### **3.1 Electronic Tourist Refund Scheme**

3.1.1 The Electronic Tourist Refund Scheme (referred to as “the Scheme” in this guide) allows your eligible customers (see paragraph 4.1) to receive a refund of GST paid on goods they have purchased and brought out of Singapore via the airports.

#### **3.2 Central Refund Agency**

3.2.1 A Central Refund Agency (referred to as “CRA” in this guide) provides GST refund services to tourists on behalf of a retailer. Retailers who wish to participate in the eTRS but do not wish to operate the scheme on their own, can get themselves affiliated with a CRA. Presently, there are 3 CRAs. For more information on the application procedures, please contact them or visit their website:

(a) Global Blue Singapore Pte Ltd (“GB”)

Address: 6 Shenton Way  
#11-08 OUE Downtown 2  
Singapore 068809  
Tel: +65 6225 6238  
Fax: +65 6225 5773  
Website: [www.globalblue.com](http://www.globalblue.com)  
Email: [taxfree@globalblue.com](mailto:taxfree@globalblue.com)

(b) Premier Tax Free & Fintrax Payments (Asia) Pte Ltd (“PTF”)

Address: 80 Robinson Road  
#11-03  
Singapore 068898  
Tel: +65 6293 3811  
Fax: +65 6293 3011  
Website: [www.premiertaxfree.com](http://www.premiertaxfree.com)  
Email: [info@sg.premiertaxfree.com](mailto:info@sg.premiertaxfree.com)

(c) Global Tax Free Pte Ltd (“GTF”)

Address: 541 Orchard Road  
#17-01 Liat Towers  
Singapore 238881  
Tel: +65 6221 7058  
Fax: +65 6221 7379  
Website: [www.global-taxfree.com.sg](http://www.global-taxfree.com.sg)  
Email: [gtfsg@global-taxfree.com](mailto:gtfsg@global-taxfree.com)

### 3.3 Electronic Tourist Refund Ticket

- 3.3.1 If you are participating in eTRS, you must issue an eTRS Ticket to the tourist. The eTRS Ticket contains the Document-Identifier (“Doc-ID”) which is a unique number that uniquely identifies an eTRS transaction within the eTRS system. Each eTRS transaction must be associated with an eTRS Ticket when it is issued in the store. All participating IRs or CRAs under eTRS must follow number specification in order for the transactions to be processed.
- 3.3.2 You must not issue any form of non-eTRS Ticket (e.g. own paper refund form, TRS refund cheque) under any circumstances.

#### Information required on an eTRS Ticket

- 3.3.3 Participating retailers under the eTRS must ensure that the eTRS Ticket has the wordings “Electronic Tourist Refund Ticket” and eTRS logo prominently printed. The eTRS Ticket must contain the following data fields:
- (a) CRA/IR information
    - (i) CRA/IR ID, Name and GST registration number
    - (ii) CRA/IR address: street, zip, city, country
    - (iii) CRA/IR contact number
  - (b) Affiliated retailer information (Applicable for CRA only)
    - (i) Retailer name
    - (ii) Retailer GST registration number
  - (c) Transaction
    - (i) Transaction-number (Doc-ID) as barcode
    - (ii) Transaction-number (Doc-ID) human readable
    - (iii) Transaction issuing date and time
    - (iv) Total gross amount
    - (v) Admin fee
    - (vi) Total GST amount
    - (vii) Refund amount
    - (viii) Receipt: receipt number and receipt gross amount per GST-rate
  - (d) Tourist
    - (i) Passport number
    - (ii) Nationality
    - (iii) Token<sup>1</sup> used during issuing

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<sup>1</sup> A Token is a unique identifier to identify the purchases made by you (e.g., credit card that is used to tag your eTRS transactions). With a single designated Token, it will enable you to retrieve all your purchase details at one go when applying for GST refunds at the self-help kiosk at the airport, if you

- (iv) The statement “Provisional refund amounts are subject to eligibility check and approval”
- (v) The statement “Please keep this eTRS Ticket, the receipts and goods for Customs’ inspection”

Retailers can refer to the technical specification indicated in Appendix 2 of the e-Tax guide, “GST: The Electronic Tourist Refund Scheme (eTRS)”, for more details.

