

## Frequently Asked Questions

### Do I qualify for GST refund?

You are eligible for GST refund if you

- are not a Singapore citizen or permanent resident of Singapore
- are 16 years old or above at the time of purchase
- are not a member of cabin crew or flight crew of the aircraft departing from Singapore
- have not spent more than 365 days in Singapore in the last 24 months before the date of purchase
- have not been employed in Singapore at any time during the past 6 months before the date of purchase
- depart with the goods via Changi International Airport or Seletar Airport within 2 months from the date of purchase
- depart with the goods within 12 hours after the refund claim has been completed at the eTRS self-help kiosk or your refund form has been endorsed by Singapore Customs
- are a student pass holder who besides fulfilling all the criteria listed, have purchased the goods not more than 4 months before the expiry date of your student pass and intend to depart with the goods and remain outside Singapore for a minimum period of 12 months

### What goods are eligible for GST refund?

You may claim a refund of GST charged on goods purchased except for:

- Goods wholly or partly consumed in Singapore
- Goods purchased for business or commercial purpose
- Goods exported by freight
- Services such as accommodation, car rental, entertainment and tour charges

### What is the minimum purchase amount to qualify for GST refund?

You qualify for GST refund if you have spent a minimum of S\$100 (including GST) from the same retailer. You may accumulate up to 3 same-day receipts/invoices from the same retailer to meet this minimum purchase requirement.

### How do I claim my GST refund?

You may claim your refund at the airport (refer to diagram on the flip page). Refunds can be made in cash (to be collected at the Departure Transit Lounge following check-in) or credited directly into your credit card.

## 常见问题

### 申请退税应具备哪些条件?

如果您符合以下条件，就能申请退税：

- 不是新加坡公民或新加坡永久居民
- 购物时年龄在16岁或以上
- 不是离境新加坡的航班上的空服人员或飞行员
- 在购买日之前的24个月内，在新加坡逗留不超过365天
- 在购买日之前的6个月内，不曾在新加坡受聘
- 在购买日之后的两个月内，携带商品从樟宜机场或实里达机场离境
- 在eTRS电子退税服务站办妥退税申请后或在新加坡海关在退税表格上盖章后的12个小时内，携带商品离境
- 持有学生证，在符合所有列明的条件之余，在学生证到期前的4个月内购买商品，并打算携带商品离开新加坡至少12个月

### 什么商品可以申请退税

除了以下商品之外，凡附含消费税的商品，都可以申请退税：

- 商品已在新加坡被完全或部分使用
- 商品将用于商业目的
- 商品经由货运出口
- 商品属于服务类，如：住宿、租车、娱乐或旅游团费

### 申请退还消费税的最低消费额是多少?

如果您在同一零售商消费满100新元（包括消费税），您就有资格申请退还消费税。您可在同一零售商累积最多3张同日收据 / 发票。

### 我如何申请退税?

您可在机场申请退税（参考背面图表）。您可选择现金退税（办理登机手续后，在离境大厅内的退税柜台领取）或将退款直接汇入您的信用卡户口。



INLAND REVENUE  
AUTHORITY  
OF SINGAPORE

### For general enquiry, please contact:

Inland Revenue Authority of Singapore  
55 Newton Road Singapore 307987  
(Opposite Novena MRT station)

Website: [www.iras.gov.sg](http://www.iras.gov.sg)

Telephone: (65) 6351 2679 Fax: (65) 6351 3553

Email: [gstfeedback@iras.gov.sg](mailto:gstfeedback@iras.gov.sg)

### 如有询问，请联络：

新加坡国内税务局  
55 Newton Road Singapore 307987  
(诺维纳地铁站对面)

网址: [www.iras.gov.sg](http://www.iras.gov.sg)

电话: (65) 6351 2679 传真: (65) 6351 3553

电邮: [gstfeedback@iras.gov.sg](mailto:gstfeedback@iras.gov.sg)



游客退税指南

## Tax-free Shopping in Singapore

As a tourist in Singapore, you can claim the Goods & Services Tax (GST) paid on your purchases when you leave Singapore and bring your purchases home. Please show your passport at the point of purchase to prove your eligibility. A handling fee for the refund service will be deducted from the GST amount.

### Fast Facts

#### Electronic Tourist Refund Scheme (eTRS)

The new electronic Tourist Refund Scheme (eTRS) offers tourists a hassle-free shopping experience and easy refund claim process. As it is just being implemented, some retailers not on eTRS may still issue paper refund forms for your purchases. This guide will help you understand the refund process.

#### Refund Claim Through eTRS

When shopping at retailers who are on eTRS, choose one credit card to use as a Token for tagging all your purchases. This helps to link up all your purchases entitled for refund. Payment can be made with this or any other credit cards.

With a single credit card as your eTRS token, you will be able to retrieve all your purchases at one go when applying for your GST refund claim at the eTRS self-help kiosk\* at the airport.

An eTRS Ticket will be issued to you at the point of purchase. If you do not use a credit card as an eTRS Token, you can still use the Tickets to apply for refund claims at the eTRS self-help kiosk at the airport. Collect your original invoice/receipt and eTRS Ticket before leaving the shop.

#### Refund Claim Through Paper Refund Form

When shopping at retailers who are not on eTRS yet, you will be issued with paper refund forms. Complete and sign the refund form at the point of issue. Collect your original invoice/receipt before leaving the shop. When leaving Singapore, please proceed to the Customs Inspection Counter to have your refund forms stamped.

