

GST Compliance with SQL Account

Contents

GST-01 Setup GST	2
GST-02 GST 23 Tax Codes	12
GST-03 GST Effects on Inventory, Customer & Supplier	15
GST-04 GST Effects on GL & Expenses	21
GST-05 GST Effects on Invoices, CN & DN	25
GST-06 GST Effects on GST-03, GAF	32
GST-07 21 Days Taxable Income	42
GST-08 6 Months Bad Debt Relief & Bad Debt Recover	60
GST-09 Adjustment Before & After GST Return	73
GST-10 Deemed Supplies for Gift	82
GST-11 Mixed Supplies Apportionment	86
GST-12 Capital Goods Adjustment (CGA)	87
GST-13 Sales Rebate / Incentive	90
GST-14 Consignment Items & Promotional Items	95
GST-15 Imported Services (RSA)	98
GST-16 Imported Goods	101
GST-17 Margin Scheme for 2nd Hand Car & Motorbike	105
GST-18 Simplified Invoice	107
GST-19 POS & Cash Register Linking	110

www.SQL.com.my

SQL

GST-01 Setup GST

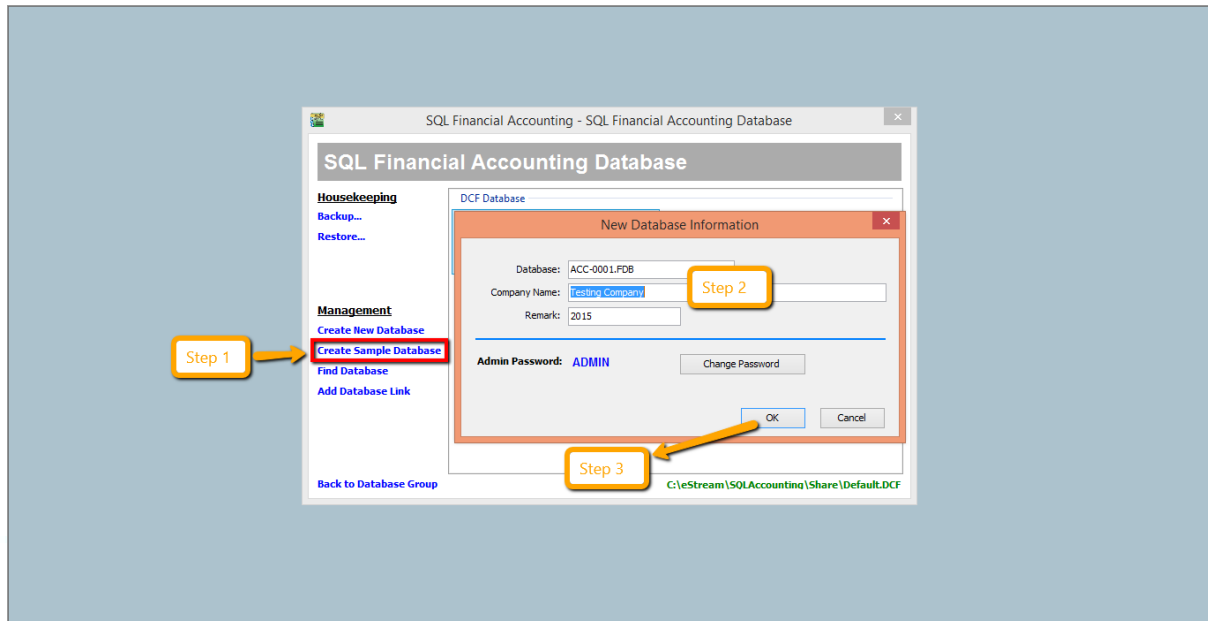
Account

Payroll

User Guide :

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

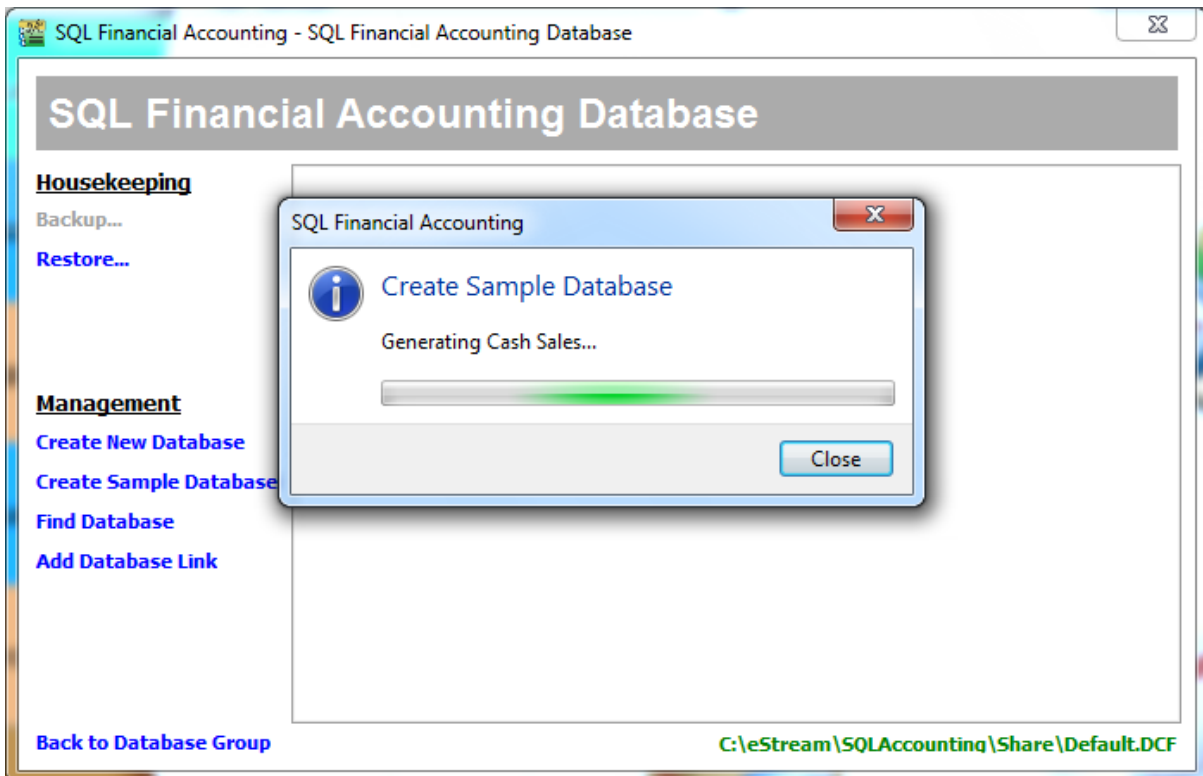
1. Before installation or upgrades please make sure that you have **BACKUP ALL** your database first.
2. **Create a sample data, new database or restore existing data.**
3. **To create sample company :**



- 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**

www.SQL.com.my



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



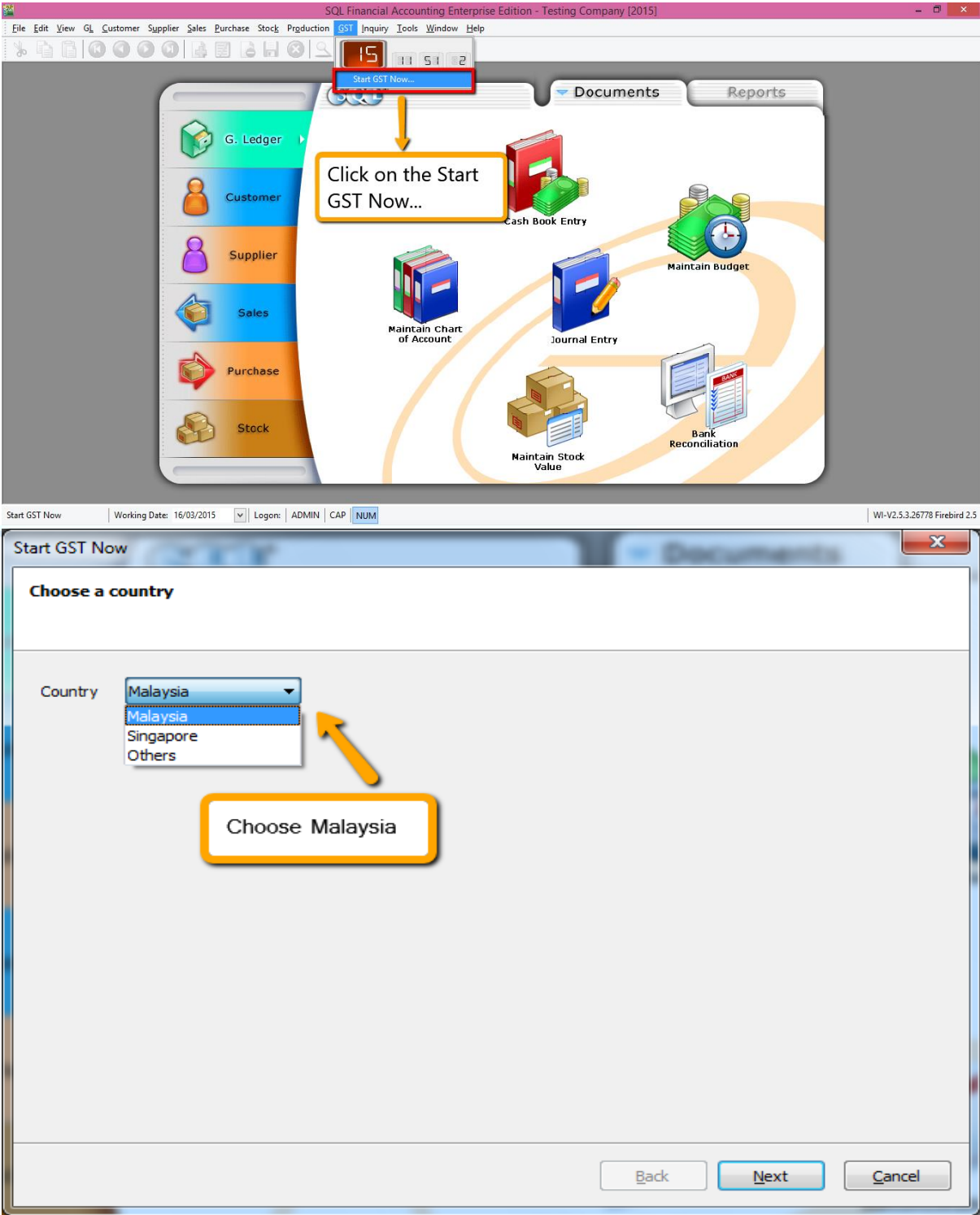
**** Above Setup You May Refer to Video :**

YouTube : GST 01 Start Installation

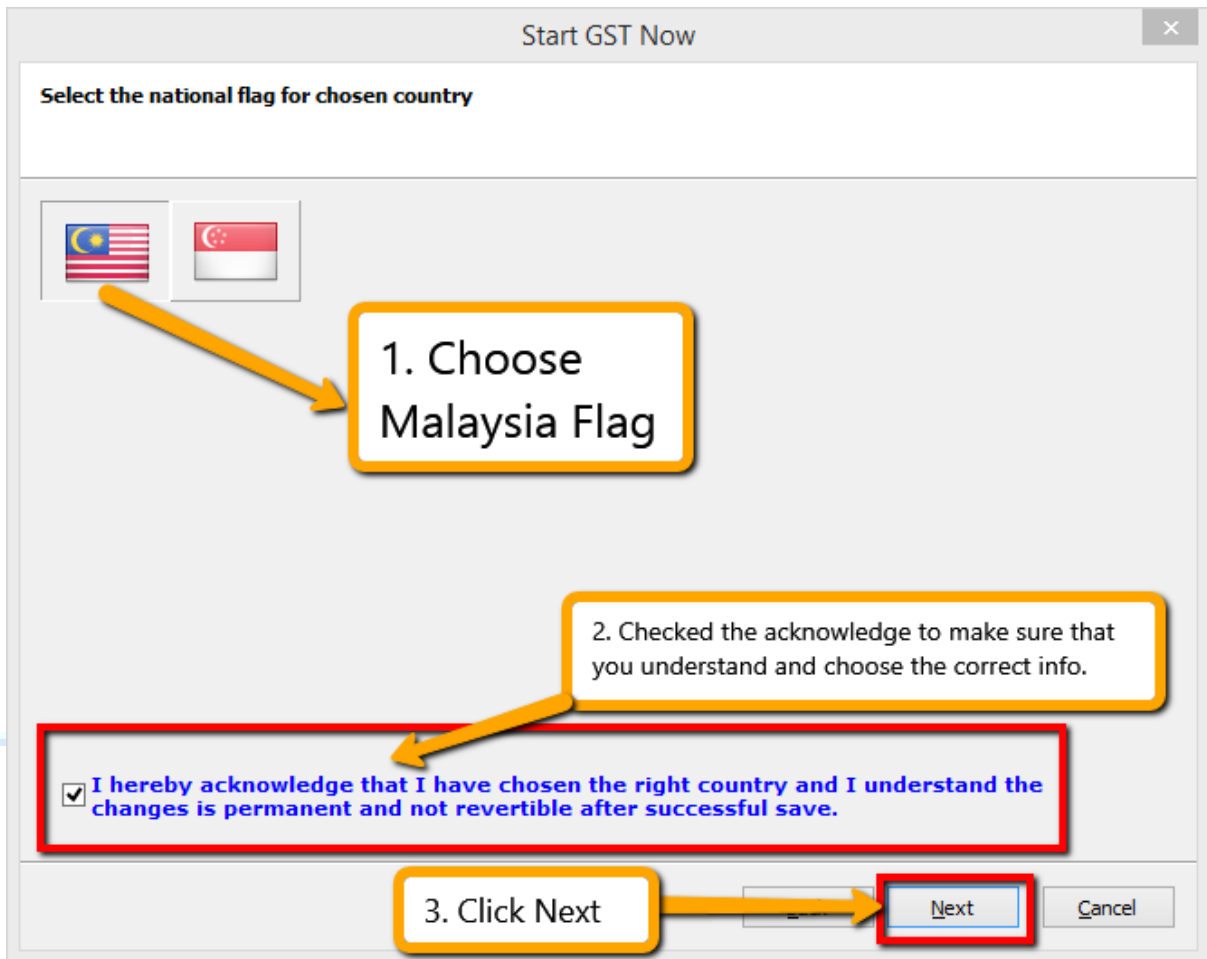
SQL Video : http://www.sql.com.my/video/GST-01_Setup.mp4

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 dialog box titled "Start GST Now". Inside, there is a section titled "Set GST effective date" with a small Malaysian flag icon. Below this, the text "GST Effective Date" is followed by a dropdown menu currently displaying "01 Apr 2015". A prominent orange-bordered box in the center contains the text: "**The first day for Malaysia GST is 01/04/2015". At the bottom of the dialog, there are three buttons: "Back", "Next" (which is highlighted with a blue dashed 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

Start GST Now

Set GST Registration No. 

GST Registration No.

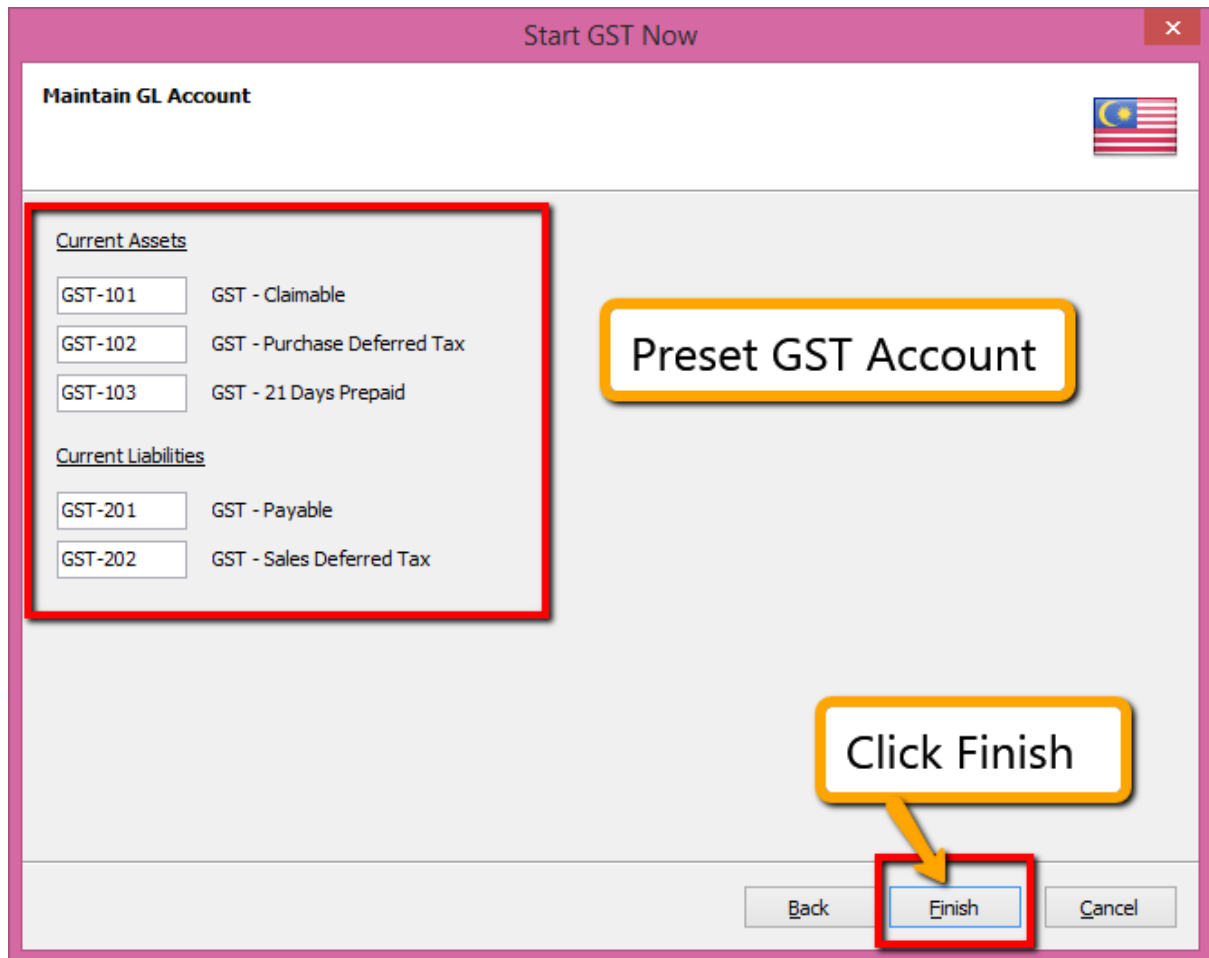
Fill-in you GST Registration 12 character number

- 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

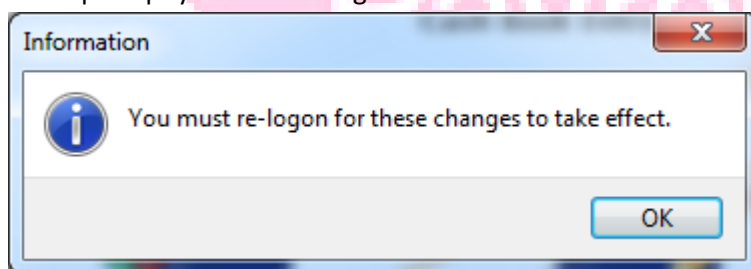
Payroll
www.SQL.com.my

6. Last Step to Start the GST



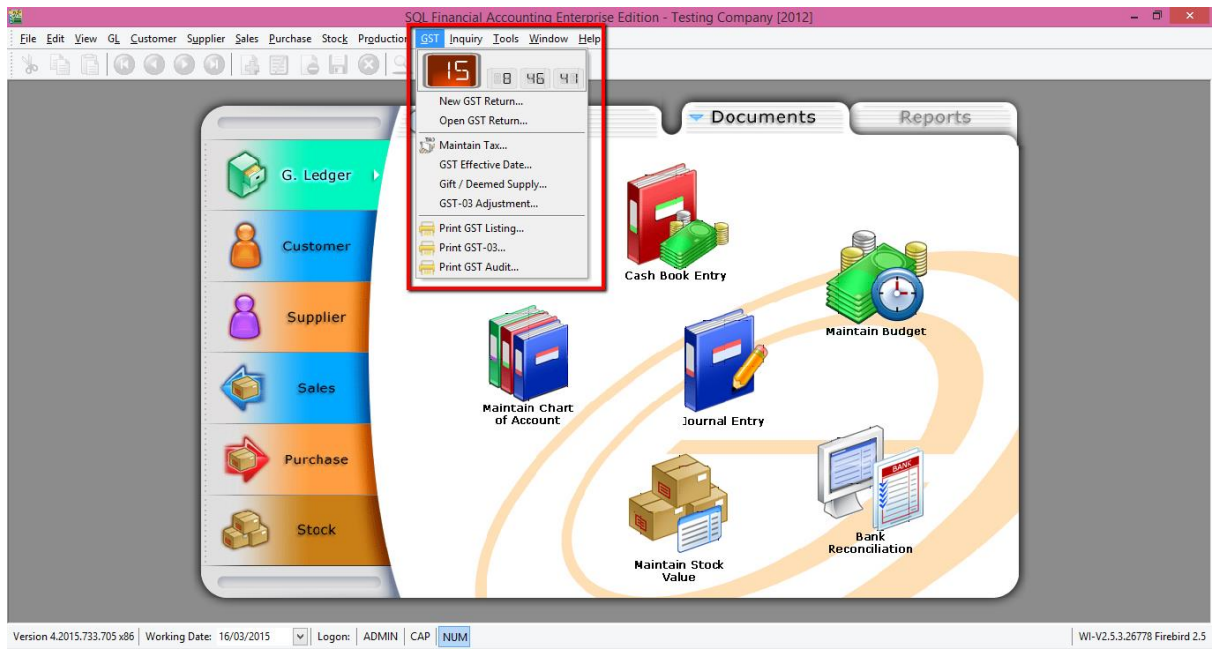
- Step 1 : System will automatic preset those GST account into SQL.
- Step 2 : Click Finish to Start the GST.

