

2015

DynaMod

Application Guidelines for Malaysia GST



DynaMod

For



Last Updated 25-Jun-2015

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

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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

SmartBlzSQL DynaMod v2015.1 build 0028

File Tools Window Bookmarks Help

System Menu Setup Company

Record 1 of 1

Company ID: HQ

Company Name: SMART-ACC SOLUTIONS SDN BHD

Base Currency: MYR

Registration No. (ROC): 123456-x

Tax/Gst Registration No: 8899202

Currency Description: Malaysia, Ringgits

Contact Information Report Header

File Home Insert Page Layout References Mail Merge Review View Design Design Layout Format

Clipboard Font Paragraph Styles Editing

SMART-ACC SOLUTIONS SDN BHD (624898-T)
(GST #: 123888/2015)
32-2, Jalan Kuchai Maju 8, Dynasty 3,
Off Jalan Kuchai Lama, 58200 K.L.
T. 603-7981 5330 F. 603-79807082
www.smart-acc.com

Start Application Type: Online - i Database: DynaMod TheUnderline Login to Company: HQ

1.1.2 Company System Setting

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

SmartBizSQL DynaMod v2015.1 build 0028

File Tools Window Bookmarks Help

System Menu Company System Setting

Select Company
HQ SMART-ACC SOLUTIONS SDN BHD

1. News	Government Tax	0.00
2. Default Stock Value	Service Tax	0.00
3. Default Location	Malaysia GST	
4. Goods and Service Tax	<input checked="" type="checkbox"/> Enable Goods and Service Tax (GST)	
5. POS Payment Account	GST Effective Date	01/04/2014
6. Default Account	GST Filing Frequency	3
	<input type="checkbox"/> Use Inclusive GST for all Documents	
	GST Code Supply (Standard Rate)	SR
	GST Code Supply (Zero Rate)	ZRL
	GST Code Purchase (Standard Rate)	TX
	GST Code Purchase (Zero Rate)	ZP

Hint

Save Close

Start Application Type: Online - Database: DynaMod TheUnderline Login to Company: HQ

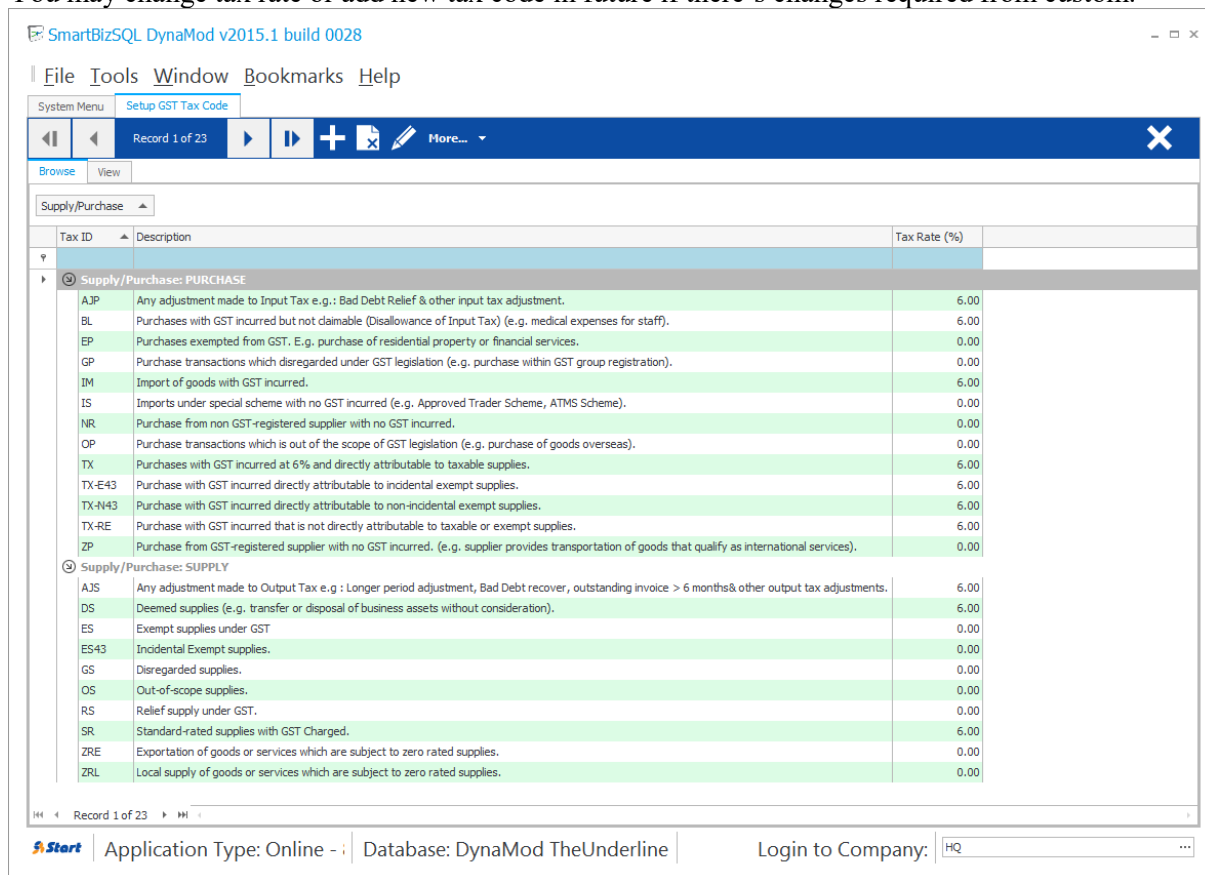
2 Maintain Key Elements for GST Application

