

***CTT – Project Report:***  
***Topic: Tourist VAT Refund Scheme of Asian  
Countries Vs Sri Lanka***

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# **CTT – Project Report: Tourist VAT Refund Scheme of Asian Countries Vs Sri Lanka**

## **1. Introduction**

1.1 The project report covers the scope and the aspects related to the Tourist VAT Refund Scheme (TVRS) of Sri Lanka against Valued Added Tax (VAT) and Good Services Tax (GST) Refund Schemes of Asian Countries. Report further elaborates the impact on Tourism Industry and overall economy of the country as whole. It is critically important to identify and analyze the good practices and differences of Tourist VAT scheme of Asian countries and there by adopting to implement best practices to develop the Tourism Industry and ease out the VAT refund and its related administrative process.

1.2 Tourist VAT Refund Scheme (TVRS) was introduced by Inland Revenue Department of Sri Lanka to refund the VAT which is charged when purchasing goods, by tourists who visit Sri Lanka. TVRS was implemented with effect from September 11, 2018 in terms of section 58A of Value Added Tax Act No. 14 of 2002 (Amended by Act) and by Gazette notification of the Commissioner General of Inland Revenue and Ministry of Finance accordingly.

In order to ensure an effective application of Tourist VAT Refund Scheme (TVRS), it is required by tourists to adhere with the conditions (criteria) set by the regulations. In order to claim the VAT charged on tourists on their purchases, following criteria to be followed.

- Person should be Non-Citizen and Non-Resident of Sri Lanka
- Type of the visa would be Visitor visa issued by the Controller General of Immigration and Emigration of Sri Lanka
- Should be not less than eighteen years old as of the date that the tourist who visit Sri Lanka
- The person should have stayed in Sri Lanka less than ninety days at the date of the refund claim.

Further, this was launched by the government to attract more foreign tourists to Sri Lanka, transforming the country into trading Hub of Asia in line with the Budget proposal of year 2018. As per the current global trend, most of emerging countries have been implemented the Tourists VAT refund scheme to attract more tourists. Here will review the existing TVRS scheme and analyze the process and key features in order to assess the application of TVRS on Sri Lanka's context.

1.3 The research project addresses how Sri Lanka's TVRS (Tourist VAT Refund Scheme) would facilitate in promoting the tourism industry by adopting best practices from other Asian Countries who have implemented TVRS or Tourist Tax refund scheme in similar countries.

Therefore, objective of my report is to understand and compare key features and benefits of Tourists VAT/GST refund scheme of other Asian Countries Vs.

Sri Lanka to adopt best Practices which would create positive attributes and promote numbers of tourists arrive in Sri Lanka.

1.4 In terms of practical significance of the research project, I have analyzed the significances in terms of Micro and Macro level. In the case of Micro level, it is emphasized on the fact that the importance of micro level factors related to the tourism industry. This includes the promoting tourism industry of the country including related business. Further new trend in business has created the opportunity for Medical tourism sector as Sri Lanka is considered as medical hub as “Sense of well-being” is utmost priority in post-covid environment. Expansion of new business including boutique hotels, ecofriendly resorts, promotion of Ayurvedic products and other cultural heritage based products.

With regard to the practical significance at the Macro level, key stakeholders including government, will focus on tourism industry by easing out the tax environment such as introducing Tourist VAT Refund Scheme (TVRS). Practical significance of study at Macro level comprises of poverty reduction in the country and enhance the image of Sri Lanka (World Bank, 2021), It helps to generate higher benefits than trade in developing countries (Culiuc, 2014), also it aids government to expand business opportunities and maintain stable employment as there will be many indirect employments can be created. Moreover, other practical significant aspect would be to generate much anticipated foreign exchanges (FCY earnings) required for the country. Further Ranasighe & Sugandhika (2018) states that Tourism income is one of the key income source that contributed to Sri Lankan economy and which plays 60% of contribution to the county.

1.5 Overview the project covers the Key macro and micro economic indicators of Sri Lanka and the key highlights of Tourism Industry in order to highlight the importance of Tourism and Travels industry and its impact on the economy of the Country. As per the HKTDC Research (Oct, 2021), Country’s GDP and GDP per capita has reduced significantly from the year 2018 to year 2021. In the case of currency exchanges, USD/LKR rate has been deteriorated significantly and resulted in severe foreign exchange shortage and has exerted pressure on the exchange rates. Here the report highlights the importance of promoting the tourism and travel industry. Further the country wise comparison was done against Sri Lanka with regard to the frame work of Tourist VAT refund scheme and identify the best practices in order implement in Sri Lanka. Please refer the appendices 1 & 2 for the key macro-economic indicators for further references.

