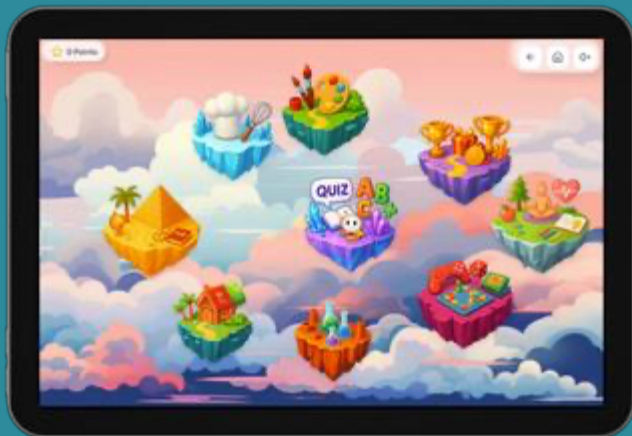




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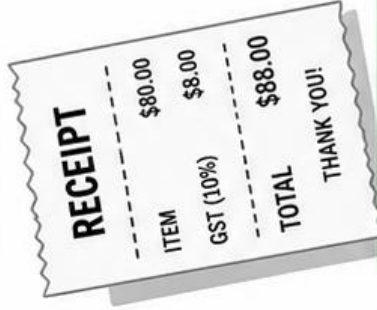


## Calculating GST - Year 5

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# Calculating GST: Price Connections



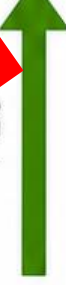
Australian GST rate is 10% on most goods and services.

**Pre-GST price**

Price before GST

\$80.00

Pre-GST to GST:  
 $\div 10$



**GST amount**

10% of pre-GST price



GST to pre-GST:  
 $\times 10$



GST to inclusive:  
 $\times 11$



**GST-inclusive price**

Final price including GST



Inclusive to GST:  
 $\div 11$



Pre-GST to inclusive:  
 $\times 1.1$



Inclusive to pre-GST:  
 $\div 1.1$



**Worked example**

**Pre-GST \$80**

**GST \$8**

**Inclusive \$88**



All examples use taxable items.

# Worksheet 1: GST Essentials

Name: \_\_\_\_\_

Date: \_\_\_\_\_



All questions use taxable items.

## Remember

GST is 10% of the pre-GST price.



### A. Name each amount

Write: pre-GST price, GST amount or GST-inclusive price.

1. \$80 before GST is the \_\_\_\_\_.
2. \$8 tax added is the \_\_\_\_\_.
3. \$88 as the final price is the \_\_\_\_\_.

### B. Find 10%

Calculate the GST amount for each pre-GST price.



|     | Pre-GST price | GST amount |
|-----|---------------|------------|
| 4.  | \$50          |            |
| 5.  | \$120         |            |
| 6.  | \$75          |            |
| 7.  | \$40          |            |
| 8.  | \$            |            |
| 9.  | \$89          |            |
| 10. | \$1,250       |            |
| 11. | \$460.60      |            |

### C. Explain your strategy

12. How does dividing by 10 help you find the GST amount?

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



# Worksheet 1: GST Essentials

Name: ANSWERS

Date: \_\_\_\_\_



All questions use taxable items.

## Remember

GST is 10% of the pre-GST price.



### A. Name each amount

Write: pre-GST price, GST amount or GST-inclusive price.

- \$80 before GST is the pre-GST price.
- \$8 tax added is the GST amount.
- \$88 as the final price is the GST-inclusive price.

### B. Find 10%

Calculate the GST amount for each pre-GST price.



| Pre-GST price | GST amount |
|---------------|------------|
| 4. \$50       | \$5.00     |
| 5. \$120      | \$12.00    |
| 6. \$75       | \$7.50     |
| 7. \$40       | \$4.00     |
| 8. \$36       | \$3.60     |
| 9. \$89       | \$8.95     |
| 10. \$1,250   | \$125.00   |
| 11. \$460.60  | \$46.06    |

### C. Explain your strategy

12. How does dividing by 10 help you find the GST amount?

Dividing by 10 finds one tenth of the pre-GST price, which is 10%.

# Worksheet 2: Calculating GST Amounts

## Page 1 - Core Practice



Name: \_\_\_\_\_ Date: \_\_\_\_\_

**Note:** All questions use taxable items.

**Reminder:**  $\text{GST} = \text{pre-GST price} \div 10$      $\text{Inclusive price} = \text{pre-GST price} + \text{GST}$

Complete the table. Show working in the blank cells.

|    | Pre-GST price | GST amount | Cost inclusive price |
|----|---------------|------------|----------------------|
| 1. | \$45.00       |            |                      |
| 2. | \$72.00       |            |                      |
| 3. | \$130.00      |            |                      |
| 4. | \$285.50      |            |                      |
| 5. | \$95.00       |            |                      |
| 6. | \$47.90       |            |                      |
| 7. | \$1,240.00    |            |                      |
| 8. | \$356.70      |            |                      |

Check: Is the GST one tenth of the pre-GST price?

