

IRAS e-Tax Guide

GST: Guide For Visitors On Tourist Refund Scheme (4th Edition)



INLAND REVENUE
AUTHORITY
OF SINGAPORE

Guide For Visitors on Tourist Refund Scheme

Published by
Inland Revenue Authority of Singapore

Published on 01 August 2007

1st Edition: 01 August 2007

2nd Edition: 28 August 2007

3rd Edition: 17 January 2011 (editorial revision has been made to paragraph 8.2. Deleted paragraph 8.3)

4th Edition: 25 May 2011 (inserted paragraph 1.3. Amended paragraph 1.2, 8, 9, 10 & 11. Replaced paragraph 7.2 & 7.3.)

© Inland Revenue Authority of Singapore

All rights reserved. No part of this publication may be reproduced or transmitted in any form or by any means, including photocopying and recording without the written permission of the copyright holder, application for which should be addressed to the publisher. Such written permission must also be obtained before any part of this publication is stored in a retrieval system of any nature.

Table Of Contents

1	Introduction	1
2	What is the Tourist Refund Scheme (TRS)?	1
3	How do I know whether a retailer operates the TRS?	1
4	Am I eligible for a refund under the TRS?	2
5	Can I claim GST refund on all my purchases?	3
6	Is there a minimum purchase amount to qualify for refund?	3
7	What must I do at the retail shop?.....	3
8	What must I do at the airport?	5
9	When can I get my GST refund if I choose credit card refund?	7
10	Can I process the E-TRS ticket and get the refund form endorsed by an authority in my home country or at my next destination?	7
11	Useful information	8

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.

1.2 It explains how you can get a refund of the GST paid on the goods you have purchased and brought out of Singapore.

Prior to 18 May 2011, the Tourist Refund Scheme is administered through paper refund forms issued by the participating retailers to the tourists. To offer tourists a seamless shopping and refund experience, IRAS is introducing an Electronic Tourist Refund Scheme ('eTRS') in phases¹ commencing on 18 May 2011. The current paper-based refund system will continue until the eTRS is fully implemented by the 3rd quarter of 2012.

1.3 Before the eTRS is fully implemented, some retailers not participating in eTRS may still issue paper refund forms for your purchases.

2 What Is The Tourist Refund Scheme (TRS)?

2.1 When you make a purchase of goods in Singapore, you are required to pay GST on your purchase if the retailer is registered for GST.

2.2 The Tourist Refund Scheme (TRS) allows you to claim a refund, subject to certain conditions, of the GST that you have paid on goods purchased in Singapore and brought out of Singapore via Changi International Airport or Seletar Airport.

2.3 The scheme does not apply to land or sea departures.

2.4 The TRS is a voluntary scheme. Hence, not all retailers in Singapore operate the scheme.

3 How Do I Know Whether A Retailer Operates The TRS?

3.1 Retailers may operate the scheme on their own or engage the services of a Central Refund Agency to give GST refunds on their behalf. Currently, there are 2 Central Refund Agencies, Global Blue Singapore Pte Ltd ("Global Blue") and Premier Tax Free (Singapore) Pte Ltd ("Premier Tax Free").

3.2 Retailers affiliated with Global Blue display "Tax Free Shopping" signs in their shops whereas those affiliated with Premier Tax Free display "Premier Tax Free" logos.

¹ eTRS self-help kiosks are operational from 18 May 2011 at Changi International Airport Terminal 3 and from mid-August 2011 at Changi International Airport Terminal 1, 2, Budget Terminal and Seletar Airport.

Guide For Visitors on Tourist Refund Scheme

- 3.3 The 2 Central Refund Agencies 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.
- 3.4 Retailers operating the scheme on their own usually display “Tax Refund” logos in their shops. When in doubt, you should check with the retailer whether he is operating the scheme.
- 3.5 These retailers may charge an administrative fee for processing your GST refund and hence you may not receive the full amount of GST as refund. Any fee chargeable should be made known to you when you apply for a refund under the scheme.

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 nor a Singapore permanent resident;
 - (b) You are 16 years of age or above at the time of purchase;
 - (c) You have not been in Singapore for more than 365 days in the last 24 months before the date of your purchase;
 - (d) You have not, at any time in the last 6 months before the date of purchase, exercised employment in Singapore; and
 - (e) You are not a member of the cabin or flight crew of the aircraft on which you are departing out of 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 Jan 2011. The goods which you purchase in the last 4 months before the expiry date of your student pass (i.e. from 01 Oct 2010 to 31 Jan 2011) will qualify for GST refund under the scheme.