## 2. Background of the study and the Research

2.1 As stated in the introduction, Tourist VAT or GST refund scheme was introduced and has been implemented in order to ease out administration and refund process when VAT is claimed by the foreign tourists or Non-citizen and non-resident. The process involved to refund the VAT charged when purchasing goods by tourist when visit Sri Lanka. However, this was initially introduced in year 2018 where this scheme implemented by many countries across Asia region such as China, India, Indonesia, Pakistan, Vietnam, Thailand, Singapore and Malaysia. Those countries have been generating larger revenue from Travel and Tourism Industry. In this regard, VAT/GST refund scheme was introduced to refund the taxes and encouraged tourists to visit those countries. Moreover, related small and medium scale business have been promoted and encourage new brands from those countries.

As per the Sri Lankan economic forum, it was declared the motives for introduction of Tourist VAT refund Scheme as; attract more foreign tourists to Sri Lanka transforming the country in to a trading hub of Asia, line with government revenue policy. It further elaborates and as per the global trend, with the initiation of this procedure for VAT repayment that is followed by most countries in the world, thereby entire world attention will be focused on Sri Lanka. Therefore, it is expected that Sri Lanka's economy will have significant milestone in economic development through this procedure for prime tourist attraction. Thus, Tourist VAT Refund Scheme (TVRS) facilitate as tool to promote the tourism and encourage tourists to purchase Sri Lankan products (Specially Ayurveda and heritage products) Please refer the appendix 1 & 2 for Sri Lanka's key indicators.

Satifah & Wijaya (2021) highlighted that VAT refund policy provision are considered to be supporting instruments for tourism development to attract foreign tourists and encourage the participation of retail business sector. They further argued that it's important to simplify administration process and which would have a positive impact on growing number of retail stores participating in the VAT refund program in addition to encouraging foreign tourist's arrivals. Moreover, literature study reveals that consideration of the threshold of VAT refund can be changed, with the consideration of cost and benefit analysis. The strength of attraction of visiting foreign tourist in a country will depend on natural and cultural attractions instead of shopping tourism.

2.2 The whole objective of my research study and report is to understand and compare key features, characteristics, scope and benefits of Tourists VAT/GST Refund Scheme (TVRS) of other Asian countries against Sri Lanka to adopt the best practices required in developing the best TVRS instrument and facilitate in enhancing the numbers in arrival of foreign tourists thereby increasing the revenue of foreign exchange reserves, Further, project report and research study discusses the key features, characteristics of other countries where foreign exchange revenue are high.

2.3 In order to identify and assess the strength and framework of Sri Lankan Tourist VAT Refund Scheme, it's important to evaluate the literature published in respect of Tourism of other countries by research authors and professionals. As per the literature review by Michael et al (2016), they explained that Tourism has become one of the South-East Asia's foremost industries, although yet region reported only 11% of world's international tourist trade, the members of the South-East Asian Nations (ASEAN) are anticipating a boom in foreign tourism. The study revealed pre-Covid statistics that, the numbers of foreign visitors has double, receipts from tourism has tripled during the last decade and helping the nation to boost the foreign reserves. Thus, Tourism has become the leading source of foreign exchange in countries like Thailand, Singapore and Malaysia which I have already considered for research study. It's clearly visible those countries have introduced simplified tax refund scheme when foreign tourists purchase goods from those countries. Further, another important factor in the recent boom in international tourism in South-East Asia has been very active promotion of tourism by the various member states of ASEAN and, increasingly, some of socialist states. To varying degree, the countries of South-East Asia have banded together to encourage the growth of tourism within the region. Researchers has further studied the impact of tax refund of those countries and inter-connection of tax jurisdiction of respective countries.

2.4 With reference to the literature studies and reports by other researchers, they have focused clearly on the importance, jurisdiction and process of claiming Tax/VAT refund. However, It's important to identify and assess the simplification of VAT/GST refund scheme in promoting the foreign tourists and encourage new business who are related with travel and tourism industry. As per Wang & Stewart (2021), argued that many Value Added Tax (VAT) and Goods and Services Tax (GST) include tax refund scheme for goods acquired by tourists when they visit the relevant country of jurisdiction, and then return home. Hence the policy, design and operation of tourist tax refund scheme have not been widely researched in the literature.