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.



SmartBlzSQL DynaMod v2015.1 build 0028

File Tools Window Bookmarks Help

System Menu Setup GST Tax Code

Record 1 of 23

Browse View

Supply/Purchase

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

Record 1 of 23

Application Type: Online - i Database: DynaMod TheUnderline Login to Company: HQ

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”

SmartBizSQL DynaMod v2015.1 build 0028

File Tools Window Bookmarks Help

System Menu Setup GST Tax Code Company System Setting

Select Company

HQ SMART-ACC SOLUTIONS SDN BHD

1. News	Other Balance	53000	...	Sales Voucher Exceed Value
2. Default Stock Value	Sales Cash Collection	33030	...	Cash Sales Collection- Cash
3. Default Location	Trade Creditor Control	40000	...	Trade Creditors
4. Goods and Service Tax	Trade Creditor (Bad Debt) Control	41004	...	Trade Creditors (Bad Debt)
5. POS Payment Account	Purchase	61030	...	Purchases
6. Default Account	Purchase Return	62000	...	Purchase Returns
	Purchase Tax	63010	...	Purchase Tax
	Purchase Discount	63000	...	Purchase Discounts
	Purchase Round Cent	64000	...	Purchase Round Cents
	Gain on Exchange	85550	...	Gain On Exchange
	Loss on Exchange	95550	...	Loss on Exchange
	Contra(GST) - Deposit Received	41003	...	Contra(GST) - Deposit Received
	GST Input Control	32005	...	GST Input Control
	GST Output Control	42380	...	GST Output Control
	Bad Debt Expenses	90040	...	Bad Debt
	GST Input (Bad Debt Relief) Control	42390	...	GST Input Control (Bad Debt Relief)
	GST Output (Bad Debt Relief) Control	32006	...	GST Output Control (Bad Debt Relief)
	GST Receivable	32007	...	GST Receivable
	GST Payable	42400	...	GST Payable

Hint

Save Close

Start Application Type: Online - Database: DynaMod TheUnderline Login to Company: HQ

