DynaMod

Application Guidelines for Malaysia GST

DynaMod

For

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Prepared by:

Smart-Acc Solutions Sdn Bhd (624898-T)

32-2, Jalan Kuchai Maju 8,
Dynasty 3, Off Jalan Kuchai Lama,
58200 Kuala Lumpur
Telephone: (603) 7981 5330
Facsimile: (603) 7980 7082
www.smart-acc.com

Structure of Documents

1   Setup and Settings for GST Application

1.1   How to enable GST?

    a.   Input Tax/GST Registration No in Company Profile
    b.   Enable Malaysia GST in Company System Setting

1.1.1   Company Profile

Common Module – Setup – Company

1.1.2 Company System Setting

Common Module – Setup – Company Default Setting – Tab 4. Goods and Service Tax

2 Maintain Key Elements for GST Application

2.1 Tax Code Maintenance

GST Malaysia – Setup – GST Tax Code

There are 23 preset tax codes for using in GST transaction.
You may change tax rate or add new tax code in future if there's changes required from custom.

Tax ID	Description	Tax Rate (%)
Supply/Purchase: PURCHASE		
AJP	Any adjustment made to Input Tax e.g.: Bad Debt Relief & other input tax adjustment.	6.00
BL	Purchases with GST incurred but not claimable (Disallowance of Input Tax) (e.g. medical expenses for staff).	6.00
EP	Purchases exempted from GST. E.g. purchase of residential property or financial services.	0.00
GP	Purchase transactions which disregarded under GST legislation (e.g. purchase within GST group registration).	0.00
IM	Import of goods with GST incurred.	6.00
IS	Imports under special scheme with no GST incurred (e.g. Approved Trader Scheme, ATMS Scheme).	0.00
NR	Purchase from non GST-registered supplier with no GST incurred.	0.00
OP	Purchase transactions which is out of the scope of GST legislation (e.g. purchase of goods overseas).	0.00
TX	Purchases with GST incurred at 6% and directly attributable to taxable supplies.	6.00
TX-E43	Purchase with GST incurred directly attributable to incidental exempt supplies.	6.00
TX-N43	Purchase with GST incurred directly attributable to non-incidental exempt supplies.	6.00
TX-RE	Purchase with GST incurred that is not directly attributable to taxable or exempt supplies.	6.00
ZP	Purchase from GST-registered supplier with no GST incurred. (e.g. supplier provides transportation of goods that qualify as international services).	0.00
Supply/Purchase: SUPPLY		
AJS	Any adjustment made to Output Tax e.g : Longer period adjustment, Bad Debt recover, outstanding invoice > 6 months& other output tax adjustments.	6.00
DS	Deemed supplies (e.g. transfer or disposal of business assets without consideration).	6.00
ES	Exempt supplies under GST	0.00
ES43	Incidental Exempt supplies.	0.00
GS	Disregarded supplies.	0.00
OS	Out-of-scope supplies.	0.00
RS	Relief supply under GST.	0.00
SR	Standard-rated supplies with GST Charged.	6.00
ZRE	Exportation of goods or services which are subject to zero rated supplies.	0.00
ZRL	Local supply of goods or services which are subject to zero rated supplies.	0.00

By default, the GL related to GST transaction obtained from Company System Setting – Tab 6.
Default Account as highlighted. However, you may overwrite the setting for each individual tax code

by setting up own GL mapping in "More – Company GST Input/output Control Account"

2.2 Important of GST Filling Profile

It is important to maintain GST Filling Profile in order to capture each of GST-03 submission history.

GST Malaysia – Transaction - GST Filling Profile

If you're create for first record by press the "Add" button, system will auto determine the filling "Date From" and "Date To", and generate corresponding detail months for this profile.

Item	Description
Status	By setting the status of Open/Block/Process/Closed, it's served as reference status for corresponding profile. Eg: Set to Set to "Closed" after GST-03 was submitted.
Detail – Is Lock	If checked, the transaction will be blocked from transaction input/amend/delete to prevent submitted GST transaction will not vary.

The calculation will be based on your GST Effective Date and GST Filling Frequency settings in "Company System Setting – Tab 4. Goods and Service Tax"

It's easy to create subsequence GST Filling Profile continuously after 1ˢᵗ record presented via "More – New Next GST Filling Profile"

2.2.1 Relationship of GST Filling Profile and Company Fiscal Year Period

GST Filling Profile: All GST Transactions will be posted as GST-03 Submission Process.
Company Fiscal Year: All GL Transactions will be posted for full set Chart of Account.

Note: Failure to setup for both "Calendar" will caused not tally between GST-03 Submission and GST Control Account figure.

System will remind user to create the GST Filling Profile and also Company Fiscal Year Period in advance.

By the default the reminder will notified 1 month in advanced. You may turn on again the reminder if you'd press "No" to turn off the reminder earlier.

Tools – Options – Tab Personal

2.3   GST Tax Code Mapping for System

It's important to create the GST Tax Code mapping for system in order to reduce the chances or wrongly applied tax code and also to speed up the input of GST transaction through the system.

2.3.1 Tax Code Mapping for Company System Default

Common Module – Setup – Company Default Setting

2.3.2 Tax Code Mapping for Stock

Inventory Module – Setup – Stock

Item	Description
Supply Tax Code	It served as default tax code for stock in Stock Sales transaction cycle such as Quotation/Sales Order/Delivery Order/Delivery Return/Cash Sales/Invoice/Credit Note/Debit Note as well as Point of Sales (TouchPOS/TouchFNB)
Purchase Tax Code	It served as default tax code for stock in Stock Purchase transaction cycle such as Purchase Plan/Quotation from Supplier/Purchase Order/Goods Received Note/Goods Return Note/Invoice/Credit Note/Debit Note.

