

Imported goods

		RM
Base Amount		
:	Sub total	285,305.00
	Add GST 6%	-
	Grand Total	285,305.00
Add :		
	Freight Charges	233.00
	Custom Duty	120.00
	Insurance	1,222.00
	Other Charges	22.00
	Add-on Amount	1,597.00
	Total CIF Cost	286,902.00
	Add GST 6%	17,214.12
	Total CIF Incl. Tax	304,116.12

GST-03

6) Cukai Input / Input Tax

Amaun (Amount)

a) Jumlah Nilai Perolehan Berkadar Standard dan Berkadar Rata *
Total Value of Standard Rate and Flat Rate Acquisitions *

RM 286,902.00

b) Jumlah Cukai Input (Termasuk Nilai Cukai keatas Pelepasan Hutang Lapuk dan Pelarasan lain) *
Total Input Tax (Inclusive of Tax Value on Bad Debt Relief & other Adjustments) *

RM 17,214.12

Journal Entry

Date		Description	Amount	Amount	SAP Tax Code	GST Tax Code
	Dr.	Purchase	285,305.00		VH	OP
	Cr.	Trade Creditors		285,305.00	VH	OP

Journal Entry For calculate GST amount

Date		Description	Amount	Amount	SAP Tax Code	GST Tax Code
	Dr.	GST Imported Good Adjustment	286,902.00		VB	IM
	Dr.	Input Tax	17,214.12			
	Cr.	Trade Creditor-Dummy		304,116.12	VB	IM

Date		Description	Amount	Amount	SAP Tax Code	GST Tax Code
	Dr.	Trade Creditor-Dummy	17,214.12			
	Cr.	GST Clearing account		17,214.12		

Date		Description	Amount	Amount	SAP Tax Code	GST Tax Code
	Dr.	Trade Creditor-Dummy	286,902.00			
	Cr.	GST Imported Good Adjustment		286,902.00		

Journal Entry for Payment GST to Customs

Date		Description	Amount	Amount	SAP Tax Code	GST Tax Code
	Dr.	GST Clearing Account	286,902.00			
	Cr.	Bank		286,902.00		

Journal Entry for Payment to Supplier Oversea

Date		Description	Amount	Amount	SAP Tax Code	GST Tax Code
	Dr.	Trade Creditors	285,305.00			
	Cr.	Bank		285,305.00		