



INLAND REVENUE  
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OF SINGAPORE

# IRAS e-Tax Guide

## GST Guide For Visitors on Tourist Refund Scheme

(Refund claims made on or after 4 Apr 2019)

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## **1 Aim**

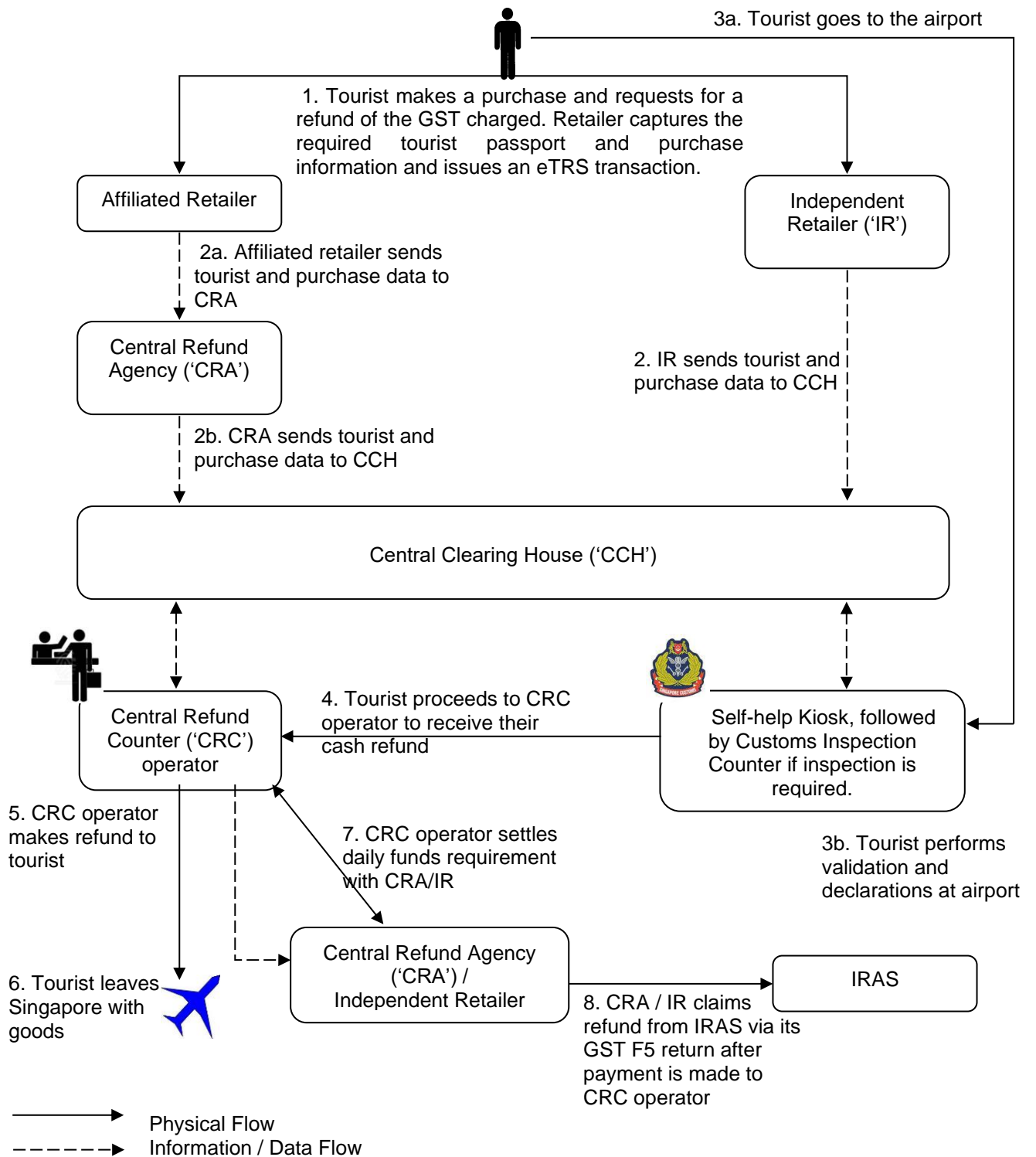
- 1.1 This e-Tax Guide provides details on how you can get a refund of the GST paid on the goods you have purchased and brought out of Singapore. It is meant for you if you are visiting Singapore as a tourist and you have purchased goods from retailers operating the electronic Tourist Refund Scheme (eTRS).

## **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 Overview of the eTRS system

3.1 The following diagram shows the major process and data flows of the eTRS system for tourists departing via the airport.



#### **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:

- 1) You are 16 years of age or above on the date of the purchase;
- 2) You are not a citizen or a permanent resident of Singapore;
- 3) You are not a member of the crew of an aircraft on which you are departing Singapore; and
- 4) You are not a Specified Person -
  - i. on the date of the purchase;
  - ii. at any time within the period of 3 months immediately before the date of purchase; and
  - iii. on the date you submit your claim for a refund of the GST charged on your purchases at the airport;

Specified Person refers to

- A. an individual who has in force –
  - (i) any work pass issued by the Ministry of Manpower (i.e. Work Permit, Training Work Permit, S Pass, Employment Pass, Training Employment Pass, Personalised Employment Pass, EntrePass, Work Holiday Pass, Miscellaneous Work Pass and Letter of Consent);
  - (ii) a Dependent's Pass;
  - (iii) a Long Term Visit Pass or Long Term Visit Pass Plus; or
  - (iv) a Student's Pass; or
- B. any of the following individual who has in force an Identification Card issued by the Ministry of Foreign Affairs Singapore and who is -
  - (i) a diplomat, consular officer, an administration, technical or service staff or other staff appointed to or employed in any foreign Embassy, High Commission or Consulate in Singapore;
  - (ii) a staff appointed to or employed in an International Organisation, Representative Office or Trade Office in Singapore; or
  - (iii) a spouse or dependent child of any individual mentioned in B(i) and B(ii) above.