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 23 Tax Codes

Account

Payroll

User Guide :

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

23 Tax Codes

Remember this 4 : SR/ TX/ ZR/ ES

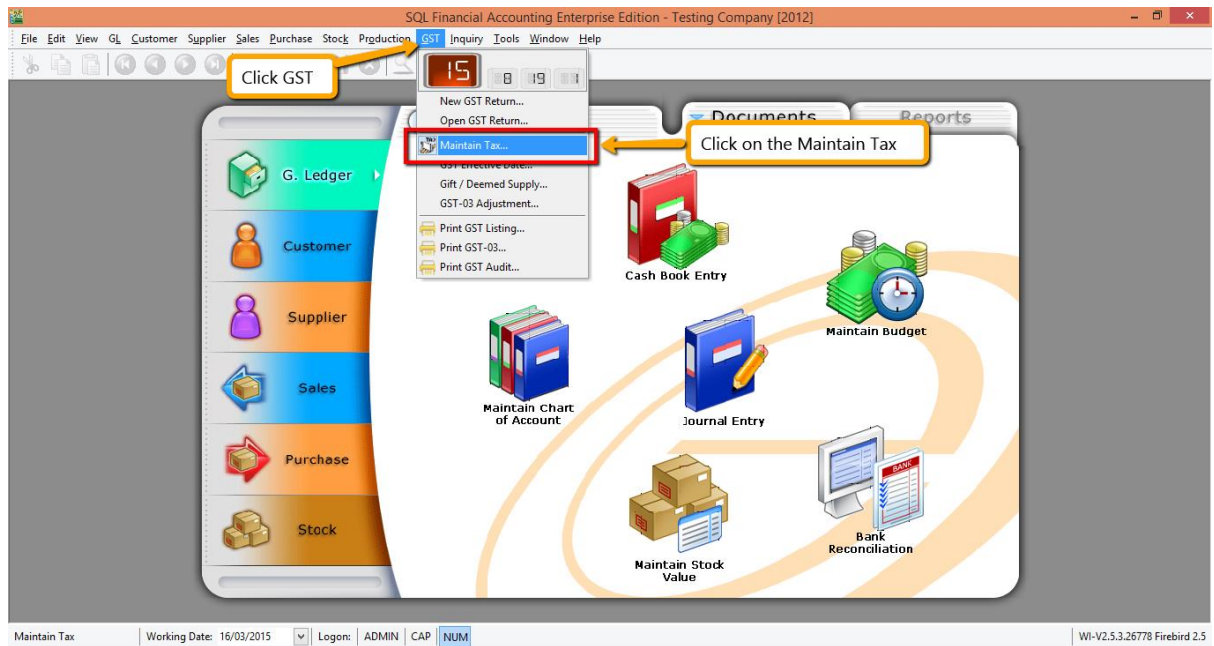
Code	Description	Tax Acc	Pending Tax ...	Tax Rate	Active
TX	Purchases with GST incurred at 6% and directly at...	GST-101		6%	<input checked="" type="checkbox"/>
IM	Import of goods with GST incurred	GST-101		6%	<input checked="" type="checkbox"/>
IS	Imports under special scheme with no GST incurred	GST-101		6%	<input checked="" type="checkbox"/>
BL	Purchases with GST incurred but not claimable			6%	<input checked="" type="checkbox"/>
NR	Purchase from non GST-registered supplier with no...	GST-101			<input checked="" type="checkbox"/>
ZP	Purchase from GST-registered supplier with no GS...	GST-101		0%	<input checked="" type="checkbox"/>
EP	Purchases exempted from GST	GST-101			<input checked="" type="checkbox"/>
OP	Purchase transactions which is out of the scope of...	GST-101			<input checked="" type="checkbox"/>
TX-E43	GST incurred directly attributable to incidental exe...	GST-101		6%	<input checked="" type="checkbox"/>
TX-N43	GST incurred directly attributable to non-incidental...	GST-101		6%	<input checked="" type="checkbox"/>
TX-RE	GST incurred that is not directly attributable to tax...	GST-101		6%	<input checked="" type="checkbox"/>
GP	Purchase transactions which disregarded under GS...	GST-101		0%	<input checked="" type="checkbox"/>
SR	Standard-rated supplies with GST charged	GST-201	GST-103	6%	<input checked="" type="checkbox"/>
ZRL	Local supply of goods or services which are subjec...	GST-201		0%	<input checked="" type="checkbox"/>
ZRE	Exportation of goods or services which are subject...	GST-201		0%	<input checked="" type="checkbox"/>
ES43	Incidental Exempt supplies	GST-201			<input checked="" type="checkbox"/>
DS	Deemed supplies	GST-201		6%	<input checked="" type="checkbox"/>
OS	Out-of-scope supplies	GST-201			<input checked="" type="checkbox"/>
ES	Exempt supplies under GST	GST-201			<input checked="" type="checkbox"/>
RS	Relief supply under GST	GST-201		0%	<input checked="" type="checkbox"/>
GS	Disregarded supplies	GST-201		0%	<input checked="" type="checkbox"/>
SL-BadDebt	Easy GST - Sales Bad Debt				<input checked="" type="checkbox"/>
RSA	Easy GST - Recipient Self-Accounting				<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?

www.SQL.com.my



Step 1 : Click on the GST

Step 2 : Click under Maintain Tax.

2. How about others 19 code?

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

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 23 code, 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

✓ Inventory Tax Code

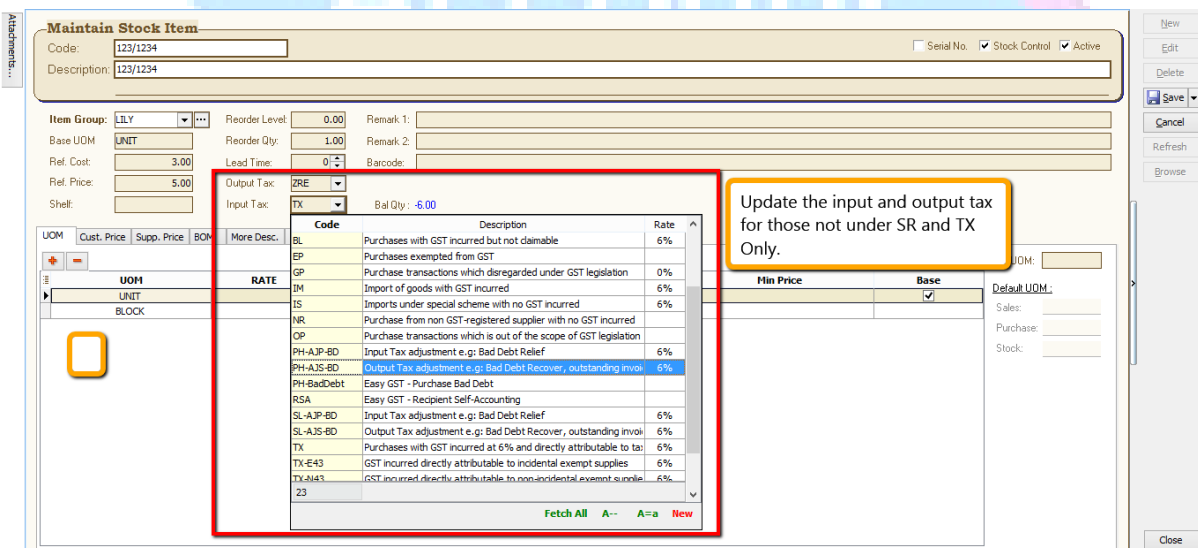
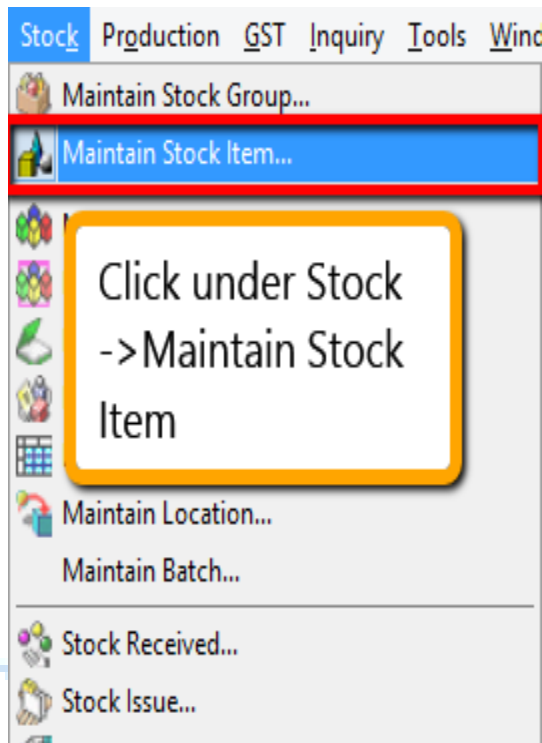
System Auto Update of GST Tax Codes
On 01/04/2015

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.

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



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

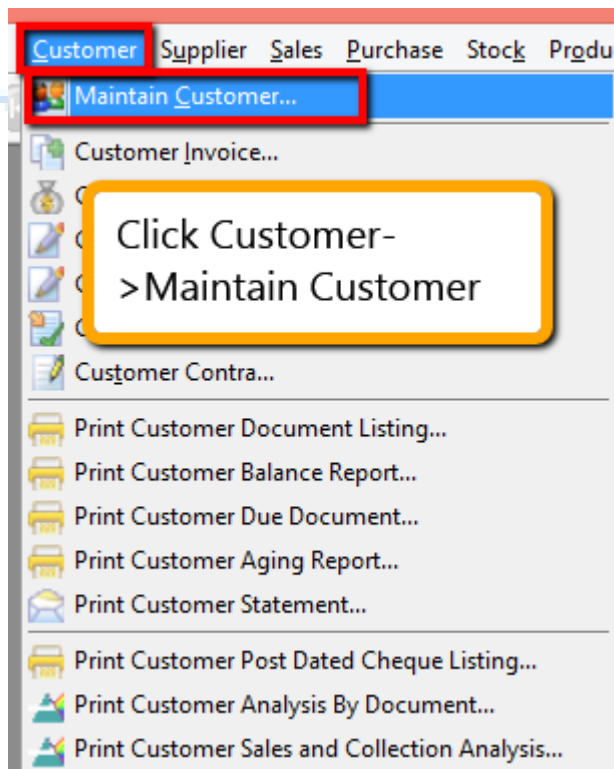
SQL Video : http://www.sql.com.my/video/GST-03_StockTax.mp4

✓ 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:

- 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	Outpu...	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.

Invoice Cancelled

Customer: 300-T0006 USD @ 3.4500
 US CORPORATION PE LTD
 Address: USA

Inv No: <<New>>
 Next No: IV-00100
 Date: 01/04/2015
 Agent: ---
 Terms: 30 Days
 Ref 1:
 Ext. No.:

Description: Sales

Profit Estimator

Item Code	Description	Qty	UOM	U/Price	Sub Total	Tax	Tax Inclu...	Tax Amount	Sub Total (T...
ANT	ANTENNA	1.00	UNIT	2.50	2.50	ZRE	<input type="checkbox"/>	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**

www.sql.com.my

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

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

SQL

GST-04 GST Effects on GL & Expenses

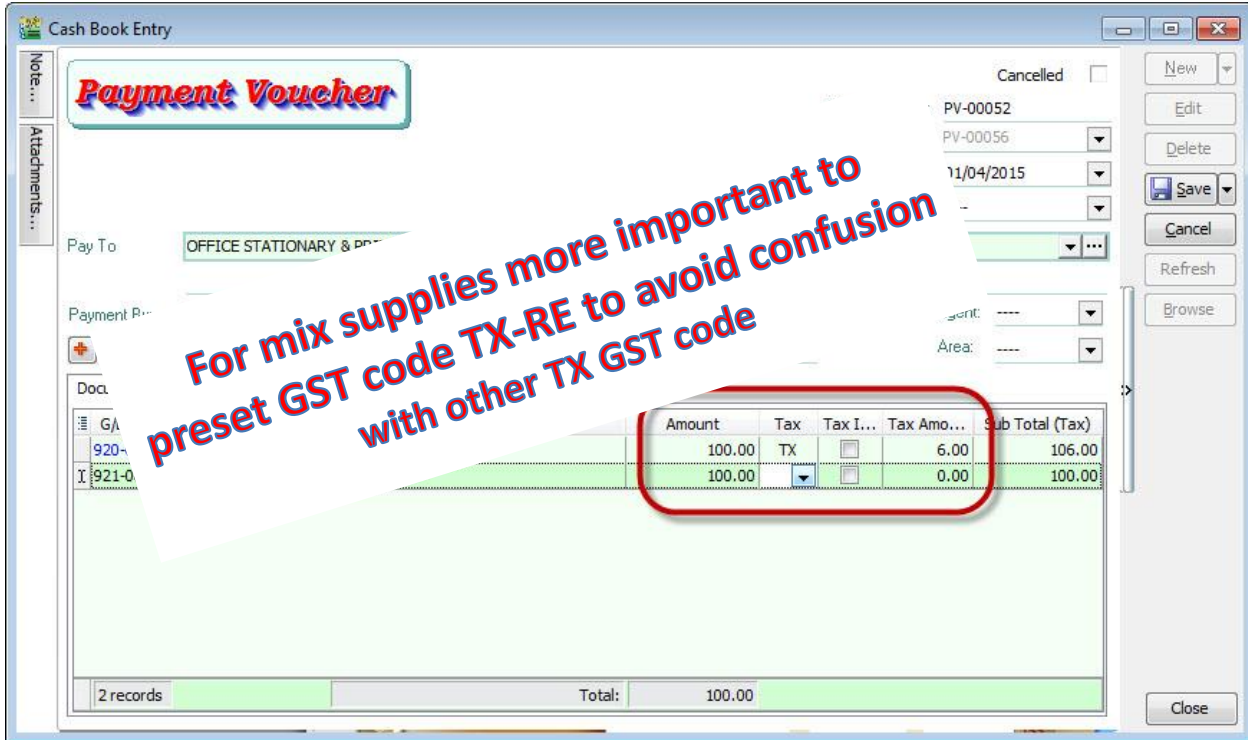
Account

User Guide :

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

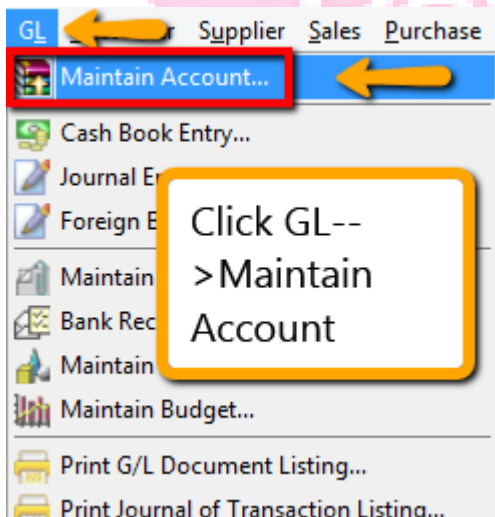
www.sql.com.my

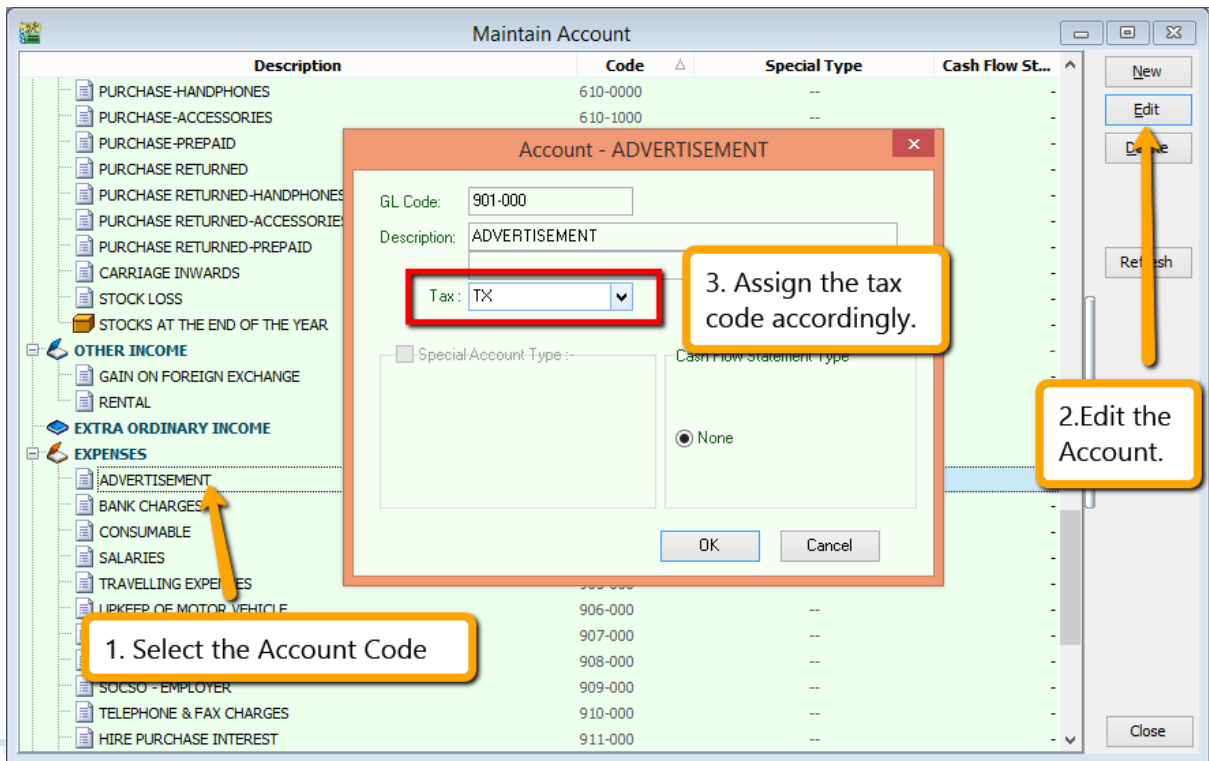
Preset GST Tax Code in GL Accounts To Minimize Clerical Errors



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 :



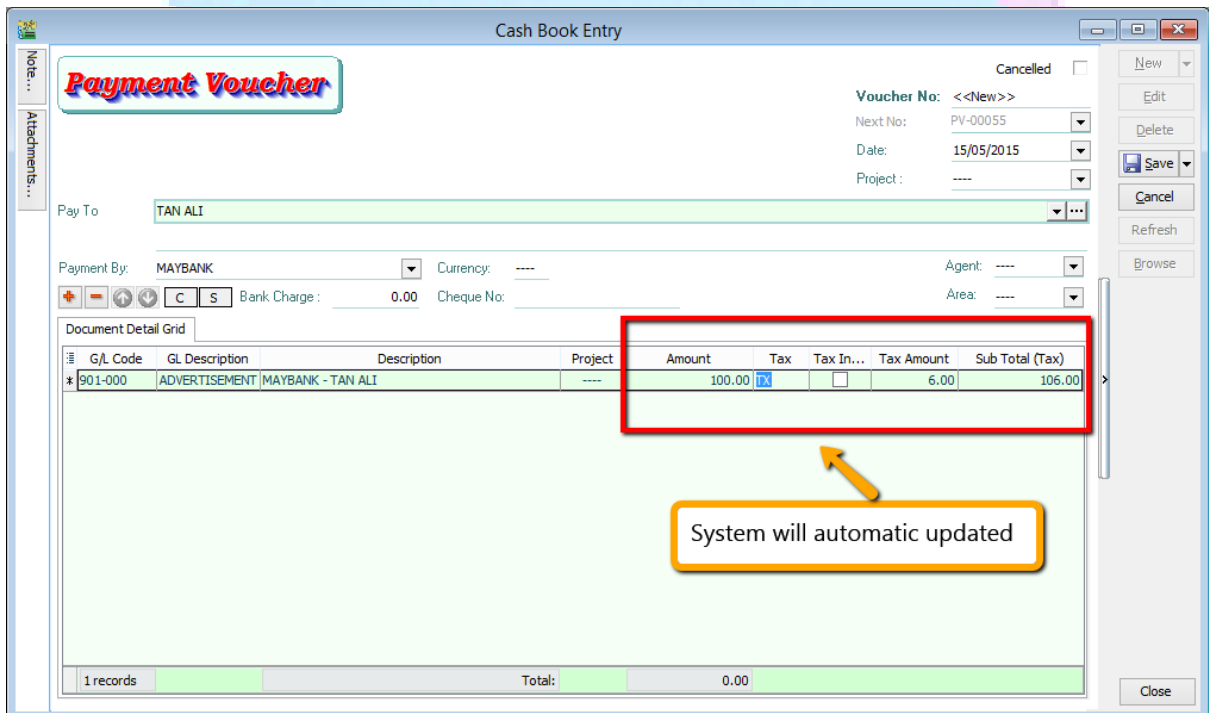


Step 1: Click Under GL Maintain Account.

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

Cancelled

Journal No: <<New>>

Next No: JV-00005

Date: 01/05/2015

Description:

Document Detail Grid

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

2 records

Total: 100.00 0.00 106.00 0.00

1. 2. 3. 4.