#### **4 Eligibility criteria as a tourist**

- 4.1 A visitor to Singapore may obtain a refund of GST under the scheme on the goods purchased provided that he meets the following criteria as a tourist:
- (a) is not a Singapore citizen or permanent resident of Singapore;
  - (b) spends 365 days or less in Singapore in the last 24 months before the date of purchase;
  - (c) is not a member of the crew of the aircraft or ship on which he is departing from Singapore;
  - (d) has not been, at any time, employed in Singapore in the past 6 months before the date of purchase; and
  - (e) is 16 years or above at the time of purchase.
  - (f) If he is a student pass holder, he must have purchased the goods in the last 4 months before the student pass expiry date.

#### **5 Qualifying conditions for retailers**

- 5.1 To participate in the scheme as an IR, you must comply with all the conditions set out in the e-Tax guide, “GST: The Electronic Tourist Refund Scheme (eTRS)”. Some of the conditions are as follows:
- (a) Be GST-registered;
  - (b) Has good tax compliance and payment records;
  - (c) Has good internal controls and have proper accounting and record keeping; and
  - (d) You must make a refund to the tourist (including through an approved central refund counter (“CRC”) operator) within 3 months after the date the application of the tourist for the refund is approved.

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do not use a Token for linking your purchases, you will have to retrieve your purchase details individually using the eTRS Tickets at the kiosk.

## **6 Qualifying conditions for customers**

6.1 Your customer (who meets the eligibility conditions as a tourist in paragraph 4.1 above) may qualify for tourist refund if the following conditions are satisfied:

- (a) 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;
- (b) Depart with the goods via Changi International Airport Departure Hall/ Seletar Airport Passenger Terminal within 2 months from the date of purchase;
- (c) Apply for his GST refund using a Token or eTRS Tickets at the eTRS self-help kiosk at the airports;
- (d) Depart with the goods within 12 hours after obtaining approval of his GST refund;
- (e) Claim the refund from the approved CRC operator within 2 months from the date of approval of the application; and
- (f) If he is a student pass holder, he must have fulfilled all the above criteria, purchased the goods in the last 4 months before student pass expiry date and intend to depart with the goods and remain outside Singapore for a minimum period of 12 months.

## **7 Eligibility of goods and services for the GST refund**

### **7.1 Goods**

7.1.1 All standard-rated goods except for:

- (a) goods wholly or partly consumed in Singapore;
- (b) goods exported for business or commercial purpose<sup>2</sup>;
- (c) goods that will be exported by freight; and
- (d) accommodation in a hotel, hostel, boarding house or similar establishments.

### **7.2 Services**

7.2.1 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 criteria set out in paragraph 4.1.

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<sup>2</sup> 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 "GST: Guide on Exports" that is available on <http://www.iras.gov.sg>.



## **8 Procedures for making a sale and applying for a refund under the scheme**

### **8.1 Procedures for you at the point of sale**

8.1.1 You must issue an invoice or receipt with GST at the prevailing tax rate to your customer. When a customer requests for a GST refund under the scheme, you must:

- (a) Verify that your customer is eligible for tourist refund as specified under paragraph 4.1 by checking his passport<sup>3</sup>. In addition, you should check with the tourist to ensure that he is departing from Singapore by air. You must not issue eTRS Tickets to tourists departing by international cruise for purchases made on or after 1 July 2017;

(Retailers who continue to issue the eTRS Tickets will be committing an offence under the GST (General) Regulations and can be penalised.)

- (b) Ask the tourist to choose a credit/debit card to be used as an eTRS Token for linking his purchases details. Advise the tourist to use the same Token to link all his purchases made at different retail shops operating in eTRS. A single Token will facilitate the tourist's easy retrieval of his purchase details via the eTRS self-help kiosk at the airports;
- (c) Capture the Token (if provided), tourist's passport number, nationality and purchase details electronically;
- (d) Issue an eTRS Ticket regardless whether a Token is used;
- (e) Indicate on the invoice or receipt that an eTRS Ticket was issued;
- (f) Advise the tourist to keep the eTRS Ticket and invoice/receipt as he may be required to produce these documents with the goods for Customs' inspection at the airport; and
- (g) Inform the tourist to apply for his GST refund at any of the eTRS self-help kiosk at the airports. For check-in purchases, please advise the tourists to use the self-help kiosk at the Departure Check-in Hall of airport before checking-in his purchases. For hand-carry purchases, tourists should proceed to the Departure Transit area (after immigration clearance) to apply for his GST refund.

