UPDATE:
GST ACCOUNTING SOFTWARE GUIDE

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AGENDA

- Tax codes
- Current issues and decision
- GAF format

INTRODUCTION

OBJECTIVE :

- Introduce new tax code
- Introduce new GAF format
- Update tax code application on certain transactions due to policy & legislation changes

TAX CODE

TAX CODE - PURCHASE

Code	Rate	Description
TX	6%	Purchases with GST incurred at 6% and directly attributable to taxable supplies.
IM	6%	Import of goods with GST incurred.
IS	0%	Imports under special scheme with no GST incurred (e.g. Approved Trader Scheme).
BL	6%	Purchases with GST incurred but not claimable (Disallowance of Input Tax)
NR	0%	Purchase from non GST-registered supplier with no GST incurred.
ZP	0%	Purchase from GST-registered supplier with no GST incurred. (e.g. zero rated supply, relief supply etc).
EP	0%	Purchases exempted from GST. E.g. purchase of residential property or financial services.
OP	0%	Purchase transactions which is out of the scope of GST legislation (e.g. purchase of goods overseas).
TX-E43	6%	Purchase with GST incurred directly attributable to incidental exempt supplies.
TX-N43	6%	Purchase with GST incurred directly attributable to non-incidental exempt supplies.
TX-RE	6%	Purchase with GST incurred that is not directly attributable to taxable or exempt supplies.
GP	0%	Purchase transactions which disregarded under GST legislation (e.g. purchase within GST group registration).
AJP	6%	Any adjustment made to Input Tax e.g.: Bad Debt Relief & other input tax adjustment.

TAX CODE - PURCHASE

Code	Rate	Description
TX	6%	Purchases with GST incurred at 6% and directly attributable to taxable supplies.
IM	6%	Import of goods with GST incurred.
TX-E43	6%	Purchase with GST incurred directly attributable to incidental exempt supplies.

GST-03: 6a & 6b (6b is 6% X 6a)

TX-RE**	6%	Purchase with GST incurred that is not directly attributable to taxable or exempt supplies.
AJP	6%	Any adjustment made to Input Tax e.g.: Bad Debt Relief & other input tax adjustment.

GST-03: 6a & 6b (6b is not 6% X 6a)

TAX CODE - PURCHASE

NR	0%	Purchase from non GST-registered supplier with no GST incurred.
ZP	0%	Purchase from GST-registered supplier with no GST incurred. (e.g. zero rated supply, relief supply etc).
EP	0%	Purchases exempted from GST. E.g. purchase of residential property or financial services.
OP	0%	Purchase transactions which is out of the scope of GST legislation (e.g. purchase of goods overseas).

GST-03: - N/A

- **What is the difference between these tax codes?**

BL	6%	Purchases with GST incurred but not claimable (Disallowance of Input Tax)

GST-03: - N/A

- **Input tax incurred and choose not to claim ITC?**
- **Input tax incurred and not eligible for ITC?**

NEW TAX CODE - PURCHASE

Tax Code	Tax Rate	Description
TX	6%	Purchases with GST incurred at 6% and directly attributable to taxable supplies.
TX-CG	6%	Purchase with GST incurred for capital goods acquisition. Purchase with GST incurred directly attributable to non-incidental exempt supplies. (Note: Replace TX-N43)
TX-ES	6%	Purchase with GST incurred directly attributable to non- incidental exempt supplies. (Note: Replace TX-N43)
TX-IES	6%	Purchase with GST incurred directly attributable to incidental exempt supplies. (Note: Replace TX-E43)
TX-RE	6%	Purchase with GST incurred that is not directly attributable to taxable or exempt supplies. (Applicable for partially exempt trader/mixed supplier only)
IM	6%	Importation of goods with GST incurred. (Refers to Customs Form No. 1 (K1),and/or other reference documents)
IS	0%	Importation of goods under Approved Trader Scheme (ATS) whereas the payment of GST chargeable is suspended
BL	6%	Purchases with GST incurred but not claimable (Disallowance of Input Tax) (e.g. medical expenses for staff).
NR	0%	Purchase from non GST-registered supplier with no GST incurred.
ZP	0%	Purchase from GST-registered supplier with no GST incurred.
EP	0%	Purchases exempted from GST. (e.g. purchase of residential property or financial services).
OP	0%	Purchase transactions which is out of the scope of GST legislation (e.g. purchase of goods overseas).
RP	0%	Relief Purchase under GST legislations. (e.g: purchase of RON 95 petrol & Diesel)
GP	0%	Purchase transactions which disregarded under GST legislation (e.g. purchase within GST group registration).
AJP	6%	Any adjustment m ade to Input Tax (e.g: Bad Debt Relief & other input tax adjustment).