# Worksheet 2: Calculating GST Amounts

## Page 1 - Core Practice

Name: ANSWERS Date: \_\_\_\_\_



**Note:** All questions use taxable items.

**Reminder:**  $\text{GST} = \text{pre-GST price} \div 10$      $\text{Inclusive price} = \text{pre-GST price} + \text{GST}$

Complete the table. Show working in the blank cells.

|    | Pre-GST price | GST amount | GST inclusive price |
|----|---------------|------------|---------------------|
| 1. | \$45.00       | \$4.50     | \$49.50             |
| 2. | \$72.00       | \$7.20     | \$79.20             |
| 3. | \$130.00      | \$13.00    | \$143.00            |
| 4. | \$285.50      | \$28.55    | \$314.05            |
| 5. | \$960.00      | \$96.00    | \$1,056.00          |
| 6. | \$47.90       | \$4.79     | \$52.69             |
| 7. | \$1,240.00    | \$124.00   | \$1,364.00          |
| 8. | \$356.70      | \$35.67    | \$392.37            |

Check: Is the GST one tenth of the pre-GST price?



# Worksheet 2: Calculating GST Amounts

## Page 2 - GST in Context

Name: \_\_\_\_\_

Date: \_\_\_\_\_

All questions use taxable items.

$$\text{GST} = \text{pre-GST price} \div 10$$

$$\text{Inclusive price} = \text{pre-GST price} + \text{GST}$$

1. A sports jersey has a pre-GST price of \$86.00. Find the GST and GST-inclusive price.



2. A museum activity kit has a pre-GST price of \$57.50. Find the GST and GST-inclusive price.



3. A class set of calculators has a pre-GST price of \$480.00. Find the GST and GST-inclusive price.



4. A bicycle helmet has a pre-GST price of \$35.00. Find the GST and GST-inclusive price.



5. A music speaker has a pre-GST price of \$249.90. Find the GST and GST-inclusive price.



6. Camp equipment has a pre-GST price of \$1,275.00. Find the GST and GST-inclusive price.



# Worksheet 2: Calculating GST Amounts

## Page 2 - GST in Context

Name: \_\_\_\_\_

**ANSWERS**

Date: \_\_\_\_\_

All questions use taxable items.

$$\text{GST} = \text{pre-GST price} \div 10$$

$$\text{Inclusive price} = \text{pre-GST price} + \text{GST}$$

1. A sports jersey has a pre-GST price of \$86.00. Find the GST and GST-inclusive price.



**GST = \$8.60    Inclusive = \$94.60**

2. A museum activity kit has a pre-GST price of \$57.50. Find the GST and GST-inclusive price.



**GST = \$5.75    Inclusive = \$63.25**

3. A class set of calculators has a pre-GST price of \$480.00. Find the GST and GST-inclusive price.



**GST = \$48.00    Inclusive = \$528.00**

4. A bicycle helmet has a pre-GST price of \$135.00. Find the GST and GST-inclusive price.



**GST = \$13.50    Inclusive = \$148.50**

5. A music speaker has a pre-GST price of \$249.90. Find the GST and GST-inclusive price.



**GST = \$24.99    Inclusive = \$274.89**

6. Camp equipment has a pre-GST price of \$1,275.00. Find the GST and GST-inclusive price.



**GST = \$127.50    Inclusive = \$1,402.50**



# Worksheet 3: Working Back from GST-Inclusive Prices

## Page 1 - Core Practice

Name: \_\_\_\_\_

Date: \_\_\_\_\_

All questions use taxable items.



$\text{GST} = \text{inclusive price} \div 11$

$\text{Pre-GST price} = \text{inclusive price} - \text{GST}$

Complete the table. Show working in the blank cells.

| GST-inclusive price | GST amount | Pre-GST price |
|---------------------|------------|---------------|
| 1. \$44.00          |            |               |
| 2. \$82.50          |            |               |
| 3. \$198.00         |            |               |
| 4. \$174.00         |            |               |
| 5. \$1,000.00       |            |               |
| 6. \$57.20          |            |               |
| 7. \$726.00         |            |               |
| 8. \$2,475.00       |            |               |

Check: Is the GST one eleventh of the inclusive price?

# Worksheet 3: Working Back from GST-Inclusive Prices

## Page 1 - Core Practice

Name: **ANSWERS**

Date: \_\_\_\_\_

All questions use taxable items.



$\text{GST} = \text{inclusive price} \div 11$

$\text{Pre-GST price} = \text{inclusive price} - \text{GST}$

Complete the table. Show working in the blank cells.

| GST-inclusive price | GST amount | Pre-GST price |
|---------------------|------------|---------------|
| 1. \$44.00          | \$4.00     | \$40.00       |
| 2. \$82.50          | \$7.50     | \$75.00       |
| 3. \$198.00         | \$18.00    | \$180.00      |
| 4. \$374.00         | \$34.00    | \$340.00      |
| 5. \$1,099.00       | \$99.00    | \$990.00      |
| 6. \$57.20          | \$5.20     | \$52.00       |
| 7. \$726.00         | \$66.00    | \$660.00      |
| 8. \$2,475.00       | \$225.00   | \$2,250.00    |

Check: Is the GST one eleventh of the inclusive price?



# Worksheet 3: Working Back from GST-Inclusive Prices

## Page 2 - GST in Context



Name: \_\_\_\_\_

Date: \_\_\_\_\_

All questions use taxable items.

$\text{GST} = \text{inclusive price} \div 11$      $\text{Pre-GST price} = \text{inclusive price} - \text{GST}$

- 1 A lunchbox costs \$33.00 including GST.  
Find the GST and pre-GST price.



- 2 Headphones cost \$176.00 including GST.  
Find the GST and pre-GST price.



- 3 Art supplies cost \$94.60 including GST.  
Find the GST and pre-GST price.



- 4 A scooter costs \$352.00 including GST.  
Find the GST and pre-GST price.