8.1.2 The eTRS Ticket must be issued on the same day of the sale of goods to the tourist. As an administrative concession, the Comptroller allows you to issue the eTRS Ticket 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 an eTRS Ticket.

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<sup>3</sup> A photocopy or an image of the passport is not acceptable.

- (b) that receipt or invoice produced is genuine and issued by your shop.
- (c) whether eTRS Ticket has been earlier issued for the receipt or invoice that is produced now.
- (d) for goods returned, whether eTRS Ticket has been previously issued. If eTRS Ticket has been issued, you need to check and ensure no refund is made and invalidate the eTRS Ticket.

8.1.3 After issuing the eTRS Ticket, you should indicate on the receipt or invoice that the eTRS Ticket has been issued. For example, by stamping “TRS eTRS Ticket issued” and stating the form serial number or Doc-ID.

## 8.2 Procedures for the tourist when departing from Singapore at the airport

8.2.1 At the self-help kiosk, the tourist will be asked to:

- (a) Declare his eligibility and acceptance of the conditions under the scheme.
- (b) Swipe his passport to retrieve the necessary details.
- (c) Swipe his credit/debit card that he assigned as a Token to retrieve all his purchases details. Alternatively, he may scan the barcode of the eTRS Tickets individually to retrieve the purchases details.
- (d) Verify and select the purchases which he is entitled to claim a refund on.
- (e) Select his refund options. For departure via Changi International Airport, the refund will be made to him by either credit card or cash. For departure via Seletar Airport, the refund will be made to him by either credit card or bank cheque.
- (f) Check the status of his refund request (i.e. Approved or Not Approved) as shown on the kiosk screen or the notification slip generated by the kiosk.
  - If the refund status is “Approved”,
    - For cash refund (available at Changi International Airport only), the tourist can proceed to the GST Cash Refund Counter in the Departure Transit area (after immigration clearance) with the approved notification slip to collect his cash.
    - For credit card refund, the refund will be paid to his specified credit card within 10 days.
    - For bank cheque refund, he has to complete his particulars such as payee name and mailing address on the approved notification slip and drop the slip into the designated cheque refund box provided. The bank cheque will be mailed to him 14 days from the date of deposit of the approved notification slip into the designated box.

- If the refund status is “Not Approved”, the tourist is required to present his purchases, together with the original invoices/receipts, eTRS Tickets, and his boarding pass/ confirmed air ticket at Customs Inspection counter for approval.

### 8.3 Procedures for you to claim a refund from the Comptroller

- 8.3.1 If you are affiliated with GB, PTF or GTF, you should not claim any eTRS refund from IRAS as you are not the one making the refund to tourists. Instead, your CRA will claim the refund from IRAS after paying CRC the refund made to tourists. You should therefore not include any eTRS claim in Box 7 “Input tax and refunds claimed” or make any declaration in Box 10 “Total value of tourist refund claimed” of the GST F5 return.
- 8.3.2 If you are not affiliated with CRA and is operating the eTRS on your own as IR approved by IRAS, you can claim TRS refund from the Comptroller. To claim a refund, you must:
- (a) have accounted for output tax at the prevailing tax rate. (see paragraph 10)
  - (b) have refunded the GST to the tourist (including through an approved central refund counter operator) within 3 months after the date the application of the tourist for the refund is approved.
  - (c) maintain documents and records to show that the above conditions have been satisfied. (see paragraph 12)
- 8.3.3 If you have satisfied the conditions above for claiming a refund under the Scheme and any other conditions imposed by the Comptroller in respect to the operation of the Scheme, you may proceed to claim the refund by entering the amount in Box 7 “Input tax and refunds claimed” and Box 10 “Total value of tourist refund claimed” of the GST F5 return.

## **9 Accounting for sales made under eTRS**

- 9.1 You must charge GST at the prevailing GST rate on all sales made under the scheme.
- 9.2 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.
- 9.3 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”.