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

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

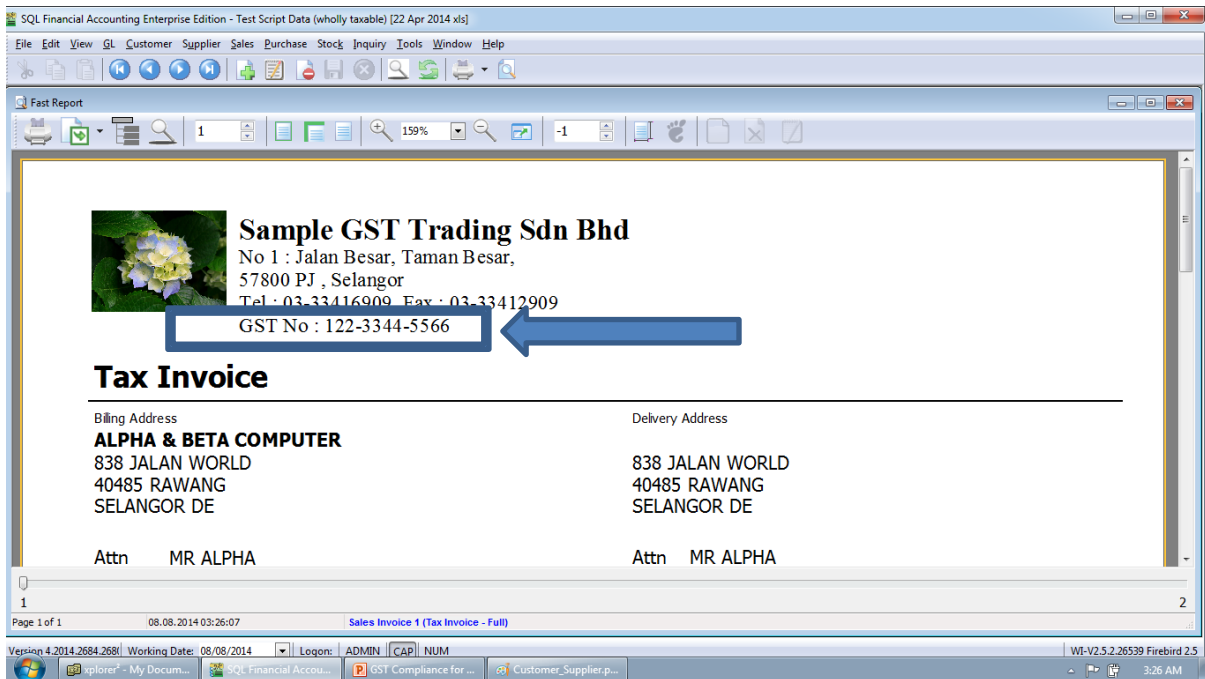
Account

Payroll

User Guide :

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

Top Part : Company GST Number



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

www.SQL.com.my

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

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

...NINETEEN ONLY

GST Amount (RM)	90.19	Total Payable (RM)	2,629.19
90.19		2,629.19	

Authorised Signature
Test Script Data (wholly taxable) ()

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

Version 4.2014.2684.2681 Working Date: 08/08/2014 Logon: ADMIN | CAP | NUM WI-V2.5.2.26539 Firebird 2.5

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-A000J

Attn MR ALPHA
Tel 03-48573689
Fax 03-48573690

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

	Price/Unit	Discount	Sub Total	Excl. GST (RM)	GST @ 6% (RM)	Total Incl. GST (RM)	Tax
	77.99		77.99	77.99	4.68	82.67	SR
UNIT	436.99		873.98	873.98	52.44	926.42	SR
UNIT	299.97		299.97	299.97	17.99	317.96	ES
4.00 UNIT	33.99		135.96	135.96	8.16	144.12	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

Encourage but not compulsory to insert GST amount itemized

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

Version 4.2014.2684.2681 Working Date: 08/08/2014 Logon: ADMIN | CAP | NUM WI-V2.5.2.26539 Firebird 2.5

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]

Fast Report

Attn MR ALPHA
Tel 03-48573689
Fax 03-48573690

Attn MR ALPHA
Tel 03-48573689
Fax 03-48573690

Customer Account 300-A0001 Sales Executive SY Currency Rate 1.0000

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

sales Invoice 1 (Tax Invoice - Full)

Working Date: 08/08/2014 Logon: ADMIN | CAP | NUM

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



Invoice

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

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 Inklus...	Tax Amount	Sub Total (Tax)
123/1234			1.00	UNIT	5.00	5.00	SR	<input type="checkbox"/>	0.30	5.30
E-A 1018s	ERICSSON A 1018s		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

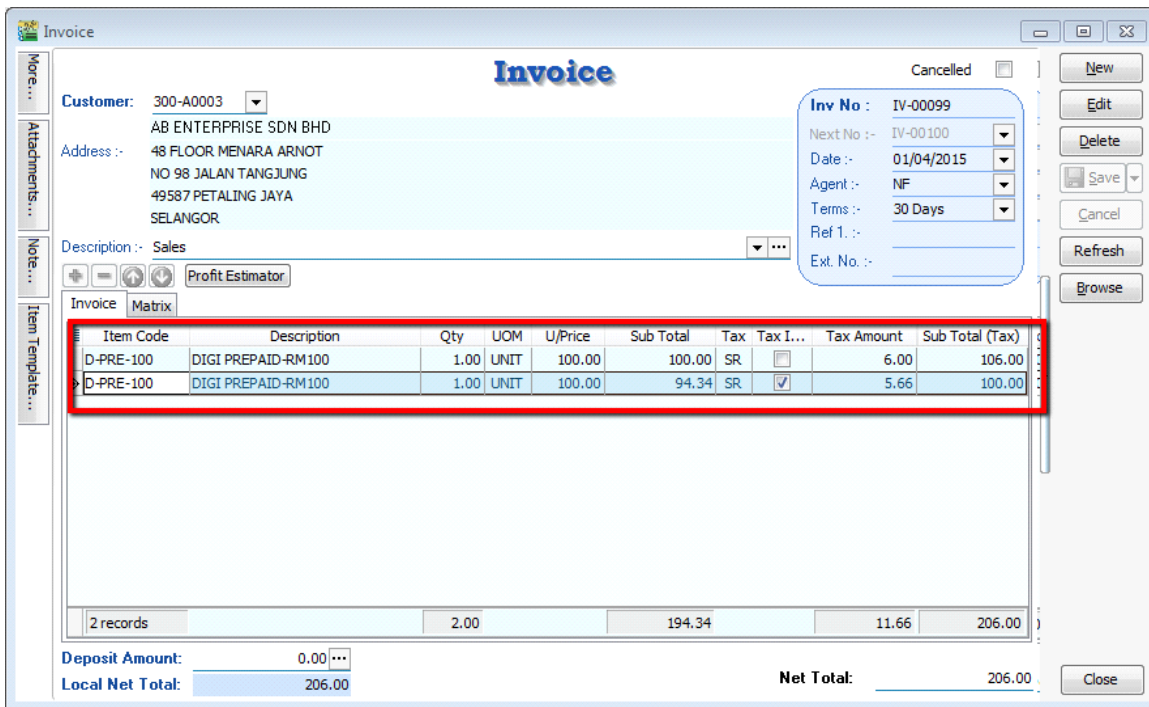
Net Total: 1,585.30

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.

www.SQL.com.my

GST-10 Inclusive GST- Cents



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			48 FLOOR MENARA ARNOT		
NO 98 JALAN TANGJUNG			NO 98 JALAN TANGJUNG		
49587 PETALING JAYA			49587 PETALING JAYA		
SELANGOR			SELANGOR		
Attn	MR ALF		Attn	MR ALF	
Tel	03-49380578		Tel	03-49380578	
Fax	03-49380590		Fax	03-49380590	

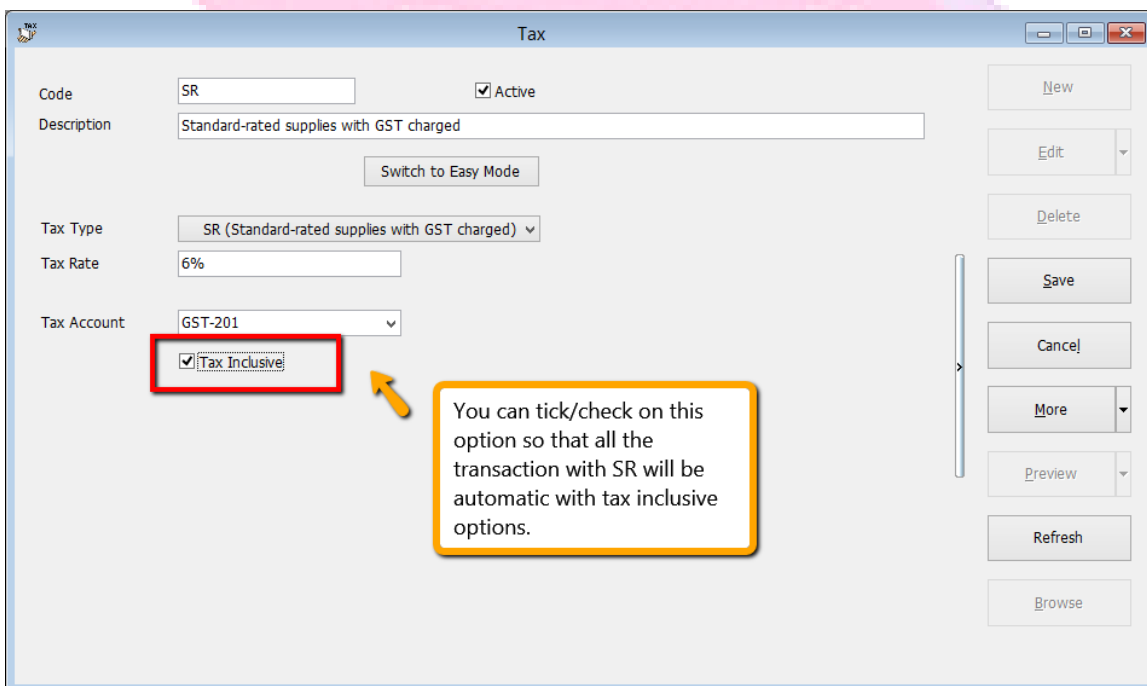
Customer Account	Sales Executive	Currency Rate	Name	Page No	Doc No.	Date
300-A0003	NF	1.0000	ADMIN	1 of 1	IV-00099	01/04/2015

No	Description	Qty	Price/Unit	Discount	Sub Total	Total 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
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-](http://www.sql.com.my/video/GST-05_InvoiceGST.mp4)

05_InvoiceGST.mp4

www.SQL.com.my

SQL

GST-06 GST Effects on GST-03, GAF

Account

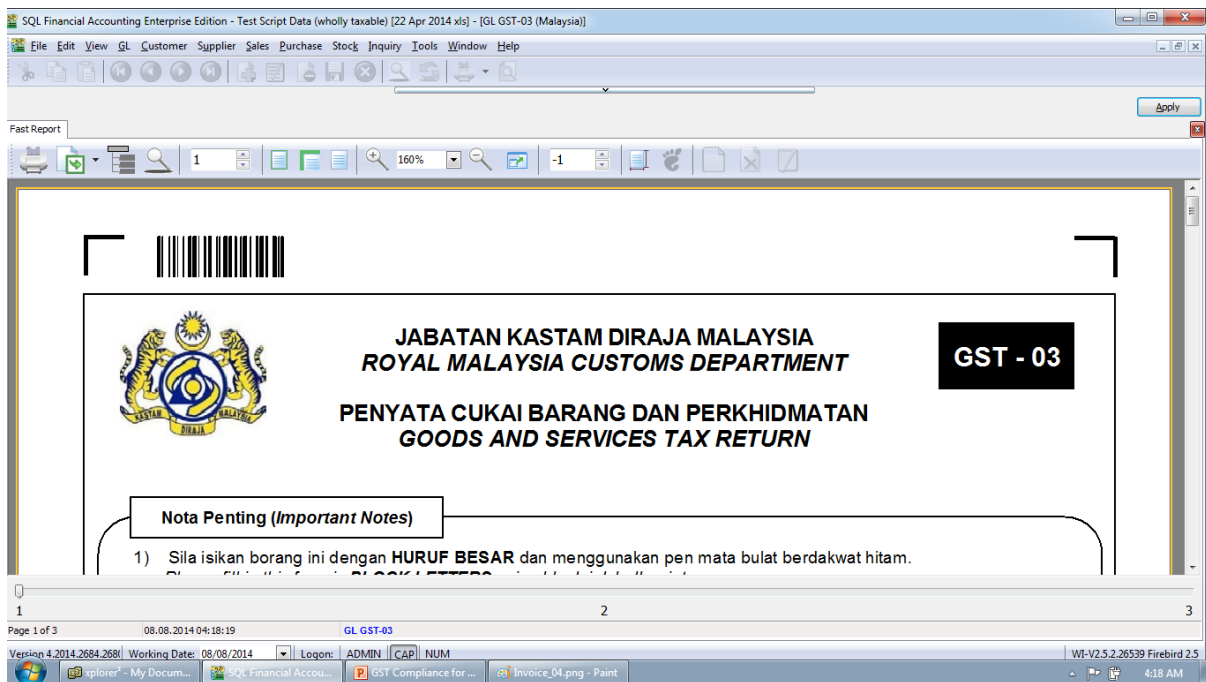
Payroll

www.sql.com.my

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).



**** 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**

1. How to process GST-03 ?

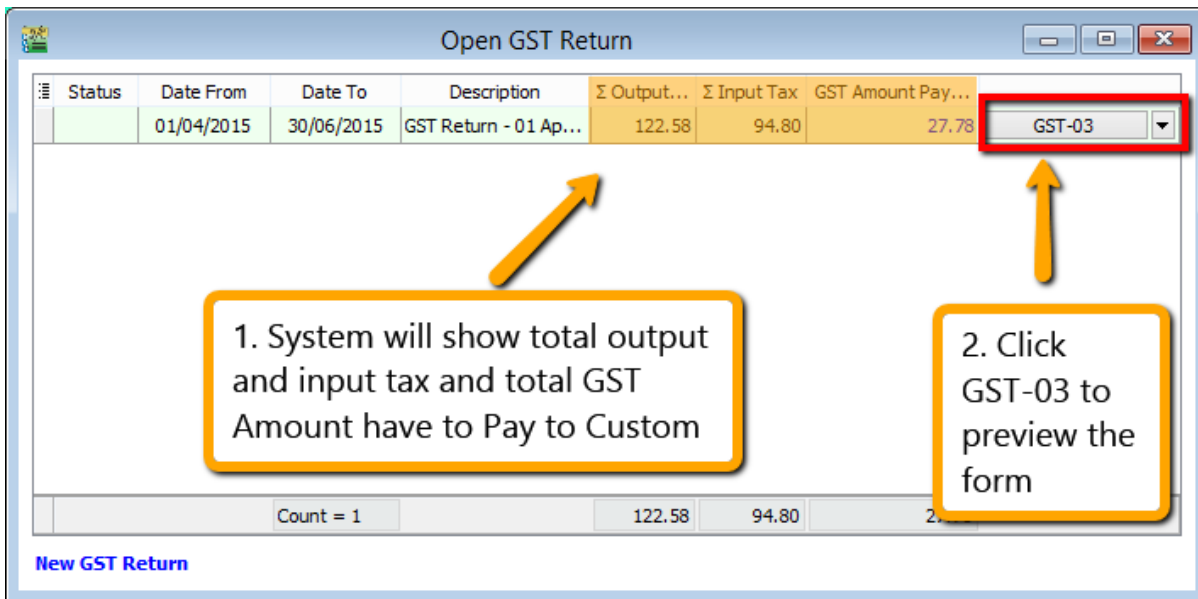


Step 1 : Click GST.

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**.

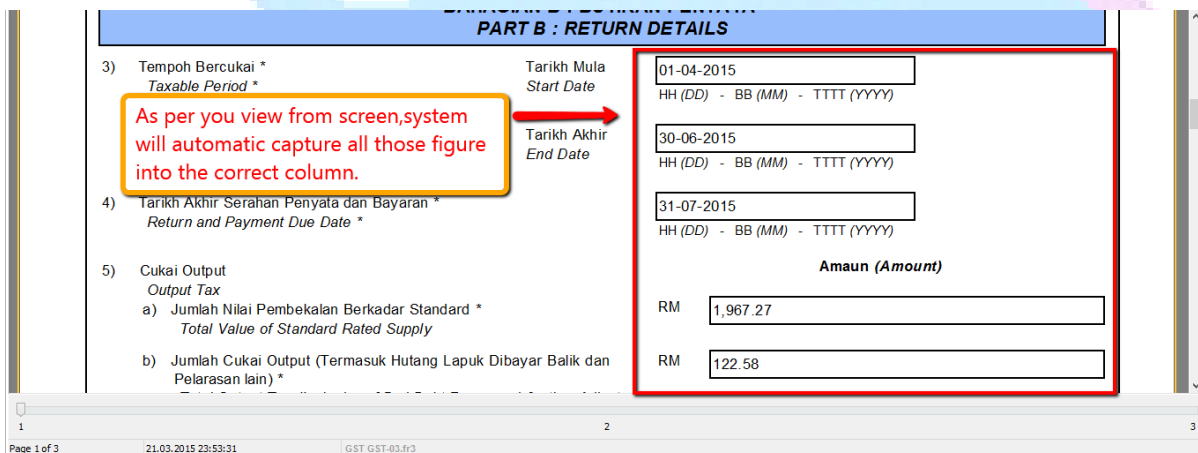
Step 4 : Click on **Process**.



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.

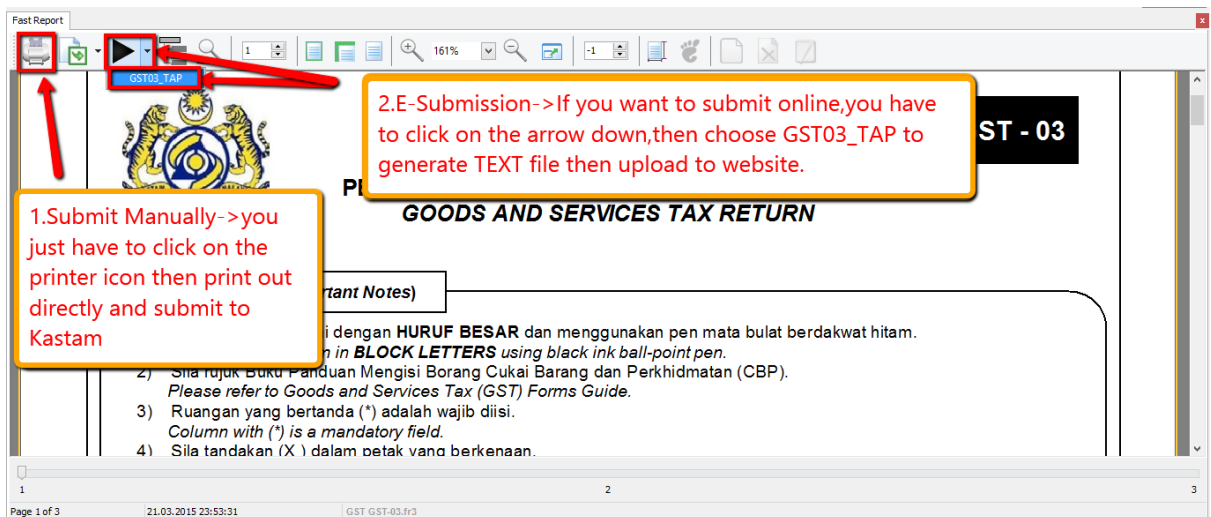
Step 2 : If you want to view the Kastam required report (GST 03 Report) then click then the GST-03.

- 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.