- 5 A tablet costs \$770.00 including GST.  
Find the GST and pre-GST price.



- 6 A camp fee is \$1,540.00 including GST.  
Find the GST and pre-GST price.







# Worksheet 3: Working Back from GST-Inclusive Prices

## Page 2 - GST in Context



Name: **ANSWERS**

Date: \_\_\_\_\_

All questions use taxable items.

$$\text{GST} = \text{inclusive price} \div 11 \quad \text{Pre-GST price} = \text{inclusive price} - \text{GST}$$

- 1** A lunchbox costs \$33.00 including GST. Find the GST and pre-GST price.



**GST = \$3.00   Pre-GST = \$30.00**

- 2** Headphones cost \$176.00 including GST. Find the GST and pre-GST price.



**GST = \$16.00   Pre-GST = \$160.00**

- 3** Art supplies cost \$94.60 including GST. Find the GST and pre-GST price.



**GST = \$8.60   Pre-GST = \$86.00**

- 4** A scooter costs \$352.00 including GST. Find the GST and pre-GST price.



**GST = \$32.00   Pre-GST = \$320.00**

- 5** A tablet costs \$770.00 including GST. Find the GST and pre-GST price.



**GST = \$70.00   Pre-GST = \$700.00**

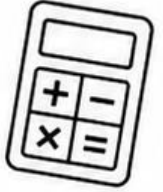
- 6** A camp fee is \$1,540.00 including GST. Find the GST and pre-GST price.



**GST = \$140.00   Pre-GST = \$1,400.00**



# Worksheet 4: Missing Price Challenge



Name: \_\_\_\_\_

Date: \_\_\_\_\_

All questions use taxable items.

From pre-GST:  $\div 10$ , then add

From GST:  $\times 10$ , then add

From inclusive:  $\div 11$ , then subtract

Complete each row. Use the information provided.

|     | Pre-GST price | GST amount | GST-inclusive price |
|-----|---------------|------------|---------------------|
| 1.  | \$65.00       |            |                     |
| 2.  |               | \$12.40    |                     |
| 3.  |               |            | \$220.00            |
| 4.  | \$87.50       | \$8.       |                     |
| 5.  | \$432.00      |            |                     |
| 6.  |               | \$27.50    | \$302.50            |
| 7.  |               |            | \$49.50             |
| 8.  | \$1,850.00    |            |                     |
| 9.  |               | \$9.90     |                     |
| 10. |               |            | \$1,188.00          |

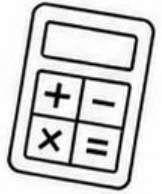
Choose one row and explain how you checked it:

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# Worksheet 4: Missing Price Challenge



Name: **ANSWERS**

Date: \_\_\_\_\_

All questions use taxable items.

From pre-GST:  $\div 10$ , then add

From GST:  $\times 10$ , then add

From inclusive:  $\div 11$ , then subtract

Complete each row. Use the information provided.

|     | Pre-GST price     | GST amount      | GST-inclusive price |
|-----|-------------------|-----------------|---------------------|
| 1.  | \$65.00           | <b>\$6.50</b>   | <b>\$71.50</b>      |
| 2.  | <b>\$124.00</b>   | \$12.40         | <b>\$136.40</b>     |
| 3.  | <b>\$200.00</b>   | <b>\$20.00</b>  | \$220.00            |
| 4.  | \$87.50           | \$8.75          | <b>\$96.25</b>      |
| 5.  | \$432.00          | <b>\$43.20</b>  | <b>\$475.20</b>     |
| 6.  | <b>\$275.00</b>   | \$27.50         | \$302.50            |
| 7.  | <b>\$45.00</b>    | <b>\$4.50</b>   | \$49.50             |
| 8.  | \$1,850.00        | <b>\$185.00</b> | <b>\$2,035.00</b>   |
| 9.  | <b>\$99.00</b>    | \$9.90          | <b>\$108.90</b>     |
| 10. | <b>\$1,080.00</b> | <b>\$108.00</b> | \$1,188.00          |

Choose one row and explain how you checked it:

**Row 7:  $\$49.50 \div 11 = \$4.50$  GST;  $\$49.50 - \$4.50 = \$45.00$  pre-GST.**



# Worksheet 5: GST Problem Solving

## Page 1 - Mixed Strategies

Name: \_\_\_\_\_

Date: \_\_\_\_\_

All questions use taxable items.

Decide what is given: pre-GST price, GST amount or inclusive price.

1. A novel has a pre-GST price of \$32.00. Find the GST and inclusive price.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



2. A sports item costs \$242.00 including GST. Find the pre-GST price and GST.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



3. The GST on an art kit is \$6.80. Find the pre-GST and inclusive price.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



4. A school bag has a pre-GST price of \$79.90. Find the GST and inclusive price.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



5. A garden item costs \$108.90 including GST. Find the pre-GST price and GST.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



6. The GST on an electronics item is \$25.00. Find the pre-GST and inclusive prices.

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



# Worksheet 5: GST Problem Solving

## Page 1 - Mixed Strategies

Name: **ANSWERS**

Date: \_\_\_\_\_

All questions use taxable items.

Decide what is given: pre-GST price, GST amount or inclusive price.

