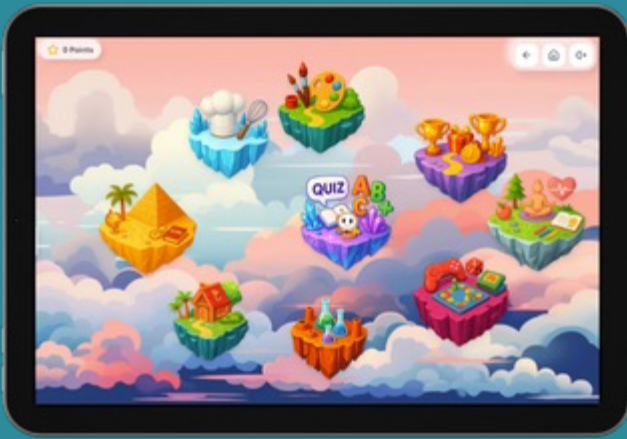


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GST - Year 5

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GST at a Glance

Many goods and services include GST. Some items are GST-free.



PRE-GST PRICE

The price before GST is added.



GST AMOUNT

10% of the pre-GST price.



GST-INCLUSIVE PRICE

The pre-GST price plus GST.



FROM A PRE-GST PRICE

GST amount = divide by 10

GST-inclusive price = multiply by 1.10



FROM A GST-INCLUSIVE PRICE

Pre-GST price = divide by 1.10

GST amount = divide by 11



CHECK IT

Pre-GST price + GST amount = GST-inclusive price



EXAMPLE

$\$80.00 + \$8.00 = \$88.00$

Choose the Operation



WHAT DO YOU KNOW?

PRE-GST PRICE



Find GST:
divide by 10



Find the inclusive price:
multiply by 1.10

GST INCLUSIVE PRICE



Find the pre-GST price:
divide by 1.10



Find GST:
divide by 11

ESTIMATE



GST should be about
one tenth of the
pre-GST price.

CHECK



Pre-GST price + GST =
GST-inclusive price

EXAMPLE



$$\$55.00 \div 1.10 = \$50.00 \text{ pre-GST}$$

$$\$55.00 \div 11 = \$5.00 \text{ GST}$$



GST Market Match



Cut out the cards. Mix them up. Match each pre-GST price, GST amount and GST-inclusive price to make three complete sets.

PRE-GST PRICE

\$40.00



GST AMOUNT

\$4.00



GST-INCLUSIVE PRICE

\$44.00



PRE-GST PRICE

\$75.00



GST AMOUNT

\$7.50



GST-INCLUSIVE PRICE

\$82.50



PRE-GST PRICE

\$120.00



GST AMOUNT

\$12.00



GST-INCLUSIVE PRICE

\$132.00





GST Market Match - Page 2



PRE-GST PRICE

\$18.00

GST AMOUNT

\$1.80

GST-INCLUSIVE
PRICE

\$19.80

PRE-GST PRICE

\$250.00

GST AMOUNT

\$25.00

GST-INCLUSIVE
PRICE

\$275.00

PRE-GST PRICE

\$64.00

GST AMOUNT

\$6.40

GST-INCLUSIVE
PRICE

\$70.40

START

DRAW
A CARD

DRAW
A CARD

ESTIMATE
FIRST

DRAW
A CARD

DRAW
A CARD

DRAW
A CARD

DRAW
A CARD

DRAW
A CARD

DRAW
A CARD

EXPLAIN
YOUR
STRATEGY

DRAW
A CARD

FINISH

Checkout Challenge

You need: dice, counters, challenge cards and a calculator.

HOW TO PLAY

1. Put all counters on START.
2. Roll the dice and move along the path.
3. If you land on a DRAW A CARD, solve one challenge.
4. A partner checks your answer with a calculator. A correct answer moves you one extra space.
5. The first player to reach FINISH wins.



DRAW
A CARD

DRAW
A CARD

DRAW
A CARD

MOVE
AHEAD 2

DRAW
A CARD

DRAW
A CARD

GO BACK

DRAW
A CARD

DRAW
A CARD



Checkout Challenge Cards



1. Find the GST
on \$60.00
pre-GST.



2. Find the
GST-inclusive
price for \$90.00
pre-GST.



3. Find the pre-GST
price for \$44.00
GST-inclusive



4. Find the GST
in \$165.00
GST-inclusive.



5. Find the GST
in \$125.00
pre-GST.



6. Find the
GST-inclusive
price for \$72.00
pre-GST.



7. Find the
pre-GST price for
\$242.00
GST-inclusive.



8. Find the GST
in \$330.00
GST-inclusive.



9. Find the GST
on \$18.00
pre-GST.



10. Find the
GST-inclusive
price for \$250.00
pre-GST.



11. Find the
pre-GST price for
\$88.00
GST-inclusive.

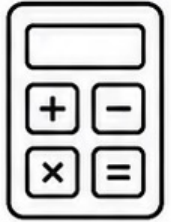


12. Find the GST
in \$99.00
GST-inclusive.





Build the Price - Page 1



Name: _____

Date: _____

Find the GST amount and GST-inclusive price for each pre-GST price.

GST amount = pre-GST price $\div$ 10

GST-inclusive price = pre-GST price $\times$ 1.10

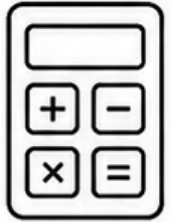
Round to the nearest cent when needed.

PRE-GST PRICE	GST AMOUNT	GST-INCLUSIVE PRICE
\$12.00		
\$35.00		
\$48.00		
\$72.50		
\$120.00		
\$250.00		

Show one calculation:



Build the Price - Page 1



Name: **ANSWERS**

Date: _____

Find the GST amount and GST-inclusive price for each pre-GST price.

GST amount = pre-GST price $\div$ 10

GST-inclusive price = pre-GST price $\times$ 1.10

Round to the nearest cent when needed.

PRE-GST PRICE	GST AMOUNT	GST-INCLUSIVE PRICE
\$12.00	\$1.20	\$13.20
\$35.00	\$3.50	\$38.50
\$48.00	\$4.80	\$52.80
\$72.50	\$7.25	\$79.75
\$120.00	\$12.00	\$132.00
\$250.00	\$25.00	\$275.00

Show one calculation:

$$\text{\$72.50} \div 10 = \text{\$7.25}$$

$$\text{\$72.50} + \text{\$7.25} = \text{\$79.75}$$



Build the Price - Page 2



Name: _____

Date: _____

Solve each problem. Show the GST amount and the GST-inclusive price.

