



ROYAL MALAYSIAN CUSTOMS

GOODS AND SERVICES TAX

**GUIDE
ON
ACCOUNTING SOFTWARE
ENHANCEMENT TOWARDS
GST COMPLIANCE**

Publication

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INTRODUCTION

1 This guide provides guidance to accounting software developers on the functionalities that should be setup for developing or enhancing their accounting software towards Goods & Services Tax (GST) compliance. Software developers are advised to comply with the recommendations in this guide. For example, the accounting software is recommended to be capable for generating a standard file known as Taxpayer Access Point (TAP) File and GST Audit File (GAF).

2 This guide also provides guidance to GST registrant that used any accounting software for their businesses. All the information and recommendation as prescribed in this guide such as tax code for purchase & supply, mapping of GST tax codes with GST-03 return, and GST reports in form of GAF will ensure better GST compliance for businesses.

3 Although the content in this guide are generally published from a GST perspective, the software requirements still align with existing best practices for businesses in Malaysia.

IMPORTANCE OF ACCOUNTING SOFTWARE FOR BUSINESSES

4 By referring GST legislations, proper record keeping is essential for precise GST declarations. Generally, accounting software can generates many operational and financial information that are useful for efficient businesses management & operation. This will ease businesses to produce any accounting information for GST reporting purposes.

5 The usage of an accounting software is to make sure the accuracy of the business record and less likely to make errors in their tax declarations. This would reduce compliance costs for businesses, as any tax reporting errors would result in additional cost and penalties being imposed. Other than that, this guide contain standard format of Taxpayer Access Point (TAP) file. This TAP file is an alternative method to the taxpayers for submitting information into GST-03 return. This is because the information needed in completing a GST-03 return is directly generated from their accounting software.

6 Royal Malaysian Customs Department (RMCD) will audit businesses from time to time to ensure that businesses are making correct tax declarations. It is a common

procedure for RMCD to request for certain accounting information as part of the auditing process. For businesses that are using manual records keeping, the process of producing the records required for the auditors is usually time-consuming. Businesses that use accounting software which is able to generate the GAF that recommended in this guide would find it is easier to meet RMCD requests and this will save their time and effort.

GUIDANCE FOR SOFTWARE DEVELOPERS

7. Accounting software is a set of accounting procedures, internal mechanisms of control, books of account, plan and chart of accounts that are used for administering, recording, and reporting on financial transactions. An accounting software can contains functional modules based on a common businesses requirements such as comprehensive internal controls, accounts receivable (AR), accounts payable (AP), sales order, purchase order, inventory, billing, general ledger, and several GST related transactions. Therefore, the accounting software must ensure that the user is comply with Malaysia GST requirements such as an efficient record keeping, and a correct declaration for GST-03 return.

General Principles of Accounting Software

8. Software developers are required to ensure their accounting software:

- (A) Provides the issuance of tax invoice, credit note/ debit note, self-billed invoice, and other related documents that comply with GST legislation;**

The accounting software should be able to produce tax invoices as well as credit/ debit notes, and other related documents as prescribed below:

- (I) Tax Invoice**

Tax invoice is an important document for GST transactions. If invoice issued by the supplier does not comply with the GST legislations, the buyer will not be eligible for Input Tax Credit (ITC) claim. Therefore, software developer must ensure their system is able to comply with the GST legislations. Therefore, the tax invoice must fulfill the prescribed particulars based on GST legislations.

(II) Credit Note/ Debit Note

A person made or received a supply shall issue a credit note or debit note where, after the return for the supply has been furnished to the Director General, there is a change in the consideration for the supply in term of quantity, amount, tax rate or cancellation of transactions due to any adjustment in the course of business.

(III) Self-billed

Any recipient approved by the Director General is allowed to issue self-billed invoices in respect of the supplier's supplies for a period of approval effective date or period of the contracts between the recipient and the supplier.

