

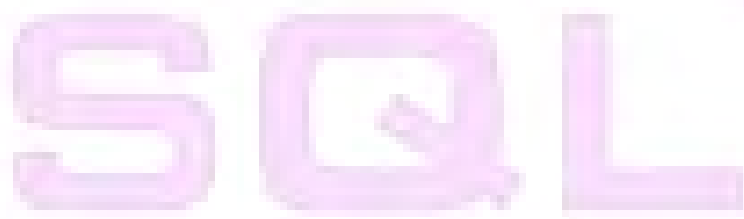
GST Compliance with

SQL Account

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www.SQL.com.my

The logo for SQL, featuring the letters 'SQL' in a stylized, outlined font.

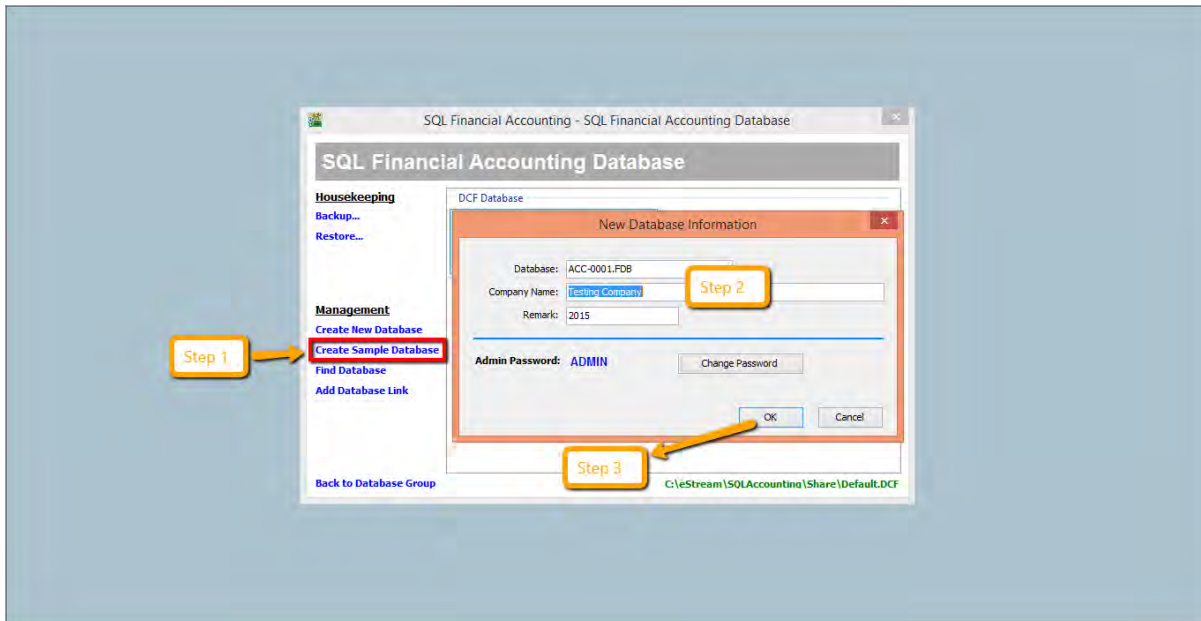
GST-01 Setup GST

A blue banner with the word 'Account' in white, serif font.A pink banner with the word 'Payroll' in white, serif font.The website address 'www.SQL.com.my' in a stylized, outlined font.

User Guide :

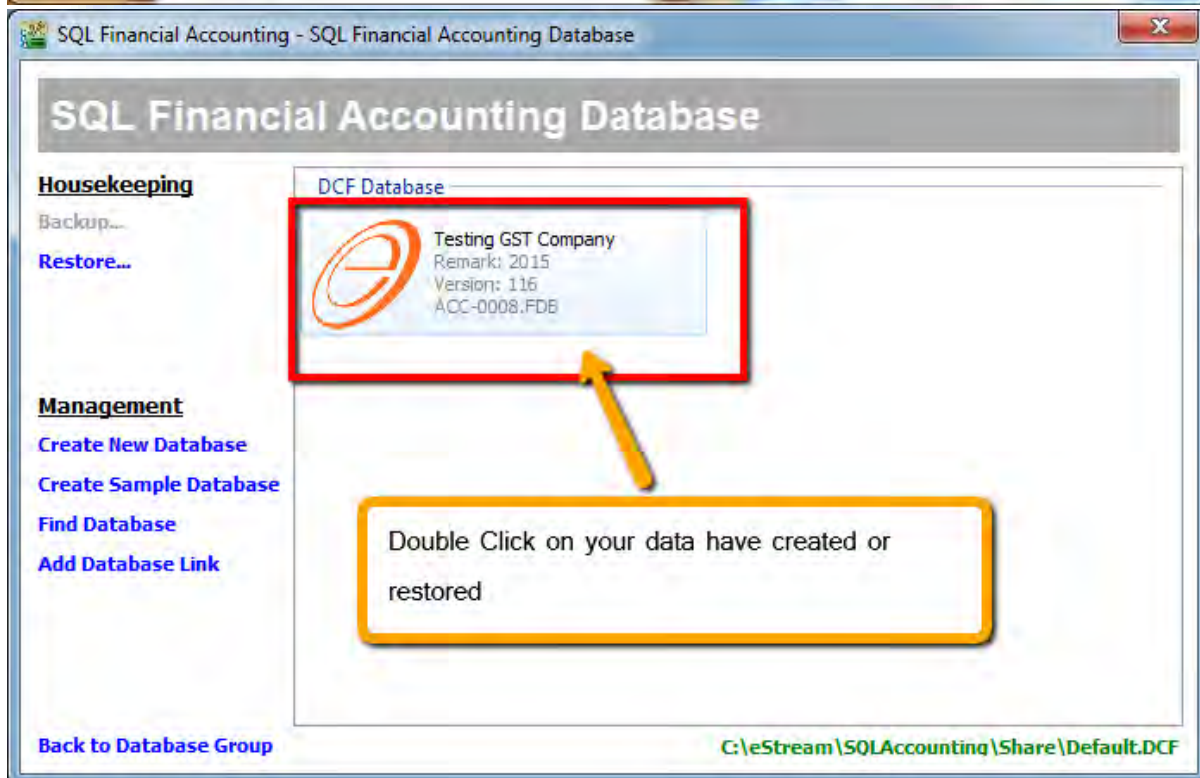
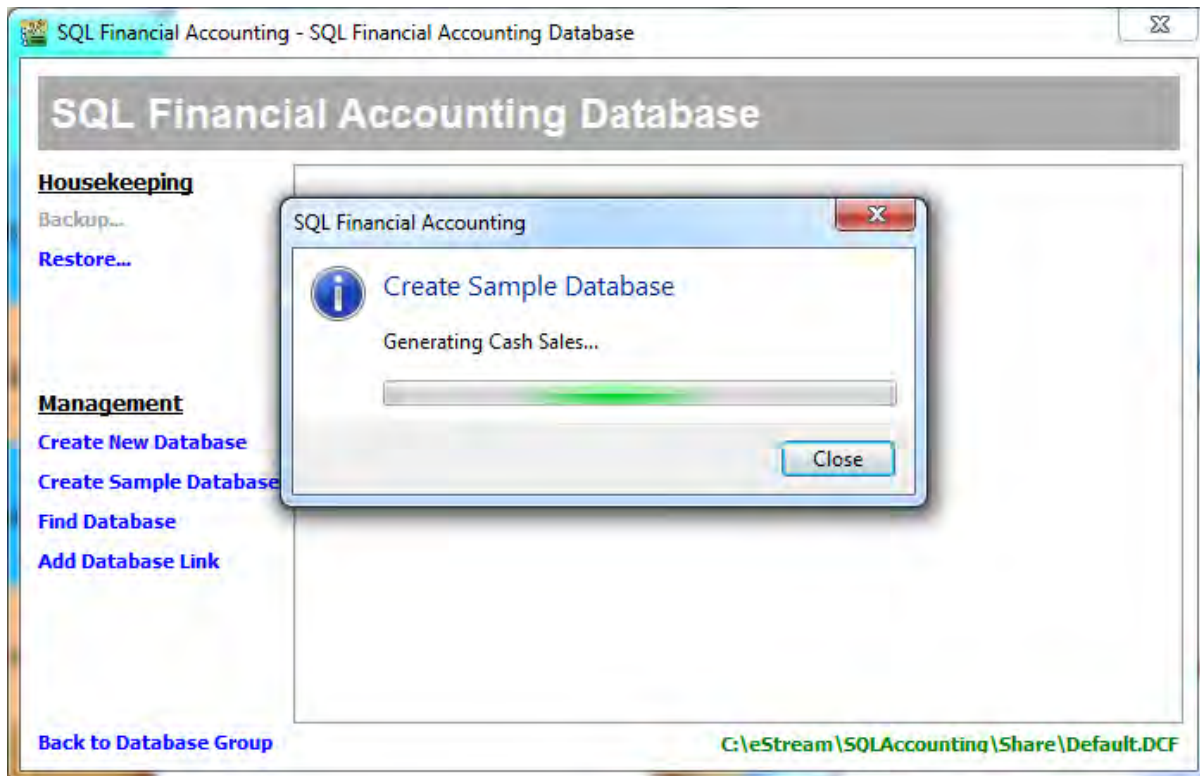
http://www.sql.com.my/document/sqlacc_docs/PDF/GST01-Setup.pdf

1. Before installation or upgrades please make sure that you have **BACKUP ALL** your database first.
2. **Create a sample data, new database or restore existing data.**
3. **To create sample company :**



- Step 1 : May click on **create sample data**.
- Step 2 : **Company name** left it **TESTING COMPANY** or if you want to change it you may change according to the name that you want
- Step 3 : **OK** (it might take 1-2 minutes)

** For existing user of SQL Account version 3, it is advisable to upgrade to version first before you upgrade to version 4 with GST*



4. For Sample Data, both user name and password is “admin”, Press “Log On”



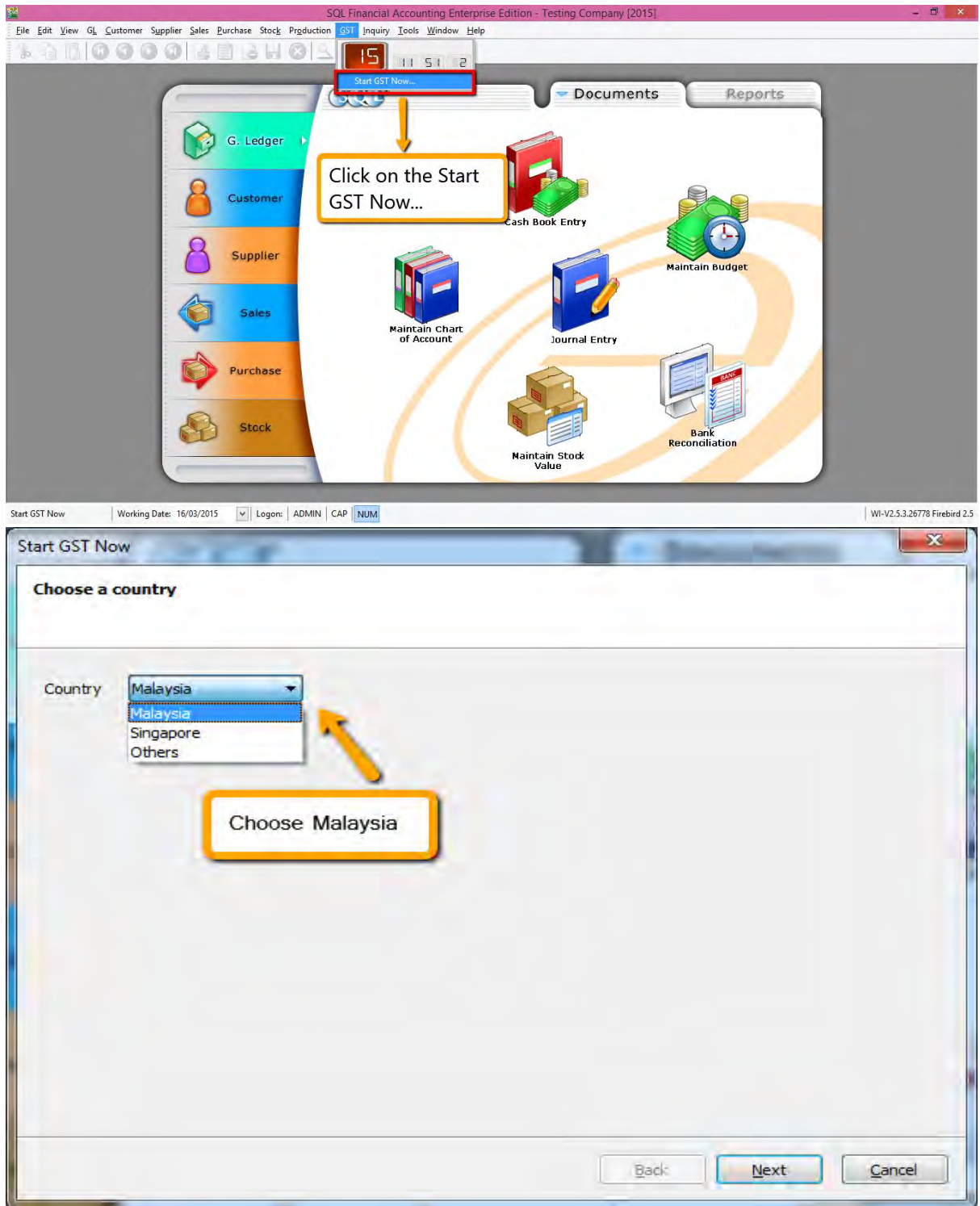
**** Above Setup You May Refer to Video :**

YouTube : GST 01 Start Installation

SQL Video : http://www.sql.com.my/video/GST-01_Setup.mp4

www.sql.com.my

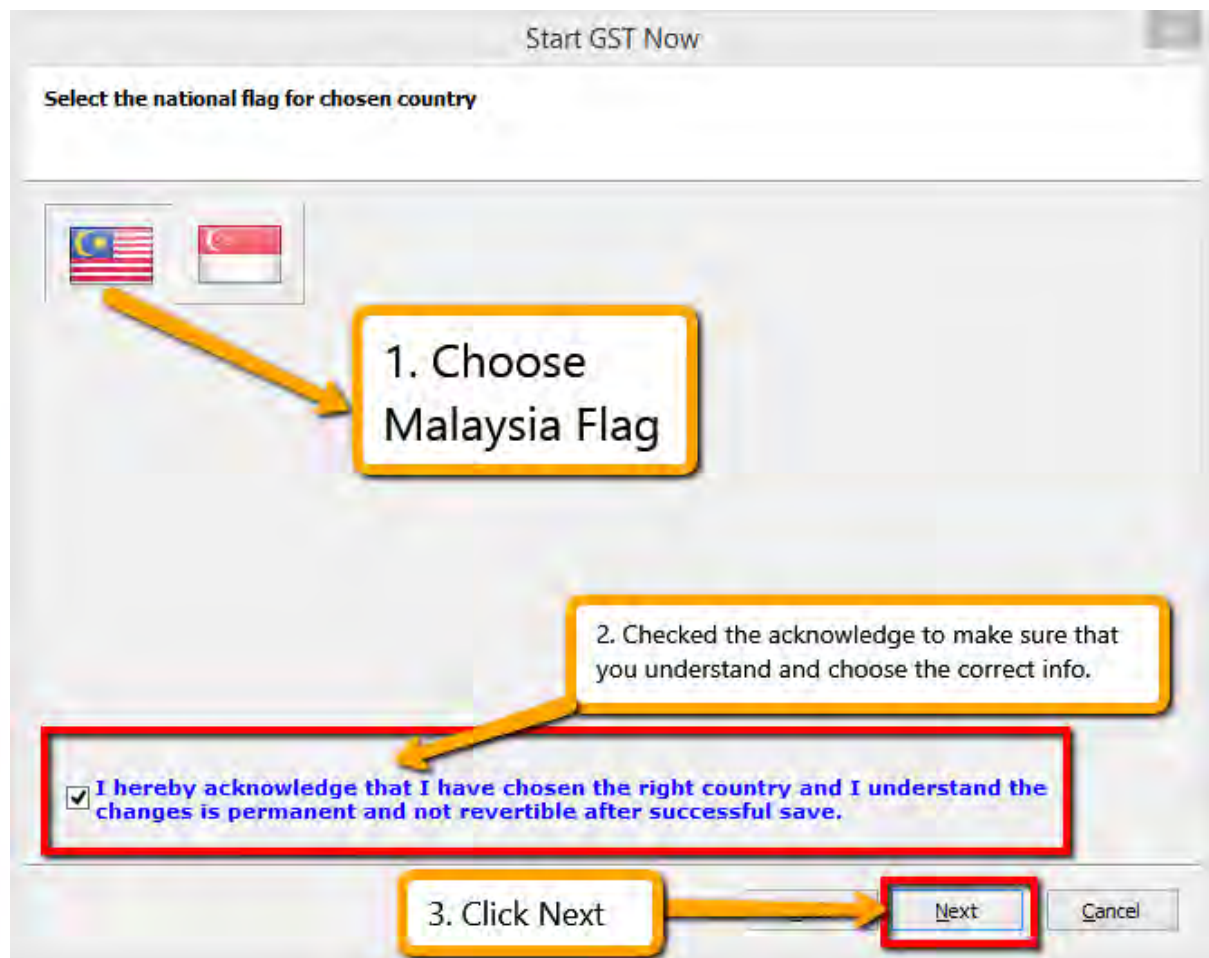
5. After login, you have to create GST Profile based on your country of business. What to do? Click on **GST | Start GST Now**



- Step

1 : Choose Country Malaysia

- Step 2 : Click on Next



Step 1 : Choose the Malaysia Flag.

Step 2 : Check the I hereby acknowledgement info

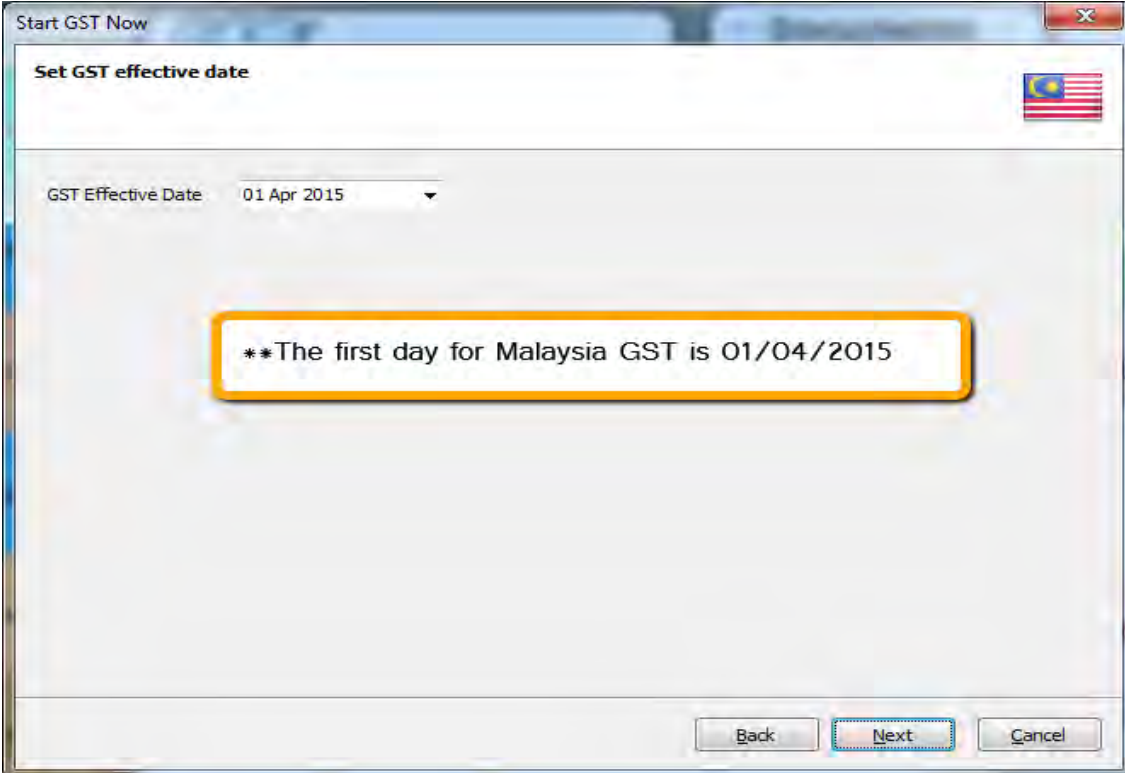
Step 3 : Click Next

***Warning :**

Once GST country profile is set. It cannot be reverse.

www.SQL.com.my

Set our GST Start Date as below :



The screenshot shows a software window titled "Start GST Now". Inside, there's a section "Set GST effective date" with a Malaysian flag icon. Below this, a label "GST Effective Date" is followed by a dropdown menu showing "01 Apr 2015". A yellow-bordered box in the center contains the text: "**The first day for Malaysia GST is 01/04/2015". At the bottom right, there are three buttons: "Back", "Next" (which is highlighted with a blue border), and "Cancel".

- Step 1 : Fill in GST Effective Date : 01/04/2015
- Step 2 : Click Next.

***However any businesses that register for GST at a later stage can back date or forward date to match to the GST start date provided by Kastam.**

Payroll

www.SQL.com.my

Key in your GST Registration No



The screenshot shows a window titled "Start GST Now". Inside, there's a section "Set GST Registration No." with a Malaysian flag icon. Below this, the "GST Registration No." is entered as "123456789101". A red rectangular box highlights the input field. An orange arrow points from this box to a yellow rectangular box containing the text "Fill-in you GST Registration 12 character number". At the bottom right, there are three buttons: "Back", "Next", and "Cancel".

- Step

Step 1 : Fill in GST Registration Number 12 digits

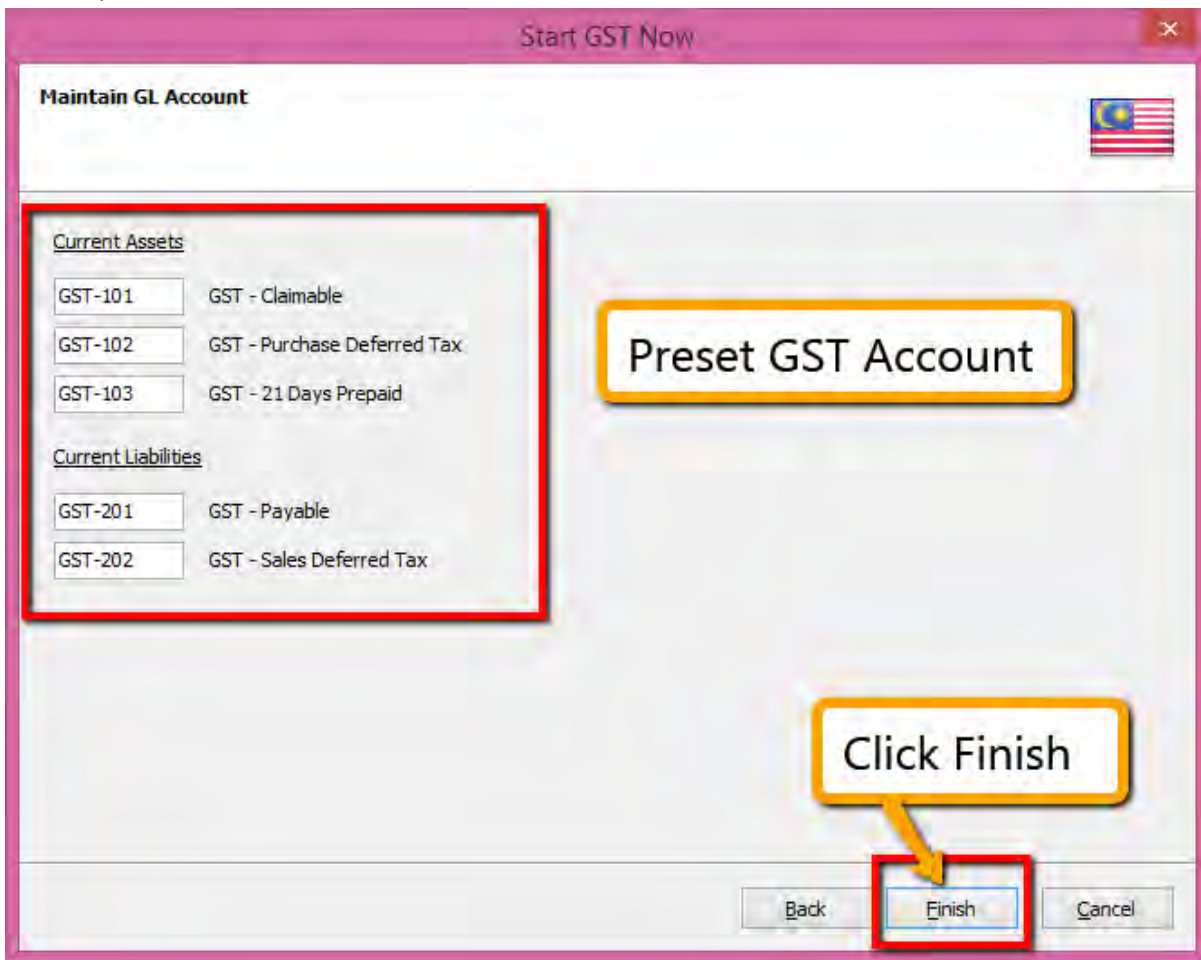
Step 2 : Click Next.

**If you key in incorrectly, you can still amend it in [File | Company Profile](#) later

Payroll

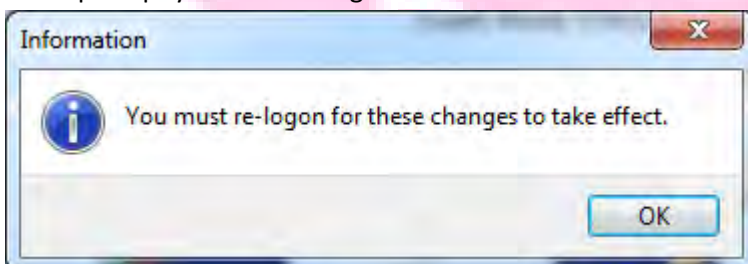
www.SQL.com.my

6. Last Step to Start the GST



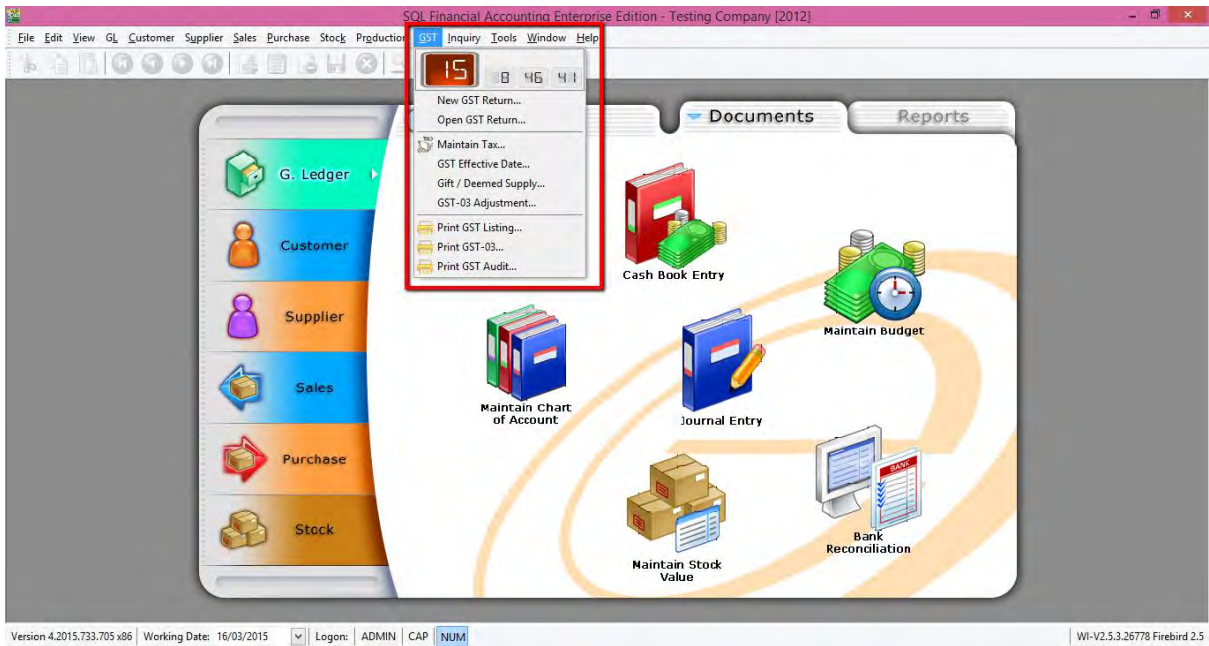
- Step 1 : System will automatic preset those GST account into SQL.
- Step 2 : Click Finish to Start the GST.

7. It will prompt you this message :



- Step : Click Ok to logout and login again the SQL Application.

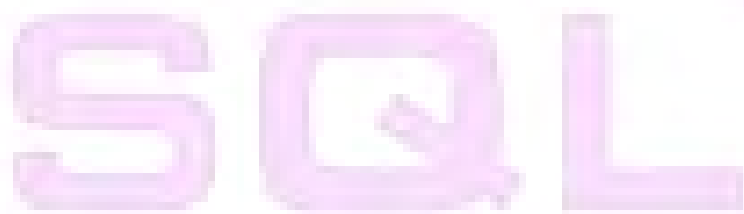
8. After login again to, you able to see new drop down list under GST function, then GST setup is complete



Account

Payroll

www.SQL.com.my



SQL

GST-02 GST Tax Codes



Account



Payroll

User Guide :

http://www.sql.com.my/document/sqlacc_docs/PDF/GST02-Maintain_Tax.pdf

Remember this 4 : SR/ TX/ ZR/ ES

| Code | Description | Tax Acc | Tax Rate | Active |
|--------------------------------|--|---------|----------|-------------------------------------|
| Category : GST Purchase | | | | |
| BL | Purchases with GST incurred but not claimable (Disallowance of Input Tax) (e.g. medical e... | | 6% | <input checked="" type="checkbox"/> |
| EP | Purchases exempted from GST (e.g. purchase of residential property or financial services) | GST-101 | | <input checked="" type="checkbox"/> |
| GP | Purchase transactions which disregarded under GST legislation (e.g. purchase within GST ... | GST-101 | 0% | <input checked="" type="checkbox"/> |
| IM | Import of goods with GST incurred (By referring Customs Form No. 1 (K1), and/or other r... | GST-101 | 6% | <input checked="" type="checkbox"/> |
| IM-CG | Import of goods with GST incurred for a capital goods acquisition | GST-101 | 6% | <input checked="" type="checkbox"/> |
| IM-RE | Import of goods with GST incurred that is not directly attributable to taxable or exempt s... | GST-101 | 6% | <input type="checkbox"/> |
| IS | Imports of goods under Approved Trader Scheme (ATS) whereas the payment of GST ch... | GST-101 | 0% | <input checked="" type="checkbox"/> |
| NR | Purchase from non GST-registered supplier with no GST incurred | GST-101 | | <input checked="" type="checkbox"/> |
| OP | Purchase transactions which is out of the scope of GST legislation (e.g. purchase of good... | GST-101 | | <input checked="" type="checkbox"/> |
| PH-BadDebt | Easy GST - Purchase Bad Debt | | | <input checked="" type="checkbox"/> |
| RP | Relief Purchase under GST legislations. (e.g: purchase of RON 95 petrol & Diesel) | GST-101 | 0% | <input checked="" type="checkbox"/> |
| RSA | Easy GST - Recipient Self-Accounting | | | <input checked="" type="checkbox"/> |
| TX | Purchases with GST incurred at 6% and directly attributable to taxable supplies | GST-101 | 6% | <input checked="" type="checkbox"/> |
| TX-CG | Purchase with GST incurred for capital goods acquisition | GST-101 | 6% | <input checked="" type="checkbox"/> |
| TX-ER | Input tax allowed on the acquisition of goods or services by local authority or statutory b... | GST-101 | 6% | <input checked="" type="checkbox"/> |
| TX-ES | Purchase with GST incurred directly attributable to non-incidental exempt supplies (Note: ... | GST-101 | 6% | <input checked="" type="checkbox"/> |
| TX-FRS | Purchase under Flat Rate Scheme | GST-101 | 2% | <input checked="" type="checkbox"/> |
| TX-IES | Purchase with GST incurred directly attributable to incidental exempt supplies (Note: Repl... | GST-101 | 6% | <input checked="" type="checkbox"/> |
| TX-RE | Purchase with GST incurred that is not directly attributable to taxable or exempt supplies ... | GST-101 | 6% | <input checked="" type="checkbox"/> |
| ZP | Purchase from GST-registered supplier with no GST incurred | GST-101 | 0% | <input checked="" type="checkbox"/> |
| Category : GST Supplies | | | | |
| DS | Deemed supplies (e.g. transfer or disposal of business assets without consideration) | GST-201 | 6% | <input checked="" type="checkbox"/> |
| ES | Exempt supplies under GST legislations | GST-201 | | <input checked="" type="checkbox"/> |
| GS | Disregarded supplies under GST legislations | GST-201 | 0% | <input checked="" type="checkbox"/> |
| IES | Incidental exempt supplies under GST legislations (Note: Replace ES43) | GST-201 | | <input checked="" type="checkbox"/> |
| OS | Out-of-scope supplies under GST legislations | GST-201 | | <input checked="" type="checkbox"/> |
| OS-ER | Out-of-scope supplies for Enforcement and Regulatory functions | GST-201 | | <input type="checkbox"/> |
| OS-OV | Out-of-scope supplies between overseas country with other overseas country | GST-201 | | <input type="checkbox"/> |
| RS | Relief supplies under GST legislations | GST-201 | 0% | <input checked="" type="checkbox"/> |
| SL-BadDebt | Easy GST - Sales Bad Debt | | | <input checked="" type="checkbox"/> |
| SR | Standard-rated supplies with GST charged | GST-201 | 6% | <input checked="" type="checkbox"/> |
| SR-JS | Supplies under Approved Jeweller Scheme (AJS) | GST-201 | 0% | <input type="checkbox"/> |
| SR-MS | Standard-rated supplies under Margin Scheme | GST-201 | 6% | <input type="checkbox"/> |
| ZDA | Exportation of goods from Malaysia to Designated Area (Pulau Langkawi, Labuan & Pulau ... | GST-201 | 0% | <input checked="" type="checkbox"/> |
| ZRE | Exportation of goods or services which are subject to zero rated supplies (By referring C... | GST-201 | 0% | <input checked="" type="checkbox"/> |
| ZRL | Local supply of goods or services which are subject to zero rated supplies | GST-201 | 0% | <input checked="" type="checkbox"/> |
| Category : Non GST | | | | |
| IM-0 | Import of goods with no GST incurred (for Foreign Supplier Account) | GST-101 | | <input checked="" type="checkbox"/> |
| NP | Matters to be treated as neither a purchase of goods nor a purchase of services, and no ... | GST-101 | 0% | <input checked="" type="checkbox"/> |

- **SR** –Sales Output Tax
- **TX** – Purchase Input Tax
- **ZR** – Zero Rated Supplies
- **ES** – Exempted Supplies

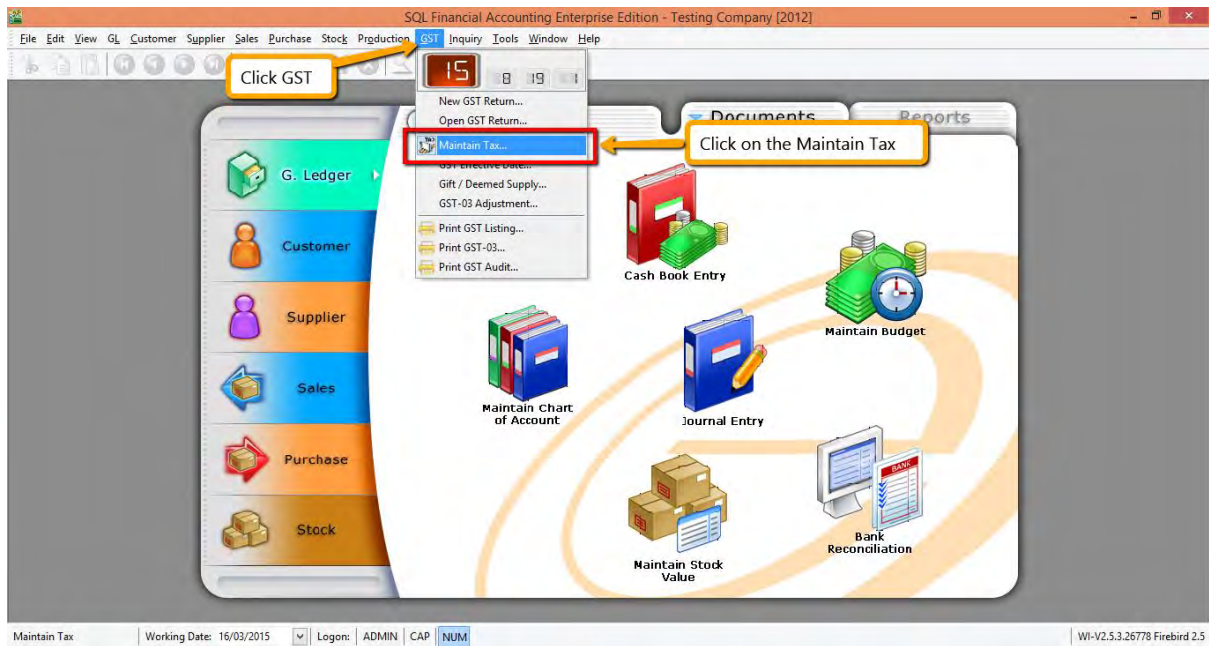
**90% of businesses will only required this 4 tax code you must remember*

1. How to check tax list?

Step 1 : Click on the GST

Step 2 : Click under Maintain Tax.

www.SQL.com.my



2. How about others tax code?

There is for UNIQUE situation, you may refer your accountant or your GST Consultant for more information or you may refer to below.