1. The art club orders materials priced at \$84.00 before GST. Find the GST and the GST-inclusive price.

GST: _____

GST-inclusive price: _____

2. A sports kit costs \$156.00 before GST. Find the GST and the GST-inclusive price.

GST: _____

GST-inclusive price: _____

3. A class set of tablets is priced at \$430.00 before GST. Find the GST and the GST-inclusive price.

GST: _____

GST-inclusive price: _____

4. Custom shelves cost \$15.50 before GST. Find the GST and the GST-inclusive price.

GST: _____

GST-inclusive price: _____

5. Two suppliers quote \$96.00 and \$108.00 before GST. Find both GST-inclusive prices, then find the difference.

First total: _____

Second total: _____

Difference: _____





Build the Price - Page 2



Name: **ANSWERS**

Date: _____

Solve each problem. Show the GST amount and the GST-inclusive price.

1. The art club orders materials priced at \$84.00 before GST. Find the GST and the GST-inclusive price.

$$\text{\$84.00} \times 0.10 = \text{\$8.40}$$

GST: **\\$8.40**

GST-inclusive price: **\\$92.40**

2. A sports kit costs \$156.00 before GST. Find the GST and the GST-inclusive price.

$$\text{\$156.00} \times 0.10 = \text{\$15.60}$$

GST: **\\$15.60**

GST-inclusive price: **\\$171.60**

3. A class set of tablets is priced at \$430.00 before GST. Find the GST and the GST-inclusive price.

$$\text{\$430.00} \times 0.10 = \text{\$43.00}$$

GST: **\\$43.00**

GST-inclusive price: **\\$473.00**

4. Custom shelves cost \$275.50 before GST. Find the GST and the GST-inclusive price.

$$\text{\$275.50} \times 0.10 = \text{\$27.55}$$

GST: **\\$27.55**

GST-inclusive price: **\\$303.05**

5. Two suppliers quote \$96.00 and \$108.00 before GST. Find both GST-inclusive prices, then find the difference.

$$\text{\$96.00} \times 1.10 = \text{\$105.60}$$

$$\text{\$108.00} \times 1.10 = \text{\$118.80}$$

$$\text{\$118.80} - \text{\$105.60} = \text{\$13.20}$$

First total: **\\$105.60**

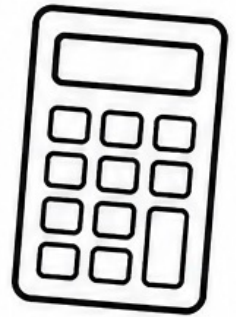
Second total: **\\$118.80**

Difference: **\\$13.20**





Split the Total - Page 1



Name: _____

Date: _____

Find the pre-GST price and GST amount from each GST-inclusive price.

Pre-GST price = GST-inclusive price $\div$ 1.10

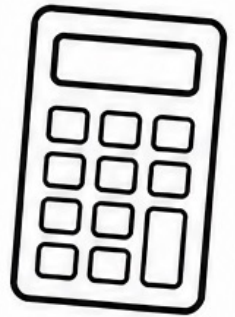
GST amount = GST-inclusive price $\div$ 11

GST-INCLUSIVE PRICE	PRE-GST PRICE	GST AMOUNT
\$22.00		
\$55.00		
\$88.00		
\$121.00		
\$330.00		
\$715.00		

Show one calculation:



Split the Total - Page 1



Name: **ANSWERS**

Date: _____

Find the pre-GST price and GST amount from each GST-inclusive price.

Pre-GST price = GST-inclusive price $\div$ 1.10

GST amount = GST-inclusive price $\div$ 11

GST-INCLUSIVE PRICE	PRE-GST PRICE	GST AMOUNT
\$22.00	\$20.00	\$2.00
\$55.00	\$50.00	\$5.00
\$88.00	\$80.00	\$8.00
\$121.00	\$110.00	\$11.00
\$330.00	\$300.00	\$30.00
\$715.00	\$650.00	\$65.00

Show one calculation:

$$\text{\$121.00} \div 1.10 = \text{\$110.00}$$

$$\text{\$121.00} \div 11 = \text{\$11.00}$$



Split the Total - Page 2



Name: _____

Date: _____

Find the pre-GST price and GST amount from each GST-inclusive price.

Pre-GST price = total $\div$ 1.10

GST amount = total $\div$ 11

GST-INCLUSIVE PRICE	PRE-GST PRICE	GST AMOUNT
\$9.90		
\$38.50		
\$148.50		
\$275.00		
\$1,012.00		
\$1,452.00		

Why do we divide a GST-inclusive price by 11 to find GST?



Split the Total - Page 2



Name: _____

ANSWERS

Date: _____

Find the pre-GST price and GST amount from each GST-inclusive price.

Pre-GST price = total $\div$ 1.10

GST amount = total $\div$ 11

GST-INCLUSIVE PRICE	PRE-GST PRICE	GST AMOUNT
\$9.90	\$9.00	\$0.90
\$38.50	\$35.00	\$3.50
\$148.50	\$135.00	\$13.50
\$275.00	\$250.00	\$25.00
\$1,012.00	\$920.00	\$92.00
\$1,452.00	\$1,320.00	\$132.00

Why do we divide a GST-inclusive price by 11 to find GST?

The inclusive total has 11 equal parts: 10 parts are the pre-GST price and 1 part is GST.

Receipt Detective - Page 1

Name: _____

Date: _____

Complete each receipt. Show the calculation you used.

A. SCHOOL SUPPLIES

Pre-GST price \$64.00

GST amount _____

GST-inclusive total \$70.40

Show your calculation:

B. SPORTS GEAR

Pre-GST price _____

GST amount \$8.50

GST-inclusive total \$93.50

Show your calculation:

C. TECH REPAIR

Pre-GST price \$120.00

GST amount \$12.00

GST-inclusive total _____

Show your calculation:

D. ART MARKET

Pre-GST price _____

GST amount _____

GST-inclusive total \$220.00

Show your calculation:

From pre-GST: $\div 10$ or $\times 1.10$

From GST-inclusive: $\div 11$ or $\div 1.10$

Receipt Detective - Page 1

Name: **ANSWERS**

Date: _____

Complete each receipt. Show the calculation you used.