(IV) Other related documents

Other related document such as document issued by auctioneer or a person selling the goods also must fulfill the prescribed particulars based on GST legislations.

For further details on the requirements of tax invoice, credit note or debit note, self-billed invoices, document issued by auctioneer, please refer to Guide on Tax Invoice and Record Keeping.

(B) Provides a reporting facility for the generation of information necessary to prepare tax returns;

The accounting software shall ease users to obtain the necessary information required for periodic filing of GST tax returns (GST-03). For example, the accounting software should be able to generate report containing all the data elements required for the GST electronic submission. (Please refer **Appendix 6** for the data elements required for GST-03 submission via TAP).

(C) Provides comprehensive documentation to assist auditors and users to understand how the system operates;

The accounting software shall has proper documentation that allow its users

and auditors to operate and understand the accounting software easily. This is including the delivery of such documentation can included printed manuals, system-based help files and online helps.

(D) Incorporates adequate internal controls to ensure reliability of the data being processed;

Software developers are required to ensure that internal controls within the accounting software are able to perform preventive, restorative and corrective functions. In other words, it is able to detect errors and prevent reversal of errors that have been processed in the system.

Internal controls in accounting software that are relevant to the integrity of a GST declaration includes:-

System Access	Access controls to ensure that only authorized users can access, and the authorized users are according to authorized level. The access data also shall according to the permissions given. Password control specification shall include into the accounting software. For example is password integrity such as minimum password length, password complexity, password history, etc.
Backup Procedures	Backup controls to guarantee retention of back-up copies of electronic records, computer programs, system documentation and recovery of electronic records in case of system failure.
Processing Logic	Controls to ensure that criteria used to process data are correct and that any change to the processing logic are appropriately approved.
Data Capture	Input and output controls to ensure accuracy and completeness of data being captured for the furnishing of GST-03 return. The data also need to be capture in order to generate a complete acceptance GAF formats as in Appendix 7.
Output Controls	Controls to ensure that system output is in the correct format and users will be alerted to take the necessary follow-up actions, if any.

Data Processing	Processing controls is to protect and ensure the integrity of data, and that it remains valid throughout processing. It should also ensure that all input data are only processed once.
Data Security Controls	Controls to prevent any editing and deleting of entries originally recorded. Changes to recorded entries should be made by journal entry and be adequately documented with information such as: Person making modifications Date of change Previous & Current entry details

(E) Creates adequate audit trails to assist auditors to understand the flow of events and reconstruct the events if necessary;

The accounting software should allow the user to trace the information in a GST-03 returns and reconcile it back with the accounting and business records. Hence, it is important that the accounting software provides the auditor with adequate audit trail to understand the flow of events and if necessary, to reconstruct the events. The software must not allow the amendment been done by anyone without creating the necessary audit trails. Audit trails must be organized according to the date and time of the events.

(F) Has in place archival and restoration of archived data mechanism to ensure the integrity and readability of electronic records after an extended period;

The accounting software should has archival procedures ensuring the integrity and readability of electronic records after an extended period (minimum 7 years). The system must allow a restoration mechanism for the user to restore the archived data, verify that restoration process is complete and able to generate necessary reports and GAF from the restored data.

(G) Contains key data elements necessary for business;

RMCD recommends accounting software to allow the capture of data elements presented in **Appendix 1** into the accounting software. These data elements are common business information that should be maintained. Hence, capturing and maintaining these data elements in accounting software would represent a form of good record keeping practices.

RMCD aware that not all businesses will need to input all the data elements presented in **Appendix 1**. Some of these data elements may not be available on the source documentation either sent or received by a business, particularly for Small and Medium Enterprise (SME). In such instance, software developers should allow businesses to capture only relevant data elements.

Moreover, software developers should know that some of the data elements presented in **Appendix 1** are required for the purpose of generating GAF. Thus, RMCD requires these data elements to be captured in any accounting software used by businesses in Malaysia.

(H) Allows automatic production of GAF by a user with no assistance required from the software developer or other IT specialist.