1. A novel has a pre-GST price of \$32.00. Find the GST and inclusive price.

**GST = \$3.20 Inclusive = \$35.20** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



2. A sports item costs \$242.00 including GST. Find the pre-GST price and GST.

**Pre-GST = \$220.00 GST = \$22.00** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



3. The GST on an art kit is \$6.80. Find the pre-GST and inclusive price.

**Pre-GST = \$68.00 Inclusive = \$74.80** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



4. A school bag has a pre-GST price of \$79.99. Find the GST and inclusive price.

**GST = \$7.99 Inclusive = \$87.99** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



5. A garden item costs \$108.90 including GST. Find the pre-GST price and GST.

**Pre-GST = \$99.00 GST = \$9.90** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



6. The GST on an electronics item is \$25.00. Find the pre-GST and inclusive prices.

**Pre-GST = \$250.00 Inclusive = \$275.00** \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_



# Worksheet 5: GST Problem Solving

## Page 2 - Multi-Step Challenges

Name: \_\_\_\_\_

Date: \_\_\_\_\_

All questions use taxable items.

- 1** Four laboratory kits cost \$45.00 each before GST.  
Find the subtotal, GST and total inclusive price.

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- 2** Two classroom chairs cost \$132.00 each including GST.  
Find the total inclusive price, GST and pre-GST total.

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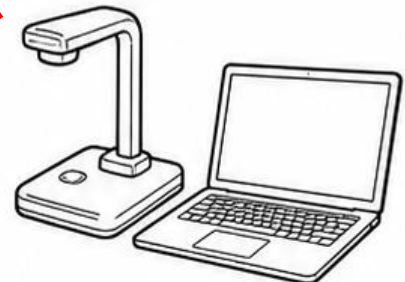
- 3** A teacher has a \$550.00 budget.  
Equipment costs \$480.00 before GST.  
Find the GST, inclusive total and money remaining.

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- 4** Supplier A lists an item at \$360.00 before GST.  
Supplier B lists it at \$389.00 including GST.  
Which supplier is cheaper after GST, and by how much?

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---



- 5** A receipt lists pre-GST items of \$25.00, \$60.00 and \$14.50.  
Find the subtotal, GST and inclusive total.

---

---

---

---



Label each money amount and show each step.



# Worksheet 5: GST Problem Solving

## Page 2 - Multi-Step Challenges

Name: **ANSWERS**

Date: \_\_\_\_\_

All questions use taxable items.

- 1** Four laboratory kits cost \$45.00 each before GST.  
Find the subtotal, GST and total inclusive price.

$4 \times \$45.00 = \$180.00$ ; GST = \$18.00; total = \$198.00



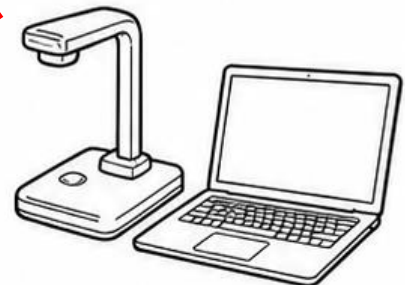
- 2** Two classroom chairs cost \$132.00 each including GST.  
Find the total inclusive price, GST and pre-GST total.

Inclusive total = \$264.00; GST = \$24.00; pre-GST = \$240.00



- 3** A teacher has a \$550.00 budget.  
Equipment costs \$480.00 before GST.  
Find the GST, inclusive total and money remaining.

GST = \$48.00; total = \$528.00; remaining = \$22.00



- 4** Supplier A lists an item at \$360.00 before GST.  
Supplier B lists it at \$389.00 including GST.  
Which supplier is cheaper after GST, and by how much?

Supplier A = \$396.00 inclusive. Supplier B is cheaper by \$7.00.



- 5** A receipt lists pre-GST items of \$25.00, \$60.00 and \$14.50.  
Find the subtotal, GST and inclusive total.

Subtotal = \$99.50; GST = \$9.95; total = \$109.45



Label each money amount and show each step.

# Worksheet 6: Invoice and Receipt Investigation



## Page 1 - Build an Invoice



Name: \_\_\_\_\_

Date: \_\_\_\_\_

All items are taxable. Unit prices are pre-GST.

| Item            | Quantity | Unit price | Line total |
|-----------------|----------|------------|------------|
| Desk lamps      | 2        | \$45.00    |            |
| Storage boxes   | 3        | \$18.50    |            |
| Classroom chair | 1        | \$165.00   |            |
| Notebook packs  | 4        | \$12.50    |            |

|                     |  |
|---------------------|--|
| Subtotal            |  |
| GST                 |  |
| GST-inclusive total |  |

1. Complete each line total.
2. Find the invoice subtotal.
3. Calculate the GST.
4. Find the GST-inclusive total.
5. Explain one check you used.



$$\text{GST} = \text{subtotal} \div 10$$

# Worksheet 6: Invoice and Receipt Investigation



## Page 1 - Build an Invoice



Name: \_\_\_\_\_

**ANSWERS**

Date: \_\_\_\_\_

All items are taxable. Unit prices are pre-GST.

| Item                | Quantity | Unit price | Line total |
|---------------------|----------|------------|------------|
| Desk lamps          | 2        | \$45.00    | \$90.00    |
| Storage boxes       | 3        | \$18.50    | \$55.50    |
| Classroom chair     | 1        | \$165.00   | \$165.00   |
| Notebook packs      | 4        | \$12.25    | \$49.00    |
| Subtotal            |          |            | \$359.50   |
| GST                 |          |            | \$35.95    |
| GST-inclusive total |          |            | \$395.45   |

1. Complete each line total.  
\$90.00, \$55.50, \$165.00, \$49.00

2. Find the invoice subtotal.  
\$359.50

3. Calculate the GST.  
\$35.95

4. Find the GST-inclusive total.  
\$395.45

5. Explain one check you used.  
\$35.95 is one tenth of \$359.50;  $\$359.50 + \$35.95 = \$395.45$ .



GST = subtotal  $\div$  10





# Worksheet 6: Invoice and Receipt Investigation

## Page 2 - Unpack a Receipt



Name: \_\_\_\_\_

Date: \_\_\_\_\_

All receipt prices include GST.