A. SCHOOL SUPPLIES

Pre-GST price \$64.00
GST amount \$6.40
GST-inclusive total \$70.40

Show your calculation:

$$\text{\$64.00} \div 10 = \text{\$6.40}$$

B. SPORTS GEAR

Pre-GST price \$85.00
GST amount \$8.50
GST-inclusive total \$93.50

Show your calculation:

$$\text{\$93.50} \div 1.10 = \text{\$85.00}$$

C. TECH REPAIR

Pre-GST price \$120.00
GST amount \$12.00
GST-inclusive total \$132.00

Show your calculation:

$$\text{\$120.00} \times 1.10 = \text{\$132.00}$$

D. ART MARKET

Pre-GST price \$200.00
GST amount \$20.00
GST-inclusive total \$220.00

Show your calculation:

$$\text{\$220.00} \div 1.10 = \text{\$200.00}$$

$$\text{\$220.00} \div 11 = \text{\$20.00}$$

From pre-GST: $\div 10$ or $\times 1.10$

From GST-inclusive: $\div 11$ or $\div 1.10$

Receipt Detective - Page 2

Name: _____

Date: _____

Analyse each receipt. Show your working and complete every total.

E. COMMUNITY CANTEEN

Prices below are pre-GST.

Sandwich platters \$36.00

Fruit boxes \$24.00

Water \$18.00

Pre-GST subtotal _____

GST amount _____

GST-inclusive total _____

Working:

F. MAKERS MARKET

Prices below are GST inclusive

Display stand \$110.00

Paints \$44.00

Badges \$33.00

GST-inclusive total _____

Pre-GST total _____

GST amount _____

Working:

Which receipt required dividing by 11? Why?

Receipt Detective - Page 2

Name: **ANSWERS**

Date: _____

Analyse each receipt. Show your working and complete every total.

E. COMMUNITY CANTEEN

Prices below are pre-GST.

Sandwich platters \$36.00

Fruit boxes \$24.00

Water \$18.00

Pre-GST subtotal \$78.00

GST amount \$7.80

GST-inclusive total \$85.80

Working:

$$\$36.00 + \$24.00 + \$18.00 = \$78.00$$

$$\$78.00 \div 10 = \$7.80$$

$$\$78.00 + \$7.80 = \$85.80$$

F. MAKERS MARKET

Prices below are GST-inclusive

Display stand \$110.00

Paints \$44.00

Badges \$33.00

GST-inclusive total \$187.00

Pre-GST total \$170.00

GST amount \$17.00

Working:

$$\$110.00 + \$44.00 + \$33.00 = \$187.00$$

$$\$187.00 \div 11 = \$17.00$$

$$\$187.00 - \$17.00 = \$170.00$$

Which receipt required dividing by 11? Why?

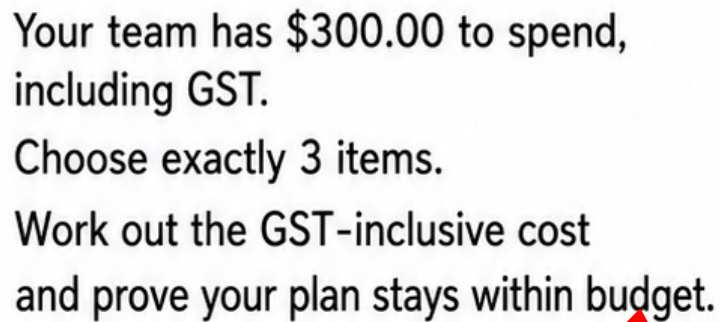
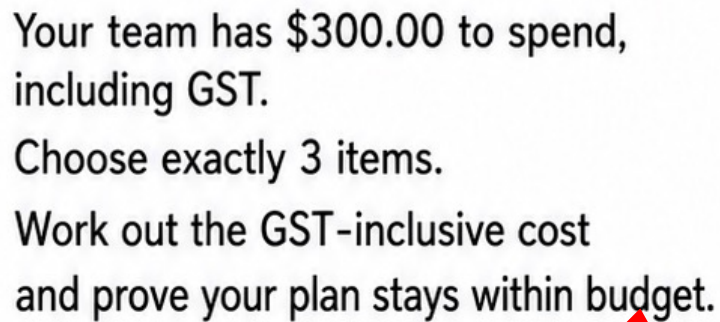
**Receipt F, because its prices were GST-inclusive
and GST is 1 of the 11 equal parts.**



School Fair Budget Planner



Date: _____



Snacks	\$54
--------	------

	ITEM	PRE-GST PRICE	GST	GST-INCLUSIVE PRICE
1.				
2.				
3.				
Sub-GST total				
Total GST				
GST-inclusive total				
Amount under budget				

School Fair Budget Planner

Name: _____

ANSWERS

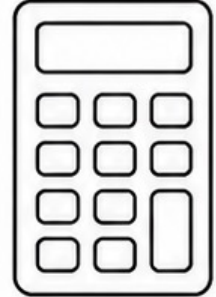
Date: _____



Your team has \$300.00 to spend, including GST.

Choose exactly 3 items.

Work out the GST-inclusive cost and prove your plan stays within budget.



PRE-GST PRICE LIST

Banner \$45.00

Reusable cups \$68.00

Craft supplies \$92.00

Table hire \$110.00

Snacks \$54.00

	ITEM	PRE-GST PRICE	GST	GST-INCLUSIVE PRICE
1.	Banner	\$45.00	\$4.50	\$49.50
2.	Craft supplies	\$92.00	\$9.20	\$101.20
3.	Snacks	\$54.00	\$5.40	\$59.40
Pre-GST total			\$191.00	
Total GST			\$19.10	
GST-inclusive total			\$210.10	
Amount under budget			\$89.90	

Explain one way you checked that your answer is reasonable:

10% of \$191.00 is \$19.10. Adding gives \$210.10, which is less than \$300.00.

GST Error Clinic

Name: _____

Date: _____

Decide whether each calculation is correct. If it is incorrect, show the correction.

A Pre-GST \$60.00 → GST \$6.00
→ Total \$66.00

☐ Correct

☐ Incorrect

Correction: _____

B Pre-GST \$45.00 → GST \$4.50
→ Total \$49.50

☐ Correct

☐ Incorrect

Correction: _____

C GST-inclusive \$110.00 →
GST \$11.00 → Pre-GST \$99.00

☐ Correct

☐ Incorrect

Correction: _____

D Pre-GST \$72.00 → GST \$7.20
→ Total \$79.20

☐ Correct

☐ Incorrect

Correction: _____

E GST-inclusive \$88.00 →
GST \$8.80 → Pre-GST \$79.20

☐ Correct

☐ Incorrect

Correction: _____

F Pre-GST \$250.00 → GST \$2.50
→ Total \$252.50

☐ Correct

☐ Incorrect

Correction: _____

GST is 10% of the pre-GST price, but 1/11 of the GST-inclusive price.