Guide For Visitors on Tourist Refund Scheme

Are goods purchased between 01 Oct 2010 and 31 Jan 2011?	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 Can I Claim GST Refund On All My Purchases?

5.1 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.

5.2 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.

5.3 To qualify for a refund, you must depart with the goods via Changi International Airport or Seletar Airport within 2 months from the date of purchase.

6 Is There A Minimum Purchase Amount To Qualify For Refund?

6.1 You must spend a minimum amount of S\$100.00² (including GST) on purchases made from the same retailer in the same day to qualify for refund under the TRS. You may accumulate up to a maximum of 3 same-day receipts or invoices from the same retailer to meet this minimum purchase amount.

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.

² The retailer has the liberty to set a minimum qualifying amount that is above S\$100. Hence, when in doubt, please check with the retailer on the minimum purchase amount to qualify for GST refund.

Guide For Visitors on Tourist Refund Scheme

7.2 Purchases made from retailers operating under the eTRS

- (a) Choose one credit card to be used as an eTRS Token³ to link your purchases for tourist refund purposes. Payment can be made with this or other credit card or cash;
- (b) Obtain and keep an original invoice or receipt for your purchases; and
- (c) Obtain and keep an eTRS Ticket⁴ issued for your request of GST refund.

7.3 Purchases made from retailers operating under the Paper-Based Refund System

You must:

- (a) Obtain an original invoice or receipt for your purchase;
- (b) Get an application form to claim your GST refund (henceforth referred to as a refund form);
- (c) Ensure that the refund form⁵ is endorsed by the retailer and shows:
 - date of your purchase;
 - invoice or receipt number of your purchase;
 - description and quantity of goods purchased;
 - the total amount payable including GST, the total amount of GST refundable, the amount of administrative charge (if any) and the net amount of GST refundable.
- (d) Complete the refund form with your personal particulars, date of your arrival in Singapore and intended date of departure from Singapore;
- (e) Sign the refund form in the presence of the retailer;
- (f) Agree with the retailer on how the refund will be given to you (e.g. in the form of cash, cheque or via credit card); and
- (g) Keep the original copy of the invoice or receipt and the completed refund form as you are required to produce these documents with the goods to Singapore Customs or ICA at the airports before departure.

³ A Token is a unique identifier to identify the purchases made by you. The Token will enable you to retrieve all your purchase details 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.

⁴ Each Ticket represents an eTRS transaction. It holds the data for at least one receipt and each receipt has at least one purchase item.

⁵ The application form issued by retailers affiliated with Global Blue Singapore and Premier Tax Free is known as the tax refund cheque/voucher respectively.

8 What Must I Do At The Airport?

8.1 If you are leaving on flights departing from Terminal 1, 2, 3 or Budget Terminal of Changi International Airport;

- (a) For items too bulky to carry on board the aircraft (for example, a television set) or items packed in luggage to be checked in⁶, you should apply for your GST refund before you check-in the goods at the respective terminal from which your flight is departing.
- (b) For items that can be hand-carried, you should proceed to the Departure Transit Lounge (after Departure Immigration) and apply for your GST refund.

8.1.1 Purchases with eTRS Tickets

eTRS self-help kiosks are operational from 18 May 2011 at Changi International Airport Terminal 3 and from mid-August 2011 at Changi International Airport Terminal 1, 2, Budget Terminal and Seletar Airport. Prior to mid August 2011, tourists departing from Terminal 1, 2, Budget Terminal and Seletar Airport are required to apply for GST refund for goods purchased from eTRS retailers at Customs Inspection counter.

At the kiosk, you will be asked to:

- Swipe your passport;
- Declare your eligibility and acceptance of the TRS conditions;
- Swipe your Token or scan the barcode of the Ticket to retrieve and verify your purchase details which you wish to claim a refund on;
- Select your refund options i.e. credit card or cash refund.

Once the above steps are completed, a Notification Slip showing the status of refund will be issued. If physical inspection of the goods is required, you will have to present your goods, together with the original invoice/receipt and your boarding pass/ confirmed air ticket to Customs Inspection counter before your refund claims can be processed.