## **10 Administrative expenses charged to the customer**

- 10.1 If you (in the case where you are operating TRS scheme on your own as an approved IR) or the CRA 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 eTRS Tickets. You should also explain this charge clearly to the tourist at the point of sale to avoid subsequent confusion or complaints.
- 10.2 The administrative fee is a consideration for a supply of service to the tourist. Generally, a supply of service can be zero-rated (i.e. GST at 0%) if it qualifies as an international service. You (as an approved eTRS IR) or the CRA 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 performed<sup>4</sup>.

## **11 Types of documents and records to maintain**

- 11.1 If you are operating the Tourist Refund Scheme as an independent retailer, 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:
- (a) Separate account to record sales and refunds made under the scheme;
  - (b) Copies of invoice and receipt issued for the goods sold;
  - (c) Reports issued by the Central Clearing House ("CCH"); and
  - (d) Evidence or CRC report on the payment made to the tourist.
- 11.2 If you are affiliated with GB, PTF or GTF, you are required to maintain records of eTRS Tickets or reports issued (either in hard or soft copy) as part and parcel of the accounting and business records to be maintained under section 46 of the GST Act.

## **12 Important areas to take note of when making a sale under the eTRS**

- 12.1 You must display a notice prominently at your retail outlet to indicate that a tourist must present his passport<sup>5</sup> in person before an eTRS Ticket can be issued.
- 12.2 You must show the descriptions of the goods purchased under the scheme on the invoice or receipt.
- 12.3 You must verify the eligibility of the tourist for TRS in person, at the time of issuing the eTRS Ticket. Verifying the tourist's eligibility for TRS via phone or online system is not acceptable.

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<sup>4</sup> This is provided for under section 21(3)(g) of the GST Act.

<sup>5</sup> A photocopy or an image of the passport is not acceptable.

- 12.4 TRS is only applicable to an eligible tourist who visits Singapore and purchases the goods. If your customer informs you that he is buying the goods on behalf of another person in his home country and requests the invoice or receipt to be issued in the name of the other person, you should not issue any eTRS Ticket in this instance.
- 12.5 If your customer who does not meet the eligibility conditions<sup>6</sup> as a tourist informs you that he is buying the goods as a gift for his friend who is a tourist and requests the eTRS Ticket to be issued in the name of the friend, you should also not issue any eTRS Ticket in such instance.
- 12.6 In the event that you need to re-print an eTRS Ticket, you should exercise care to ensure that the re-printed eTRS Ticket is given to the correct tourist. You should also ensure that the unwanted copy of the eTRS Ticket is properly discarded.

### **13 Procedures for return of goods by the tourist**

#### **13.1 PARTIAL goods returned to you BEFORE the tourist leaves Singapore**

##### **13.1.1 You must:**

- (a) Retrieve the eTRS Ticket from the tourist.
- (b) Void the eTRS Ticket previously issued to the tourist.
- (c) Re-issue a new eTRS Ticket for the remaining purchased item.
- (d) Refund the value of goods returned (including the GST amount) to the tourist.
- (e) Indicate on the invoice or receipt that an eTRS Ticket is issued.

#### **13.2 ALL goods returned to you BEFORE the tourist leaves Singapore**

##### **13.2.1 You must:**

- (a) Retrieve the eTRS Ticket from the tourist.
- (b) Void the eTRS Ticket previously issued to the tourist.
- (c) Refund the total value of goods returned (including the GST amount) to the tourist.

#### **13.3 ALL goods returned to you AFTER the tourist has made a refund claim**

##### **13.3.1 You must:**

- (a) Check and confirm (with CRA where necessary) that the tourist has claimed his GST.
- (b) Refund only the value of goods returned (excluding the GST amount) to the tourist since GST refund was already made to the tourist earlier.

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<sup>6</sup> Refer to paragraph 4.1 for the eligibility conditions.

## **14 Retailer Contingency Plan**

- 14.1 A retailer is unable to issue eTRS Tickets to tourists due to:
- (a) Faulty issuing solution/printer;
  - (b) Power failure/lease line connection issue at premise;
  - (c) CRA's system is down; or
  - (d) Other technical failures.
- 14.2 In the event of retailer contingency (as per events stated), the retailer will need to follow the respective CRA's or IR's contingency process.
- 14.3 You should only use the retailer contingency process in the situations indicated in the above paragraph 14.1. You should also adhere strictly to the applicable procedure to minimise any operational impact and inconvenience to the tourists.