TAX CODE - SUPPLY

No	Tax Code	Tax Rate	Description
1	SR	6%	Standard-rated supplies with GST Charged.
2	ZRL	0%	Local supply of goods or services which are subject to zero rated supplies.
3	ZRE	0%	Exportation of goods or services which are subject to zero rated supplies.
4	ES43	0%	Incidental Exempt supplies.
5	DS	6%	Deemed supplies (e.g. transfer or disposal of business assets without consideration).
6	OS	0%	Out-of-scope supplies.
7	ES	0%	Exempt supplies under GST
8	RS	0%	Relief supply under GST.
9	GS	0%	Disregarded supplies.
10	AJS	6%	Any adjustment made to Output Tax e.g : Longer period adjustment, Bad Debt recover, outstanding invoice > 6 months& other output tax adjustments.

NEW TAX CODE - SUPPLY

Tax Code	Tax Rate	Description
SR	6%	Standard-rated supplies with GST charged.
ZRL	0%	Local supply of goods or services which are subject to zero rated supplies.
ZDA	0%	Exportation of goods from Malaysia to Designated Area (Pulau Langkawi, Labuan, & Pulau Tioman) which are subject to zero rated supplies. (Refers to Customs Form No. 2 (K2), and/or other reference documents)
ZRE	0%	Exportation of goods or services which are subject to zero rated supplies. (By referring Customs Form No. 2 (K2),and/or other reference documents)
DS	6%	Deemed supplies (e.g. transfer or disposal of business assets without consideration).
OS	0%	Out-of-scope supplies under GST legislations.
ES	0%	Exempt supplies under GST legislations.
IES	0%	Incidental exempt supplies under GST legislations. (Note: Replace ES43)
RS	0%	Relief supplies under GST legislations.
GS	0%	Disregarded supplies under GST legislations.
AJS	6%	Any adjustment made to Output Tax (e.g :Longer period adjustment, Bad Debt recover, outstanding invoice more than 6 months & other output tax adjustments).

NEW TAX CODE – PURCHASE (SPECIAL TRANSACTIONS)

Tax Code	Tax Rate	Description
TX-FRS	2%	Purchase under Flat Rate Scheme.
TX-NC	6%	GST incurred and choose not to claim the input tax.
TX-ER	6%	Input tax allowed on the acquisition of goods or services by local authority or statutory body.
IM-CG	6%	Importation of capital goods with GST incurred
IM-RE	6%	Import of goods with GST incurred that is not directly attributable to taxable or exempt supplies (Residual input tax).
NP	0%	Matters to be treated as neither a purchase of goods nor a purchase of services, and no GST incurred.

- Only apply to certain type of businesses

NEW TAX CODE – SUPPLY (SPECIAL TRANSACTIONS)

Tax Code	Tax Rate	Description
SR-MS	6%	Standard-rated supplies under Margin Scheme
SR-JWS	0%	Standard-rated supplies under Jeweller Scheme
OS-ER	0%	Out-of-scope supplies for Enforcement and Regulatory functions.
OS-OV	0%	Out-of-scope supplies between overseas country with other overseas country.
OS-OVN	0%	Supplies made outside Malaysia which would not taxable if made in Malaysia.
OS-TXM	0%	Supplies made outside Malaysia which would be taxable if made in Malaysia.
NS	0%	Matters to be treated as neither a supply of goods nor a supply of services, and no GST chargeable.
NTX	0%	Supplies with no tax chargeable

- Only applicable to certain type of businesses

ISSUES

NEW TAX CODE - SUPPLY

Updates - 2017

162A, 162B, 163

Item 15 - Value others supply
NTX - OS - GS - next year

- Supply within or between free zones
  - ✓ Tax code ? NTX / ZRL (10)
  - ✓ GST – 03 ? 10

