



**Bureau of Revenue and Taxation**  
Ministry of Finance  
P.O. Box 6069 Koror, Palau 96940  
Tel: (680) 488-2465/2580/3303 | Fax: (680) 488-3844  
URL: [www.palau.gov.pw/tax](http://www.palau.gov.pw/tax)

April 20, 2023

## **PUBLIC NOTICE**

### **PGST Inclusive Pricing & Invoice Requirements**

The public, particularly all PGST registered persons, is reminded that as per Title 40 of the Palau National Code (PNC), subsection 1276, it is mandatory for PGST registered businesses to display prices inclusive of PGST on all price tags, menus, and advertisements. Therefore, all displayed prices must reflect the total amount, including the PGST charged. The display of PGST inclusive prices ensures transparency and that the public is aware of the final price they will pay upfront. To avoid possible penalties, all PGST-registered taxpayers must make the necessary changes by **May 30, 2023**.

Furthermore, all PGST-registered taxpayers must note that invoices claimed as PGST inputs must be addressed to the taxpayer or the DBAs (Doing Business As) under the taxpayer to be eligible for an input tax credit. Invoices or receipts, especially those with a value exceeding \$1,000, should be addressed to the taxpayer or DBAs of the taxpayer.

If you have any questions, please email the Bureau of Revenue & Taxation at [taxreform@palau.gov.org](mailto:taxreform@palau.gov.org) or by phone call to 488-2580, 3303, 2702.