

IRAS e-Tax Guide

**GST Guide For Visitors on
Tourist Refund Scheme
(Sixth edition)**



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1 Aim

- 1.1 This e-Tax Guide provides details on how you can get a refund of the GST paid on the goods you have purchased and brought out of Singapore. It is meant for you if you are visiting Singapore as a tourist and you have purchased goods from retailers operating the electronic Tourist Refund Scheme (eTRS).

2 At a Glance

- 2.1 When you buy goods in Singapore, you are required to pay GST on your purchases if the retailer is registered for GST.
- 2.2 The Tourist Refund Scheme (TRS) allows you to claim a refund of the GST that you paid on goods purchased from the participating retailers if they are brought out of Singapore via Changi International Airport, or Seletar Airport (collectively known as “airports”).
- 2.3 The TRS is a voluntary scheme for retailers in Singapore. Hence, you may claim a refund of GST only for purchases made at the participating retail shops.

3 Identifying Retailers Participating in the eTRS

- 3.1 Retailers who participate in the eTRS will display a “Tax Free” shopping logo or sign at their retail shops. You can look out for this sign or check with the retailer if your purchases are eligible for GST refund.
- 3.2 The Central Refund Agencies whom the participating retailers are affiliated with will charge a handling fee for their services. The fee is deducted from the GST amount due to you and hence you will not receive the full amount of GST as refund. The details of charges will be shown on the eTRS Tickets¹ issued to you.

4 Determine Eligibility 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 or permanent resident of Singapore;
 - (b) You have not spent more than 365 days in Singapore in the last 24 months before the date of your purchase;

¹ Each Ticket represents an eTRS transaction. It holds the data for at least one receipt and each receipt has at least one purchase item.

- (c) You have not been, at any time, employed in Singapore in the past 6 months before the date of purchase;
- (d) You are 16 years old or above at the time of purchase; and
- (e) You are not a member of the crew, of the aircraft or ship on which you are departing 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 paragraph 4.1.

4.3 As an example, if your student pass expires on 31 March 2013, the goods which you purchase from 1 December 2012 to 31 March 2013 (which is in the last 4 months before the expiry date of your student pass) will qualify for GST refund under the scheme.

| Are goods purchased between 1 December 2012 and 31 March 2013? | 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 Qualifying Conditions for Tourist Refund

5.1 In addition to satisfying the eligibility conditions at paragraph 4, the following conditions also need to be met to qualify for tourist refund:

- (a) Spend at least SGD100 (including GST). You may accumulate up to 3 same-day invoices/receipts from retailers bearing the same GST registration number to meet this minimum purchase amount;
 - Apply for your GST refund using a Token² or eTRS Tickets (paper or digital) at the eTRS self-help kiosk at the airports and depart with the goods via the airports within 2 months from the date of purchase;
- (b) Depart with the goods within 12 hours after obtaining approval of your GST refund; and
- (c) Claim the refund from the approved GST Cash Refund Counter operator within 2 months from the date of approval of the application.

5.2 Please ensure that you are eligible for a refund under the TRS and that you satisfy all the qualifying conditions before you attempt to claim any GST refund. It is an offence under the GST Act to seek or obtain an approval for refund if you are not eligible to do so.

6 Type of Purchases Eligible for Refund under the TRS

6.1 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.

6.2 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.

² 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 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.

7 Steps to Take in Retail Shop

- 7.1 You need to show your passport³ to the retailer to prove your eligibility under the TRS;
- 7.2 Choose one credit/debit card to be used as an eTRS Token to link up all your purchases made at different retail shops who are participating in eTRS. Payment for your purchases can be made with any credit/debit card or cash;
- 7.3 Obtain and keep an original invoice or receipt for your purchases; and
- 7.4 Ensure that you are issued with an eTRS Ticket (paper or digital) that is tagged to your passport number for your request of GST refund.