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**)

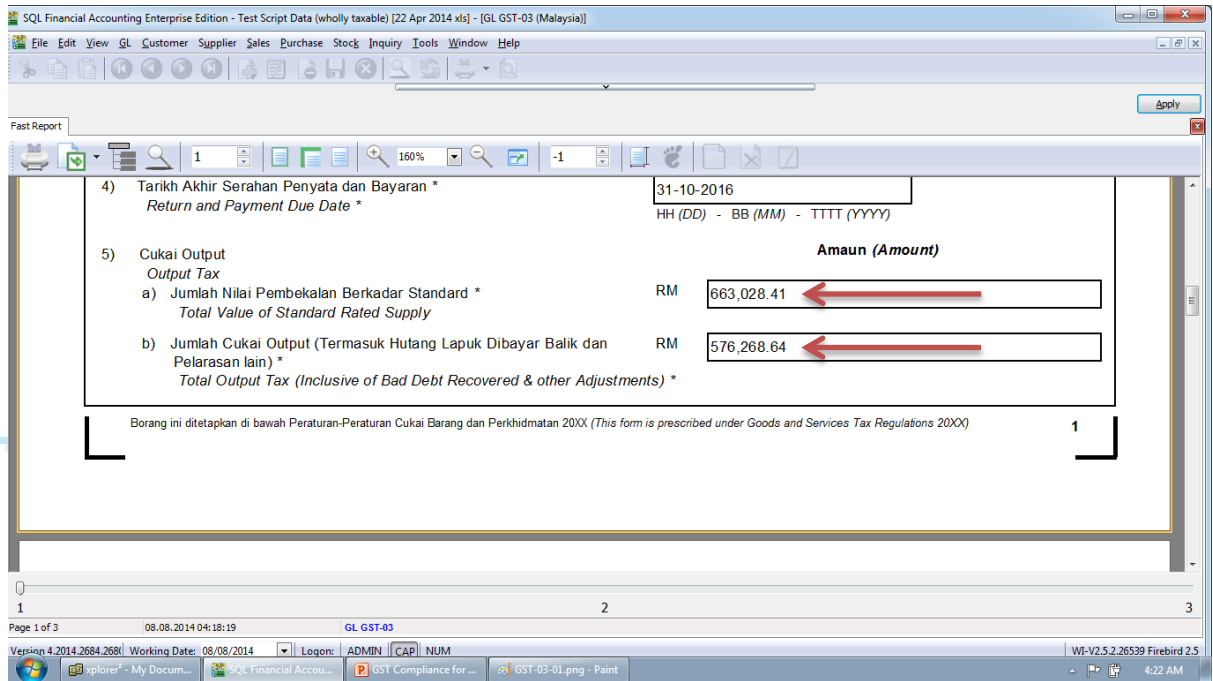
Step 2 : If you wish to **submit online** → Click on the **arrow down button** then choose **GST03_TAP**, then choose where you want to **save the text file generated** then you just have to **upload the text file to the website**, is just like how you submit those government (EPF, SOSCO) procedure.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

**** 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

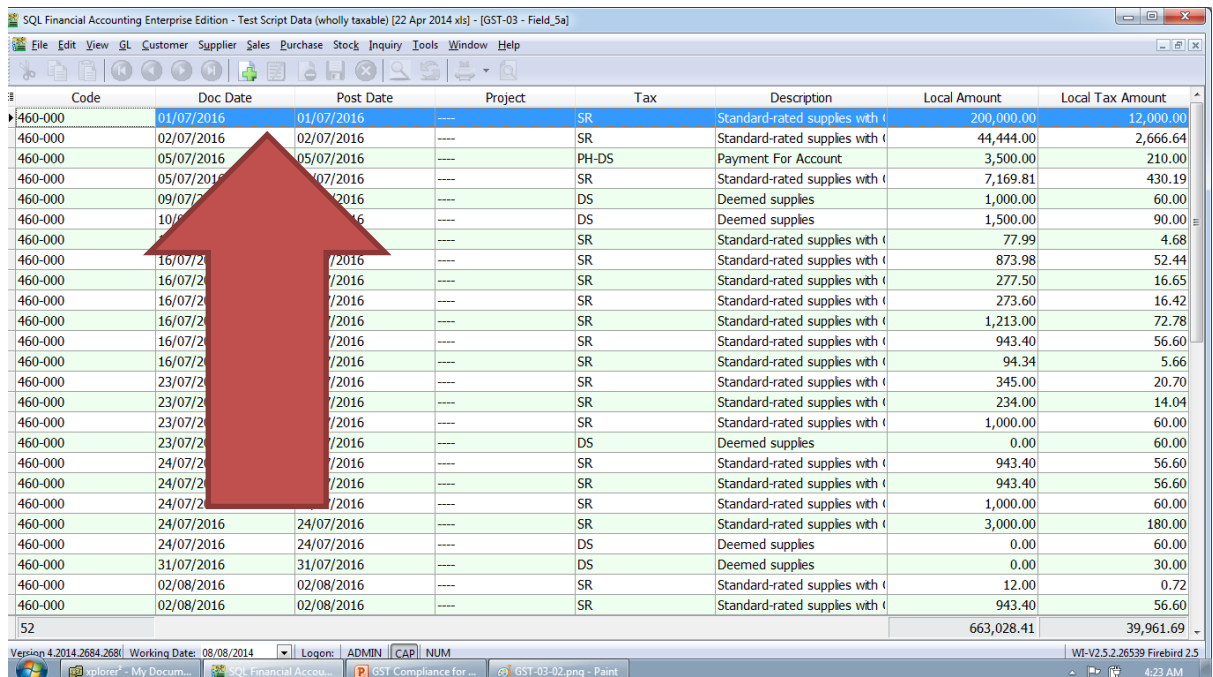
GST-03 Drill Down To Source Document

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.

1. 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.



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



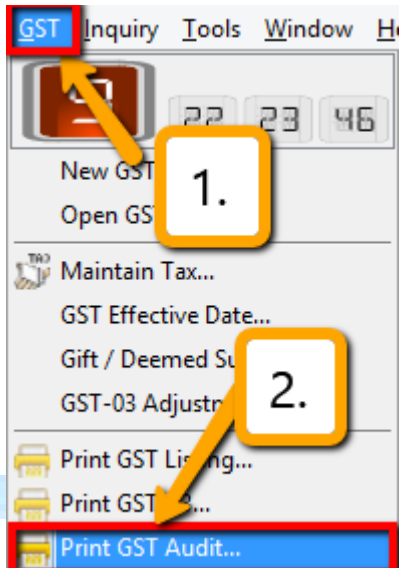
- If you are wondering this figure is come from which transaction and want to have a look of the detail, same things just double click on it will do then system will automatic view in the detail of your transaction :

- 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](http://www.sql.com.my/video/GST-07_GST03-DrillDown.mp4)

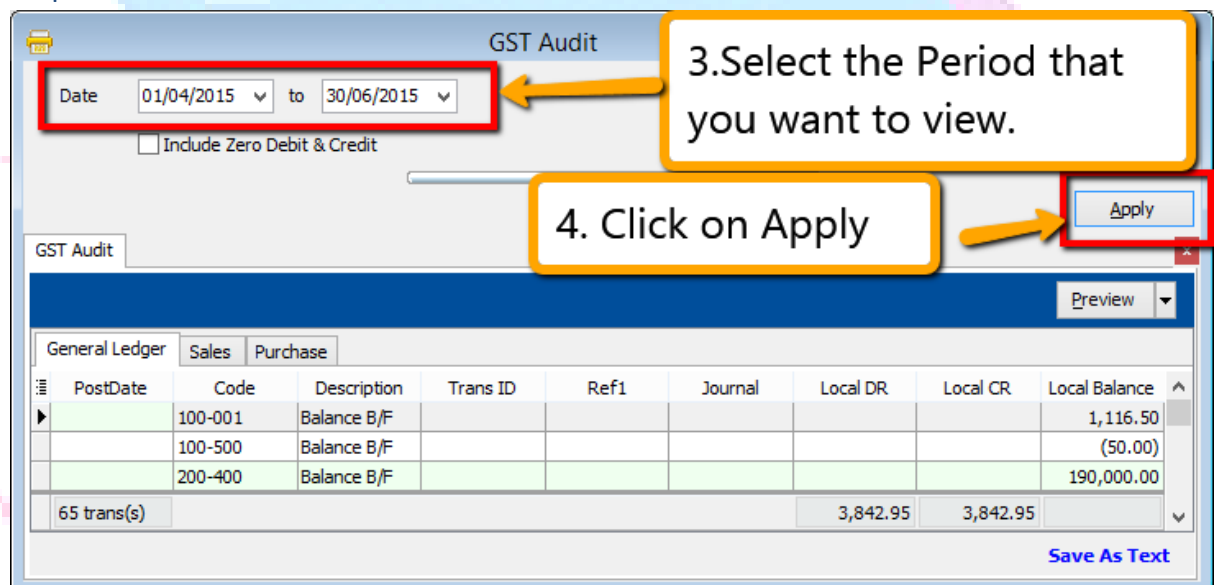
Generate GAF whenever requested by Kastam

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**.

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 A1018s	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.

GL GST Audit Text File

Desktop

7. Choose where you want to save for the text file

8. System auto generate file name.

File name: GAF

Save as type: Text File (*.txt)

9. Click on the Save

Save | Cancel

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.