$\text{GST} = \text{inclusive price} \div 11$

$\text{Pre-GST} = \text{inclusive price} - \text{GST}$

| Item         | GST-inclusive price | GST amount | Pre-GST price |
|--------------|---------------------|------------|---------------|
| Art printer  | \$330.00            |            |               |
| Paper cutter | \$82.50             |            |               |
| Label maker  | \$55.00             |            |               |
| <b>TOTAL</b> | <b>\$467.50</b>     |            |               |

1. Find the GST and pre-GST price for each item.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

2. Check the TOTAL row by adding the three item amounts.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

3. Explain why dividing an inclusive price by 10 does not find its GST.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

☐

GST total + pre-GST total = inclusive total



# Worksheet 6: Invoice and Receipt Investigation

## Page 2 - Unpack a Receipt



Name: \_\_\_\_\_ **ANSWERS** Date: \_\_\_\_\_

All receipt prices include GST.

GST = inclusive price  $\div$  11      Pre-GST = inclusive price – GST

| Item         | GST-inclusive price | GST amount     | Pre-GST price   |
|--------------|---------------------|----------------|-----------------|
| Art printer  | \$330.00            | \$30.00        | \$300.00        |
| Paper cutter | \$82.50             | \$7.50         | \$75.00         |
| Label maker  | \$55.00             | \$5.00         | \$50.00         |
| <b>TOTAL</b> | <b>\$467.50</b>     | <b>\$42.50</b> | <b>\$425.00</b> |

1. Find the GST and pre-GST price for each item.

$\$330 \div 11 = \$30$ ;  $\$82.50 \div 11 = \$7.50$ ;  $\$55 \div 11 = \$5$ .

2. Check the TOTAL row by adding the three item amounts.

$\$330 + \$30 + \$7.50 + \$55 = \$467.50$ ;  $\$30 + \$7.50 + \$5 = \$42.50$ ;  $\$300 + \$75 + \$50 = \$425$ .

3. Explain why dividing an inclusive price by 10 does not find its GST.

The inclusive price is 110% of the pre-GST price, so its GST is one eleventh, not one tenth.



GST total + pre-GST total = inclusive total



# GST RACE GAME BOARD A

From Pre-GST Price to GST Amount



## HOW TO PLAY

Roll, move and calculate. On each numbered space, find the GST amount by dividing the pre-GST price by 10. Say the answer and record it.  
Correct: stay.  
Incorrect: move back one space.  
First to FINISH wins.

START



FINISH

10% GST





# GST Race Game Board B

Find the Pre-GST Price to Pre-GST Price

PRICE  
INCLUDES  
10% GST

TAX INVOICE

123.45

% 7 8 9  
1 2 5  
0 . +

TOTAL \$110.00  
GST 10% \$10.00

THANK YOU!

START

Roll, move and calculate. On each numbered space, find the pre-GST price by dividing the inclusive price by 1.1. Say the answer and record it.

Correct: stay.  
Incorrect: move back one space.

First to **FINISH** wins.

FINISH

6

\$165.00

5

\$132.00

4

\$97.90

3

\$79.20

2

\$60.00

1

\$44.00

7

\$41.25

8

\$70.40

9

\$231.00

10

\$100.00

11

\$385.00

12

\$52.80

18

\$49.50

17

\$218.90

16

\$92.40

15

\$83.50

14

\$286.00

13

\$137.50

19

\$550.00

20

\$35.20

21

\$19.20

22

\$74.80

23

\$274.89

24

\$105.60



# GST Task Cards 1-4



1

**Taxable item**

Skate shoes cost \$88.00 including GST. Find the pre-GST price and GST.



Working:

2

**Taxable item**

A board game has a pre-GST price of \$54.00. Find the GST and inclusive price.



Working:

3

**Taxable item**

An art lamp costs \$143.00 including GST. Find the pre-GST price and GST.



Working:

4

**Taxable item**

The GST on a yoga mat is \$7.50. Find the pre-GST and inclusive prices.



Working:





# GST Task Cards 5–8



5

Taxable item

A class speaker has a pre-GST price of \$249.00. Find the GST and inclusive price.



Working:

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---

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6

Taxable item

A backpack costs \$96.80 including GST. Find the pre-GST price and GST.



Working:

---

---

---

7

Taxable item

A DSLR camera costs \$45.00 including GST. Find the pre-GST and inclusive prices.



Working:

---

---

---

8

Taxable item

A sports goal costs \$330.00 including GST. Find the pre-GST price and GST.



Working:

---

---

---





# GST Task Cards 9-12



9



Taxable item

A tablet stand has a pre-GST price of \$72.50. Find the GST and inclusive price.

Working: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

10



Taxable item

An item costs \$57.00 including GST. Find the pre-GST price and GST.

Working: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

11



Taxable item

The GST on a classroom item is \$12.60. Find the pre-GST and inclusive prices.

Working: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

12



Taxable item

Headphones cost \$219.89 including GST. Find the pre-GST price and GST.

