

IRAS e-Tax Guide

GST Guide For Visitors On Tourist Refund Scheme (Sixth Edition)



INLAND REVENUE
AUTHORITY
OF SINGAPORE

Guide For Visitors on Tourist Refund Scheme

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Guide For Visitors on Tourist Refund Scheme

1 Introduction

- 1.1 This guide is meant for you if you are visiting Singapore as a tourist and you have purchased goods from retailers operating the Tourist Refund Scheme. It explains how you can get a refund of the GST paid on the goods you have purchased and brought out of Singapore.

2 What is the Tourist Refund Scheme (TRS)?

- 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, subject to the criteria and conditions of the scheme.
- 2.3 From **21 January 2013**, the tourist refund scheme has been extended to tourists who are departing from Singapore on an international cruise (excluding cruise-to-nowhere, round-trip cruise and regional ferry) that departs from the Marina Bay Cruise Centre Singapore (MBCCS) and the International Passenger Terminal at Harbourfront Centre.

The final destination of the ship's voyage must not be Singapore to be eligible. In addition, where the final destination is not Singapore, and the voyage involves the ship returning to Singapore on one or more occasions, the tourists may only claim GST refund on the ship's **last departure from Singapore** in that voyage.

- 2.4 The TRS is a voluntary scheme. Hence, you may claim a refund of GST only for purchases made at the participating retail shops in Singapore.

3 How do I know whether a retailer is participating in the tourist refund scheme?

- 3.1 Retailers who are participating in the TRS will display a "Tax Free" shopping logo or sign at their retail shop. Tourists can look out for this sign or check with the retailer if their purchases are eligible for GST refund.
- 3.2 The Retailer, Central Refund Agency and operator of Central Refund Counter 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 Tickets issued to you.

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4 Am I eligible 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;
- (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;
- (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 the above paragraph 4.1.

4.3 For example, your student pass expires on 31 March 2013. The goods which you purchase in the last 4 months before the expiry date of your student pass (i.e. from 1 December 2012 to 31 March 2013) 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 How can I qualify for tourist refund?

5.1 You may qualify for a tourist refund if the following conditions are satisfied:

- (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;

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- (b) Apply for your GST refund using the Token or eTRS Tickets at the eTRS self-help kiosk at the airport or cruise terminal;
- (c) Depart with the goods via Changi International Airport Departure Hall/ Seletar Airport Passenger Terminal/ Marina Bay Cruise Centre Singapore/ International Passenger Terminal at Harbourfront Centre within 2 months from the date of purchase;
- (d) If you are departing on an international cruise (excluding cruises-to-nowhere, round-trip cruise and regional ferry) from the cruise terminal, you must:
 - declare that you are exiting Singapore and will not return via the same voyage on the same ship, using your cruise itinerary as documentary proof of your departure¹, and
 - commit that you will not be returning to Singapore within 48 hours;
- (e) Depart with the goods within 12 hours after obtaining approval of your GST refund;
- (f) Claim the refund from the approved central refund counter operator within 2 months from the date of approval of the application; and
- (g) If you are a student pass holder, you 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.

6 Can I claim GST refund on all my purchases?

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.

¹ The final destination of the ship's voyage must not be Singapore to be eligible. In addition, where the final destination is not Singapore, and the voyage involves the ship returning to Singapore on one or more occasions, the tourists may only claim GST refund on the ship's **last departure from Singapore** in that voyage.

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7 What must I do at the retail shop?

- 7.1 You have to show your passport to the retailer to prove your eligibility under the TRS.
- 7.2 Choose one credit/debit card to be used as an eTRS Token² to link up all your purchases made at different retail shops who are participating in eTRS. Payment 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 Obtain and keep an eTRS Ticket³ issued for your request of GST refund.

8 How do I obtain my refund when departing from Singapore at the airport or cruise terminal?

- 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 or cruise terminal 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 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, Marina Bay Cruise Centre Singapore or International Passenger Terminal at Harbourfront Centre, 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.

² A Token is a unique identifier to identify the purchases made by you. 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.

³ Each Ticket represents an eTRS transaction. It holds the data for at least one receipt and each receipt has at least one purchase item.

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- If the refund status is “Approved”,
 - For cash refund (available at Changi International Airport only), you can proceed to the Central 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/confirmation slip showing the cruise itinerary at Customs Inspection counter for approval.

9 Can I apply for my GST refund using the eTRS Ticket in my home country or country of my next destination?

- 9.1 No, you should apply for your GST refund using the self-help kiosk when departing from Singapore at the airport or cruise terminal. 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 Blue Singapore Pte Ltd (Approved Operator of Central Refund Counter)

Address : 36 Robinson Road
 #15-01, City House
 Singapore 068877
Telephone : (65) 6225 6238
Fax : (65) 6225 5773
Website : www.global-blue.com
Email : taxfree@global-blue.com

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11 Updates and Amendments

	Date of amendment	Amendments made
1	28 August 2007	(i) Editorial revisions.
2	17 January 2011	(i) Editorial revisions made to paragraph 8.2. (ii) Deleted paragraph 8.3.
3	25 May 2011	(i) Inserted paragraph 1.3. (ii) Editorial revisions made to paragraphs 1.2, 8, 9, 10 & 11. (iii) Replaced paragraphs 7.2 & 7.3.
4	1 August 2012	(i) Editorial revisions made to paragraphs 2.3 & 7.2. (ii) Deleted paragraphs 1.2 & 1.3.
5	22 February 2013	(i) Editorial revisions made to paragraphs 2.2, 2.4, 3.1, 3.2, 4.1, 4.3 & 7.2. (ii) Replaced paragraphs 2.3, 5, 6, 7.3, 8.1, 8.2, 9 & 10. (iii) Inserted paragraph 7.4. (iv) Deleted paragraphs 3.3, 3.4, 3.5 & 12.