RMCD will conduct periodic audits to ensure that GST-03 return are being prepared correctly. Then, businesses may be required to submit a specific breakdown of their business transactions. GAF is based on the entries to be found in General Ledger Chart of Accounts, together with master file data for customers & suppliers, and details of invoices, orders, payments & adjustments. By submitting this information electronically, it will save time and cost for businesses.

Thereore, RMCD recommends that software developers to design their accounting software with the capability on generating a GAF, and shall be given the flexibility of selecting the time period for which the GAF is required. The GAF is a file containing a standard set of accounting

information format as follows:

- (I) GAF should be a pure collection of data either in flat file format using “pipe” delimited text file format, or in XML file format. The GAF should not be a report image file. For more specification on GAF, please refer to (1. GST Audit File Specification of Bar-Delimited File) and (2. GST Audit File Specification of XML File) in **Appendix 7**; and
- (II) An examples of GAF of text file format in (f) Example of GAF (Bar- Delimited File), and (iii) Example of GAF (XML File) in **Appendix 7**.

GAF will be generated from either entry data stored on the original accounting system at the time of processing, or from a combination of data entry and master file information current at the time of the original entry. Software developers may design a system that create GAF in different ways (e.g., when the transaction is recorded, or at the time of archiving data to create a permanent record of auditable transactions).

In some integrate systems, the data will be available entirely from one system. In other systems, the data may be stored in several systems (e.g., order processing, financial accounting etc.). The GAF should be constructed to allow data from either single or many sources. Thus, this will facilitate an easy production of GAF by a non-specialist.

GST SPECIFIC ISSUES ON ACCOUNTING SOFTWARE

9. This section explains the common issues and business transactions that align with GST treatment that software developers should be aware of in developing their accounting software. For more details on GST framework, key GST concepts, specific information of supplies & purchases, accounting software developers shall refer to GST Guides in Official Website Goods & Services Tax (GST) Royal Malaysian Customs Department.

Purchase Listing

10. For GST purposes, purchase listing is include many transaction such as purchases, expenses and importation of goods regardless the outcome from an importation of goods that either for purchase or others.

11. For importation of goods into Malaysia including the importation of goods under special schemes such as Approved Trader Scheme and Warehousing Scheme, it is important that specific details such as document number of import declaration (K1 or K9 forms) approved by RMCD. Then, the actual GST paid to RMCD can be captured into the accounting software.

12. Accounting software must have the control to record every purchases, expenses, and importation of goods either is claimable or not claimable. This because the accounting software that can generate related reports such as report by tax code, report on GST purchase & expenses will be useful for the user's references. Consequently, the accounting software need to extract the transactions from ledgers that relates to purchases or trade creditors into the GAF.

Supply Listings

13. The concept of supply in a scope of GST is different from the accounting concept of revenue. For example, the value of goods that being contribute for private use is a deemed supply, but it's not a revenue to the company. Other than that, for GST reporting purposes, a supply is included export of goods notwithstanding if there is a sale occurred or not. Because of this, the amount of supply shall include sales ledgers or trade debtor's ledgers besides the supply that encompasses other than revenue into the supply listing. Therefore, the accounting software must be able to cater for the capturing of such supply correctly, and the value of all the supply with the relevant GST amount. Consequently, it is adequate for the accounting software to generate a GAF that based on all the supply.

14. Accounting software also must have the control to record all supply based on Malaysia Standard Industry Codes (MSIC) which the users have registered according

to their business industry. For example, if the user have 2 different MSIC number, then the accounting software must be able to differentiate the supply according the type of registered MSIC number into Field 19 of GST-03 return.

15. More information on the different types of supplies, tax codes and GST-03 return reporting requirements can be found in **Appendix 2**, **Appendix 3**, and **Appendix 4**.