2.3.3 Tax Code Mapping for General Ledger Accounts

Accounting Module – Setup – Chart of Account

Item	Description
Default Tax Code	It served as default tax code for account entries such as Sales/Purchase cycle, Other Receipt, Other Payment Voucher, Journal Entries, Customer or Supplier Adjustment, Customer or Supplier Quick Entries.
Tax Option	Indicate the default tax code is under Purchase or Supply tax category.

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| System Menu | Chart of Account |

◀❘   ◀   Record 0 of 0   ▶   ❘▶   [icon] ✎ 🖨 More... ▼

| Browse | View |

Description	Account Number	Account Special Type ID	Default Tax Code	Tax Option
⊙ CAPITAL	CP			
Share Capital	10000			
⊙ RETAINED EARNING	RE			
Retained Earnings	11000	SRE		
⊙ FIXED ASSETS	FA			
Air-Conditioner	20000	SFA	EP	PURCHASE
Accum. Depreciation- Air-Conditioner	20001	SAD		
Computer & Software System	20010	SFA	GP	PURCHASE
Accum. Depreciation- Computer & Software System	20011	SAD		
Furniture & Fittings	20020	SFA	IS	PURCHASE
Accum. Depreciation- Furniture & Fittings	20021	SAD		
Motor Vehicles	20030	SFA	TX	PURCHASE
Accum. Depreciation- Motor Vehicles	20031	SAD		
Office Equipment	20040	SFA		
Accum. Depreciation- Office Equipment	20041	SAD		
Plant & Machinery	20050	SFA		
Accum. Depreciation- Plant & Machinery	20051	SAD		
Renovation	20060	SFA		
Accum. Depreciation- Renovation	20061	SAD		
Signboard	20070	SFA		
Accum. Depreciation- Signboard	20071	SAD		
⊙ OTHER ASSETS	OA			
Contra Account	12000			
Other Assets	22000			
⊙ CURRENT ASSETS	CA			
Stock	30060	SBS		
Trade Debtors	31000	SDC		
Provision for Bad Debts	31001			
Trade Debtors (Bad Debt)	31002	SDC		
Cash Debtors	31010			
Trade Debtors 2	31100	SDC		
Other Debtors	32001			
Deposits	32002			
Prepayments	32003			
With Holding Tax Receivable	32004			
GST Input Control	32005			
GST Output Control (Bad Debt Relief)	32006			
GST Receivable	32007			
Bank - Maybank	33010	SBK		
Bank - Public	33015	SBK		
Cash In Hand	33020	SCH		
Cash Sales Collection- Cash	33030	SCH		

🔥Start   Application Type: Online - 8 users   Database: DynaMod TheUn

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System Menu | Chart of Account

Record 0 of 0   More... ▼

Browse | View

Description	Account Number	Account Special Type ID	Default Tax Code	Tax Option
CAPITAL	CP			
Share Capital	10000			
RETAINED EARNING	RE			
Retained Earnings	11000	SRE		
FIXED ASSETS	FA			
Air-Conditioner	20000	SFA	EP	PURCHASE
Accum. Depreciation- Air-Conditioner	20001	SAD		
Computer & Software System	20010	SFA	GP	PURCHASE
Accum. Depreciation- Computer & Software System	20011	SAD		
Furniture & Fittings	20020	SFA	IS	PURCHASE
Accum. Depreciation- Furniture & Fittings	20021	SAD		
Motor Vehicles	20030	SFA	TX	PURCHASE
Accum. Depreciation- Motor Vehicles	20031	SAD		
Office Equipment	20040	SFA		
Accum. Depreciation- Office Equipment	20041	SAD		
Plant & Machinery	20050	SFA		
Accum. Depreciation- Plant & Machinery	20051	SAD		
Renovation	20060	SFA		
Accum. Depreciation- Renovation	20061	SAD		
Signboard	20070	SFA		
Accum. Depreciation- Signboard	20071	SAD		
OTHER ASSETS	OA			
Contra Account	12000			
Other Assets	22000			
CURRENT ASSETS	CA			
Stock	30060	SBS		
Trade Debtors	31000	SDC		
Provision for Bad Debts	31001			
Trade Debtors (Bad Debt)	31002	SDC		
Cash Debtors	31010			
Trade Debtors 2	31100	SDC		
Other Debtors	32001			
Deposits	32002			
Prepayments	32003			
With Holding Tax Receivable	32004			
GST Input Control	32005			
GST Output Control (Bad Debt Relief)	32006			
GST Receivable	32007			
Bank - Maybank	33010	SBK		
Bank - Public	33015	SBK		
Cash In Hand	33020	SCH		
Cash Sales Collection- Cash	33030	SCH		

Start | Application Type: Online - 8 users   Database: DynaMod TheUn

2.3.4 Tax Code Mapping for Supplier (Creditor)

Supplier Module – Setup – Supplier

Item	Description
Purchase Tax Code	It served as default tax code for this supplier/creditor transactions.

2.3.5 Tax Code Mapping for Customer (Debtor)

Customer Module – Setup – Customer

Item	Description
Supply Tax Code	It served as default tax code for this customer/debtor transactions.