8.1.2 Purchases with Paper Refund Forms

You must present in person all the following to Singapore Customs at Changi International Airport:

- the goods you purchased;
- the original invoice or receipt issued by the retailer;
- the completed refund form;
- your passport; and
- your boarding pass or confirmed air ticket (as proof of departure).

⁶ Singapore Customs reserves the right to request that items be removed from your check-in luggage and be presented at the counter in Departure Lounge.

Guide For Visitors on Tourist Refund Scheme

8.1.3 After you have successfully applied for your GST refund using the eTRS Tickets and/or refund forms stamped by Customs, you can obtain your refund in the following manner:

(a) Purchases with eTRS Tickets

- If you have chosen credit card refund, the approved refund amount will be credited to your specified credit card.
- If you have chosen cash refund, you can proceed to the Central Refund Counter (CRC) in the Departure Transit Lounge (after Departure Immigration) to collect your cash.

(b) Purchases with Paper Refund Forms

If you have forms issued by Global Blue or Premier Tax Free, please proceed to their respective counters in Departure Transit Lounge (after Departure Immigration) to submit the forms stamped by Customs and collect your cash refund. For credit card refund, the approved amount will be credited to your specified credit card.

For non-Global Blue or non-Premier Tax Free Form, you can deposit the forms stamped by Customs into the postbox at the airport.

8.2 If you are leaving on flights departing from Seletar Airport;

(a) Purchases with eTRS Tickets

- Proceed to the self-help kiosk (from mid-August 2011) and/or Immigration & Checkpoints Authority (ICA) Duty Office to get your goods verified and the refund form stamped.
- If you have chosen credit card refund, the approved refund will be credited to your specified credit card.
- If you have chosen bank cheque, you have to proceed to ICA Duty Office and mail the stamped form back to the retailer or Central Refund Agency.

(b) Purchases with Paper Refund Forms

- Proceed to ICA Duty Office to get your goods verified and the refund form stamped.
- Mail the stamped form back to the retailer or Central Refund Agency.

8.2.1 Please ensure that:

- (a) You arrive early in the airport to apply for tourist refund and allow sufficient time for Singapore Customs to inspect your goods and verify your claims, if applicable.
- (b) You do not bring the goods out of the airport's Departure Hall or pass them to another person (other than to the counter staff for checking in) after you have completed the eTRS transaction(s) using the self-

help kiosk and/or your refund form has been stamped by Customs. To do so is a serious offence⁷.

- (c) You bring the goods out of Singapore in your hand luggage or check-in luggage on the same flight on which you are departing.
- (d) You depart from Singapore within 12 hours after approval of your GST refund using the eTRS Ticket and/or your refund form has been stamped by Singapore Customs.
- (e) You submit the endorsed refund form to the retailer or the central refund agency (whichever is applicable) within 2 months from the date of Singapore Customs endorsement in order to get your GST refund.

9 When Can I Get My GST Refund If I Choose Credit Card Refund?

- 9.1 The retailer or the Central Refund Agency must refund the tax to you within 3 months from date of Singapore Customs' endorsement on the refund form. Under eTRS, the GST refund will be credited to your specified credit card within 10 days for purchases with eTRS tickets.
- 9.2 Please check with the retailer or the Central Refund Agency if you do not receive your refund.

10 Can I Process The E-TRS Ticket And Get The Refund Form Endorsed By An Authority In My Home Country Or At My Next Destination?

- 10.1 No, you should retrieve the eTRS transactions using the self-help kiosk and/or get the refund form stamped by Singapore Customs before leaving Singapore. There is no facility to have your form certified outside Singapore. We do not accept any other authority's endorsement.
- 10.2 You will not be entitled to a GST refund under the TRS if you did not use the self-help kiosk or your refund form is not endorsed by Singapore Customs.

⁷ You or the person who receives the goods from you shall be liable on conviction to a fine not exceeding \$5,000 and in default of payment to imprisonment for a term not exceeding 6 months.

11 Useful Information

- 11.1 If you wish to find out more on how to obtain GST refund from the Central Refund Agencies, please contact:

(a) Global Blue Singapore Pte Ltd

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

(b) Premier Tax Free (Singapore) Pte Ltd

Address : 371 Beach Road
 #20-08 Keypoint
 Singapore 199597
Telephone : (65) 6293 3811
Fax : (65) 6293 3011
Website : www.premiertaxfree.com
Email : info@sg.premiertaxfree.com