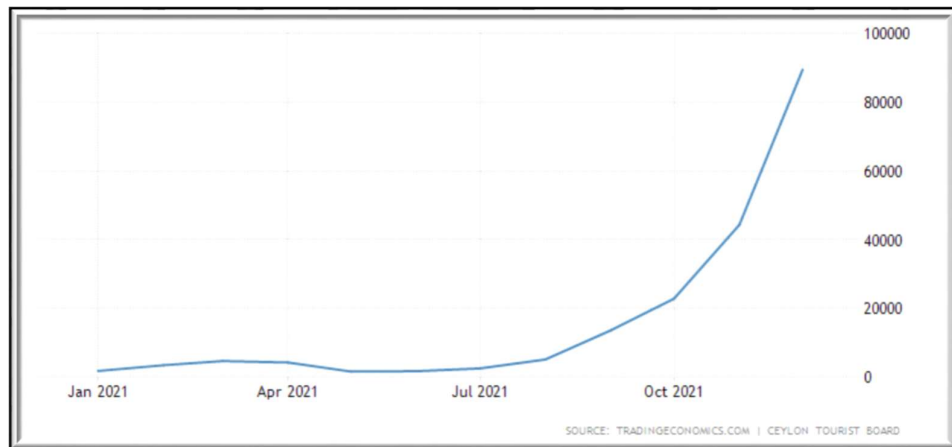
Therefore, my research report & is prepared and detailed study is made with regard to Tourist VAT Refund Scheme (TVRS) and address the Gaps while providing the detailed discussion of the scope, framework and benefits of the policy, legal design, flexibility and administration of Tourist VAT refund scheme, Also I have revisit and reviewed the policy rationale for the establishing of Tourist Tax Refund Scheme. Moreover, my research will differ to other existing research papers as this report considered the three main rationales such as destination principles which is prime basis for the most VAT's; the goal of providing an incentive to the tourism industry, and the principle of equity or fairness. Thus, Wang & Stewart (2021), highlighted the policy issues and tax risks that should be considered by countries seeking to implement and enhance such VAT/GST refund scheme.

2.5 Reference to the above, my research study and report focus on the detailed comparison of Tourist VAT/GST refund scheme of other countries and identified key features and difference which are favourable to Sri Lanka in promoting and enhancing tourist's arrivals and small and medium scale business opportunity in bring foreign reserves into the country, Whole objective is to identify the best practices from other dynamic and emerging countries preferably Asia. However, I have reviewed other Asia-Pacific countries in order review the facilities and best practices adopted with regard to Tourist Tax Refund Scheme.

### 3. Detailed Project and Research study

3.1 Reference to the scholarly article presented by Perera and Welgama (2015), Sri Lanka aims to transform its tourism sector into one of the largest foreign exchange earners by 2022 by attracting 2.5 million high spending tourists. Tourist was ranked as 5<sup>th</sup> source of foreign earning in year 2012 and third largest in the subsequent year 2013 contributing 5.2% to foreign earnings of the country. Keeping the motive to achieve the higher foreign exchange earnings, government has established economical and tax policy which resulted in introducing VAT/GST refund scheme in year 2018. This has made remarkable change in country's foreign exchange earnings, reported the total foreign exchange earnings from Tourism industry, USD 3.5 Billion in year 2019, reporting back as 3<sup>rd</sup> largest foreign exchange earner for the national economy.

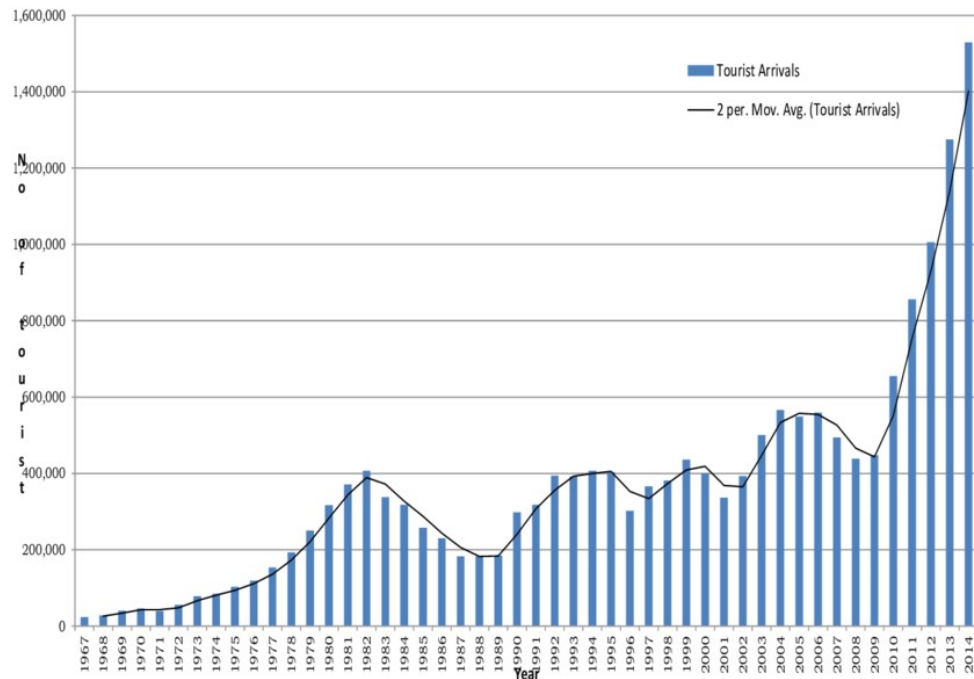
However, it was observed that, the number of Tourists has been increased Appended below month on month tourist arrivals for the past month of year 2021 after rolling out the vaccination and introduction of travel bubble or bio bubble concept.