Working: \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_



# GST Task Cards: Recording Sheet



Name: \_\_\_\_\_

Date: \_\_\_\_\_

For each task card, record all three connected prices. Show calculations on the back if needed.

$$\text{Pre-GST} + \text{GST} = \text{GST-inclusive}$$

| Card | Pre-GST price | GST amount | GST inclusive price |
|------|---------------|------------|---------------------|
| 1    |               |            |                     |
| 2    |               |            |                     |
| 3    |               |            |                     |
| 4    |               |            |                     |
| 5    |               |            |                     |
| 6    |               |            |                     |
| 7    |               |            |                     |
| 8    |               |            |                     |
| 9    |               |            |                     |
| 10   |               |            |                     |
| 11   |               |            |                     |
| 12   |               |            |                     |

Which direction was easiest for you? Why?

How can you check an answer?





# GST Task Cards: Recording Sheet



Name: **ANSWERS**

Date: \_\_\_\_\_

For each task card, record all three connected prices. Show calculations on the back if needed.

Pre-GST + GST = GST-inclusive

| Card | Pre-GST price | GST amount | GST-inclusive price |
|------|---------------|------------|---------------------|
| 1    | \$80.00       | \$8.00     | \$88.00             |
| 2    | \$54.00       | \$5.40     | \$59.40             |
| 3    | \$130.00      | \$13.00    | \$143.00            |
| 4    | \$75.00       | \$7.50     | \$82.50             |
| 5    | \$249.00      | \$24.90    | \$273.90            |
| 6    | \$88.00       | \$8.80     | \$96.80             |
| 7    | \$450.00      | \$45.00    | \$495.00            |
| 8    | \$300.00      | \$30.00    | \$330.00            |
| 9    | \$79.50       | \$7.25     | \$79.75             |
| 10   | \$470.00      | \$47.00    | \$517.00            |
| 11   | \$126.00      | \$12.60    | \$138.60            |
| 12   | \$199.90      | \$19.99    | \$219.89            |

Which direction was easiest for you? Why?

**Suggested response: Working forward is efficient because dividing a pre-GST price by 10 finds the GST.**

How can you check an answer?

**Check that pre-GST + GST = inclusive, and that GST is one tenth of the pre-GST price.**





# Assessment: GST Pop-up Shop



## Page 1 - Complete the Price List

Name: \_\_\_\_\_ Date: \_\_\_\_\_ Score: \_\_\_\_ / 18

All items are taxable. Show working and write money to two decimal places.

$$\text{GST} = \text{pre-GST price} \div 10$$

$$\text{GST} = \text{inclusive price} \div 11$$

| Item              | Pre-GST price | GST amount | GST-inclusive price |
|-------------------|---------------|------------|---------------------|
| 1. Water bottle   | \$28.00       |            |                     |
| 2. Desk organiser | \$45.00       |            |                     |
| 3. Headphones     |               |            | \$132.00            |
| 4. Backpack       |               |            | \$82.50             |
| 5. Art set        |               | \$6.50     |                     |
| 6. Calculator     |               | \$3.80     |                     |

Award 1 mark for each correct missing value and 1 mark for clear working in each row.

Working



# Assessment: GST Pop-up Shop



## Page 1 - Complete the Price List

Name: **ANSWERS** Date: \_\_\_\_\_ Score: **18** / 18

All items are taxable. Show working and write money to two decimal places.

$$\text{GST} = \text{pre-GST price} \div 10$$

$$\text{GST} = \text{inclusive price} \div 11$$

| Item              | Pre-GST price | GST amount | GST-inclusive price |
|-------------------|---------------|------------|---------------------|
| 1. Water bottle   | \$28.00       | \$2.80     | \$30.80             |
| 2. Desk organiser | \$45.00       | \$4.50     | \$49.50             |
| 3. Headphones     | \$120.00      | \$12.00    | \$132.00            |
| 4. Backpack       | \$75.00       | \$7.50     | \$82.50             |
| 5. Art set        | \$65.00       | \$6.50     | \$71.50             |
| 6. Calculator     | \$38.00       | \$3.80     | \$41.80             |

Award 1 mark for each correct missing value and 1 mark for clear working in each row.

### Working

$$1. \$28 \div 10 = \$2.80; \$28 + \$2.80 = \$30.80$$

$$2. \$45 \div 10 = \$4.50; \$45 + \$4.50 = \$49.50$$

$$3. \$132 \div 11 = \$12; \$132 - \$12 = \$120$$

$$4. \$82.50 \div 11 = \$7.50; \$82.50 - \$7.50 = \$75$$

$$5. \$6.50 \times 10 = \$65; \$65 + \$6.50 = \$71.50$$

$$6. \$3.80 \times 10 = \$38; \$38 + \$3.80 = \$41.80$$



# Assessment: GST Pop-up Shop

## Page 2 - Reasoning and Decisions



Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_ / 12

Use the completed price list from Page 1. Show every step.

- 1.** A customer buys a water bottle and desk organiser. Find the combined pre-GST price, GST and inclusive total. (3 marks)

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- 2.** A customer buys headphones and a backpack. Find the combined inclusive total, GST and pre-GST total. (3 marks)

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- 3.** Three art sets are sold. Find the combined pre-GST price, GST and inclusive total. (3 marks)

---

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- 4.** A customer has \$25.00 for the headphones and backpack. Is the budget enough? Find the money remaining. (2 marks)

---

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- 5.** Describe one reliable way to check a GST calculation. (1 mark)

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Assessment total: Page 1 = 18 marks; Page 2 = 12 marks; Total = 30 marks.