SmartBizSQL DynaMod v2015.1 build 0028

File Tools Window Bookmarks Help

System Menu Setup GST Tax Code Company System Setting

Record 1 of 23

Company GST Input/Output Control Account

Supply/Purchase

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

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

The screenshot shows the 'GST Filling Profile' window in the SmartBizSQL DynaMod v2015.1 build 0028 application. The window has a menu bar (File, Tools, Window, Bookmarks, Help) and a toolbar with navigation and action buttons. The main form contains the following fields:

- Company:** HQ (selected from a dropdown), SMART-ACC SOLUTIONS SDN BHD
- Profile ID:** 2015Q2
- Description:** 2015 Apr-Jun
- Date From:** 01/04/2015
- Date To:** 30/06/2015
- Status:** Open (selected), Block, Process, Closed

Below the form is a 'Detail' section with a table showing the filling months:

Year ID	Month Name	Filling Month Date From	Filling Month Date To	Is Lock
2015	April	01/04/2015	30/04/2015	<input type="checkbox"/>
2015	May	01/05/2015	31/05/2015	<input type="checkbox"/>
2015	June	01/06/2015	30/06/2015	<input type="checkbox"/>

At the bottom of the window, there is a status bar showing 'Application Type: OI', 'Database: DynaMod TheUnderline', and 'Login to Company: HQ'.

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"

File Tools Window Bookmarks Help

System Menu GST Filling Profile **Company System Setting**

Select Company

HQ SMART-ACC SOLUTIONS SDN BHD

1. News Government Tax

2. Default Stock Value Service Tax

3. Default Location

4. Goods and Service Tax **Malaysia GST**

5. POS Payment Account

☒ Enable Goods and Service Tax (GST)

GST Effective Date 01/04/2014

GST Filling Frequency 3

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

File Tools Window Bookmarks Help

System Menu **GST Filling Profile** Company System Setting

Record 6 of 13

Browse View

Company HQ SMART-ACC SOLUTIONS SDN BHD

Profile ID 2015Q2

Description 2015 Apr-Jun

Date From 01/04/2015

Date To 30/06/2015

Status ☒ Open ☐ Block ☐ Process ☐ Closed

Detail

Year ID	Month Name	Filling Month Date From	Filling Month Date To	Is Lock
2015	April	01/04/2015	30/04/2015	<input type="checkbox"/>
2015	May	01/05/2015	31/05/2015	<input type="checkbox"/>
2015	June	01/06/2015	30/06/2015	<input type="checkbox"/>

New Previous GST Filling Profile

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

Options

Personal

Layout

Cash Sales

Language ID

en-US

Default Company

HQ

...

KAWAN KU ELECTRONICS SDN BHD

Show Most Visited Entries

10

Show Recent Closed Entries

10

☐ Show Tip of The Day on Startup

☐ Show Select Default Company on Startup

☒ Enabled Create Fiscal Year in Advance 1 Month

☒ Enabled Create GST Filling Profile in Advance 1 Month

Set Default Location

Restore Form Default Setting

Hint

Choose your desire language display in system

Save

Close

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

SmartBizSQL DynaMod v2015.1 build 0028

File Tools Window Bookmarks Help

System Menu Company System Setting

Select Company

HQ SMART-ACC SOLUTIONS SDN BHD

1. News

2. Default Stock Value

3. Default Location

4. Goods and Service Tax

5. POS Payment Account

6. Default Account

Government Tax 0.00

Service Tax 0.00

Malaysia GST

☒ Enable Goods and Service Tax (GST)

GST Effective Date 01/04/2014

GST Filling Frequency 3

☐ Use Inclusive GST for all Documents

GST Code Supply (Standard Rate) SR

GST Code Supply (Zero Rate) ZRL

GST Code Purchase (Standard Rate) TX

GST Code Purchase (Zero Rate) ZP

Hint

Set the default service tax.

Save Close

Start Application Type: C Database: DynaMod TheUnderline Login to Company: HQ

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.