GST Tax Code for Purchase

| Tax Type | Description | Tax Code | Tax Rate | Description |
|----------|-----------------------------------|----------|----------|--|
| GST | Goods And Services Tax (Malaysia) | TX | 6% | Purchases with GST incurred at 6% and directly attributable to taxable supplies. |
| GST | Goods And Services Tax (Malaysia) | IM | 6% | Import of goods with GST incurred. |
| GST | Goods And Services Tax (Malaysia) | IS | 0% | Imports under special scheme with no GST incurred (e.g. Approved Trader Scheme, ATMS Scheme). |
| GST | Goods And Services Tax (Malaysia) | BL | 6 % | Purchases with GST incurred but not claimable (<i>Disallowance of Input Tax</i>) (e.g. medical expenses for staff). |
| GST | Goods And Services Tax (Malaysia) | NR | 0% | Purchase from non GST-registered supplier with no GST incurred. |
| GST | Goods And Services Tax (Malaysia) | ZP | 0% | Purchase from GST-registered supplier with no GST incurred. (e.g. supplier provides transportation of goods that qualify as international services). |
| GST | Goods And Services Tax (Malaysia) | EP | 0% | Purchases exempted from GST. E.g. purchase of residential property or financial services. |

| | | | | |
|-------|-----------------------------------|--------|----|--|
| GST | Goods And Services Tax (Malaysia) | OP | 0% | Purchase transactions which is out of the scope of GST legislation (e.g. purchase of goods overseas). |
| GST * | Goods And Services Tax (Malaysia) | TX-IES | 6% | Purchase with GST incurred directly attributable to incidental exempt supplies. (Note: Replace TX-E43) |
| GST * | Goods And Services Tax (Malaysia) | TX-ES | 6% | Purchase with GST incurred directly attributable to non-incidental exempt supplies. (Note: Replace TX-N43) |
| GST * | Goods And Services Tax (Malaysia) | TX-RE | 6% | Purchase with GST incurred that is not directly attributable to taxable or exempt supplies. |
| GST * | Goods And Services Tax (Malaysia) | GP | 0% | Purchase transactions which disregarded under GST legislation (e.g. purchase within GST group registration). |
| GST | Goods And Services Tax (Malaysia) | AJP | 6% | Any adjustment made to Input Tax e.g.: Bad Debt Relief & other input tax adjustment. |
| GST | Goods And Services Tax (Malaysia) | TX-CG | 6% | Purchase with GST incurred for capital goods acquisition. |
| GST | Goods And Services Tax (Malaysia) | RP | 0% | Relief Purchase under GST legislations. (e.g: purchase of RON 95 petrol & Diesel) |

GST Tax Code for Supply

| Tax Type | Description | Tax Code | Tax Rate | Description |
|-----------------|-----------------------------------|-----------------|-----------------|---|
| GST | Goods And Services Tax (Malaysia) | SR | 6% | Standard-rated supplies with GST Charged. |
| GST | Goods And Services Tax (Malaysia) | ZRL | 0% | Local supply of goods or services which are subject to zero rated supplies. |
| GST | Goods And Services Tax (Malaysia) | ZRE | 0% | Exportation of goods or services which are subject to zero rated supplies. |
| GST * | Goods And Services Tax (Malaysia) | IES | 0% | Incidental Exempt supplies. (Note: Replace ES43) |
| GST | Goods And Services Tax (Malaysia) | DS | 6% | Deemed supplies (e.g. transfer or disposal of business assets without consideration). |
| GST | Goods And Services Tax (Malaysia) | OS | 0% | Out-of-scope supplies. |

| | | | | |
|-----|-----------------------------------|-----|----|---|
| GST | Goods And Services Tax (Malaysia) | ES | 0% | Exempt supplies under GST |
| GST | Goods And Services Tax (Malaysia) | RS | 0% | Relief supply under GST. |
| GST | Goods And Services Tax (Malaysia) | GS | 0% | Disregarded supplies. |
| GST | Goods And Services Tax (Malaysia) | AJS | 6% | Any adjustment made to Output Tax e.g.: Longer period adjustment, Bad Debt recover, outstanding invoice > 6 months& other output tax adjustments. |
| GST | Goods And Services Tax (Malaysia) | ZDA | 0% | Exportation of goods from Malaysia to Designated Areas (Pulau Langkawi, Labuan & Pulau Tioman) which are subject to zero rated supplies (May refer to Customs Form No. 2 (K2) and/or other reference documents) |

3. In future, if Kastam Malaysia have new tax code, we can add in by manual also, by clicking **NEW**, generate a new tax code.

For the same, in future if code waive, we can inactive the tax code too, edit the code, unchecked the **active** button.

In SQL, we have more than that, WHY?

It's just for the purpose to simplify transaction automation for clients.

**** Above Maintain GST You May Refer to Video :**

YouTube : GST 02 Maintain GST

SQL Video : http://www.sql.com.my/video/GST-02_MaintainTax.mp4

GST-03 GST Effects on Inventory, Customer & Supplier

Account

User Guide :

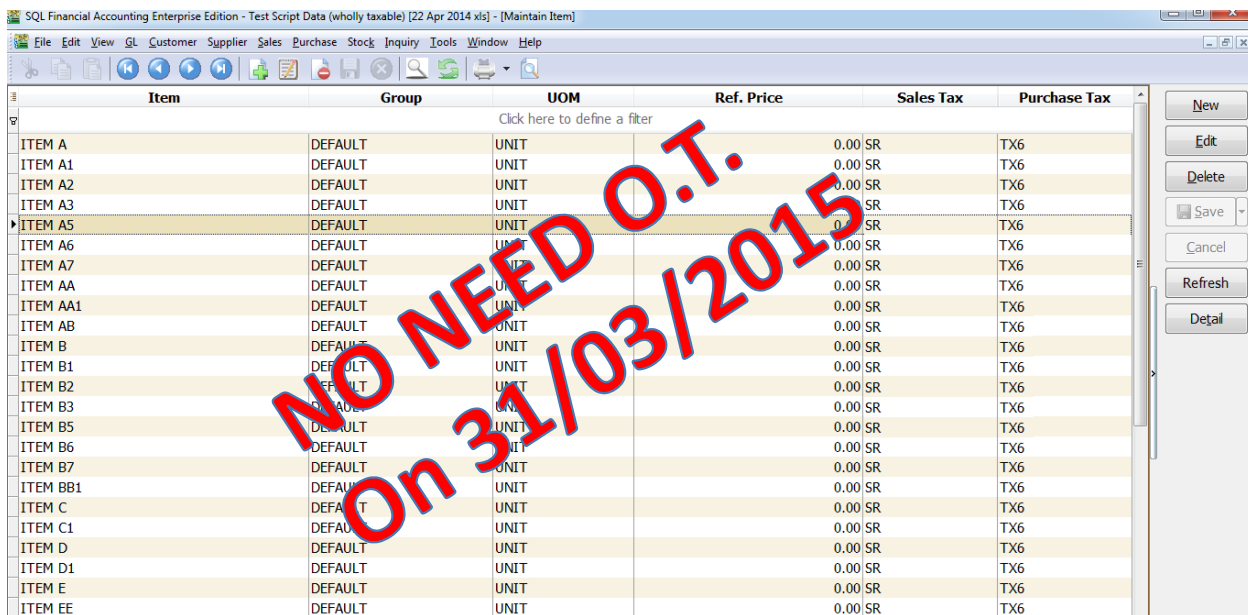
1. http://www.sql.com.my/document/sqlacc_docs/PDF/GST03-Stock_Tax.pdf
2. http://www.sql.com.my/document/sqlacc_docs/PDF/GST04-Customer_GST.pdf

www.SQL.com.my

✓ Inventory Tax Code

System Auto Update of GST Tax Codes

On 01/04/2015



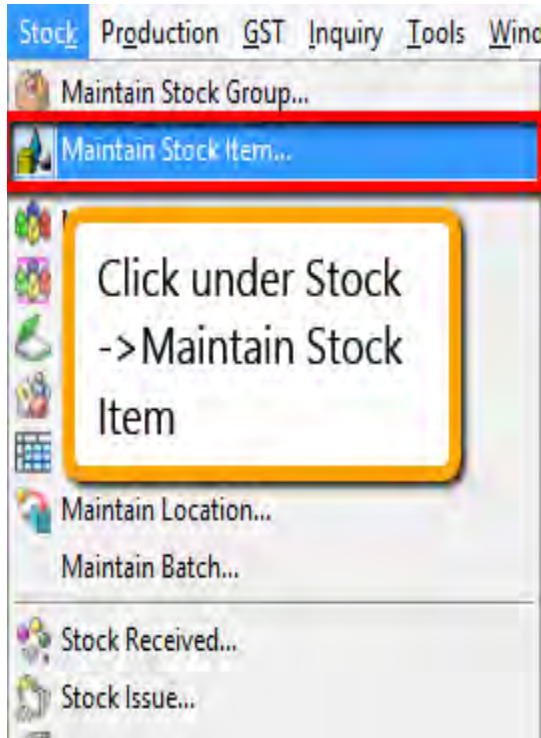
SQL Financial Accounting Enterprise Edition - Test Script Data (wholly taxable) [22 Apr 2014 xls] - [Maintain Item]

| Item | Group | UOM | Ref. Price | Sales Tax | Purchase Tax |
|----------|---------|------|------------|-----------|--------------|
| ITEM A | DEFAULT | UNIT | 0.00 | SR | TX6 |
| ITEM A1 | DEFAULT | UNIT | 0.00 | SR | TX6 |
| ITEM A2 | DEFAULT | UNIT | 0.00 | SR | TX6 |
| ITEM A3 | DEFAULT | UNIT | 0.00 | SR | TX6 |
| ITEM A5 | DEFAULT | UNIT | 0.00 | SR | TX6 |
| ITEM A6 | DEFAULT | UNIT | 0.00 | SR | TX6 |
| ITEM A7 | DEFAULT | UNIT | 0.00 | SR | TX6 |
| ITEM AA | DEFAULT | UNIT | 0.00 | SR | TX6 |
| ITEM AA1 | DEFAULT | UNIT | 0.00 | SR | TX6 |
| ITEM AB | DEFAULT | UNIT | 0.00 | SR | TX6 |
| ITEM B | DEFAULT | UNIT | 0.00 | SR | TX6 |
| ITEM B1 | DEFAULT | UNIT | 0.00 | SR | TX6 |
| ITEM B2 | DEFAULT | UNIT | 0.00 | SR | TX6 |
| ITEM B3 | DEFAULT | UNIT | 0.00 | SR | TX6 |
| ITEM B5 | DEFAULT | UNIT | 0.00 | SR | TX6 |
| ITEM B6 | DEFAULT | UNIT | 0.00 | SR | TX6 |
| ITEM B7 | DEFAULT | UNIT | 0.00 | SR | TX6 |
| ITEM BB1 | DEFAULT | UNIT | 0.00 | SR | TX6 |
| ITEM C | DEFAULT | UNIT | 0.00 | SR | TX6 |
| ITEM C1 | DEFAULT | UNIT | 0.00 | SR | TX6 |
| ITEM D | DEFAULT | UNIT | 0.00 | SR | TX6 |
| ITEM D1 | DEFAULT | UNIT | 0.00 | SR | TX6 |
| ITEM E | DEFAULT | UNIT | 0.00 | SR | TX6 |
| ITEM EE | DEFAULT | UNIT | 0.00 | SR | TX6 |

**** No tax code setting is required, system will automatic set everything to Standard Rated (SR & TX) from 1st April 2015. Unless you are using other tax code, then you may set the tax codes at your Stock Item. ****

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1. For those item **is not under SR & TX** then only you set accordingly :



Maintain Stock Item

Code: 123/1234 Serial No. ☐ Stock Control ☒ Active ☒

Description: 123/1234

Item Group: LILY Reorder Level: 0.00 Remark 1: Remark 2: Barcode: Bal Qty: -6.00

Base UOM: UNIT Reorder Qty: 1.00 Lead Time: 0 Output Tax: ZRE Input Tax: TX

Ref. Cost: 3.00 Ref. Price: 5.00 Shelf: UOM: Cust. Price: Supp. Price: BOM: More Desc.

| Code | Description | Rate |
|------------|--|------|
| BL | Purchases with GST incurred but not damable | 6% |
| EP | Purchases exempted from GST | 0% |
| GP | Purchase transactions which disregarded under GST legislation | 0% |
| IM | Import of goods with GST incurred | 6% |
| IS | Imports under special scheme with no GST incurred | 6% |
| NR | Purchase from non GST-registered supplier with no GST incurred | 6% |
| OP | Purchase transactions which is out of the scope of GST legislation | 6% |
| PH-AJP-BD | Input Tax adjustment e.g: Bad Debt Recover, outstanding invoice | 6% |
| PH-AJS-BD | Output Tax adjustment e.g: Bad Debt Recover, outstanding invoice | 6% |
| PH-BadDebt | Easy GST - Purchase Bad Debt | 6% |
| RSA | Easy GST - Recipient Self-Accounting | 6% |
| SL-AJP-BD | Input Tax adjustment e.g: Bad Debt Recover, outstanding invoice | 6% |
| SL-AJS-BD | Output Tax adjustment e.g: Bad Debt Recover, outstanding invoice | 6% |
| TX | Purchases with GST incurred at 6% and directly attributable to tax | 6% |
| TX-E43 | GST incurred directly attributable to incidental exempt supplies | 6% |
| TX-N43 | GST incurred directly attributable to non-incidental exempt supplies | 6% |
| 23 | | |

Min Price Base Default UOM: Sales: Purchase: Stock:

Fetch All A-- A=a New

Update the input and output tax for those not under SR and TX Only.

Step 1 : Click Stock ->Maintain Stock Item.

Step 2 : Edit those item which is not SR and TX then change the input and output tax according to your tax code.

**** Above Inventory Tax Setup You May Refer to Video :**

YouTube : [GST 03 Stock Take](https://www.youtube.com/watch?v=GST03StockTake)

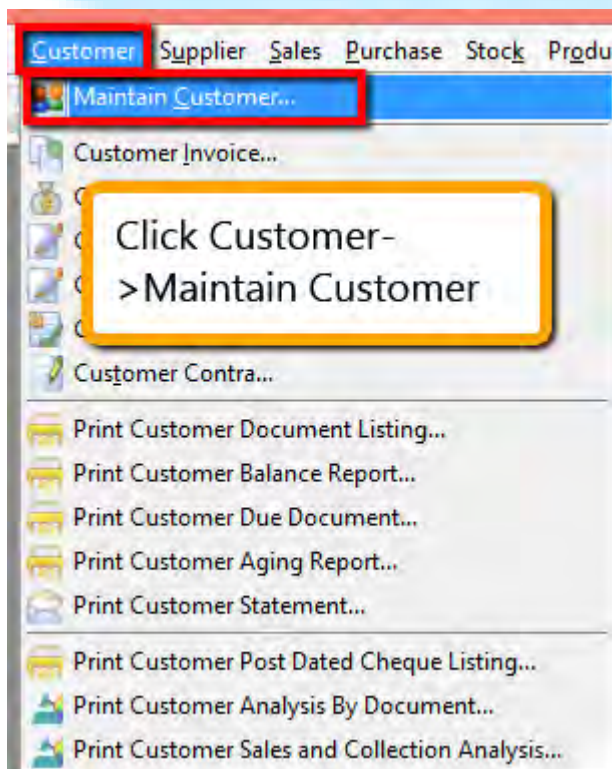
SQL Video : http://www.sql.com.my/video/GST-03_StockTax.mp4

✓ Customer & Supplier Tax Code

**** NO GST Tax codes setting required, unless customer & supplier that are exempted from GST .**

-The only setting are required who are exempted from tax. eg : Tioman, Langkawi, Labuan or foreign countries are GST Exempted.

1. How to assign tax code to customer and supplier?



Maintain Customer

- Maintain Customer -

Company:

Control A/C: Code: Cust. Category:

General **Credit Control** Note **Tax** Click Tax

Branch: Branch Name: BILLING
 Address:
 Attention:
 Phone: Fax:
 Email:

Area: Credit Terms: Statement:
 Agent: Aging On:
 Currency: Price Tag:

Buttons: New, Edit, Delete, Save, Cancel, Refresh, Browse, Close

- Maintain Customer -

Company:

Control A/C: Code: Cust. Category:

General **Credit Control** Note **Tax**

Tax Exemption No:

Expiry Date:

GST. No.:

Tax:

2. After set this, before key in an invoice, let check on maintain stock item, look onto **ANT we had set SR or TX code**, so what will happen if I key an invoice bill to US Corporation now.

Maintain Item

| Item | Description | Group | UOM | Ref. Price | Output... | Input ... | Qty | Serial Nu... |
|----------------|----------------------|------------|-------------|-------------|-----------|-----------|--------------|--------------|
| 123 | 123 | ACC | UNIT | 0.00 | | | 0.00 | |
| 123/1234 | 123/1234 | LILY | UNIT | 5.00 | | | 0.00 | |
| 6514/120/00946 | 6514/120/00946 | LILY | UNIT | 10.00 | | | 0.00 | |
| 8752/060/0782 | 8752/060/0782 | LILY | UNIT | 10.00 | | | 1.00 | |
| 8752/060/0793 | 8752/060/0793 | LILY | UNIT | 10.00 | | | 0.00 | |
| 8752/060/0832 | 8752/060/0832 | LILY | UNIT | 10.00 | | | 20.00 | |
| ANT | ANTENNA | ACC | UNIT | 2.50 | SR | TX | 21.00 | |
| BOM | BOM | HP | UNIT | 0.00 | | | 3.00 | |
| BOMBOM | BOM of BOM | ACC | UNIT | 20.00 | | | 31.00 | |
| C-PRE-100 | CELCOM PREPAID-RM100 | PRE | UNIT | 12.00 | | | 92.00 | |

Buttons: New, Edit, Delete, Save, Cancel, Refresh, Detail

3. So, the results show, system will capture ZRE which was selected at maintain customer.

Customer: 300-T0006 USD @ 3.4500
Address: USA
Description: Sales
Profit Estimator
Invoice Matrix
Item Code Description Qty UOM U/Price Sub Total Tax Tax Indu... Tax Amount Sub Total (T...
ANT ANTENNA 1.00 UNIT 2.50 2.50 ZRE 0.00 2.50

Step 1 : Click Customer, then click on maintain customer

Step 2 : Look for Tax Tab then click on the Tax.

Step 3 : Only assign those customer with zero rated or tax exempted for the tax column.

Step 4 : System will auto according to the customer tax first so even though maintain stock item have been preset earlier then system will follow tax code of customer first.

Step 5 : **Same procedure on Supplier Too.**

**P/S : Tax Codes Will Prioritize by Customer/ Supplier
1st & Inventory Stock 2nd**

Payroll

www.SQL.com.my

**** Above Customer Tax You May Refer to Video :**

SQL Video : http://www.sql.com.my/video/GST-04_CustomerGST.mp4

GST-04 GST Effects on GL & Expenses

User Guide :

http://www.sql.com.my/document/sqlacc_docs/PDF/GST11b-TaxCode_in_Chart_of_Account.pdf

Preset GST Tax Code in GL Accounts

To Minimize Clerical Errors

Cash Book Entry

Payment Voucher

Pay To: OFFICE STATIONARY & PR...

Payment R...

Doc: 920-0, 921-0

Cancelled: ☐

PV-00052, PV-00056

11/04/2015

Area: ---

Buttons: New, Edit, Delete, Save, Cancel, Refresh, Browse, Close

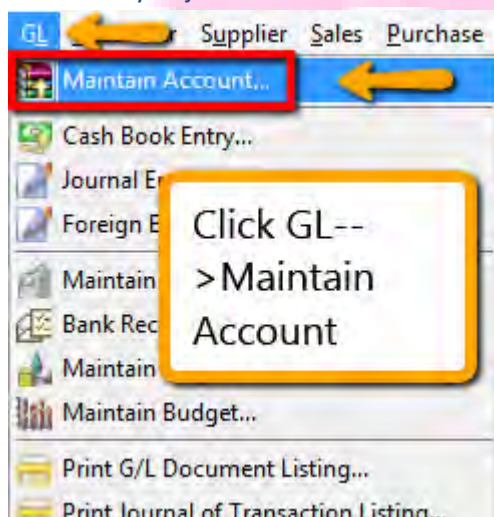
| Amount | Tax | Tax I... | Tax Amo... | Sub Total (Tax) |
|--------|-----|----------|------------|-----------------|
| 100.00 | TX | | 6.00 | 106.00 |
| 100.00 | | | 0.00 | 100.00 |

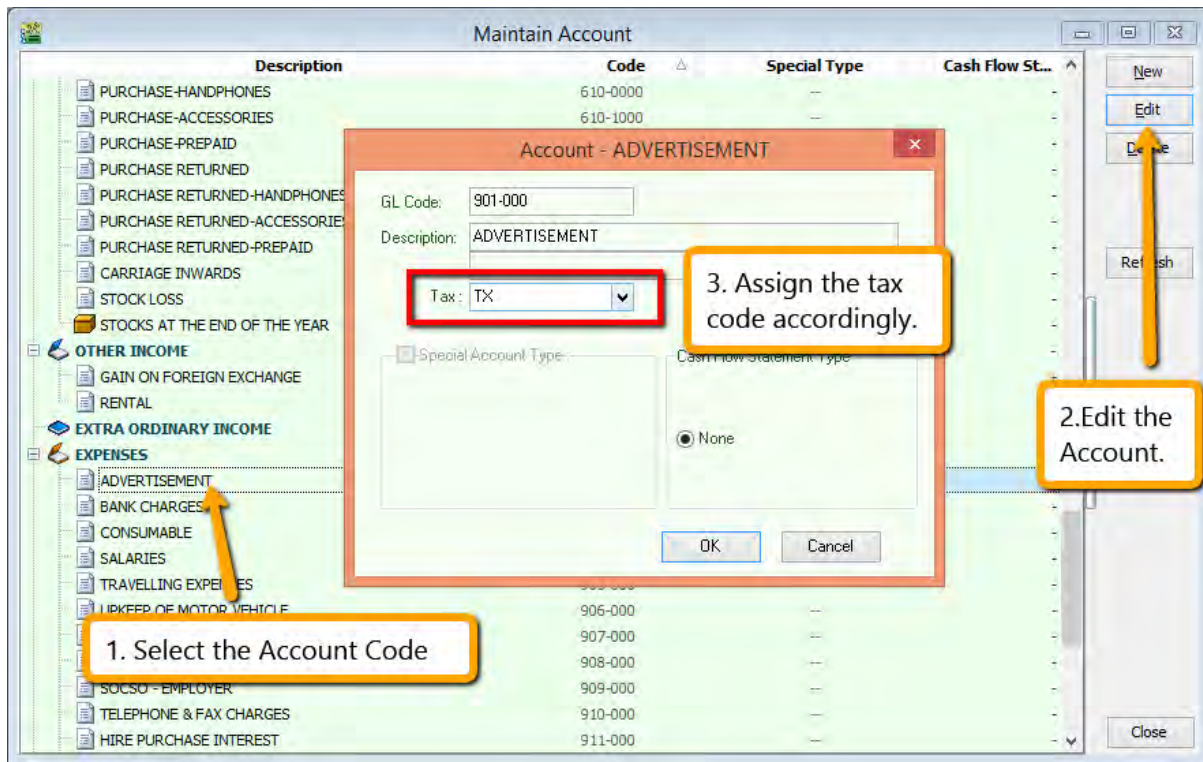
2 records | Total: 100.00

For mix supplies more important to preset GST code TX-RE to avoid confusion with other TX GST code

TAX CODE IN CHART OF ACCOUNT

1. You may also pre-set tax code base on your account. For example if you want to set certain account with tax code then you just have to :



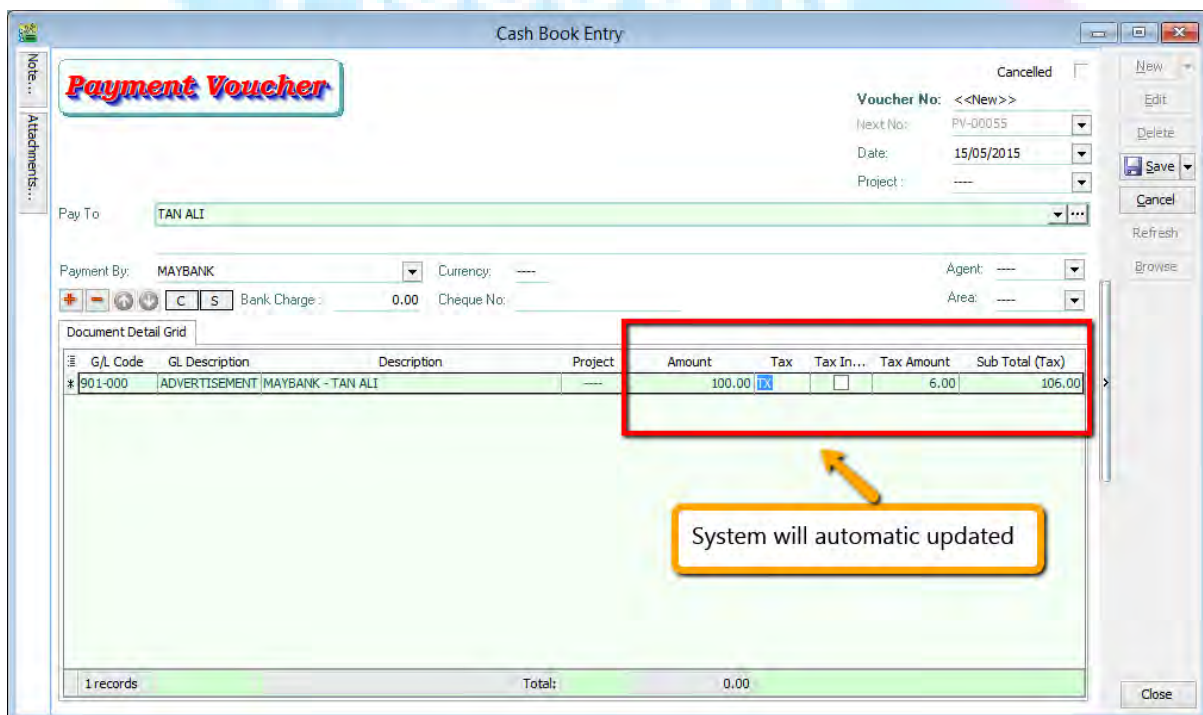


Step 1: Click Under GL Maintain Account.

Step 2: Select the account code that you want to assign then EDIT.

Step 3: Assign accordingly for the account code then click OK.

Result :



Same Things Applied on Journal :

Journal Entry

Journal No: <<New>>
 Next No: 3Y-00005
 Date: 01/05/2015

Description:

Document Detail Grid

| G/L Code | GL Description | Description | Ref | Proj... | Local DR | Local CR | Tax | Tax ... | Local Tax Amt | Local DR (T... | Local CR (T... |
|-----------|----------------|-------------|-----|---------|----------|----------|-----|---------|---------------|----------------|----------------|
| 901-000 | ADVERTI... | | | ---- | 100.00 | | TX | | 6.00 | 106.00 | |
| * 310-001 | MAYBANK | | | ---- | | 106.00 | | | 0.00 | | 106.00 |

2. Tax Code Auto Selected and system will calculate the figure of the tax once you fill in the amount.

2 records Total: 100.00 0.00 106.00 0.00

Step 1 : Select the GL Account have tax code.

Step 2 : System will auto show out those tax code according to maintain account, then system will auto calculate the figure once you have insert amount.

Step 3 : Insert then next account code that you want to balance.

Step 4 : You have to key-in the amount + tax amount

**** Above GL Tax Info You May Refer to Video :**

YouTube : [GST 11 GL](#)

SQL Video : http://www.sql.com.my/video/GST-11_GL.mp4

www.sql.com.my

SQL

GST-05 GST Effects on Invoices, CN & DN

Account

Payroll

User Guide :

http://www.sql.com.my/document/sqlacc_docs/PDF/GST05-Tax Invoice.pdf

Top Part : Company GST Number

SQL Financial Accounting Enterprise Edition - Test Script Data (wholly taxable) [22 Apr 2014.xls]

File Edit View GL Customer Supplier Sales Purchase Stock Inquiry Tools Window Help

Fast Report

1 159%

Sample GST Trading Sdn Bhd
No 1 : Jalan Besar, Taman Besar,
57800 PJ , Selangor
Tel : 03-33416909 Fax : 03-33412909
GST No : 122-3344-5546

Tax Invoice

Billing Address
ALPHA & BETA COMPUTER
838 JALAN WORLD
40485 RAWANG
SELANGOR DE

Delivery Address
838 JALAN WORLD
40485 RAWANG
SELANGOR DE

Attn MR ALPHA

Attn MR ALPHA

Page 1 of 1 08.08.2014 03:26:07 Sales Invoice 1 (Tax Invoice - Full)

Version 4.2014.2684.268 Working Date: 08/08/2014 Logon: ADMIN CAP NUM WT-V2.5.2.26539 Firebird 2.5 3:26 AM

Bottom Part : Subtotal GST Amount

Tax Invoice is not Cash Bill. Rounding not compulsory.

