

AM I ELIGIBLE FOR A GST REFUND UNDER THE TOURIST REFUND SCHEME (TRS)?

As a visitor to Singapore, you are eligible for GST refund if you:

- are not a Singapore citizen or permanent resident of 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 in the past 6 months before the date of purchase
- are 16 years old or above at the time of purchase
- are not a crew member of any aircraft or international cruise departing Singapore

申请退税服务(TRS)应具备哪些条件?

外国旅客如果符合以下条件, 就能申请退税:

- 不是新加坡公民或新加坡永久居民
- 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
- 购买时年龄在16岁或以上
- 不是离境新加坡的航班或国际游轮的行驶服务人员



WHAT MUST I DO TO QUALIFY FOR TOURIST REFUND?

- You must 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
- You must apply for your GST refund using your Token or eTRS Tickets at the eTRS self-help kiosk at the airport or cruise centre
- You must depart with the goods via Changi International Airport/ Seletar Airport/Singapore Cruise Centre at Harbourfront/Marina Bay Cruise Centre Singapore at Marina South within 2 months from the date of purchase
- If you are departing via Singapore Cruise Centre at Harbourfront or Marina Bay Cruise Centre Singapore at Marina South, you must be travelling on an international cruise (excluding cruises-to-nowhere, round-trip cruise and regional ferry). You must declare that you are exiting Singapore and that the cruise will not be returning in the same trip, using your cruise itinerary as documentary proof of departure. You must also commit that you will not be returning to Singapore in the next 48 hours
- You must depart with the goods within 12 hours after obtaining approval of your GST refund
- If you are a student pass holder, you must have fulfilled all the above criteria, purchased the goods in the last 4 months before the student pass expiry date and intend to depart with the goods and remain outside Singapore for a minimum period of 12 months

如何才能享有退税资格?

- 您必须消费满100新元(含消费税)。您可在同一零售店累积最多3张同日收据/发票
- 您必须在机场或游轮中心的eTRS电子退税服务站使用退税卡或eTRS退税票申请退税
- 您必须在购买日期起的2个月内携带商品经樟宜国际机场或实里达机场、港湾城新加坡游轮中心或新加坡滨海湾游轮中心离境
- 如果您在港湾城新加坡游轮中心或新加坡滨海湾游轮中心离境, 您必须搭乘国际游轮(除了没有目的地的游轮, 来回行程的游轮, 及区域性渡轮)。您必须声明您正离开新加坡, 并确认该游轮将不会在同一路线重返, 使用您的游轮程搭行程作为出入境证明。此外, 还必须承诺, 您不会在未来48小时内回到新加坡
- 您必须在获得退税批准后的12小时内携带商品离境
- 如果您持有学生签证, 您必须符合上述所有条件, 在学生证到期前的4个月内购买商品, 并打算携带购买的商品离开新加坡至少12个月



WHAT GOODS ARE ELIGIBLE FOR GST REFUND?

You may claim a refund of the 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

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、娱乐及旅行团费

WHERE ARE THE TRS FACILITIES LOCATED? 退税服务柜台设在哪些地方?

TRS facilities are located at:

- Changi International Airport - Both the Departure Check-In Hall (before Departure Immigration) and Departure Transit Lounge (after Departure Immigration)
- Seletar Airport - Immigration & Checkpoints Authority (ICA) Duty Office
- Singapore Cruise Centre at Harbourfront - Level 1 and Level 2
- Marina Bay Cruise Centre Singapore at Marina South - Level 1, Level 2 and Level 2M Mezzanine

退税服务柜台设在:

- 樟宜国际机场 - 离境大厅(在离境关口之前)和过境室(过了离境关口之后)
- 实里达机场 - 移民与关卡局(ICA)值班室
- 港湾城新加坡游轮中心 - 1楼和2楼
- 新加坡滨海湾游轮中心 - 1楼, 2楼和中层楼



INLAND REVENUE
AUTHORITY OF
SINGAPORE

For general enquiries, please contact:
如有疑问, 请联络:

INLAND REVENUE AUTHORITY OF SINGAPORE
新加坡国内税务局

55 Newton Road Singapore 307987
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TAX-FREE SHOPPING WITH eTRS

As a tourist in Singapore, you can claim the Goods and Services Tax (GST) paid on your purchases at participating retail shops 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.

With the electronic Tourist Refund Scheme (eTRS), you can have a hassle-free shopping experience with an easy GST refund process.

When shopping at retail shops participating in eTRS, choose one credit/debit card as a Token for tagging your purchases entitled for refund. With a single credit/debit card as your Token, you will be able to retrieve all your purchases at one go when applying for your GST refund at the eTRS self-help kiosk at the airport or cruise centre. Payment can be made with any credit/debit card or cash.

The retailer will issue an eTRS Ticket to you at the point of purchase. If you do not use a credit/debit card as a Token, you can still use the eTRS Tickets to apply for your refund at the airport or cruise centre. Please collect your original invoice/receipt and eTRS Ticket before leaving the shop.

HOW TO CLAIM YOUR GST REFUND WITH eTRS 如何使用eTRS申请退税

电子退税服务 (eTRS) 助您免税购物

外国旅客可在离境之际，将购买的商品带回家之余，也在已加入eTRS的零售商店索回附加在您购买商品之消费税（GST）。请在购买时出示您的护照，以证明您享有退税资格。退税服务的手续费将从退还的消费税中扣除。

有了电子退税服务（eTRS），您可在便捷的退税流程中享受更轻松的购物体验。

当您在已加入eTRS的零售商店购物时，可选定一张信用卡或借记卡作为退税卡，以标注您的购物记录，以便退税。这张退税卡可方便您在机场或游轮中心的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。付款可以任何信用卡/借记卡或现金形式支付。

在付款时，您将收到一张eTRS退税票。如果您选择不信用卡/借记卡，您仍可在机场或游轮中心的eTRS电子退票服务站，使用eTRS退税票申请退税。离开商店前，请领取eTRS退税票以及发票或收据的原件。