8 Steps to Obtain Tourist Refund when Departing from Singapore at the Airport

- 8.1 If you have bulky goods or goods to be checked-in, please apply for your GST refund at the designated GST refund area in the Departure Check-in Hall (before Departure immigration) before you check-in your purchases. For goods to be hand-carried, please apply for your GST refund in the Departure Transit area (after immigration clearance). It is important for you to arrive at the airport early to allow sufficient time for processing of your GST refund and inspection of goods.
- 8.2 Please proceed to the eTRS self-help kiosk to apply for your GST refund. At the kiosk, you will be asked to:
 - Declare your eligibility and acceptance of the TRS conditions;
 - Swipe your passport;
 - Swipe your credit/debit card that you assigned as a Token or scan the barcode of the eTRS Ticket (paper or digital) to retrieve all your purchase details;
 - Verify and select your purchases which you are entitled to claim a refund on;
 - Select your refund options. For departure via Changi International Airport, the refund will be made to you by either credit card or cash. For departure via Seletar Airport, the refund will be made to you by either credit card or bank cheque.
 - Check the status of your refund request (i.e. Approved or Not Approved) as shown on the kiosk screen or the notification slip generated by the kiosk.

³ A photocopy of an image of the passport is not acceptable.

- If the refund status is “Approved”,
 - For cash refund (available at Changi International Airport only), you can proceed to the GST Cash Refund Counter in the Departure Transit area (after immigration clearance) with the approved notification slip to collect your cash.
 - For credit card refund, the refund will be paid to your specified credit card within 10 days.
 - For bank cheque refund, please complete your 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 you 14 days from the date of deposit of the approved notification slip into the designated box.
- If the refund status is “Not Approved”, you are required to present your goods, together with the original invoices/receipts, eTRS Tickets and your boarding pass/confirmed air ticket at Customs Inspection counter for approval.

9 Application for GST Refund Using the eTRS Ticket outside Singapore

- 9.1 You should apply for your GST refund using the self-help kiosk when departing from Singapore at the airports. There is no facility available outside Singapore to process your refund claims.

10 Useful Information

- 10.1 If you have opted for GST refund to be made to you by either credit card or bank cheque and wish to check the status of your GST refund, please contact:

Global Tax Free Pte Ltd (Approved Operator of the Cash Refund Counter)

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 : crc.global-taxfree.com.sg

Email : crc.helpdesk@global-taxfree.com

11 Contact Information

- 11.1 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

12 Updates and Amendments

| | Date of amendment | Amendments made |
|---|--------------------------|---|
| 1 | 30 Jul 2014 | Amended paragraph 10.1 to reflect the changes in GB's company address, website and email address |
| 2 | 14 Nov 2014 | <ul style="list-style-type: none"> (i) Inserted a footnote for passport check under paragraph 7.1 (ii) Amended paragraph 8.2 to rename the "Central Refund Counter" at all Changi International Airports transit areas to "GST Cash Refund" |
| 3 | 22 Feb 2017 | <ul style="list-style-type: none"> (i) Amended paragraphs 2.3 and 5.1(b), and added 7.5 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 (ii) Added paragraph 5.2 to highlight that it is an offence to seek or obtain any GST refund if the tourist is not eligible under the TRS (iii) Amended paragraph 10.1 to reflect the details of new CRC operator |
| 4 | 12 Sep 2017 | <ul style="list-style-type: none"> (i) Amended paragraphs 2.2, 5.1, 8, 8.1, 8.2 and 9.1, and deleted paragraphs 2.3 and 7.5 following the withdrawal of the Tourist Refund Scheme from the cruise terminals from 1 September 2017 (ii) Amended paragraph 10.1 to reflect the change in Global Tax Free Pte Ltd's company address (iii) Amended paragraph 11.1 to remove fax number |
| 5 | 08 Nov 2017 | <ul style="list-style-type: none"> (i) Amended paragraphs 5.1(a), 7.4 and 8.2 to clarify that eTRS Tickets issued can be in the paper or digital form. (ii) Amended paragraphs 5.1(c), 8.2 and 10.1 to rename the "Central Refund Counter" to "GST Cash Refund Counter" |