**** Compulsory information to display as per Custom's requirement: -**

Tax Invoice - GST Number - Total GST Amount

SQL Financial Accounting Enterprise Edition - Test Script Data (wholly taxable) [22 Apr 2014.xls]

File Edit View GL Customer Supplier Sales Purchase Stock Inquiry Tools Window Help

Fast Report

1 159%

Sample GST Trading Sdn Bhd
No 1 : Jalan Besar, Taman Besar,
57800 PJ , Selangor
Tel : 03-33416909 Fax : 03-33412909
GST No : 122-3344-5546

Tax Invoice

Billing Address
ALPHA & BETA COMPUTER
838 JALAN WORLD
40485 RAWANG
SELANGOR DE

Delivery Address
838 JALAN WORLD
40485 RAWANG
SELANGOR DE

Attn MR ALPHA

Attn MR ALPHA

Page 1 of 1 08.08.2014 03:34:57 Sales Invoice 1 (Tax Invoice - Full)

Version 4.2014.2684.268 Working Date: 08/08/2014 Logon: ADMIN CAP NUM WT-V2.5.2.26539 Firebird 2.5 3:47 AM

All Preprinted Formats Must Comply To Kastam Requirements Think Clearly Before Reprinting

SENTS NINETEEN ONLY

| | | | |
|--------------------|---|-------|-----------------|
| | 0 | 90.19 | 2,629.19 |
| GST Amount (RM) | | | |
| 90.19 | | | 2,629.19 |
| Total Payable (RM) | | | |

Authorised Signature
Test Script Data (wholly taxable) ()

Middle Part : Itemized GST Amount

5 units of a \$55.50 item times 6% is ? GST

SQL Financial Accounting Enterprise Edition - Test Script Data (wholly taxable) [22 Apr 2014.xls]

File Edit View GL Customer Supplier Sales Purchase Stock Inquiry Tools Window Help

Fast Report

Attn MR ALPHA
Tel 03-48573689
Fax 03-48573690
Customer Account 300-A

Attn MR ALPHA
Tel 03-48573689
Fax 03-48573690

Name Page No Invoice No. Date
ADMIN 1 0777 16/07/2016

| | Price/Unit | Discount | Sub Total | Total Excl. GST (RM) | GST Amt @ 6% (RM) | Total Incl. GST (RM) | Tax |
|-----------|------------|----------|-----------|----------------------|-------------------|----------------------|-------|
| 1.00 UNIT | 77.99 | | 77.99 | 77.99 | 4.68 | 82.67 | SR |
| 2.00 UNIT | 436.99 | | 873.98 | 873.98 | 52.44 | 926.42 | SR |
| 3.00 UNIT | | | 97 | 899.97 | 0.00 | 899.97 | ES |
| 4.00 UNIT | | | 135.96 | 135.96 | 0.00 | 135.96 | ZR(L) |
| 5.00 UNIT | 55.50 | | 277.50 | 277.50 | 16.65 | 294.15 | SR |
| 6.00 UNIT | 45.60 | | 273.60 | 273.60 | 16.42 | 290.02 | SR |

Page 1 of 1 08.08.2014 03:34:57 Sales Invoice 1 (Tax Invoice - Full)

Version 4.2014.2684.268 Working Date: 08/08/2014 Logon: ADMIN [CAP] NUM WI-V2.5.2.26539 Firebird 2.5 3:25 AM

Encourage but not compulsory to insert GST amount itemized

Tax Inclusive Auto Calculate

$$\$1000 * 6/106 = \text{GST } \$56.60$$

SQL Financial Accounting Enterprise Edition - Test Script Data (wholly taxable) [22 Apr 2014.xls]

File Edit View GL Customer Supplier Sales Purchase Stock Inquiry Tools Window Help

Fast Report

Attn MR ALPHA
Tel 03-48573689
Fax 03-48573690
Customer Account 300-A0001
Sales Executive SY
Currency Rate 1.0000

Attn MR ALPHA
Tel 03-48573689
Fax 03-48573690

Name Page No Invoice No. Date
ADMIN 1 0777 /2016

| No | Description | Qty | Unit | Price | Discount | Sub Total | Total Excl. GST (RM) | GST Amt @ 6% (RM) | Total Incl. GST (RM) | Tax |
|----|-------------|------|------|----------|----------|-----------|----------------------|-------------------|----------------------|-----|
| 1 | ITEM A | 1.00 | UNIT | 1,000.00 | | 1,000.00 | 1,000.00 | 60.00 | 1,060.00 | SR |
| 2 | ITEM A | 1.00 | UNIT | 943.40 | | 943.40 | 943.40 | 56.60 | 1,000.00 | SR |

Page 1 of 1 08.08.2014 03:34:57 Sales Invoice 1 (Tax Invoice - Full)

Version 4.2014.2684.268 Working Date: 08/08/2014 Logon: ADMIN [CAP] NUM WI-V2.5.2.26539 Firebird 2.5 3:54 AM

Tax is still required. But you absorb the tax by lowering your pre-tax billing amount.

Invoice

Customer: 300-A0002
 ALPHA & BETA COMPUTER
 838 JALAN WORLD
 40465 RAWANG
 SELANGOR DE

Description: Sales

Inv No: IV-05/15001
Next No: IV-05/15002
Date: 01/05/2015
Agent: SY
Terms: 45 Days
Ref 1:
Ext. No.:

| Item Code | Description | Project | Qty | UOM | U/Price | Sub Total | Tax | Tax Includ... | Tax Amount | Sub Total (Tax) |
|-----------|----------------------|---------|------|------|----------|-----------|-----|-------------------------------------|------------|-----------------|
| 123/1234 | 123/1234 | ---- | 1.00 | UNIT | 5.00 | 5.00 | SR | <input type="checkbox"/> | 0.30 | 5.30 |
| E-A1018s | ERICSSON A1018s | ---- | 1.00 | UNIT | 500.00 | 500.00 | SR | <input type="checkbox"/> | 30.00 | 530.00 |
| C-PRE-100 | CELCOM PREPAID-RM100 | ---- | 1.00 | UNIT | 1,000.00 | 943.40 | SR | <input checked="" type="checkbox"/> | 56.60 | 1,000.00 |
| D-PRE-50 | DIGI PREPAID-RM50 | ---- | 1.00 | UNIT | 50.00 | 47.17 | SR | <input checked="" type="checkbox"/> | 2.83 | 50.00 |

4 records

Deposit Amount: 0.00
Local Net Total: 1,585.30
Net Total: 1,585.30

1.

Step 1: Key-in invoice as usual.

Step 2 : For tax inclusive item,you just have to check on the tax inclusive so system will auto calculate for you.

Account

Payroll

www.SQL.com.my

GST-10 Inclusive GST- Cents

The screenshot shows an 'Invoice' window with the following details:

- Customer:** 300-A0003, AB ENTERPRISE SDN BHD, 48 FLOOR MENARA ARNOT, NO 98 JALAN TANGJUNG, 49587 PETALING JAYA, SELANGOR.
- Inv No:** IV-00099, Next No: IV-00100, Date: 01/04/2015, Agent: NF, Terms: 30 Days, Ref 1: , Ext. No: .
- Description:** Sales
- Profit Estimator:** [Button]
- Invoice Matrix:**

| Item Code | Description | Qty | UOM | U/Price | Sub Total | Tax | Tax I... | Tax Amount | Sub Total (Tax) |
|-----------|--------------------|------|------|---------|-----------|-----|-------------------------------------|------------|-----------------|
| D-PRE-100 | DIGI PREPAID-RM100 | 1.00 | UNIT | 100.00 | 100.00 | SR | <input type="checkbox"/> | 6.00 | 106.00 |
| D-PRE-100 | DIGI PREPAID-RM100 | 1.00 | UNIT | 100.00 | 94.34 | SR | <input checked="" type="checkbox"/> | 5.66 | 100.00 |
- Summary:** 2 records, Qty: 2.00, Sub Total: 194.34, Tax Amount: 11.66, Net Total: 206.00.
- Deposit Amount:** 0.00
- Local Net Total:** 206.00

Refer picture attached, this Invoice had selected the same item code, they also have same quantity and unit price but have different value of sub sales total. Why?

Item 1, have regular tax calculation. Refer the formula for tax NOT inclusive:

$$\text{Unitprice} \times \text{Tax}(6\%)$$

Item 2, RM100 is the net sales value, which is included tax. Refer the formula for TAX INCLUSIVE:

Tax Inclusive is a situation where customer is still required to pay tax, but business owners basically reduce the sales value to absorb the tax amount for the customer.

$$\text{Unitprice} \times \text{Tax}(6\%)$$

Let's have a look on Tax Invoice Format!

Tax Invoice

| Billing Address | | | Delivery Address | | | |
|--|-----------------|---------------|--|---------|----------|------------|
| AB ENTERPRISE SDN BHD 48 FLOOR MENARA ARNOT NO 98 JALAN TANGJUNG 49587 PETALING JAYA SELANGOR | | | 48 FLOOR MENARA ARNOT NO 98 JALAN TANGJUNG 49587 PETALING JAYA SELANGOR | | | |
| Attn MR ALF Tel 03-49380578 Fax 03-49380590 | | | Attn MR ALF Tel 03-49380578 Fax 03-49380590 | | | |
| Customer Account | Sales Executive | Currency Rate | Name | Page No | Doc No. | Date |
| 300-A0003 | NF | 1.0000 | ADMIN | 1 of 1 | IV-00099 | 01/04/2015 |

| No | Description | Qty | Price/Unit | Discount | Sub Total | Total Exd. GST (RM) | GST Amt @ 6% (RM) | Total Incl. GST (RM) | Tax |
|----|--------------------|-----------|------------|----------|-----------|---------------------|-------------------|----------------------|-----|
| 1 | DIGI PREPAID-RM100 | 1.00 UNIT | 100.00 | | 100.00 | 100.00 | 6.00 | 106.00 | SR |
| 2 | DIGI PREPAID-RM100 | 1.00 UNIT | 100.00 | | 94.34 | 94.34 | 5.66 | 100.00 | SR |

Why is item no.2 unit price show as RM100? *This is because if unit price show price after reduce, the customer could return in future to request tax inclusive again based on the lower price, then your sales price will lower and lower.*

p/s : If you have many item which need the tax inclusive option, then you may tick directly under GST | Maintain Tax | Edit the 'SR' tax code | Ticked / Checked the tax inclusive option :

May refer to picture as below :

Credit Note & Debit Note

Credit Note

Billing Address

KITTY SECURITY SDN BHD

NO 394, MOUSE ROAD
OFF JALAN HARIMAU
94857 WILD WORLD
WILD PLANET

Attn MS PURR / MS KITTEN

Tel 9485-9884-8474

Fax 9485-9884-9575

**Don't continue with "bad habits"
like discount & contra by journal,
transport charges by DN...etc.**

| Customer Account | Sales Executive | Currency Rate | From Doc Date | From Doc No | Name | Page No | Doc No. | Date | |
|------------------|--------------------|---------------|---------------|-------------|-----------|----------------------------|-------------------------|----------------------------|-----|
| 300-K0001 | HALIM | 1.0000 | 01/04/2015 | IV-00105 | ADMIN | 1 of 1 | CN-00020 | 02/04/2015 | |
| No | Description | Qty | Price/Unit | Discount | Sub Total | Total Excl. GST (RM) | GST Amt @ 6% (RM) | Total Incl. GST (RM) | Tax |
| 1 | DIGI PREPAID-RM100 | 1.00 | UNIT 100.00 | | 100.00 | 100.00 | 6.00 | 106.00 | SR |

RINGGIT MALAYSIA : ONE HUNDRED AND SIX ONLY

| | | | | |
|------------------|-----------------|--------|--------------------|--------|
| Total Amount Due | 100.00 | 100.00 | 6.00 | 106.00 |
| Payment Terms | GST Amount (RM) | | Total Payable (RM) | |
| 60 Days | 6.00 | | 106.00 | |

Goods Returned because damage during delivery

Authorised Signature
Testing GST Company (0987654321)

**** Above Tax for Invoice,DN,CN You May Refer to Video :**

YouTube : [GST 05 InvoiceTax](#)

SQL Video : http://www.sql.com.my/video/GST-05_InvoiceGST.mp4

Payroll

www.SQL.com.my

GST-06 GST Effects on GST-03, GAF

SQL

Account

Download

User Guide :

1. http://www.sql.com.my/document/sqlacc_docs/PDF/GST06-GST-03.pdf
2. http://www.sql.com.my/document/sqlacc_docs/PDF/GST07-GST-03_DrillDown.pdf
3. http://www.sql.com.my/document/sqlacc_docs/PDF/GST08-GAF.pdf

**GST-03 Auto Calculation: Submission via Manual Print (28 days)
or Digitally (14 days).**

SQL Financial Accounting Enterprise Edition - Test Script Data (wholly taxable) [22 Apr 2014 xls] - [GL GST-03 (Malaysia)]

File Edit View GL Customer Supplier Sales Purchase Stock Inquiry Tools Window Help

Fast Report

1 160% -1

JABATAN KASTAM DIRAJA MALAYSIA
ROYAL MALAYSIA CUSTOMS DEPARTMENT

GST - 03

PENYATA CUKAI BARANG DAN PERKHIDMATAN
GOODS AND SERVICES TAX RETURN

Nota Penting (Important Notes)

1) Sila isikan borang ini dengan **HURUF BESAR** dan menggunakan pen mata bulat berdakwat hitam.

Page 1 of 3 08.08.2014 04:18:19 GL GST-03

Version 4.2014.2684.2681 Working Date: 08/08/2014 Logon: ADMIN CAP NUM

Invoice_04.png - Paint

**** Business with annual turnover > RM5 million = Monthly submission of GST return**

**** Business with annual turnover < RM5 million = Quarterly (every 3 months) submission of GST return**

www.SQL.com.my

1. How to process GST-03 ?



Step 1 : Click GST.

Step 2 : Click on New GST Return.

Step 3 : System will **auto capture** your submission period, let say for the **beginning** you process for **3 months** then **the next follow quarter**, system will **auto allocated the date in quarter mode**. Same things as **MONTHLY** is you set **under monthly** for the **first beginning** then next following process, system will **auto capture monthly DATE**.

Step 4 : Click on **Process**.

Open GST Return

| Status | Date From | Date To | Description | Output Tax | Input Tax | GST Amount Payable | |
|--------|------------|------------|-----------------------|------------|-----------|--------------------|--------|
| | 01/04/2015 | 30/06/2015 | GST Return - 01 Ap... | 122.58 | 94.80 | 27.78 | GST-03 |

Count = 1 122.58 94.80 27.78

New GST Return

1. System will show total output and input tax and total GST Amount have to Pay to Custom

2. Click GST-03 to preview the form

Step 1 : Once you process the New GST Return, then system will **auto calculate** all **Total Output Tax, Total Input Tax, Total GST Amount Payable** that you have to paid to Kastam.

Step 2 : If you want to view the **Kastam required report (GST 03 Report)** then **click then the GST-03**.

- As per you view from the GST-03, system will **automatic capture all the figure** into the **correct column**, as long as as you have key-in all those transaction correctly will do.

PART B : RETURN DETAILS

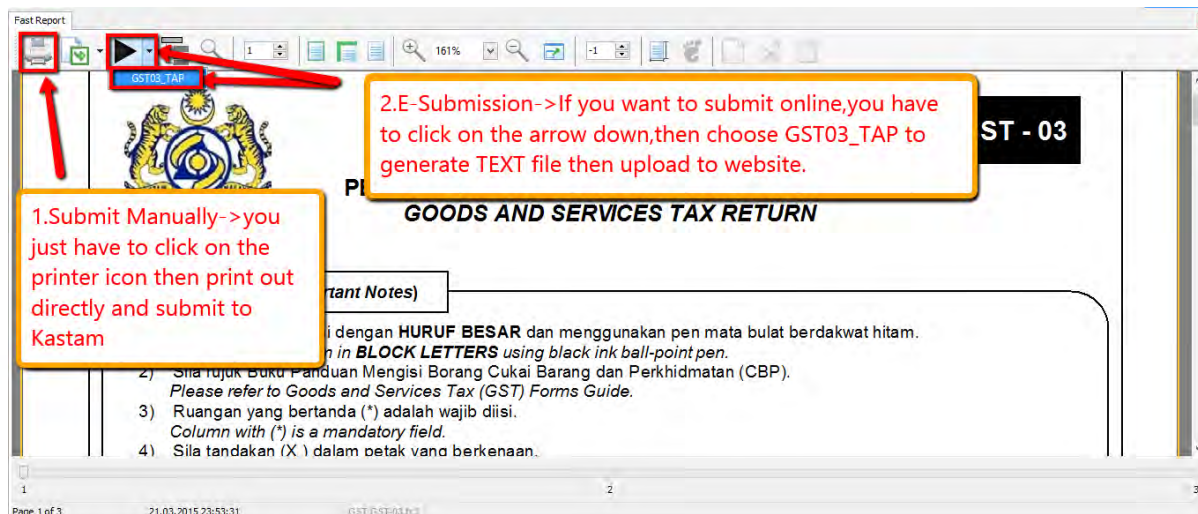
| | | |
|--|---------------------------|---|
| 3) Tempoh Bercukai * Taxable Period * | Tarikh Mula Start Date | 01-04-2015 HH (DD) - BB (MM) - TTTT (YYYY) |
| | Tarikh Akhir End Date | 30-06-2015 HH (DD) - BB (MM) - TTTT (YYYY) |
| 4) Tarikh Akhir Serahan Penyata dan Bayaran * Return and Payment Due Date * | | 31-07-2015 HH (DD) - BB (MM) - TTTT (YYYY) |
| 5) Cukai Output Output Tax | | |
| a) Jumlah Nilai Pembekalan Berkadar Standard * Total Value of Standard Rated Supply | RM | 1,967.27 |
| b) Jumlah Cukai Output (Termasuk Hutang Lapuk Dibayar Balik dan Pelarasan lain) * | RM | 122.58 |

As per you view from screen, system will automatic capture all those figure into the correct column.

Page 1 of 3 21.03.2015 23:53:31 GST-GST-03.fr3

www.SQL.com.my

3. How to submit GST-03?



Step 1 : If you want to **submit manually** to Kastam→Click on the First **printer Icons**,then click on the printer that you want to **print out** and **submit directly to Kastam**. (you will receive your claim in **28 days**)

Step 2 : If you wish to **submit online** → Click on the **arrow down button** then choose **GST03_TAP**,then choose where you want to **save the text file generated** then you just have to **upload the text file to the website**,is just like **how you submit those government (EPF,SOSCO) procedure**. (You will receive your claim in **14 days**)

Account

**** Above Tax for GST-03,You May Refer to Video :**

YouTube : [GST 06 GST03](#)

SQL Video : http://www.sql.com.my/video/GST-06_GST03.mp4

GST-03 Drill Down To Source Document

In SQL, every part in GST-03 Form is clickable. So if you are wondering where the amount came from, just double click into it.

- For example, in Section 5, for a) and b), if you click into the figure in your GST-03 form, it will show you where those amount come from.

4) Tarikh Akhir Serahan Penyata dan Bayaran *
Return and Payment Due Date * 31-10-2016
HH (DD) - BB (MM) - TTTT (YYYY)

5) Cukai Output
Output Tax

a) Jumlah Nilai Pembekalan Berkadar Standard *
Total Value of Standard Rated Supply RM 663,028.41

b) Jumlah Cukai Output (Termasuk Hutang Lapuk Dibayar Balik dan Pelarasan lain) *
Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustments) * RM 576,268.64

1

Page 1 of 3 08.08.2014 04:18:19 GL GST-03

Version 4.2014.2684.268 Working Date: 08/08/2014 Logon: ADMIN CAP NUM Wf-V2.5.2.26539 Firebird 2.5

- It will auto break down every tax code related to it, etc the image below :

| Code | Doc Date | Post Date | Project | Tax | Description | Local Amount | Local Tax Amount |
|---------|------------|------------|---------|-------|--------------------------------|--------------|------------------|
| 460-000 | 01/07/2016 | 01/07/2016 | ---- | SR | Standard-rated supplies with 0 | 200,000.00 | 12,000.00 |
| 460-000 | 02/07/2016 | 02/07/2016 | ---- | SR | Standard-rated supplies with 0 | 44,444.00 | 2,666.64 |
| 460-000 | 05/07/2016 | 05/07/2016 | ---- | PH-DS | Payment For Account | 3,500.00 | 210.00 |
| 460-000 | 05/07/2016 | 05/07/2016 | ---- | SR | Standard-rated supplies with 0 | 7,169.81 | 430.19 |
| 460-000 | 09/07/2016 | 09/07/2016 | ---- | DS | Deemed supplies | 1,000.00 | 60.00 |
| 460-000 | 10/07/2016 | 10/07/2016 | ---- | DS | Deemed supplies | 1,500.00 | 90.00 |
| 460-000 | 16/07/2016 | 16/07/2016 | ---- | SR | Standard-rated supplies with 0 | 77.99 | 4.68 |
| 460-000 | 16/07/2016 | 16/07/2016 | ---- | SR | Standard-rated supplies with 0 | 873.98 | 52.44 |
| 460-000 | 16/07/2016 | 16/07/2016 | ---- | SR | Standard-rated supplies with 0 | 277.50 | 16.65 |
| 460-000 | 16/07/2016 | 16/07/2016 | ---- | SR | Standard-rated supplies with 0 | 273.60 | 16.42 |
| 460-000 | 16/07/2016 | 16/07/2016 | ---- | SR | Standard-rated supplies with 0 | 1,213.00 | 72.78 |
| 460-000 | 16/07/2016 | 16/07/2016 | ---- | SR | Standard-rated supplies with 0 | 943.40 | 56.60 |
| 460-000 | 16/07/2016 | 16/07/2016 | ---- | SR | Standard-rated supplies with 0 | 94.34 | 5.66 |
| 460-000 | 23/07/2016 | 23/07/2016 | ---- | SR | Standard-rated supplies with 0 | 345.00 | 20.70 |
| 460-000 | 23/07/2016 | 23/07/2016 | ---- | SR | Standard-rated supplies with 0 | 234.00 | 14.04 |
| 460-000 | 23/07/2016 | 23/07/2016 | ---- | SR | Standard-rated supplies with 0 | 1,000.00 | 60.00 |
| 460-000 | 23/07/2016 | 23/07/2016 | ---- | DS | Deemed supplies | 0.00 | 60.00 |
| 460-000 | 24/07/2016 | 24/07/2016 | ---- | SR | Standard-rated supplies with 0 | 943.40 | 56.60 |
| 460-000 | 24/07/2016 | 24/07/2016 | ---- | SR | Standard-rated supplies with 0 | 943.40 | 56.60 |
| 460-000 | 24/07/2016 | 24/07/2016 | ---- | SR | Standard-rated supplies with 0 | 1,000.00 | 60.00 |
| 460-000 | 24/07/2016 | 24/07/2016 | ---- | SR | Standard-rated supplies with 0 | 3,000.00 | 180.00 |
| 460-000 | 24/07/2016 | 24/07/2016 | ---- | DS | Deemed supplies | 0.00 | 60.00 |
| 460-000 | 31/07/2016 | 31/07/2016 | ---- | DS | Deemed supplies | 0.00 | 30.00 |
| 460-000 | 02/08/2016 | 02/08/2016 | ---- | SR | Standard-rated supplies with 0 | 12.00 | 0.72 |
| 460-000 | 02/08/2016 | 02/08/2016 | ---- | SR | Standard-rated supplies with 0 | 943.40 | 56.60 |
| 52 | | | | | | 663,028.41 | 39,961.69 |

Page 1 of 3 08/08/2014 04:18:19 GL GST-03

Version 4.2014.2684.268 Working Date: 08/08/2014 Logon: ADMIN CAP NUM Wf-V2.5.2.26539 Firebird 2.5

3. If you are wondering this figure is come from which transaction and want to have a look of the detail, same things just double click on it will do then system will automatic view in the detail of your transaction :

Customer Code: 300-A0001 Area: RAWANG Currency:

Customer Invoice

Inv No : IV-0778
Next No : IV-0779
Date : 08/08/2016
Agent : SY
Terms : 45 Days
Ext No :

Bill To : ALPHA & BETA COMPUTER

Document Detail Grid

| Sales A/C | Description | Project | Amount | Tax | Tax Amount |
|-----------|-------------|---------|----------|-----|------------|
| 500-000 | ITEM A | ---- | 943.40 | SR | 56.60 |
| 500-000 | ITEM A | ---- | 1,000.00 | SR | 60.00 |
| Total: | | | 1,943.40 | | |

Local Net Total : 2,060.00 Net Total: 2,060.00

Invoice Description: Sales Outstanding: 2,060.00

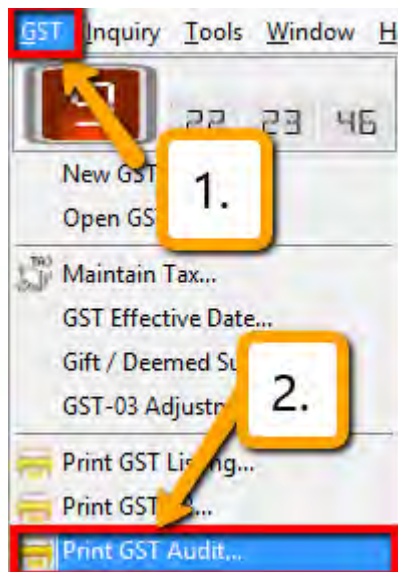
4. Same things apply on your input tax and others columns.

**** Above GST-03 Advance Drill Down You May Refer to Video :**
YouTube : [GST 07 GST03 Drill Down](#)
SQL Video : http://www.sql.com.my/video/GST-07_GST03-DrillDown.mp4

Generate GAF whenever requested by Kastam

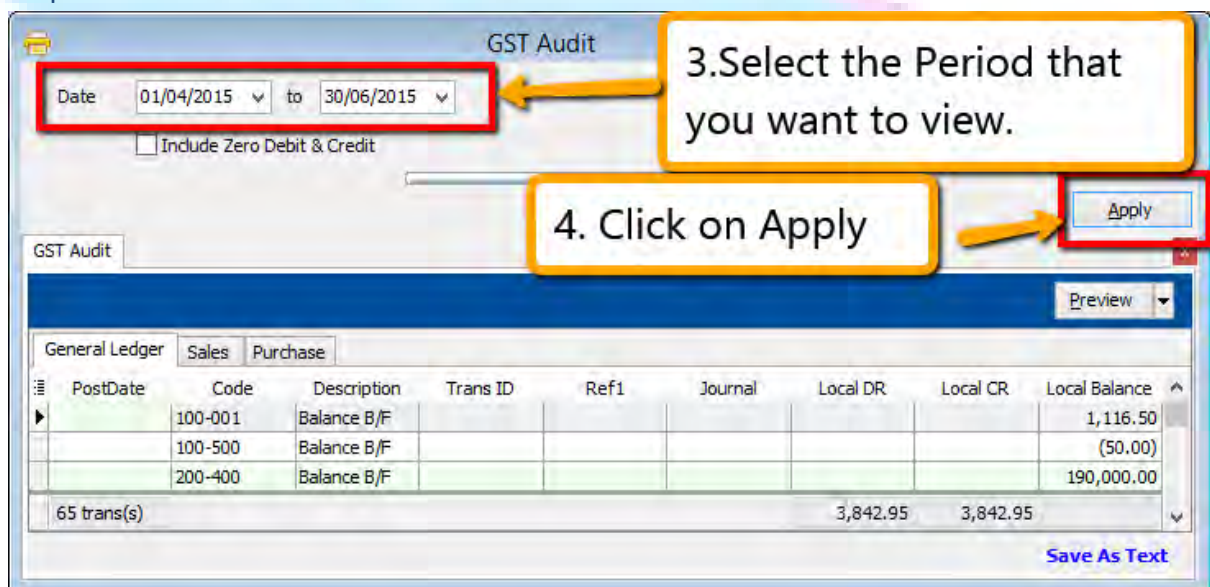
1. GAF = GST Audit File

2. The purpose of GAF is for Kastam audit on accuracy of GST return but GAF submission is **ONLY required upon request**. It is NOT required to be submitted with GST-03.
3. How system generate GAF File ?



Step 1 : Click on **GST**.

Step 2 : Click on **Print GST Audit**.



Step 3 : Select the **date period** that you want to view.

Step 4 : Click on the **Apply**.

GST Audit

General Ledger Sales Purchase

| Company Name | Register No | Post Date | Doc No | Country | Seq | Description | Tax | Local Amount | Local Tax Amt | Currency Code | Amount | Tax Amt |
|-------------------|-------------|------------|-------------|---------|-----|-------------------|-----|--------------|---------------|---------------|--------|---------|
| ALPHA & BETA C... | | 01/05/2015 | IV-05/15001 | | 1 | 123/1234 | SR | 5.00 | 0.30 | --- | 5.00 | 0.30 |
| ALPHA & BETA C... | | 01/05/2015 | IV-05/15001 | | 2 | ERICSSON A 1018s | SR | 500.00 | 30.00 | --- | 500.00 | 30.00 |
| ALPHA & BETA C... | | 01/05/2015 | IV-05/15001 | | 3 | CELCOM PREPAID... | SR | 943.40 | 56.60 | --- | 943.40 | 56.60 |
| ALPHA & BETA C... | | 01/05/2015 | IV-05/15001 | | 4 | DIGI PREPAID-RM50 | SR | 47.17 | 2.83 | --- | 47.17 | 2.83 |

4 trans(s) 1,495.57 89.73 1,495.57 89.73

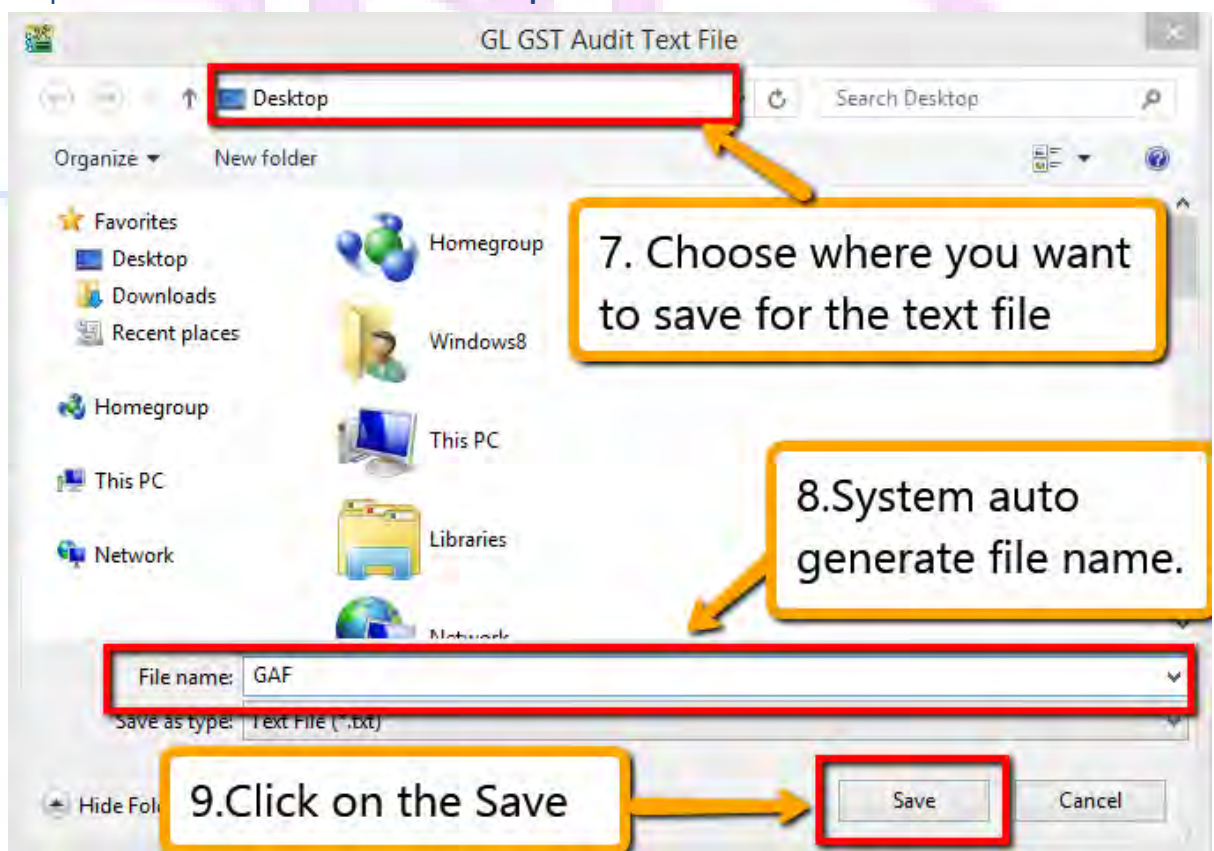
Save As Text

5. The item detail listing is generated based on General Ledger, Sales & Purchase in order for you to check your transaction first before submitting to Kastam for audit.

6. Click on the Save as Text to export out the file and submit to Kastam.

Step 5 : All general ledger, sales & purchase transaction with GST will show out the result accordingly in this report so you can check your transaction first before submit.

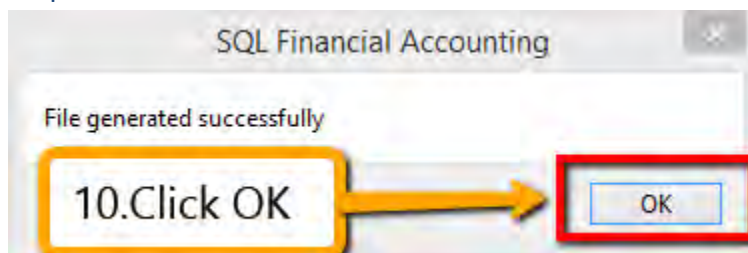
Step 6 : Click on the Save As Text can export out the text file.



Step 7 : Choose where you want to save the text file to.

Step 8 : System will auto generate the file name as GAF.

Step 9 : Click on the Save.