GST Error Clinic

Name: **ANSWERS**

Date: _____

Decide whether each calculation is correct. If it is incorrect, show the correction.

A Pre-GST \$60.00 → GST \$6.00
→ Total \$66.00

☒ Correct ☐ Incorrect

Correction: No correction needed.

B Pre-GST \$45.00 → GST \$4.50
→ Total \$49.50

☒ Correct ☐ Incorrect

Correction: No correction needed.

C GST-inclusive \$110.00 →
GST \$11.00 → Pre-GST \$99.00

☐ Correct ☒ Incorrect

Correction: GST \$10.00; pre-GST \$100.00.

D Pre-GST \$72.00 → GST \$7.20
→ Total \$79.20

☒ Correct ☐ Incorrect

Correction: No correction needed.

E GST-inclusive \$88.00 →
GST \$8.80 → Pre-GST \$79.20

☐ Correct ☒ Incorrect

Correction: GST \$8.00; pre-GST \$80.00.

F Pre-GST \$250.00 → GST \$2.50
→ Total \$252.50

☐ Correct ☒ Incorrect

Correction: GST \$25.00; total \$275.00.

GST is 10% of the pre-GST price, but 1/11 of the GST-inclusive price.



GST Assessment - Page 1



Name: _____ Date: _____ Score: ____ / 10

Show all working. Give money answers to the nearest cent.

1. (2 marks) A class order costs \$30.00 before GST.
Find the GST amount and GST-inclusive total.

GST amount

GST-inclusive total

\$ _____

\$ _____

Working:

2. (2 marks) Sports equipment costs \$86.50 before GST.
Find the GST amount and GST-inclusive total.

GST amount

GST-inclusive total

\$ _____

\$ _____

Working:

3. (2 marks) A GST-inclusive bill is \$49.50.
Find the pre-GST price and GST amount.

Pre-GST price

GST amount

\$ _____

\$ _____

Working:

4. (2 marks) A GST-inclusive invoice is \$264.00.
Find the pre-GST price and GST amount.

Pre-GST price

GST amount

\$ _____

\$ _____

Working:

5. (2 marks) Write the operation you would use for each:

(a) pre-GST price → GST amount: _____

(b) GST-inclusive total → GST amount: _____



GST Assessment - Page 1



Name: **ANSWERS** Date: _____ Score: _____ / 10

Show all working. Give money answers to the nearest cent.

1. (2 marks) A class order costs \$30.00 before GST.
Find the GST amount and GST-inclusive total.

GST amount

GST-inclusive total

\$ **3.00**

\$ **33.00**

Working:

$$\begin{aligned} \$30.00 \div 10 &= \$3.00; \\ \$30.00 + \$3.00 &= \$33.00 \end{aligned}$$

2. (2 marks) Sports equipment costs \$86.50 before GST.
Find the GST amount and GST-inclusive total.

GST amount

GST-inclusive total

\$ **8.65**

\$ **95.15**

Working:

$$\begin{aligned} \$86.50 \div 10 &= \$8.65; \\ \$86.50 + \$8.65 &= \$95.15 \end{aligned}$$

3. (2 marks) A GST-inclusive bill is \$49.50.
Find the pre-GST price and GST amount.

Pre-GST price

GST amount

\$ **45.00**

\$ **4.50**

Working:

$$\begin{aligned} \$49.50 \div 1.10 &= \$45.00; \\ \$49.50 \div 11 &= \$4.50 \end{aligned}$$

4. (2 marks) A GST-inclusive invoice is \$264.00.
Find the pre-GST price and GST amount.

Pre-GST price

GST amount

\$ **240.00**

\$ **24.00**

Working:

$$\begin{aligned} \$264.00 \div 1.10 &= \$240.00; \\ \$264.00 \div 11 &= \$24.00 \end{aligned}$$

5. (2 marks) Write the operation you would use for each:

(a) pre-GST price → GST amount: **$\div 10$ or $\times 0.10$**

(b) GST-inclusive total → GST amount: **$\div 11$**

GST Assessment - Page 2

Name: _____

Date: _____

Score: ____ / 10

Show all working and explain your reasoning where asked.

6. (1 mark) True or false: The GST on a pre-GST price of \$145.00 is \$14.50.



Answer (True or False): _____

7. (2 marks) A fundraising stall spends \$180.00 before GST.
Find the GST and GST-inclusive total.



GST amount:	
GST-inclusive total:	

8. (2 marks) A GST-inclusive equipment purchase is \$360.00.
Find the pre-GST price and GST amount.



Pre-GST price:	
GST amount:	

9. (3 marks) Supplier A quotes \$120.00 before GST.
Supplier B quotes \$132.00 including GST.
Which supplier is cheaper after GST, and by how much?



10. (2 marks) Explain why dividing a GST-inclusive total by 11 finds the GST amount.



GST Assessment - Page 2

Name: **ANSWERS**

Date: _____

Score: ____ / 10

Show all working and explain your reasoning where asked.

6. (1 mark) True or false: The GST on a pre-GST price of \$145.00 is \$14.50.



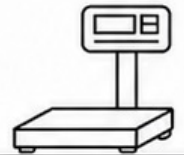
Answer (True or False): **True**

7. (2 marks) A fundraising stall spends \$180.00 before GST.
Find the GST and GST-inclusive total.



GST amount:	\$18.00
GST-inclusive total:	\$198.00

8. (2 marks) A GST-inclusive equipment purchase is \$385.00.
Find the pre-GST price and GST amount.



Pre-GST price:	\$350.00
GST amount:	\$35.00

9. (3 marks) Supplier A quotes \$125.00 before GST.
Supplier B quotes \$132.00 including GST.
Which supplier is cheaper after GST, and by how much?



Supplier A: $\$125.00 \times 1.10 = \$137.50$. Supplier B is \$132.00 including GST.

Supplier B is cheaper by \$5.50.

10. (2 marks) Explain why dividing a GST-inclusive total by 11 finds the GST amount.



A GST-inclusive total has 11 equal parts: 10 parts are the pre-GST price and 1 part is GST. Dividing by 11 finds that GST part.