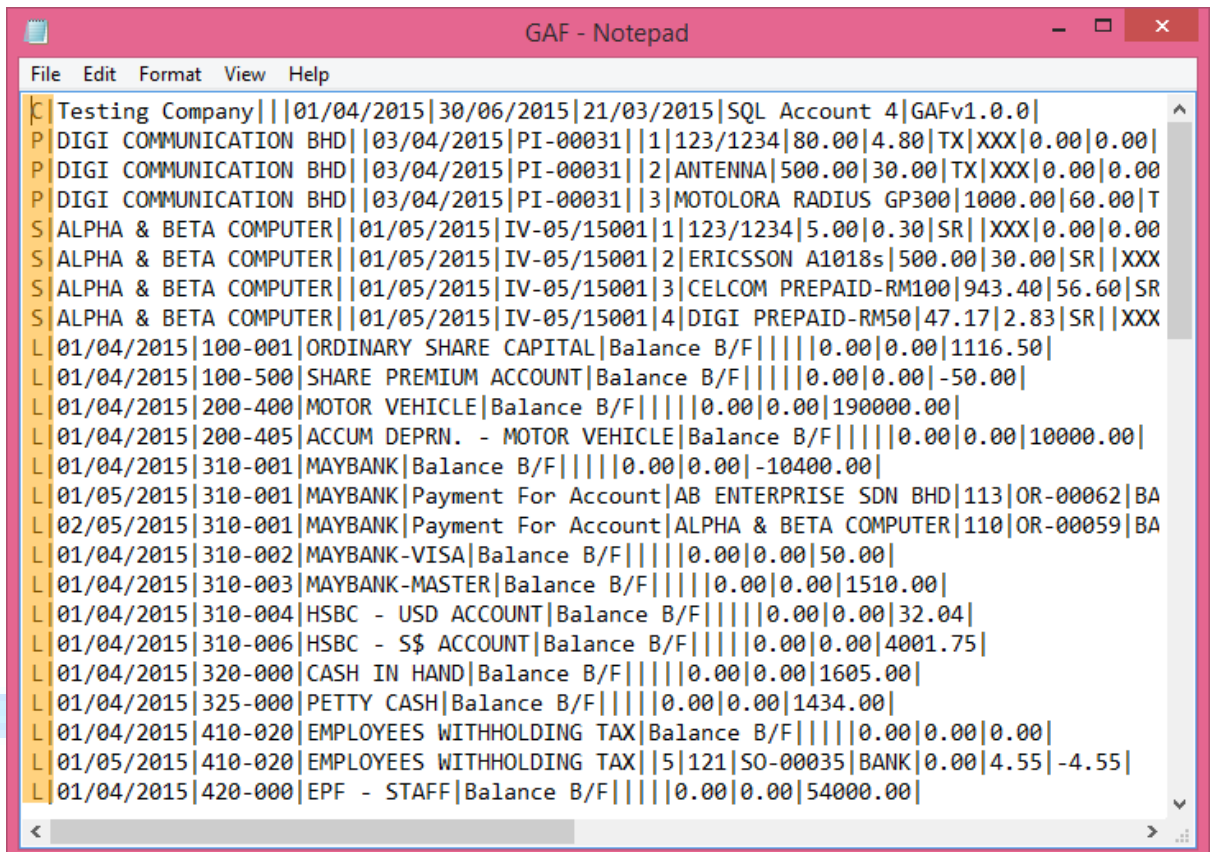
SQL Financial Accounting

File generated successfully

10. Click OK

OK

Step 10 : Click **OK** for the message.



```
File Edit Format View Help
[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

SQL

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

www.SQL.com.my

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. Callout 1 points to the 'New' button on the right. Callout 2 points to the 'Customer' dropdown menu. Callout 3 points to the 'Date' field in the 'D/O No' section. Callout 4 points to the 'Item Code' column in the 'Delivery Order Matrix' table. Callout 5 points to the 'Tax' column in the same table. The table contains one row with the following data:

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...
	8752/060/0793	8752/060/0793	---	1.00	0.00	1.00	1.00	UNIT	100.00		SR	6.00	100.00	106.00	

At the bottom, the 'Net Total' is 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.

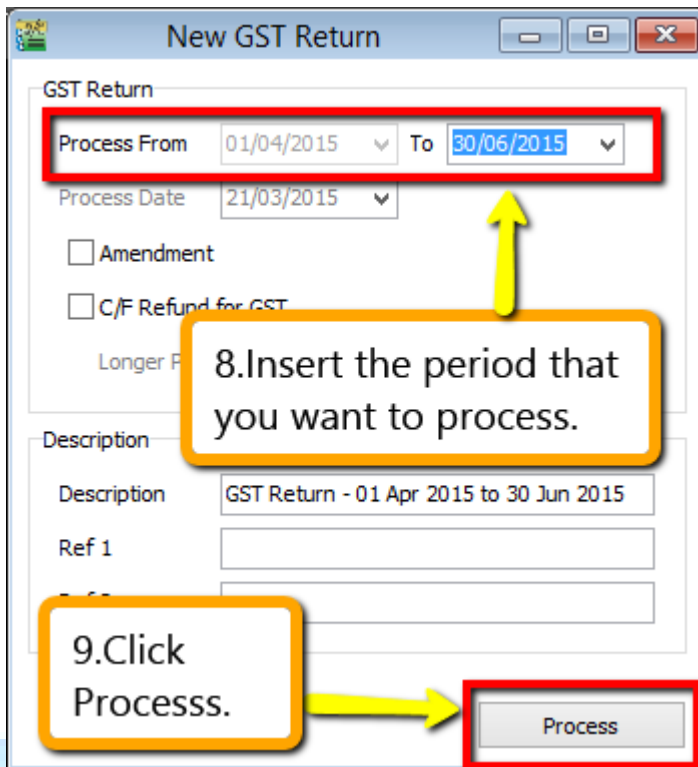
Step 5 : All the **tax code will auto assign accordingly**.

Let process for GST Return and see the result :

The screenshot shows the 'GST' menu. Callout 6 points to the 'GST' menu item. Callout 7 points to the 'New GST Return...' option.

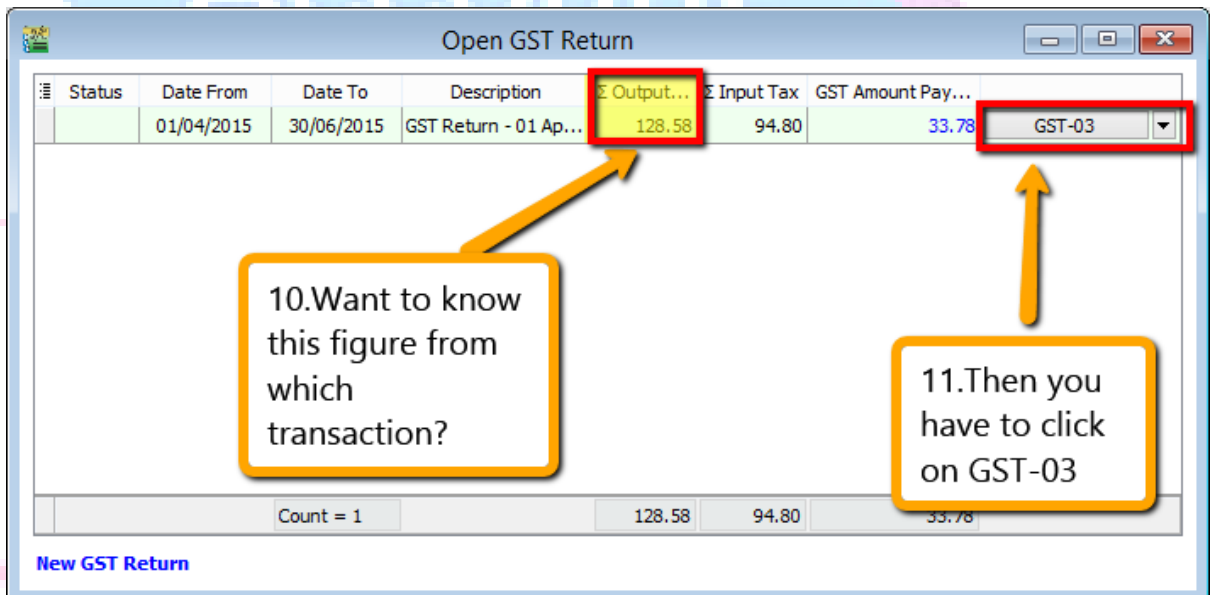
Step 6 : Click on **GST**

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



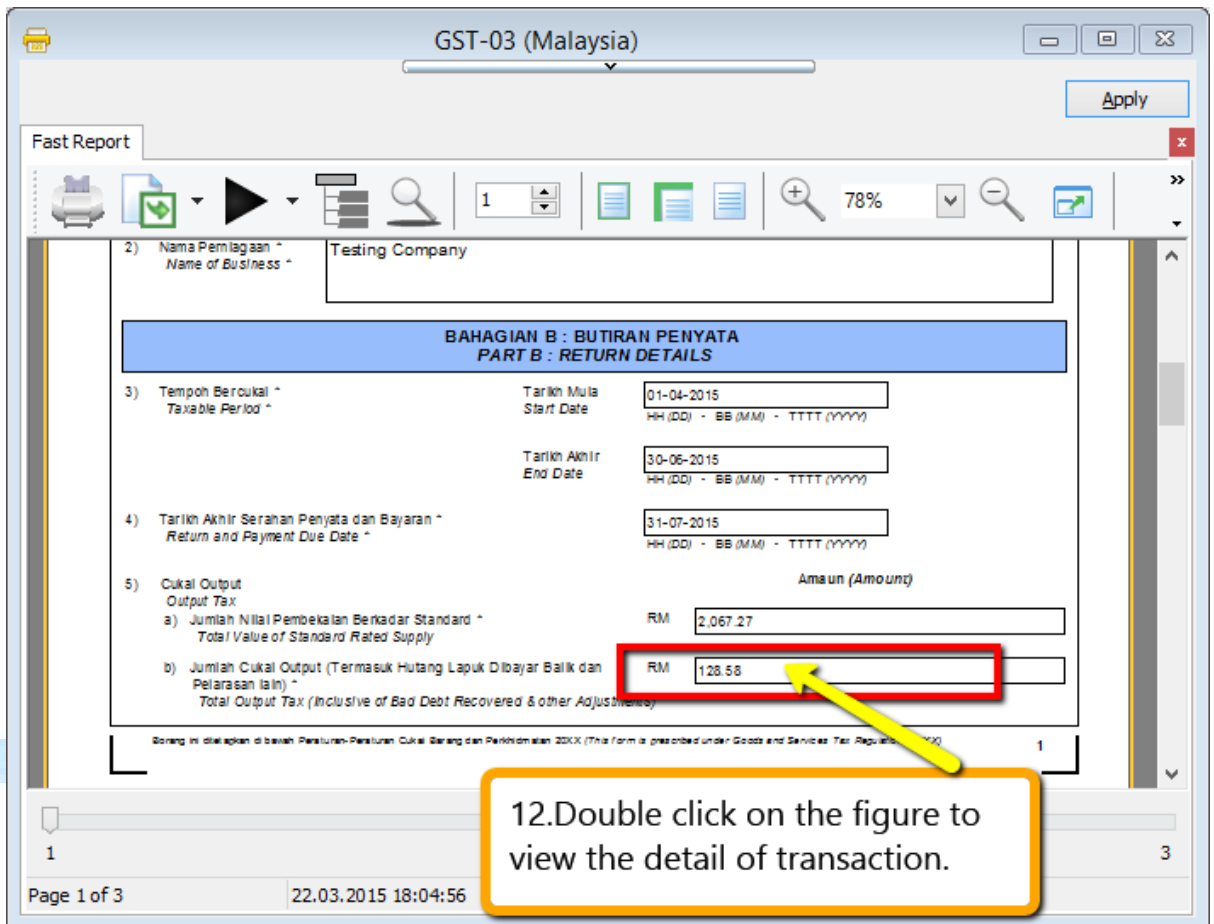
Step 8 : Insert the period that you want to process.

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



Step 10 : Wondering where is the figure come from?

Step 11 : **Click on the GST – 03.**



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**.

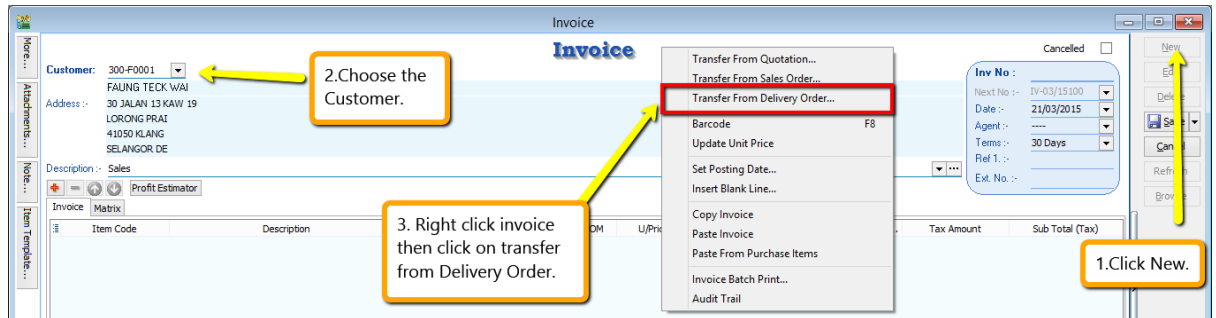
Doc Date	Tax Date	Tax	Local Amount	Local Tax Amount	Doc No	From Doc Type
02/04/2015	02/04/2015	SR	100.00	6.00	DO-00028	DO
01/05/2015	01/05/2015	SR	47.17	2.83	IV-05/15001	IV
01/05/2015	01/05/2015	SR	500.00	30.00	IV-05/15001	IV
01/05/2015	01/05/2015	SR	943.40	56.60	IV-05/15001	IV
01/05/2015	01/05/2015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

www.SQL.com.my

How if I have the invoice after that?

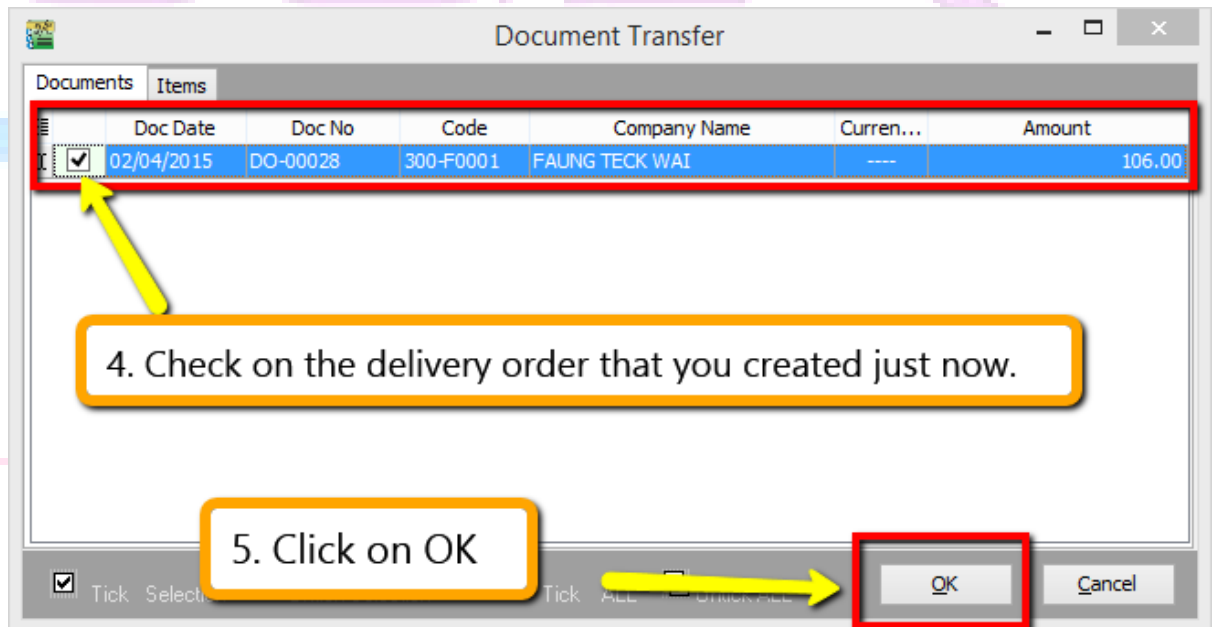
Let process and see :



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 Delivery Order.



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

Step 5 : Click **OK**.

www.SQL.com.my

Invoice

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

Description: Sales

Invoice Matrix

Item Code	Description	Project	Qty	UOM	U/Price	Sub Total	Tax	Tax Indu...	Tax Amount	Sub Total (Tax)	From Doc No
8752/060/0793	8752/060/0793	----	1.00	UNIT	100.00	100.00	SR		6.00	106.00	DO-00028

Deposit Amount: 0.00
 Local Net Total: 106.00
 Net Total: 106.00

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

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

	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.

Account

Payroll

** [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](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 a 'Sales Order' form with the following details and callouts:

- Customer:** 300-A0002 (ALPHA & BETA COMPUTER, 838 JALAN WORLD, 40485 RAWANG, SELANGOR DE). Callout 2: 'Choose which customer that you want to generate for this sales order.'
- Date:** 02/05/2015. Callout 3: 'Make sure the date is GST Effective Date.'
- Item Code:** ANT (ANTENNA). Callout 4: 'Insert which item code that you want bill the customer.'
- Tax Code:** SR. Callout 5: 'Tax Code Assign Accordingly.'
- Deposit Received:** 30.00. Callout 5: 'Please update the deposit received info that you received how much of the payment from customer.'
- Doc No:** OR-00059. Callout 1: 'Click on New Sales Order.'

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

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.

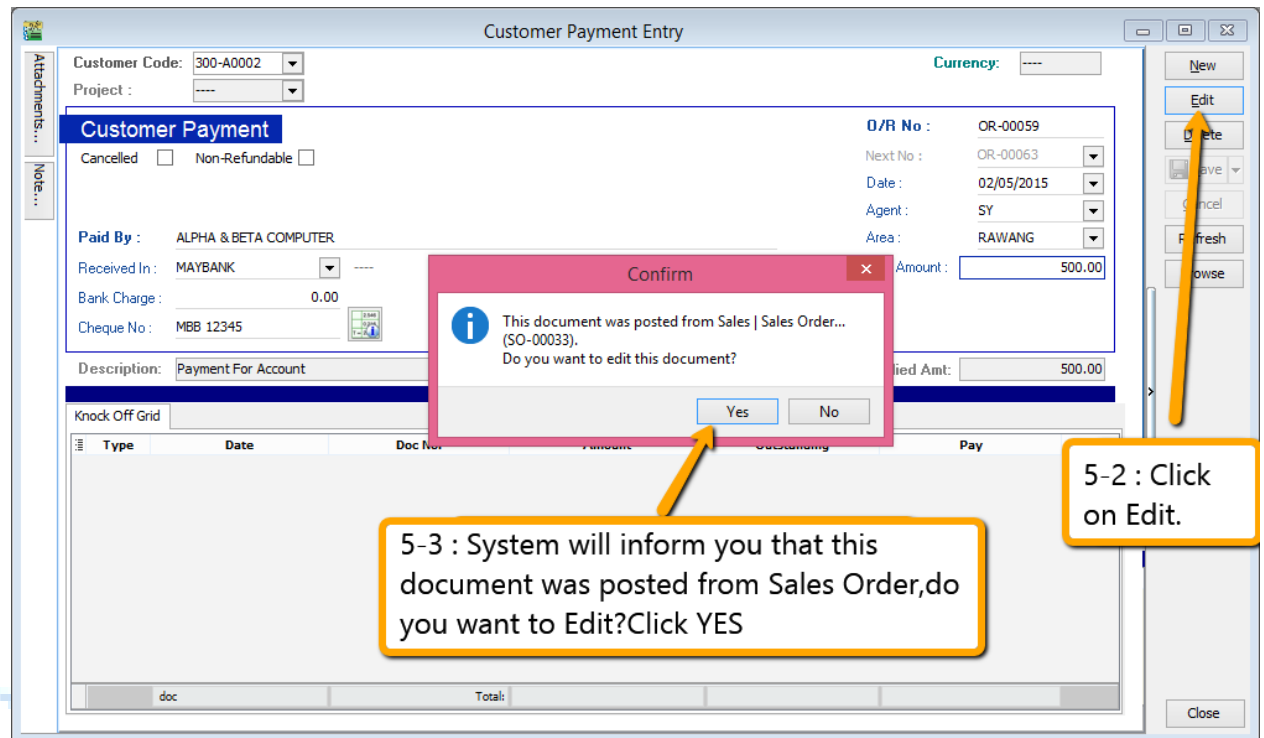
Step 5 : Please **update the deposit received info** accordingly that you received how much from your customer so system will generate the Official Receipt Number above the Amount.

The screenshot shows the 'Sales Order' form after completion. The status is 'Transferred to Sales'. The 'Doc No' is OR-00059, which is the Official Receipt Number. The 'Deposit Received' is 30.00, and the 'Amount' is 500.00.

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

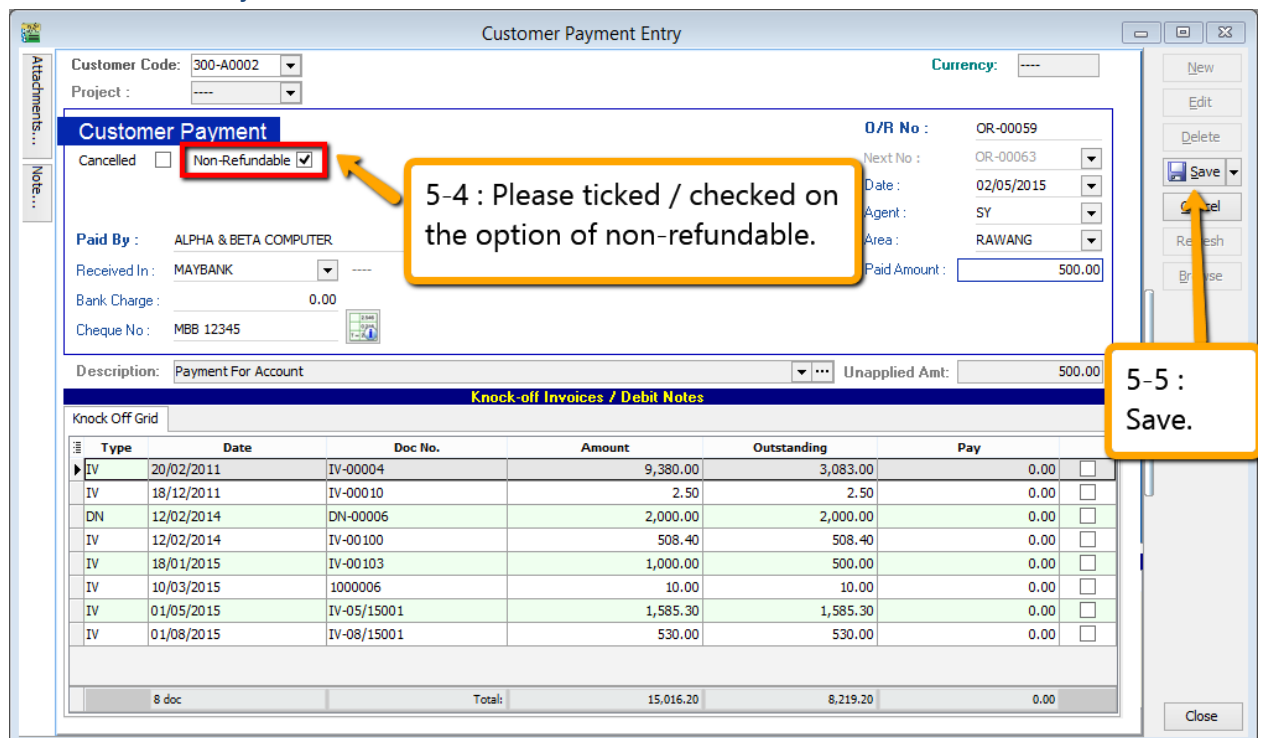
Item Code	Description	Qty	UOM	U/Price	Sub Total	Tax	Tax Inclusive	Tax Amount	Sub Total (Tax)
ANT	ANTENNA	5.00	UNIT	100.00	500.00	SR		30.00	530.00

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



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-xxxx).Do you want to edit this document ?" You just have to click on **YES**.



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 :

Customer Payment Entry

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

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 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	<input type="checkbox"/>
IV	18/12/2011	IV-00010	2.50	2.50	0.00	<input type="checkbox"/>
DN	12/02/2014	DN-00006	2,000.00	2,000.00	0.00	<input type="checkbox"/>
IV	12/02/2014	IV-00100	508.40	508.40	0.00	<input type="checkbox"/>
8 doc			Total:	15,016.20	8,219.20	0.00

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

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 :



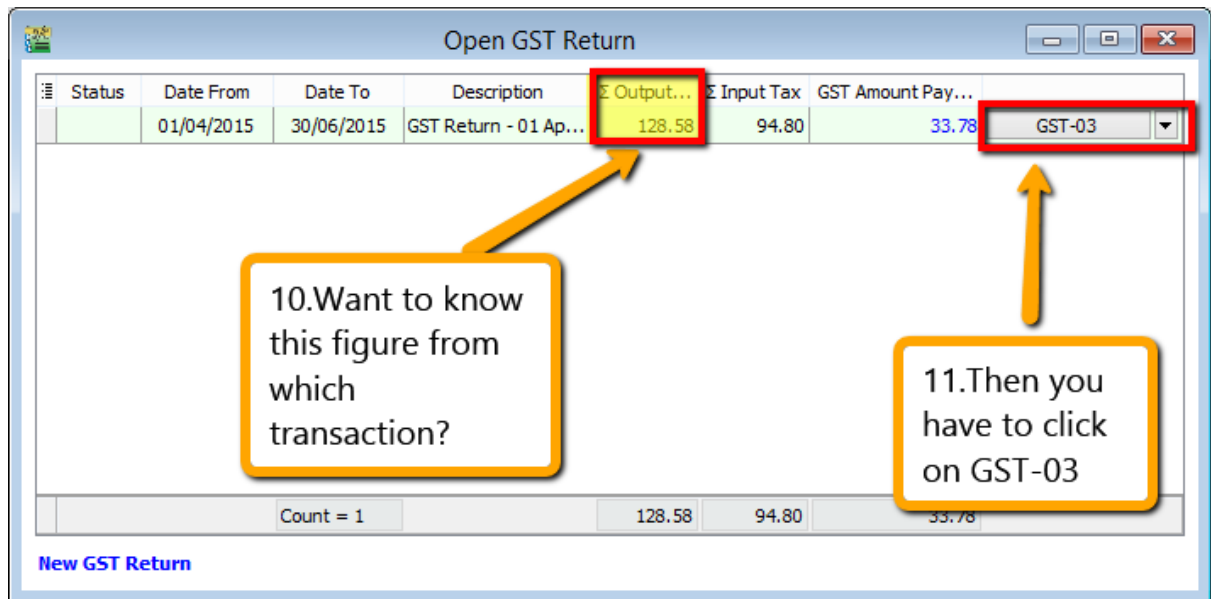
Step 6 : Click on **GST**

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



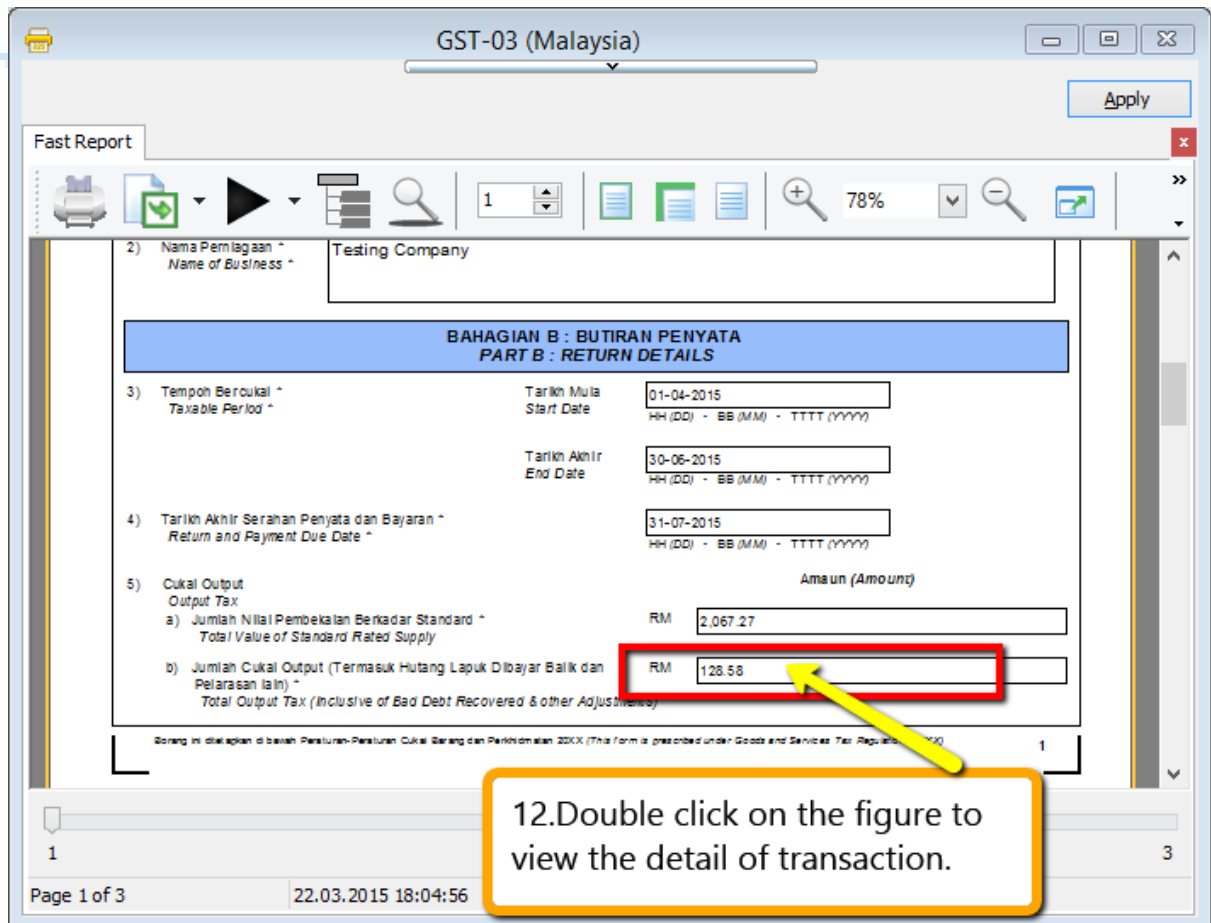
Step 8 : **Insert the period that you want to process.**

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



Step 10 : Wondering where is the figure come from?

Step 11 : Click on the GST – 03.



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**.

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

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

SQL

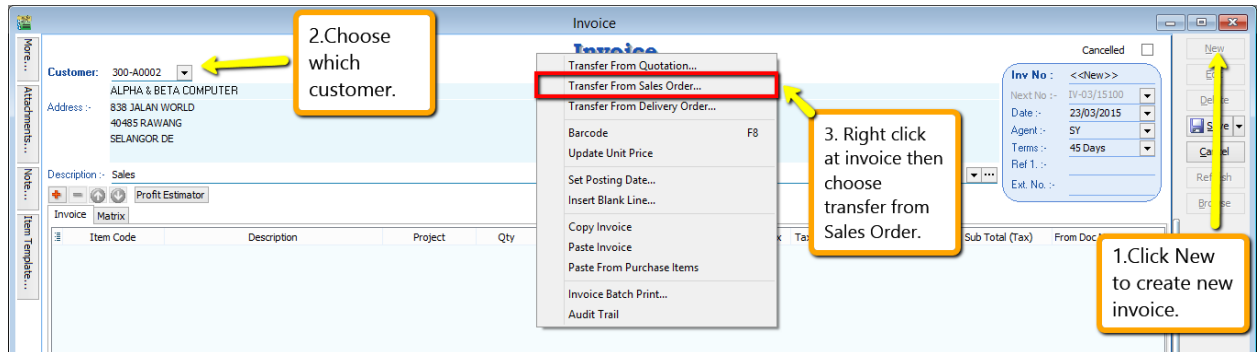
Account

Payroll

www.SQL.com.my

How if I have the invoice after that?

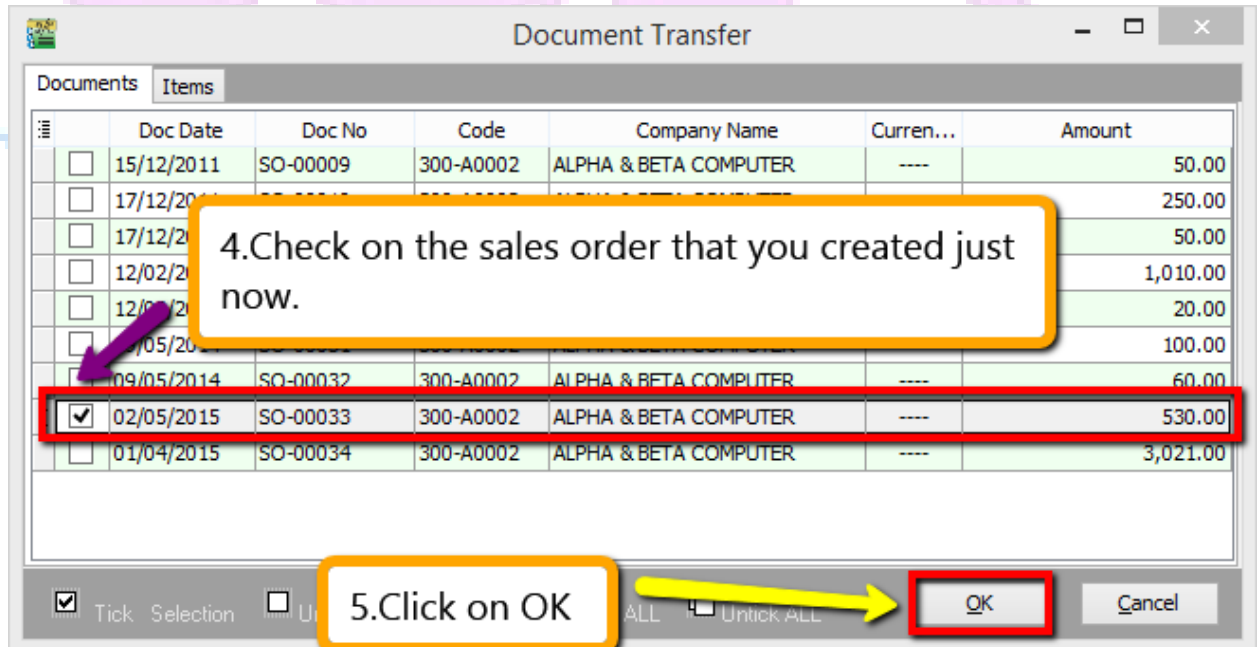
Let process and see :



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

Step 2 : Choose the **Customer**.

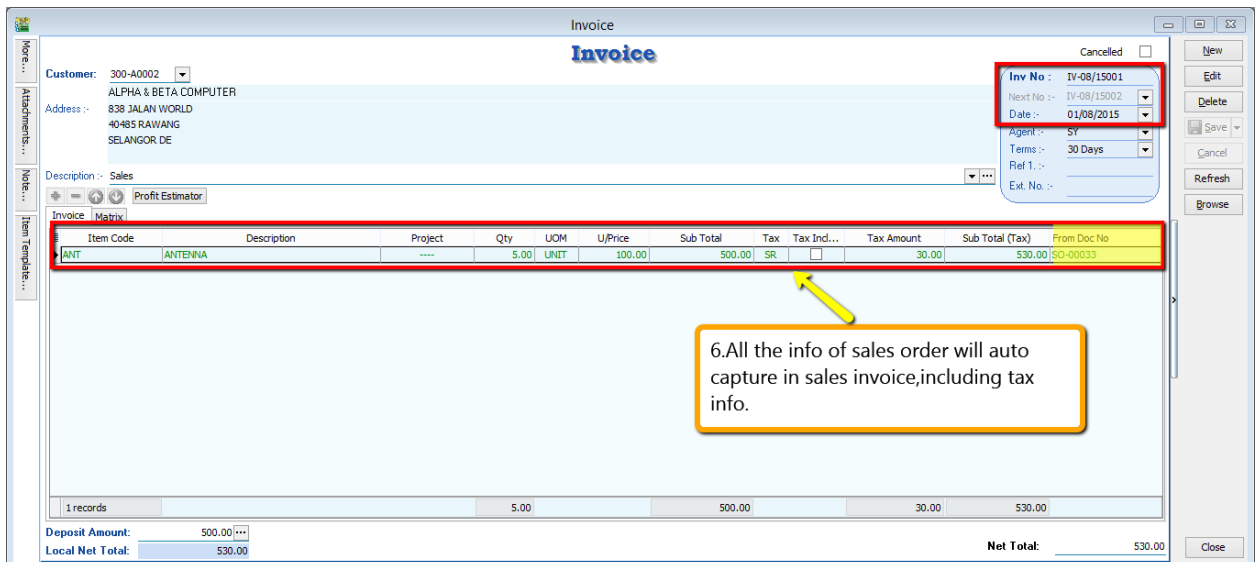
Step 3 : **Right click** at the wording of "Invoice" then look for **transfer from Sales Order**.



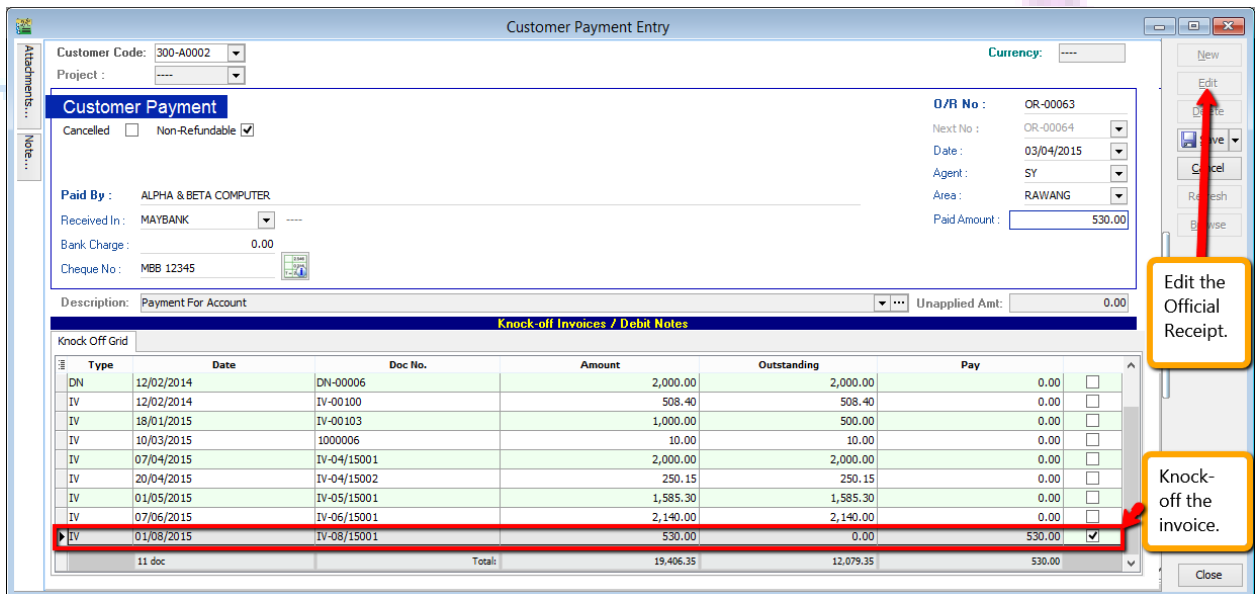
Step 4 : **Checked on the Sales Order** that you created just now.

Step 5 : Click **OK**.

www.SQL.com.my



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?



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.

www.SQL.com.my

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 :