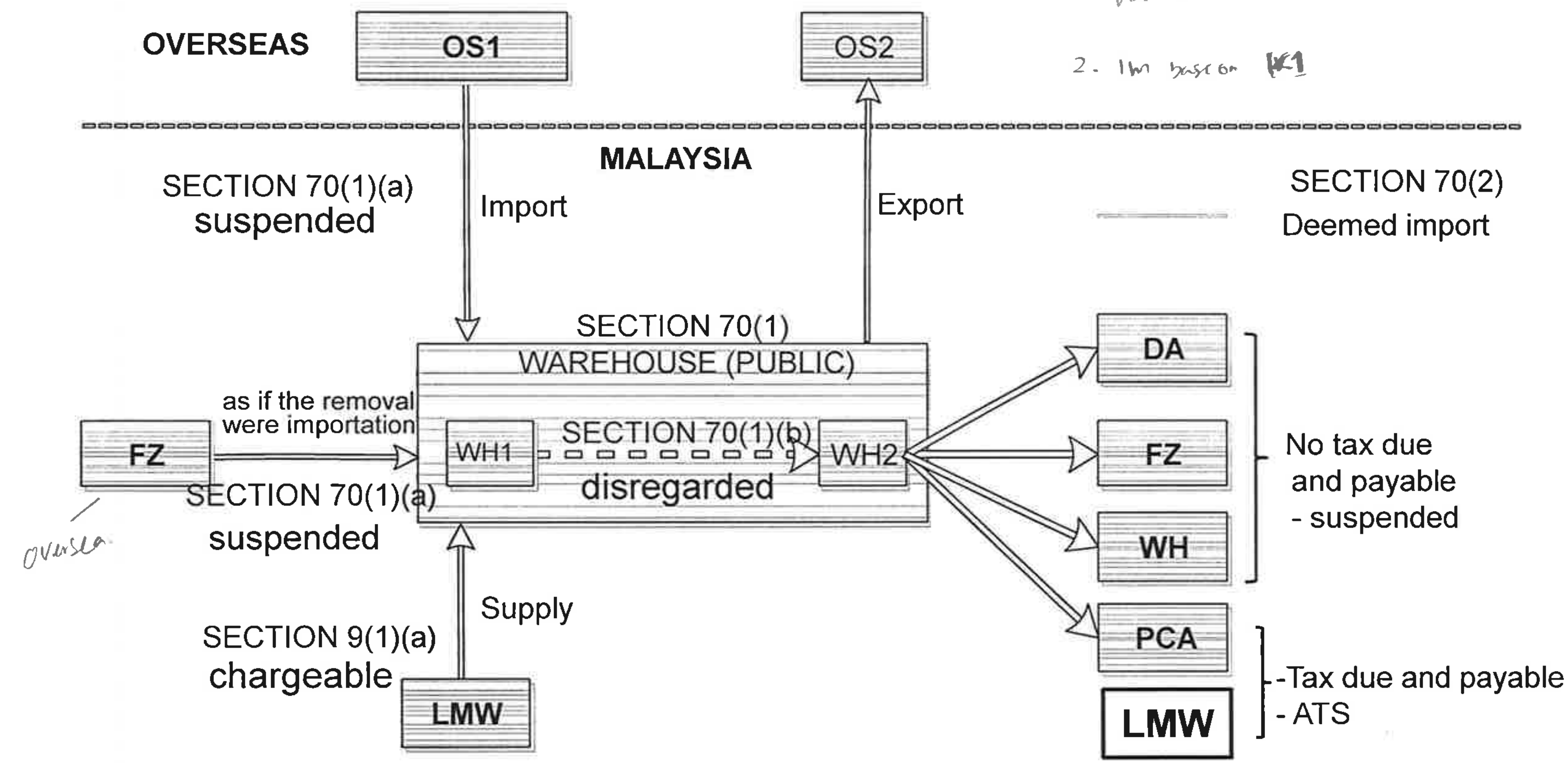
- Goods remove from warehouse / free zone deemed as importation
  - ✓ Tax code?
  - ✓ GST-03?