GST Assessment Rubric - Year 5

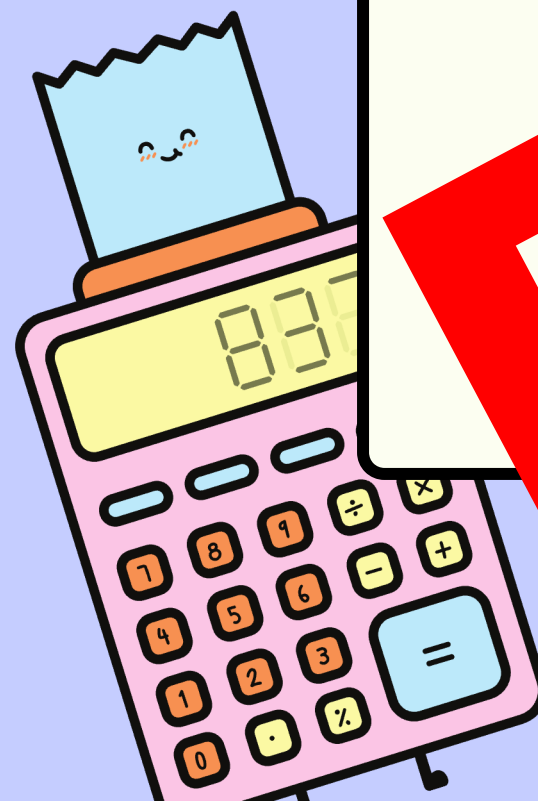
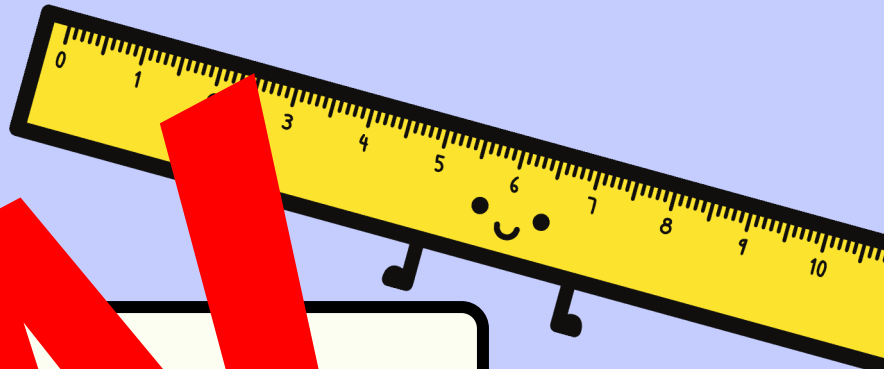
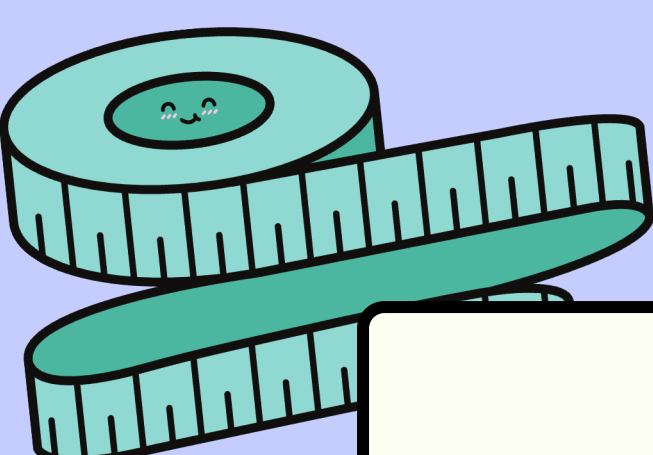
Student: _____

Date: _____

Score: ____ / 25

CRITERION	1 - BEGINNING	2 - DEVELOPING	3 - ACHIEVING	4 - CONFIDENT	5 - EXCEEDING
GST concepts	Confuses pre-GST, GST and total.	Identifies some amounts but lacks support.	Correctly identifies all three amounts.	Explains how the amounts are related.	Generalises the 10-part and 11-part structure.
From pre-GST	Needs support to find GST.	Uses $\div 1$ inconsistently.	Accurately finds GST and total.	Uses efficient methods and checks.	Applies methods flexibly in new contexts.
From GST-inclusive	Does not select a valid method.	Uses $\div 11$ or $\div 1.10$ with support.	Accurately finds GST and pre-GST.	Chooses and justifies the method.	Connects both methods and verifies results.
Problem solving	Attempts part of the task.	Solves familiar one-step tasks.	Solves multi-step money problems.	Compares options and reasons clearly.	Solves unfamiliar problems strategically.
Working and checking	Working is missing or unclear.	Shows partial working.	Shows clear working and money notation.	Uses estimation or inverse checks.	Communicates precise, convincing reasoning.

Overall feedback:



Understanding GST

Year 5

PREVIEW



Learning Focus

Today we will:

- identify pre-GST, GST and GST-inclusive amounts
- calculate 10% GST from a GST price
- split GST-inclusive totals using $\times$ and $\div 1.10$
- use a calculator for right operation



What GST Means

GST is a 10% tax added to the pre-GST price.

Pre-GST price + GST amount = GST-inclusive price

$\$100 + \$10 = \$110$



The Three Amounts

Pre-GST price: the starting amount before tax

GST amount: 10% of the pre-GST price

GST-inclusive price: the total amount

is laid out in the amount you know.



From Pre-GST to GST

Rule: divide by 10 (or multiply by 0)

$$\$72.50 \div 10 = \$7.25 \text{ GST}$$

th.



From Pre-GST to the Total

Method 1: add the GST

$$\$72.50 + \$7.25 = \$79.75$$

Method 2: multiply by 1.1

$$\$72.50 \times 1.1 = \$79.75$$



From the Total to Pre-GST

Rule: divide the GST-inclusive total by 1.10

$$\$93.50 \div 1.10 = \$85.00$$

$$\$85.00 \times 1.10 = \$93.50$$



From the Total to GST

Rule: divide the GST-inclusive total by 11

$$\$220.00 \div 11 = \$20.00 \text{ GST}$$

$$\$220.00 - \$20.00 = \$200.00 \text{ pre-GST}$$



Why Do We Divide by 11?

Imagine the pre-GST price as 10 equal parts.

GST adds 1 more equal part.

The inclusive total now has 11 equal parts.

1 of 11 parts.



Choose the Operation

Known pre-GST, find GST $\rightarrow \div 10$

Known pre-GST, find total $\rightarrow \times 1.10$

Known total, find GST $\rightarrow \div 1.10$

Known total, find pre-GST $\rightarrow \times 0.90909$



Worked Receipt

Receipt total: \$148.50 including GST

$$\text{GST} = \$148.50 \div 11 = \$13.50$$

$$\text{Pre-GST} = \$148.50 \div 1.1 = \$135.00$$

$$\$135.00 + \$13.50 = \$148.50$$



Estimate and Check

Before calculating, predict about 10%.