## 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) Purchase the goods and request the retailer to capture your information for tourist refund;
- (b) Spend at least SGD100 (including GST). You may accumulate up to 3 same-day invoices/receipts from retailers bearing the same GST registration number and shop name to meet this minimum purchase amount;
- (c) Present original passport and valid electronic Visit Pass (e-Visit Pass)<sup>1</sup> issued by Immigration & Checkpoints Authority of Singapore (ICA) in person to the retailer to capture your passport information digitally at the time of purchase. Photocopies and images of your passport are not acceptable;
- (d) Apply for your GST refund at the eTRS self-help kiosk at the airports;
- (e) Depart with the goods **within 2 months** from the date of purchase either via:
  - a. Changi International Airport or
  - b. Seletar Airport;
- (f) Depart with the goods **within 12 hours** after obtaining approval of your GST refund; and
- (g) Claim the refund from the approved central 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 Identifying Retailers Participating in the eTRS

6.1 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.

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<sup>1</sup> With effect from 11 Mar 2022, all foreign visitors arriving in Singapore via air will receive an electronic Visit Pass (e-Visit Pass) through email in lieu of inked endorsement stamps on the passport. The e-Visit Pass will be sent to the email address indicated in the SG Arrival Card of the visitors. For more information on e-Visit Pass, please refer to ICA's website ([www.ica.gov.sg](http://www.ica.gov.sg)).

- 6.2 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 your transactions can be verified by registering and logging into the eTRS e-Services at <https://touristrefund.sg> or via the “eTRS” application downloadable from Google Play or Apple App Store.

## **7 Type of Purchases Eligible for Refund under the TRS**

- 7.1 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.

- 7.2 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.

## **8 Steps to Take in Retail Shop**

- 8.1 You need to show your passport<sup>2</sup> and your e-Visit Pass to the retailer to prove your eligibility under the TRS;
- 8.2 Obtain and keep an original invoice or receipt for your purchases; and
- 8.3 Ensure that your eTRS transaction is issued and tagged to your passport number for your request of GST refund. You may track the eTRS transactions issued and their refund status by registering and logging into <https://touristrefund.sg> or via the “eTRS” application downloadable from Google Play or Apple App Store.

## **9 Steps to Obtain Tourist Refund when Departing from Singapore at the Airport**

- 9.1 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

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<sup>2</sup> A photocopy of an image of the passport is not acceptable.



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.

**9.2 Please proceed to the eTRS self-help kiosk to apply for your GST refund.** At the kiosk, you will be asked to:

- Scan your passport;
- Declare your eligibility and acceptance of the TRS conditions;
- Verify and select your purchases<sup>3</sup> 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, Alipay or cash. For departure via Seletar Airport, the refund will be made to you by either credit card, Alipay or bank cheque.
- Check the status of your refund request (i.e. Approved or Not Approved) as shown on the kiosk screen.
- If the refund status is "Approved",
  - For refund via cash (available at Changi International Airport only), you can proceed to the GST Cash Refund Counter in the Departure Transit area (after immigration clearance) with your passport.
  - For credit card refund, the refund will be paid to your specified credit card within 10 days.
  - For Alipay refund, the refund will be paid immediately into your Alipay account.
  - For bank cheque refund (available at Seletar Airport only), please complete your particulars such as payee name and mailing address on the slip printed out from the kiosk. Once the slip is dropped into the designated cheque refund box provided, the bank cheque will be mailed to you 14 days from the date of deposit of the slip.
- If the refund status is "Not Approved", you are required to present your goods, together with the original invoices/receipts, e-Visit Pass and

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<sup>3</sup> eTRS tickets are not issued for purchases made on or after 4 Apr 2019. Any purchases made from 4 Feb 2019 to 3 Apr 2019 (start and end dates inclusive) with eTRS Tickets issued will also be automatically retrieved when you scan your passport at the kiosk. Please contact your respective retailer(s) in the event such purchases are not retrieved at the kiosk.

your boarding pass/confirmed air ticket at Customs Inspection counter (at Changi International Airport) or ICA counter (at Seletar Airport) for approval.

## **10 Application for GST Refund outside Singapore**

- 10.1 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.

## **11 Useful Information**

- 11.1 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 : <https://touristrefund.sg>

Email : [crc.helpdesk@global-taxfree.com](mailto:crc.helpdesk@global-taxfree.com)

## **12 Contact Information**

- 12.1 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](mailto:gst@iras.gov.sg)

## **13 Updates and Amendments**

	Date of Amendment	Amendments made
1	<u>30 Jun 2022</u>	<ul style="list-style-type: none"> <li>• Updated paragraph 4.1 (4)(ii) to change the word “or” to “and”</li> <li>• Updated paragraphs 5.1(c), 8.1 and 9.2 that the tourists are required to present the e-Pass at Customs/ICA counter for approval.</li> <li>• Other editorial changes</li> </ul>
5	<u>1 Nov 2023</u>	<ul style="list-style-type: none"> <li>• Amended the word “e-Pass” to “e-Visit Pass”</li> <li>• Update the term “CRC” to “CRC operator”</li> </ul>