**Figure 1: Sri Lanka Tourists Arrivals. Source: Tradina Economics.2022**

Hence, we were not able to reach to the target tourist arrival of 2.5 Million by 2016. As per research study, it was reveal that, Sri Lanka's Tourist VAT refund scheme was not focused at bigger picture and was not technology driven to ease out administration in refunding the VAT/GST.

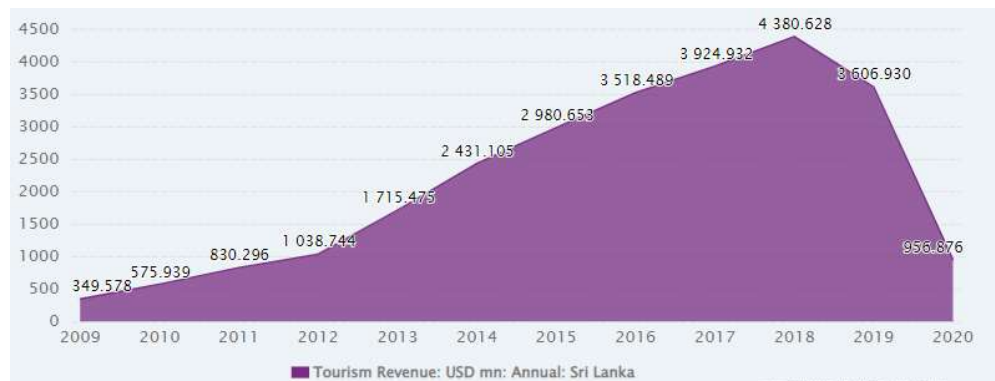
Please find the below graph for the foreign tourist's arrival statics for the past years.



**Figure 2: Sri Lanka Tourists Arrivals-YoY, Source: Research gate**

Perera and Welgama (2015), further elaborated that tourist arrivals and country's tax and economic mechanism has direct impact on foreign exchange earnings. They have developed an econometric model based on the Cobb-Douglas function to analyze the relation between foreign exchange earnings, tourist arrivals, tourist prices, and tourist spending and direct employment in tourism. These tools can be used by policy makers to calculate future foreign exchange earnings, employments, arrivals and prices related to tourism in Sri Lanka.

Further, it's vital to Sri Lanka to focus on economical and tax policies, especially on Tourist VAT Refund Scheme, as foreign exchange from Tourism has drastically reduced, exerting pressure on foreign exchange. Please refer the figure-3 for Sri Lanka's statics on foreign exchange revenue.



**Figure 3: Sri Lanka Tourism Revenue (USD), Source: CEIC DATA**

3.2 Reference to the research report, my findings are based on the comparison of Tourist VAT Refund Scheme (TVRS) of Selected Asian countries against in Sri Lanka. (Please refer the annexure no-3 for detailed comparison under the key specific points) I have considered the dynamic and emerging countries such as Thailand (TVRS), Singapore (‘electronic TRS) and Malaysia (TRS). Please refer the appendix-5 for the detailed country wise TVRS comparison.

As per the Tourism Authority of Thailand with that of Sri Lankan Tourist VAT Refund scheme, following difference and features were identified.

- In Sri Lanka, shops should issue Tourist VAT Refund Invoices (TVRI) to qualify under TVRS Scheme whereas Thailand accepts "Tax Invoices" which is less burden to such shops (Thailand shops are not required to issue separate invoices for Tourist VAT refunds)
- Sri Lanka doesn't have a procedure to get VAT Refunds later (by putting relevant documents to Boxes located at Airport or mail to relevant authority)
- In Thailand, the amount of purchase would be 2000 baht which is equivalent Rupees of twelve thousand where in Sri Lanka, it is required to fulfill the minimum purchase limit of Rupees Fifty thousand and maximum invoices are limit of 3 (Three invoices)
- Process of claiming VAT refund is more or less the same and both required to go through application verification (TVRI and PP10 form)
- However, in Sri Lanka, VAT refunding process would only by means of cash transaction after satisfying the customs verification and can be dispensed at the airport through designated bank. Thus, in Thailand, VAT on purchases can be refunded through either by Cash, draft and it will be credited to debit card or credit card account. Further, foreign tourists are facilitated through dropping the refund application to the refund box located at the Thailand Airport.