Step 10 : Click OK for the message.

```

C|Testing Company|||01/04/2015|30/06/2015|21/03/2015|SQL Account 4|GAFv1.0.0|
P|DIGI COMMUNICATION BHD||03/04/2015|PI-00031||1|123/1234|80.00|4.80|TX|XXX|0.00|0.00|
P|DIGI COMMUNICATION BHD||03/04/2015|PI-00031||2|ANTENNA|500.00|30.00|TX|XXX|0.00|0.00|
P|DIGI COMMUNICATION BHD||03/04/2015|PI-00031||3|MOTOLORA RADIUS GP300|1000.00|60.00|T
S|ALPHA & BETA COMPUTER||01/05/2015|IV-05/15001||1|123/1234|5.00|0.30|SR||XXX|0.00|0.00|
S|ALPHA & BETA COMPUTER||01/05/2015|IV-05/15001||2|ERICSSON A1018s|500.00|30.00|SR||XXX
S|ALPHA & BETA COMPUTER||01/05/2015|IV-05/15001||3|CELCOM PREPAID-RM100|943.40|56.60|SR
S|ALPHA & BETA COMPUTER||01/05/2015|IV-05/15001||4|DIGI PREPAID-RM50|47.17|2.83|SR||XXX
L|01/04/2015|100-001|ORDINARY SHARE CAPITAL|Balance B/F||||0.00|0.00|1116.50|
L|01/04/2015|100-500|SHARE PREMIUM ACCOUNT|Balance B/F||||0.00|0.00|-50.00|
L|01/04/2015|200-400|MOTOR VEHICLE|Balance B/F||||0.00|0.00|190000.00|
L|01/04/2015|200-405|ACCUM DEPRN. - MOTOR VEHICLE|Balance B/F||||0.00|0.00|10000.00|
L|01/04/2015|310-001|MAYBANK|Balance B/F||||0.00|0.00|-10400.00|
L|01/05/2015|310-001|MAYBANK|Payment For Account|AB ENTERPRISE SDN BHD|113|OR-00062|BA
L|02/05/2015|310-001|MAYBANK|Payment For Account|ALPHA & BETA COMPUTER|110|OR-00059|BA
L|01/04/2015|310-002|MAYBANK-VISA|Balance B/F||||0.00|0.00|50.00|
L|01/04/2015|310-003|MAYBANK-MASTER|Balance B/F||||0.00|0.00|1510.00|
L|01/04/2015|310-004|HSBC - USD ACCOUNT|Balance B/F||||0.00|0.00|32.04|
L|01/04/2015|310-006|HSBC - S$ ACCOUNT|Balance B/F||||0.00|0.00|4001.75|
L|01/04/2015|320-000|CASH IN HAND|Balance B/F||||0.00|0.00|1605.00|
L|01/04/2015|325-000|PETTY CASH|Balance B/F||||0.00|0.00|1434.00|
L|01/04/2015|410-020|EMPLOYEES WITHHOLDING TAX|Balance B/F||||0.00|0.00|0.00|
L|01/05/2015|410-020|EMPLOYEES WITHHOLDING TAX||5|121|SO-00035|BANK|0.00|4.55|-4.55|
L|01/04/2015|420-000|EPF - STAFF|Balance B/F||||0.00|0.00|54000.00|

```

Above is the **exported file** that fulfilled Kastam required if you have open out the exported file.

4. **C= Company Name, P = Purchase Transaction, S = Sales Transaction, L = General Ledger transaction.**

Step 11 : Submit <https://gst.customs.gov.my/TAP>

**** Above GST GAF File You May Refer to Video :**

SQL Video : http://www.sql.com.my/video/GST-08_GAF.mp4

www.sql.com.my

GST-07 21 Days Taxable Income

Account

Payroll

User Guide :

1. http://www.sql.com.my/document/sqlacc_docs/PDF/GST13-Delivery_Order_21_Days_Rules.pdf
2. http://www.sql.com.my/document/sqlacc_docs/PDF/GST14a-21_Days_Rules_Deposit.pdf

What is 21 Days Rule?

Value of goods/services delivered to customer & non-refundable deposits from customer become taxable income in 21 days even if invoice is not issued.

**** Refer to "Time of Supply" in Kastam General Guide http://gst.customs.gov.my/en/rg/Pages/rg_gg.aspx***

| DO Date (Basic Tax Point) | Invoice Date with 21 Days Rule (Actual Tax Point) | GST Return Closing Date | Last day for GST submission |
|---------------------------------|--|----------------------------|-----------------------------------|
| 01/03/2016 | 22/03/2016 | 31/03/2016 | 30/04/2016 |
| 01/03/2016 | 01/04/2016 | 30/04/2016 | 30/05/2016 |
| 11/03/2016 | Didn't Invoice on 01/04/2016 | 31/03/2016 | 30/04/2016 |

SQL Account solution with confirmation from KASTAM MALAYSIA

Option1 : Generate DO Listing to be converted to invoice.

Option2 : Prepayment of GST from DO & non-refundable deposit before invoice is issued to comply with 21 days rule.

- Prepayment Account

It is commonly stated that invoice need to be issued within 21 days. If it is compulsory to issue invoice within 21 days then why do we need a revert back to basic tax point?

✓ Option 2 exist because GST is required to be calculated within 21 days NOT invoice need to be issued within 21 days.

- Refer to “Time of Supply” in Kastam General Guide http://gst.customs.gov.my/en/rg/Pages/rg_gg.aspx
- Refer to “Time of Supply” in Kastam Handbook for GST for Businesses <http://gst.customs.gov.my/en/rg/Pag>

Businesses That Don't or Not Practical to Invoice in 21 Days

Collection of Non-Refundable Deposits

- Advance : **Travel Agency, Event Management, Restaurant, Caterings, Hotels, Automobile Trading, School, Labour Supply...etc.**
- Services Rendered Upon Deposits : **Opticians, Repair Works, Project Based Work, Advertising Agencies...etc.**

Delivery of Goods/Services

- **Supply to Large Businesses or Sites**
- **Courier Service, Transport**

Others

- **Businesses with weak internal control**

**This is one of the most “leceh” rule to
comply without a system to auto detect or
auto calculate**

** Above GST 21 Days Rule You May Refer to Video :

YouTube : [GST 12 21DaysGST](#)

SQL Video : http://www.sql.com.my/video/GST-12_21DaysGST.mp4

How SQL System Work with 21 Day Rules ?

1. Delivery Order with 21 Days Rules :

The screenshot shows the 'D/Order' window in the SQL System. It includes a 'Customer' dropdown menu, a 'Date' field, and a 'D/O No.' field. A table lists items with columns for No., Item Code, Description, Location, Receive Qty, Return Qty, Base Qty, Qty, UOM, U/Price, Discount, Tax, Tax Amount, Sub Total, and Sub Total (Tax). The 'New' button is highlighted in the top right corner.

Annotations:

- 1. Click on New Delivery Order
- 2. Choose which customer that you want to create for the Delivery Order.
- 3. Make sure that the date is GST effective date
- 4. Insert which item that you want to send over to customer.
- 5. Tax Code will auto assign accordingly.

| No. | Item Code | Description | Location | Receive Qty | Return Qty | Base Qty | Qty | UOM | U/Price | Discount | Tax | Tax Amount | Sub Total | Sub Total (Tax) | Tax... |
|-----|---------------|---------------|----------|-------------|------------|----------|------|------|---------|----------|-----|------------|-----------|-----------------|--------|
| 1 | 8752/060/0793 | 8752/060/0793 | | 1.00 | 0.00 | 1.00 | 1.00 | UNIT | 100.00 | | SR | 6.00 | 100.00 | 106.00 | |

1 records

Deposit Amount: 0.00
Local Net Total: 106.00

Net Total: 106.00

Step 1 : Click on the **New**.

Step 2 : Choose the **Customer** that you want to create for the Delivery Order.

Step 3 : Please make sure that the **Delivery Order Date** is under **GST Effective Date**.

Step 4 : **Insert which item code** that you want to send over to the customer.

Step 5 : All the **tax code** will auto assign accordingly.

Let process for GST Return and see the result :

The screenshot shows the 'GST' menu in the SQL System. The 'New GST Return...' option is highlighted in blue. The 'GST' menu is also highlighted in blue.

Annotations:

- 6. Click GST
- 7. Click New GST Return

Step 6 : Click on **GST**

Step 7 : Click **New GST Return**.

New GST Return

GST Return

Process From 01/04/2015 To 30/06/2015

Process Date 21/03/2015

☐ Amendment

☐ C/F Refund for GST

Longer P

Description

Description GST Return - 01 Apr 2015 to 30 Jun 2015

Ref 1

Ref 2

9. Click Process.

Process

8. Insert the period that you want to process.

Step 8 : Insert the period that you want to process.

Step 9 : Click on the **Process**.

Open GST Return

| Status | Date From | Date To | Description | Output... | Input Tax | GST Amount Pay... | |
|--------|------------|------------|------------------------|-----------|-----------|-------------------|--------|
| | 01/04/2015 | 30/06/2015 | GST Return - 01 Apr... | 128.58 | 94.80 | 33.78 | GST-03 |

Count = 1

128.58 94.80 33.78

10. Want to know this figure from which transaction?

11. Then you have to click on GST-03

New GST Return

Step 10 : Wondering where is the figure come from?

Step 11 : Click on the **GST – 03**.

GST-03 (Malaysia)

Apply

Fast Report

2) Nama Perniagaan / Name of Business * Testing Company

**BAHAGIAN B : BUTIRAN PENYATA
PART B : RETURN DETAILS**

3) Tempoh Berakual / Taxable Period *

Tarikh Mula / Start Date 01-04-2015
HH (DD) - BB (MM) - TTTT (YYYY)

Tarikh Akhir / End Date 30-06-2015
HH (DD) - BB (MM) - TTTT (YYYY)

4) Tarikh Akhir Serahan Penyata dan Bayaran / Return and Payment Due Date * 31-07-2015
HH (DD) - BB (MM) - TTTT (YYYY)

5) Cukai Output / Output Tax

a) Jumlah Nilai Pembekalan Berkadar Standard / Total Value of Standard Rated Supply RM 2,067.27

b) Jumlah Cukai Output (Termasuk Hutang Lapuk Dibojar Balik dan Pelarasan lain) / Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustments) RM 128.58

Amaun (Amount)

12.Double click on the figure to view the detail of transaction.

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Step 12 : From the **GST-03** report, you are able to see the figure, just **double click** the figure then system will **show out the break down**.

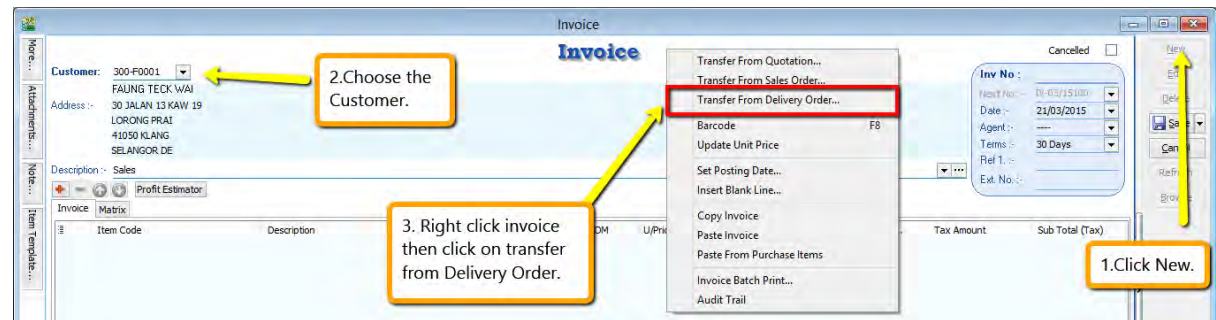
GST-03 - Field_5b

| Doc Date | Tax Date | Tax | Local Amount | Local Tax Amount | Doc No | From Doc Type |
|------------|------------|-----|--------------|------------------|-------------|---------------|
| 02/04/2015 | 02/04/2015 | SR | 100.00 | 6.00 | DO-00028 | DO |
| 01/05/2015 | 01/05/2015 | SR | 47.17 | 2.83 | IV-05/15001 | IV |
| 01/05/2015 | 01/05/2015 | SR | 500.00 | 30.00 | IV-05/15001 | IV |
| 01/05/2015 | 01/05/2015 | SR | 943.40 | 56.60 | IV-05/15001 | IV |
| 01/05/2015 | 01/05/2015 | SR | 5.00 | 0.30 | IV-05/15001 | IV |

System will auto detect those tax amount of Delivery Order without issue invoice within 21 Days.

How if I have the invoice after that?

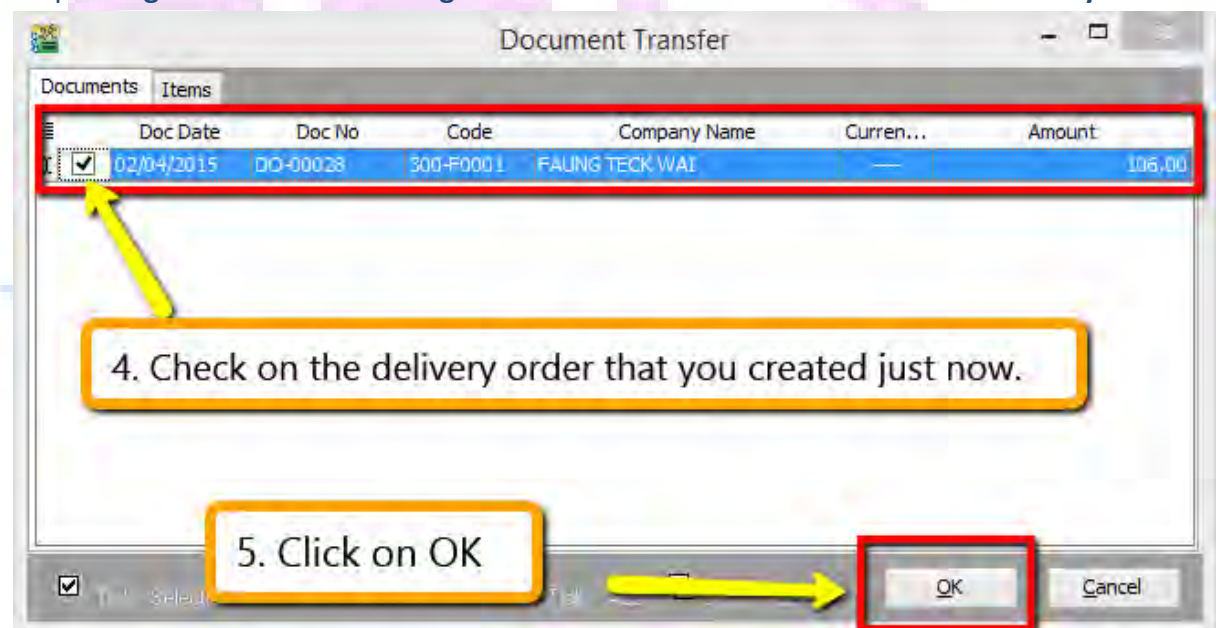
Let process and see :



Step 1 : Click **New** to create invoice.

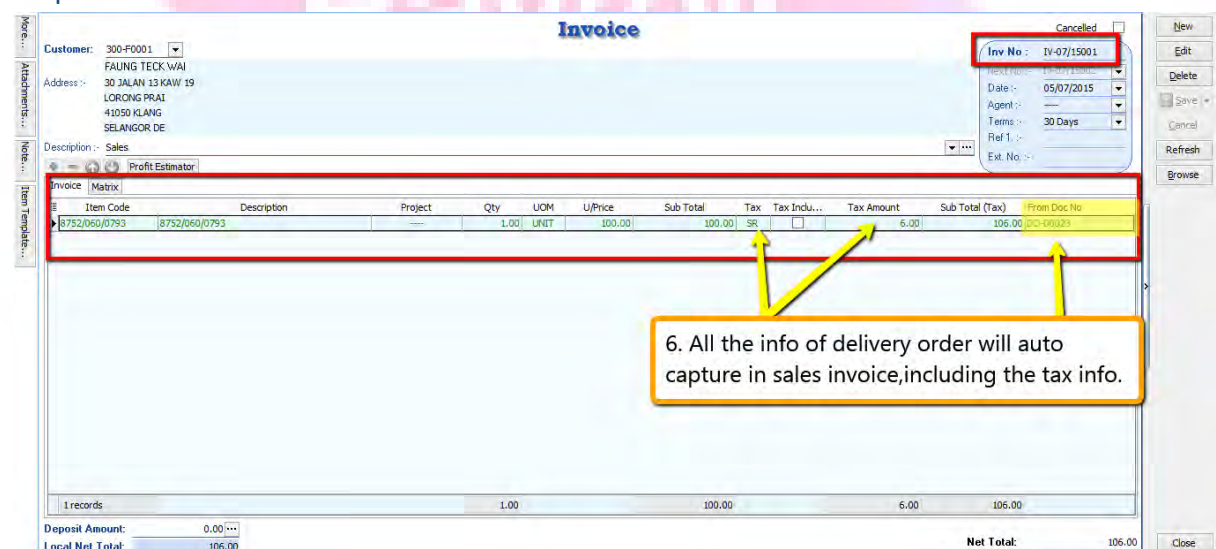
Step 2 : Choose the **Customer**.

Step 3 : **Right click** at the wording of **"Invoice"** then look for **transfer from Delivery Order**.



Step 4 : **Checked on the delivery order** that you created just now.

Step 5 : Click **OK**.



Step 6 : **All the info of delivery order will auto capture at the sales invoice, including the tax info.** Then is it will deduct twice?

Let process GST Return and See :

If Delivery order issue first and within 21days rule no invoice issue, system will automatic calculate 6% GST and declare GST03 to avoid any penalty cause. Invoice issue later system will auto deduct out the earlier DO that PAID then revise again on the invoice, may refer screen below :

Open GST Return

| Status | Date From | Date To | Description | Σ Output... | Σ Input Tax | GST Amount Pay... | |
|--------|------------|------------|------------------------|-------------|-------------|-------------------|--------|
| | 01/04/2015 | 30/06/2015 | GST Return - 01 Ap... | 139.89 | 94.80 | 45.09 | GST-03 |
| | 01/07/2015 | 30/09/2015 | GST Return - 01 Jul... | 63.00 | 0.00 | 63.00 | GST-03 |

Count = 2 202.89 94.80 108.09

New GST Return

GST-03 - Field_5b

| Doc Date | Tax Date | Tax | Local Amount | Local Tax Amount | Doc No | From Doc Type |
|------------|------------|-----|--------------|------------------|-------------|---------------|
| 05/07/2015 | 05/07/2015 | SR | 100.00 | 6.00 | IV-07/15001 | IV |
| 05/07/2015 | 05/07/2015 | SR | (100.00) | (6.00) | DO-00028 | DO |
| 01/08/2015 | 01/08/2015 | SR | 500.00 | 30.00 | IV-08/15001 | IV |
| 08/08/2015 | 08/08/2015 | DS | 550.00 | 33.00 | GI-00002 | GI |

1,050.00 63.00

So as per you view from screen system will **auto deduct** the tax that you declare earlier and once the **invoice transfer from the delivery order**, system will auto revise again at the invoice.

**** Above GST 21 Days Rule-DO You May Refer to Video :**

YouTube : [GST 13 21DaysDO](#)

SQL Video : http://www.sql.com.my/video/GST-13_21DaysDO.mp4

2. Sales Order with 21 Days Rules :

Under time of supply rules, **non-refundable deposit** will be **taxable even before invoice is issued within 21 days**. It would consider a form of GST prepayment before billing.

Option A : If you need extra document to prove somethings like Proforma Invoice then may refer below step :

The screenshot shows the 'Sales Order' form in the SQL system. The form includes fields for Customer, Address, Description, and a table for items. Annotations are as follows:

- 1. Click on New Sales Order. (Points to the 'New' button on the right.)
- 2. Choose which customer that you want to generate for this sales order. (Points to the 'Customer' dropdown menu.)
- 3. Make sure the date is GST Effective Date. (Points to the 'Date' field in the top right.)
- 4. Insert which item code that you want bill the customer. (Points to the 'Item Code' column in the table.)
- 5. Please update the deposit received info that you received how much of the payment from customer. (Points to the 'Deposit Received' field at the bottom.)

| Item Code | Description | Qty | UOM | U/Price | Sub Total | Tax | Tax Inclusive | Tax Amount | Sub Total (Tax) |
|-----------|-------------|------|------|---------|-----------|-----|---------------|------------|-----------------|
| ANT | ANTENNA | 5.00 | UNIT | 100.00 | 500.00 | SR | | 30.00 | 530.00 |

Local Net Total: 530.00
Net Total: 530.00
Deposit Received: 500.00

Step 1 : Click **New** to create a new sales order.

Step 2 : **Choose which customer** that you want to generate for this sales order.

Step 3 : Please make sure **the date is under GST Effective Date**.

Step 4 : **Insert which item code** that you want to bill the customer.

Step 5 : Please **update the deposit received info** accordingly that you received how much from your customer so system will generate the Official Receipt Number above the Amount.

Sales Order

Customer : 300-A0002
 ALPHA & BETA COMPUTER
 838 JALAN WORLD
 40485 RAWANG
 SELANGOR DE

Address : Transferred to Sales

Description: Sales Order

Profit Estimator

S/O No : SO-00033
 Next No : SO-00036
 Date : 02/05/2015
 Agent : SY
 Terms : 30 Days
 Ref 1 :
 Ext. No :

| Item Code | Description | Qty | UOM | U/Price | Sub Total | Tax | Tax Inclu... | Tax Amount | Sub Total (Tax) |
|-----------|-------------|------|------|---------|-----------|-----|--------------|------------|-----------------|
| ANT | ANTENNA | 5.00 | UNIT | 100.00 | 500.00 | SR | | 30.00 | 530.00 |

1 records

Local Net Total: 530.00

Net Total: 530.00

Deposit Received :
 Deposit Info: 310-001 Chq No: MBB 12345 Payment Project: Bank Charges: 0.00

Doc No: OR-00059
 Amount: 500.00

Buttons: New, Edit, Delete, Save, Cancel, Refresh, Browse, Close

5-1 : Double click the Official Receipt that auto generated.

Step 5-1 : Double click on the Official Receipt that auto generate from the system.

Customer Payment Entry

Customer Code: 300-A0002
 Project :
 Currency:
 O/R No : OR-00059
 Next No : OR-00063
 Date : 02/05/2015
 Agent : SY
 Area : RAWANG
 Amount : 500.00

Customer Payment
 Cancelled ☐ Non-Refundable ☐

Paid By : ALPHA & BETA COMPUTER
 Received In : MAYBANK
 Bank Charge : 0.00
 Cheque No : MBB 12345

Description: Payment For Account

Knock Off Grid

Type Date Doc No Amount Pay

Confirm
 This document was posted from Sales | Sales Order... (SO-00033).
 Do you want to edit this document?
 Yes No

5-2 : Click on Edit.

5-3 : System will inform you that this document was posted from Sales Order, do you want to Edit? Click YES

Buttons: New, Edit, Delete, Save, Cancel, Refresh, Browse, Close

Step 5-2 : System will auto access into customer payment, you just have to click on **EDIT**.

Step 5-3 : Once you click on Edit then system will prompt you reminder that " This document was posted from Sales | Sales Order (SO-xxxxx).Do you want to edit this document ?" You just have to click on **YES**.

Customer Payment Entry

Customer Code: 300-A0002 Project: Currency: ---

Customer Payment

Cancelled ☐ Non-Refundable ☒ **5-4 : Please ticked / checked on the option of non-refundable.**

Paid By: ALPHA & BETA COMPUTER
 Received In: MAYBANK
 Bank Charge: 0.00
 Cheque No: MBB 12345

O/R No: OR-00059
 Next No: OR-00063
 Date: 02/05/2015
 Agent: SY
 Area: RAWANG
 Paid Amount: 500.00

Description: Payment For Account Unapplied Amt: 500.00

Knock-off Invoices / Debit Notes

| Type | Date | Doc No. | Amount | Outstanding | Pay |
|-------|------------|-------------|----------|-------------|----------|
| IV | 20/02/2011 | IV-00004 | 9,380.00 | 3,083.00 | 0.00 |
| IV | 18/12/2011 | IV-00010 | 2.50 | 2.50 | 0.00 |
| DN | 12/02/2014 | DN-00006 | 2,000.00 | 2,000.00 | 0.00 |
| IV | 12/02/2014 | IV-00100 | 508.40 | 508.40 | 0.00 |
| IV | 18/01/2015 | IV-00103 | 1,000.00 | 500.00 | 0.00 |
| IV | 10/03/2015 | 1000006 | 10.00 | 10.00 | 0.00 |
| IV | 01/05/2015 | IV-05/15001 | 1,585.30 | 1,585.30 | 0.00 |
| IV | 01/08/2015 | IV-08/15001 | 530.00 | 530.00 | 0.00 |
| 8 doc | | | Total: | 15,016.20 | 8,219.20 |
| | | | | | 0.00 |

5-5 : Save.

Buttons: New, Edit, Delete, Save, Cancel, Refresh, Browse, Close

Step 5-4 : Kindly **tick / check** on the option of Non- Refundable and **Save**.

Step 5-5 : Once you need **raise the invoice to the customer**, may **transfer from sales order** after that go **Customer Payment** look for the **Sales Order's Official Receipt Number EDIT and Knock-off the invoice**

SQL Account will clearly distinguish non-refundable deposit by utilizing the deposit function in Sales Order. The logic of behind using Sales Order is because a non-refundable deposit should be clearly documented with stock or service item defined and also terms & conditions clearly stated. A normal official receipt is not able to include all these information especially on stock supplies. All deposits from Sales Order will automatically generate an official receipt.

Option B : If you don't need extra document then may refer below step :

www.SQL.com.my

Customer Payment Entry

Customer Code: 300-A0002 Currency: ----

Project: ----

Customer Payment

Cancelled ☐ Non-Refundable ☒ 2. Tick / check on the option of Non-Refundable.

Paid By: ALPHA & BETA COMPUTER

Received In: MAYBANK

Bank Charge: 0.00

Cheque No: MBB 12345

O/R No: OR-00063

Next No: OR-00064 1

Date: 03/04/2015

Agent: SY

Area: RAWANG

Paid Amount: 530.00

Description: Payment For Account Unapplied Amt: 530.00

Knock-off Invoices / Debit Notes

| Type | Date | Doc No. | Amount | Outstanding | Pay |
|-------|------------|----------|----------|-------------|----------|
| IV | 20/02/2011 | IV-00004 | 9,380.00 | 3,083.00 | 0.00 |
| IV | 18/12/2011 | IV-00010 | 2.50 | 2.50 | 0.00 |
| DN | 12/02/2014 | DN-00006 | 2,000.00 | 2,000.00 | 0.00 |
| IV | 12/02/2014 | IV-00100 | 508.40 | 508.40 | 0.00 |
| 8 doc | | | Total: | 15,016.20 | 6,219.20 |

1. Click New.

Step 1 : Select Customer Customer Payment Click on NEW to create new Customer Payment.

Step 2 : Ticked / Checked on the option of Non-Refundable.

Step 3 : Update all the info of the payment that you received from Customer and Save.

Step 4 : Once you have *raise the invoice to the customer*, then *go Customer Payment look for the same Official Receipt Number EDIT and Knock-off the invoice*.

Let process GST Return and See :

www.SQL.com.my



Step 6 : Click on **GST**

Step 7 : Click **New GST Return**.

Step 8 : **Insert the period that you want to process.**

Step 9 : Click on the **Process**.

Open GST Return

| Status | Date From | Date To | Description | Output Tax | Input Tax | GST Amount Payable | |
|--------|------------|------------|-----------------------|------------|-----------|--------------------|--------|
| | 01/04/2015 | 30/06/2015 | GST Return - 01 Ap... | 128.58 | 94.80 | 33.78 | GST-03 |

Count = 1 128.58 94.80 33.78

New GST Return

10. Want to know this figure from which transaction?

11. Then you have to click on GST-03

Step

10 : Wondering where is the figure come from?

Step 11 : Click on the GST – 03.

GST-03 (Malaysia)

Fast Report

2) Nama Pemilagaan / Name of Business : Testing Company

BAHAGIAN B : BUTIRAN PENYATA
PART B : RETURN DETAILS

3) Tempoh Berkuat / Taxable Period :

Tarikh Mula / Start Date : 01-04-2015
HH (DD) - BB (MM) - TTTT (YYYY)

Tarikh Akhir / End Date : 30-06-2015
HH (DD) - BB (MM) - TTTT (YYYY)

4) Tarikh Akhir Serahan Penyata dan Bayaran / Return and Payment Due Date : 31-07-2015
HH (DD) - BB (MM) - TTTT (YYYY)

5) Cukai Output / Output Tax :

a) Jumlah Nilai Pembekalan Berkadar Standard / Total Value of Standard Rated Supply : RM 2,067.27

b) Jumlah Cukai Output (Termasuk Hutang Lapuk Dibojar Balik dan Pelarasan lain) / Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustments) : RM 128.58

12. Double click on the figure to view the detail of transaction.

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Step

12 : From the **GST-03** report, you are able to see the figure, just **double click** the figure then system will show out the break down.

| GST-03 - Field_5b | | | | | | | |
|-------------------|------------|------------|-----|--------------|------------------|-------------|---------------|
| | Doc Date | Tax Date | Tax | Local Amount | Local Tax Amount | Doc No | From Doc Type |
| | 01/04/2015 | 01/04/2015 | DS | 0.00 | 0.00 | GI-00001 | GI |
| | 02/04/2015 | 02/04/2015 | SR | (1,000.00) | (60.00) | CN-00022 | CN |
| | 02/04/2015 | 02/04/2015 | SR | 100.00 | 6.00 | DO-00028 | DO |
| | 02/04/2015 | 02/04/2015 | SR | (1,000.00) | (60.00) | CN-00023 | CN |
| | 03/04/2015 | 03/04/2015 | SR | 500.00 | 30.00 | OR-00063 | PM |
| | 20/04/2015 | 20/04/2015 | SR | 236.00 | 14.16 | IV-04/15002 | IV |
| | 01/05/2015 | 01/05/2015 | SR | 47.17 | 2.83 | IV-05/15001 | IV |
| | 01/05/2015 | 01/05/2015 | SR | 500.00 | 30.00 | IV-05/15001 | IV |
| | 01/05/2015 | 01/05/2015 | SR | 5.00 | 0.30 | IV-05/15001 | IV |
| | 01/05/2015 | 01/05/2015 | SR | 0.42 | 0.03 | IV-05/15001 | IV |

System will auto detect the deposit amount(tax inclusive) the official receipt that without issue invoice within 21 Days.

SQL

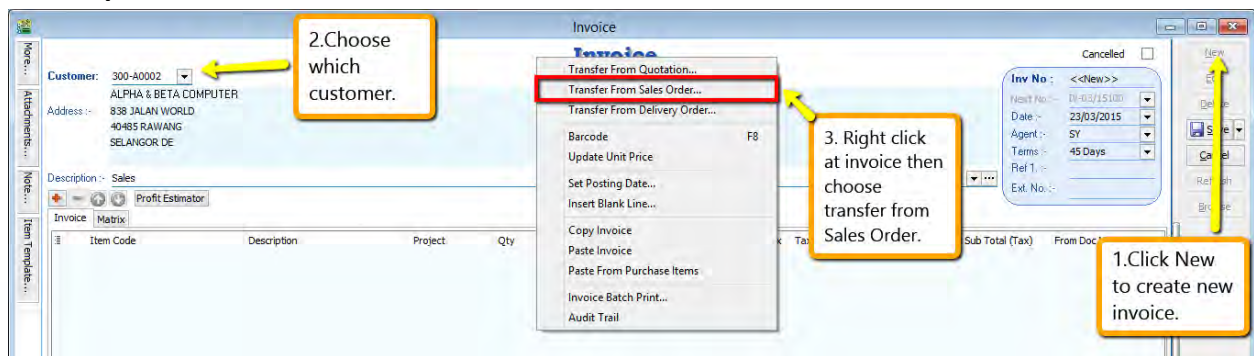
Account

Payroll

www.SQL.com.my

How if I have the invoice after that?

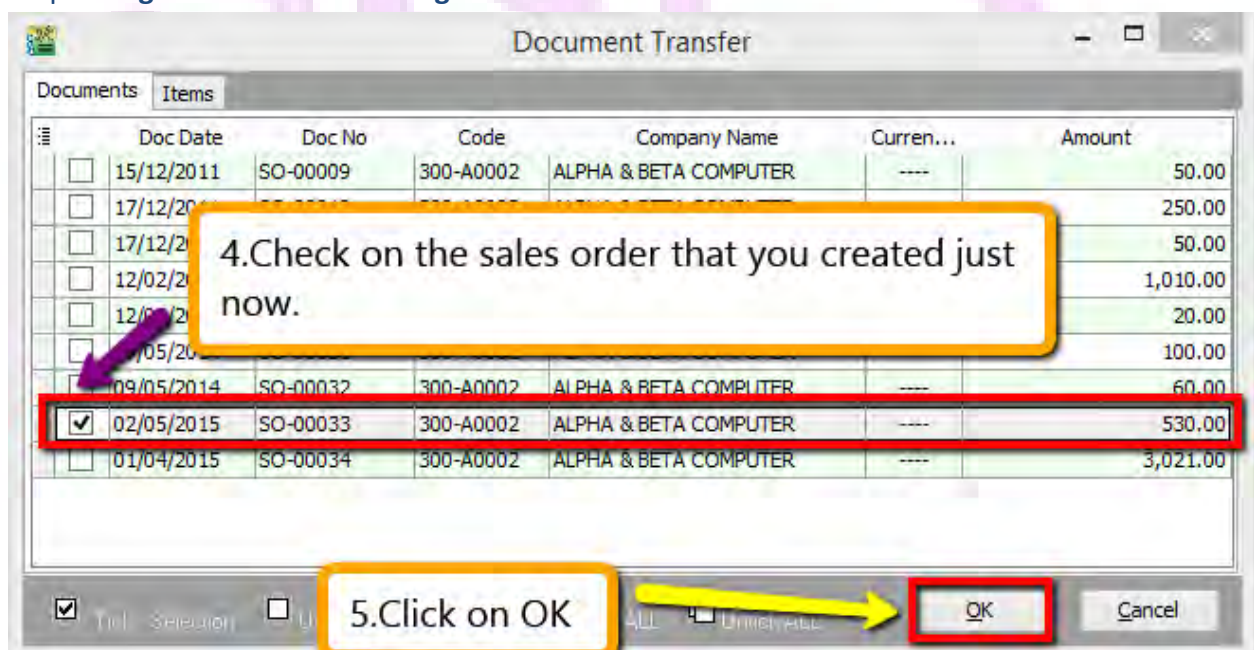
Let process and see :



Step 1 : Click **New** to create invoice.