- Supply to Designated Area
  - ✓ Tax code – ZRE or ZDA
  - ✓ GST – 03 – Item 11

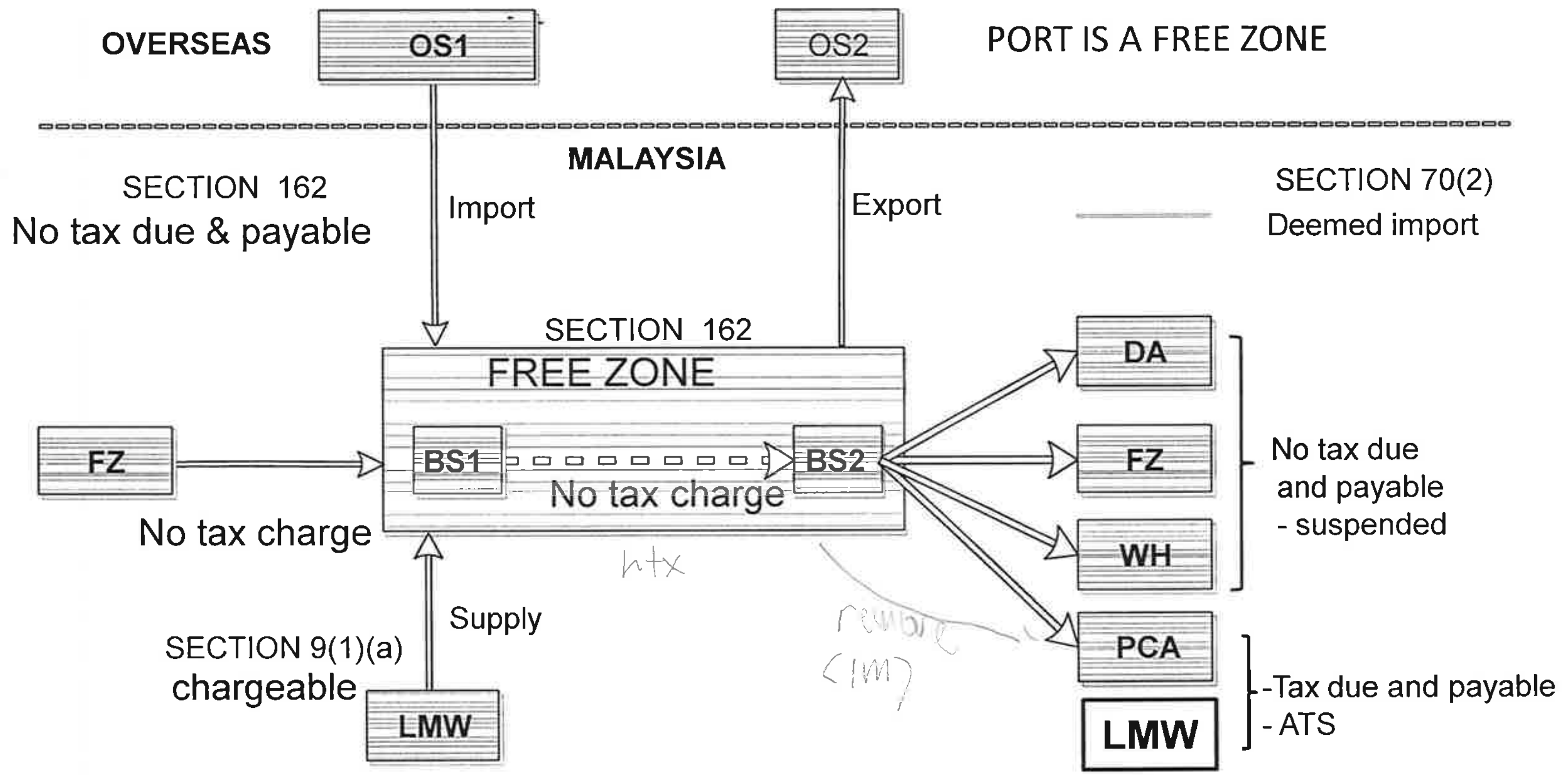
SECTION 70 – WAREHOUSING SCHEME

1. remove my own goods from A to B warehouse no tax code

2. I'm based on WH1

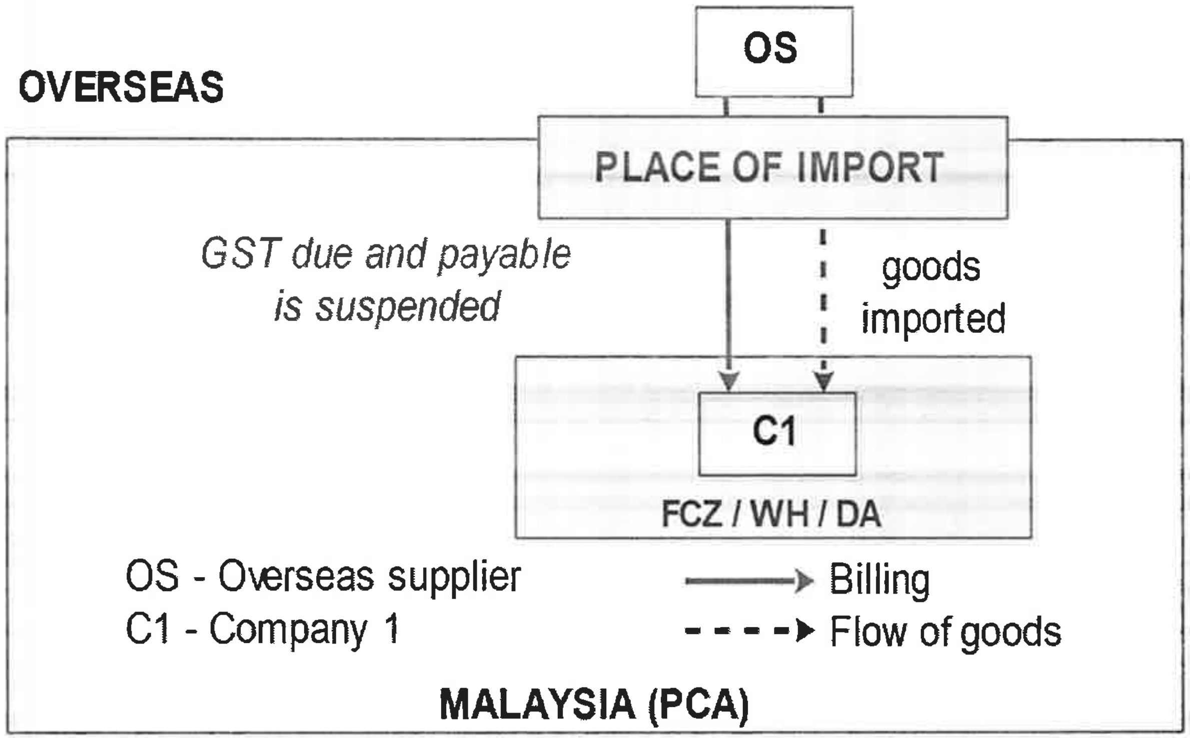


SECTION 162 – FREE ZONE



SECTION 162 – FREE ZONE

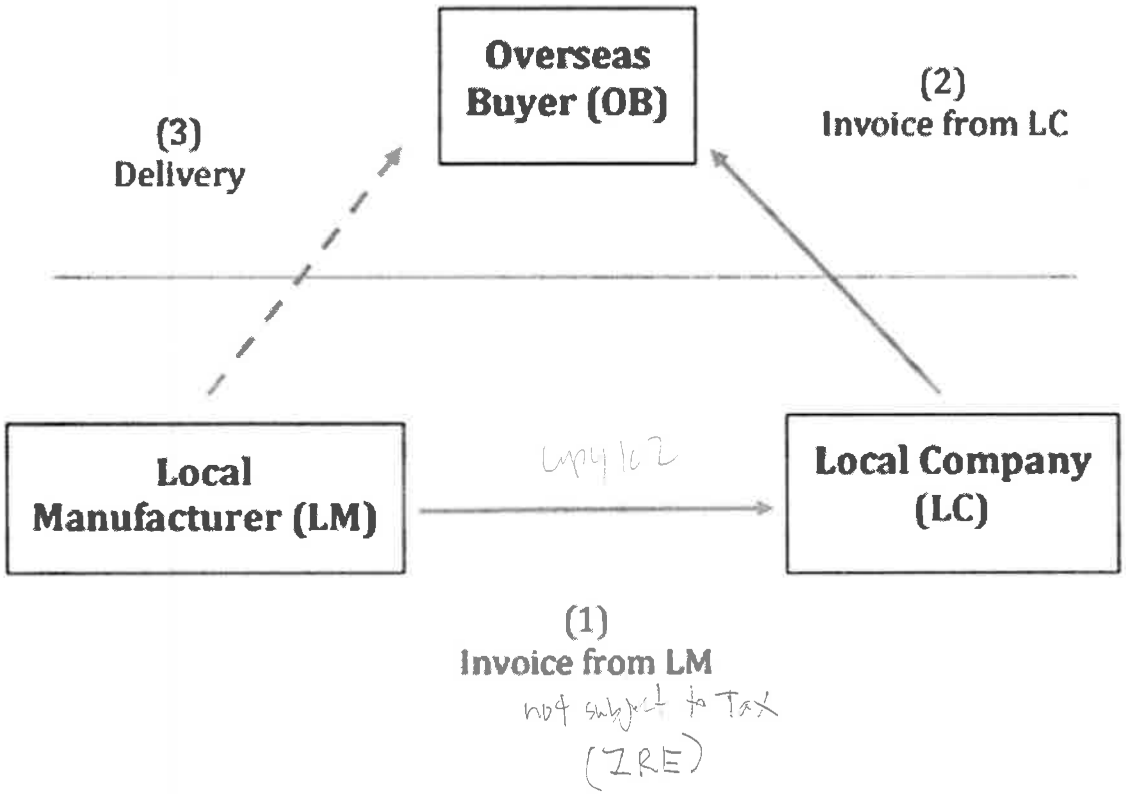
PORT IS NOT A FREE ZONE



- To FIZ or LMW - GST is not suspended, registered person may use ATS

DG's Decision 4/2015 Item 2

Whether the supply made by LM to LC qualify for a zero rate?



Tax code:

- LC to OB ? ZRL (Because no K2)
- LM to LC ? ZRE (have K2)

1. normal if no K2 sent to overseas use code SR
2. if have K2 use ZRE.
3. This case no K2 but use ZRL.

TAX CODE - SUPPLY

TAX CODE : ES-E43

Forex Gain /Loss		Debit	Credit	Balance
01-01-17	Gain		2,000.00	(2,000.00)
05-01-17	Loss	1,500.00		(500.00)
15-01-17	Loss	17,600.00		17,100.00
25-01-17	Loss	6,500.00		23,600.00
31-01-17	Gain		34,600.00	(11,000.00)

- Unrealised forex gain / loss
  - ✓ Tax code?

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		Debit	Credit	Balance
01-01-17	Interest		2,000.00	(2,000.00)
05-01-17	Interest		2,400.00	(4,400.00)
15-01-17	Interest		3,100.00	(7,500.00)
25-01-17	Interest		5,600.00	(13,100.00)
31-01-17	Interest		3,800.00	(16,900.00)

- Interest on overdue accounts and fixed deposit
  - ✓ Tax code?

Total ES-E43	??