As per the Inland Revenue Authority of Singapore with that of Sri Lankan Tourist VAT Refund scheme, following difference and features were identified.

- In Thailand, eTRS is a voluntary scheme and not all retailers in Singapore operate it. GST-registered retailers may choose to operate the scheme by engaging the service of a Central Refund Agency (“CRA”) or on their own as Independent Retailer (“IR”). However, in Sri Lanka only authorized and designated shops are allowed which has got the sign of “Tax free shopping”



- In Singapore, the amount of purchase would be SGD 100 which is equivalent Rupees of fifteen thousand where in Sri Lanka, it is required to fulfill the minimum purchase limit of Rupees Fifty thousand and maximum invoices are limit of 3 (Three invoices). Hence in Singapore, foreign tourist can allow to claim GST on accumulated purchases three different time intervals on the same day from the same registered supplier.
- In Singapore, If eTRS Ticket is not issued, your refunds will be automatically linked to your passport number & can verify the validity through <https://touristrefund.sg> or their Mobile App. Hence no facility is available in Sri Lanka to claim VAT refund electronically if tourists are missed to claim.
- In Singapore, tourists may apply for GST refund at the eTRS self-help Kiosk located at departure & If the transactions are not approved at the self-help kiosk, only then tourists are required to approach a Customs officer at the Customs Inspection Counter. Thus in Sri Lanka, customs verification is must and created tedious and time consuming process in order to claim VAT refunds by foreign tourists.
- As explained above, in Sri Lanka, VAT refunding process would only by means of cash transaction after satisfying the customs verification and can be dispensed at the airport through designated bank. However, in Singapore, foreign tourists could able to obtain refunds via cash, Alipay refund or refund can be made through Credit card or Debit card.

As per the Royal Malaysian Customs Department with that of Sri Lankan Tourist VAT Refund scheme, following difference and features were identified,

- In Sri Lanka, shops required to issue Tourist VAT Refund Invoices (TVRI) to qualify under TVRS Scheme whereas Malaysia accepts "Tax Invoices" which is less burden to approved outlets.
- In Malaysia, the amount of purchase would be Malaysian Ringgit (RM300) which is equivalent Rupees of fourteen thousand six hundred where in Sri Lanka, it is required to fulfill the minimum purchase limit of Rupees Fifty thousand and maximum invoices are limit of 3 (Three invoices). Hence in Malaysia, foreign tourist can allow to claim GST on accumulated purchases if the purchases are made from the same approved outlet on different days.
- In Malaysia, foreign tourists can claim Tax refunds in many forms such as Cash, Credit card and Bank Drafts. Hence in Sri Lanka, VAT refunding process would only by means of cash transaction after

satisfying the customs verification and can be dispensed at the airport through designated bank.

- There are numbers of Approved Malaysian Airports Under the Tourist Refund Scheme which help tourist to claim their GST refunds hassle free. However, in Sri Lanka only one place designated at BIA is available in claiming VAT refunds.

After the detailed evaluation and review of TVRS of Sri Lanka with selected Asian countries, findings reveal that VAT/GST refund process/mechanism is driven by the simplified process supported with digital and mobile technology in order to ease out refunding process.

Reference to Satifah & Wijaya (2021) explained that The utilization of the refund scheme is still very few in Indonesia. To attract foreign tourists visiting Indonesia and boosting the economic growth of the retail sector, the government by the Ministry of Finance issued new regulations that provide leeway to obtain VAT Refund facilities. The statement is still valid to Sri Lankan context as well, as TVRS scheme is not yet being optimally utilized by Sri Lankan government in order to enhance the Tourism and Travel Industry.

Moreover, reference to the recent scholarly article by Samaratunga (2020), highlighted the concerns on recovery process of tourism and travel industry and study revealed that importance of ease of tax and administration process along with impact of source market, impact of tourism resources and impact of travel ban. He further emphasized on the fact that how tax rebate system would help in post Covid 19 challenges and opportunities.

#### 4. Summary

In summary, following key differences were identified in TVRS implemented by Asian countries against Sri Lanka.