SmartBizSQL DynaMod v2015.1 build 0028

File Tools Window Bookmarks Help

System Menu Stock Maintenance

Record 1 of 4

Stock ID: ITEM001 Bar code: ITEM001

Description 1: ITEM001 UOM: PCS --- PIECES

Description 2: ITEM001 UOM Rate: 1.0000000000

Base UOM: PCS --- PIECES

Supply Tax Code: SR --- Standard-rated supplies with GST Charged. Purchase Tax Code: TX --- Purchases with GST incurred at 6% and directly attributable to taxable supplies.

Setting

☒ Active

☐ Open Price

☐ Not Allow Discount

☐ Weight Item

☐ Auto BOM

☐ Consignment In

☐ Enable Service Charge

☐ Price Is Inclusive GST

Government Tax Rate: 0.00

Stock Alert Level

Price Sell Min Value: 0.00 ☐ Enable?

Price Sell Max Value: 0.00 ☐ Enable?

Price Purchase Min Value: 0.00 ☐ Enable?

Price Purchase Max Value: 0.00 ☐ Enable?

Quantity On Sell: 0 ☐ Enable?

Quantity On Purchase: 0 ☐ Enable?

Minimum Quantity: 0

Maximum Quantity: 0

Reorder Level: 0

Reorder Default Value: 0

Normal Level: 0

Costing and Pricing

Costing Method: WEIGHTED AVERAGE

Weighted Average

Standard Cost: 99.8337

Price 1: 234.3678

Price 2: 123.4567

Price 3: 123.456

Price 4: 123.45

Price 5: 123.46

Brand / Group / Category / Color / Size / User Define Group 1, 2, 3

Brand: NA --- NOT APPLICABLE

Group: NA --- NOT APPLICABLE

Category: NA --- NOT APPLICABLE

Color: NA --- NOT APPLICABLE

Size: NA --- NOT APPLICABLE

User Define Group 1: NA --- NA

User Define Group 2: NA --- NA

User Define Group 3: NA --- NA

Notes

Application Type: Online - 8 users Database: DynaMod TheUnderline Login to Company: HQ

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.

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 Vehides	20030	SFA	TX	PURCHASE	
Accum. Depreciation- Motor Vehides	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			



Application Type: Online - 8 users

Database: DynaMod TheUn

System Menu

Chart of Account

Record 0 of 0

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 Vehides	20030	SFA	TX	PURCHASE
Accum. Depreciation- Motor Vehides	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		

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.

SmartBizSQL DynaMod v2015.1 build 0028

File Tools Window Bookmarks Help

System Menu Chart of Account Setup Supplier

Record 1 of 12

Browse View

Supplier ID: 400-C001 ☒ Active

Name: Creditor 001

Business Register Number (ROC):

Currency: MYR ... Malaysia, Ringgits

Term: 30 DAYS ... 30 DAYS

Group: NA ... NA

User Define Group: NA ... NA

GST Registration Number:

Purchase Tax Code: ...

Self-Billed Option

☐ GST Self-Billed Supplier

RMCD Approval Number (Self-Billed):

Contact Information Note Attachment

Address 1:

Address 2:

Address 3:

Address 4:

Tel 1:

Tel 2:

Application Type: C Database: DynaMod TheUnderline Login to Company: HQ

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.

SmartBizSQL DynaMod v2015.1 build 0028

File Tools Window Bookmarks Help

System Menu Chart of Account Setup Supplier Setup Customer/Member

Record 2 of 8

+ X P Print More...

