

WHAT YOU NEED TO KNOW ABOUT TAXES ON MENSTRUAL PRODUCTS

- > **STANDARD VAT/GST INPUT TAX RECLAIM**
- > **REDUCED VAT/GST**
- > **ZERO RATE VAT/GST**
- > **TAX EXEMPTION**



STANDARD VAT/GST INPUT TAX RECLAIM

RAW MATERIAL SUPPLIER


Net price
5\$



6\$

PRODUCER
Margin /profit **5\$**

Net price
10\$



12\$

RETAILER
Margin /profit **5\$**

Net price
15\$



18\$

CUSTOMER

Final price
18\$



+20%
= 1\$



+20%
= 2\$



↑
1\$

+20%
= 3\$



↑
2\$

Incl. 3\$
VAT/GST

GOVERNMENT

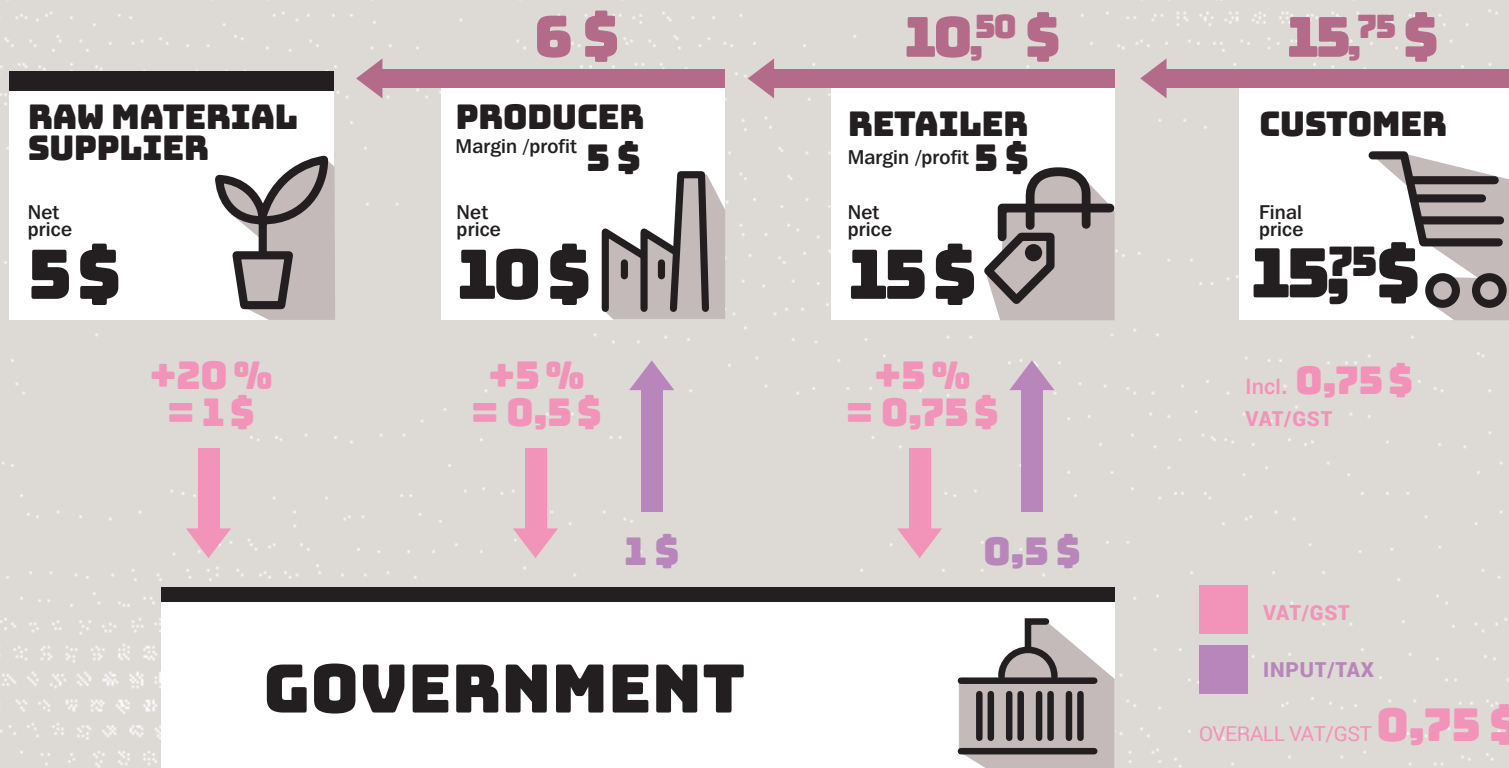


VAT/GST

INPUT/TAX

OVERALL VAT/GST **3\$**

REDUCED VAT/GST INPUT TAX RECLAIM



ZERO RATE VAT/GST INPUT TAX RECLAIM

RAW MATERIAL SUPPLIER


Net price
5\$



6\$

PRODUCER
Margin /profit **5\$**

Net price
10\$



10\$

RETAILER
Margin /profit **5\$**

Net price
15\$



15\$

CUSTOMER


Final price
15\$




+20%
= 1\$




+0%




↑
1\$



+0%



↑
0\$



Incl. **0\$**
VAT/GST

GOVERNMENT



 VAT/GST
 INPUT/TAX
OVERALL VAT/GST **0\$**

TAX EXEMPTION VAT/GST NO INPUT TAX RECLAIM