Step 2 : Choose the **Customer**.

Step 3 : Right click at the wording of "Invoice" then look for transfer from Sales Order.



Step 4 : Checked on the Sales Order that you created just now.

Step 5 : Click **OK**.

www.SQL.com.my

Invoice

Customer: 300-A0002
ALPHA & BETA COMPUTER
Address: 838 JALAN WORLD
40485 RAWANG
SELANGOR DE

Description: Sales

Invoice Matrix

| Item Code | Description | Project | Qty | UOM | U/Price | Sub Total | Tax | Tax Ind... | Tax Amount | Sub Total (Tax) | From Doc No. |
|-----------|-------------|---------|------|------|---------|-----------|-----|------------|------------|-----------------|--------------|
| ANT | ANTENNA | | 5.00 | UNIT | 100.00 | 500.00 | SR | | 30.00 | 530.00 | SC000000 |

1 records

Deposit Amount: 500.00
Local Net Total: 530.00

Net Total: 530.00

Inv No: IV-08/15001
Next No: IV-08/15002
Date: 01/08/2015
Agent: SY
Terms: 30 Days
Ref 1:
Ext No:

6.All the info of sales order will auto capture in sales invoice,including tax info.

Step 6 : All the info of sales order will auto capture at the sales invoice,including the tax info.Then is it will deduct twice?

Customer Payment Entry

Customer Code: 300-A0002
Project:

Customer Payment

Cancelled ☐ Non-Refundable ☒

Paid By: ALPHA & BETA COMPUTER
Received In: MAYBANK
Bank Charge: 0.00
Cheque No: MBB 12345

O/R No: OR-00063
Next No: OR-00064
Date: 03/04/2015
Agent: SY
Area: RAWANG
Paid Amount: 530.00

Description: Payment For Account

Unapplied Amt: 0.00

Knock-off Invoices / Debit Notes

| Type | Date | Doc No. | Amount | Outstanding | Pay |
|--------|------------|-------------|-----------|-------------|--------|
| DN | 12/02/2014 | DN-00006 | 2,000.00 | 2,000.00 | 0.00 |
| IV | 12/02/2014 | IV-00100 | 508.40 | 508.40 | 0.00 |
| IV | 18/01/2015 | IV-00103 | 1,000.00 | 500.00 | 0.00 |
| IV | 10/03/2015 | 1000006 | 10.00 | 10.00 | 0.00 |
| IV | 07/04/2015 | IV-04/15001 | 2,000.00 | 2,000.00 | 0.00 |
| IV | 20/04/2015 | IV-04/15002 | 250.15 | 250.15 | 0.00 |
| IV | 01/05/2015 | IV-05/15001 | 1,585.30 | 1,585.30 | 0.00 |
| IV | 07/06/2015 | IV-06/15001 | 2,140.00 | 2,140.00 | 0.00 |
| IV | 01/08/2015 | IV-08/15001 | 530.00 | 0.00 | 530.00 |
| Totals | | | 19,406.35 | 12,079.35 | 530.00 |

11 doc

Edit the Official Receipt.

Knock-off the invoice.

Step 7 : Once you have *raise the invoice to the customer*, then *go Customer Payment* look for the same *Official Receipt Number EDIT* and *Knock-off the invoice*.

Let process GST Return and See :

If Sales Order with deposit within 21days rule no invoice issue, system will automatic calculate 6% GST and declare GST03 to avoid any penalty cause. Invoice issue later will not declare for GST03 for that period after

exceed 21days, refer below screen :

Open GST Return

| Status | Date From | Date To | Description | Σ Output... | Σ Input Tax | GST Amount Pay... | |
|--------|------------|------------|------------------------|-------------|-------------|-------------------|--------|
| | 01/04/2015 | 30/06/2015 | GST Return - 01 Ap... | 139.89 | 94.80 | 45.09 | GST-03 |
| | 01/07/2015 | 30/09/2015 | GST Return - 01 Jul... | 33.00 | 0.00 | 33.00 | GST-03 |

Count = 2 172.89 94.80 78.09

[New GST Return](#)

GST-03 - Field_5b

| Doc Date | Tax Date | Tax | Local Amount | Local Tax Amount | Doc No | From Doc Type |
|------------|------------|-----|--------------|------------------|-------------|---------------|
| 03/04/2015 | 01/08/2015 | SR | (500.00) | (30.00) | OR-00063 | PM |
| 05/07/2015 | 05/07/2015 | SR | 100.00 | 6.00 | IV-07/15001 | IV |
| 05/07/2015 | 05/07/2015 | SR | (100.00) | (6.00) | DO-00028 | DO |
| 01/08/2015 | 01/08/2015 | SR | 500.00 | 30.00 | IV-08/15001 | IV |
| 08/08/2015 | 08/08/2015 | DS | 550.00 | 33.00 | GI-00002 | GI |

550.00 33.00

SQL Account will first automatically generate a GST tax based on Official Receipt Non-Refundable Deposit if there are no invoices within 21 days. Then it will generate **GST tax based on invoices amount after deducting Official Receipt deposit GST Tax**. When the **Sales order and invoice are added together it will be same as the exact whole GST tax value of the original Invoice**.

**** Above GST 21 Days Rules-Deposit You May Refer to Video : YouTube :**

[GST 21Days Deposit](#)

[SQL Video: http://www.sql.com.my/video/sqlacc_tutorial/GST-14_21DaysDeposit.mp4](http://www.sql.com.my/video/sqlacc_tutorial/GST-14_21DaysDeposit.mp4)

GST-08 6 Months Bad Debt Relief & Bad Debt Recover

User Guide :

http://www.sql.com.my/document/sqlacc_docs/PDF/GST15_16_17-Bad_Debt_Relief_Recover.pdf

www.SQL.com.my

What is 6 Months “Bad Debt” Relief?

A GST registered business can claim bad debt relief (GST Tax amount paid earlier to Kastam) if they have not received any payment or part of the payment from their debtor after 6th months from the date of invoice. The business should also have made sufficient efforts to recover the debt. Look at the scenario A below:

Company issued an Invoice at 15th January 2016. The 6th month expires as at end of 15th June 2016. The bad debt relief must be claimed immediately in July taxable period.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|------------|----------|-------|-------|-----|---------|-----------------------|
| 15/01/2016 | February | March | April | May | June | July |
| Invoice | | | | | Expired | Claim Bad Debt Relief |

The definition of “*Bad Debt*” in this scenario is NOT the outstanding amount has been written off from the accounts. It is just a mechanism use by Kastam to help business recover the output tax they have paid earlier, which customer not fully /partially pay the outstanding. In more simple way, is the customer delay their payment.

What happen if the bad debt relief not claimed immediately after the export 6th month? The taxable person must apply in writing for Director General’s (DG) approval on his intention to claim at such later date.

What is 6 Months “Bad Debt” Recover?

When a GST registered business have recovered the amount be it full or partial from their debtor, they must pay back to Kastam the GST Tax amount that have claim as Bad Debt Relief earlier. This GST tax amount will be calculated in proportion to the payment recovered from debtor. Refer scenario B :

Invoice issued at 15th January 2016. The 6th month expires at the end of Jun and the bad debt relief claim in July. Payment recovered from debtor in 20th December 2016. Then Bad Debt recovered GST must be paid immediately in December taxable period.

| 1 | 2 3 4 5 | 6 | 7 | 8 9 10 11 | 12 | 13 |
|------------|--------------------|---------|-----------------------|--------------------|------------------------|----------|
| 15/01/2016 | Feb Mar Apr May | June | July | Aug Sep Oct Nov | 20/12/2016 | Jan 2017 |
| Invoice | | Expired | Claim Bad Debt Relief | | Pay Bad Debt Recovered | |

WARNING : “Bad Debt” goes both ways. If you dint pay your supplier, then 6 months later you must payback Kastam then input tax that your business have claim earlier.

GST-03 Auto Calculate 6 months Bad Debt Relief & Auto Calculate Payment Recovered

Warning!
"Bad debt" goes both ways.
If you didn't pay your supplier, then 6 months later you must payback Kastam the input tax that your business have claim earlier.

| | |
|-----------|----------|
| 31,662.00 | 1,367.66 |
|-----------|----------|

OK Cancel

** Above GST Bad Debt You May Refer to Video :

YouTube : [GST 15 Bad Debt](#)

SQL Video : http://www.sql.com.my/video/GST-15_BadDebt.mp4

Bad Debt Relief

How to be more effort to avoid "bad debt" relief?

We can generate customer statement ([Customer](#) | [Print Customer Statement](#)) email/ send to customer regularly during 6 months before "Bad debt" Relief. Another will be Customer Overdue Letter to remind customer ([Customer](#) | [Due Document Report](#) | [Group by Customer Name](#)).

Let look onto the customer due document and customer statement here,



Testing GST Company (098 7654321)

Address is blank
Address is blank
Address is blank
Address is blank

Date: 31/12/2015
Page: 1 of 1

To: ALPHA & BETA COMPUTER
838 JALAN WORLD
40485 RAWANG
SELANGOR DE

RE : OVERDUE ACCOUNT

Our record shows that an amount of RM 28,512.50 is now overdue. A list of overdue invoices is shown as below :

| DATE | TYPE | INV/DN NO. | TERMS | DUE DATE | AGE | AMOUNT DUE |
|------------|------|------------|---------|------------|------|------------|
| 01/01/2013 | IV | 4 | 45 Days | 15/02/2013 | 1049 | 100.00 |
| 07/01/2013 | PM | OR-00030 | | | 1088 | (100.00) |
| 12/01/2013 | IV | IV-00021 | 45 Days | 26/02/2013 | 1038 | 100.00 |
| 20/01/2013 | DN | DN-00004 | 45 Days | 06/03/2013 | 1030 | 12.50 |
| 16/02/2013 | IV | CS-00010 | 45 Days | 02/04/2013 | 1003 | 1,595.00 |
| 20/02/2013 | IV | IV-00004 | 45 Days | 06/04/2013 | 999 | 4,380.00 |
| 14/11/2013 | CN | CN-00002 | | | 777 | (2.50) |
| 15/12/2013 | PM | MCOR-00011 | | | 746 | (10.00) |
| 17/12/2013 | PM | OR-00014 | | | 744 | (5.00) |
| 17/12/2013 | PM | VCOR-00013 | | | 744 | (50.00) |
| 18/12/2013 | IV | IV-00010 | 45 Days | 01/02/2014 | 698 | 2.50 |
| 01/04/2015 | IV | IV-00099 | 45 Days | 16/05/2015 | 229 | 10,450.00 |
| 01/07/2015 | PM | OR-00056 | | | 183 | (530.00) |
| 01/08/2015 | IV | XXXX | 45 Days | 15/09/2015 | 107 | 1,060.00 |
| 01/09/2015 | IV | IV-00104 | 45 Days | 16/10/2015 | 76 | 10,450.00 |
| 01/09/2015 | IV | YYYY | 45 Days | 16/10/2015 | 76 | 1,060.00 |

Total Amount: 28,512.50

Tel : 03-48573689
Fax : 03-48573690

Closing Balance 28,518.00

| Attention | Sales Executive | Customer Account | Currency | Name | Page No | Terms | Date |
|------------|-----------------|-------------------------|-----------|--------|------------|---------|------------|
| MR ALPHA | SY | 300-A0002 | RM | ADMIN | 1 of 1 | 45 Days | 31/12/2015 |
| Date | Reference | Transaction Description | Debit | Credit | Balance | | |
| 01/01/2013 | 4 | Cash Sales | 100.00 | | 100.00 | | |
| 07/01/2013 | OR-00030 | Payment For Account | | 100.00 | 0.00 | | |
| | 87678868 | | | | | | |
| 12/01/2013 | IV-00021 | Sales | 100.00 | | 100.00 | | |
| 13/01/2013 | CS-00007 | Cash Sales | 5.50 | | 105.50 P | | |
| 20/01/2013 | DN-00004 | Delivery Order | 12.50 | | 118.00 | | |
| 16/02/2013 | CS-00010 | Cash Sales | 1,595.00 | | 1,713.00 | | |
| 20/02/2013 | IV-00004 | Sales | 4,380.00 | | 6,093.00 P | | |
| 14/11/2013 | CN-00002 | Sales Returned | | 2.50 | 6,090.50 | | |
| 15/12/2013 | MCOR-00011 | Payment For Account | | 10.00 | 6,080.50 | | |
| 17/12/2013 | OR-00014 | Payment For Account | | 5.00 | 6,075.50 | | |
| 17/12/2013 | VCOR-00013 | Payment For Account | | 50.00 | 6,025.50 | | |
| 18/12/2013 | IV-00010 | Sales | 2.50 | | 6,028.00 | | |
| 01/04/2015 | IV-00099 | Sales | 10,450.00 | | 16,478.00 | | |
| 01/07/2015 | OR-00056 | Payment For Account | | 530.00 | 15,948.00 | | |
| | CIMB 123456 | | | | | | |
| 01/08/2015 | XXXX | Sales | 1,060.00 | | 17,008.00 | | |
| 01/09/2015 | IV-00104 | Sales | 10,450.00 | | 27,458.00 | | |
| 01/09/2015 | YYYY | Sales | 1,060.00 | | 28,518.00 | | |

RINGGIT MALAYSIA : TWENTY EIGHT THOUSAND FIVE HUNDRED AND EIGHTEEN ONLY

RM: 28,518.00

| Current Mth | 1 Month | 2 Months | 3 Months | 4 Months | 5 Months |
|-------------|----------|-----------|-----------|-----------|-----------------|
| - | - | - | 11,510.00 | 1,060.00 | (530.00) |
| 6 Months | 7 Months | 8 Months | 9 Months | 10 Months | 11 Mths & Above |
| - | - | 10,450.00 | - | - | 6,028.00 |

[All outstanding without full payment more than 6 months or 180 days can claim for bad debt relief.](#)

Payroll

www.SQL.com.my

Look at the example here,

Invoice

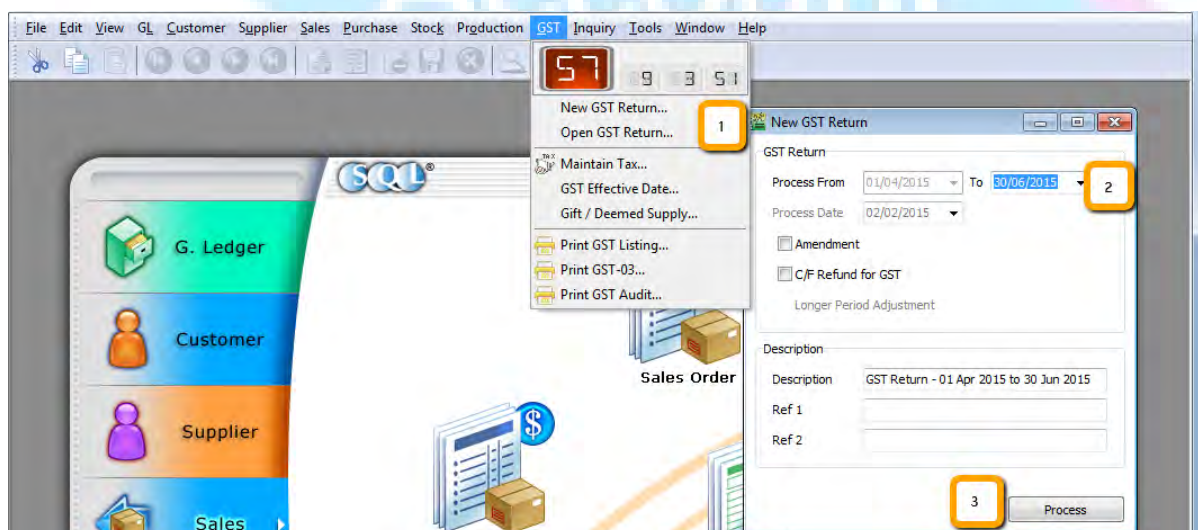
| Invoice No | Date | Code | Company | Curre... | Amount |
|------------|------------|-----------|----------------------------|----------|-----------|
| IV-00003 | 04/01/2013 | 300-C0001 | CASH SALES | --- | 5,225.00 |
| IV-00002 | 19/01/2013 | 300-A0001 | A'BEST TELECOMMUNICATIO... | --- | 7,500.00 |
| IV-00001 | 11/02/2013 | 300-K0001 | KITTY SECURITY SDN BHD | --- | 16,000.00 |
| IV-00004 | 20/02/2013 | 300-A0002 | ALPHA & BETA COMPUTER | --- | 9,380.00 |
| IV-00006 | 21/02/2013 | 300-A0002 | ALPHA & BETA COMPUTER | --- | 360.00 |
| IV-00005 | 20/04/2013 | 300-A0003 | AB ENTERPRISE SDN BHD | --- | 8,988.00 |
| IV-00007 | 25/10/2013 | 300-A0003 | AB ENTERPRISE SDN BHD | --- | 5,900.00 |
| IV-00008 | 17/12/2013 | 300-A0003 | AB ENTERPRISE SDN BHD | --- | 1,595.00 |
| IV-00010 | 18/12/2013 | 300-A0002 | ALPHA & BETA COMPUTER | --- | 2.50 |
| IV-00011 | 22/12/2013 | 300-A0002 | ALPHA & BETA COMPUTER | --- | 50.00 |
| IV-00099 | 01/04/2015 | 300-A0002 | ALPHA & BETA COMPUTER | --- | 10,450.00 |
| IV-00105 | 01/04/2015 | 300-K0001 | KITTY SECURITY SDN BHD | --- | 106.00 |
| IV-00106 | 01/04/2015 | 300-K0001 | KITTY SECURITY SDN BHD | --- | 206.00 |
| IV-00100 | 01/05/2015 | 300-T0001 | STAR TRADING SDN BHD | --- | 10,450.00 |
| IV-00101 | 01/06/2015 | 300-A0003 | AB ENTERPRISE SDN BHD | --- | 10,450.00 |
| IV-00102 | 01/07/2015 | 300-K0001 | KITTY SECURITY SDN BHD | --- | 10,450.00 |
| IV-00103 | 01/08/2015 | 300-T0001 | STAR TRADING SDN BHD | --- | 10,450.00 |
| XXXX | 01/08/2015 | 300-A0002 | ALPHA & BETA COMPUTER | --- | 10,450.00 |
| IV-00104 | 01/09/2015 | 300-A0002 | ALPHA & BETA COMPUTER | --- | 10,450.00 |
| YYYY | 01/09/2015 | 300-A0002 | ALPHA & BETA COMPUTER | --- | 10,450.00 |

Click here to define a filter

20 Invoices

April + 6 mth = Oct
May + 6 Mth = Nov
Jun + 6 mth = Dec

Now, we go to proceed the 1st cycle of GST which is fro, April to June. Step as below:



Step 1 : Click GST then Click on New GST Return.

Step 2 : Select the period that you wish to process for GST Return.

Step 3 : Click on Process.

Open GST Return

| Status | Date From | Date To | Description | Σ Output... | Σ Input Tax | GST Amount Pay... | |
|--------|------------|------------|-----------------------|-------------|-------------|-------------------|--------|
| | 01/04/2015 | 30/06/2015 | GST Return - 01 Ap... | 1,421.66 | 1,206.00 | 215.66 | GST-03 |

Result : No Bad Debt Relief because it haven reach 6 mth

| | | | |
|-----------|----------|----------|--------|
| Count = 1 | 1,421.66 | 1,206.00 | 215.66 |
|-----------|----------|----------|--------|

[New GST Return](#)

and now continue process 2nd cycle : 1/7/2015 until 30/9/2015 (repeat the same step 1,2,3), still there is no bad debt relief...Now we proceed to 3rd process which is from 1/10/2015 until 31/12/2015 (repeat the same step 1,2,3), look at the result now...

Bad Debt Relief

Sales

Billing (Claimable)

Payment

Purchase

Billing (Payable)

Payment

| <input checked="" type="checkbox"/> | Type | Doc No. | Tax Date | Local Amount | Tax Amount |
|-------------------------------------|------|----------|------------|--------------|------------|
| <input checked="" type="checkbox"/> | IV | IV-00099 | 01/04/2015 | 10,450.00 | 450.00 |
| <input checked="" type="checkbox"/> | IV | IV-00100 | 01/05/2015 | 10,450.00 | 450.00 |
| <input checked="" type="checkbox"/> | IV | IV-00101 | 01/06/2015 | 10,450.00 | 450.00 |
| <input checked="" type="checkbox"/> | IV | IV-00105 | 01/04/2015 | 106.00 | 6.00 |
| <input checked="" type="checkbox"/> | IV | IV-00106 | 01/04/2015 | 206.00 | 11.66 |

April + 6 mth = Oct
May + 6 mth = Nov
Jun + 6 mth = Dec

| | | |
|-----------|-----------|----------|
| Count = 5 | 31,662.00 | 1,367.66 |
|-----------|-----------|----------|

System will **AUTO** calculate 6 months bad debt relief.

Bad Debt Relief

Sales

Billing (Claimable)

Payment

Purchase

Billing (Payable)

Payment

| Type | Doc No. | Tax Date | Local Amount | Tax Amount |
|--|----------|------------|--------------|------------|
| <input checked="" type="checkbox"/> IV | IV-00099 | 01/04/2015 | 10,450.00 | 450.00 |
| <input checked="" type="checkbox"/> IV | IV-00100 | 01/05/2015 | 10,450.00 | 450.00 |
| <input checked="" type="checkbox"/> IV | IV-00101 | 01/06/2015 | 10,450.00 | 450.00 |
| <input checked="" type="checkbox"/> IV | IV-00105 | 01/04/2015 | 106.00 | 6.00 |
| <input checked="" type="checkbox"/> IV | IV-00106 | 01/04/2015 | 206.00 | 11.66 |

Count = 5 31,662.00 1,367.66

OK Cancel

Annotations: A red box highlights the checkboxes in the first column. An arrow labeled '2' points to this box. Another red box highlights the Tax Amount column. An arrow labeled '1' points to this box.

Step 1 : This is the total amount, you can claim back from Kastam for “bad debt” relief.

Step 2 : If user decide not to claim the GST bad debt relief, they can choose to untick it.

Bad Debt Relief

Sales

Billing (Claimable)

Payment

Purchase

Billing (Payable)

Payment

| Type | Doc No. | Tax Date | Local Amount | Tax Amount |
|------|----------|------------|--------------|------------|
| PI | PI-00029 | 01/04/2015 | 5,300.00 | 300.00 |
| PI | PI-00030 | 01/05/2015 | 10,600.00 | 600.00 |
| PI | PI-00031 | 01/06/2015 | 5,300.00 | 300.00 |

Count = 3 21,200.00 1,200.00

OK Cancel

Annotation: A red box highlights the Purchase section. An arrow labeled '1' points to the Tax Amount column.

Under purchase, there is also “bad debt” relief, where business did not do payment for supplier more than 6 months, there for the input tax claim from 6 months ago will have to be return to Kastam, so, bad debt relief goes both ways.... This is a fair rules.

Open GST Return

| Status | Date From | Date To | Description | Σ Output... | Σ Input Tax | GST Amount Pay... | |
|--------|------------|------------|------------------------|-------------|-------------|-------------------|--------|
| | 01/04/2015 | 30/06/2015 | GST Return - 01 Ap... | 1,421.66 | 1,206.00 | 215.66 | GST-03 |
| | 01/07/2015 | 30/09/2015 | GST Return - 01 Jul... | 1,470.00 | 906.00 | 564.00 | GST-03 |
| LPA | 01/10/2015 | 31/12/2015 | GST Return - 01 Oc... | 1,200.00 | 1,367.66 | Claimable: 167.66 | GST-03 |

claimable - payable = 1367.66 - 1200 = RM167.66

Count = 3 4,091.66 3,479.66 612.00

New GST Return

This will be the results RM 167.66 , how about GST-03 Report? Refer the item No.8

6) Cukai Input /Input Tax

Amaun (Amount)

a) Jumlah Nilai Perolehan Berkadar Standard *
Total Value of Standard Rated Acquisition RM 0.00

b) Jumlah Cukai Input (Termasuk Hutang Lapuk dan
Pelarasan lain) *
Total Input Tax (Inclusive of Bad Debt Relief & other Adjustments) * RM 1,367.66

7) Amaun CBP Kena Dibayar (Butiran 5b - Butiran 6b) *
GST Amount Payable (Item 5b - Item 6b) * RM 0.00

ATAU / OR

8) Amaun CBP Boleh Dituntut (Butiran 6b - Butiran 5b) *
GST Amount Claimable (Item 6b - Item 5b) * RM 167.66

9) Adakah anda memilih untuk membawa ke hadapan pembayaran balik CBP?
Do you choose to carry forward refund for GST? ☐ Ya Yes ☒ Tidak No

Lastly, refer item No.9, you can choose either to c/f to the next GST, if you choose No, it will be deposited with Kastam for future refund, vice versa.

**** Above GST Bad Debts Reflief You May Refer to Video :**

YouTube : [GST 16 Bad Debt Relieve](#)

SQL Video : http://www.sql.com.my/video/GST-16_BadDebtRelief.mp4

Bad Debt Recover

As we mentioned earlier, "bad debt" is After 6 months later, customer decided to pay the money back to your company.

Let's say, customer pay partial RM 5,300 on 1/1/2016 and also another full payment as at 1/2/2016, refer below:

Customer Payment Entry

Customer Code: 300-A0002 Currency: ---

Project: ---

Customer Payment

Cancelled ☐

Paid By: ALPHA & BETA COMPUTER

Received In: MAYBANK

Bank Charge: 0.00

Cheque No: PBB 1234567

O/R No: OR-00060

Next No: OR-00061

Date: 01/01/2016

Agent: SY

Area: RAWANG

Paid Amount: 5,300.00

Description: Payment For Account Unapplied Amt: 0.00

Knock-off Invoices / Debit Notes

| Type | Date | Doc No. | Amount | Outstanding | Pay |
|---------------|------------|----------|-----------|-------------|----------|
| IV | 01/01/2013 | 4 | 100.00 | 100.00 | 0.00 |
| IV | 12/01/2013 | IV-00021 | 100.00 | 100.00 | 0.00 |
| IV | 13/01/2013 | CS-00007 | 7.50 | 5.50 | 0.00 |
| DN | 20/01/2013 | DN-00004 | 12.50 | 12.50 | 0.00 |
| IV | 16/02/2013 | CS-00010 | 1,595.00 | 1,595.00 | 0.00 |
| IV | 20/02/2013 | IV-00004 | 9,380.00 | 4,380.00 | 0.00 |
| IV | 18/12/2013 | IV-00010 | 2.50 | 2.50 | 0.00 |
| IV | 01/04/2015 | IV-00099 | 10,450.00 | 5,150.00 | 5,300.00 |
| IV | 01/08/2015 | XXXX | 1,060.00 | 1,060.00 | 0.00 |
| 11 doc Total: | | | 34,217.50 | 23,915.50 | 5,300.00 |

Customer Payment Entry

Customer Code: 300-A0002 Currency: ---

Project: ---

Customer Payment

Cancelled ☐

Paid By: ALPHA & BETA COMPUTER

Received In: MAYBANK

Bank Charge: 0.00

Cheque No: PBB 12380

O/R No: OR-00061

Next No: OR-00062

Date: 01/02/2016

Agent: SY

Area: RAWANG

Paid Amount: 5,150.00

Description: Payment For Account Unapplied Amt: 0.00

Knock-off Invoices / Debit Notes

| Type | Date | Doc No. | Amount | Outstanding | Pay |
|---------------|------------|----------|-----------|-------------|----------|
| IV | 01/01/2013 | 4 | 100.00 | 100.00 | 0.00 |
| IV | 12/01/2013 | IV-00021 | 100.00 | 100.00 | 0.00 |
| IV | 13/01/2013 | CS-00007 | 7.50 | 5.50 | 0.00 |
| DN | 20/01/2013 | DN-00004 | 12.50 | 12.50 | 0.00 |
| IV | 16/02/2013 | CS-00010 | 1,595.00 | 1,595.00 | 0.00 |
| IV | 20/02/2013 | IV-00004 | 9,380.00 | 4,380.00 | 0.00 |
| IV | 18/12/2013 | IV-00010 | 2.50 | 2.50 | 0.00 |
| IV | 01/04/2015 | IV-00099 | 10,450.00 | 0.00 | 5,150.00 |
| IV | 01/08/2015 | XXXX | 1,060.00 | 1,060.00 | 0.00 |
| IV | 01/09/2015 | IV-00104 | 10,450.00 | 10,450.00 | 0.00 |
| 11 doc Total: | | | 34,217.50 | 18,765.50 | 5,150.00 |

Repeat the same for supplier side...After this, we proceed to GST Return from 1/1/2016 until 31/3/2016.

New GST Return

GST Return

Process From: 01/01/2016 To: 31/03/2016

Process Date: 02/02/2015

☐ Amendment

☐ C/F Refund for GST

Longer Period Adjustment

Description

Description: GST Return - 01 Jan 2016 to 31 Mar 2016

Ref 1:

Ref 2:

Process

Bad Debt Relief

Sales

Billing (Claimable)

Payment

Purchase

Billing (Payable)

Payment

| Type | Doc No. | Tax Date | Local Amount | Tax Recovered |
|-----------|----------|------------|--------------|---------------|
| PM | OR-00060 | 01/01/2016 | 5,300.00 | 228.23 |
| PM | OR-00061 | 01/02/2016 | 5,150.00 | 221.77 |
| Count = 2 | | | 10,450.00 | 450.00 |

OK Cancel

So, system will auto list you the both payment with the tax recover figure, it's the total amount you will need to pay back, supplier side payment where will list you too... as well as GST-03, refer item no 7 & 8.

| | | | |
|-----|---|----|-----------|
| 14) | Jumlah Nilai Pengimportan Barang Dibawah Skim Pedagang Diluluskan * | RM | 0.00 |
| | <i>Total Value of Goods Imported Under Approved Trader Scheme *</i> | | |
| 15) | Jumlah Nilai CBP Import Digantung dibawah butiran 14 * | RM | 0.00 |
| | <i>Total Value of GST Suspended under item 14 *</i> | | |
| 16) | Jumlah Nilai Perolehan Harta Modal * | RM | 0.00 |
| | <i>Total Value of Capital Goods Acquired *</i> | | |
| 17) | Pelepasan Hutang Lapuk * | RM | 33,470.00 |
| | <i>Bad Debt Relief *</i> | | |
| 18) | Hutang Lapuk Dibayar Balik * | RM | 10,450.00 |
| | <i>Bad Debt Recovered *</i> | | |

Borang ini ditetapkan di bawah Peraturan-Peraturan Cukai Barang dan Perkhidmatan 20XX (This form is prescribed under Goods and Services Tax Regulations 20XX)

2

**** Above GST Bad Debts Recover You May Refer to Video :**

YouTube : [GST 17 Bad Debt Recover](#)

SQL Video : http://www.sql.com.my/video/GST-17_BadDebtRecover.mp4

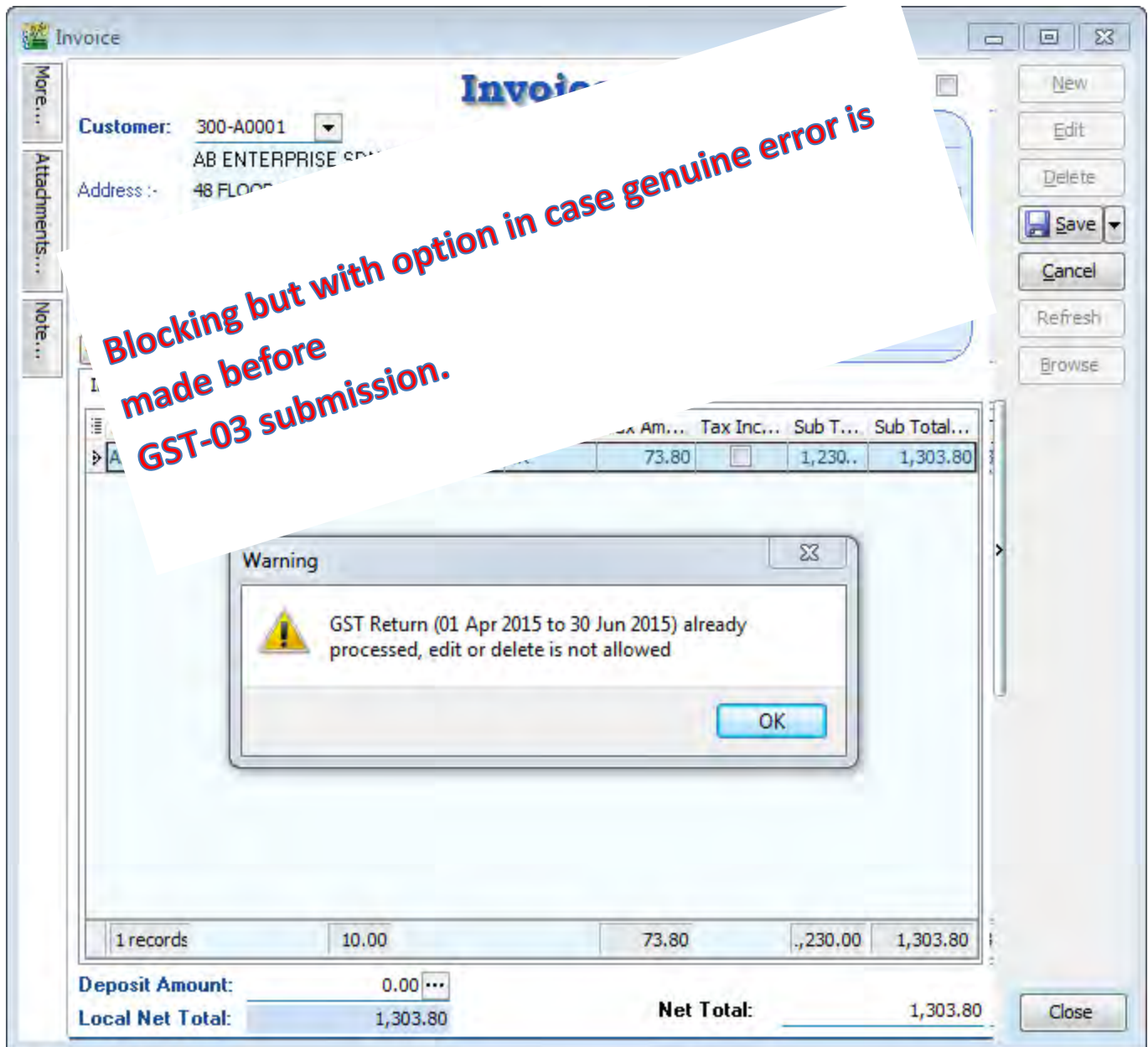
www.SQL.com.my

GST-09 Amendment of GST-03

Account

Payroll

www.SQL.com.my



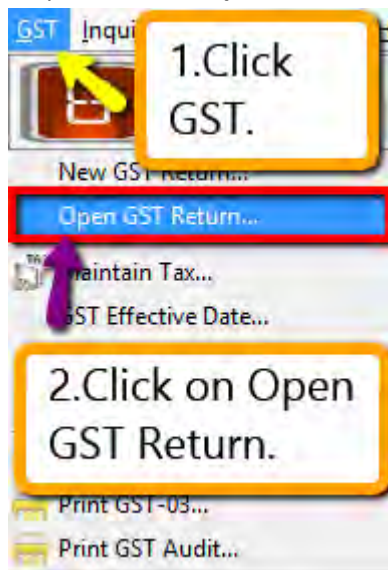
www.SQL.com.my

Before submit to Custom

Delete with draft copy on earlier submission:

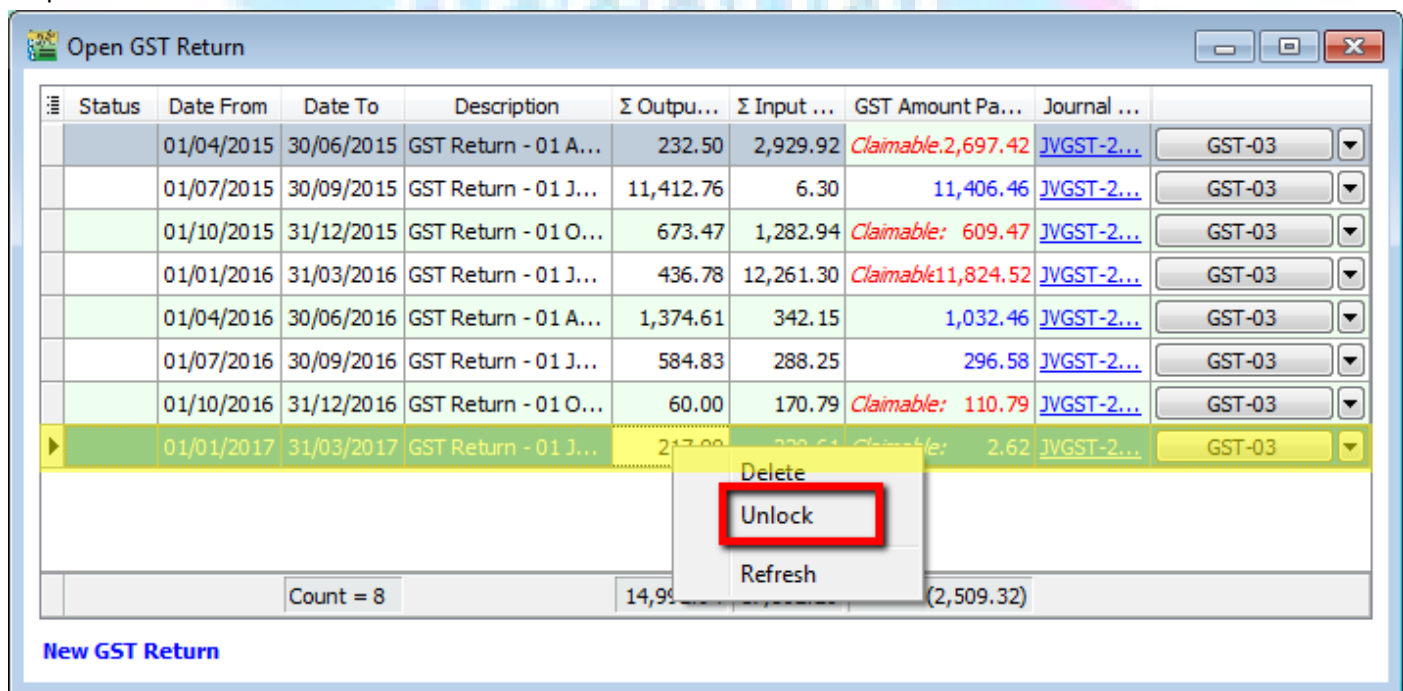
Step 1 : Click **GST**

Step 2 : Click on **Open GST Return.**

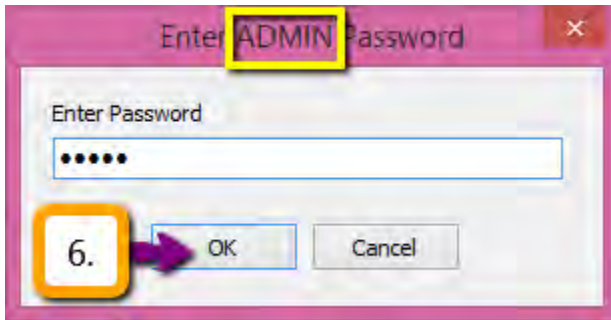


Step 3 : **Right click** on the GST Return that you want to delete.

Step 4 : Click on **Unlock**.



Step 5 : Please make sure that you are enter your **ADMIN user password** (only ADMIN user have the right to delete) then click on **OK**.



Step 6 : Click Yes on Notification on GST 03 Amendment.



The GST-03 with unlock feature will show as below:

www.SQL.com.my

Open GST Return

| Status | Date From | Date To | Description | Σ Outpu... | Σ Input ... | GST Amount Pa... | Journal ... | |
|-----------|------------|------------|----------------------|------------|-------------|----------------------|-------------|-------------|
| | 01/04/2015 | 30/06/2015 | GST Return - 01 A... | 232.50 | 2,929.92 | Claimable: 2,697.42 | JVGST-2... | GST-03 |
| | 01/07/2015 | 30/09/2015 | GST Return - 01 J... | 11,412.76 | 6.30 | 11,406.46 | JVGST-2... | GST-03 |
| | 01/10/2015 | 31/12/2015 | GST Return - 01 O... | 673.47 | 1,282.94 | Claimable: 609.47 | JVGST-2... | GST-03 |
| | 01/01/2016 | 31/03/2016 | GST Return - 01 J... | 436.78 | 12,261.30 | Claimable: 11,824.52 | JVGST-2... | GST-03 |
| | 01/04/2016 | 30/06/2016 | GST Return - 01 A... | 1,374.61 | 342.15 | 1,032.46 | JVGST-2... | GST-03 |
| | 01/07/2016 | 30/09/2016 | GST Return - 01 J... | 584.83 | 288.25 | 296.58 | JVGST-2... | GST-03 |
| | 01/10/2016 | 31/12/2016 | GST Return - 01 O... | 60.00 | 170.79 | Claimable: 110.79 | JVGST-2... | GST-03 |
| DRAFT | 01/01/2017 | 31/03/2017 | DRAFT GST Retur... | 217.99 | 220.61 | Claimable: 2.62 | | GST-03 |
| | 01/01/2017 | 31/03/2017 | GST Return - 01 J... | 217.99 | 220.61 | Claimable: 2.62 | JVGST-2... | Recalculate |
| Count = 8 | | | | 14,992.94 | 17,502.26 | (2,509.32) | | |

New GST Return

After complete your amendment, then you may recalculate the GST-03.

Open GST Return

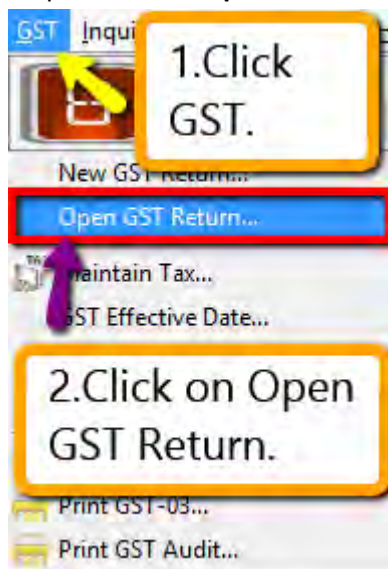
| Status | Date From | Date To | Description | Σ Outpu... | Σ Input ... | GST Amount Pa... | Journal ... | |
|-----------|------------|------------|----------------------|------------|-------------|----------------------|-------------|-------------|
| | 01/04/2015 | 30/06/2015 | GST Return - 01 A... | 232.50 | 2,929.92 | Claimable: 2,697.42 | JVGST-2... | GST-03 |
| | 01/07/2015 | 30/09/2015 | GST Return - 01 J... | 11,412.76 | 6.30 | 11,406.46 | JVGST-2... | GST-03 |
| | 01/10/2015 | 31/12/2015 | GST Return - 01 O... | 673.47 | 1,282.94 | Claimable: 609.47 | JVGST-2... | GST-03 |
| | 01/01/2016 | 31/03/2016 | GST Return - 01 J... | 436.78 | 12,261.30 | Claimable: 11,824.52 | JVGST-2... | GST-03 |
| | 01/04/2016 | 30/06/2016 | GST Return - 01 A... | 1,374.61 | 342.15 | 1,032.46 | JVGST-2... | GST-03 |
| | 01/07/2016 | 30/09/2016 | GST Return - 01 J... | 584.83 | 288.25 | 296.58 | JVGST-2... | GST-03 |
| | 01/10/2016 | 31/12/2016 | GST Return - 01 O... | 60.00 | 170.79 | Claimable: 110.79 | JVGST-2... | GST-03 |
| | 01/01/2017 | 31/03/2017 | GST Return - 01 J... | 217.99 | 220.61 | Claimable: 2.62 | JVGST-2... | Recalculate |
| Count = 8 | | | | 14,992.94 | 17,502.26 | (2,509.32) | | |

New GST Return

Delete without any draft copy on earlier submission:

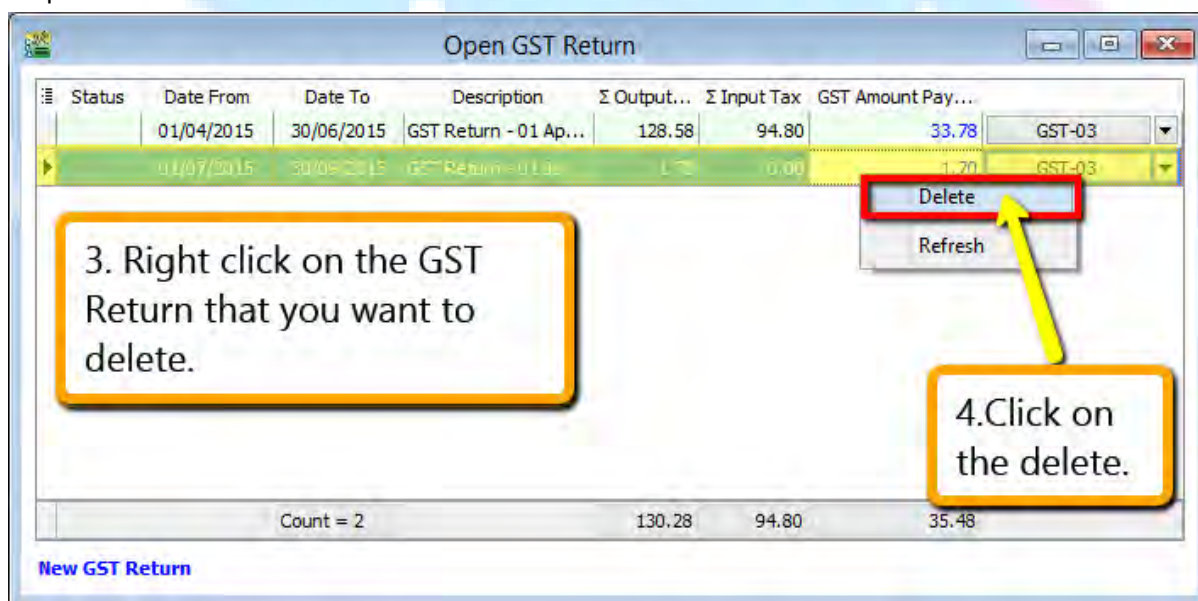
Step 1 : Click **GST**

Step 2 : Click on **Open GST Return.**

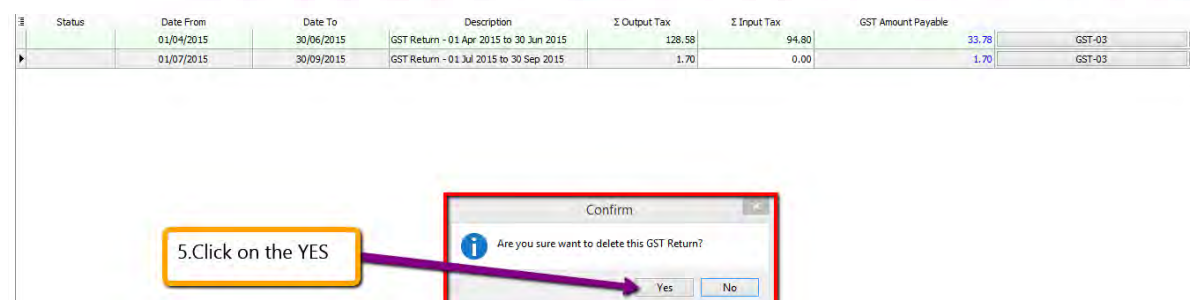


Step 3 : **Right click** on the GST Return that you want to delete.

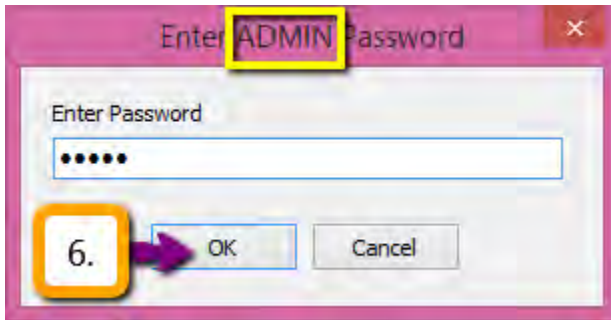
Step 4 : Click on the **delete.**



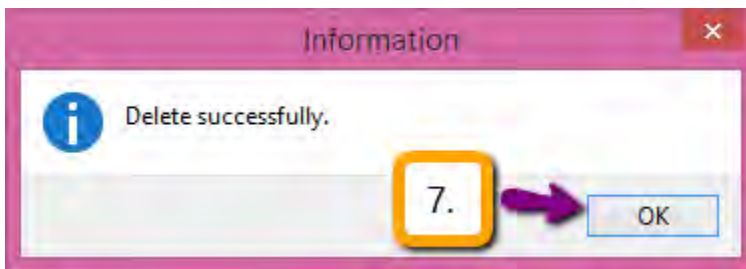
Step 5 : Click **Yes** for the delete GST Return.



Step 6 : Please make sure that you are enter your **ADMIN user password** (only ADMIN user have the right to delete)then click on **OK**.



Step 7 : Click **OK** for delete successfully.

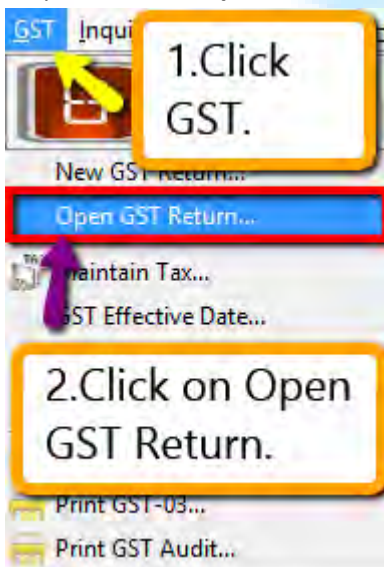


After submit to Custom

After submit to Custom and you want to amend the GST-03 that you have proceed, you must get approval from Custom then only you can amend.

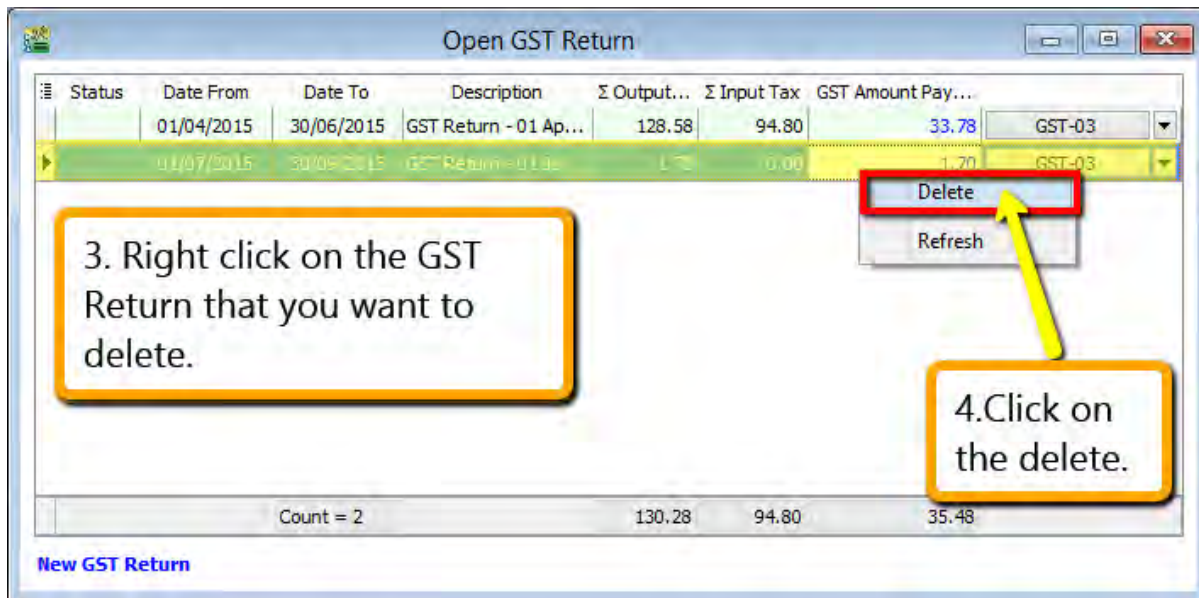
Step 1 : Click **GST**

Step 2 : Click on **Open GST Return.**

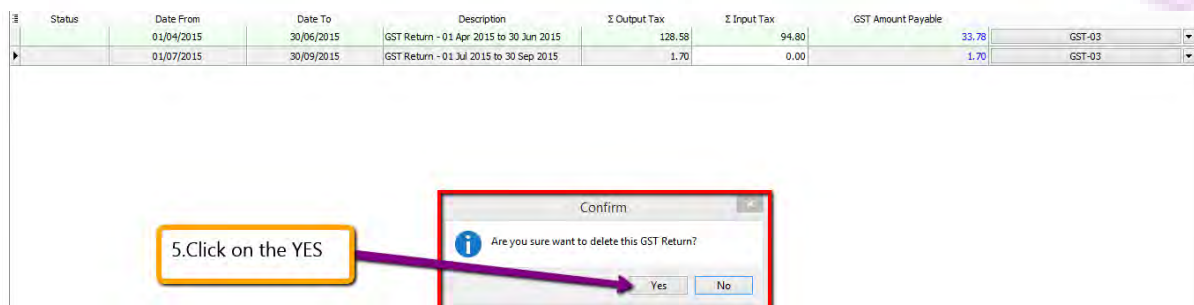


Step 3 : **Right click** on the GST Return that you want to delete.

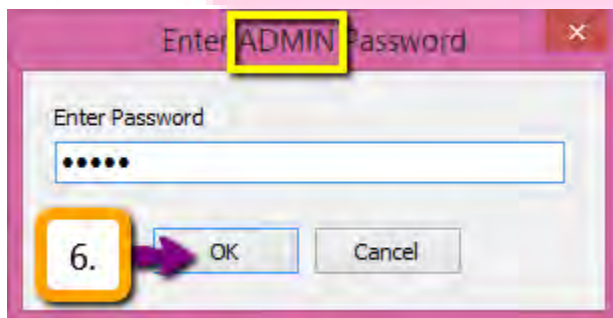
Step 4 : Click on the **delete**.



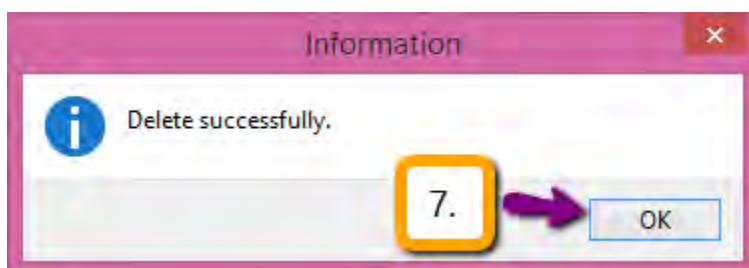
Step 5 : Click **Yes** for the delete GST Return.



Step 6 : Please make sure that you are enter your **ADMIN** user password (only ADMIN user have the right to delete) then click on **OK**.



Step 7 : Click **OK** for delete successfully.



When you re-process the GST-03:

Step 8 : Click on **GST**.

Step 9 : Click on **New GST Return**.



Step 10 : Insert the period that you want to re-process then make sure check on the amendment and process will do.

A screenshot of the 'New GST Return' form. The 'Process From' date is 01/07/2015 and the 'To' date is 30/09/2015. The 'Process Date' is 24/03/2015. The 'Amendment' checkbox is checked and highlighted with a red box, with a callout box saying '10. Check on the Amendment.' Below it, the 'C/F Refund' checkbox is unchecked. The 'Description' field contains 'GST Return - 01 Jul 2015 to 30 Sep 2015'. There are fields for 'Ref 1' and 'Ref 2'. A 'Process' button is at the bottom right.

So when you view your Kastam GST-03 format, there will have a checked under amendment:

A screenshot of the Kastam GST-03 format. It contains a list of instructions in Malay and English. At the bottom, there is a checkbox labeled 'Pindaan Amendment' which is checked with an 'x' in a red box.

3) Ruang yang bertanda (*) adalah wajib diisi.
*Column with (*) is a mandatory field.*

4) Sila tandakan (X) dalam petak yang berkenaan.
Please tick (X) accordingly.

5) Sekiranya mengikrar nilai sifar, sila isi angka "0".
If declaring a zero amount, please fill in "0".

6) Sila hubungi Pusat Panggilan Kastam di talian 1-300-88-8500 / 03-78067200 atau emel ccc@customs.gov.my untuk pertanyaan lanjut.
Please contact Customs Call Center at 1-300-88-8500 / 03-78067200 or email ccc@customs.gov.my for further enquiry.

☒ Pindaan Amendment

Re-submission GST-03 Amendment:



Official Website
MALAYSIA GOODS & SERVICES TAX (GST)
Royal Malaysian Customs Department



**TAXPAYER
ACCESS POINT**
A BETTER TAX SYSTEM



Menu

- Home
- Back

Navigation

- Home

Not everything gets taxed, basic necessities are still free of GST

Common Questions

- What is TAP?
- FAQ (pdf)
- What Can I Do In TAP?
- Why Should I Sign Up?

Language

- English
- B.Melayu

Search

- Retrieve Saved Request
- Lookup Application Status
- Lookup GST Status
- Lookup Approved Tax Agent

Login

Email Address

abc@yahoo.com.my

Password

gst2@15

Forgot My Password

Login Sign up

Step 1

Want To

- Register For GST
- Apply for Registration Exemption
- Apply for GST M-Registrant Declaration
- Apply for Flat Rate Scheme
- Apply for Review

Step 2

Account

Payroll

www.SQL.com.my



Menu Log Off

Home

Back

Navigation

My Accounts

Registration

Manage Designated Persons

Miscellaneous

Apply for Review

Accounting Software Survey

SORELLA (M) SDN BHD

Business Reg. No.

My Balance

RM 0.00

NAMES AND ADDRESSES

Legal Name

Trading Name

Location / Business

Correspondence Address

I WANT TO...

Manage My Profile

ACCOUNTS² REQUESTS⁰ NOTICES³ LETTERS⁵

MY ACCOUNTS²

| Account Id | Account Type | Frequency | Address | Balance(RM) | |
|--------------|------------------------|-----------|---------|-------------|--------|
| 001234567890 | Goods and Services Tax | Monthly | | 0.00 | |
| | Goods and Services Tax | Monthly | | 0.00 | Ceased |

Step 3



Menu Log Off

Home

Back

Navigation

My Accounts

Registration

Simplified Tax Invoice

Change Group Representative

Add Group Member

Remove Group Member

Refund

Update Refund Bank Account

Apply for Special Refund

Check Refund Request Status

Miscellaneous

Submit a Document

Request a Remission

Submit Form F

GOODS AND SERVICES TAX

Business Reg. No.

Monthly

My Balance

Pending

RM 0.00

Name

Trading Name

Location / Business

Correspondence Address

I WANT TO...

Make a Payment

Authorize Tax Agent Access

Request to Close Account

PERIODS¹ REQUESTS⁰ NOTICES⁰ LETTERS⁴ SCHEMES⁰

ATTENTION REQUIRED² SEARCH

PERIODS FROM 04-JUN-2013

| Period | Return Status | | Tax (RM) | Penalty (RM) | Credit (RM) | Balance (RM) | Messages |
|-------------|------------------|-----------------|------------|--------------|-------------|--------------|-------------|
| 30-Jun-2015 | Generated | File Now Pay | 0.00 | 0.00 | 0.00 | 0.00 | File Return |
| 31-May-2015 | Generated | File Now Pay | 0.00 | 0.00 | 0.00 | 0.00 | File Return |
| 30-Apr-2015 | Ontime-Processed | View Return Pay | 291,470.69 | 0.00 | 291,470.69 | 0.00 | |

3 Rows

Step 4

Step 5



Menu Log Off

Home

Back

Navigation

My Accounts

Goods and Services Tax Return -
30-Apr-2015

GOODS AND SERVICES TAX RETURN

Goods and Services Tax :
Period : 30-Apr-2015
Due : 01-Jun-2015
Status : Ontime-Processed
Confirmation # : 1-278-936-576

Review Return Details

Next

Amend Print

Step 6

ABOUT THE SERVICE

- This service allows a registered Goods and Services taxpayer to declare their GST for the selected filing period.
- Your session will expire after 15 minutes of inactivity.

WHAT YOU NEED

- GST info for the selected filing period.

AFTER YOU FINISH

- Print the confirmation page for your records.
- If a payment is due, make a payment using TAP, a designated bank, or by mailing a cheque to the processing centre.

5

Menu Log Off

Home

Back

Navigation

My Accounts

Goods and Services Tax Return

Review Return Details

Next

Save and Finish Later

Cancel

Import

Step 7 (a)

- This service allows a registered Goods and Services taxpayer to declare their GST for the selected filing period.
- Your session will expire after 15 minutes of inactivity.

WHAT YOU NEED

AFTER YOU FINISH

Previous

Return Details

Next

GOODS AND SERVICES TAX RETURN

Step 7 (b)

OUTPUT TAX

| | | |
|---|----|--------------|
| Total Value of Standard Rated Supply | RM | 4,835,374.64 |
| Total Output Tax (Inclusive of Tax Value on Bad Debt Recovered & other Adjustments) | RM | 291,470.69 |

INPUT TAX

| | | |
|---|----|--------------|
| Total Value of Standard Rated Acquisition | RM | 2,530,917.78 |
| Total Input Tax (Inclusive of Tax Value on Bad Debt Relief & other Adjustments) | RM | 148,237.19 |
| GST Amount Payable | RM | 143,233.50 |
| GST Amount Claimable | RM | 0.00 |

Previous Additional Details Next

GOODS AND SERVICES TAX RETURN Step 7 (c)

ADDITIONAL INFORMATION

| | | |
|--|----|------|
| Total Value of Local Zero-Rated Supplies | RM | 0.00 |
| Total Value of Export Supplies | RM | 0.00 |
| Total Value of Exempt Supplies | RM | 0.00 |
| Total Value of Supplies Granted GST Relief | RM | 0.00 |
| Total Value of Goods Imported Under Approved Trader Scheme | RM | 0.00 |
| Total Value of GST Suspended Under Approved Trader Scheme | RM | 0.00 |
| Total Value of Capital Goods Acquired | RM | 0.00 |
| Total Value of Bad Debt Relief Inclusive Tax | RM | 0.00 |
| Total Value of Bad Debt Recovered Inclusive Tax | RM | 0.00 |

Previous Industry Codes Next

GOODS AND SERVICES TAX RETURN Step 7 (d)

BREAKDOWN VALUE OF OUTPUT TAX IN ACCORDANCE WITH MAJOR

| MSIC Code | Value of Output Tax | Percentage |
|-----------|---------------------|------------|
| 46413 | RM 291,470.69 | 100 % |
| | RM 0.00 | 0 % |
| | RM 0.00 | 0 % |
| | RM 0.00 | 0 % |
| | RM 0.00 | 0 % |
| Others | RM 0.00 | 0 % |
| Total | RM 291,470.69 | 100 % |

Previous Amendment Reason Next

GOODS AND SERVICES TAX RETURN

Reason for Amendment TAP

Step 7 (e)

Previous Return Summary Submit

GOODS AND SERVICES TAX RETURN Step 7 (f)

GOODS AND SERVICES TAX RETURN FOR

| | |
|-----------------------------|---------------|
| GST Amount Payable | RM 143,233.50 |
| GST Amount Claimable | RM 0.00 |
| Local Zero-Rated Supplies | RM 0.00 |
| Export Supplies | RM 0.00 |
| Exempt Supplies | RM 0.00 |
| Supplies Granted GST Relief | RM 0.00 |

This will submit your 30-Apr-2015 Goods and Services Tax Return to the Royal Malaysian Customs Department.

Are you sure you want to continue?

Password **gst2@15** Mandatory

Ok Cancel

Step 7 (g)

| | | |
|-------|---------------|------|
| Total | RM 291,470.69 | 100% |
|-------|---------------|------|



Step 8 (b)

Menu

Log Off

Home

Back

Navigation

My Accounts

Act: 001684226048

Goods and Services Tax Return - 30-Jun-2015

Goods and Services Tax Return Request

You have submitted your request **successfully**.

Your return has been received and is pending for processing. Kindly proceed to pay your amount due as below.

| | |
|----------------------------|----------------------|
| Taxpayer Name | APIT SATAY |
| GST No. | 001684226048 |
| Filing Period | 30-Jun-2015 |
| Amount Due | RM 3,059.79 |
| Due Date | 31-Jul-2015 |
| Submitted On | 17-Sep-2015 18:58:04 |
| Acknowledgment Receipt No. | 1-684-689-152 |

Please print a copy of this receipt for record purposes. For further information and inquiries please visit our website www.gst.customs.gov.my or contact us at 03-78067200/ 1300-888-500.

OKPrintable View

Print

Print Acknowledgement Receipt

Make a Payment

Step 8 (a)

9

Print

Total: 1 sheet of paper

PrintCancel

Destination

KONICA MINOLTA 654...

Change...

Pages

All

e.g. 1-5, 8, 11-13

Copies

1

Layout

Portrait

Color

Black and white

Options

Two-sided

More settings

Print using system dialog... (Ctrl+Shift+P)

9/17/2015

MLS: Taxpayer Access Point (TAP)



Step 8 (a)

Print

Print Acknowledgement Receipt

Make a Payment

You have submitted your request **successfully**.

Your return has been received and is pending for processing. Kindly proceed to pay your amount due as below.

| | |
|----------------------------|----------------------|
| Taxpayer Name | ABC SDN. BHD. |
| GST No. | 001234567899 |
| Filing Period | 30-Jun-2015 |
| Amount Due | RM 3,059.79 |
| Due Date | 31-Jul-2015 |
| Submitted On | 17-Sep-2015 18:58:04 |
| Acknowledgment Receipt No. | 1-684-689-152 |

Please print a copy of this receipt for record purposes. For further information and inquiries please visit our website www.gst.customs.gov.my or contact us at 03-78067200/ 1300-888-500.

OKPrintable View

Print
Total: 2 sheets of paper

Print **Cancel**

Destination: OKI DATA CORP B411
Change...