Foreign Currency Transactions

16. The software should allow the capture of Malaysia Ringgit equivalent value of GST when the supplier's tax invoice is denominated in a foreign currency (FCY) using the exchange rate indicated by the supplier. For companies not using Malaysia Ringgit (MYR) as its functional currency, the software should be capable of converting the value of supply and output tax into Malaysia Ringgit (MYR) currency based on prevailing exchange rate for GST reporting purposes.

17. Other than that, the accounting software should not convert the amount before GST and the GST amount from foreign currency to Malaysia Ringgit (MYR) equivalent using its own exchange rate for accounting purposes as the rate could be difference from the exchange rate adopted by the supplier.

Supplies

18. For businesses transactions that use foreign currency (e.g., USD, SGD, Rp, AUD) as their functional currency, the accounting software must be capable of converting the value of supplies made and output tax charged to Malaysia Ringgit (MYR) based on the prevailing exchange rate for GST reporting purposes.

Purchases

19. When a business purchases goods/service and receives a tax invoice denominated in a foreign currency, the accounting software must allow users to capture the Malaysia Ringgit (MYR) equivalent of the amount before GST and the GST amount stated in the tax invoice issued by the supplier.

Mixed Supplier/ Partially Exempt Traders

20. A person who makes both taxable and exempt supplies is known as partially exempt traders or mixed supplier. The term “partial exemption” is used to describe the situation of a mixed supplier who has to apportion the amount of residual input tax claim in respect of making taxable and exempt supplies using an approved partial exemption method. The input tax claimed is provisional and has to be adjusted annually or at the end of a longer period. This is to give a fairer and more reasonable apportionment as the amount deducted in some periods may be unfairly affected due to various reasons (e.g., due to festive season sales).

21. Based on the particular requirements of partial exemption, a GST compliance accounting software can have the reporting on partial exemption such as residual input tax by period, report on Input Recoverable Rate (IRR) formula or other formula of apportionment method, report on type of capital goods adjustments by interval, and other report that related to partial exemption. The particular requirements of partial exemption for additional Module in accounting software is as prescribed in **Appendix 5**.

22. For more information on the different types of supplies and purchases for mixed supplier, please refer to the related information in GST legislations (GST Acts 2014, GST Regulations 2014, GST (Exempt Supply) Order 2014) and Specific Guide (e.g., Guide on Partial Exemption, Guide on Input Tax Credit, Guide on Supply, and Guide on Capital Goods Adjustment). For the tax codes and GST return reporting requirements that specific to partially exempt traders, it can be found in **Appendix 3**, **Appendix 4**, and **Appendix 5**.

KEEPING OF RECORDS

23. The software developer must design their accounting software to preserve all the records in electronically readable form, and the record shall be kept in such manner as to enable the record to be readily accessible and convertible into writing. Other than that, if the record is originally in a manual form and is subsequently converted into an electronic form, the record shall be retained in its original form prior

to the conversion.

24. Therefore, a taxable person is required to preserve all the records pertaining to any GST transactions, the apportionments and adjustments that he has made for a period of 7 years from the last date to which such apportionment and adjustment relates, it is align with the requirement under section 36 of the GST Act 2014. For more information on duty to keep record, please refer to Guide on Tax Invoice and Record Keeping.

CONCLUSION

25. Accounting software is an efficient tool to help businesses on practicing GST compliance documentation and transactions. Software developers can enhance their accounting software with additional tax code based on the industry requirement, and extra features to the software (such as notifications, calculator, tutorial, and etc.). By designing an accounting software that comply with this guide, thereby it will assist the businesses for a better record keeping and GST compliance.

FREQUENTLY ASKED QUESTIONS

GST Compliant Accounting Software/ P.O.S (Point of Sales)

Q1. My company has develop a GST accounting software/P.O.S, it is compulsory for my accounting software/P.O.S to obtain RMCD approval?