3   Transactions – GST Calculation Logic

3.1   Case 1: Selling Price Exclusive GST

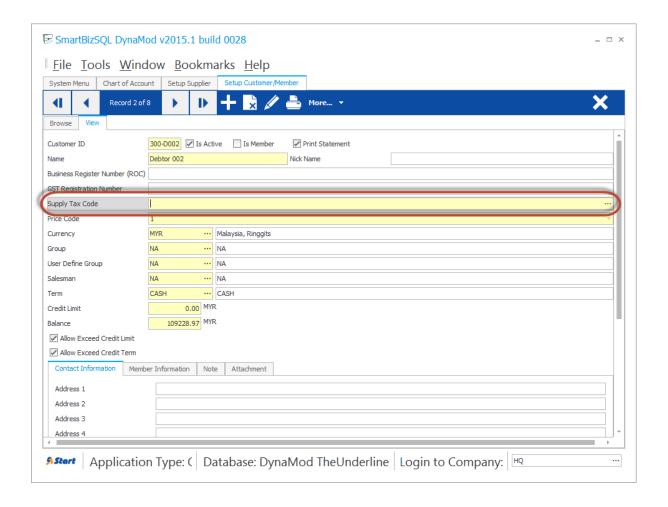| Item	Unit Price	Quantity	Taxable Amount	GST	Total (without GST)	Total (with GST)
1	3.65	15	54.75	3.29	54.75	58.04
2	3.65	15	54.75	3.28	54.75	58.03

Sub Total (Exclusive GST)	109.50
GST	6.57
Total (Inclusive GST)	116.07

Explanation: Suppose,
Total taxable amount = 109.50
GST@6% = 109.50 * 0.06 = 6.57

When calculation in lines,
Line 1: Taxable amount 54.75, GST@6% = 3.285, result to 3.29
Line 2: Taxable amount 54.75, GST@6% = 3.285, **result to 3.28** in order to achieve total GST as 6.57

3.2   Case 2: Selling Price Inclusive GST

Item	Unit Price	Quantity	Taxable Amount	GST	Total (without GST)	Total (with GST)
1	4.51	0.52	2.35	0.13	2.22	2.35
2	5.50	0.525	2.89	0.17	2.72	2.89

Sub Total (Exclusive GST)	4.94
GST	0.30
Total (Inclusive GST)	5.24

Explanation: Suppose,
Total taxable amount = 5.24
GST@6% = 5.24 * 6 /106 = 0.30

When calculation in lines,
Line 1: Taxable amount 2.3452 round to 2.35, GST@6% = 0.133019, result to 0.13
Line 2: Taxable amount 2.8875 round to 2.89, GST@6% = 0.163585, **result to 0.17** in order to achieve total GST as 0.30

3.3   Case 3: Selling Price Exclusive GST with Discount

Item	Unit Price	Quantity	Disc	Disc Amount	Taxable Amount	GST	Total (without GST)	Total (with GST)
1	4.51	0.52	5%	0.12	2.23	0.13	2.23	2.36
2	5.50	0.525	5%	0.14	2.75	0.17	2.75	2.92

Sub Total (Exclusive GST)	4.98
GST	0.30
Total (Inclusive GST)	5.28

Explanation: Suppose,
Total taxable amount = 4.98
GST@6% = 4.98 * 0.06 = 0.2988, round to 0.30

When calculation in lines,
Line 1: Amount before discount (Unit Price * Quantity) 2.3452 round to 2.35,
     Discount 5%, 2.35 * 0.05 = 0.1175 round to 0.12
     Therefore taxable amount = 2.35 – 0.12 = 2.23
     GST@6% = 2.23 * 0.06, result to 0.1338, round to 0.13

Line 2: Amount before discount (Unit Price * Quantity) 2.8875 round to 2.89,
     Discount 5%, 2.89 * 0.05 = 0.1445 round to 0.14
     Therefore taxable amount = 2.89 – 0.14 = 2.75
     GST@6% = 2.75 * 0.06 = 0.165, **result to 0.17** in order to achieve total GST as 0.30

3.4 Case 4: Selling Price Inclusive GST with Discount

Item	Unit Price	Quantity	Disc	Disc Amount	Taxable Amount	GST	Total (without GST)	Total (with GST)
1	4.51	0.52	5%	0.12	2.23	0.13	2.10	2.23
2	5.50	0.525	5%	0.14	2.75	0.15	2.60	2.75

Sub Total (Exclusive GST)	4.70
GST	0.28
Total (Inclusive GST)	4.98

Explanation: Suppose,
Total taxable amount = 4.98
GST@6% = 4.98 * 6 /106 = 0.28

When calculation in lines,
Line 1: Amount before discount (Unit Price * Quantity) 2.3452 round to 2.35,
     Discount 5%, 2.35 * 0.05 = 0.1175 round to 0.12
     Therefore taxable amount = 2.35 – 0.12 = 2.23
     GST@6% = 0.126226, result to 0.13

Line 2: Amount before discount (Unit Price * Quantity) 2.8875 round to 2.89,
     Discount 5%, 2.89 * 0.05 = 0.1445 round to 0.14
     Therefore taxable amount = 2.89 – 0.14 = 2.75
     GST@6% = 0.155660, **result to 0.15** in order to achieve total GST as 0.28

3.5 Case 5: Selling Price Inclusive GST with Foreign Currency Rate

Currency Rate: 3.7835

Item	Unit Price	Quantity	Taxable Amount	GST	Total (without GST)	Total (with GST)
1	4.51	0.52	2.35	0.13	2.22	2.35
2	5.50	0.525	2.89	0.17	2.72	2.89