Browse View

Customer ID 300-D002 ☒ Is Active ☐ Is Member ☒ Print Statement

Name Debtor 002 Nick Name

Business Register Number (ROC)

GST Registration Number

Supply Tax Code

Price Code 1

Currency MYR ... Malaysia, Ringgits

Group NA ... NA

User Define Group NA ... NA

Salesman NA ... NA

Term CASH ... CASH

Credit Limit 0.00 MYR

Balance 109228.97 MYR

☒ Allow Exceed Credit Limit

☒ Allow Exceed Credit Term

Contact Information Member Information Note Attachment

Address 1

Address 2

Address 3

Address 4

Start Application Type: C Database: DynaMod TheUnderline Login to Company: HQ

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% = $4.98 \times 0.06 = 0.2988$, round to 0.30

When calculation in lines,

Line 1: Amount before discount (Unit Price * Quantity) 2.3452 round to 2.35,
Discount 5%, $2.35 \times 0.05 = 0.1175$ 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%, $2.89 \times 0.05 = 0.1445$ round to 0.14
Therefore taxable amount = $2.89 - 0.14 = 2.75$
GST@6% = $2.75 \times 0.06 = 0.165$, **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% = $4.98 \times 6 / 106 = 0.28$

When calculation in lines,

Line 1: Amount before discount (Unit Price * Quantity) 2.3452 round to 2.35,
Discount 5%, $2.35 \times 0.05 = 0.1175$ 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%, $2.89 \times 0.05 = 0.1445$ 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
 $\text{GST@6\%} = 5.24 * 6 / 106 = 0.30$

When calculation in lines,

Line 1: Taxable amount 2.3452 round to 2.35, $\text{GST@6\%} = 0.133019$, result to 0.13

Line 2: Taxable amount 2.8875 round to 2.89, $\text{GST@6\%} = 0.163585$, **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
 $\text{GST@6\%} = 19.82 * 6 / 106 = 1.12$

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
 $\text{GST@6\%} = 8.89 * 6 / 106 = 0.503208$, 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
 $\text{GST@6\%} = 8.89 * 6 / 106 = 0.618679$, 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
 $\text{GST@6\%} = 4.98 * 6 / 106 = 0.28$

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.

The screenshot displays the SmartBizSQL DynaMod v2015.1 build 0028 application. The 'Supplier Invoice' form is open, showing details for invoice IV00028 dated 25/06/2015. The supplier is 400-C008 Supplier Overseas Services. The invoice includes a table with one line item: SERVICES, with a unit price of 2,000.00 and a total price of 2,000.00. The form also shows a summary section with a sub-total of 2,000.00, a discount of 0.00, and a total with GST of 2,000.00. The GST code is TX, and the GST adjustment is 0.00. The company is SMART-ACC SOLUTIONS SDN BHD.

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

SmartBizSQL DynaMod v2015.1 build 0028

File Tools Window Bookmarks Help

System Menu Supplier Invoice Payment Voucher

Record 1 of 30

Supplier: SUPPLIER PAYMENT

Supplier: 401-C008

Supplier: Supplier Overseas Services

Payment Currency: MYR

Remark:

Reference:

Job ID: NA

Department ID: COM

Document Number: PAY00043

Document Date: 26/06/2015

Location: HQ

Company: SMART-ACC SOLUTIONS SDN BHD

Total Payment Amount: 2,000.00

Total Applied Amount: 2,000.00

Unapplied Amount: 0.00

Balance Amount: 0.00

Payment Detail

Payment Method ID	Reference Number	Payment Amount	Currency Rate	Bank Charge	GST Code (Bank Charge)	Is GST Inclusive (Bank Charge)	GST Amount (Bank Charge)	Item Remark 1	Item Remark 2	Account Number (Payment)	Account Number (Bank Charge)	Location ID	Account ID
401-C008	123456	2,000.00	1.000000	0.00	TX		0.00			40101	40102	HQ	101

Supplier Payment

Knock-off Invoices/Debit Note

Match Document Date	Match Type	Match Document Number	Original Amount	Applied Amount	Discount Amount	Balance Amount	Item Remark 1	Item Remark 2	Is Bad Debt Ratio	Is Self-Recipient	GST Code (Self-Recipient)	Price Inclusive GST	GST Code	GST Amount
25/06/2015	Supplier Invoice	100003	2,000.00	2,000.00	0.00	0.00	Purchases			<input checked="" type="checkbox"/>	TX		TX	0.00

Application Type: Online - 8 users

Database: DynaMod TheUnderline

Login to Company: HQ

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 overseas will not incur 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 overseas supplier, the supplier invoice received will not incur 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. Customs will incur the GST on the total value stated in K1 form.