TAX CODE - SUPPLY

$R = (T - O) / (T + E - O)$

- Only applicable to mix supplier
- Identify the tax codes for taxable supplies (T), Exempt (E) and Excluded Supplies (O)
- Excluded supplies should not be subtracted from (T) or (E) if such supplies have been assigned the specific tax code (i.e. dedicated tax code)
  - ✓ Incidental exempt supplies – IES

- Errors:
  - ✓ Failed to identify the correct type of supplies (i.e. tax code)
  - ✓ Overclaimed of input tax due to wrong Input Tax Recovery (IRR) ratio

ISSUES: GST RETURN (GST-03)

GST-03 ISSUES

NEGATIVE AMOUNT IN ITEM 5 OR 6 OF GST-03

- MyGST will not accept negative amount in 5a/6a – not allowed

	Amount	GST
Supply	24,000.00	1,440.00
CN Issued	(26,000.00)	(1,560.00)
Net	(2,000.00)	(120.00)

Reversal of CN Issued

Dr	GST Clearing a/c	BS			26,000.00	
	GST Receivable	BS		-	1,560.00	
Cr	GST Clearing a/c	BS	SR	5a		26,000.00
	GST Output tax	BS	SR	5b		1,560.00
	Total				27,560.00	27,560.00

GST-03 ISSUES

- MyGST will not accept negative amount in item 5 or 6

	Amount	GST
Supply	60,000.00	3,600.00
CN Issued	(26,000.00)	(1,560.00)
Net	34,000.00	2,040.00

Declaration of CN Issued

Dr	GST Clearing a/c	BS	SR	5a	26,000.00	
	GST Output tax	BS	SR	5b	1,560.00	
Cr	GST Clearing a/c	BS				26,000.00
	GST Receivable	BS				1,560.00
	Total				27,560.00	27,560.00

GST-03 ISSUES

- If registrant decides to declare the negative amount, the application shall be made to DG for approval.
- Registrant shall make necessary adjustment in their records to reflect the tax liability in his return.

GST-03 ISSUES

- If application is approved by JKDM for negative amount;

	Amount	GST
Supply	24,000.00	1,440.00
CN Issued	(26,000.00)	(1,560.00)
Net	(2,000.00)	(120.00)

Reversal of CN Issued

Dr	GST Clearing a/c	BS			26,000.00	
	GST Clearing a/c	BS			1,560.00	
Cr	GST Clearing a/c	BS	SR	5a		26,000.00
	GST Output tax	BS	SR	5b		1,560.00
	Total				27,560.00	27,560.00

Adjustment

Dr	GST Input tax	BS	AJP	6b	1,560.00	
Cr	GST Clearing a/c	BS				1,560.00

GST-03 ISSUES

GST RATE: 6% ⇔ 0%

GST-03	JAN	FEB	TAX CODE
5a	10,000.00	20,000.00	SR
5b	600.00	1,200.00	
11	0	0	ZRE

GST-03	JAN	FEB	TAX CODE
5a	-	-	SR
5b	-	-	
11	10,000.00	20,000.00	ZRE

- Wrongly charged
- Make an amendment on the GST-03
- DN / CN issues?

- Instalment is only eligible for tax due and payable due to issuance of Bill of Demand (BOD)

GST-03 ISSUES

- If DN issued customer due to bill of demand input tax is not claimable however tax payable is eligible for installment

- Supplier or buyer need to absorb GST incurred as their expenses

GST-03 ISSUES

ITEM 16: DECLATION OF CAPITAL ASSET

- What is the capital asset? no limit amount -
  - ✓ Any asset falls under accepted accounting principles
- Applicable for asset which is eligible for ITC
- Capitalisation in stages – progress billing
  - ✓ Use current value for declaration

GST-03 ISSUES

GST 03 RETURN AMENDMENT

- Wrong tax code being used in the transactions
  - ✓ Software does not allow for correction to the previous period.
  - ✓ Should registrant make the amendments in the GST-03?

GST-03 ISSUES

Rounding Issue

Date	Invoice No	Details	Qty	Price/Unit	GST	Total GST		2 Decimal points	4 Decimal points
01-05-15	Inv-001	Sales-1	30	2.32	0.14	4.18		4.18	4.176
02-05-15	Inv-002	Sales-2	4	3.41	0.20	0.82		0.82	0.8184
03-05-15	Inv-003	Sales-3	3	2.75	0.17	0.5		0.5	0.495
04-05-15	Inv-004	Sales-4	6	1.27	0.08	0.46		0.46	0.4572
05-05-15	Inv-005	Sales-5	6	7.31	0.44	2.63		2.63	2.6316
06-05-15	Inv-006	Sales-6	3	3.24	0.19	0.58		0.58	0.5832
07-05-15	Inv-007	Sales-7	7	4.19	0.25	1.76		1.76	1.7598
		Total			**1.47**	**10.9212**		**10.93**	**10.9212**
								Diffrence	**0.0088**

- Invoice amount (GAF vs Tax Invoice)
- POS vs Accounting System

use line by line

GST – 03 : ISSUES

kastam policy purpose

19 MSIC — only one MSIC code.

- Use the wrong code
- MSIC is not declared in registration profile
- Use more than 1 or 2 MSIC in the GST-03

GST-03 ISSUES

GST 03 RETURN AMENDMENT

In accordance with regulation 69 of the GST regulation 2014, with effect from 23 august 2016, rules on return amendments are as follows:

i. there is no limit on return amendments until due date of submission of return.

ii. amendments are allowed once within 30 days (for monthly taxable period) or 90 days (for quarterly taxable period) after last day of submission of return. subsequent amendments are subject to approval by GST officer.

iii. amendments after the period stated in para ii above are subject to approval by GST officer.

iv. amendments can be made through tap but are subject to approval by GST officer return amendments which are not approved by GST officer is considered invalid and previous return made before the amendment will be accepted.