ini	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

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

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

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 2014. 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
-----------	----------

** 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 87678868	Payment For Account		100.00	0.00		
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 CIMB 123456	Payment For Account		530.00	15,948.00		
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.

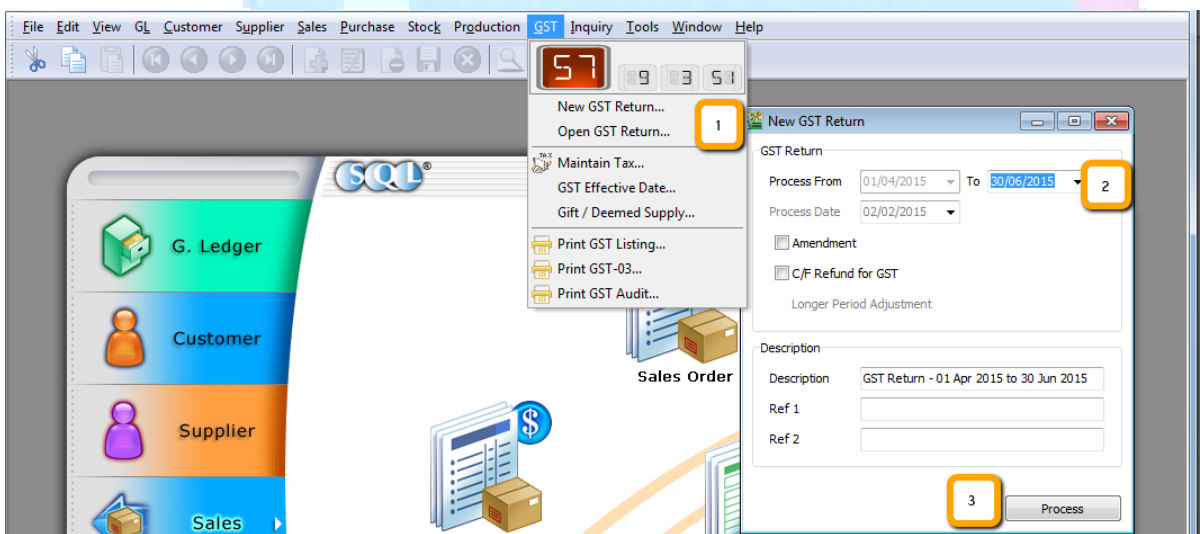
www.SQL.com.my

Look at the example here,

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...	S\$	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

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

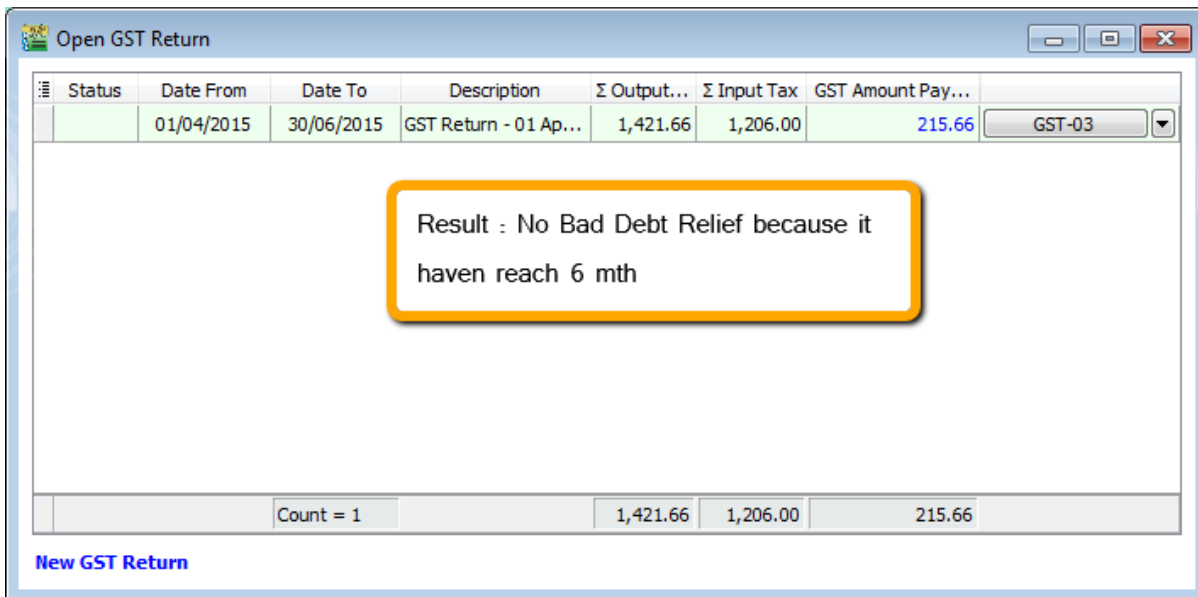
Now, we go to proceed the 1st cycle of GST which is fro, April to June. Step as below:



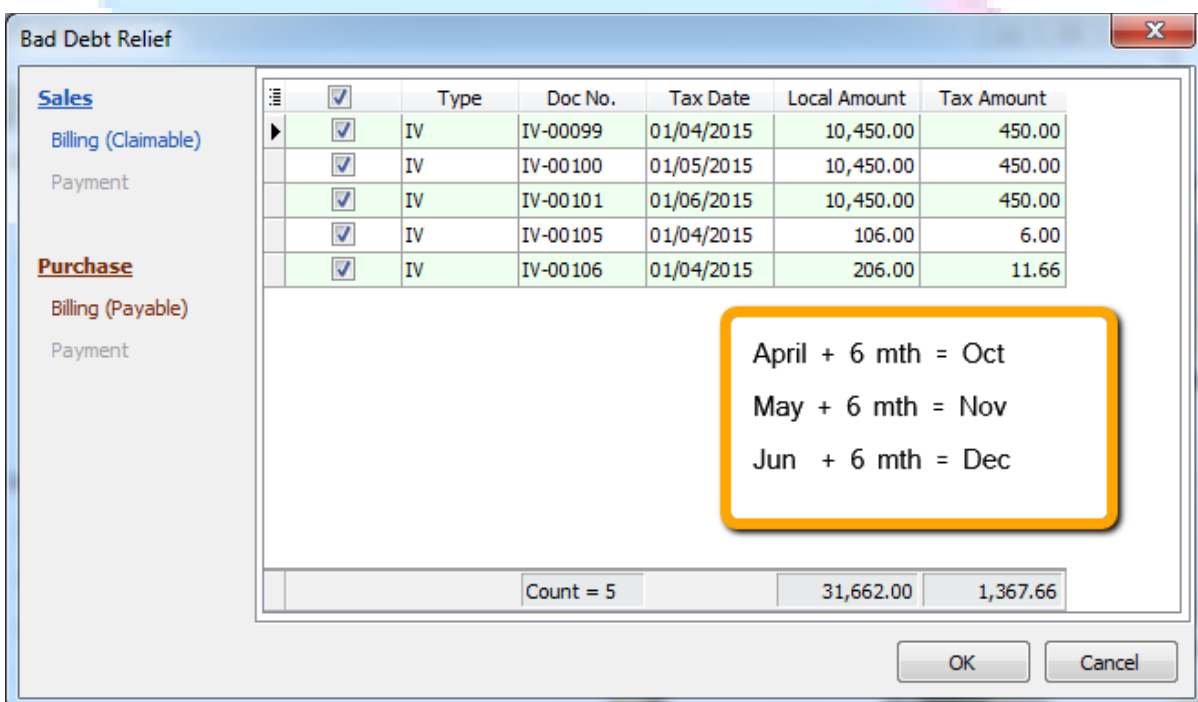
Step 1 : Click GST then Click on New GST Return.

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

Step 3 : Click on Process.



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...



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

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

Count = 5 31,662.00 1,367.66

OK Cancel

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

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.

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
Count = 3				4,091.66	3,479.66	612.00	

claimable - payable = 1367.66 - 1200 = RM167.66

New GST Return

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

		Amaun (Amount)
6) Cukai Input /Input Tax		
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?	<input type="checkbox"/> Ya Yes	<input checked="" type="checkbox"/> 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 O/R No : OR-00060

Bank Charge : 0.00 Next No : OR-00061

Cheque No : PBB 1234567 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

Knock Off Grid

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			Totals:	34,217.50	5,300.00

Customer Payment Entry

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

Project : ----

Customer Payment

Cancelled

Paid By : ALPHA & BETA COMPUTER

Received In: MAYBANK O/R No : OR-00061

Bank Charge : 0.00 Next No : OR-00062

Cheque No : PBB 12380 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

Knock Off Grid

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

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 Adjustment Before & After GST Return

Account

Balance


Debit

www.SQL.com.my

Adjustments before & after GST Return

Blocking but with option in case genuine error is made before GST-03 submission.

Warning

 GST Return (01 Apr 2015 to 30 Jun 2015) already processed, edit or delete is not allowed

OK

	Tax Inc...	Sub T...	Sub Total...
	73.80	1,230.	1,303.80

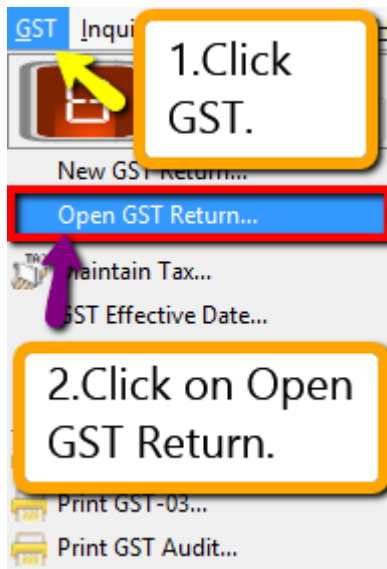
1 records 10.00 73.80 ,230.00 1,303.80

Deposit Amount: 0.00 ...

Local Net Total: 1,303.80 Net Total: 1,303.80

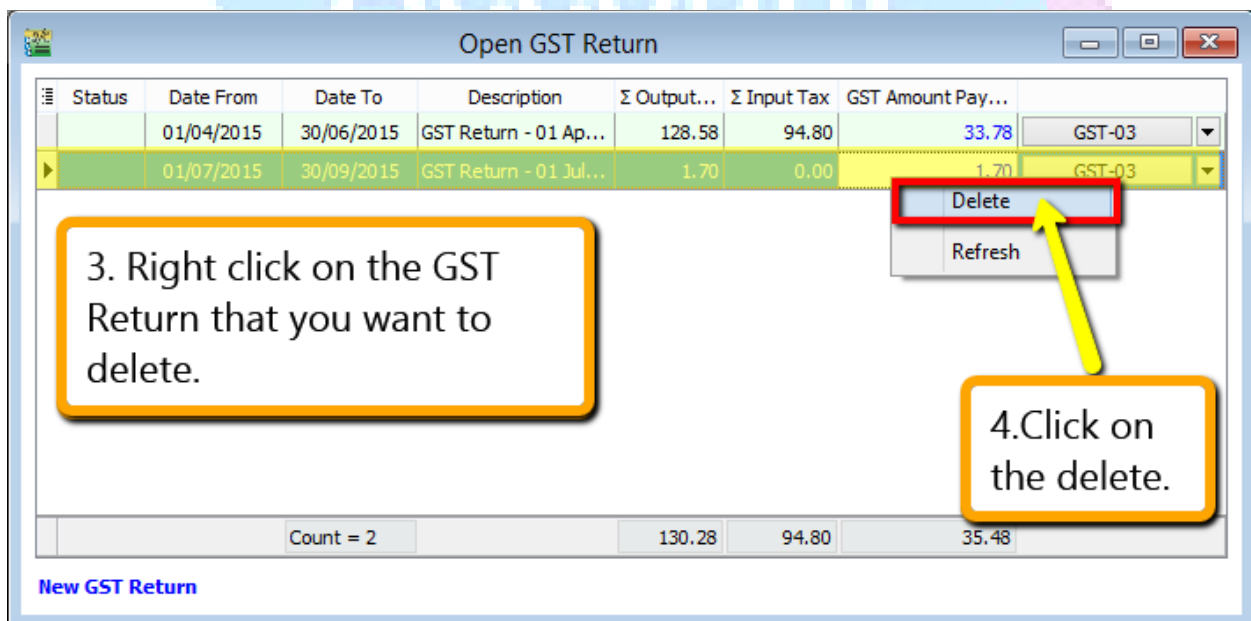
www.SQL.com.my

Before submit to Kastam :



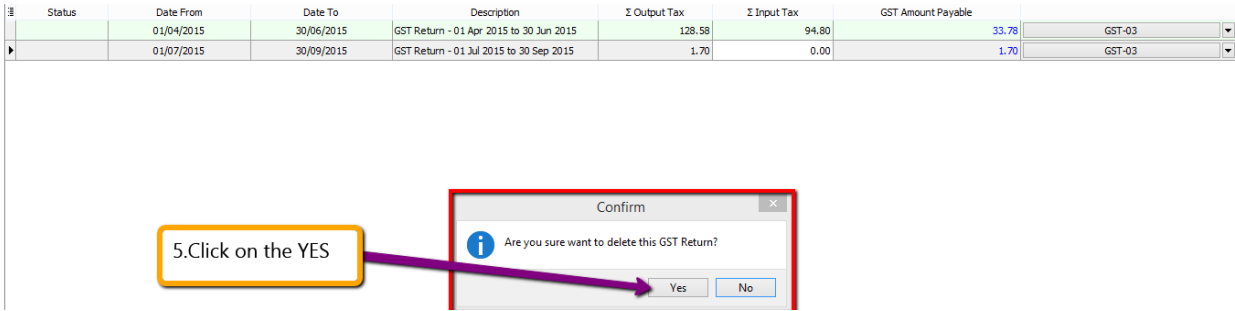
Step 1 : Click **GST**

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

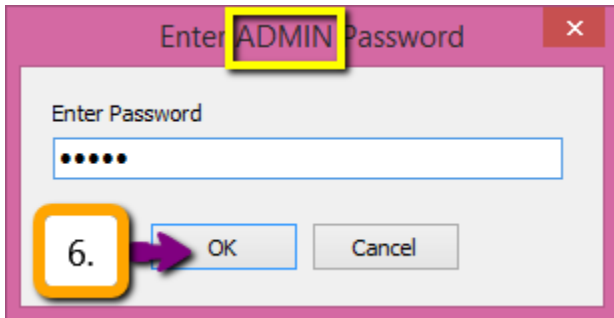


Step 3 : **Right click** on the GST Return that you want to delete.

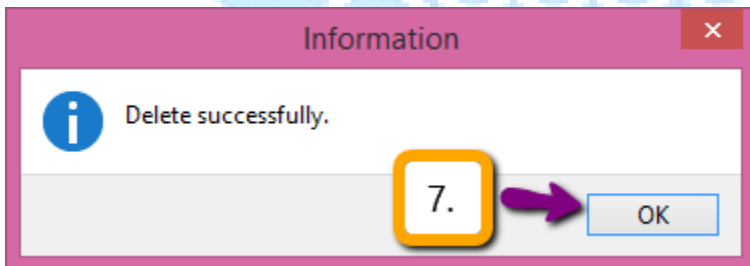
Step 4 : Click on the **delete**.



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**.



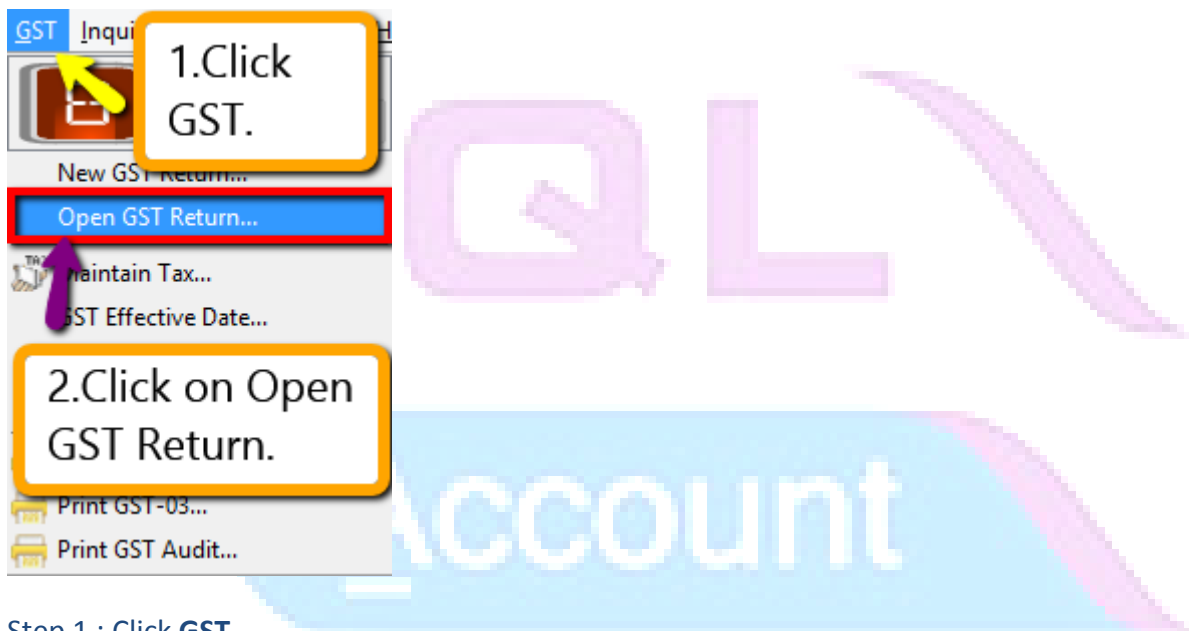
Step 7 : Click **OK** for delete successfully.

**** Please delete accordingly make sure you delete the last GST Return that you proceed then only you are able to delete the previous GST Return ****

After delete you can do whatever transaction that you want then re-process again the GST Return for the particular period will do.

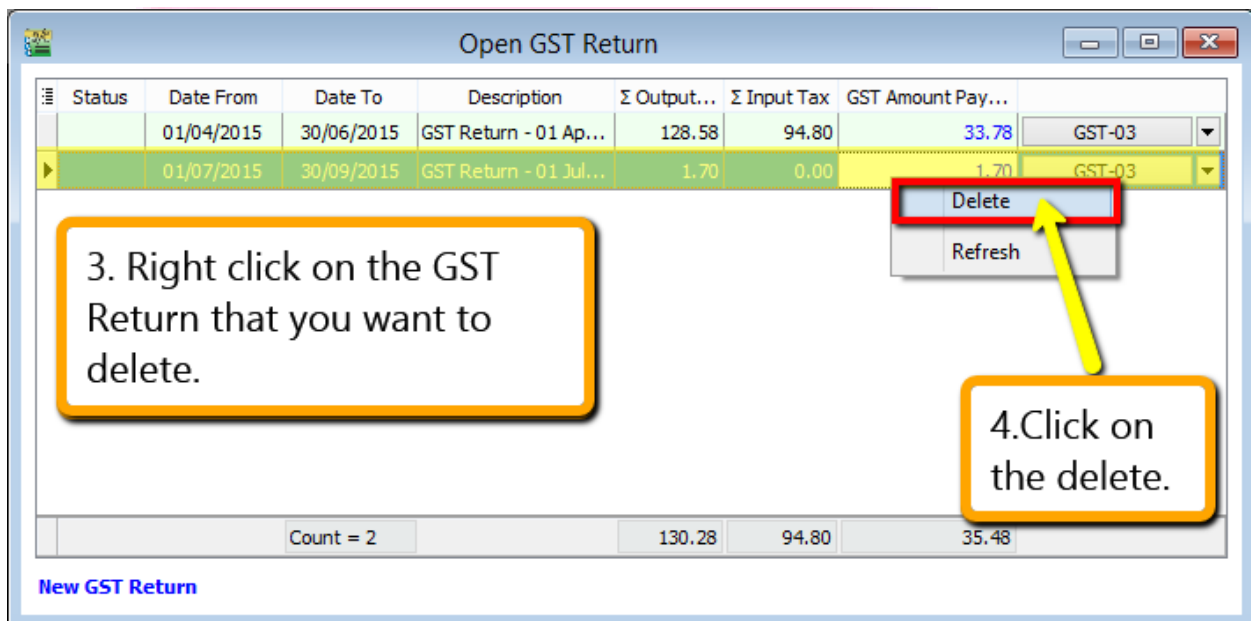
After submit to Kastam :

After submit to Kastam and you want to amend the GST-03 that you have proceed, you must get approval from Kastam 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.**

Status	Date From	Date To	Description	Σ Output Tax	Σ Input Tax	GST Amount Payable	
	01/04/2015	30/06/2015	GST Return - 01 Apr 2015 to 30 Jun 2015	128.58	94.80	33.78	GST-03
	01/07/2015	30/09/2015	GST Return - 01 Jul 2015 to 30 Sep 2015	1.70	0.00	1.70	GST-03

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.

www.SQL.com.my

When you re-process the GST Return :



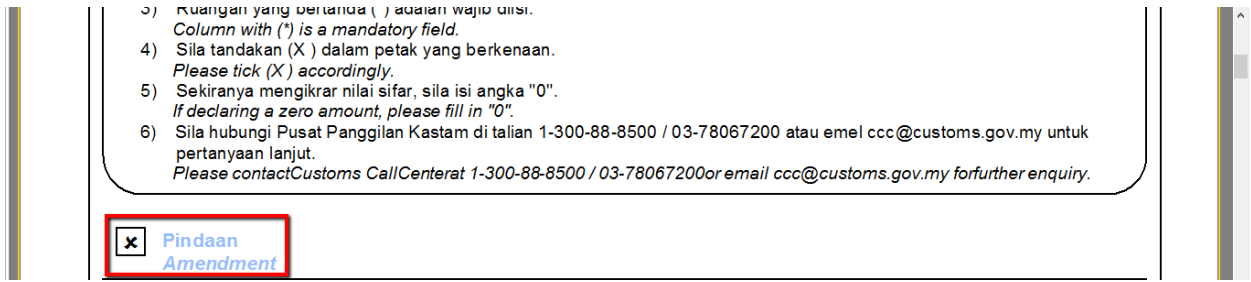
Step 8 : Click on **GST**.

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

10. Check on the Amendment.

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

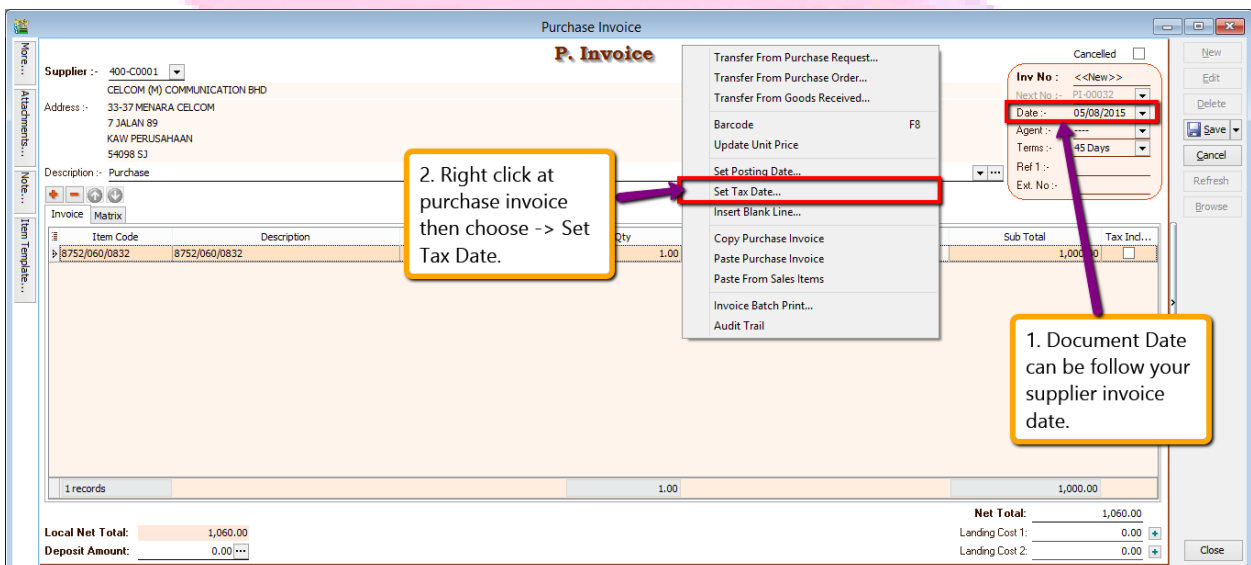
So when you view your Kastam GST-03 format, there will have a checked under amendment:



****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.**

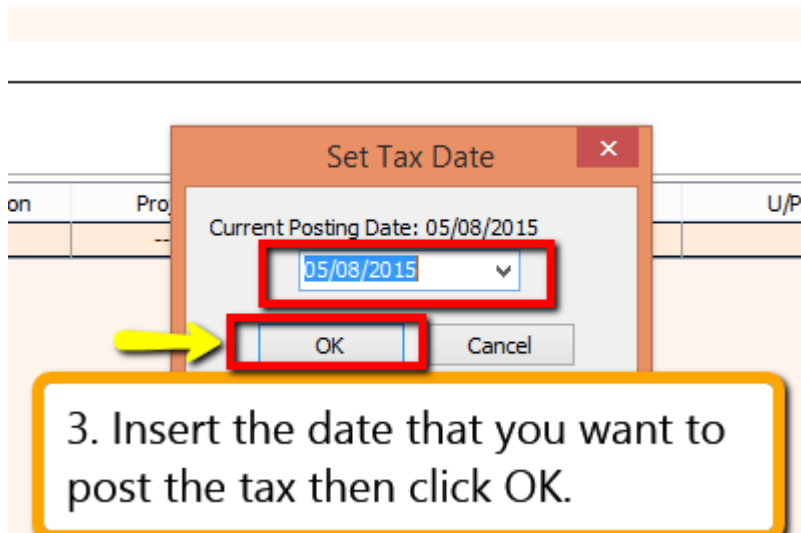
Then how if you have been process your GST 03 but then after that only received Purchase Invoice from Supplier which on last cycle ?

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.

Account

Payroll

www.SQL.com.my

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 / Deemed Supply
Gift / Deemed Supply

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

Item Code	Description	Qty	UOM	U/Cost	Sub Total	Tax	Tax Amount	Sub Total (T...	Expenses GL...
▶ANT	ANTENNA	10.00	UNIT	40.00	400.00	DS	0.00	400.00	990-000
1 records					400.00		0.00		

Yearly Amount: 400.00 **Net Total:** 400.00
 Entitle Yearly Exempt RM 500.00

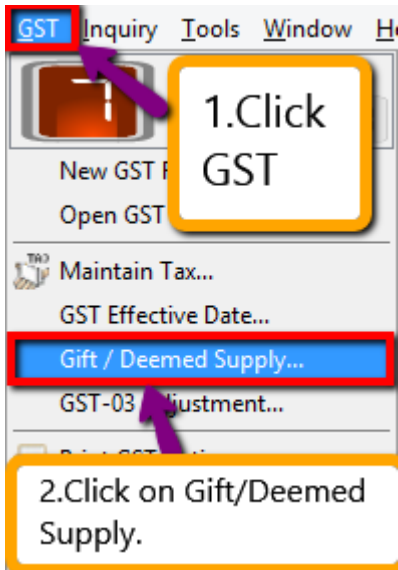
Gift to the same company/staff within the same financial year

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**.

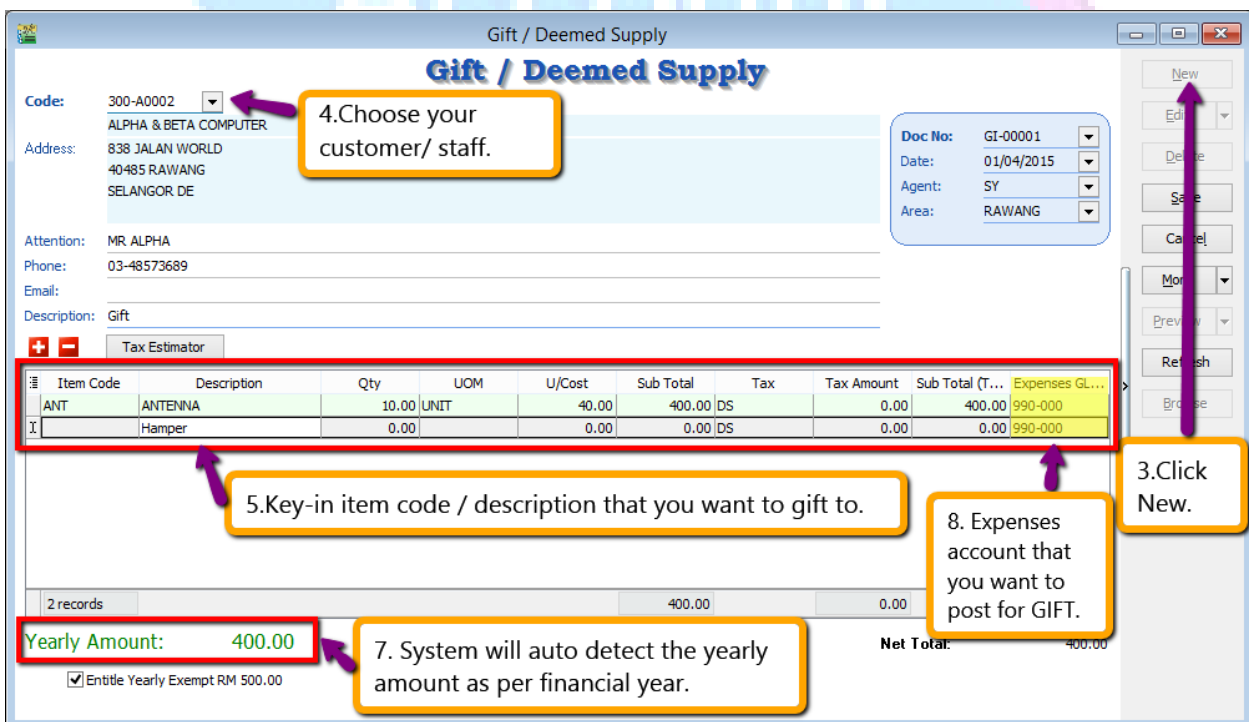
www.SQL.com.my

How System work with Gift Rule?



Step 1 : Click on GST.

Step 2 : Click on Gift / Deemed Supply.



Step 3 : Click on New.

Step 4 : Choose your customer / Staff. Let say if you want to gift to your staff then kindly maintain your staff under Maintain Customer.

Step 5/ 6 : 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.

Step 7 : 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.

Step 8 : Enter your preferred expenses account code.

		Amaun (Amount)
5) Cukai Output		
Output Tax		
a) Jumlah Nilai Pembekalan Berkadar Standard *	RM	578.30
<i>Total Value of Standard Rated Supply</i>		
b) Jumlah Cukai Output (Termasuk Hutang Lapuk Dibayar Balik dan Pelarasan lain) *	RM	34.70
<i>Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustments) *</i>		

