

GST-registered businesses must show **GST-inclusive prices** on all price displays



Acceptable price displays

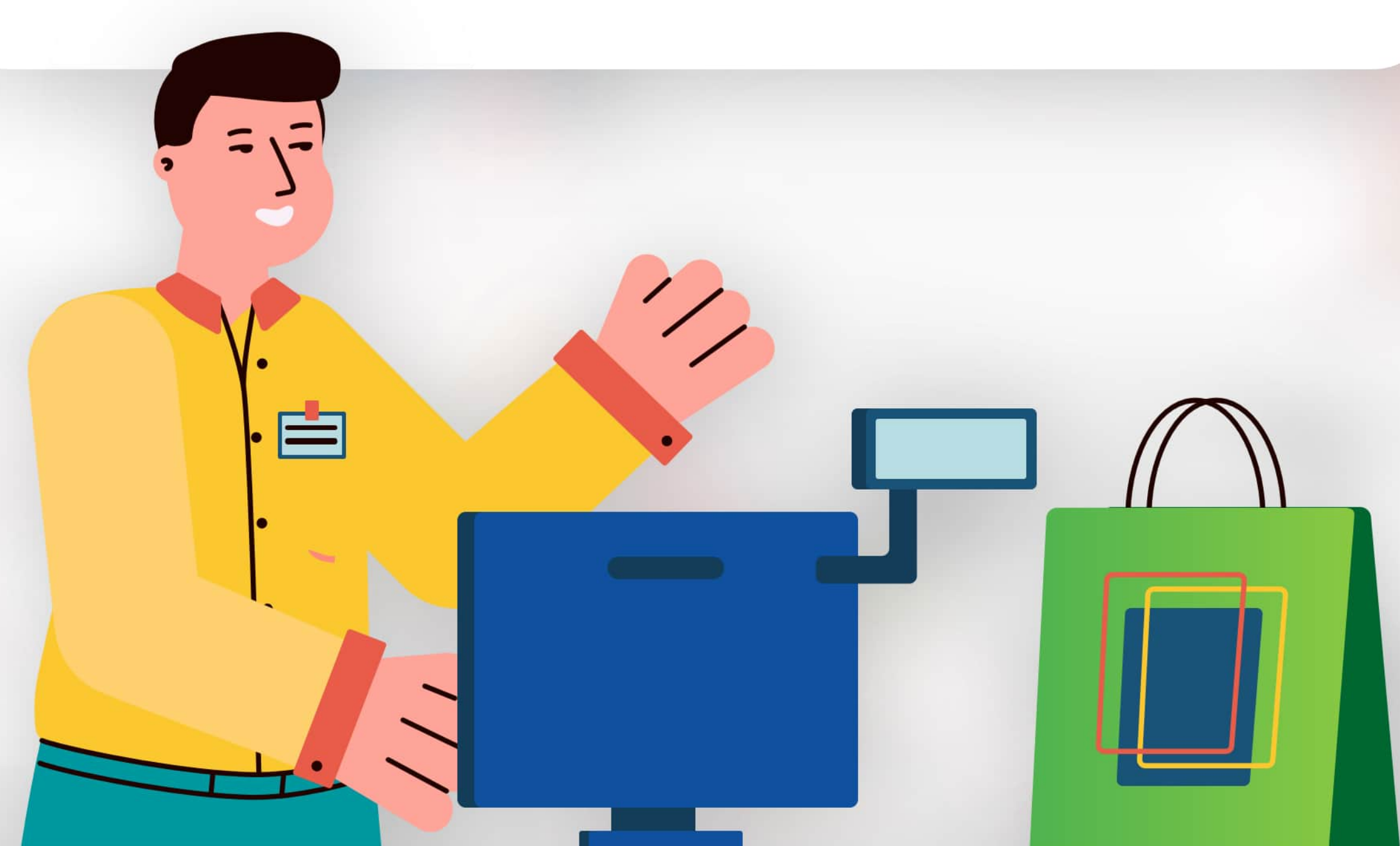
\$107 \$107 w/GST

\$107 (inclusive of GST)

\$107 w/GST (\$100)

