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First published in the *Government Gazette*, Electronic Edition, on at .

## **No. S 181**

### **GOODS AND SERVICES TAX ACT (CHAPTER 117A)**

#### **GOODS AND SERVICES TAX (GENERAL) (AMENDMENT) REGULATIONS 2011**

In exercise of the powers conferred by section 86(1) of the Goods and Services Tax Act, the Minister for Finance hereby makes the following Regulations:

#### **Citation and commencement**

1. These Regulations may be cited as the Goods and Services Tax (General) (Amendment) Regulations 2011 and shall come into operation on 1st April 2011.

#### **Deletion and substitution of Part VII**

2. Part VII of the Goods and Services Tax (General) Regulations (Rg 1) is deleted and the following Part substituted therefor:

#### **“PART VII**

#### **TOURIST REFUND SCHEME**

#### *Division 1 — General*

#### **Definitions of this Part**

47. In this Part —

“airport” means the Changi International Airport or Seletar Airport, as the case may be;

“application form” means the application form referred to in regulations 50(1)(a);

“approved central refund agency” means an approved central refund agency referred to in regulation 50E(1);

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“approved central refund counter operator” means an approved central refund counter operator referred to in regulation 50F(1);

“approved independent retailer” means an approved independent retailer referred to in regulation 50E(1);

“date of approval”, in relation to an application by a tourist for a refund under the scheme, means

(a) the date on which the tourist obtains an approval for his refund from a proper officer of customs at the Goods and Services Tax Refund Inspection Counter at the airport; or

(b) the date on which the tourist obtains an approval for his refund through the electronic system,

as the case may be;

“electronic system” means the electronic system designated by the Comptroller under regulation 50(2);

“goods” means the goods in respect of which an application has been or is to be made by a tourist for a refund under the scheme;

“proper officer of customs” means any officer of customs acting in the fulfilment of his duties under the Act, whether such duties are assigned to him specially, generally, expressly or by implication;

“scheme” means the tourist refund scheme referred to in regulation 48;

“student’s pass” means a student’s pass issued by the Controller of Immigration under regulation 14 of the Immigration Regulations (Cap. 133, Rg 1);

“tourist” means an individual referred to in regulation 49.

### **Tourist refund scheme**

**48.—**(1) A tourist refund scheme is hereby established under this Part for

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- (a) the refund by a taxable person that —
    - (i) is made to a tourist who departs from Singapore from an airport; and
    - (ii) is of an amount equivalent to the tax chargeable on a supply of goods to the tourist by —
      - (A) the taxable person; or
      - (B) another taxable person with whom the first-mentioned taxable person is affiliated; and
  - (b) the refund by the Comptroller to the taxable person who made the refund to the tourist, of the amount refunded to the tourist under sub-paragraph (a).

(2) For the avoidance of doubt, this regulation shall not apply where the taxable person making the refund to the tourist is acting in the capacity of an approved central refund counter operator.

*Division 2 — Refund to tourist*

**Meaning of tourist**

**49.**—(1) For the purposes of this Part, subject to paragraph (2), an individual is a tourist if —

- (a) he has in the 24 months immediately preceding the date of purchase of the goods in question been present in Singapore for not more than 365 days in the aggregate;
- (b) he is neither a citizen nor a permanent resident of Singapore;
- (c) he is not a member of the cabin or flight crew of the aircraft on which he is departing out of Singapore;
- (d) he has not, at any time in the 6 months immediately preceding the date of purchase of the goods, been at any time employed in Singapore; and
- (e) he is 16 years of age or above at the date of purchase of the goods.