Borang ini ditetapkan di bawah Peraturan-Peraturan Cukai Barang dan Perkhidmatan 200X (This form is prescribed under Goods and Services Tax Regulations 200X)

9. system detects there are deemed supplies (DS) under gift, it will add this GST Tax under DS as output Tax.

Step 9 : 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, as per below result :

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		

Payroll

** 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

SQL

GST-11 Mixed Supplies Apportionment

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

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 \text{ years} * 50\% = \6000 will be tax payable for year 3, 4, & 5.

5 years for machine.
10 years for property.

www.dubl.com.my

SQL

GST-13 Sales Rebate / Incentive

Account

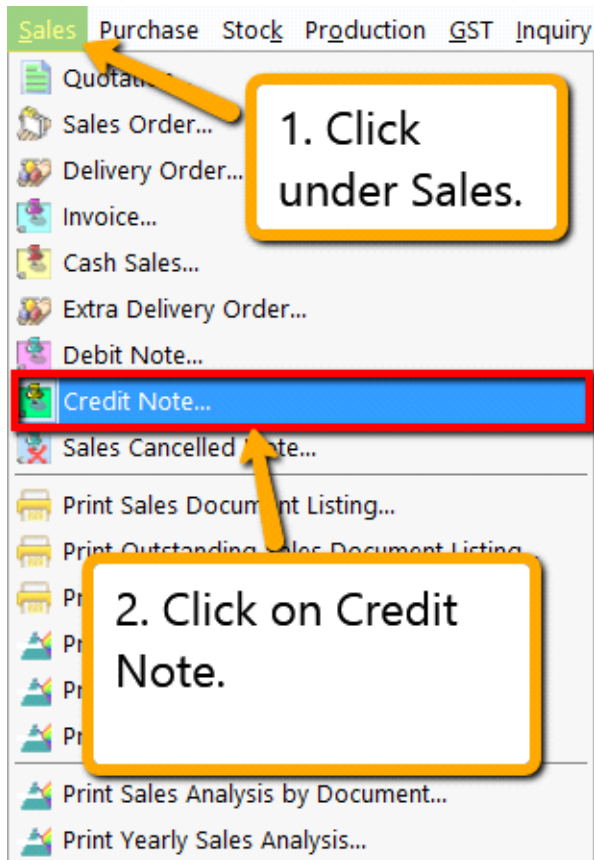
Payroll

User Guide :

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

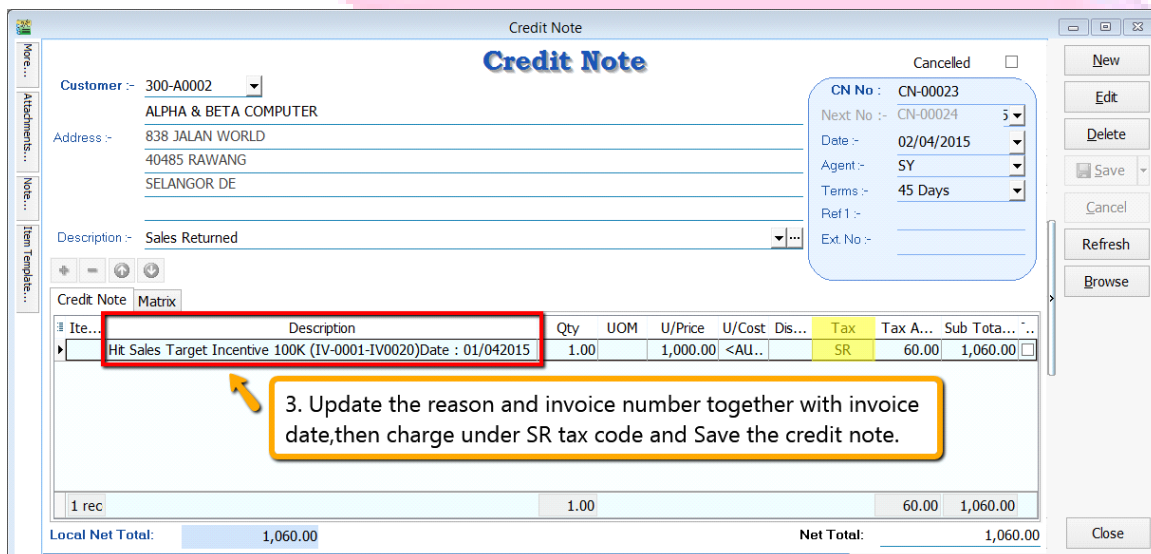
Credit Noted for Sales Rebate & Incentive :

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**.



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?

<input type="checkbox"/> #	<input checked="" type="checkbox"/> Discount
<input type="checkbox"/> Style	<input checked="" type="checkbox"/> Tax
<input type="checkbox"/> No.	<input checked="" type="checkbox"/> Tax Amount
<input checked="" type="checkbox"/> Item Code	<input type="checkbox"/> Sub Total
<input type="checkbox"/> Customer Item	<input checked="" type="checkbox"/> Sub Total (Tax)
<input checked="" type="checkbox"/> Description	<input checked="" type="checkbox"/> Account
<input type="checkbox"/> 2nd Description	<input type="checkbox"/> Printable
<input type="checkbox"/> More Description	<input type="checkbox"/> From Ext. No
<input type="checkbox"/> Local	<input type="checkbox"/> Shelf
<input type="checkbox"/> Project	<input type="checkbox"/> Batch
<input checked="" type="checkbox"/> Qty	<input type="checkbox"/> Country
<input checked="" type="checkbox"/> UOM	<input checked="" type="checkbox"/> Tax Inclusive
<input type="checkbox"/> Rate	
<input type="checkbox"/> S/U QTY	
<input type="checkbox"/> Base Qty	
<input checked="" type="checkbox"/> U/Price	
<input checked="" type="checkbox"/> 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?

The screenshot shows a software menu with the following items:

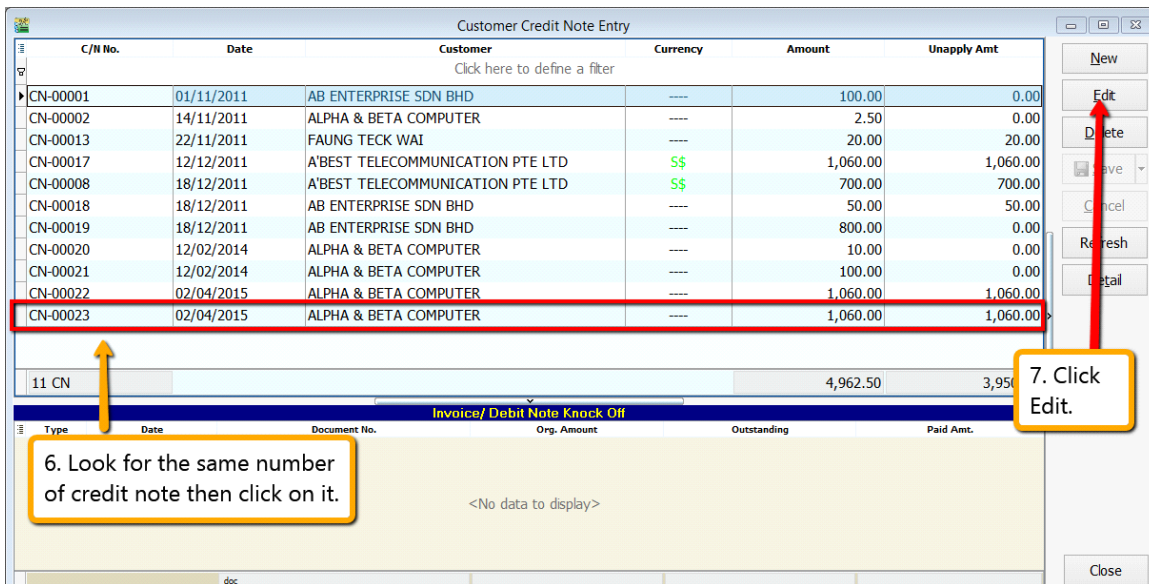
- Customer (highlighted in green)
- Supplier
- Sales
- Purchase
- Stock
- Produc
- Maintain Customer...
- Customer Invoice...
- Customer Payment...
- Customer Debit Note...
- Customer Credit Note... (highlighted in blue)
- Customer Re...nd...
- Customer Contra...
- Print Customer Post Dated Cheque Listing...
- Print Customer Analysis By Document...
- Print Customer Sales and Collection Analysis...

Annotations in the image include:

- An arrow pointing to the 'Customer' menu item with a callout box: "4. Click Customer."
- An arrow pointing to the 'Customer Credit Note...' menu item with a callout box: "5. Click under Customer Credit Note."

Step 4 : Click Customer.

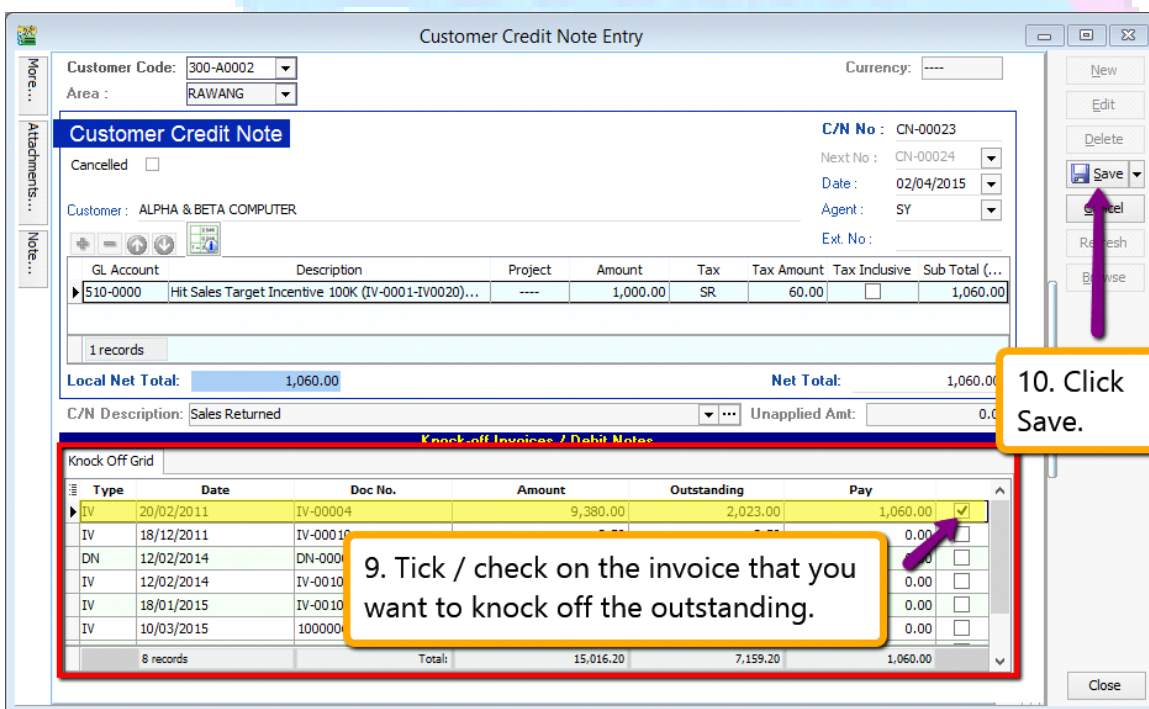
Step 5 : Click under Customer Credit Note.



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.



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

Step 10 : Save the Customer Credit Note.

SQL

**GST-14 Consignment Items & Promotional
Items**

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

www.SDI.com.my

Adjustment or Transfer In Paper But Not Physically

Invoice

Cancelled

Customer: 300-A0001
 Address :- ALI ENTERPISE

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

Description :- Sales

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	<input checked="" type="checkbox"/>	1.56	27.50
	BUY 5 COLGATE, FREE 2 BOWL	2.00	UNIT	0.00	0.00	SR	<input checked="" type="checkbox"/>	0.00	
2 records		7.00			25.94			1.56	27.50

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)

Account

Payroll

User Guide :

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

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

P. Invoice

Cancelled

Supplier :- 400-T0001 THAI @ 0.1000
THAI IT COMPANY

Address :- BANGKOK
 BANGKOK
 BANGKOK

Description :- Purchase

Inv No : PI-00037

Next No :- PI-00038 8

Date :- 22/11/2014

Agent :- ----

Terms :- 30 Days

Ref 1 :- _____

Ext. No :- _____

Description	Qty	U/Price	Tax	Sub Total (Tax)
IT Consultant from THAILAND	1.00	10,000.00	RSA	10,000.00
		1.00		10,000.00

Net Total: 10,000.00

Local Net Total: 1,000.00 Landing Cost 1: 0.00 +

Deposit Amount: 0.00 Landing Cost 2: 0.00 +

Step 2 : Create a purchase invoice as per above,let say you have paid for invite the IT consultant from Thailand then make sure the tax code is under the RSA just now.

Supplier Code: 400-T0001 Currency: THAI
 Project : ---- Rate: 0.1001

Supplier Payment P/V No : <<New>>
 Cancelled Next No : PV-00054 4
 Date : 15/04/2016
 Agent : ----
 Area : ----
 Pay to : THAI IT COMPANY Amount : 1,001.00
 Payment By : MAYBANK
 Bank Charge : 9.00
 Cheque No : TT 4567878 Local Amount : 1,001.00

Description: Payment For Account Unapplied Amt: 0.00

Knock-off Invoices / Debit Notes

Knock Off Grid

Type	Date	Post Date	Doc No.	Amount	Outstanding	Pay
PI	01/04/2016	01/04/2016	PI-00037	10,000.00	0.00	10,000.00
Total:				10,000.00	0.00	10,000.00

Step 3 : Create Supplier Payment as above that how much you paid for the supplier.

GST Listing

Tax Type	Local Amount	Local Tax Amount
Category : Sales		
DS (Deemed supplies)	1,000.00	+ 6% 60.00
Category : Purchase		
TX (Purchases with GST incurred at 6% and directl...	1,000.00	- 6% 60.00
		= \$0 0

Doc Date	Tax Date	Doc No	Tax	Local Amount	Local Tax Am...
15/04/2016	15/04/2016	PV-00054	DS	1,000.00	60.00
				1,000.00	60.00

Step 4 : When you view for the GST Listing as you can see DS(Deemed Supplies) have add on the 6% GST for sales but then purchase site have been minus out 6% so end up will = 0.This is what Kastam required! They don't want directly 0% tax but they want both site contra off so end up with 0% tax.

SQL

Account

GST-16 Imported Goods

Payroll

www.SQL.com.my

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
 NOKIA CORP LTD
 Address :- 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 Inclu...	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	

INSERT ALL THE CHARGES YOUR FREIGHT FORWARDER BILL YOU

3 records

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

www.SQL.com.my

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
 SAU 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