- In Sri Lankan shops are required to issue “Tourist VAT Refund Invoice (TVRI) to qualify to claim hence country such as Thailand accepts “Tax Invoice” which is less burden to operate and administration. Further it would ease out foreign tourist to claim VAT/GST refunds on purchases made in foreign countries.
- Tourist VAT Refund Scheme of other countries facilitate the refunds to be received in other forms such as electronic pay, transferable to credit/debit card and/or issue of Bank draft – Use of Technology & deposit kiosk /Transfer to e-wallet would create hassle free mechanism to claim VAT/GST refunds by foreign tourists.
- Refund process has been simplified where validation will be made automatically link to passport number - Verify the validity through <https://touristrefund.sg> or their Mobile App.
- In other countries, accumulated purchases are allowed in different days provided the purchased is made from the same approved supplier. This will help to promote several business transactions specially from small and medium scale business.
- In Sri Lanka, Minimum purchase limit for Tourist VAT Refund Scheme (TVRS) is amounted to Rs. 50,000/- (Fifty thousand only) which is higher than that of other Nations. For example, in other countries, in order to qualify for claiming VAT/GST refunds is equivalent to Rs. 14,000/- (Fourteen thousand only)
- In the case of India, GST refund for foreign Tourists visiting India, it is allowed to claim GST refund who are staying not more than 6 (six) months. This is important concern with regard to the medical tourism sector who are required to stay more 3 months or 90 days.

As per the Travel and Tourism Industry (Sep, 2021), Tourism has traditionally been the third largest foreign exchange earner in the country. Sri Lanka recorded over 1.9 million tourist arrivals in 2019. Following industry related concerns and opportunities in Tourism and Travel industry are listed below.

- It is important to promote and position the island as the perfect destination for post-Covid travel and thereby attract foreign direct investors. Recent statistics shows there is a remarkable increase in arrivals of foreign tourists since Oct 2021.

- There are potential opportunities to affiliate with global branded hotels such as Hilton, Marriot, Six sense etc.
- As stated above, Tourism Industry is the 3rd largest foreign exchange earner for the country and having proper vision and focus would able to generate higher foreign exchanges/revenues. TVRS will help as tool to facilitate the process and creating good image among foreign tourists.
- Further, country could anticipate an increase in tourist's arrival subsequent to rolling out of vaccination & introduction of Travel bubbles (Bio-bubble concept)
- Sri Lanka has ranked as 77th out of 141 countries in the travel and tourism competitiveness Report 2019 (World Economic Forum, 2019)
- Sri Lanka is abundance with natural beauty (mix of attractiveness); Beaches, wild life parks, rain forests, Tea plantation, Ancient ruins etc. There is an opportunity for Sri Lanka to recreate the brand value to attract more foreign tourist. In this regard TAX and administration (TVRS refunding scheme) would play vital role in enhancing the tourism and travel business.
- There is a potential opportunity in implementing in Green Hotel concept (Eco-Tourism market segment) and would help to exploit new business opportunity and generating foreign exchanges inflow required for the country.

## 5. Conclusion

As stated at the outset, the whole objective of my report is to understand and compare key features and benefits of Tourists VAT/GST refund scheme of other Asian Countries Vs. Sri Lanka to adopt best Practices which would create positive attributes and promote numbers of tourists arrive in Sri Lanka. Accordingly, I would like to conclude with below proposed developments to Tourist VAT Refund Scheme (TVRS) of Sri Lanka.

- Minimum purchase amount to be reduced to promote more retailer business registration and authorized agents/shops. This would help to promote local business who are in travel and tourism industry. Specially locally manufactured Ayurvedic, heritage based product such ancient jute based products etc.
- Accumulated purchases to be encouraged from single registered supplier. The possibility of purchases made for different time intervals by single local supplier.
- Ease out the TVRS administration process by introducing same “Tax Invoice” mechanism to claim (As line with ASEAN countries)
- Period of timing for VAT refund claim to be considered (if Medical tourism is encouraged, it's important to consider the foreign tourists to claim VAT refund who would stay more than 90 days.
- Ease out of technology to expedite the TVRS process (online/Deposit Kiosk). In Sri Lanka, presently TVRS is administrated by manual documentation process. This would create a hassle specially those who rushed at the airport. Introducing the digital and SMART mobile technology would ease out government administration, monitoring as well as VAT refunding process.
- Facilitate other mode of payment to speed up the process refund (electronic pay, transfer to credit/debit card and issue of Bank draft).