Sub Total (Exclusive GST)	4.94
GST	0.30

	Total (Inclusive GST)	5.24

Explanation: Suppose,
Total taxable amount = 5.24
GST@6% = 5.24 * 6 /106 = 0.30

When calculation in lines,
Line 1: Taxable amount 2.3452 round to 2.35, GST@6% = 0.133019, result to 0.13
Line 2: Taxable amount 2.8875 round to 2.89, GST@6% = 0.163585, **result to 0.17** in order to achieve total GST as 0.30

Local Rate:

Item	Unit Price	Quantity	Exchange Rate	Taxable Amount	GST	Total (without GST)	Total (with GST)
1	4.51	0.52	3.7835	8.89	0.50	8.39	8.89
2	5.50	0.525	3.7835	10.93	0.62	10.31	10.93

Sub Total (Exclusive GST)	18.70
GST	1.12
Total (Inclusive GST)	19.82

Explanation: Suppose,
Total taxable amount = 19.82
GST@6% = 19.82 * 6 /106 = 1.12

When calculation in lines,
Line 1: Amount on currency (Unit Price * Quantity * Exchange Rate) 2.3452 round to 2.35,
    Applied exchange rate, 2.35 * 3.7835 = 8.891225
    Therefore taxable amount = 8.89
    GST@6% = 8.89 * 6 / 106 = 0.503208, result to 0.50

Line 2: Amount on currency (Unit Price * Quantity * Exchange Rate) 2.8875 round to 2.89,
    Applied exchange rate, 2.89 * 3.7835 = 10.934315
    Therefore taxable amount = 10.93
    GST@6% = 8.89 * 6 / 106 = 0.618679, result to 0.62 in order to achieve total GST as 1.12

3.6 Case 6: Selling Price Inclusive GST with Discount and Foreign Currency Rate

Currency Rate: 3.7835

Item	Unit Price	Quantity	Disc	Disc Amount	Taxable Amount	GST	Total (without GST)	Total (with GST)
1	4.51	0.52	5%	0.12	2.23	0.13	2.10	2.23
2	5.50	0.525	5%	0.14	2.75	0.15	2.60	2.75

Sub Total (Exclusive GST)	4.70
GST	0.28
Total (Inclusive GST)	4.98

Explanation: Suppose,
Total taxable amount = 4.98
GST@6% = 4.98 * 6 /106 = 0.28

When calculation in lines,
Line 1: Amount before discount (Unit Price * Quantity) 2.3452 round to 2.35,
Discount 5%, 2.35 * 0.05 = 0.1175 round to 0.12
Therefore taxable amount = 2.35 – 0.12 = 2.23
GST@6% = 0.126226, result to 0.13

Line 2: Amount before discount (Unit Price * Quantity) 2.8875 round to 2.89,
Discount 5%, 2.89 * 0.05 = 0.1445 round to 0.14
Therefore taxable amount = 2.89 – 0.14 = 2.75
GST@6% = 0.155660, **result to 0.15** in order to achieve total GST as 0.28

Local Rate:

Item	Unit Price	Quantity	Disc	Disc Amount	Exchange Rate	Taxable Amount	GST	Total (without GST)	Total (with GST)
1	4.51	0.52	5%	0.12	3.7835	8.44	0.48	7.96	8.44
2	5.50	0.525	5%	0.14	3.7835	10.40	0.59	9.81	10.40

Sub Total (Exclusive GST)	17.77
GST	1.07
Total (Inclusive GST)	18.84

Explanation: Suppose,
Total taxable amount = 18.84
GST@6% = 18.84 * 6 /106 = 1.066415, after rounding get 1.07

When calculation in lines,
Line 1: Amount before discount (Unit Price * Quantity) 2.3452 round to 2.35,
Applied exchange rate, 2.35 * 3.7835 = 8.891225, round to 8.89

Discount 5%, 2.35 * 0.05 = 0.1175 round to 0.12
Applied exchange rate, 0.12 * 3.7835 = 0.45402, round to 0.45

Therefore taxable amount = 8.89 – 0.45 = 8.44
GST@6% = 0.477736, result to 0.48

Line 2: Amount before discount (Unit Price * Quantity) 2.8875 round to 2.89,
Applied exchange rate, 2.89 * 3.7835 = 10.934315, round to 10.93

Discount 5%, 2.89 * 0.05 = 0.1445 round to 0.14
Applied exchange rate, 0.14 * 3.7835 = 0.52969, round to 0.53

Therefore taxable amount = 10.93 – 0.53 = 10.40
GST@6% = 0.588679, **result to 0.59** in order to achieve total GST as 1.07

4 Transactions – GST in Purchasing

4.1 Purchases – Self-Billed Invoice

4.2 Purchases – Receive

4.3   Self-Recipient / Import Service / Reverse Charge Mechanism

Upon payment of the supply, the recipient of imported services needs to account for GST on reverse charge mechanism, just as if he is making the supply to himself. If input tax credit is allowed, he may claim input tax at the same time.
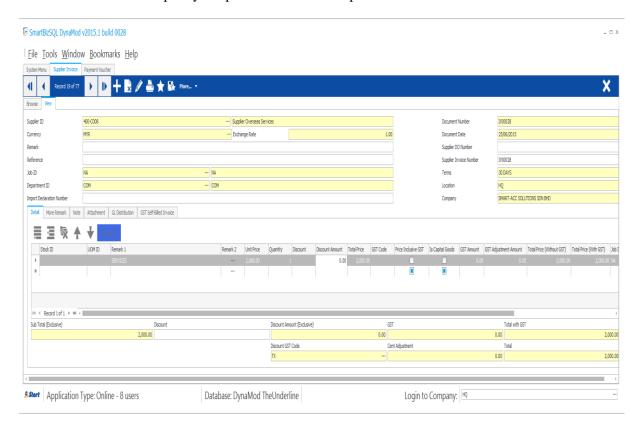
Note:
1. Self-Recipient will only show in GST-03 when supplier payment being made.
2. GST-03 will include this amount for Item 5a, 5b (DS Tax Code) and Item 6a, 6b (TX Tax Code)