For \$86.50, GST should be about \$8.65.

Exact GST: \$8.65

Inclusive total: \$95.15

The exact answer matches the estimate.



Common Mistakes

- dividing an inclusive total by 10
- treating GST as 10% of the inclusive total
- forgetting to add GST to find the final price
- dropping a decimal place in money

Label which amount before you calculate.



Guided Practice

1. Find GST and the total for \$64. pre-G
2. Find pre-GST and GST \$121.00 in GST
3. A bill is \$275.00 including GST. Find GST?

each problem and label each answer.



Guided Practice Answers

1. GST \$6.40; total \$70.40
2. Pre-GST \$110.00; GST \$11.00
3. Divide by 11: \$275.00 ÷ 11 = \$25.00

Each answer is back to the inclusive total.



Apply Your Learning

Plan a school fair purchase with a \$300.00 GST-inclusive budget.

Choose three pre-GST items, calculate each GST amount and final price, then total up the GST-inclusive prices.

Explain how you know the budget is safe.



GST Summary

From pre-GST:

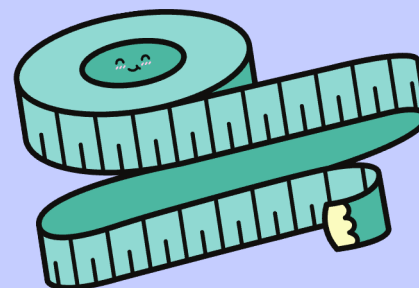
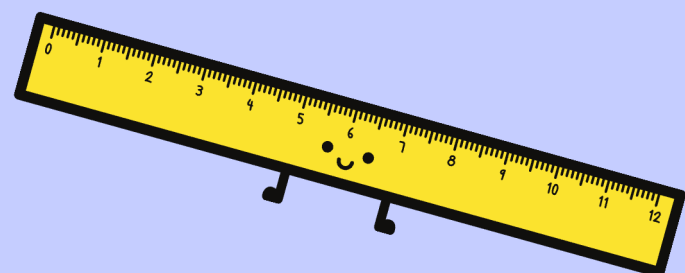
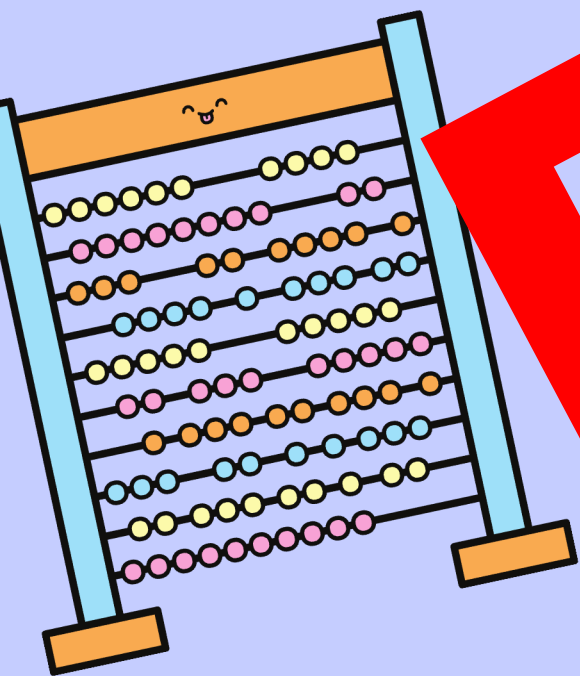
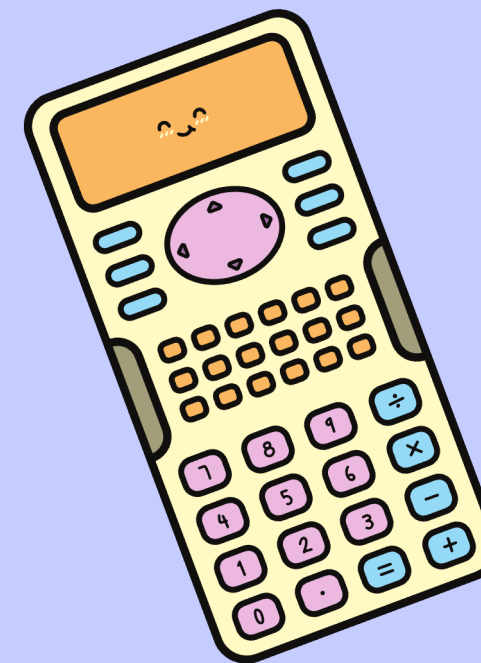
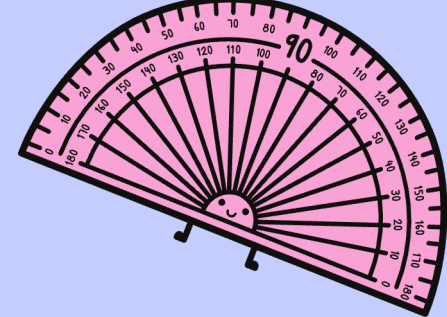
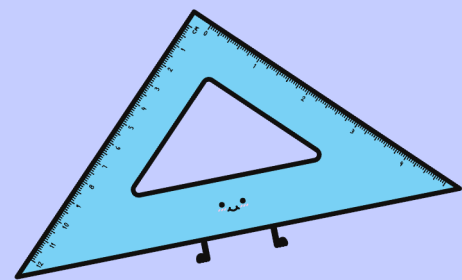
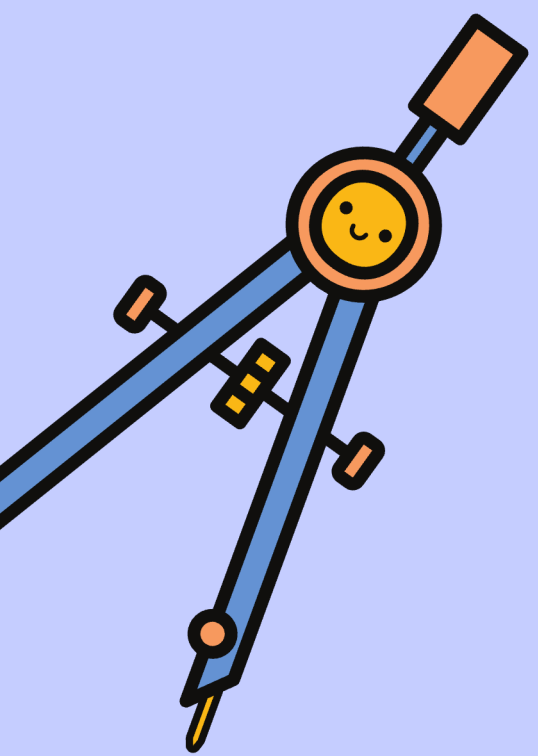
- $\text{GST} = \div 10$
- $\text{inclusive total} = \times 1.10$

