## GST-registered businesses OF SINGAPORE must show GST-inclusive prices on all price displays

Acceptable price displays

\$107 w/GST

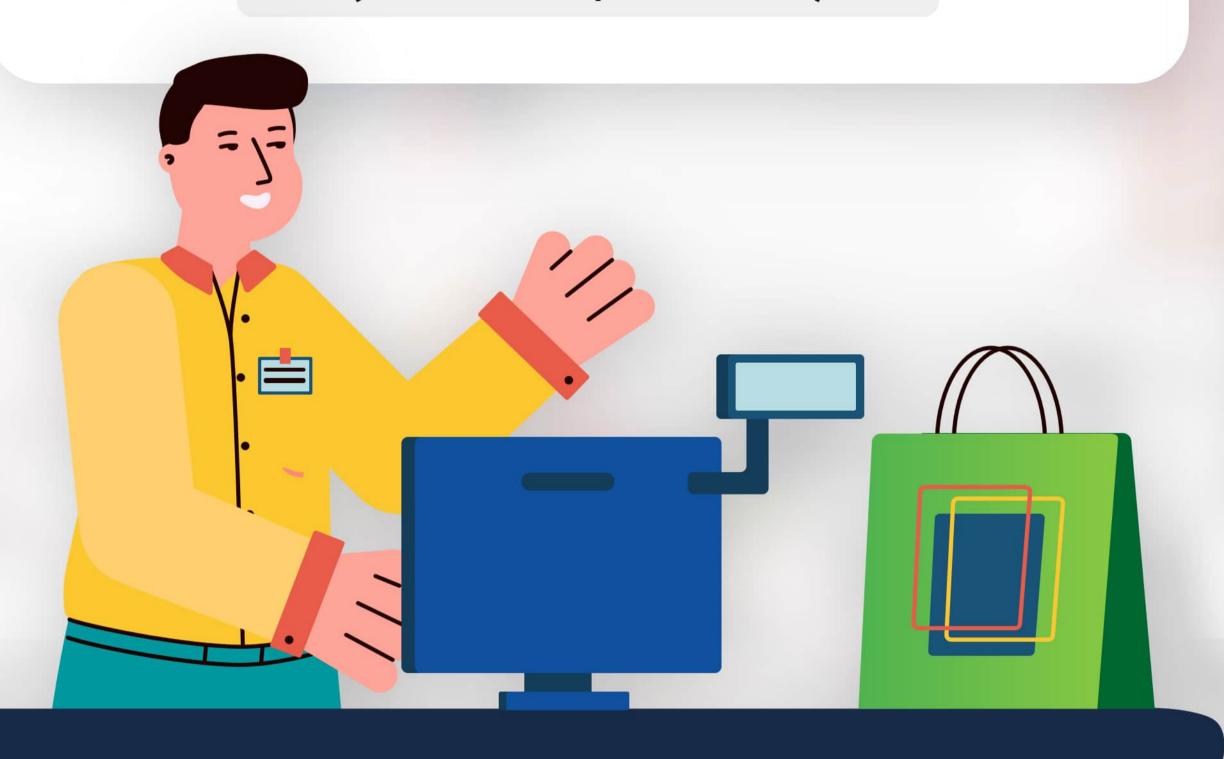
\$107 (inclusive of GST)

\$107 w/GST (\$100)

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

\$107 w/GST

(\$100 w/o GST)



Unacceptable price displays

\$100 + GST \$100 +

\$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:



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.

