

**GENERAL SALES TAX**

**CONSUMER**

**LEAFLET**

**TO**

**GST**

**CALCULATION**



**CONSUMER GUIDE  
TO GST CALCULATION**

The Consumer GST Table on the opposite has been designed to assist the consumer with a quick reference for use in breaking down the price of a good or service with GST into the price and the GST.

Section I of the Table provides the breakdown of price with GST for values from five to ninety-five cents in increments of five cents, while Section II provides the breakdown for values from \$1.00 to \$20.00 in increments of \$1.00.

To use the table follow the examples below:

**EXAMPLE I**

A price of \$15.95 including GST is broken down as:

$$\text{Price with GST} = \text{Price w/o GST} + 10\% \text{ GST}$$

<b>Under Section II</b>	<b>\$15.00</b>	<b>\$13.64</b>	<b>\$1.36</b>
<b>Under Section I</b>	<b>+ <u>\$.95</u></b>	<b>+ <u>\$.86</u></b>	<b>+.09</b>
<b>TOTAL</b>	<b>\$15.95</b>	<b>\$14.50</b>	<b>\$1.45</b>

**EXAMPLE II**

A price of \$52.50 including GST is broken down as:

$$\text{Price with GST} = \text{Price w/o GST} + 10\% \text{ GST}$$

<b>Under Section II</b>	<b>\$20.00</b>	<b>\$18.18</b>	<b>\$1.82</b>
<b>Under Section II</b>	<b>+ \$20.00</b>	<b>+ \$18.18</b>	<b>+ \$1.82</b>
<b>Under Section II</b>	<b>+ \$12.00</b>	<b>+ \$10.91</b>	<b>+ 1.09</b>
<b>Under Section I</b>	<b>+ \$ .50</b>	<b>+ \$ .45</b>	<b>+\$ .05</b>
<b>TOTAL</b>	<b>\$52.50</b>	<b>\$47.72</b>	<b>\$4.78</b>

**CONSUMER GST TABLE**

SECTION I			SECTION II		
A	=	B + C	A	=	B + C
Price with GST		Price without GST + 10% GST	Price with GST		Price without GST + 10% GST
0.04		0.04 + 0.00	1.00		0.91 + 0.09
0.10		0.09 + 0.01	2.00		1.82 + 0.18
0.14		0.13 + 0.01	3.00		2.73 + 0.27
0.19		0.17 + 0.02	4.00		3.64 + 0.36
0.24		0.22 + 0.02	5.00		4.55 + 0.45
0.29		0.26 + 0.03	6.00		5.45 + 0.55
0.33		0.30 + 0.03	7.00		6.36 + 0.64
0.39		0.35 + 0.04	8.00		7.27 + 0.73
0.43		0.39 + 0.04	9.00		8.18 + 0.82
0.50		0.45 + 0.05	10.00		9.09 + 0.91
0.55		0.50 + 0.05	11.00		10.00 + 1.00
0.60		0.55 + 0.05	12.00		10.91 + 1.09
0.65		0.59 + 0.06	13.00		11.82 + 1.18
0.70		0.64 + 0.06	14.00		12.73 + 1.27
0.75		0.68 + 0.07	15.00		13.64 + 1.36
0.80		0.73 + 0.07	16.00		14.55 + 1.45
0.85		0.77 + 0.08	17.00		15.45 + 1.55
0.90		0.82 + 0.08	18.00		16.36 + 1.64
0.95		0.86 + 0.09	19.00		17.27 + 1.73
			20.00		18.18 + 1.82

Figures are rounded off to the nearest cent.

For more information about  
**GENERAL SALES TAX** contact  
 The Department of GSTat:

Department of General Sales Tax  
 Administration Building  
 Mahogany Street  
 Phone: 222-5574, 222-5579  
 Fax: 222-5513

Or at the GST Branch Offices at:

Corozal Branch Office  
99 5<sup>th</sup> Avenue  
Corozal Town  
Phone: 422-3282  
Fax: 422-3462

San Ignacio Branch Office  
9 Far West Street  
San Ignacio Town  
Phone: 824-3837  
Fax: 824-3624

Dangriga Branch Office  
Cor. Riverside & Front Sts.  
Dangriga Town  
Phone: 522-2351  
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