

Conditions of Tourist Refund Scheme

Who is eligible for a refund under the Scheme?

1. A visitor to Singapore who **MUST NOT**:
 - a. spend more than 365 days in Singapore in the 24 months immediately preceding the date of purchase
 - b. be a Singapore Citizen or Permanent Resident of Singapore
 - c. have been employed in Singapore at any time in the past 6 months immediately preceding the date of purchase
 - d. be under the age of 16 at the time of purchase
 - e. be a member of the flight or cabin crew of the aircraft on which you are departing out of Singapore
2. A student pass holder who satisfies all the criteria above and intends to depart and remain outside Singapore for a minimum period of 12 months.

What must you do to qualify for a refund under the Scheme?

1. Goods are brought out of Singapore via Changi International Airport or Seletar Airport within 2 months from the date of purchase.
2. For student pass holders, goods must be purchased not more than 4 months before the student pass expiry and the goods are brought out of Singapore within 2 months from the date of purchase.
3. You must spend a minimum of S\$100 (including GST) on purchases from the same retailer in the same day before a refund form can be issued to you. You may accumulate a maximum of 3 same-day receipts from the same retailer to meet this minimum purchase amount.
4. You are to carry small items of high value in your hand luggage and produce the goods together with this form and the invoice or receipt to Singapore Customs at the GST Refund Inspection Counter in the Departure Lounge after immigration.
5. If the goods are too bulky to hand-carry on board the aircraft, you are to produce the goods with the form and invoice or receipt to Singapore Customs in the Departure Hall before checking the goods in.
6. You are also required to show your passport and travel documents such as boarding pass or confirmed air-ticket as proof of your eligibility and departure from Singapore.
7. You must seal the endorsed form in the envelope given to you by the retailer and drop it in the mailbox situated at the GST Refund Inspection Counter before leaving Singapore.
8. You must depart from Singapore within 12 hours from the time of Singapore Customs' endorsement as indicated in the form.

How to obtain a refund from the retailer?

You must submit the endorsed form to the retailer within 2 months from the date of Singapore Custom's endorsement as indicated in the form. The retailer must refund you the GST (after deducting administrative charge, if any) within 3 months from the date of Singapore Custom's endorsement on the form.

Important Note

This form is a declaration to Singapore Customs. It is a serious offence to make a false declaration to Singapore Customs.