Pages: ☒ All
e.g. 1-5, 8, 11-13

Copies: **+** **-**

Color: **Black and white**

+ More settings

Print using system dialog... (Ctrl+Shift+P)

JABATAN KASTAM DIRAJA MALAYSIA
ROYAL MALAYSIAN CUSTOMS DEPARTMENT

GST - 03

PENYATA CUKAI BARANG DAN PERKHIDMATAN
GOODS AND SERVICES TAX RETURN

☐ **Pindaan**
Amendment

BAHAGIAN A : BUTIRAN ORANG BERDAFTAR

Sila potong keratan ini dan sertakan bersama bayaran

Cukai Barang & Perkhidmatan

Nombor Bauca : 10426941441

Jumlah Yang Perlu Dibayar : 143,233.50

Jumlah Bayaran : RM

Untuk Kegunaan Pejabat

RTNPFYM

- Untuk pembayaran secara elektronik, sila layan: <https://gst.customs.gov.my/TAP>
 - Bayaran Melalui Cek dan Bank Draft hendaklah di atas nama KETUA PENGARAH KASTAM MALAYSIA
 - Lawati cawangan ejen bank berikut untuk membuat pembayaran: RHB, Maybank, CIMB, Public Bank, Hong Leong, Alliance Islamic Bank & Bank Islam
 - Pos Bayaran Kepada : JABATAN KASTAM DIRAJA MALAYSIA PUSAT PEMROSESAN GST, ARAS 1, BLOK A, KOMPLEKS KASTAM WPKL, JALAN SS 6/3, KELANA JAYA, 47300, PETALING JAYA, SELANGOR

****Kastam is allowed to do amendment for the past 36 Months but once you is submit is under Admendment then you are telling Kastam that you have made mistaken but then is better that you confess yourself rather than check by Kastam then everything is too late.**

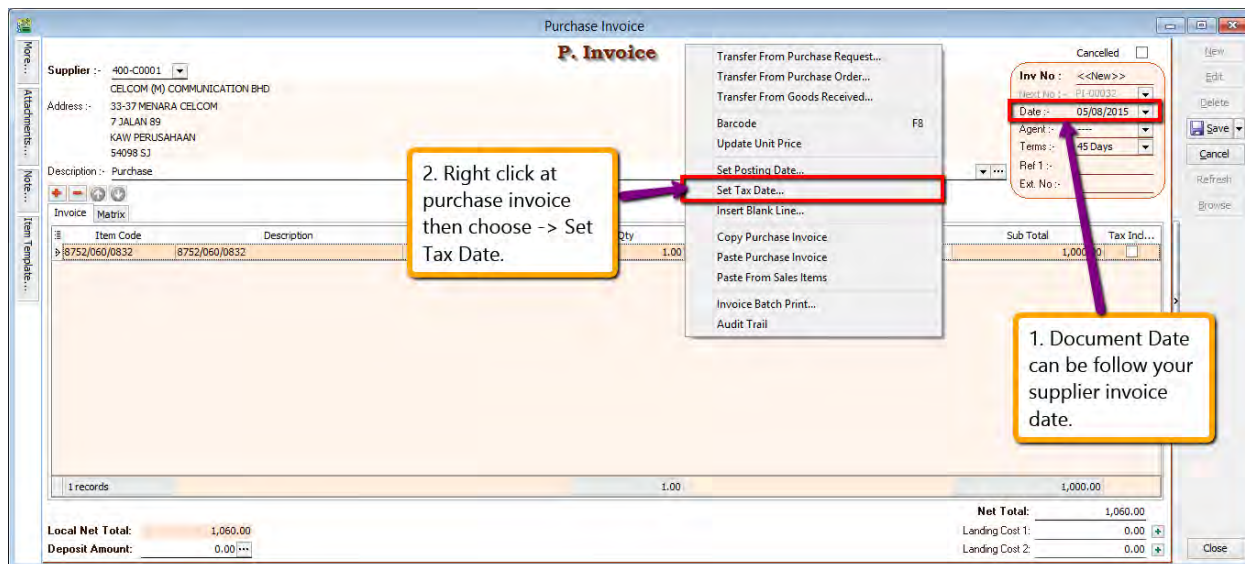
Payroll

www.SQL.com.my

Set Tax Date

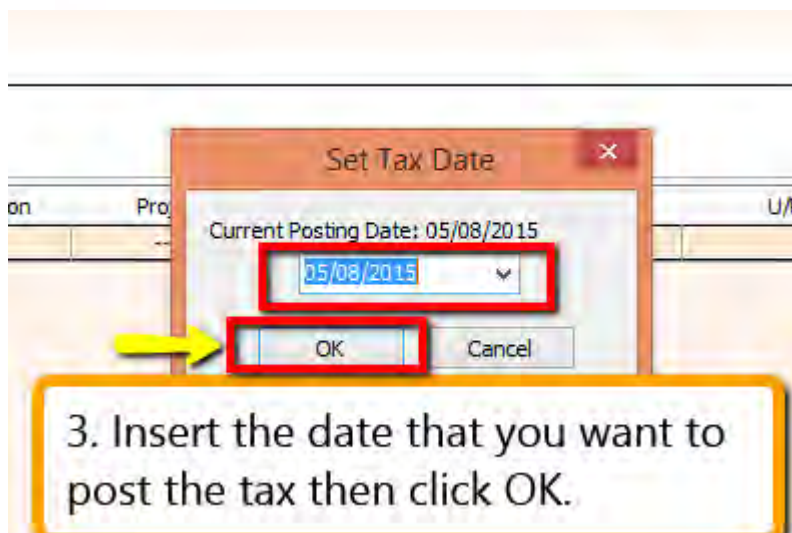
Then how if you have been process your GST 03 but then after that only received Purchase Invoice from Supplier which on last cycle ?

Don't worry...SQL have been considerate about this issue,your purchase invoice might be late received from supplier but then you have been process your GST-03,at the same time you still want your account capture correctly for aging and statement,just the tax have to in next batch of GST-03.

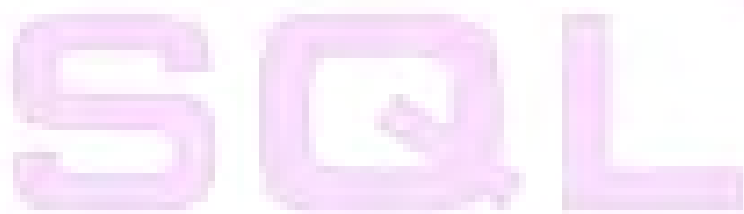


Step 1 : Issue invoice as usual and the **document date** have to follow your **supplier invoice date**.

Step 2 : **Right click** at the wording of " P.Invoice " then **choose Set Tax Date**.



Step 3 : **Insert the date** that you want to post the **tax** then click on OK.



SQL

GST-10 Deemed Supplies for Gift

Account

Payroll

User Guide :

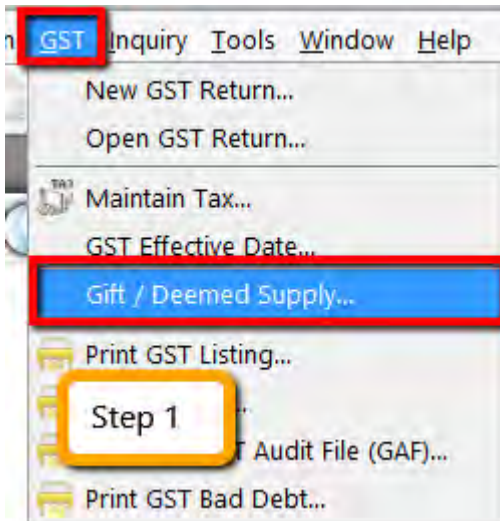
http://www.sql.com.my/document/sqlacc_docs/PDF/GST20-Gift_Deemed_Supplies.pdf

Deemed Supplies for Gift

Gift Rule apply when you are giving gift to your customer or employee which the total amount is more than RM 500 per person on a yearly basis. SQL will also handle the Gift Rule automatically.

Video Guide Link: http://www.sql.com.my/video/sqlacc_tutorial/GST-20_Gift.mp4

Step 1 : Click on **GST | Gift / Deemed Supply**.



Step 2 : Select the document type either **Gift** or **Deem Supply**.

Step 3 : Select **Customer / staff**.

Step 4 : Key-in your item code or else actually you can key-in description directly instead of maintain the item code then treat as gift so is optional for you. Please enter your preferred **expenses account code**.

Step 5 : System will **auto detect the yearly amount** as per financial year for the particular customer/Staff so once the customer / staff have received the gift amount exceed RM 500 then system will **auto calculate the tax amount**.

Gift / Deemed Supply

Gift

Type: Gift
 Code: 300-A0002
 ALPHA & BETA COMPUTER
 Address: 838 JALAN WORLD
 40485 RAWANG
 SELANGOR DE
 Attention: MR ALPHA
 Phone: 03-48573689
 Email:
 Description: Gift

Doc No: GI-00001
 Date: 01/04/2015
 Agent: SY
 Area: RAWANG

Step 2
 Step 3

Tax Estimator

| Item Code | Description | Qty | UOM | U/Cost | Sub Total | Tax | Tax Amount | Sub Total (...) | Expenses ... | Tax Rate |
|-----------|-------------|-------|------|--------|-----------|-----|------------|-----------------|--------------|----------|
| ▶ ANT | ANTENNA | 10.00 | UNIT | 40.00 | 400.00 | DS | 0.00 | 400.00 | 990-000 | 6% |

Step 4

1 records

Yearly Amount: 550.00
 Entitle Yearly Exempt RM 500.00

Net Total: 400.00

Step 5

Step 6 : During process of GST-03 Return, if the system detects there are deemed supplies (DS) under gift, it will add this GST Tax under DS as output Tax, the tax amount will auto capture.

5) Cukai Output
 Output Tax

a) Jumlah Nilai Pembekalan Berkadar Standard *
 Total Value of Standard Rated Supply

b) Jumlah Cukai Output (Termasuk Hutang Lapuk Dibayar Balik dan Pelarasan lain) *
 Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustments) *

Amaun (Amount)

RM 578.30

RM 34.70

Step 6

Borang ini ditetapkan di bawah Peraturan-Peraturan Cukai Barang dan Perkhidmatan 2000 (This form is prescribed under Goods and Services Tax Regulations 2000)

GST-03 - Field_5b

| Doc Date | Tax Date | Tax | Local Amount | Local Tax Amount | Doc No | From Doc Type |
|------------|------------|-----|--------------|------------------|-------------|---------------|
| 05/07/2015 | 05/07/2015 | SR | 0.00 | 0.00 | IV-07/15001 | IV |
| 01/08/2015 | 01/08/2015 | SR | 28.30 | 1.70 | IV-08/15001 | IV |
| 08/08/2015 | 08/08/2015 | DS | 550.00 | 33.00 | GI-00002 | GI |

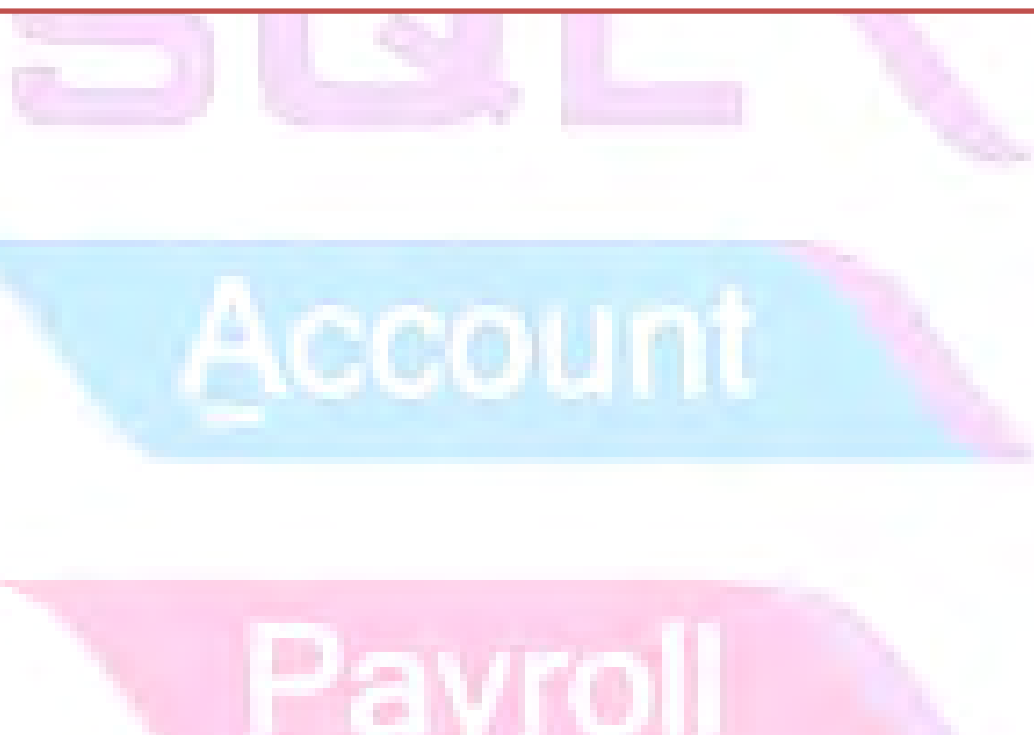
578.30 34.70

- Base on the latest updated info from Kastam the figure should be **\$ 42**,Kastam rules will according to the **previous Gift amount** and **sum up total X 6%**,whenever the **figure exceed \$ 500 and above**.
- Yearly limit 500 as per **FINANCIAL YEAR**.

Gift to the same company/staff within the same financial year

| | | | |
|------------|--------|-------|---------------|
| 01/04/2015 | Hamper | \$300 | \$0 |
| 01/03/2016 | Hamper | \$400 | \$12 or \$24? |

Base on the latest updated info from Kastam the figure should be **\$ 42**,Kastam rules will according to the **previous Gift amount** and **sum up total X 6%**,whenever the **figure exceed \$ 500 and above**.



** Above GST Gift Rules You May Refer to Video :

YouTube : [GST 20 Gift](#)

SQL Video : http://www.sql.com.my/video/GST-20_Gift.mp4

GST-11 Mixed Supplies Apportionment

SQL

Account

Payroll

www.SQL.com.my

A college monthly revenue \$10,000 breakdown

70% (\$7000 ES) Tuition Fee. **30% (\$3000 SR) Books, Admin Fee,...etc.** Since tuition fee is exempted supply, hence it is 0% tax. Books & misc fees are standard rated, hence it is 6% tax. If rental for the college building is \$1000, then input tax (TX) claim of 6% is \$60, but due to its mix supplies nature $\$60 * 30\%$ is required.

Why? Because their tax contribution is only 30%, hence the college is only entitled to claim 30% of the input tax(TX-RE).

Since the ratio changes monthly, the GST-03 have to auto

Payroll

www.SQL.com.my

SQL

GST-12 Capital Goods Adjustment (CGA)

Account

Payroll

www.SQL.com.my

Capital Goods Adjustment

Pilling Machine purchase in Year 1 at \$1,000,000 can claim 6% input tax of \$60,000.

| | | |
|-------|--------------------------|--------------------------|
| Year1 | Commercial 100% (tax 6%) | |
| Year2 | Commercial 100% (tax 6%) | |
| Year3 | Commercial 50% (tax 6%) | Residential 50% (tax 0%) |
| Year4 | Commercial 50% (tax 6%) | Residential 50% (tax 0%) |
| Year5 | Commercial 50% (tax 6%) | Residential 50% (tax 0%) |

However on Year 3, the developer did another project that is half commercial, half residential and using the same pilling machine.

Then the pilling machine which earlier claimed \$60,000 input tax will require recalculation because only 50% of the current business contribute 6% tax.

\$60,000 / 5 years * 50% = \$6000 will be tax payable for year 3, 4, & 5.

5 years for machine.
10 years for property.

www.SGL.com.my

GST-13 Sales Rebate / Incentive

Account

Payroll

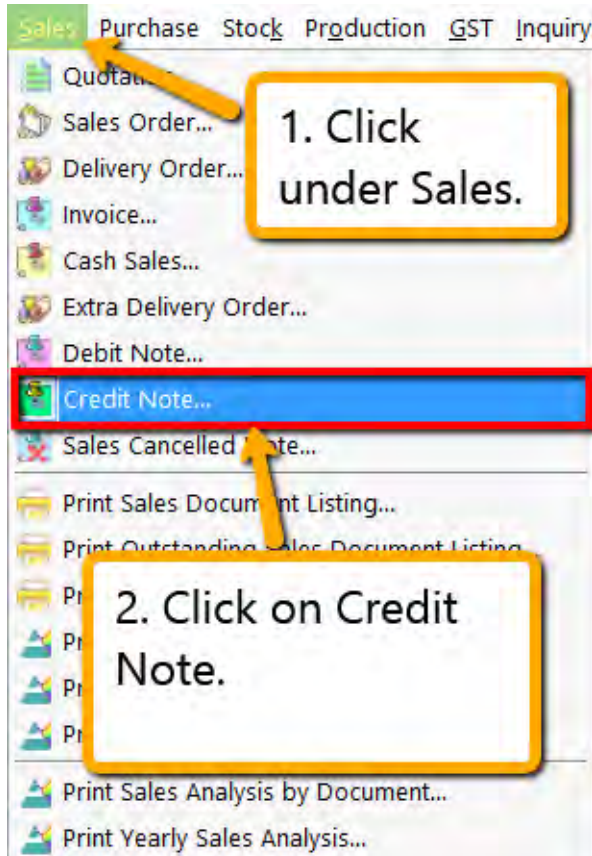
www.SQL.com.my

User Guide :

http://www.sql.com.my/document/sqlacc_docs/PDF/GST26-Credit-Noted-for-Sales-Rebate.pdf

Credit Noted for Sales Rebate & Incentive :

Let say if the customer hit target or you give rebate for the particular customer after you bill all the invoices, for those non stock control related :



Step 1 : Click under **Sales**.

Step 2 : Look for Sales Credit Note.

Credit Note

Customer :- 300-A0002
ALPHA & BETA COMPUTER
Address :- 838 JALAN WORLD
40485 RAWANG
SELANGOR DE
Description :- Sales Returned

CN No :- CN-00023
Next No :- CN-00024
Date :- 02/04/2015
Agent :- SY
Terms :- 45 Days
Ref1 :-
Ext. No :-

3. Update the reason and invoice number together with invoice date, then charge under SR tax code and Save the credit note.

| Ite... | Description | Qty | UOM | U/Price | U/Cost | Dis... | Tax | Tax A... | Sub Tota... |
|--------|---|------|-----|----------|--------|--------|-----|----------|-------------|
| 1 | Hit Sales Target Incentive 100K (IV-0001-IV0020) Date : 01/042015 | 1.00 | | 1,000.00 | <AU.. | | SR | 60.00 | 1,060.00 |

Local Net Total: 1,060.00
Net Total: 1,060.00

Step 3 : Update the reason, invoice number, invoice date then charge the tax code under SR and Save the credit note.

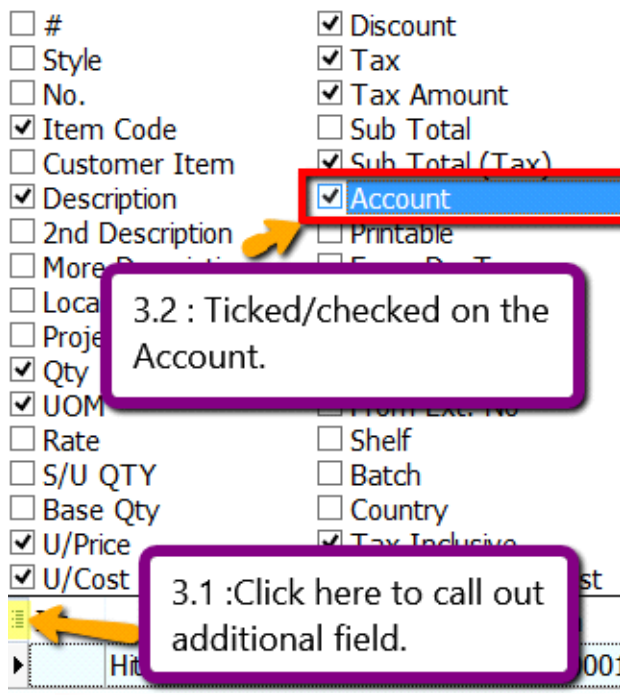
The reason of the rebate / incentive must together with the invoice number and invoice date:

P/S :

The invoice number = don't need in detail, you just have to list down the first number and the last of the invoice number will do, eg : IV-0001-IV-0005.

Invoice date = For the invoice date, you may insert the last invoice's date for record purpose will do.

How to post the Credit Note to the account that I want?



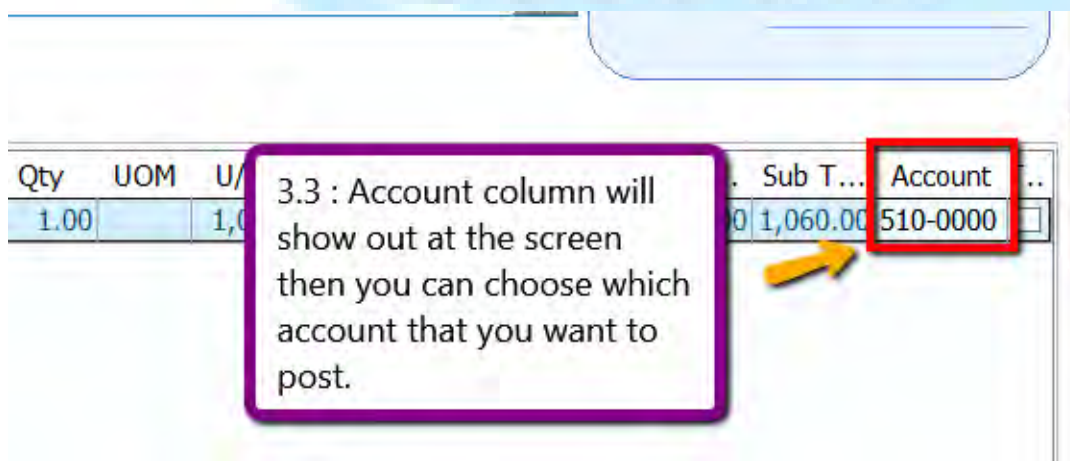
☐ # ☒ Discount
☐ Style ☒ Tax
☐ No. ☒ Tax Amount
☒ Item Code ☐ Sub Total
☐ Customer Item ☒ Sub Total (Tax)
☒ Description ☒ Account
☐ 2nd Description ☐ Printable
☐ More Description ☐ From Extra No
☐ Local ☐ Shelf
☐ Project ☐ Batch
☒ Qty ☐ Country
☒ UOM ☒ Tax Inclusive
☐ Rate ☐ S/U QTY
☐ Base Qty
☒ U/Price
☒ U/Cost

3.2 : Ticked/checked on the Account.

3.1 : Click here to call out additional field.

3.1 : Click on the small button to call out those additional field.

3.2 : Ticked/ Checked on the field of " Account "

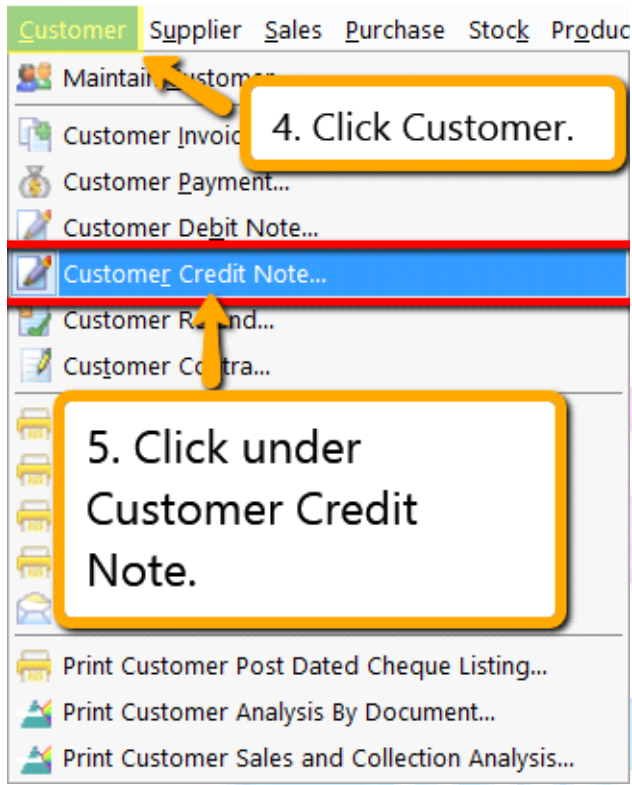


| Qty | UOM | U/ | Sub T... | Account |
|------|-----|-----|------------|----------|
| 1.00 | | 1,0 | 0 1,060.00 | 510-0000 |

3.3 : Account column will show out at the screen then you can choose which account that you want to post.

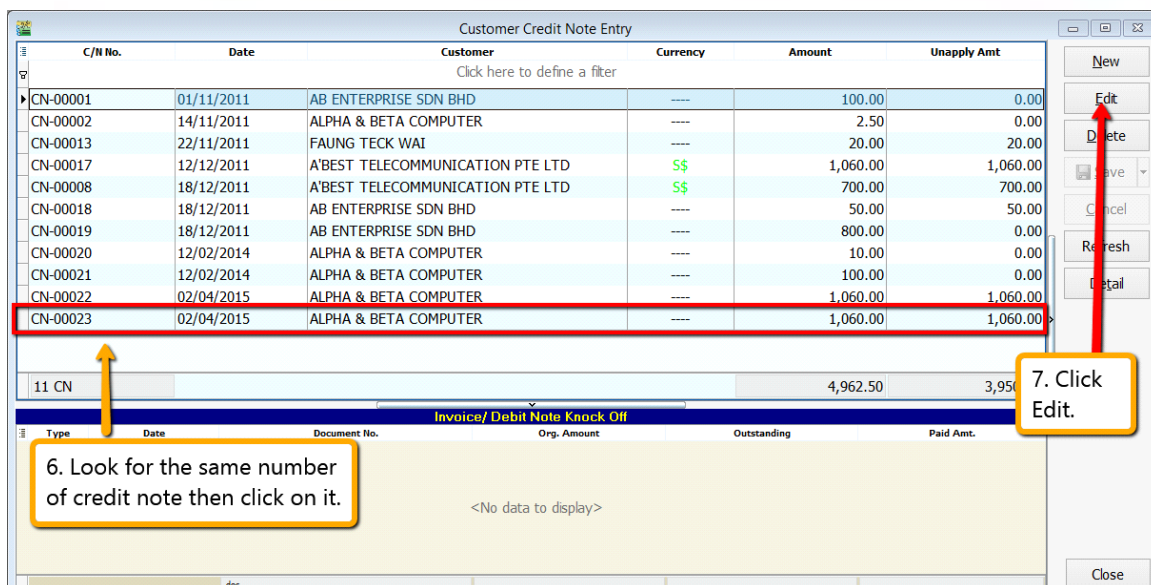
Step 3.3 : Account column will show out at the screen then you may choose which account that you want to post for this credit note.

How to knock off all the outstanding invoices?



Step 4 : Click Customer.

Step 5 : Click under Customer Credit Note.



Step 6 : Look for the same number of the credit note just now that you created.

Step 7 : Click on Edit.

Step 8 : System will prompt you reminder that this document was posted from Sales | Credit Note... Do you want to edit this document? Click Yes.

Customer Credit Note Entry

Customer Code: 300-A0002 Area: RAWANG Currency: ---

Customer Credit Note C/N No: CN-00023
 Next No: CN-00024 Date: 02/04/2015 Agent: SY
 Ext. No:

Cancelled ☐

Customer: ALPHA & BETA COMPUTER

| GL Account | Description | Project | Amount | Tax | Tax Amount | Tax Inclusive | Sub Total (...) |
|------------|---|---------|----------|-----|------------|--------------------------|-----------------|
| 510-0000 | Hit Sales Target Incentive 100K (IV-0001-IV0020)... | ---- | 1,000.00 | SR | 60.00 | <input type="checkbox"/> | 1,060.00 |

1 records

Local Net Total: 1,060.00 Net Total: 1,060.00

C/N Description: Sales Returned Unapplied Amt: 0.00

Knock Off Invoices / Debit Notes

| Type | Date | Doc No. | Amount | Outstanding | Pay | |
|-----------|------------|----------|----------|-------------|----------|-------------------------------------|
| IV | 20/02/2011 | IV-00004 | 9,380.00 | 2,023.00 | 1,060.00 | <input checked="" type="checkbox"/> |
| IV | 18/12/2011 | IV-00010 | 0.00 | 0.00 | 0.00 | <input type="checkbox"/> |
| DN | 12/02/2014 | DN-00000 | 0.00 | 0.00 | 0.00 | <input type="checkbox"/> |
| IV | 12/02/2014 | IV-00100 | 0.00 | 0.00 | 0.00 | <input type="checkbox"/> |
| IV | 18/01/2015 | IV-00100 | 0.00 | 0.00 | 0.00 | <input type="checkbox"/> |
| IV | 10/03/2015 | 1000000 | 0.00 | 0.00 | 0.00 | <input type="checkbox"/> |
| 8 records | | | Total: | 15,016.20 | 7,159.20 | 1,060.00 |

Buttons: New, Edit, Delete, Save, Cancel, Refresh, Browse, Close

10. Click Save.

9. Tick / check on the invoice that you want to knock off the outstanding.

Step 9 : Tick / check on those invoice that you want to knock off the outstanding.

Step 10 : Save the Customer Credit Note.

Account

Payroll

www.SQL.com.my

GST-14 Consignment Items & Promotional Items

SQL\

Account

Payroll

www.SQL.com.my

Consignment Items

- Consigner have to bill Consignee within 12 months even though not selling for those item so system you have to do a stock transfer, adjust stock IN and stock OUT again on the same date.

No : XF-00002

Date : 01/05/2016

| | From | To | Qty | UOM |
|--------------|-------|------|------|------|
| ED MODEL 101 | TESCO | ---- | 6.00 | UNIT |

No : XF-00003

Date : 01/05/2016

| | From | To | Qty | UOM |
|--------------|------|-------|------|------|
| ED MODEL 101 | ---- | TESCO | 6.00 | UNIT |

Adjustment or Transfer In Paper But Not Physically

Invoice

Customer: 300-A0001
ALI ENTERPRISE

Address :-

Description :- Sales

Inv No : IV-00004
Next No :- IV-00005
Date :- 02/04/2015
Agent :-
Terms :- 30 Days
Ref 1 :-
Ext No :-

Profit Estimator

| Item Code | Description | Qty | UOM | U/Price | Sub Total | Tax | Tax I... | Tax Amount | Sub Total (...) |
|-----------|----------------------------|------|------|---------|-----------|-----|----------|------------|-----------------|
| | COLGATE TOOTHPASTE | 5.00 | UNIT | 5.50 | 25.94 | SR | ✓ | 1.56 | 27.50 |
| | BUY 5 COLGATE, FREE 2 BOWL | 2.00 | UNIT | 0.00 | 0.00 | SR | ✓ | 0.00 | |

2 records

Deposit Amount: 0.00

Local Net Total: 27.50

Net Total: 27.50

you have to list very detail, why is your price zero, either it's a FREE GIFT / BUY 10 FREE 1/ NOT FOR SALES etc...

**** Reason is most important if you have such situation, if you have given out sample to your customer, for physical goods you need to wrap with stick “sample/ not for sale” to differentiate your packaging, but it’s more advisable if you have different packaging with sticker... AND to share that**

Purchase With Purchase Not Applicable Because 2nd Item Require Purchase

GST-15 Imported Services (RSA)

SQL

Account

Payroll

www.sql.com.my

User Guide :

http://www.sql.com.my/document/sqlacc_docs/PDF/GST21-RSA.pdf

Import Service Treatment :

GST on Imported Services (Sec 13) is accounted by way of the reverse charge mechanism.

Reverse Charge Mechanism (also known as Self Recipient Accounting-RSA)

A supplier who does not belong in Malaysia and supplies services to a customer in Malaysia does not have to charge GST. However, the customer who received the services is required to account for GST by a reverse charge mechanism.

The recipient have to pay tax for the imported services he received and the same time claim input tax in his GST return. Reverse charge mechanism is an accounting procedure where a recipient (as the customer) of the supply, acts as both, the supplies and the recipient of the services.

Video Guide Link: [http://www.sql.com.my/video/sqlacc_tutorial/GST-21-Imported_Services\(RSA\).mp4](http://www.sql.com.my/video/sqlacc_tutorial/GST-21-Imported_Services(RSA).mp4)

Example:

1. Royalty fee charged in Malaysia by non resident business situated outside Malaysia from Jan - Dec 2016 = USD 200,000
2. Date of invoice = 10 March 2016
3. Bank prevailing rate = Rm2.50 (Date: 10 March 2016)

Calculation for GST:

1. Consideration for the supply @Rm2.50 = Rm500,000.00 + GST 6%
2. GST to be accounted by recipient @6% GST = Rm30,000.00

RSA:

Account GST output = Rm30,000.00

Claim GST Input = Rm30,000.00

Time of Supply

1. When supply are paid for (Date of payment made) - no longer
2. Since 01 Jan 2016, which ever is the earlier:-
 - a. Payment made; or
 - b. Invoice date.

Step 1 : Make sure you have create a tax code which under **RSA** and Tax type is under **Easy GST- Recipient Self-Accounting**, Input Tax = TX, Output Tax = DS.

Code: RSA ☒ Active

Description: Easy GST - Recipient Self-Accounting

Switch to Standard Mode

Tax Type: Easy GST - Recipient Self-Accounting

Input Tax: TX

Output Tax: DS

Purchases with GST incurred at 6% and directly attributable to taxable supplies

Deemed supplies

Buttons: New, Edit, Delete, Save, Cancel, More, Preview, Refresh, Browse

Payment made before the invoice

Step 1 : Click GL | Cash Book Entry (PV) | New PV.