4.4.2 Overseas Supplier Invoice

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

SmartBizSQL DynaMod v2015.1 build 0028

File Tools Window Bookmarks Help

System Menu Supplier Invoice Setup Supplier Stock Maintenance

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Supplier ID: MISC000 Supplier Overseas Goods Document Number: SMN00110

Currency: USD Exchange Rate: 3.85 Document Date: 26/06/2015

Remark: Supplier DO Number

Reference: Supplier Invoice Number

Job ID: NA Terms: 60 DAYS

Department ID: CDM Location: HQ

Import Declaration Number: Company: SMART-ACC SOLUTIONS SDN BHD

Detail More Remark Note Attachment GL Distribution GST Self-filled Invoice

Stock ID	UOM ID	Remark 1	Remark 2	Unit Price	Quantity	Discount	Discount Amount	Total Price	GST Code	Price Inclusive GST	Is Capital Goods	GST Amount	GST Adjustment Amount	Total Price (Without GST)	Total Price (With GST)	Job ID
STOKES ANTENNA	PCS	ANTENNA		100.00	1		0.00	100.00				0.00	0.00	100.00	100.00	NA

Sub Total (Exclusive) 100.00 Discount Discount Amount (Exclusive) 0.00 GST Total with GST 100.00

Discount GST Code T1 Cent Adjustment 0.00 Total 100.00

Application Type: Online - 8 users Database: DynaMod TheUnderline Login to Company: HQ

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 = 30,000m² 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

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File Tools Window Bookmarks Help

System Menu Supplier Invoice Setup Supplier Stock Maintenance

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Supplier ID: D04510 FedEx (Local Forwarder) Document Number: SIN000111

Currency: MYR Exchange Rate: 1.00 Document Date: 26/06/2015

Remark: Supplier DO Number: SIN000111

Reference: Supplier Invoice Number: 60 DAYS

Job ID: N/A N/A Terms: 60 DAYS

Department ID: CDM CDM Location: HQ

Import Declaration Number: K1-3232322 Company: SMART-ACC SOLUTIONS SDN BHD

Detail More Remark Note Attachment GL Distribution GST Self-filled Invoice

Remark 1	Remark 2	Unit Price	Quantity	Discount	Discount Amount	Total Price	GST Code	Price Inclusive GST	Is Capital Goods	GST Amount	GST Adjustment Amount	Total Price (Without GST)	Total Price (With GST)	Job ID	OK	
Custom Duty		57.75	1		0.00	57.75				0.00	0.00	57.75	57.75	NA		
Duty Processing Fee		100.00	1		0.00	100.00	TX			6.00	0.00	100.00	106.00	NA		
Purchase Value USD 300.00 @ 3.8500 = RM 1,155.00, Custom Local Amount: 1212.75		1,212.75	1		0.00	1,212.75	IM			72.77	0.00	1,212.75	1,285.52	NA		
CONTRA RM 1212.75 as forwarder paid on behalf of GST.		1,212.75	-1		0.00	-1,212.75				0.00	0.00	-1,212.75	-1,212.75	NA		
SUM=78.77														SUM=157.75	SUM=236.52	

Sub Total (Exclusive) Discount Discount Amount (Exclusive) GST Total with GST

157.75 0.00 78.77 236.52

Discount GST Code TX Cent Adjustment 0.00 Total 236.52

Application Type: Online - 8 users Database: DynaMod TheUnderline Login to Company: HQ

GL Posting Entries:

Document Posting Inspector

Document Number: SIN000111 Document Type: Supplier Invoice Refresh

Account Transaction GST Transaction

Item Number	Account Number	Account Description	Remark 1	Amount Debit	Amount Credit	Amount Balance	Curren
1000	40000	Trade Creditors	FedEx (Local Forwarder)	0.00	236.52	-236.52	MYR
4001	61030	Purchases	FedEx (Local Forwarder)	157.75	0.00	157.75	MYR
5002	32005	GST Input Control	FedEx (Local Forwarder)	78.77	0.00	78.77	MYR

236.52 236.52 0.00

Record 1 of 3

GST Posting Entries:

Document Posting Inspector

Document Number: SINV00111 Document Type: Supplier Invoice 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

4.4.4 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

SmartBizSQL DynaMod v2015.1 build 0028

File Tools Window Bookmarks Help

System Menu Supplier Invoice Setup Supplier Stock Maintenance Payment Voucher

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Other Payment

Supplier: Document Number: PAY00045

Payee: FedEx (Local Forwarder) Document Date: 26/06/2015

Payment Currency: MYR Exchange Rate: 1.00 Location: HQ

Remark: Company: SMART-ACC SOLUTIONS SDN BHD

Reference: Total Payment Amount: 236.52

Job ID: NA Total Applied Amount: 236.52

Department ID: COM Unapplied Amount: 0.00

Balance Amount: 0.00

Payment Detail

Payment Method ID	Reference Number	Payment Amount	Currency Rate	Bank Charge	GST Code (Bank Charge)	Is GST Inclusive (Bank Charge)	GST Amount (Bank Charge)	Item Remark 1	Item Remark 2	Account Number (Payment)	Account Number (Bank Charge)	Location ID	Account Job ID
61030	CONTRA RM 1212.75 as forwarder paid on behalf of GST	1,212.75	1.000000	0.00			0.00			32005	32005	HQ	NA

Other Payment

Account Number (Item)	Item Remark 1	Item Remark 2	Unit Price	GST Code	Price Inclusive GST	Is Capital Goods	GST Amount	Total Price (Without GST)	Total Price (With GST)	Location ID	Account Job ID	Account Department ID	Account Number (GST)	Is Self
61030	Custom Duty		57.75		57.75		0.00	57.75	57.75	HQ	NA	COM	32005	
61030	Duty Processing Fee		100.00	TX	100.00		6.00	106.00	106.00	HQ	NA	COM	32005	
61030	Purchase Value USD 300.00@3.8500 = RM 1,155.00, Custom Local Amount: 1212.75		1,212.75	IM	1,212.75		72.77	1,285.52	1,285.52	HQ	NA	COM	32005	
61030	CONTRA RM 1212.75 as forwarder paid on behalf of GST		-1,212.75		-1,212.75		0.00	-1,212.75	-1,212.75	HQ	NA	COM	32005	
Sub Total (Exclusive)					157.75			76.77	236.52					

Application Type: Online - 8 users Database: DynaMod TheUnderline Login to Company: HQ

GL Posting Entries:

Document Posting Inspector

Document Number: PAY00045 Document Type: Payment Voucher Refresh

Account Transaction GST Transaction

Number	Account Number	Account Description	Remark 1	Amount Debit	Amount Credit	Amount Balance	Currency ID
1001	61030	Purchases	CONTRA RM 1212.75 as forwarder 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
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Delivery Order	15/04/2015	500
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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