A1. It is not a mandatory requirement for accounting software / P.O.S to obtain the RMCD approval. However, software developers must meet all the requirements under GST legislations. Software developers are encourage to attend an assessment sessions conducted by Accounting Accounting Unit, GST Division, Putrajaya RMCD. Your software will be reviewed and enhanced according to the requirements of the Malaysia GST scenario during this session

Q2. As a GST registrant, it is compulsory for me to use the accounting software/ P.O.S that is listed in GST PORTAL?

A2. GST registrant are recommend to use a software tha has been verified by JKDM. These software has gone through series of testing & evaluation session, and had achieve a standard of Malaysia's GST based on the businesses requirements. This is because the GST registrant possibilities of an errors on making declaration to RMCD will be lower, rather than usage of others accounting software that not have been verified by RMCD.

Q3. What are the available services at RMCD (Bahagian GST) that related with the Accounting Software/ Point of sales (P.O.S) systems?

A3. The available services at RMCD (Bahagian GST) that related with Accounting Software/ P.O.S systems as follows;

- (a) Advisory session related to GST accounting software / P.O.S
- (b) Testing & evaluation session for GST accounting software / P.O.S
- (c) Inquiry & complaint related to the verified GST accounting software / P.O.S

Q4. What are the procedures to apply for accounting software/ P.O.S testing & evaluation session?

A4. The procedure to apply for testing & evaluation session as stated below:

- (a) The Company is subject to the terms and conditions that included in the application form and required to complete the form's Checklist. Application form (Form A) can be obtained manually from Bahagian GST, RMCD Putrajaya or can be downloaded from the portal <http://gst.customs.gov.my> (click Application Form For Accounting Software/ P.O.S (Point of Sales) Testing & Evaluation Session);
- (b) For application purposes, applicant must fill in form (Borang A) and submit the form with supporting documents as below:
 - (i) Photocopy of company registration form (Borang 49) from Suruhanjaya Syarikat Malaysia;
 - (ii) A software manual/ user Manual of the applicant software; and
 - (iii) Other related documents (for example a presentation slide, and advertisement etc).
- (c) The Application form (Borang A) together with the supporting documents must be submitted (hardcopy) to:

Ibu Pejabat Kastam Diraja Malaysia,

Unit Perisian Perakaunan,

Sektor VII, Bahagian GST, Tingkat 4,

Blok A, Menara Tulus, No.22, Persiaran Perdana,

Presint 3, 62100 Putrajaya.
- (d) **One application is for one software only** and only complete application(s) will be registered. If the applicant wishes to apply more than one software, the applicant must submit a fresh application via a

new form (Borang A). All information submitted is confidential.

- (e) Once the application is registered, the applicant will be given a "testing data" and to be entered which is applicable into the system accounting software or P.O.S system.
- (f) Applicants are required to attend for a demonstration of accounting software or POS systems in Ibu Pejabat Kastam Diraja Malaysia by a date to be specified in the Accounting Software Demonstration and P.O.S System Schedule. This table is available on request that is in listed sequence (first come first serve basis).

Q5. I'm an accounting software developer and have qualified for testing & evaluation session. How I want to categorize my accounting software for the session?

A5. Generally, accounting software can include all functional modules based on the scenarios of businesses. For a standard classification of accounting software to be demonstrated for the testing & evaluation session, there are 2 type of accounting software modules that are Basic Module and Advance Module. The categorized accounting software can be describe as follows:

(a) Basic Module

The Basic Module accounting software is applicable to be used only for wholly taxable supplier. This is because the Basic Module can cater for GST transactions that only involve several basic module such as module of purchase that directly attributable for standard-rated supplies, zero-rated supplies, disregard supplies and relief supplies based on the requirements of the industry. Therefore, the Basic Module accounting software must ensure that the user is complying with GST legislations for example perfect documentation, an efficient record keeping, and a correct declaration for GST-03 return.

(b) Advance Module

Advance Module accounting software contains all functional modules in the Basic Module with additional modules for particular GST

transactions. The handling on particular GST transactions is including Partial Exemption for mixed supplier such as Input Tax Recovery Rate (IRR), Residual Input Tax, annual adjustment, Capital Goods Adjustment, *de minimis* rule, and other method of apportionment.