## **15 Controls that can be implemented to prevent misuse of eTRS**

- 15.1 You should put in place some form of controls to ensure the eTRS is not misused. Some suggested controls are as follows:
- (a) Maintain a record of staff who issue eTRS Tickets;
  - (b) Maintain a record of the eTRS Tickets issued and perform a monthly reconciliation against reports issued by CRA, CCH or CRC, where applicable;
  - (c) Staff to get store manager's approval before issuing an eTRS Ticket involving a high value amount; and
  - (d) eTRS contingency booklet (if any) should be kept by the store manager.

## **16 Penalties for participating retailers who fail to comply**

- 16.1 If you choose to participate in the scheme, you must comply with the conditions laid out in the GST (General) Regulations and this e-Tax guide. Failure to do so may result in the termination of your affiliation and participation in eTRS.
- 16.2 Please also note that failure to comply with the regulations will lead to your refund claims being denied (if you are acting as an IR operating the eTRS) and certain penalties being imposed.
- 16.3 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.

## **17 Contact information**

17.1 Tourists can obtain more information by referring to:

- (a) IRAS' website at [www.iras.gov.sg](http://www.iras.gov.sg) to download (Quick links > e-Tax Guides > GST) the e-Tax guide, "GST Guide for Visitors on Tourist Refund Scheme"; or
- (b) STB's website at [www.yoursingapore.com](http://www.yoursingapore.com); or
- (c) Singapore Customs website at [www.customs.gov.sg](http://www.customs.gov.sg).

17.2 For enquiries on this e-Tax guide, please contact:

Goods & Services Tax Division  
Inland Revenue Authority of Singapore  
55 Newton Road  
Singapore 307987

Tel: 1800 356 8633  
Email: [gst@iras.gov.sg](mailto:gst@iras.gov.sg)

## 18 Updates and Amendments

	<b>Date of amendment</b>	<b>Amendments made</b>
1	30 Jul 2014	<ul style="list-style-type: none"> <li>(i) Amended paragraph 3.2.1(a) to reflect the changes in GB's company address, website and email address</li> <li>(ii) Amended paragraph 3.2.1(c) to include information on new CRA</li> </ul>
2	14 Nov 2014	<ul style="list-style-type: none"> <li>(i) Amended paragraph 3.2.1(b) to reflect the change in PTF's company address</li> <li>(ii) Inserted a footnote for passport check under paragraphs 9.1.1(a) and 13.1</li> <li>(iii) Inserted the requirement to capture "Nationality" for issuing an eTRS transaction under paragraph 9.1.1(c)</li> <li>(iv) Amended paragraph 9.2.1(f) to rename the "Central Refund Counter" at all Changi International Airports transit areas to "GST Cash Refund"</li> <li>(v) Inserted paragraph 13.1 on display of notice</li> </ul>
3	9 Feb 2015	Amended paragraph 9.3.1 on the claiming of eTRS refund
4	25 May 2015	Amended paragraph 3.2.1(c) to reflect the change in GTF's company address
5	22 Feb 2017	<ul style="list-style-type: none"> <li>(i) Amended paragraphs 2.3, 3.1.1, 6.1(d) and 8.1.1(a) to reflect changes associated with withdrawal of GST refunds for tourists departing by international cruise from the cruise terminals and whose purchases are made on or after 1 July 2017</li> <li>(ii) Amended paragraph 12.5 to change the word "local" to a person "who does not meet the eligibility conditions as a tourist"</li> </ul>
6	12 Sep 2017	<ul style="list-style-type: none"> <li>(i) Amended paragraph 3.2.1(c) to reflect the change in GTF's company address</li> <li>(ii) Amended paragraphs 2.2, 2.3, 3.1.1, 6.1, 8.1.1, 8.2 and 8.2.1 following the withdrawal of the Tourist Refund Scheme from the cruise terminals from 1 September 2017</li> <li>(iii) Amended paragraph 17.2 to remove fax number</li> </ul>