5.5 Bad Debt Management – Customer (Debtor)

5.5.1 Bad Debt Relief for Customer (Debtor)

5.5.2 Bad Debt Recovery for Customer (Debtor)

5.5.3 Bad Debt Write-Off for Customer (Debtor)

5.6 POS Transactions

5.6.1 Cash Sales Transactions

5.6.2 POS Deposit Transactions

5.6.3 Handling of POS Deposit Transactions – Settlement

5.6.4 Handling of POS Deposit Transaction - Void

5.6.5 Handling of POS Deposit Transaction – Refund

5.6.6 Tax Invoice Transactions (Create from POS)

6 GST Process

6.1 GST Filling Profile

6.2 Validation of GST Transactions

6.2.1 Validate GST Transaction by Documents

6.2.2 Validate GST Transaction by Accounts

6.2.3 Validate POS Sales Synchronization Up-to-Date

6.2.4 Outstanding Delivery Order Listing for 21 Days Rule

6.2.5 Customer Bad Debt Relievable Listing

6.2.6 Supplier Bad Debt Relievable Listing

6.3 GST Simulation Process

6.4 The Confirmation of GST Simulation Result

6.4.1 Generate GST-03 File for Online Submission Purpose

6.4.2 Filling of GST-03 as Softcopy/Hardcopy

6.4.3 Generate GAF if Requested by Custom (RMCD) Audit Purpose

6.4.4 Save As GST-03 Filling History Records

6.4.5 After Confirmation GST 03 – Journal Entries for GST-03 (Tally up GST Control Accounts)

6.4.6 After Confirmation GST-03 – Payment to Custom (RMCD)

6.4.7 After Confirmation GST-03 – Receipt from Custom (RMCD)

6.5 Revision of Submitted GST-03

7 GST Reports

7.1 GST Purchase and Supply Listing

7.2 GST Tax Code Daily Summary

7.3 GST Purchase and Supply Enquiry

7.4 Outstanding Delivery Order Listing for 21 Days Rule

7.5 Customer Bad Debt Relievable Listing

7.6 Supplier Bad Debt Relievable Listing

7.7 Reprint of GST-03 Report

7.8 How to regenerate GST-03 Submission File

7.9 How to regeneration GAF (GST Audit File)

7.10 How to Export Data

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
N MELUR 1
IAN MELUR
00 SEGAMAT
OR D.T.

TARIKH PENYATA
結單日期
STATEMENT DATE

30/04/1

NOMBOR AKAUN
戶號
ACCOUNT
NUMBER

00105751168

SECTION BY PIDM / TAX INVOICE

CORPORATE CURRENT ACCOUNT

URUSNIAGA AKAUN/ 戶口進支項 /ACCOUNT TRANSACTIONS

TA 期 TE	BUTIR URUSNIAGA 進支項說明 TRANSACTION DESCRIPTION	JUMLAH URUSNIAGA 銀碼 TRANSACTION AMOUNT	BAKI PENYATA 結單存餘 STATEMENT BALANCE
	BEGINNING BALANCE		107,542.87D
	INWARD CLEARING CHQ DEBIT 411629	1,503.00-	109,045.87D
	INWARD CLEARING CHQ DEBIT 411627	418.00-	109,463.87D
	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+	112,013.37D
	CHEQUE PROCESSING FEE SR	1.00-	112,014.37D
	GST DEBIT	.06-	112,014.43D
	DEBIT HOUSE CHEQUE 411633	2,618.00-	114,632.43D
	CHEQUE PROCESSING FEE SR	.50-	114,632.93D
	GST DEBIT	.03-	114,632.96D
	HOUSE CHQ DEP	130.00+	114,502.96D
	DEBIT HOUSE CHEQUE 411635	74.20-	114,577.16D
	DEBIT HOUSE CHEQUE 411634	816.00-	115,393.16D
	CHEQUE PROCESSING FEE SR	1.00-	115,394.16D
	GST DEBIT	.06-	115,394.22D
	CLEARING CHQ DEP	918.00+	114,476.22D
	CLEARING CHQ DEP	348.00+	114,128.22D
	CDM CASH DEPOSIT	5,750.00+	108,378.22D
	CDM CASH DEPOSIT	2,000.00+	106,378.22D
	CLEARING CHQ DEP	297.50+	106,080.72D
	CLEARING CHQ DEP	206.00+	105,874.72D
	CLEARING CHQ DEP	2,995.00+	102,879.72D
	CDM CASH DEPOSIT	3,000.00+	99,879.72D
	COMMIT/FACILITY FEE	25.99-	99,905.71D
	INTEREST CHARGED	743.85-	100,649.56D