GST-03 ISSUES

- Imported Goods
  - ✓ Invoice is received earlier than K1 form
  - ✓ Exchange rate to be used for invoice received from overseas supplier
  - ✓ 1 invoice for many K1 forms

- Imported services
  - ✓ Exchange rate to be used?

- Exported goods
  - ✓ What is the Exchange rate to be used?
  - ✓ K2 is not available during invoice being issued

    what the value. Export goods – use invoice value. not need use K2 value.

- Fiscal period is other than Calendar Month

OFFENCES & PENALTIES

SECTION 88 - PENALTY FOR INCORRECT RETURN

tak declare tpx declare

(a) makes an incorrect return by omitting from the return any information

(b) understates any output tax or overstates any input tax in a return; or

(c) gives any incorrect information in relation to any matter affecting his own liability to tax or the liability to tax of any other person,

to a fine not exceeding RM50,000 or to imprisonment for a term not exceeding 3 years or to both; and to a penalty equal to the amount of tax which has been undercharged or would have been so undercharged if the return or information had been accepted as correct.

PART III: GST Audit File (GAF)

TAX CODE CHALLENGES

WHICH METHOD DO YOU USE?

INVOICE → SOFTWARE → TAP FILE → GST-03

INVOICE → SOFTWARE → EXCEL → GST-03

GST AUDIT FILE

Record Type	Element #	Element Name	Data Type	Comments
C	1	Record Identifier	AN	Must be a single character corresponding to record type. Must be 'C'
C	2	Company Name	AN	The name of the company for which this file is reporting on.
C	3	Company BRN	AN	Business registration number for company
C	4	Company GST number	AN	Company's GST Number
C	5	Period Start	DATE	Filing Period Start Date Must be in format dd/MM/yyyy example: 01/12/2014'
C	6	Period End	DATE	Filing Period End Date Must be in format dd/MM/yyyy example: '31/12/2014'
C	7	File Creation Date	DATE	This should be the date the GAF file is created. Format dd/MM/yyyy example: '31/12/2014'
C	8	Product Version	AN	Accounting software name and version Example: XYB Accountsoft v.2.0
C	9	GAF Version	AN	GST Audit File (GAF) version number

GST AUDIT FILE

Record Type	Element #	Element Name	Data Type	Comments
P	1	Record Identifier	AN	Must be a single character corresponding to record type. Must be 'P'
P	2	Supplier Name	AN	Name for supplier.
P	3	Supplier BRN	AN	BRN for company from which purchase was made.
P	4	Invoice Date	DATE	Invoice Date Format dd/MM/yyyy
P	5	Invoice No	AN	Invoice Number
P	6	Import Declaration Number	AN	Import Declaration Number. (e.g. Customs Form No. 1 reference no. and etc).
P	7	Line Number	AN	Number of Invoice Line
P	8	Product Description	AN	Description for what was purchased
P	9	Purchase Value (in MYR)	C	Value of purchase excluding GST in Malaysia Ringgit.
P	10	Purchase Value GST Amount	C	Value of GST in Malaysia Ringgit.
P	11	Tax Code	AN	Tax code for lookup in tables. Please refer to Appendix 2 Example: TX
P	12	Foreign Currency Code	AN	ISO's currency codes (3-letter alphabetical code) of foreign Currency. Example: USD
P	13	Purchase Foreign Currency Amount	C	Value of purchase excluding GST in Foreign Currency (If applicable).
P	14	Purchase Currency Purchase Amount GST	C	Value of GST in Foreign Currency (If applicable)

GST AUDIT FILE

Record Type	Element #	Element Name	Data Type	Comments
S	1	Record Identifier	AN	Must be a single character corresponding to record type. Must be 'S'
S	2	Customer Name	AN	Name of customer.
S	3	Customer BRN	AN	BRN for supplier.
S	4	Invoice Date	DATE	Invoice Date Format: dd/MM/yyyy
S	5	Invoice No	AN	Invoice Number
S	6	Line Number	AN	Number of Invoice Line
S	7	Product Description	AN	Description for what was sold
S	8	Sales Value (in MYR)	C	Value of supply excluding GST in Malaysia Ringgit
S	9	Sales Value GST Amount	C	Value of GST in Malaysia Ringgit
S	10	Tax Code	AN	Tax code for lookup in tables. Please refer to Appendix 2Example: SR
S	11	Country	AN	Destination of goods being exported. Example: KOREA
S	12	Foreign Currency Code	AN	ISO's currency codes (3-letteralphabetical code) of foreign Currency. Example: USD
S	13	Sales Foreign Currency Amount	C	Value of supply excluding GST in Foreign Currency (If applicable)
S	14	Sales Currency Sales Amount GST	C	Value of GST in Foreign Currency (If applicable)

