

## 15. GOODS & SERVICES TAX (GST)

Guidelines	Reference
<p>a. All prices advertised should include GST.</p> <p>b. Either the GST inclusive prices are shown or both before and after GST prices are displayed.</p> <p><b>Examples of unacceptable claims:</b></p> <ul style="list-style-type: none"> <li>• Prices are exclusive of GST</li> <li>• Does not include GST</li> <li>• Without (w/o) GST</li> <li>• Subject to GST (Exception : Hotel services and restaurant advertisements)</li> </ul> <p><b>Examples of acceptable claims:</b></p> <ul style="list-style-type: none"> <li>• We absorb GST</li> <li>• Prices include GST (Inclusive of GST)</li> <li>• With GST (w/GST)</li> <li>• No GST</li> <li>• If both GST inclusive and exclusive prices must be shown, the GST inclusive price must be prominently displayed (i.e. in font not smaller than the GST exclusive price)</li> </ul> <p>c. If a company is GST-registered, but advertises a non-GST price, it must state specifically that it is absorbing GST.</p> <p>d. If a non-GST registered company wishes to inform that GST is not payable, an acceptable claim would be 'non-GST registered'.</p>	<p style="text-align: center;"><i>SCAP Section iii (5.4) Goods and Services Tax (General) Regulations 65 (1)</i></p>

## 16. HAIR AND SCALP PRODUCTS / SERVICES

Guidelines	Reference
<p><b>Baldness, Hair loss, Hair growth</b></p> <p>a. No advertisement should contain the following claims (unless approved by Health Sciences Authority)</p> <ul style="list-style-type: none"> <li>• Baldness can be prevented or its progress retarded</li> <li>• Hair loss or thinning of the hair can be arrested or reversed</li> <li>• Hair growth can be stimulated or improved</li> <li>• Hair roots can be fed or nourished</li> <li>• The hair itself can be strengthened or its health, as distinct from its appearance, improved</li> </ul> <p><b>Acceptable alternatives:</b></p> <ul style="list-style-type: none"> <li>• Hair care</li> <li>• Hair weaving sessions (when hair loss is mentioned)</li> <li>• Deals with hair loss (must mention hair weaving services)</li> <li>• Deals with hair problems</li> </ul> <p>b. Advertisements should not promote the cure / treatment for hair loss. Such conditions can be aided only with hair weaving services.</p> <p>c. Advertisements featuring comparison photographs must bear the caption 'Before weaving' and 'After weaving'.</p> <p>d. Advertisements promoting hair transplant services are not acceptable. This is a surgical procedure and can only be done by medical professionals.</p> <p>e. Advertisements promoting drugs or medicine that can stimulate hair growth or combat hair loss must come with a permit from Health Sciences Authority.</p>	<p style="text-align: center;"><i>SCAP Appendix I (1.1)</i></p>