Cash Book Entry

Click here to define a filter

| Voucher No. | Date | Description | Cheque No | From | Local DR | Local CR |
|-------------|------------|------------------------|--------------------|------|-----------|----------|
| OR-00058 | 01/01/2010 | ALPHA & BETA COMP... | | PM | 1,500.00 | 0.00 |
| 4 | 01/01/2011 | ALPHA & BETA COMP... | | PM | 106.00 | 0.00 |
| OR-00030 | 07/01/2011 | ALPHA & BETA COMP... | 87678868 | PM | 100.00 | 0.00 |
| OR-00027 | 09/01/2011 | KITTY SECURITY SDN ... | | PM | 10,000.00 | 0.00 |
| OR-00003 | 11/01/2011 | KITTY SECURITY SDN ... | OBB 124358 | PM | 4,000.00 | 0.00 |
| OR-00036 | 13/01/2011 | ALPHA & BETA COMP... | | PM | 2.00 | 0.00 |
| OR-00004 | 22/01/2011 | KITTY SECURITY SDN ... | EBB 124789 | PM | 6,000.00 | 0.00 |
| OR-00005 | 20/02/2011 | KITTY SECURITY SDN ... | MBB 393000 | PM | 10,000.00 | 0.00 |
| OR-00006 | 20/02/2011 | ALPHA & BETA COMP... | MBB 388900 | PM | 5,000.00 | 0.00 |
| OR-00008 | 20/02/2011 | AB ENTERPRISE SDN ... | MBB 399921 | PM | 6,000.00 | 0.00 |
| CS-00009 | 18/03/2011 | AB ENTERPRISE SDN ... | | PM | 475.00 | 0.00 |
| MCOR-00010 | 12/09/2011 | CASH SALES | 1240 3154 3419 ... | PM | 1,500.00 | 0.00 |
| CS-00002 | 09/12/2011 | KITTY SECURITY SDN ... | | PM | 25,600.00 | 0.00 |
| MCOR-00011 | 15/12/2011 | ALPHA & BETA COMP... | | PM | 10.00 | 0.00 |
| OR-00012 | 17/12/2011 | ALPHA & BETA COMP... | | PM | 2.50 | 0.00 |
| OR-00014 | 17/12/2011 | ALPHA & BETA COMP... | | PM | 5.00 | 0.00 |
| VCOR-00013 | 17/12/2011 | ALPHA & BETA COMP... | | PM | 50.00 | 0.00 |
| OR-00016 | 30/12/2011 | A'BEST TELECOMMUN... | | PM | 1,234.00 | 0.00 |
| OR-00019 | 30/12/2011 | A'BEST TELECOMMUN... | 1234 | PM | 80.00 | 0.00 |
| OR-00021 | 31/12/2011 | AB ENTERPRISE SDN ... | | PM | 100.00 | 0.00 |
| OR-00022 | 31/12/2011 | AB ENTERPRISE SDN ... | | PM | 100.00 | 0.00 |
| OR-00056 | 21/02/2013 | CASH SALES | | PM | 1,000.00 | 0.00 |
| OR-00057 | 21/11/2013 | ALPHA & BETA COMP... | | PM | 10.00 | 0.00 |
| 51 vouchers | | | | | 87,786.20 | 106.00 |

Buttons: New PV, New OR, Edit, Delete, Save, Cancel, Refresh, Detail, Close

Step 2 : Enter the payment date eg. 02/06/2016

Step 3 : Select RSA in tax column.

Cash Book Entry

Payment Voucher

Cancelled ☐

Voucher No: <<New>>

Next No: PV-00001

Date: 02/06/2016

Project: ----

Pay To: Royalty Oversea LTD

Payment By: HSBC - USD ACCOUNT Currency: USD Rate: 4.1000 Agent: ----

Bank Charge: 0.00 Cheque No: Area: ----

Document Detail Grid

| G/L Code | GL Description | Description | Amount | Tax | Tax R... | Tax I... | Tax Amo... | Sub Total (Tax) |
|----------|----------------|-------------------------------|-----------|-----|----------|--------------------------|------------|-----------------|
| 999-999 | ROYALTY FEE | MAYBANK - Royalty Oversea LTD | 10,000.00 | RSA | 0% | <input type="checkbox"/> | 0.00 | 10,000.00 |

1 records Total: 10,000.00 0.00 10,000.00

Buttons: New PV, New OR, Edit, Delete, Save, Cancel, Refresh, Browse, Close

Note: Tax amount will be calculated after process the GST Return.

Step 4 : After GST Return processed, you can check the double entry posting from GL | **Print Journal of Transaction Listing.**

Journal of Transaction Listing

Date ☒ 01/06/2016 to 30/06/2016

Journal: ☒ BANK

Project: ☐

Agent: ☐

Area: ☐

Payment Method: ☐

Sort By: Date Ref No

☐ Use 2nd Description

Apply

| Ref No 1 | Account C... | Post Date | Description | Project | Curr... | Account Description | Local DR | Local CR | Tax |
|----------|--------------|------------|-------------------------------|---------|---------|---------------------|-----------|-----------|-----|
| PV-00001 | 999-999 | 02/06/2016 | MAYBANK - Royalty Oversea ... | ---- | USD | ROYALTY FEE | 41,000.00 | 0.00 | RSA |
| PV-00001 | GST-101 | 02/06/2016 | MAYBANK - Royalty Oversea ... | ---- | ---- | GST - CLAIMABLE | 2,460.00 | 0.00 | TX |
| PV-00001 | 310-004 | 02/06/2016 | Royalty Oversea LTD | ---- | USD | HSBC - USD ACCOUNT | 0.00 | 41,000.00 | |
| PV-00001 | GST-201 | 02/06/2016 | MAYBANK - Royalty Oversea ... | ---- | ---- | GST - PAYABLE | 0.00 | 2,460.00 | DS |

Count = 4 43,460.00 43,460.00

Double Entry - RSA:

| Account Code | Account Description | Tax Code | Local DR | Local CR | Taxable Period |
|--------------|---------------------|----------|----------|----------|---------------------------------|
| GST-101 | GST - Claimable | TX | 2,460.00 | 0.00 | June 2016 (follow payment date) |
| GST-201 | GST - Payable | DS | 0.00 | 2,460.00 | June 2016 (follow payment date) |

Invoice first payment after

Step 1 : Create a **purchase invoice** and select the tax code is under **RSA**.

The screenshot shows the 'Supplier Invoice Entry' window. The 'Supplier Code' is 400-N0001 and the 'Currency' is USD. The 'Area' is set to '----'. The 'Rate' is 4.2000. The 'Inv No' is '<<New>>'. The 'Date' is 02/06/2016. The 'Agent' is '----'. The 'Terms' are 60 Days. The 'Ext. No' is blank. The 'Bill From' is NOKIA CORP LTD. The 'Document Detail Grid' shows one record: '999-9... ROYALTY FEE' with an amount of 20,000.00 and a tax code of RSA. The 'Tax' column is highlighted with a red box. The 'Local Net Total' is 8,904.00 and the 'Net Total' is 2,120.00. The 'Invoice Description' is 'Purchase' and the 'Outstanding' amount is 2,120.00.

| Purch... | Description | Proj... | Amount | Tax | Tax ... | Tax ... | Tax Inclusive | Sub Total (Tax) |
|------------|-------------|---------|-----------|-----|---------|---------|---------------|-----------------|
| I 999-9... | ROYALTY FEE | ---- | 20,000.00 | RSA | 0% | 0.00 | | 20,000.00 |

1 record Total: 2,000.00 120.00 2,120.00

Local Net Total: 8,904.00 Net Total: 2,120.00

Invoice Description: Purchase Outstanding: 2,120.00

Note: Tax amount will be calculated after process the GST Return.

Step 4 : After GST Return processed, you can check the double entry posting from GL | **Print Journal of Transaction Listing**.

Journal of Transaction Listing

Date ☒ 01/06/2016 to 30/06/2016

Journal: ☒ PURCHASE

Project: ☐

Aqent: ☐

Area: ☐

Payment Method: ☐

Sort By: Date Ref No

☐ Use 2nd Description

Apply

| Ref No 1 | Account C... | Post Date | Description | Project | Curr... | Account Description | Local DR | Local CR | Tax |
|----------|--------------|------------|----------------|---------|---------|---------------------|-----------|-----------|-----|
| PI-00012 | 999-999 | 02/06/2016 | NOKIA CORP LTD | ---- | USD | ROYALTY FEE | 84,000.00 | 0.00 | RSA |
| PI-00012 | GST-101 | 02/06/2016 | NOKIA CORP LTD | ---- | ---- | GST - CLAIMABLE | 5,040.00 | 0.00 | TX |
| PI-00012 | 400-N0001 | 02/06/2016 | Purchase | ---- | USD | NOKIA CORP LTD | 0.00 | 84,000.00 | |
| PI-00012 | GST-201 | 02/06/2016 | NOKIA CORP LTD | ---- | ---- | GST - PAYABLE | 0.00 | 5,040.00 | DS |

Count = 4

89,040.00 89,040.00

☒ (Ref No 1 = PI-00012)

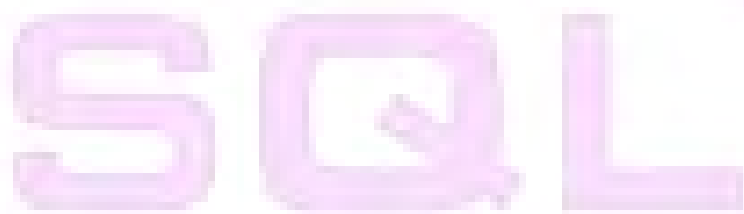
Customize...

Double Entry - RSA:

| Account Code | Account Description | Tax Code | Local DR | Local CR | Taxable Period |
|--------------|---------------------|----------|----------|----------|---------------------------------|
| GST-101 | GST - Claimable | TX | 5,040.00 | 0.00 | June 2016 (follow invoice date) |
| GST-201 | GST - Payable | DS | 0.00 | 5,040.00 | June 2016 (follow invoice date) |

Payroll

www.SQL.com.my

The logo for SQL (Singapore Quality Label) features the letters 'SQL' in a stylized, rounded font. The 'Q' is white with a blue outline, while the 'S' and 'L' are solid blue. To the right of the letters is a blue swoosh that curves upwards and to the right.

GST-16 Imported Goods

A blue, rounded rectangular label with the word 'Account' written in white, sans-serif font.A pink, rounded rectangular label with the word 'Payroll' written in white, sans-serif font.

User Guide :

http://www.sql.com.my/document/sqlacc_docs/PDF/GST28-Import_Goods_Treatment.pdf

Purchase Invoice

P. Invoice

Supplier :- 400-N0001 USD @ 3.8000

Address :- NOKIA CORP LTD
SUITE 210
COMPLEX NOKIA
NO 234 NOKIA ROAD
30489 LA

Description :- Purchase

Inv No :- PI-00030
Next No :- PI-00031
Date :- 06/04/2015
Agent :-
Terms :- 60 Days
Ref 1 :-
Ext. No :-

| Item Code | Description | Qty | UOM | U/Price | Sub Total | Tax | Tax Includ... | Tax Amount | Sub Total (Tax) | Import Curr. Code | Import Curr.... | Import Purch... |
|-----------|-------------|--------|------|---------|-----------|------|---------------|------------|-----------------|-------------------|-----------------|-----------------|
| ANT | ANTENNA | 100.00 | UNIT | 250.00 | 25,000.00 | IM-0 | | 0.00 | 25,000.00 | | | |

Step 1 :

Create your purchase invoice as usual, this is your foreign supplier so they are not going to charge you GST so you may insert the tax code is under IM-0.

If Forwarding Agent help you to pick up your items and they will paid on behalf the item for you :

Purchase Invoice

P. Invoice

Supplier :- 400-F0001
FREIGHT FORWARDER

Address :-

Description :- Purchase

Inv No :- <<New>>
Next No :- PI-00038
Date :- 02/04/2015
Agent :-
Terms :- 30 Days
Ref 1 :-
Ext. No :-

| Item Code | Description | Qty | U... | U/Price | Sub Total | Tax | Tax... | Tax Amount | Sub Total ... | Account | Import Purch... |
|-----------|-------------|------|------|----------|-----------|-----|--------|------------|---------------|----------|-----------------|
| | DUTY FEES | 1.00 | | 5,000.00 | 5,000.00 | TX | | 300.00 | 5,300.00 | 610-0000 | |
| | INSURANS | 1.00 | | 500.00 | 500.00 | TX | | 30.00 | 530.00 | 610-0000 | |
| | TRANSPORT | 1.00 | | 300.00 | 300.00 | TX | | 18.00 | 318.00 | 610-0000 | |

3 records

INSERT ALL THE CHARGES YOUR FREIGHT FORWARDER BILL YOU

Local Net Total: 6,148.00
Deposit Amount: 0.00

Net Total: 6,148.00
Landing Cost 1: 0.00
Landing Cost 2: 0.00

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Purchase Invoice

P. Invoice

Cancelled ☐

Inv No : <<New>>

Next No :- PI-00038

Date :- 02/04/2015

Agent :-

Terms :- 30 Days

Ref 1 :-

Ext No :-

Supplier Item

Description

2nd Description

More Description

Permit No

Location

Project

Qty

UOM

Rate

S/U QTY

Base Qty

U/Price

Disc

Sub Total

Tax

Tax Inclusive

L/Cost1

L/Cost2

Account

Delivery Date

Printable

Transferable

From DocType

From DocNo

Remark 1

Remark 2

From Ext. No

Shelf

Batch

Import Curr. Code

Import Curr. Rate

Import Purchase Amt

| Item Code | Description | Qty | U... | U/Price | Sub Total | Tax | Tax... | Tax Amount | Sub Total ... | Account | Import Purch... |
|-----------|-------------|------|------|----------|-----------|-----|--------|------------|---------------|----------|-----------------|
| | DUTY FEES | 1.00 | | 5,000.00 | 5,000.00 | TX | | 300.00 | 5,300.00 | 610-0000 | |
| | INSURANS | 1.00 | | 500.00 | 500.00 | TX | | 30.00 | 530.00 | 610-0000 | |
| | TRANSPORT | 1.00 | | 300.00 | 300.00 | TX | | 18.00 | 318.00 | 610-0000 | |
| | | 0.00 | | 0.0000 | 0.00 | TX | | 0.00 | | 610-0000 | |
| 4 records | | 3.00 | | | 5,800.00 | | | 348.00 | 6,148.00 | | |

Local Net Total: 6,148.00

Deposit Amount: 0.00

Net Total: 6,148.00

Landing Cost 1: 0.00

Landing Cost 2: 0.00

Close

Purchase Invoice

GST Imports

Currency Code: USD

Currency Rate: 3.1000

Purchase Amount: 3,333.33

Customs Local Amount: 10,036.25

Tax: IM

Tax Amount: 602.17

Permit No: K1: 5445642455234

OK

Cancel

Local Net Total: 6,750.17

Deposit Amount: 0.00

Landing Cost 1:

Landing Cost 2: 0.00

Close

step 1: click on "import purchase amt" column

| Item | Description | Qty | U/Price | Tax | Tax ... | Sub T... | Import Pu... |
|------|---|------|----------|-----|---------|----------|--------------|
| | DUTY FEES | 1.00 | 5,000.00 | TX | 300.00 | 5,300.00 | |
| | INSURANS | 1.00 | 500.00 | TX | 30.00 | 530.00 | |
| | TRANSPORT | 1.00 | 300.00 | TX | 18.00 | 318.00 | |
| | Purchase Value USD 3,333.33@3.1000 = RM 10,333.32, Permit No: K1: 5445642455... | 0.00 | 0.0000 | IM | 602.17 | 602.17 | 3,333.33 |

Step 2: Issue purchase invoice that your forwarding agent bill you accordingly for purchase amount you need to key under "import purchase amt" column as attached picture. System preset with the description as attach too.

If Kastam Bill you directly :

Step 1: Maintain "JABATAN KASTAM DIRAJA MALAYSIA" as your Supplier.

Purchase Invoice

P. Invoice

Supplier :- 400-K0001
JABATAN KASTAM DIRAJA MALAYSIA

Address :-

Description :- Purchase

Inv No :- PI-00039
 Next No :- PI-00040
 Date :- 02/04/2015
 Agent :-
 Terms :- 30 Days
 Ref1 :-
 Ext. No :-

| Qty | U/Price | Tax | Tax ... | Sub T... | Import Pu... |
|------|----------|-----|---------|----------|--------------|
| 1.00 | 5,000... | TX | 300.00 | 5,300... | |
| 0.00 | 0.0000 | IM | 602.17 | 602.17 | 3,333.33 |

2 recd

Local Net Total: 5,902.17
 Deposit Amount: 0.00...

Net Total: 5,902.17
 Landing Cost 1: 0.00
 Landing Cost 2: 0.00

Step 2: Key-in directly the amount that the Kastam bill you then same things, for K1 form amount you need to key the same way as forwarder freight.

GST Imports

Currency Code: USD
 Currency Rate: 3.1000
 Purchase Amount: 3,333.33
 Customs Local Amount: 10,036.25
 Tax: IM
 Tax Amount: 602.17
 Permit No: K1: 5445642455234

OK Cancel

**** if you wish to key at cash book entry (for those 1 container once a year), you can do so, but only PURCHASE INVOICE/CASH PURCHASE will have this features, if you want an auto features, you are advise to create Kastam as your Supplier**

GST-17 Margin Scheme for 2nd Hand Car & Motorbike

User Guide :

http://www.sql.com.my/document/sqlacc_docs/PDF/GST22_Margin_Scheme.pdf

Invoice

Customer: 300-F0001
FAUNG TECK WAI
Address: 30 JALAN 13 KAW 19
LORONG PRAI
41050 KLANG
SELANGOR DE

Inv No: <<New>>
Next No: IV-00122
Date: 02/04/2015
Agent: ----
Terms: 30 Days
Rel 1: --
Ext. No: --

Description: Sales

Profit Estimator

Item Code

| Item Code | Description | Qty | UOM | U/Price | Sub Total | Tax | Tax ... | Tax Amount | Sub Total (...) | Initial Purchase Cost |
|-----------|-----------------------|------|------|---------|-----------|-----|---------|------------|-----------------|-----------------------|
| | Discount | 0.00 | UNIT | 0.00 | 0.00 | | | 0.00 | | 0.00 |
| | Style | | | | | | | | | |
| | No. | | | | | | | | | |
| | Item Code | | | | | | | | | |
| | Customer Item | | | | | | | | | |
| | Description | | | | | | | | | |
| | 2nd Description | | | | | | | | | |
| | More Description | | | | | | | | | |
| | Country | | | | | | | | | |
| | Remark 1 | | | | | | | | | |
| | Remark 2 | | | | | | | | | |
| | Location | | | | | | | | | |
| | Project | | | | | | | | | |
| | Qty | | | | | | | | | |
| | UOM | | | | | | | | | |
| | Rate | | | | | | | | | |
| | S/U QTY | | | | | | | | | |
| | Base Qty | | | | | | | | | |
| | U/Price | | | | | | | | | |
| | Initial Purchase Cost | 0.00 | | | 0.00 | | | 0.00 | 0.00 | |

Net Total: 0.00

Invoice

Customer: 300-F0001
FAUNG TECK WAI
Address: 30 JALAN 13 KAW 19

Inv No: <<New>>
Next No: IV-00122
Date: 02/04/2015
Agent: ----
Terms: 30 Days

Second Hand Goods

Selling Price: 55000
Tax: SR
Purchase Cost: 30,000.00
Tax Amount: 1,415.09

Step 2: Fill in all the detail for selling price, tax code, purchase cost (system auto calculate tax amount)

Step 1: Click on "..." button

Initial Purchase Cost: 30000.00

Deposit Amount: 0.00

Local Net Total: 55,000.00

Net Total: 55,000.00

****Purchase cost does no included any renovation / repair fees**

GST-18 Simplified Invoice

SQL

Account

Payroll

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**Testing GST Company** (0987654321)

Address is blank

Address is blank

Phone: 1234567890 Fax: 1234567890 email: Testing@Testing.com.my

GST Reg No. : 0123456789

Full Tax Invoice**No. : CS-00012**I DON'T HAVE A NAME
I DON'T HAVE AN ADDRESSYour Ref. :
From Doc No :
Terms : 30 Days
Date : 01/07/2017
Page : 1 of 1Attn :
TEL :

FAX :

With**Company Name
& Address**

| No | Item Code | Description | Qty | Price/Unit | Discount | Amount |
|----|-----------|---------------------|-----------|------------|----------|--------|
| 1 | ANT | ANTENNA | 1.00 UNIT | 10.00 | | 10.00 |
| 2 | E-A1018s | ERICSSON A1018s | 1.00 UNIT | 10.00 | | 10.00 |
| 3 | M-PRE-120 | MAXIS PREPAID-RM120 | 1.00 UNIT | 10.00 | | 10.00 |

RINGGIT MALAYSIA : THIRTY AND CENTS SIXTY ONLY

| | |
|-------------------|--------------|
| Gross (RM) | 30.00 |
| GST | 0.60 |
| Total (RM) | 30.60 |

- Notes :
1. All cheques should be crossed and made payable to Testing GST Company
 2. Goods sold are neither returnable nor refundable.

As per you can see Full Tax Invoice with company name and also address info

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Testing GST Company
 Address is blank
 Address is blank
 Address is blank
 Address is blank
 Tel : 1234567890 Fax : 1234567890
 GST ID : 0123456789

Tax Invoice

No. : CS-00011

| | Qty | RM | Tax |
|-----------------|------|-------|-----|
| ANTENNA @ 10.00 | 1.00 | 10.00 | SR |
| ERICSSON A | | 10.00 | |
| MAXIS PREP | | | |
| @ 10.00 | | | |

**??? No
 Company Name
 & Address**

Total Amt Incl

Round n

Total Amt Payable : 30.60

Paid Amount : 35.00

Change : 4.40

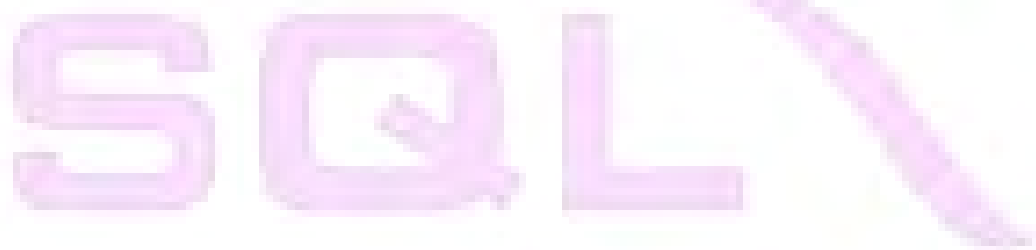
Total Qty Tender : 3

| GST Summary | Amount (RM) | Tax (RM) |
|-------------|-------------|----------|
| ES @ | 10.00 | 0.00 |
| SR @ 6% | 10.00 | 0.60 |
| ZRL @ 0% | 10.00 | 0.00 |
| Total | 30.00 | 0.60 |

THANK YOU

For any enquiry, please e-mail us:
 Testing@Testing.com.my
 22/11/2014 3:58:43 AM

Then how simplified Invoice is :



SQL

GST-19 POS & Cash Register Linking

Account

Payroll

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POS Linking

POS

Push Daily Sales data post to Cash Sales in SQL Accounting

SQL Accounting System

1. GL -General Ledger (P/L, Reports)
2. AR- Accounts Receivable - Debtors
3. AP - Accounts Payable – Purchasing (input tax)

Kastam Malaysia

GST-03 form
GAF (GL Ledger)
Collect Output Tax
Refund Input Tax



Sales=10,000.00

5%GST=600.00

Total=10,600.00

Live Sales Report Z1_Posting
Under Cash Sales

Linking will be done via a
“middle app”.

Or manual input from daily Z1
Report into accounting
software.

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POS System Link with SQL :

The total GST payable on all goods and services shown on a tax invoice may be **rounded off to the nearest whole cent** (i.e. two decimal places). With the discontinuation of the issuing of 1 cent coins, some businesses may round their bills to the nearest 5 cents to facilitate cash payment by their customers. Whether a bill should be rounded up or rounded down to the nearest 5 cents is a business decision.

When a tax invoice contains several line items of standard-rated supplies, the total GST amount on your invoice may be computed based on:

- Summing the GST amount for each line item; or
- Total amount payable (excluding GST) for all line items x 6%

The total GST amount computed may differ due to the method used. Both methods of computing the total GST amount are acceptable so long as you apply the chosen method **consistently**.

Example:

You are a stationery retailer. Your customer purchased 3 pens and pay for all her items collectively. The tax invoice issued to your customer will contain the following 3 line items.

| <i>Item</i> | <i>Amount payable (excluding GST)</i> | <i>GST Amount for each item</i> |
|------------------|--|---------------------------------|
| <i>Green Pen</i> | <i>RM 1.77</i> | <i>RM 0.11 (0.1062)</i> |
| <i>Red Pen</i> | <i>RM 1.77</i> | <i>RM 0.11 (0.1062)</i> |
| <i>Blue Pen</i> | <i>RM 1.77</i> | <i>RM 0.11 (0.1062)</i> |

Method 1: GST is computed based on summing the GST amount for each line item:

$$\text{Total GST amount} = \text{RM}0.11 + \text{RM}0.11 + \text{RM}0.11 = \text{RM } 0.33$$

Method 2: GST is computed based on total amount payable (excluding GST) for all line items X 6%

$$\text{Total GST amount} = (\text{RM } 1.77 + \text{RM } 1.77 + \text{RM } 1.77) \times 6\% = \text{RM } 0.32$$

System Auto Correct with 1 Cent Different :

1. Tools | Option | Customer

The screenshot shows the 'Options' dialog box with the 'Customer' tab selected. The left sidebar contains icons for General, BarCode, Miscellaneous, Unit Price, General Ledger, Customer, and Supplier. The main area contains the following settings:

- Default Control Account: 300-000
- Default Credit Terms: 30 Days
- Default Credit Limit: 30000
- Default Output Tax: SR
- Customer Account Code Format:**

| Company Name | Format | Sample |
|-----------------|---------------|-----------|
| Testing Company | %.3s-%.1s%.4d | 300-T0888 |
- Default Customer Aging Format: (empty dropdown)
- ☒ Use Cash Sales No. for Payment Received
- ☒ **One Cent Different Rounding (Local Currency Fields) for all AR/SL Documents (Recommended)**
- ☐ 5 Cents Rounding (Sales Invoice)
- ☐ 5 Cents Rounding (Cash Sales)

At the bottom are buttons for OK, Cancel, and Help.

1.1 Tick One Cent Different Rounding (Local Currency Fields) for all /AR/SL Documents (Recommend)

1.2: Press OK

Sales Invoice | New | Refer below screen :

Invoice

Customer: 300-A0002
 ALPHA & BETA COMPUTER
 Address: 838 JALAN WORLD
 40485 RAWANG
 SELANGOR DE

Description: Sales

Profit Estimator

Inv No: <<New>>
 Next No: IV-00099
 Date: 12/04/2015
 Agent: SY
 Terms: 45 Days
 Ref 1:
 Ext. No.:

| Item Code | Description | Qty | UOM | U/Price | Sub Total | Tax | Tax In... | Tax Amount | Sub Total (Tax) |
|--------------|--------------|------|------|---------|-----------|-----|-----------|------------|-----------------|
| BOM | BOM | 1.00 | UNIT | 7.77 | 7.77 | SR | | 0.47 | 8.24 |
| JMAST-BLCK-M | JMAST-BLCK-M | 1.00 | UNIT | 7.77 | 7.77 | SR | | 0.47 | 8.24 |

2 records 2.00 15.54 0.94 16.48

Deposit Amount: 0.00
 Local Net Total: 16.48
 Net Total: 16.48

But once you save you will notice the first line of the Tax Amount will be different, this is because system using Total Amount of IV to calculate 6%. Refer below Screen:

Invoice

Customer: 300-A0002
 ALPHA & BETA COMPUTER
 Address: 838 JALAN WORLD
 40485 RAWANG
 SELANGOR DE

Description: Sales

Profit Estimator

Inv No: IV-00099
 Next No: IV-00100
 Date: 12/04/2015
 Agent: SY
 Terms: 45 Days
 Ref 1:
 Ext. No.:

| Item Code | Description | Qty | UOM | U/Price | Sub Total | Tax | Tax In... | Tax Amount | Sub Total (Tax) |
|--------------|--------------|------|------|---------|-----------|-----|-----------|------------|-----------------|
| BOM | BOM | 1.00 | UNIT | 7.77 | 7.77 | SR | | 0.46 | 8.23 |
| JMAST-BLCK-M | JMAST-BLCK-M | 1.00 | UNIT | 7.77 | 7.77 | SR | | 0.47 | 8.24 |

2 records 2.00 15.54 0.93 16.47

Deposit Amount: 0.00
 Local Net Total: 16.45
 Net Total: 16.47

Formula: Sum up SubTotal with Tax, Multiple with 6%(Note : system will exclude the Subtotal if the Tax Rate is 0%)

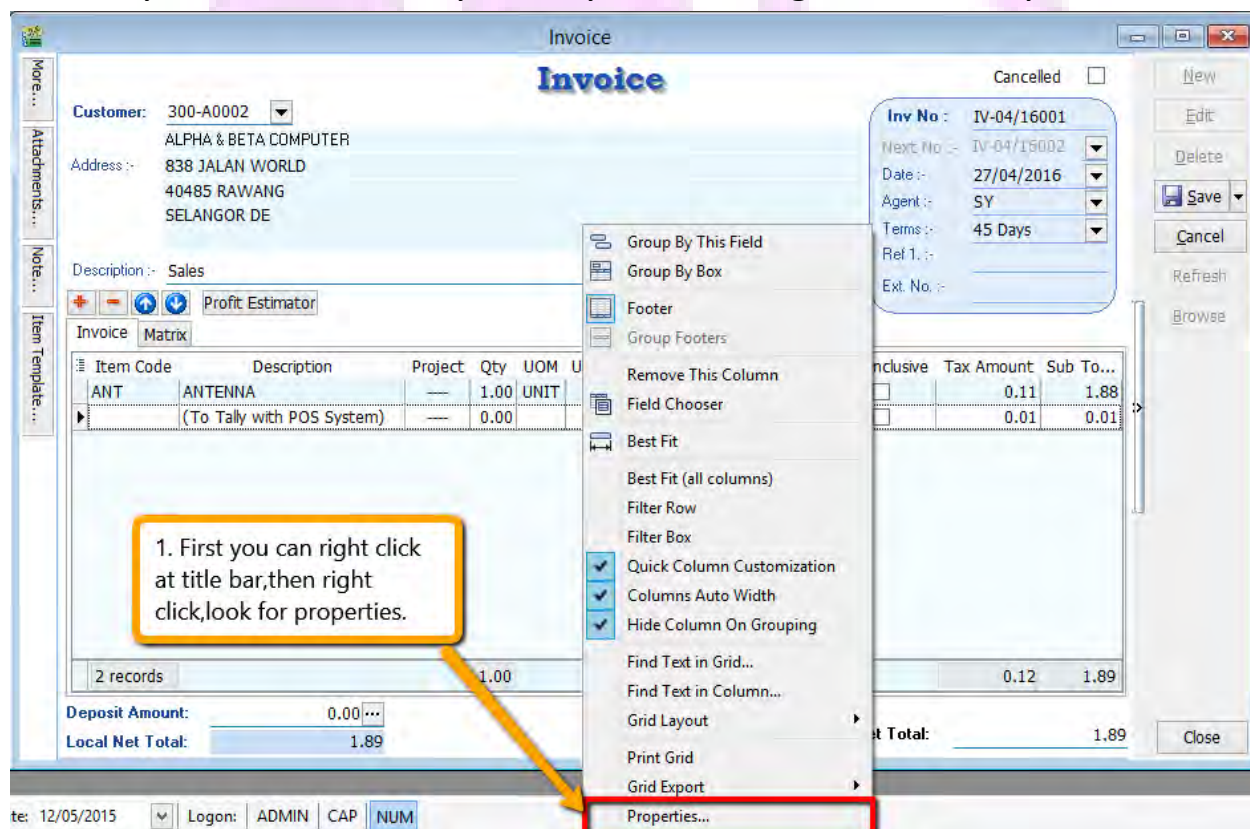
Tax Amount Calc = RM 15.54 * 6% = 0.93, mostly system will reverse on first line of the Item.

Note: If you don't want system to help you to do the One Cent Rounding, please refer Step 1 to un-tick the option will do.

Manually Insert the Cents Different in system :

So once you post into SQL there is going to have few cents different (due to combine all the rounding issue for daily transaction), in version 710 above we have new feature of able to **amend tax amount** for those transaction **without ITEM CODE** :

You may follow below way to tally with the figure of POS System :



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Grid Properties

Grid Columns Date Time Handling

| No. | Column | Caption | Focusi... | Editing | Moving | Show |
|-----|-------------------------|-----------------|-------------------------------------|-------------------------------------|-------------------------------------|-------------------------------------|
| 15 | gvDocDetailUOM | UOM | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 16 | gvDocDetailRate | Rate | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 17 | gvDocDetailSUOMQTY | S/U QTY | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 18 | gvDocDetailQty | Base Qty | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 19 | gvDocDetailUnitPrice | U/Price | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 20 | gvDocDetailDiscount | Discount | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 21 | gvDocDetailAmount | Sub Total | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 22 | gvDocDetailTax | Tax | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 23 | gvDocDetailTaxInclusive | Tax Inclusive | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 24 | gvDocDetailTaxAmt | Tax Amount | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 25 | gvDocDetailAmountWi... | Sub Total (Tax) | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 26 | gvDocDetailAccount | Account | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 27 | gvDocDetailDeliveryDate | Delivery Date | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |
| 28 | gvDocDetailPrintable | Printable | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> |

2. Make sure you have tick the "Editing"

OK Cancel

Then you may refer to below screen to key-in tax amount directly:

Invoice

Customer: 300-A0002
 Address: ALPHA & BETA COMPUTER
 838 JALAN WORLD
 40485 RAWANG
 SELANGOR DE

Description: Sales

Profit Estimator

Invoice Matrix

| Item Code | Description | Project | Qty | UOM | U/Price | Discount | Sub Total | Tax | Tax I... | Tax Amount | Sub Total (Tax) |
|-----------|----------------------------|---------|------|------|---------|----------|-----------|-----|--------------------------|------------|-----------------|
| ANT | ANTENNA | --- | 1.00 | UNIT | 1.77 | | 1.77 | SR | <input type="checkbox"/> | 0.11 | 1.88 |
| | (To Tally with POS System) | --- | 0.00 | | 0.00 | | 0.00 | SR | <input type="checkbox"/> | 0.01 | 0.01 |

2 records 1.00 1.77 0.12 1.89

Deposit Amount: 0.00
 Local Net Total: 1.89 Net Total: 1.89

so you can key-in in this way as per above, key-in the different into the **Tax Amount** column.

1. Key-in Description, make sure without Item Code.

2. Key-in the figure directly into tax amount column will do.

p/s : There is only allowed when without item code and make sure you have **disable the 1 cent** rounding under (Tools->Options->Customer->Un-tick the 1 cent rounding option.)

Account

Payroll

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Software Linking to SQL Account

POS Linking



Optical Retail POS Linking Hire Purchase System Linking

MRP



CRM Linking

Mobile Solution Linking

Time Attendance Link



Developer & Main Con Customization



If you are an end user of POS or customized software and your current vendor is not link to a good GST compliance accounting software, please request your vendor to contact www.sql.com.my directly. We will guide them both on linking and GST compliance.

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