



**Frequently Asked Questions (FAQ) on Electronic Tourist Refund Scheme (eTRS)**  
**(For refund claims applied on or after 4 Apr 2019)**

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

A1: As a tourist, you are eligible for GST refund if you meet the following criteria (“**Tourist Refund Eligibility 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.



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

A2: As a tourist, you may qualify for tourist refund if the following conditions are satisfied ("**Tourist Refund Eligibility Conditions**"):

- (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 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. You must also present your electronic Visit Pass (e-Visit Pass)<sup>1</sup> issued by Immigration & Checkpoints Authority of Singapore (ICA) for verification;
- (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.

**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.

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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)).



**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 or sea exit such as the Cruise Terminal, 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 or Cruise Terminals as the TRS is not available to tourists departing Singapore via land/sea 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: You are a crew member of a round-trip-cruise. Upon returning to Singapore, you will return to Europe by flight as a normal passenger. Can you claim GST refund when you depart via Changi International Airport?**

A9: Yes. You are eligible for GST refund since you are not a member of the cabin or flight crew of the aircraft on which you are 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 transactions for tourists that purchased goods from them.

**Q12: What should the tourist do at the point of purchase if they wish to seek a GST refund on their purchases?**

A12: The tourist should inform the retailer that they wish to seek a GST refund on their purchases. They will be required to present their passport and the electronic Visit Pass (e-Visit Pass) issued by Immigration & Checkpoints Authority of Singapore (ICA) as proof of their eligibility under the scheme.

The retailer must issue a transaction in the eTRS system and issue the original receipt/invoice to the tourist. The details of the tourist's passport and purchases will be used for the retailers to issue eTRS transactions. As such, the tourist's passport will be able to retrieve these purchases subsequently at the airport when claiming.

The tourist may verify the issuance of the transactions for their purchases by registering and logging into the eTRS e-Services, <https://touristrefund.sg>, or via the "eTRS" application downloadable from Google Play or Apple App Store.

**Q13: How does the tourist know which retailers are participating in the TRS?**

A13: 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.

**Q14: The retailer did not issue a transaction in the eTRS system. The tourist was told that they can get the refund at the airport. Is this true?**

A14: No. The eTRS transaction can only be issued by retailers at the point of purchase. No other agencies, including Singapore Customs, are authorised to issue the transaction in the eTRS system.

**Q15: Should a tourist submit their application for a refund under the TRS before or after immigration clearance?**

A15: 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.

**Q16: How does the tourist apply for GST refund claims?**

A16: If the tourist has purchased goods from retailers participating in the TRS, the tourist's transactions will be issued into the eTRS system. On the day of their departure from Singapore, the tourist must bring the original receipts/invoices, goods and other supporting documents (e.g. passport, e-Visit Pass 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 their GST refund using the self-help kiosk. A summary of their claims will be displayed on the kiosk once the application process has been completed. Tourists must check the status of their claims shown on the kiosk and read the instructions before leaving the designated GST Refund area. If physical inspection of the goods is required, instructions will be printed on a slip to inform the tourist to proceed to Customs Inspection counter for goods verification. If no physical inspection is required, the tourist's claim will be approved and displayed on the kiosk.

**Q17: How will the refund be made to the tourist?**

A17: 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, bank cheque or Alipay.

Credit card

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

Cash

If the tourist chooses cash refund which is only available at the Changi International Airport, they can proceed to the Cash Refund Counter at the Departure Transit Hall to collect their cash refund.

Alipay

If the tourist chooses Alipay refund, the refund will be credited immediately into their Alipay account.

Bank cheque

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



**Q18: What if the tourist does not get the refund after the stated period?**

A18: The tourist can contact Global Tax Free Pte Ltd (Approved Operator of Cash Refund Counters) to check on the status of their 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: <http://touristrefund.sg>

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

**Q19: How much refund will the tourist be getting?**

A19: 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.

**Q20: Does the tourist have to pay GST if they bring the goods back into Singapore on another trip?**

A20: GST is payable for all goods imported into Singapore. However, the tourist is entitled to GST relief of \$500 (if they have been away from Singapore for 48 hours or more) or \$100 (if they have been away from Singapore for less than 48 hours) provided that the goods are for their personal use/consumption. The tourist has to declare to Singapore Customs if they are carrying goods exceeding this relief.

**Q21: If the tourist fails to get endorsement/approval for refund in Singapore, can they get the endorsement/approval from other countries' authorities?**

A21: No. The tourist should get the endorsement/approval of their GST refund under the TRS before they depart from Singapore. Endorsements from overseas authorities cannot be accepted and will not be processed for refund.



**Q22: The tourist's refund claims for a television set have been approved. However, the tourist decided to give the television to their son who is working in Singapore. Is the tourist allowed to do that?**

A22: 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.

**Q23: I have made purchases prior to 4 Apr 2019 where I have been issued with eTRS tickets. How do I claim these purchases with my purchases made on or after 4 Apr 2019?**

A23: eTRS tickets are not issued for purchases made on or after 4 Apr 2019. Any purchases made from 4 Apr 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.