



Palau Goods & Services Tax Registration Process

Person or businesses will begin registering for PGST on October 1, 2022

Person is defined: as an individual, firm, partnership, joint venture, corporation, estate, trust, and other association that is organized and includes any government entity, state owned businesses, and public corporation.

Single Registration for Multiple Businesses or Branches

If a person conducts multiple businesses, the PGST registration threshold is determined by the value of taxable supply made by the person's business collectively.

A person carrying out a particular business in divisions or branches will be treated as carrying a single business.

Obligations of a PGST Registered Person:

- Charge and collect PGST
- Maintain proper documentation of revenues and expenses
- Lodge a return for a tax period by the 30th day of following month
- Display the original PGST registration certificate at the principal place of business
- And display the certified copy of the certificate at every other place at which the person conducts business