### GST-10 Inclusive GST- Cents

### 10.1 Tax Inclusive

	ivoice		
More		Cancelled 📃 ] New	
	Customer: 300-A0003 🔻		Inv No : IV-00099
Attachments	AB ENTERPRISE SDN BHD Address :- 48 FLOOR MENARA ARNOT		Next No :- IV-00100
dhme	NO 98 JALAN TANGJUNG		Date :- 01/04/2015
nts	49587 PETALING JAYA		
	SELANGOR		Ref 1. :-
Note	Description :- Sales	<b>▼</b>  …	Ext. No. :- Refresh
:	Profit Estimator		1 Browse
Iten	Invoice Matrix		
Ten	Item Code Description D-PRE-100 DIGI PREPAID-RM100	Qty         UOM         U/Price         Sub Total         Tax         Tax I.           1.00         UNIT         100.00         100.00         SR         Image: Comparison of the second	Tax Amount Sub Total (Tax) ( 6.00 106.00
Item Template	D-PRE-100 DIGI PREPAID-RM100	1.00 UNIT 100.00 94.34 SR	5.66 100.00
	2 records	2.00 194.34	11.66 206.00
	Deposit Amount: 0.00 ···		
	Local Net Total: 206.00	Ne	et Total: 206.00 Close

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:

## Unitprice x 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.

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Let's have a look on Tax Invoice Format!

Tax Invoice	
Biling 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	Total Excl. GST Amt Total Incl. Qty Price/Unit Discount Sub Total GST @ 6% GST Tax (RM) (RM) (RM)
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.

# 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 :

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137	Тах		
Code Description	SR  Standard-rated supplies with GST charged		<u>N</u> ew Edit ▼
Tax Type Tax Rate	Switch to Easy Mode SR (Standard-rated supplies with GST charged) v 6%		Delete
Tax Account	GST-201	>	<u>S</u> ave Cance <u>l</u>
	You can tick/cl option so that transaction wit	all the the second seco	<u>M</u> ore ▼ Preview ▼
	automatic with options.	1 tax inclusive	Refresh
			<u>B</u> rowse

May refer to picture as below :

### 10.2 Rounding Cents Issue

Why is manual billing so difficult after GST? Look at the scenario below.

	Invoice								Cano	elled 📃		Ne	
Customer:							Inv No :	IV-0009	99		Edi		
		RPRISE SDN BHD							Next No :-	IV-0010	0 🔽		Dele
Address :-		MENARA ARNOT							Date :-	01/04/2	2015 💌		_
		LAN TANGJUNG TALING JAYA							Agent :-	NF	<b>•</b>		📙 Sa
		Terms :-						30 Days 💌			Cano		
Description :-					Γ	<b>-</b>	Ref 1. :-				Refre		
		fit Estimator							Ext. No. :-		)		
	latrix	in Estimator											Brov
							_					٦H	
Item C D-PRE-10		Description GI PREPAID-RM100	Qty 1.00	UOM	U/Price 100.00	Sub Total 100.00		Tax Inc	du Tax A	mount S 6.00	ub Total (T 106.00	Ш	
D-PRE-10		SI PREPAID-RM 100		UNIT	100.00	94.34		<b>V</b>		5.66	106.00		
> CAN FOO		N FOOD		UNIT	5.50	27.50				1.65	29.15		
1.11						221.84	-			13.31	235.15		

Item No.3, Tax will be RM1.65, after sum all item tax, you will founds a lot of cents behind, but this is not a CASH SALES, you are not required to round up.

\*\*Tax Invoice **DOES NOT** require rounding because it is not a cash bill.