Purchase Invoice

Supplier: [Supplier Name]

Address: [Address]

Description: [Description]

Invoice: [Invoice No]

Item: [Item Code]

4 records

Local Net Total: 6,750.17
Deposit Amount: 0.00

Landing Cost 1: [Landing Cost 1]
Landing Cost 2: 0.00

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

step 1: click on "import purchase amt" column

www.SRI.com.my

Item Code	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.

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.

** 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

SQL

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

Account

Payroll

www.sql.com.my

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

Description: Sales

Profit Estimator

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

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
	Sub Total									
	Tax									
	Tax Inclusive									
	Tax Amount									
	Sub Total (Tax)									
	Account									
	Delivery Date									
	Printable									
	From Doc Type									
	From Doc No									
	From Ext. No									
	Shelf									
	Batch									
	Initial Purchase Cost	0.00			0.00			0.00	0.00	0.00
	UDF_Packaging									
	UDF_QTY									
	weight(m2)									

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
 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



www.SQL.com.my



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 ADDRESS		Your Ref. : From Doc No : Terms : 30 Days Date : 01/07/2017 Page : 1 of 1				
Attn :	FAX :					
TEL :	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



Then how simplified Invoice is :

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	10.60	SR															
ERICSSON A1018s @ 10.00	1.00	10.00	ZRL															
MAXIS PREPAID-RM120 @ 10.00	1.00	10.00	ES															
Total Amt Incl. GST @ 6% :		30.60																
Rounding Adjustment :																		
Total Amt Payable :		30.60																
Paid Amount :		35.00																
Change :		4.40																
Total Qty Tender :		3																
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">GST Summary</th> <th style="text-align: center;">Amount (RM)</th> <th style="text-align: center;">Tax (RM)</th> </tr> </thead> <tbody> <tr> <td>ES @</td> <td style="text-align: center;">10.00</td> <td style="text-align: center;">0.00</td> </tr> <tr> <td>SR @ 6%</td> <td style="text-align: center;">10.00</td> <td style="text-align: center;">0.60</td> </tr> <tr> <td>ZRL @ 0%</td> <td style="text-align: center;">10.00</td> <td style="text-align: center;">0.00</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">30.00</td> <td style="text-align: center;">0.60</td> </tr> </tbody> </table>				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
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																		

??? No
 Company Name
 & Address

SQL

GST-19 POS & Cash Register Linking

Account

Payroll

www.SQL.com.my

POS Linking

POS

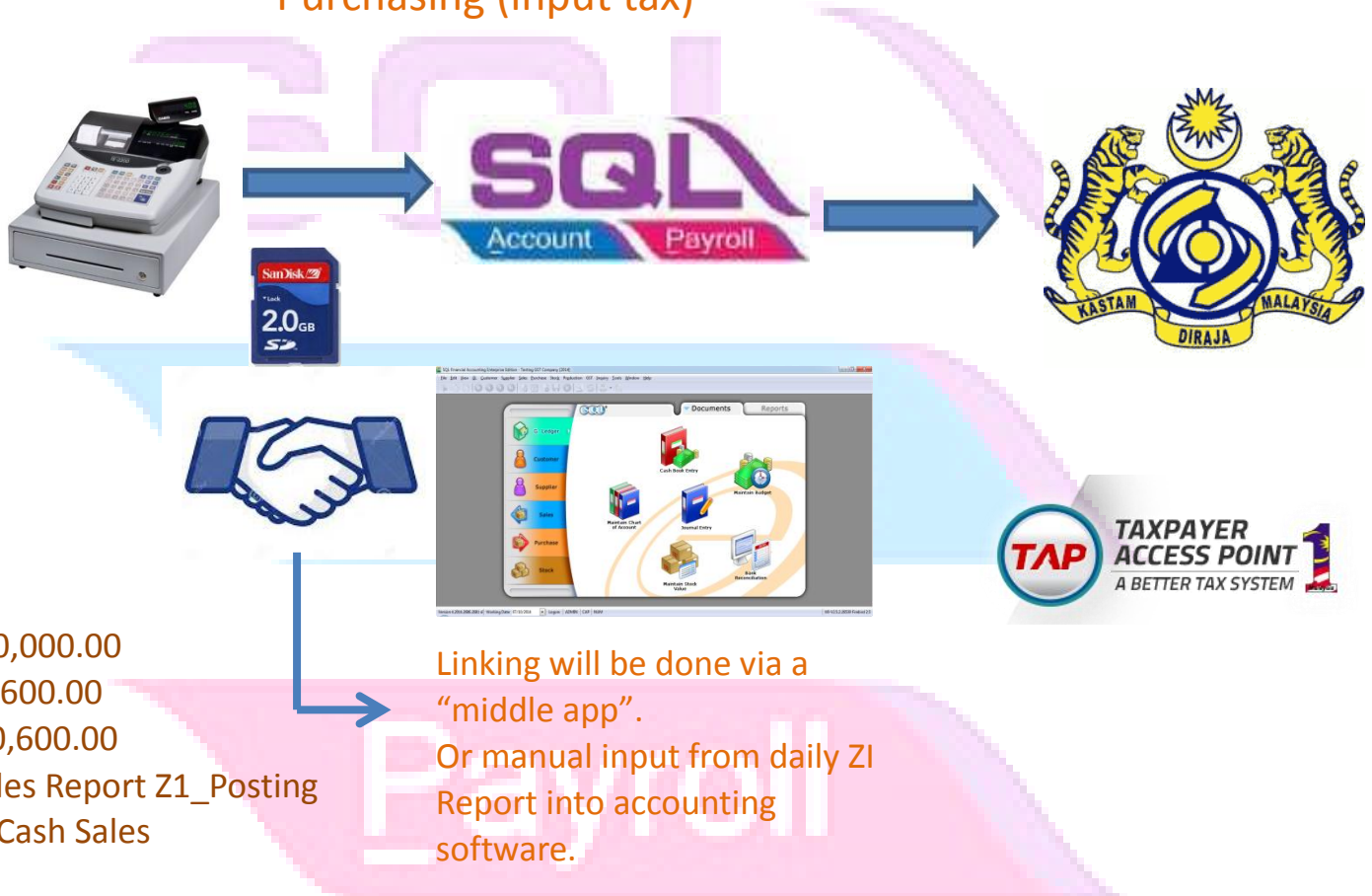
Push Daily Sales data post to Cash Sales in SQL Accounting

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



www.SQL.com.my

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 7%

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:

Total GST amount = RM0.11 + RM0.11 + RM0.11 = RM 0.33

Method 2: GST is computed based on total amount payable (excluding GST) for all line items X 7%

Total GST amount = (RM 1.77 + RM 1.77 + RM 1.77) X 6% = 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 'Customer Account Code Format' table is as follows:

Company Name	Format	Sample
Testing Company	%.3s%.1s%.4d	300-T0888

The 'One Cent Different Rounding (Local Currency Fields) for all AR/SL Documents (Recommended)' checkbox is checked and highlighted with a yellow border. Other options include '5 Cents Rounding (Sales Invoice)' and '5 Cents Rounding (Cash Sales)', both of which are unchecked.

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

1.2: Press OK

www.SQL.com.my

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

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	<input type="checkbox"/>	0.47	8.24
JMAST-BLCK-M	JMAST-BLCK-M	1.00	UNIT	7.77	7.77	SR	<input type="checkbox"/>	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

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	<input type="checkbox"/>	0.46	8.23
JMAST-BLCK-M	JMAST-BLCK-M	1.00	UNIT	7.77	7.77	SR	<input type="checkbox"/>	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.

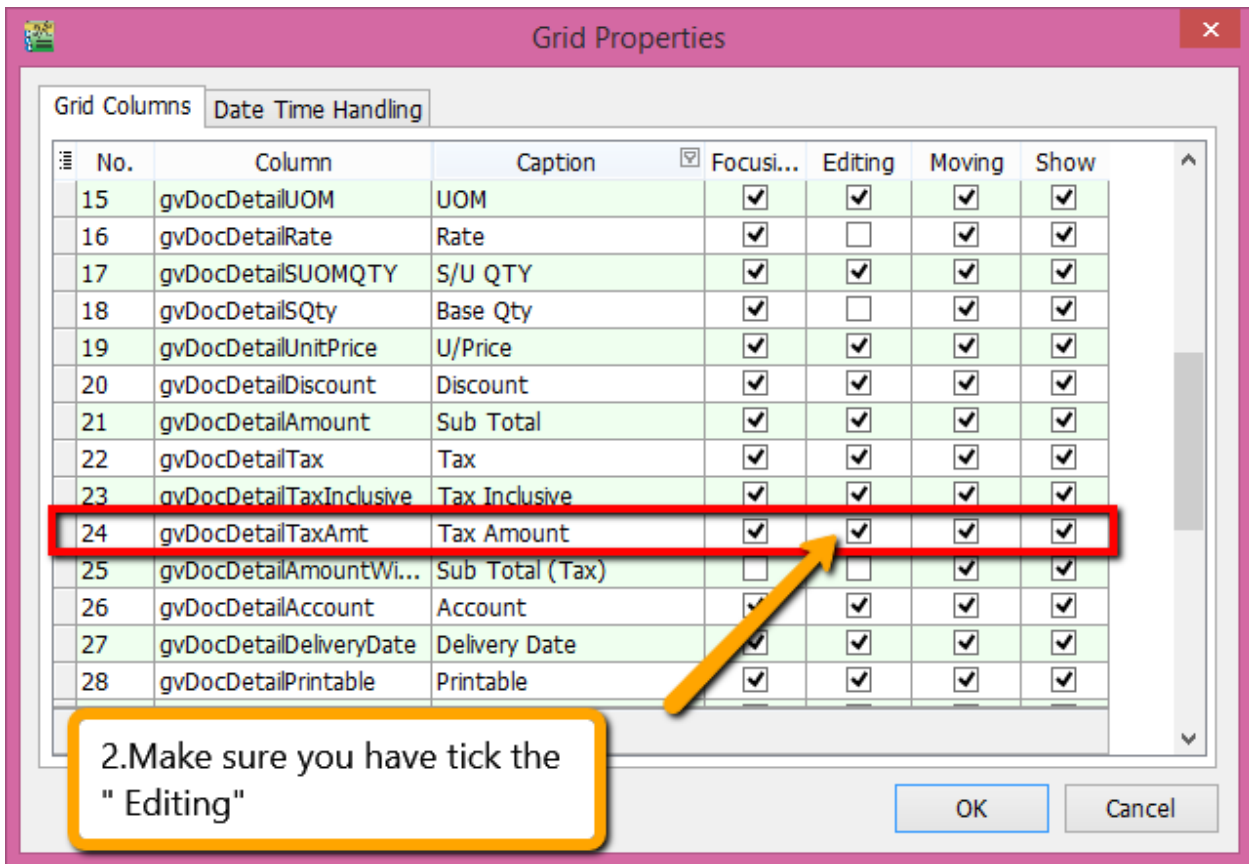
Manually Insert the Cents Different in system :

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** :

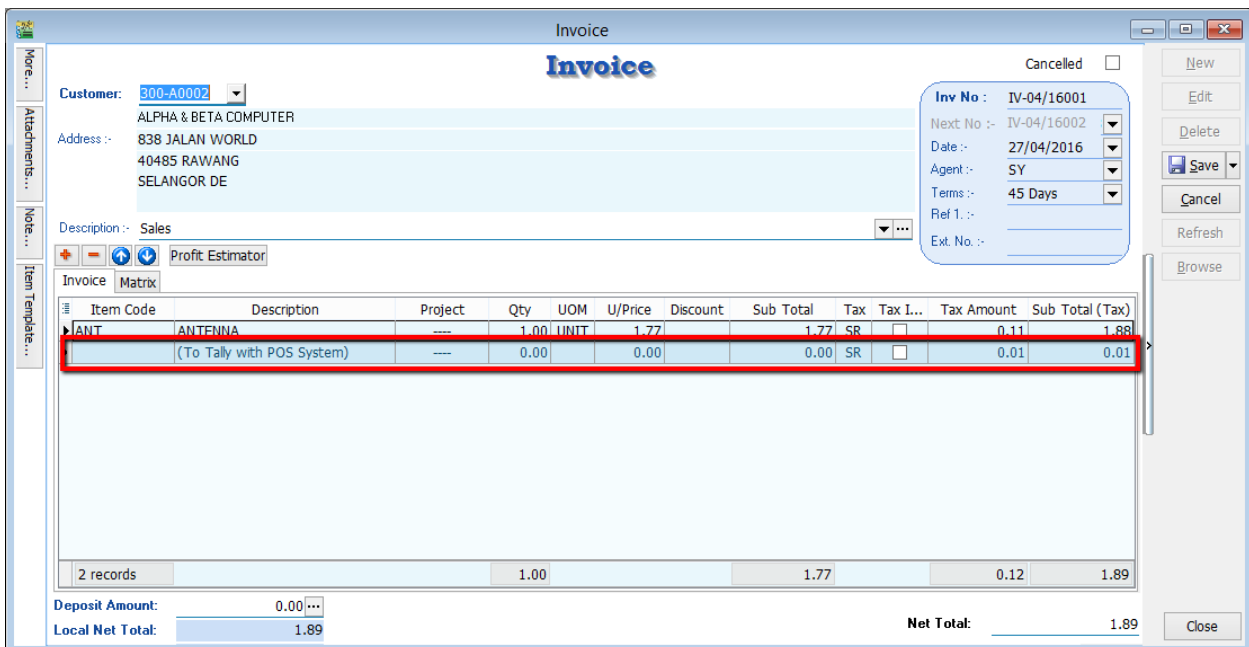
You may follow below way to tally with the figure of POS System :

The screenshot shows an 'Invoice' application window. The title bar reads 'Invoice' and the window title is 'Invoice'. The main area displays an invoice for customer '300-A0002' with address 'ALPHA & BETA COMPUTER, 838 JALAN WORLD, 40485 RAWANG, SELANGOR DE'. The description is 'Sales'. The invoice number is 'IV-04/16001', dated '27/04/2016'. The item list includes 'ANT ANTENNA' with a quantity of 1.00 and a unit price of 1.88. A callout box with an orange border contains the text: '1. First you can right click at title bar, then right click, look for properties.' An arrow points from this box to the 'Properties...' option in a context menu that is open over the table. The menu items include 'Group By This Field', 'Group By Box', 'Footer', 'Group Footers', 'Remove This Column', 'Field Chooser', 'Best Fit', 'Best Fit (all columns)', 'Filter Row', 'Filter Box', 'Quick Column Customization', 'Columns Auto Width', 'Hide Column On Grouping', 'Find Text in Grid...', 'Find Text in Column...', 'Grid Layout', 'Print Grid', 'Grid Export', and 'Properties...'. The 'Properties...' option is highlighted with a red box. The status bar at the bottom shows the date '12/05/2015', the user 'ADMIN', and the role 'CAP NUM'.

Item Code	Description	Project	Qty	UOM	U	Inclusive	Tax Amount	Sub To...
ANT	ANTENNA	---	1.00	UNIT			0.11	1.88
	(To Tally with POS System)	---	0.00				0.01	0.01
							0.12	1.89



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



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

www.SQL.com.my

Software Linking to SQL Account

POS Linking



HyperPOS
Supermarket Retail ERP



Optical Retail POS Linking Hire Purchase System Linking

MRP



CRM Linking

Mobile Solution Linking

Time Attendance



Developer & Main Con Customization



Payroll

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.

www.sql.com.my