4.3.1 Example: From Supplier Invoice to Payment Voucher

25 Jun 2015: Invoice (IV00028) received from 400-C008 Supplier Overseas Services, to purchase (import) a service at RM 2,000
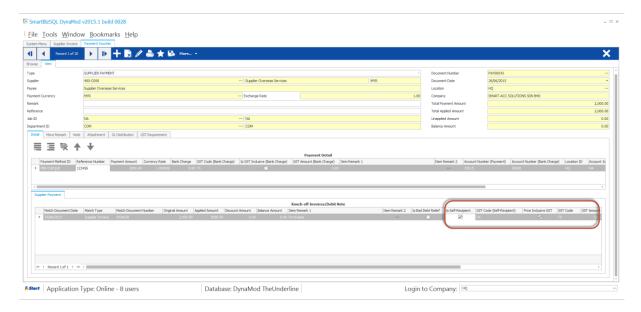
26 Jun 2015: Full payment made to 400-C008 via cheque.

1. Do not need to specify the purchase tax code in purchase invoice.

GL Entries:

Item	Dr	Cr
Purchases	2,000	
Trade Creditor		2,000

2. Checked "Is Self-Recipient" and specified GST Tax Code as TX, Self-Recipient Tax Code as DS
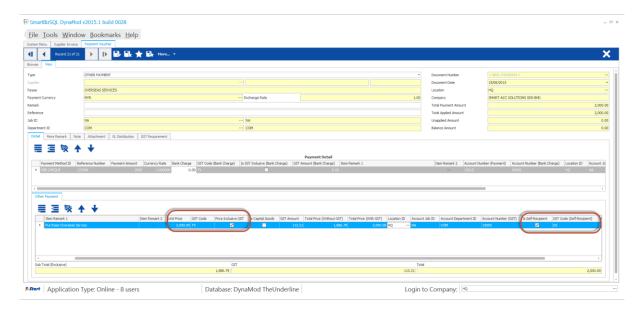
GL Entries:

Item	Dr	Cr
Trade Creditor	2,000	
Bank		2,000
GST Output Control	113.21	
GST Input Control		113.21

4.3.2 Example: Direct Payment to Import Overseas Service

This example using Other Payment without account to Trade Creditor.

25 Jun 2015: Invoice received from Overseas Services, to purchase (import) a service at RM 2,000 and payment made via cheque.

1. Create a Payment Voucher (Choose Other Payment from Type).
   Input payment of cheque RM 2,000.
   Input purchase RM 2,000,
   GST Code choose TX, checked Price Inclusive GST,
   Checked "Is Self-Recipient", GST Code (Self-Recipient) choose DS.

GL Entries:

Item	Dr	Cr
Purchases	2,000	
Bank		2,000
GST Output Control	113.21	
GST Input Control		113.21

4.4 Importation of goods into Malaysia

Purchases goods invoice from oversea will not incurred GST. It's only incurred when goods are discharged out from the port to forwarder warehouse or direct to the buyer.
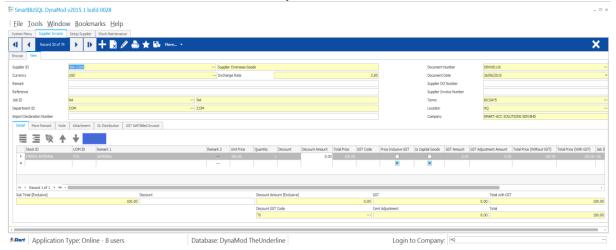
4.4.1 Introduction

IM – "Import of goods with GST incurred". It means there is an input tax claimable. Tax rate is 6%.

Purchase of goods from oversea supplier, the supplier invoice received will not incurred GST. However, the GST will be taken place when the goods are discharged out from the port to forwarder warehouse or direct to the buyer. Custom will incurred the GST on the total value stated in K1 form.

4.4.2 Oversea Supplier Invoice

1. Create the oversea supplier invoice. (Supplier Module – Transaction – Supplier Invoice)
2. No tax code required as GST only incurred when goods are discharged out from the port to forwarder warehouse or direct to the buyer.