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## Appendices

### 1. Appendix 1 – Key information related to Sri Lanka





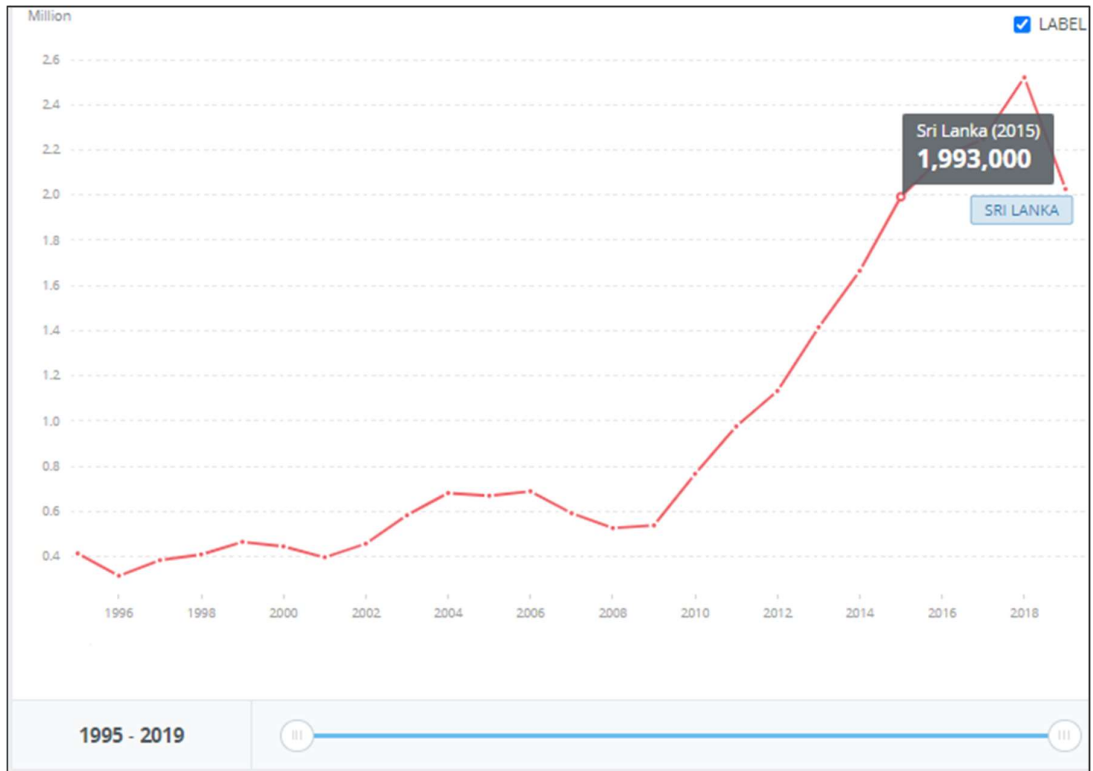
## 2. Appendix 2 – Key information related to Sri Lanka (Contd.)



### 3. Appendix 3 – GDP growth rate (%) in South Asia

Rank	Country	GDP growth rate (%)
1	 <a href="#">Nepal</a>	7.9
2	 <a href="#">Bangladesh</a>	7.4
3	 <a href="#">Bhutan</a>	7.4
4	 <a href="#">India</a>	6.7
5	 <a href="#">Pakistan</a>	5.4
6	 <a href="#">Maldives</a>	4.8
7	 <a href="#">Sri Lanka</a>	3.3
8	 <a href="#">Afghanistan</a>	2.7

#### 4. Appendix 4 – International Tourism (No of tourists arrival in SL)



## 5. Appendix 5 – TVRS Comparison with other Asian Countries

Item	<i>Sri Lanka (TVRS)</i>	Thailand (TVRS)	Singapore (eTRS)	Malaysia-GST (TRS)
Designated shops	<i>Shop at the store displaying “Tax Free Shopping”</i>	Shop at stores displaying “ <b>VAT Refunds for Tourists</b> ”	Shop at a participating retailer in the <b>electronic Tourist Refund Scheme (eTRS)</b> ,	Shop at approved outlets/stores displaying “ <b>TRS logo/ signage</b> ”
Minimum purchase and frequent of purchase	<b>LKR 50,000/- (Exclusive VAT)</b> <i>Consist of maximum of 3 commercial invoices Issued on the same day and same retailer</i>	<b>Baht 2,000/- (Equivalent LKR 12,000/-) – Including VAT</b> Per person in the same store on the same day	<b>SGD 100 (Equivalent LKR 15,000/-) including GST.</b> You may accumulate up to 3 same-day invoices/receipts from retailers bearing the same GST registration number and same shop name	<b>Malaysian Ringgit (RM300) – (Equivalent LKR 14,600/-) Including GST.</b> Accumulation of purchases is allowed if purchases are made from the same Approved Outlet on different days.
Process of claiming VAT refund	<ul style="list-style-type: none"> <li>• <b>Obtain VAT refund invoice (TVRI)</b> -Same authorized retailer by providing commercial invoices along with your passport.</li> <li>• <b>Apply using a TVRS application form.</b></li> <li>• <i>Goods should be taken out of Sri Lanka either as baggage or hand luggage</i></li> </ul>	<ul style="list-style-type: none"> <li>• Obtain <b>P.P.10 (VAT Refund Application Form)</b> Form and original tax invoices at the store on the purchase date.</li> <li>• Goods should be taken out within 60 days of purchase date via BIA. (The purchase date is counted as the first day.)</li> </ul>	<ul style="list-style-type: none"> <li>• Present your <b>original passport to be eligible for GST refund.</b></li> <li>• After the <b>eTRS transaction</b> is issued, collect the <b>original receipt(s)</b> from the retailer before you leave the shop and keep the receipts until you receive your refund.</li> </ul>	Present the following goods and documents to the Proper Officer of Customs for verification and endorsement at the <b>GST Refund Verification Counters.</b> <ul style="list-style-type: none"> <li>• Goods purchased at the Approved Outlets</li> <li>• Original tax invoice</li> <li>• Completed GST refund form or transaction slip or contingency form</li> </ul>