\$107 w/GST (\$100)

\$107 w/GST
(\$100 w/o GST)



Unacceptable price displays

\$100 + \$100 + GST

\$100 + 7% GST \$100 + \$7 GST

\$107 w/GST (**\$100**)

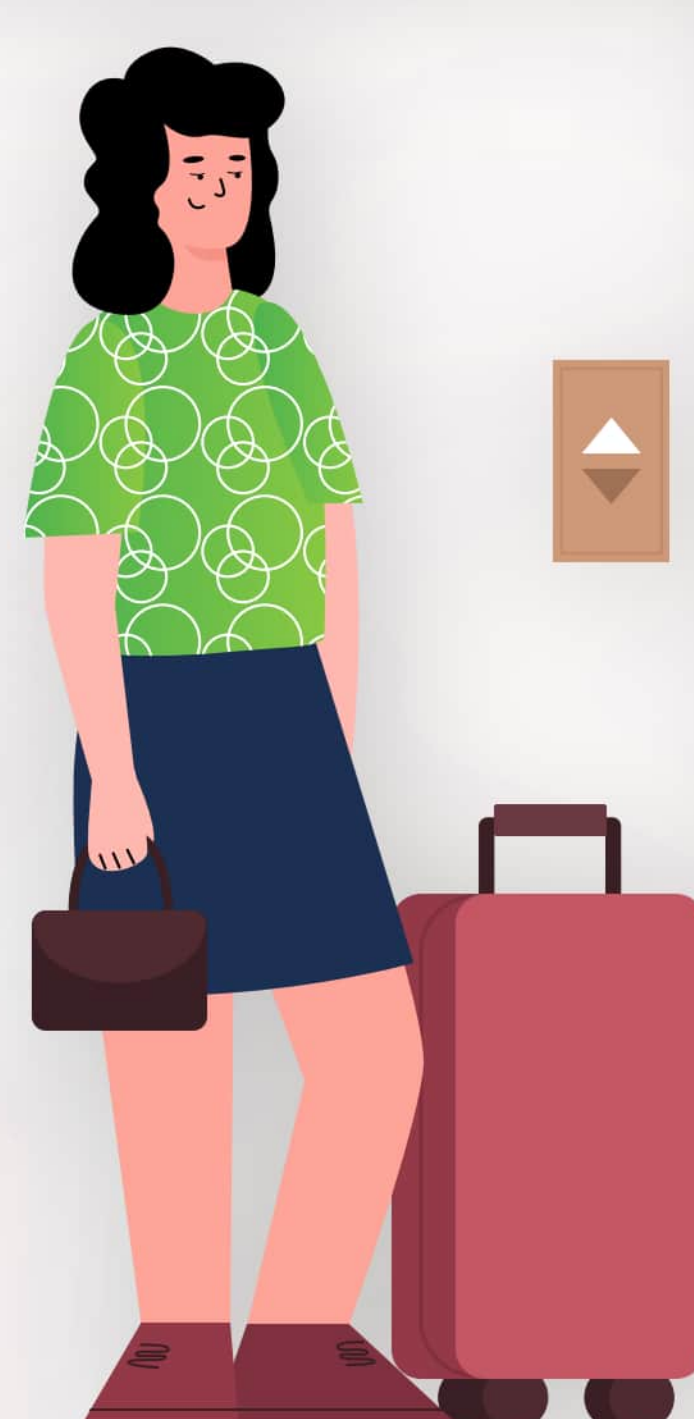
\$100 w/o GST
(\$107 w/GST)

Quoting the following clauses but not the GST-inclusive prices is unacceptable:

-  Prices stated are subject to GST
-  Prices stated are exclusive of GST
-  Prices stated are before GST

As an exception, businesses in the following industries are not required to display GST-inclusive prices **for goods and services that are subject to service charge**:

Hotel



Food & Beverage (F&B)



This is because these businesses may have operational difficulties in displaying GST-inclusive prices due to the imposition of service charge.

They must still prominently display a statement informing customers that prices are subject to GST and service charge.

The exception does not apply to hotels and F&B outlets that do not impose a service charge. Such businesses are still required to display GST-inclusive prices.