4.4.3 Scenario 1: Goods discharged out by forwarder

Received forwarder notification from K1/Invoice:

Let's say in the K1 form shown as:

Goods Value	MYR 1,155 (USD 300 x 3.85)
Add: Custom Duty (5%)	MYR 57.75 (MYR 1,155 x 5%)
Total Taxable Amount	MYR 1,212.75
Add: GST (IM)	MYR 72.77 (MYR 1,212.75 x 6%)

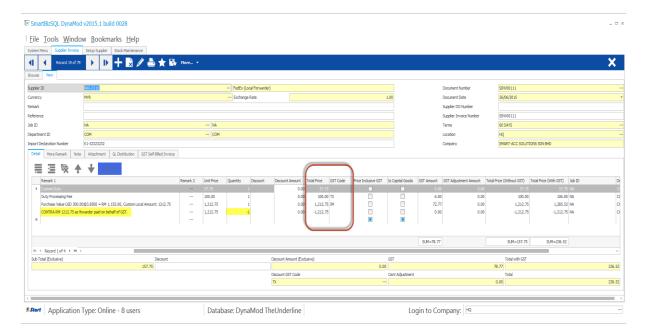Therefore, the forwarder will raised their invoice for details as below:

	Net (MYR)	GST	Gross (MYR)
Est. Duties (Import &/ Excise Duty)	57.75		
Est. GST Import (RM 1,212.75 x 6%)	72.77		
Est. Duties + GST Import	**130.52**		**130.52**
Duty Processing Fee	100.00	6.00	106.00
Total Payable			**236.52**

NOTE:
GST import can be calculated in different way. It might base on total weight (Eg: weight x container) or total meter square (Eg: Meter Square x Container). For example
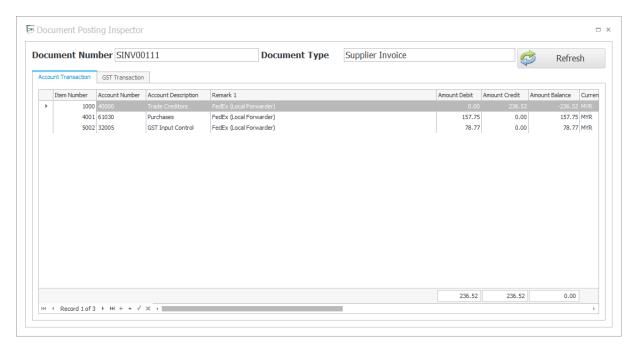GST Import = $30,000m^2$ x 10 containers x 6% = RM 18,000

4.4.3.1 Create Forwarder Invoice

You have to input the information according to above "**Received forwarder notification from K1/Invoice**"
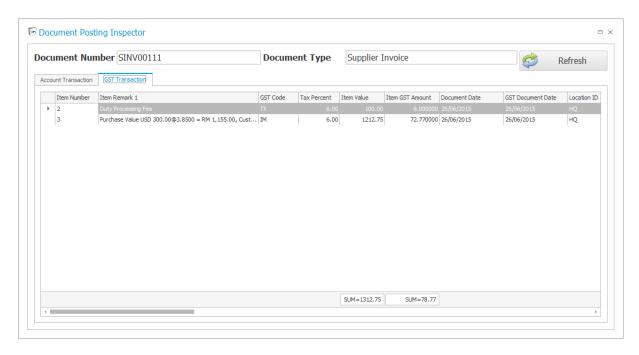
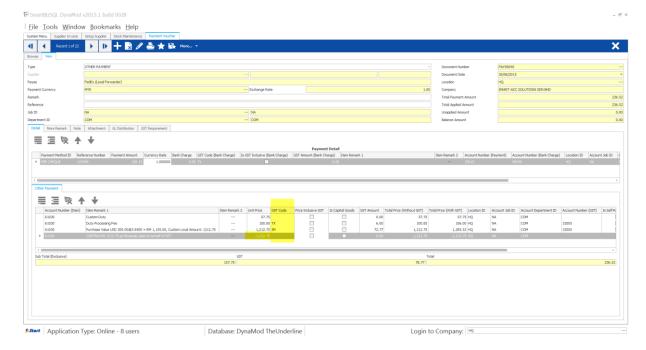| No	Remark	Unit Price	Quantity	Total Price	GST Code	GST Amount	Total with GST
1	Custom Duty	57.75	1	57.75		0.00	57.75
2	Duty Processing Fee	100.00	1	100.00	TX	6.00	106.00
3	Purchase Value USD 300.00@3.8500 = RM 1,155.00, Custom Local Amount: 1,212.75 Local Tax Amount: 72.77 Permit No: K1-32323232	1,212.75	1	1,212.75	IM	72.77	1285.52
4	CONTRA RM 1,212.75 as forwarder paid on behalf of GST	1,212.75	-1	-1,212.75		0.00	-12,12.75
			Total	**157.75**		**78.77**	**236.52**

GL Posting Entries:

GST Posting Entries:

4.4.4 Scenario 2: Direct Payment to forwarder

You have to input the information according to above "**Received forwarder notification from K1/Invoice"**

No	Remark	Unit Price	GST Code	GST Amount	Total with GST
1	Custom Duty	57.75		0.00	57.75
2	Duty Processing Fee	100.00	TX	6.00	106.00
3	Purchase Value USD 300.00@3.8500 = RM 1,155.00, Custom Local Amount: 1,212.75 Local Tax Amount: 72.77 Permit No: K1-32323232	1,212.75	IM	72.77	1285.52
4	CONTRA RM 1,212.75 as forwarder paid on behalf of GST	-1,212.75		0.00	-12,12.75
	Total	157.75		78.77	236.52

GL Posting Entries:

Document Posting Inspector

| Document Number | PAY00045 | Document Type | Payment Voucher |

Account Transaction | GST Transaction

nber	Account Number	Account Description	Remark 1	Amount Debit	Amount Credit	Amount Balance	Currency ID
1001	61030	Purchases	CONTRA RM 1212.75 as fowarder paid on behalf of GST.	-1,212.75	0.00	-1,212.75	MYR
1002	61030	Purchases	Custom Duty	57.75	0.00	57.75	MYR
1003	61030	Purchases	Duty Processing Fee	100.00	0.00	100.00	MYR
1004	61030	Purchases	Purchase Value USD 300.00@3.8500 = RM 1,155.00, Custom Local Amount: 1212.75	1,212.75	0.00	1,212.75	MYR
2003	32005	GST Input Control	Duty Processing Fee	6.00	0.00	6.00	MYR
2004	32005	GST Input Control	Purchase Value USD 300.00@3.8500 = RM 1,155.00, Custom Local Amount: 1212.75	72.77	0.00	72.77	MYR
4001	33015	Bank - Public	FedEx (Local Forwarder)	0.00	236.52	-236.52	MYR
				236.52	236.52	0.00	

Record 1 of 7

GST Posting Entries:

Document Posting Inspector

Document Number PAY00045   **Document Type** Payment Voucher   Refresh

Account Transaction | **GST Transaction**

	Item Number	Item Remark 1	GST Code	Tax Percent	Item Value	Item GST Amount	Document Date	GST Document Date	Location ID
▶	2	Duty Processing Fee	TX	6.00	100.00	6.000000	26/06/2015	26/06/2015	HQ
	3	Purchase Value USD 300.00@3.8500 = RM 1,155.00, Cust...	IM	6.00	1212.75	72.770000	26/06/2015	26/06/2015	HQ
					SUM=1312.75	SUM=78.77			

4.5   Purchases – Out of Scope Purchase

4.6   Enter Payment Transactions – Payment Voucher

4.6.1 Sundry Purchases

4.6.2 Water & Electricity Payment

4.7   Enter Journal Entries - Capital Goods Adjustment

4.8   Bad Debt Management for Supplier (Creditor)

4.8.1 Bad Debt Relief for Supplier (Creditor)

4.8.2 Bad Debt Recovery for Supplier (Creditor)

4.8.3 Bad Debt Write-Off for Supplier (Creditor)

5   Transactions – GST in Sales

5.1   Tax Invoice

5.2   Delivery Order - 21 Days Rule and treatment with matched Tax Invoices

5.2.1 Scenario 1 – No Invoice, DO Date 09/04/2015

Document Type	Date	Amount
Delivery Order	09/04/2015	500

GST Submission

Document Type	GST Date	Amount
Delivery Order	09/04/2015 + 21 = 29/04/2015	500

GL vs GST Submission on Apr/2015

GL Output Tax Total = X

GST Output Tax Total = Y

To tally, X = Y - 500

5.2.2 Scenario 2 – No Invoice, DO Date 15/04/2015

Document Type	Date	Amount

Delivery Order	15/04/2015	500

GST Submission

Document Type	GST Date	Amount
Delivery Order	15/04/2015 + 21 = 05/05/2015	500

GL vs GST Submission on May/2015

GL Output Tax Total = X

GST Output Tax Total = Y

To tally, X = Y - 500

5.2.3 Scenario 3 – DO Date 09/04/2015 with Invoice @ Same Day

Document Type	Date	Amount
Delivery Order	09/04/2015	500
Invoice	09/04/2015	500

GST Submission

Document Type	GST Date	Amount
Delivery Order	09/04/2015 + 21 = 29/04/2015	500
Delivery Order (Contra from INVOICE follow DO value)	09/04/2015 + 21 = 29/04/2015	-500
Invoice	09/04/2015	500

5.2.4 Scenario 4 – DO Date 15/04/2015 with Invoice @ Same Day

Document Type	Date	Amount
Delivery Order	15/04/2015	500
Invoice	15/04/2015	500

GST Submission

Document Type	GST Date	Amount
Delivery Order	15/04/2015 + 21 = 05/05/2015	500
Delivery Order (Contra from INVOICE follow DO value)	15/04/2015 + 21 = 05/05/2015	-500
Invoice	15/04/2015	500

5.2.5 Scenario 5 – DO Date 09/04/2015 with Invoice @ Different Day (Invoice > 21 Days)

Document Type	Date	Amount
Delivery Order	09/04/2015	500
Invoice	15/05/2015	500

GST Submission

Document Type	GST Date	Amount
Delivery Order	09/04/2015 + 21 = 29/04/2015	500
Invoice	15/05/2015	500
Invoice (Contra from submitted DO follow INVOICE value)	15/05/2015	-500

GL vs GST Submission on Apr/2015

GL Output Tax Total = X

GST Output Tax Total = Y

To tally, X = Y – 500 (DO value)

5.2.6 Scenario 6 – DO Date 15/04/2015 with Invoice @ Different Day (Invoice > 21 Days)

Document Type	Date	Amount
Delivery Order	15/04/2015	500
Invoice	15/05/2015	500

GST Submission

Document Type	GST Date	Amount
Delivery Order	15/04/2015 + 21 = 05/05/2015	500
Invoice	15/05/2015	500
Invoice (Contra from submitted DO follow DO value)	15/05/2015	-500

GL vs GST Submission on May/2015

GL Output Tax Total = X

GST Output Tax Total = Y

To tally, X = Y – 500 (DO value)

5.2.7 Scenario 7 – DO Date 09/04/2015 with Invoice @ Same Day Different Value

Document Type	Date	Amount
Delivery Order	09/04/2015	0
Invoice	09/04/2015	500

GST Submission

Document Type	GST Date	Amount
Delivery Order	09/04/2015 + 21 = 29/04/2015	0
Delivery Order (Contra from INVOICE follow DO value)	09/04/2015 + 21 = 29/04/2015	0
Invoice	09/04/2015	500

