



**When GST is 12.5%:**

**Price is \$800+GST:**

- divide by 8 to get GST content, or;
- multiply by 0.125 to get GST content
  
- divide by 8, multiply by 9 to get GST inclusive price, **or**;
- multiply by 1.125 to get GST inclusive price

$\frac{\text{GST}}{\text{Price}} = \frac{12.5\%}{100.0\%} = \frac{1}{8}$
<p>↑</p> <p>divide the numerator (top) and denominator (bottom) by 12½ to get the final fraction</p>

**Price is \$900 including GST**

- divide by 9 to get GST content
  
- divide by 9, multiply by 8 to get GST exclusive price, **or**;
- divide by 1.125 to get GST exclusive price

$\frac{\text{GST}}{(\text{Price} + \text{GST})} = \frac{12.5\%}{112.5\%} = \frac{1}{9}$
<p>↑</p> <p>divide the numerator (top) and denominator (bottom) by 12½ to get the final fraction</p>



**When GST is 15%:**

**Price is \$1,000+GST:**

- divide by 20, multiply by 3 to get GST content, **or**;
- multiply by 0.15 to get GST content
  
- divide by 20, multiply by 23 to get GST inclusive price, **or**;
- multiply by 1.15 to get GST inclusive price

$\frac{\text{GST}}{\text{Price}} = \frac{15\%}{100\%} = \frac{3}{20}$
<p>↑</p> <p>divide the numerator (top) and denominator (bottom) by 5 to get the final fraction</p>

**Price is \$1,150 including GST**

- divide by 23, multiply by 3 to get GST content
  
- divide by 23, multiply by 20 to get GST exclusive price, **or**;
- divide by 1.15 to get GST exclusive price

$\frac{\text{GST}}{(\text{Price} + \text{GST})} = \frac{15\%}{115\%} = \frac{3}{23}$
<p>↑</p> <p>divide the numerator (top) and denominator (bottom) by 5 to get the final fraction</p>