GST AUDIT FILE

Record Type	Element #	Element Name	Data Type	Comments
L	1	Record Identifier	AN	Must be a single character corresponding to record type. Must be ‘L’
L	2	Transaction Date	DATE	Format: dd/MM/yyyy
L	3	Account ID	AN	General Ledger Code for individual account
L	4	Account Name	AN	Name of individual General Ledger account
L	5	Transaction Description	AN	Transaction Description
L	6	Name	AN	Name of entity involved (if applicable)
L	7	Transaction ID	AN	A unique number that can group related double entries together
L	8	Source Document ID	AN	Source document number to which line relates (For example, cheque number, invoice number, credit note number, trust receipt number)
L	9	Source Type	AN	Refers to type of transaction such as AR. Refers to the type of transaction such as AR, AP, Inventory, Sales, Purchases, Cash Disbursement, Cash Receipt, General Journal etc.
L	10	Debit	C	Debit Amount
L	11	Credit	C	Credit amount
L	12	Balance	C	Balance Amount

GST AUDIT FILE

Record Type	Element #	Element Name	Data Type	Comments
F	1	Record Identifier	AN	Must be a single character corresponding to record type. Must be 'F'
F	2	Purchase Count	N	Number of P records
F	3	Purchase Amount Sum	C	Sum of all purchases
F	4	Purchase GST Amount GST	C	Sum of all GST on purchases
F	5	Supply Count	N	Number of S records
F	6	Supply Amount Sum	C	Sum of all supplies
F	7	Supply GST Amount Sum	C	Sum of GST on all supplies
F	8	Ledger Count	N	Number of L records
F	9	Debit Sum	C	Sum of all debits on all L records
F	10	Credit Sum	C	Sum of all credits on all L records
F	11	Balance Sum	C	Sum of all Ledger record closing balances. Example: two "L" records with balances 30 and 70, the balance sum amount on the F record is 100

should be zero.

NEW GST AUDIT FILE

- Version 2.0
- Registrant needs to provide more information on their transactions

ADDITIONAL INFO

Purchase Section – P:
- Supplier GST Number
- Posting Date — receive ~~date~~ invoice → declare input tax.

Supply Section – S:
- Customer GST No
- Export Declaration Number

General Ledger Section – L:
- Account Type - Type of account- Profit and Loss (PL) or Balance Sheet (BS), or Retained Earning (RE)

ISSUES

GAF ISSUES

- Special characters which causes alignment error GAF when open up in excel
- Blank mandatory fields (supplier‘s BRN)
- Fields containing incorrect information (I. E BRN appears in Invoice No field)
- Missing K-1 no for imported goods in P record element
- Tax code in GAF not defined in GST guide
- Currency code does not comply with ISO currency code
- Record counters in F Record element does not match with the actual count in P, S, or L record elements

GAF ISSUES

- F record element field (sum of all balance GL accounts) no. 11 not equal to 0
- GST03 regenerated from GAF (P and S records elements) does not match with the GST03 submitted to JKDM
- Missing account balances in trial balance when compared to the trial balance generated from the accounting software.

ERRORS DISCOVERED DURING AUDIT

- Errors in Sales Cycle
  - Incorrect application of GST treatment as follows:
    - Incorrect tax coding on major GST transactions
    - Failure to adhere to the time of supply rule
    - Failure to account for supplies and output tax on advance payment received
    - Failure to account for output tax on deemed supplies such as gifts of goods (> RM500)
  - Incorrect adjustment to the value of supplies and output tax due to debit note(s) issued
  - Transitional issues
  - Invoices generated but not captured in the financial system for non- trade supplies.
  - Data entry errors arising from manual capturing of data
  - Insufficient documentary evidence to support zero-rating of supplies
  - Tax Invoice did not follow the prescribed particulars under Reg 22 GSTR

ERRORS DISCOVERED DURING AUDIT

Errors in Purchase Cycle

- Incorrect application of GST treatment as follows:
  - Claiming input tax attributed to exempt supplies when De-minimis rule is not satisfied
  - Failure to apportion residual input tax and perform longer period adjustment
  - Claiming input tax on non-taxable purchases or zero-rated purchases
  - Claiming input tax specifically disallowed / blocked under the GST Act
  - Claiming input tax on purchases without valid tax invoices
  - Claiming input tax on purchases not incurred in the course or furtherance of business
  - Claiming input tax on local purchases incurred by the overseas principal
- Claiming input tax more than once
- Failure to adjust taxable purchases and input tax on credit notes received
- Lack of documentary evidence to support ownership of goods imported under ATS
- Failure to adjust input tax previously claimed on taxable purchases where no payment is made within 6 months from time of supply
- Lack of documentary evidence to support claims on bad debt relief

THANK YOU

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