5.2.8 Scenario 8 – DO Date 15/04/2015 with Invoice @ Same Day Different Value

Document Type	Date	Amount
Delivery Order	15/04/2015	0
Invoice	15/04/2015	500

GST Submission

Document Type	GST Date	Amount
Delivery Order	15/04/2015 + 21 = 05/05/2015	0
Invoice	15/04/2015	500
Invoice (Contra from submitted DO follow DO value)	15/04/2015 + 21 = 05/05/2015	0

5.2.9 Scenario 9 – DO Date 09/04/2015 with Invoice @ Different Day (Invoice > 21 Days) Different Value

Document Type	Date	Amount
Delivery Order	09/04/2015	300
Invoice	15/05/2015	500

GST Submission

Document Type	GST Date	Amount
Delivery Order	09/04/2015 + 21 = 29/04/2015	300
Invoice	15/05/2015	500
Invoice (Contra from submitted DO follow DO value)	15/05/2015	-300

5.2.10 Scenario 10 – DO Date 15/04/2015 with Invoice @ Different Day (Invoice > 21 Days) Different Value

Document Type	Date	Amount
Delivery Order	15/04/2015	300
Invoice	15/05/2015	500

GST Submission

Document Type	GST Date	Amount
Delivery Order	15/04/2015 + 21 = 05/05/2015	300
Invoice	15/05/2015	500
Invoice (Contra from submitted DO follow DO value)	15/05/2015	-300

5.3 Advanced Payments – Deposit

5.3.1 Deposit from Sales Order

5.3.2 Invoice from Sales Orders with Deposit

5.3.3 Settle Credit or Advance for Sales Orders with Deposit

5.3.4 Settlement of Invoice matched from Sales Orders with Deposit

5.3.5 GST Calculation for Deposit Transactions

5.3.6 GST Calculation for Invoice matched from Sales Orders with Deposit

5.3.7 Void of Deposit Transaction

5.3.8 Refund of Deposit Transaction

5.4 Enter Receipt Transactions – Official Receipt

6   GST Process

7 GST Reports

8 Case Study

8.1 Case 1: Importation of Goods

import from supplier RM 100,000.00, supplier invoice date 1-3-2015
Forwarding agent = DHL, appointed to do custom clearance, and pay all insurance, freight, customs duty and GST incurred (cleared kastam 30-4-2015)
forwarding agent then send invoice to company to do disbursement for all insurance, freight, duty, GST, also they add in their transportation, handling charges and GST for their service provided (date 5-5-2015)

please show us how your system can deal with this. you may use or suggest any amount for "" insurance, freight, customs duty and GST incurred , transportation, handling charges and GST for their service ""

8.2 Case 2: Telekom Bill

8.3 Case 3: Bank Statement, Bank Charge with GST

		SONG S/B	TARIKH PENYATA 结算日期 STATEMENT DATE	30/04/1
		N MELUR 1 IAN MELUR 00 SEGAMAT OR D.T.	NOMBOR AKAUN 户数 ACCOUNT NUMBER	00105751168

TECTION BY PIDM / TAX INVOICE   CORPORATE CURRENT ACCOUN

URUSNIAGA AKAUN/ 户口进支项 /ACCOUNT TRANSACTIONS

LAI 期 TE	BUTIR URUSNIAGA 进支项说明 TRANSACTION DESCRIPTION		JUMLAH URUSNIAGA 银码 TRANSACTION AMOUNT	BAKI PENYATA 结单存馀 STATEMENT BALANCE
	BEGINNING BALANCE			107,542.87DI
	INWARD CLEARING CHQ DEBIT	411629	1,503.00-	109,045.87DI
	INWARD CLEARING CHQ DEBIT	411627	418.00-	109,463.87DI
	INWARD CLEARING CHQ DEBIT	411622	1,750.00-	111,213.87D
	CHEQUE PROCESSING FEE		1.50-	111,215.37D
	INWARD CLEARING CHQ DEBIT	411630	1,092.00-	112,307.37D
	INWARD CLEARING CHQ DEBIT	411631	550.00-	112,857.37D
	CLEARING CHQ DEP		324.00+	112,533.37D
	CLEARING CHQ DEP		520.00+	112,013.37L
	CHEQUE PROCESSING FEE	SR	1.00-	112,014.37L
	GST DEBIT		.06-	112,014.43
	DEBIT HOUSE CHEQUE	411633	2,618.00-	114,632.43
	CHEQUE PROCESSING FEE	SR	.50-	114,632.93
	GST DEBIT		.03-	114,632.96
	HOUSE CHQ DEP		130.00+	114,502.96
	DEBIT HOUSE CHEQUE	411635	74.20-	114,577.16
	DEBIT HOUSE CHEQUE	411634	816.00-	115,393.16
	CHEQUE PROCESSING FEE	SR	1.00-	115,394.16
	GST DEBIT		.06-	115,394.22
	CLEARING CHQ DEP		918.00+	114,476.22
	CLEARING CHQ DEP		348.00+	114,128.22
	CDM CASH DEPOSIT		5,750.00+	108,378.22
	CDM CASH DEPOSIT		2,000.00+	106,378.22
	CLEARING CHQ DEP		297.50+	106,080.72
	CLEARING CHQ DEP		206.00+	105,874.72
	CLEARING CHQ DEP		2,995.00+	102,879.72
	CDM CASH DEPOSIT		3,000.00+	99,879.72
	COMMIT/FACILITY FEE		25.99-	99,905.71
	INTEREST CHARGED		743.85-	100,649.56