From GST-inclusive:

- $\text{GST} = \div 1.10$
- $\text{pre-GST} = \div 1.10$

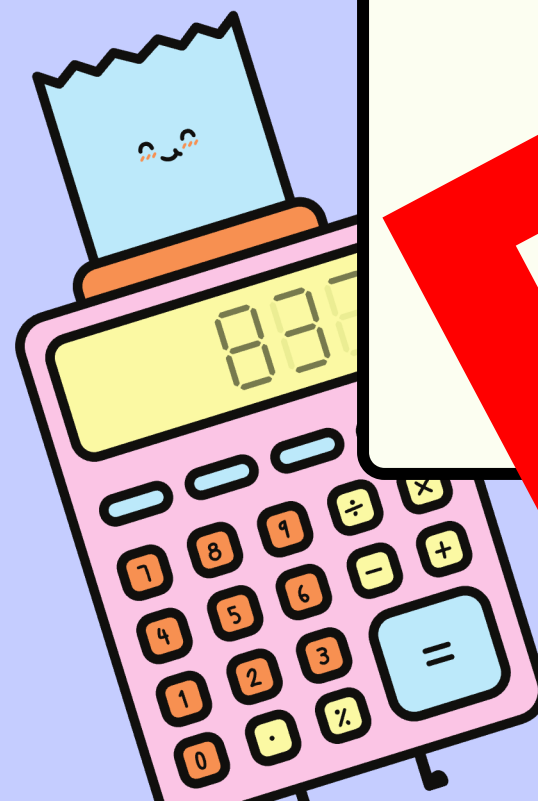
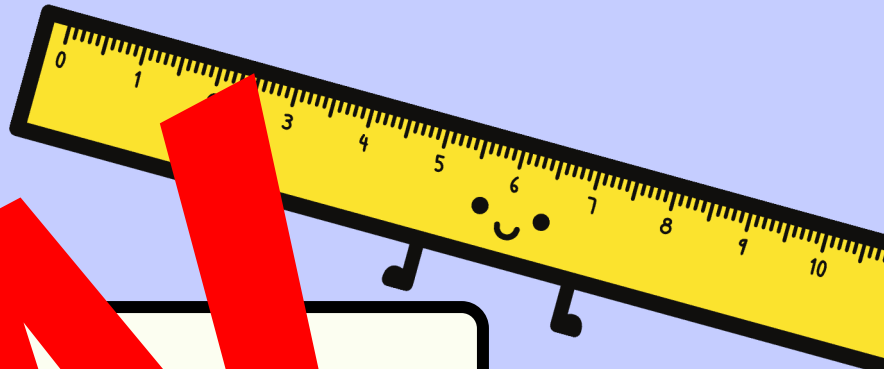
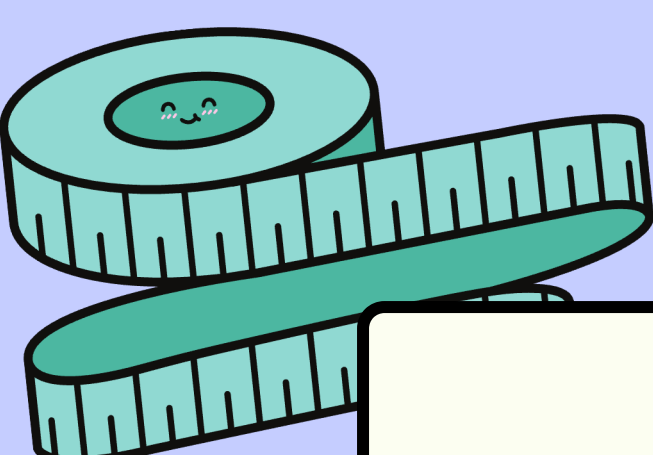
Estimate, label and check.





Well Done!
You can calculate and
explain GST.

PREVIEW



PREVIEW

GST Quiz
Year 5



Question 1 - True or False

GST is 10% of the pre-GST price.

True or False?



Answer 1

True.

GST is one tax on the GST price.



Question 2 - Multiple Choice

A product costs \$60.00 before GST. What is the GST?

A. \$6.00 B. \$60.00 C. \$6.00 D. \$5.45



Answer 2

A. \$6.00

\$60.00 - \$6.00



Question 3 - Short Answer

A game costs \$35.00 before GST.

What is the inclusive price?



Answer 3

\$38.50

$\$35.00 \times 1.1 = \$38.50$



Question 4 - Multiple Choice

A receipt total is \$110.00 including GST. What is the GST?

- A. \$11.00 B. \$10.00 C. \$100.00 D. \$121.00



Answer 4

B. \$10.00

\$110.00 - \$100.00 = \$10.00



Question 5 - True or False

To find a pre-GST price from a GST-inclusive total, divide by 10.

True or False?



Answer 5

False.

Divide the Coefficient by 1.10.



Question 6 - Short Answer

What is the GST on a price of \$800?

PREVIEW



Answer 6

\$8.65

\$86.50 - \$8.6



Question 7 - Multiple Choice

An invoice is \$264.00 including GST. What is the pre-GST price?

A. \$24.00 B. \$240.00 C. \$250.00 D. \$290.40



Answer 7

B. \$240.00

$\$264.00 \div 10 = \$26.40$



Question 8 - Short Answer

Supplier A quotes \$125,000 before GST.
Supplier B quotes \$132,000 including GST.
Which is cheaper after GST and how much?



Answer 8

Supplier B is cheaper by \$5.50

Supplier A: $100 \times 1.1 = \$137.50$

$\$137.50 - \$132.00 = \$5.50$



Question 9 - True or False

A GST-inclusive total has equal parts 10 pre-GST parts and 1 GST part.

True or False?



Answer 9

True.

That is why when an inclusive total by 11 finds GST.



Question 10 - Short Answer

A makers market receives \$18700 including GST.

Find the GST rate and the pre-GST price.