			<ul style="list-style-type: none"> <li>• Check if the <b>eTRS transaction</b> is correctly issued, you can login <b><a href="https://touristrefund.sg">https://touristrefund.sg</a></b> or download the <b>mobile app “eTRS Singapore”</b> from Android/ iOS play stores.</li> </ul>	<ul style="list-style-type: none"> <li>• Tourist's international passport</li> <li>• Boarding pass or confirmed air ticket</li> </ul> <p>Goods should be taken out within 90 days of purchase date.</p>
Customs Procedure	<p><i>Present the following documents to the TVRS Customs Verification Counter with Goods entitled to claim refund</i></p> <ol style="list-style-type: none"> <li>1. <i>Completed tourist VAT Refund Claim Application form.</i></li> <li>2. <i>Original Tourist VAT Refund invoices (TVRI) with specified commercial invoices.</i></li> <li>3. <i>Valid passport</i></li> </ol>	<ul style="list-style-type: none"> <li>• Show your purchases (<b>P.P.10 Form, Original Tax invoices and purchased goods</b>) at the Customs office before loading your luggage.</li> </ul>	<ul style="list-style-type: none"> <li>• At the airport, proceed to the <b>eTRS self-help kiosk</b> with your goods.</li> <li>• Depending on the luggage (Check in or Hand carry), you need to <b>apply for GST refund at the eTRS self-help Kiosk</b> located in relevant area before immigration.</li> <li>• You will approach to Customs physically, only when the transaction is not approved.</li> </ul>	<ul style="list-style-type: none"> <li>• Produce original copy of the tax invoice and the completed original <b>GST refund form</b> along with the purchased goods to the Proper Officer of Customs (at the <b>GST Refund Verification Counter</b>) at the airport prior to departure.</li> <li>• The tourist can only receive a GST refund form from the Approved Outlet where the eligible goods have been bought.</li> </ul>

Refunding process of the VAT

- Upon Customs verification, submit the above documents to **TVRS –Inland Revenue Counter for a refund claim.**
- Submit the payment voucher for processing to the Bank of Ceylon Branch located inside the Departure Lounge.
- **The refund will be paid in cash.**



- Present the **goods and VAT Refund Application for Tourists form** to Customs officers for inspection before check-in.
- **Luxury goods, such as jewellery, gold ornaments, watches, glasses, or pens with (value of 10,000 baht or more per item) must once more be inspected** by the Revenue officers at the VAT Refund Office at the departure lounge.
- In the case that the **refund amount exceeds 30,000 baht**, the payment is made in **form of draft or transfer to credit card account.**



At the eTRS self-help kiosk, you may choose your preferred refund option.


- **Cash Refund** - The GST Cash Refund Counter located in the Departure Transit Lounge area
- **Alipay refund** - The refund amount will be credited to your Alipay account immediately.
- **Refund via credit card** - You may proceed for boarding. The refund will be **credited to your designated credit card within 10 days.**



Upon Customs verification and endorse by RMCD officer, Proceed to the Approved Refund Agent's Counter to obtain the GST refund. The refund must be made by the following mode of payment:

- In **cash** up to three-hundred **Malaysian Ringgit (RM300);**
- To a **credit card account;** or
- Through a **bank cheque** if neither of the previous refund options is feasible.



		<ul style="list-style-type: none"><li>• Alternatively, drop the application &amp; Original Tax invoices at deposit box, after all inspections have made by the customs and Revenue officers.</li></ul>		
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