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

## 在新加坡免税购物

外国旅客可在离境之际，索回附加在您购买的商品上的消费税，并把商品带回家。在购物时，请出示您的护照以证明退税资格。在退还的消费税中，将会扣除一笔手续费。

### 简讯

#### 电子退税服务(eTRS)

这项新推出的电子退税服务，让外国游客在已加入eTRS的零售商店购物时，可享有一个轻松的购物体验以及简易的退税程序。另外，游客在未加入eTRS的零售商店购物时，也可通过退税表格申请退税。此份指南将帮助您了解退税的程序。

#### 以eTRS申请退税

当您在已加入eTRS的零售商店购物时，选定一张信用卡作为退税卡，以标记您全部的购物记录。这能连接您所有可退税的商品记录。您可使用这张或其它信用卡付款。

这张退税卡可方便您在eTRS电子退税服务站\*申请退税时，一次过提取您所购买的商品记录。

在付款时，您将收到eTRS退税票。如果您选择不用退税卡，您仍可在机场的eTRS电子退税服务站，使用eTRS退税票来申请退税。离开商店前，请领取eTRS退税票以及发票或收据原件。

#### 以退税表格申请退税

当您在使用退税表格的零售商店购物时，请将退税表格填妥，并向零售商索取发票或收据原件。离开新加坡时，请前往海关检查柜台为退税表格盖章。

\*eTRS电子退税服务站从2011年5月中旬在樟宜机场3号航站楼开始运作，并从2011年8月中旬在1号、2号、廉价航站楼及实里达机场全面运作。

# How to claim your GST refund 如何申请退还消费税

## 1 AT THE SHOPS 购物时

When shopping at eTRS retail shops, use ONE credit card as your Token for linking up all your purchases. Ask for your eTRS Ticket, original invoice/receipt before leaving the shop.

When shopping at retailers not on eTRS yet, ask for your paper refund form, complete and sign it at point of issue. Collect your original invoice/receipt before leaving the shop.

首先，选定一张信用卡为您的退税卡，以连接所有购物记录。在eTRS零售商店购物时，出示这张退税卡，并向零售商索取eTRS退税票以及发票或收据原件。

在使用退税表格的零售商店购物时，请向零售商索取退税表格，将表格填妥，并索取发票或收据原件。

## 2 BEFORE DEPARTURE 离境前

For purchases that you plan to check-in:

Before you check-in, apply for GST refund at the eTRS self-help kiosk for purchases issued with eTRS Tickets. If you have paper refund forms, proceed to the Customs Inspection Counter.

For purchases that you plan to hand-carry:

Check-in and proceed to the Departure Transit Lounge (after Departure Immigration.) To apply for GST refund for purchases issued with eTRS Tickets, proceed to the eTRS self-help kiosk. If you have paper refund forms, proceed to the Customs Inspection Counter.

如果您打算托运商品：

若您持有eTRS退税票，请在办理登机手续前，前往eTRS电子退税服务站申请退税。若您持有退税表格，请前往海关检查柜台为退税表格盖章及检验商品。

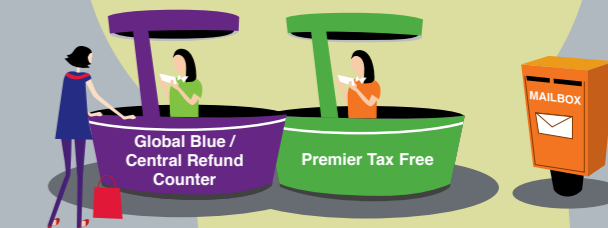
如果您打算手提商品：

请先办理登机手续，过了离境海关后，前往离境大厅。若您持有eTRS退税票，请前往离境大厅内的eTRS电子退税服务站申请退税。若您持有退税表格，请前往海关检查柜台。

## 3 At the eTRS self-help kiosk, use the credit card that you have assigned as a Token to retrieve all your purchase details. Otherwise, scan your eTRS Tickets individually to retrieve your purchase details. Follow the instructions on the eTRS self-help kiosk to apply for your GST refund claims. You may be required to show your purchases at the Customs Inspection Counter. Skip the self-help kiosk if you have only paper refund forms.

在eTRS电子退税服务站，您可利用您的退税卡一次过提取所有购物资料，或将您的eTRS退税票逐一扫描以便提取购物资料，然后按照荧幕程序申请退税。您可能须向海关检查柜台出示购买的商品。如果您只持有退税表格，可免去此程序。

## Depart Singapore 离开新加坡



5 If you have chosen to have the refund credited directly into your credit card at the eTRS self-help kiosk, you may proceed to boarding. If you have chosen cash refunds, proceed to the Central Refund Counter in the Departure Transit Lounge (after Departure Immigration) to collect your cash.

If you have paper refund forms issued by Global Blue or Premier Tax Free, after these are stamped at the Customs Inspection Counter, proceed to the respective counters in the Departure Transit Lounge (after Departure Immigration) to submit the stamped forms and collect your refund.

If you have paper refund forms issued by retailers operating their own refund schemes, after these are stamped at Customs Inspection Counter, deposit the stamped forms into the postbox at the airport. Forms will be sent back to the retailers for processing.

如果您在eTRS电子退税服务站选择把退款直接汇入您的信用卡户口，您可直接前往登机。如果您选择现金退税，请前往离境大厅内的中央退税柜台领取现金。

若您持有环球蓝联(Global Blue)或最佳免税公司(Premier Tax Free)的退税表格，请把盖过章的退税表格呈交给各别柜台，并选择信用卡或现金退税。

若您持有各别零售商所发出的退税表格，请把盖过章的退税表格投入机场指定的邮箱，将表格寄至零售商处理。

4 If you have paper refund forms, go to the Customs Inspection Counter to have your forms stamped and purchases inspected.

如果您持有纸张退税表格，请前往海关检查柜台，让海关为您的表格盖章及检验商品。

