



DRC/STD/GST/50/2026/1087

5th January 2026

Public Notification

Subject: Collection of Goods and Services Tax (GST) by Registered Businesses

The general public is hereby notified that only business entities registered with the Department of Revenue & Customs as GST registrants are authorized to charge and collect Goods and Services Tax (GST) from customers.

All GST registrants shall issue tax invoices for taxable supplies, and such invoices shall clearly and correctly reflect the Taxpayer Number (TPN) issued by the Department.

Any collection of GST by non-GST registrants shall constitute an offence and shall be liable for fines and penalties in accordance with the provisions of the Goods and Services Tax Act 2020.

**Officiating Director General
Department of Revenue & Customs**