# Assessment: GST Pop-up Shop

## Page 2 - Reasoning and Decisions



Name: **ANSWERS**

Date: \_\_\_\_\_

Score: **12** / 12

Use the completed price list from Page 1. Show every step.

- 1.** A customer buys a water bottle and desk organiser. Find the combined pre-GST price, GST and inclusive total. (3 marks)

**Pre-GST:  $\$28 + \$45 = \$73.00$ ; GST:  $\$2.80 + \$4.50 = \$7.30$ ; inclusive:  $\$80.30$ .**

- 2.** A customer buys headphones and a backpack. Find the combined inclusive total, GST and pre-GST total. (3 marks)

**Inclusive:  $\$132 + \$82.50 = \$214.50$ ; GST:  $\$12 + \$7.50 = \$19.50$ ; pre-GST:  $\$195.00$ .**

- 3.** Three art sets are sold. Find the combined pre-GST price, GST and inclusive total. (3 marks)

**Pre-GST:  $3 \times \$65 = \$195.00$ ; GST:  $3 \times \$6.50 = \$19.50$ ; inclusive:  $\$214.50$ .**

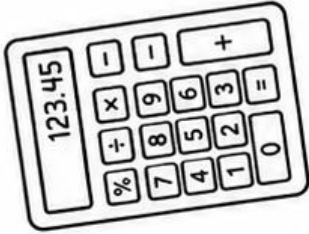
- 4.** A customer has \$250.00 for the headphones and backpack. Is the budget enough? Find the money remaining. (2 marks)

**Yes.  $\$250.00 - \$214.50 = \$35.50$  remaining.**

- 5.** Describe one reliable way to check a GST calculation. (1 mark)

**Check that pre-GST + GST = inclusive and that GST is one tenth of the pre-GST price.**

Assessment total: Page 1 = 18 marks; Page 2 = 12 marks; Total = 30 marks.



# Rubric: Calculating GST

RECEIPT

Subtotal

\$100.00

GST (10%)

\$10.00

Total

\$110.00

Thank you!

Student: \_\_\_\_\_

Date: \_\_\_\_\_

Teacher: \_\_\_\_\_

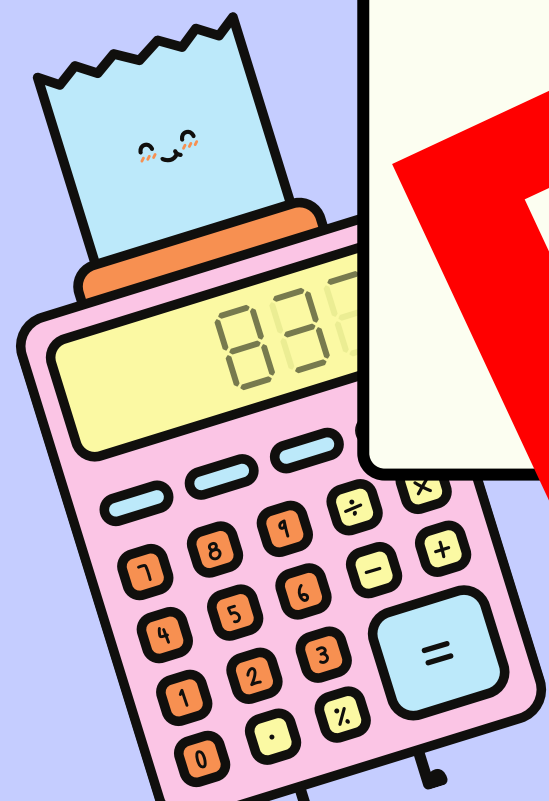
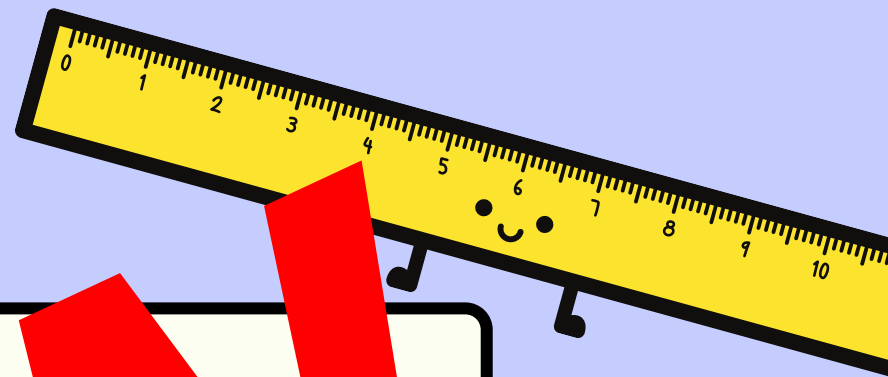
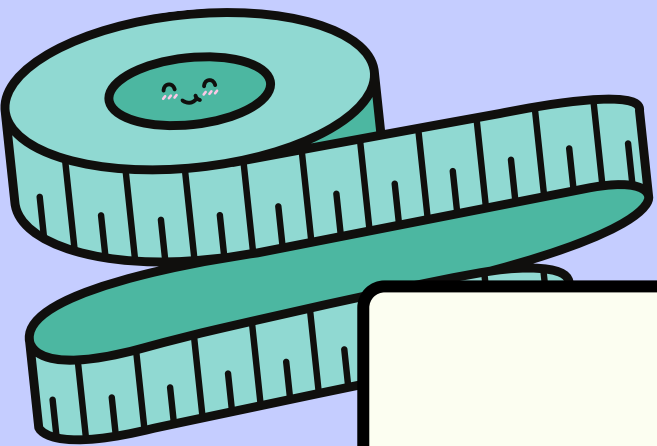
Circle and highlight one descriptor in each row.

