How tourist refund fraud works

1
A local customer buys jewellery. Local customers are not entitled to tourist refunds. The tourist buys the invoice and jewellery tag from the local customer.
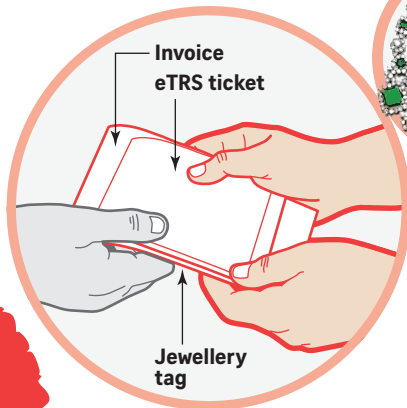
2
The tourist obtains a ticket for a tourist refund (eTRS ticket) from the jewellery retailer under his passport number by using the invoice he bought from the local customer.

3
The tourist matches the invoice, jewellery tag and eTRS ticket to the jewellery he has on hand or has brought into Singapore.

4
The tourist obtains a cash refund from the Central Refund Counter using the eTRS ticket, jewellery, invoice and jewellery tag.

Local customer

Tourist

Invoice
eTRS ticket

Jewellery tag

Jewellery

GST CASH REFUND $