Answer 10

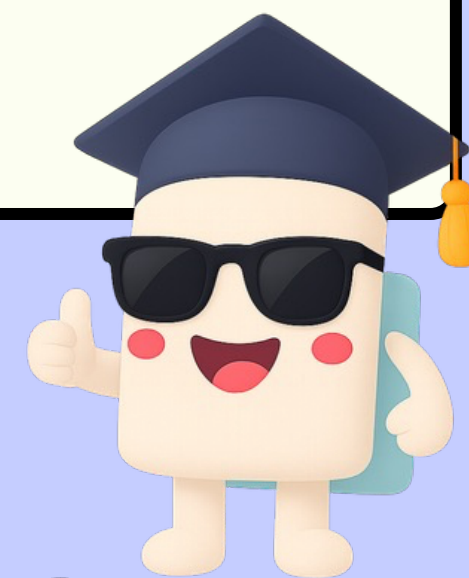
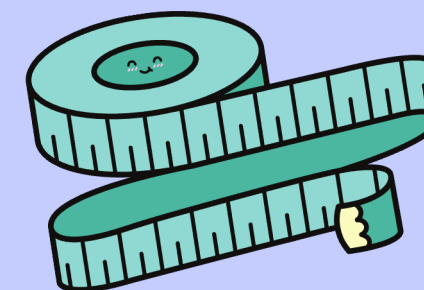
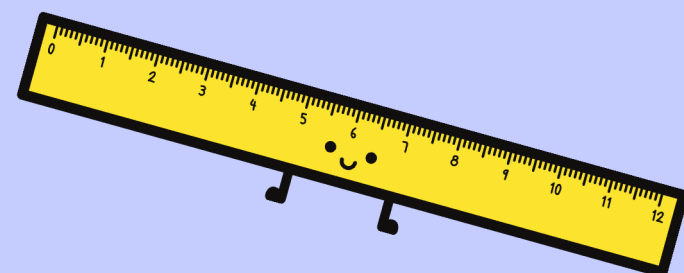
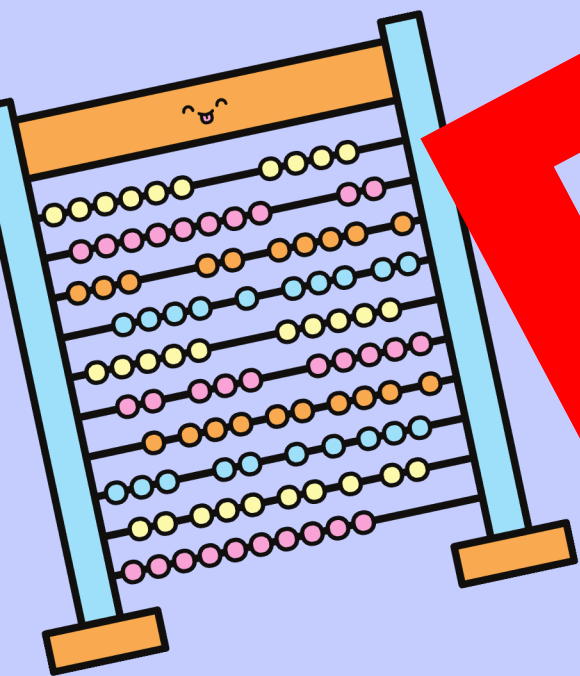
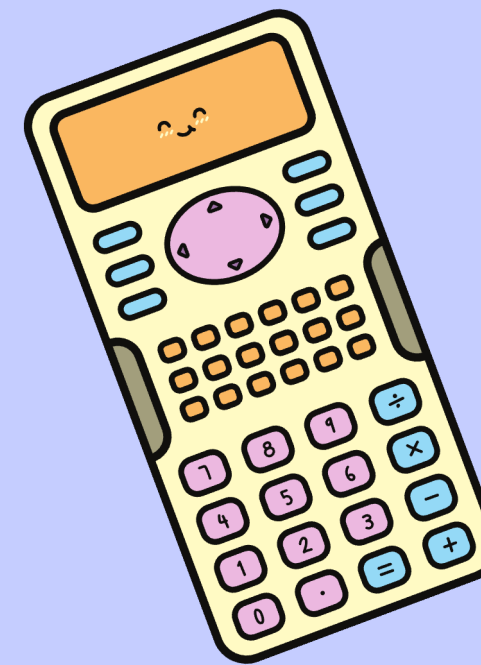
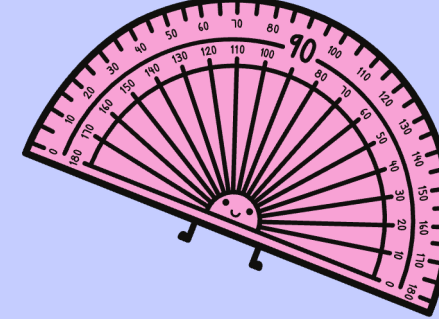
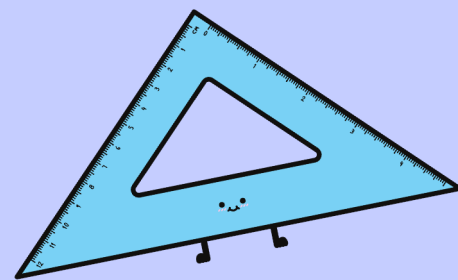
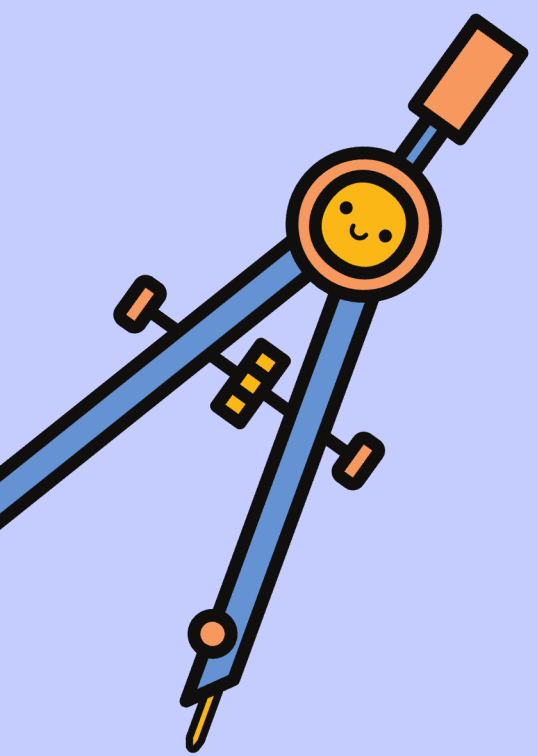
GST: \$17.00

Pre-GST: \$170.00

\$187.00 = \$17

187.00 - 17.00 = 170.00





Well Done!
GST Quiz Complete

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