| Criteria                   | Beginning                      | Developing                     | Achieving                   | Confident                          | Exceeding                               |
|----------------------------|--------------------------------|--------------------------------|-----------------------------|------------------------------------|-----------------------------------------|
| Identifies price types     | Needs help to identify prices. | Identifies one or two types.   | Identifies all three types. | Identifies and links all types.    | Explains the relationships clearly.     |
| Calculates GST             | Needs help to find 10%.        | Finds simple GST with support. | Calculates GST accurately.  | Calculates varied GST efficiently. | Selects and explains efficient methods. |
| Works back from inclusive  | Cannot yet work back.          | Works back with prompts.       | Finds GST and GST.          | Works back accurately and checks.  | Explains why dividing by 11 works.      |
| Solves multi-step problems | Needs each step modelled.      | Completes some steps.          | Completes logical steps.    | Solves and labels every step.      | Compares strategies and justifies.      |
| Explains and checks        | Gives little explanation.      | States a basic check.          | Uses a reliable check.      | Explains checks with equations.    | Evaluates reasonableness and precision. |

Strength: \_\_\_\_\_

Next step: \_\_\_\_\_

Overall: Beginning / Developing / Achieving / Confident / Exceeding

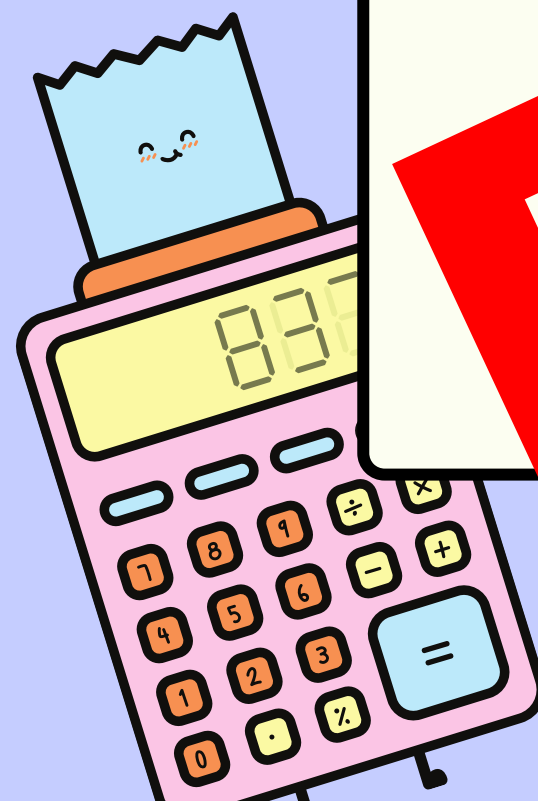
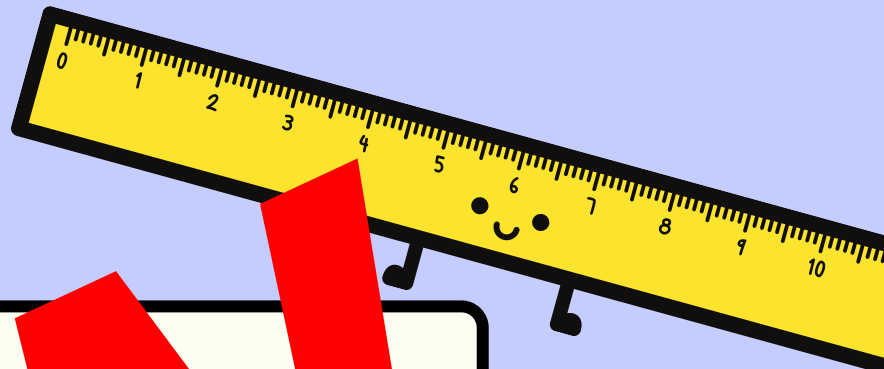
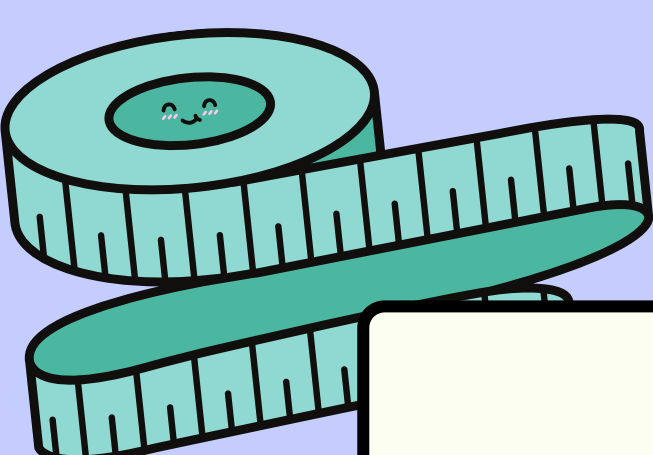


**PREVIEW**

Calculating GST







**PREVIEW**

# Calculating GST Quiz

A cartoon character of a notepad with a face, wearing a black graduation cap and holding a yellow pencil, is positioned in the bottom-right corner of the central white box.