

**GST FREQUENTLY ASKED ISSUES (FAI)**

**ITEM 3:  
Price display**

- (i) Section 8 of the Price Control and Anti-Profitteering Act 2011[Act A1464] provides that where prices of any goods or charges for any services are determined, such prices or charges shall include all government taxes, duties and any other charges.
- (ii) For the purpose of GST, price displays, advertises, publishes or quotes by registered person on any taxable supply of goods or services shall include GST unless the DG approves otherwise (Section 9(5) and (7) of GSTA);
- (iii) Decision
  - (a) All registered person including online business who makes taxable supply of goods or services shall display, advertise, publish or quote the price inclusive GST. However, price displays, advertises, publishes or quotes by registered person on any taxable supply of goods or services may be exclusive of GST subject that they must state the word **'goods or services are subject to GST 6% and the price payable is exclusive of GST'** and the supply is made –
    - (aa) only to another registered person; or
    - (bb) during transitional period for only 14 days i.e. 1/4/2015 to 15/4/2015. This facility is given for the businesses to complete the process of price labelling or tagging inclusive of GST.
  - (b) Online businesses, though the price display must be inclusive of GST, they may notify customers outside Malaysia that the prices payable for goods or services brought out from Malaysia are not subject to GST.