The Advance Module accounting software is applicable to be used for wholly taxable supplier and mixed supplier. The handling of partial exemption is crucial to mixed supplier because only the proportion of residual input that is attributable to taxable supplies is recoverable by a mixed supplier. Thus, the Advance Module accounting software must assist the mixed supplier to identify the input tax used exclusively in making taxable & exempt supplies, and also can cater for the adjustment based on partial exemption. For more details on Partial Exemption specifications, please refer to **Appendix 5** of this guide, Guide on Partial Exemption, Guide on Capital Goods Adjustments, and Guide on Input Tax Credit.

Q6. My company have purchase Accounting Software/Point of sales (P.O.S) systems from the RMCD website listed software vendor, and the software vendor doesn't respond and take any solution on my complaint on their software. It is Unit Perisian Perakaunan RMCD can provide any assistance to my problem?

A6. Yes. If any software users that purchase from listed vendor of Accounting Software/Point of sales (P.O.S) systems from RMCD website, the software users can make an official complaint to Unit Perisian Perakaunan with relevant issue(s) and supporting document(s). Unit Perisian Perakaunan will respond to the official complaint and take the problem to the relevant vendor/ individual/ company/ developer of the software for action until there is mutual resolution. If there is serious issues on the accounting software/P.O.S, Unit Perisian Perakaunan may inquire the accounting software/P.O.S developer for re-examine their accounting software testing and evaluation session, or revoke their approval and verification.

Recommended GST Tax Code Listings for Purchase and Supply

Q7. My company is a wholly taxable supplier, is it a compulsory for me to use all the tax codes listed by the RMCD?

A7. Generally, you are not require to use all tax code listed by RMCD. If you a wholly taxable supplier, you may only use the applicable tax codes for your business as prescribed in **Appendix 3**. For example, for purchase you may use TX / NR / BL / ZP only, and for supply you may use SR / ZRL / DS / IES only.

Q8. Is it compulsory for a GST registered company to apply a tax code for employee's expenses?

A8. Payment of employee's (For example: employee's salary, allowance, bonus, employee's monthly contribution to Pension, Provident, and Social Security Fund) by company to the employee is not treated as a supply. It is advisable not to assign a tax code for the expenses. The company may use General Ledger (GL) account code to differentiate every type of the employee's expenses.

Q9. What is the tax code for Credit Note/Debit Note, for example a goods return due to several reasons such as quality issue or damage?

A9. The tax code for Credit Note/Debit Note shall refer to the original supply, and must contain the number and date of the original tax invoice. For example, due to damage of an item being supplied, if an original supply tax invoice's item is "SR", then the item in a Credit Note's/Debit Note's also apply "SR" as the item tax code, and GST need to be adjusted accordingly.

Q10. My company had hired overseas consultant from Australia to give consultation for my company at Gopeng, Perak. What is the applicable tax code and how to declare this transaction?

A10. This transaction is consider as imported services and you must use self-recipient accounting to declare it in GST-03 return. This mechanism of self-recipient accounting will record the same value of Supply and Purchase

transactions for the imported services. The example for imported services transaction is as follows:

	Supply transaction		Purchase transaction	
	Tax code: DS	Field GST-03 Return	Tax code: TX	Field GST-03 Return
Value of purchase excluding GST	RM1,000	5a	RM1,000	6a
Value of GST on purchase	RM60	5b	RM60	6b

This self-recipient accounting also applicable for GST Registrant (Recipient/customer) that acquire any supply from approved person (Gold Bullion House/Bank) of Approved Jeweller Scheme.

Q11. It is possible for GST registrants create a new tax code that applicable for certain industry either than the tax codes listed by the RMCD in Appendix 3?

A11. Yes, GST registrants can add their own tax code or use a tax code based on compliance requirements with the terms and conditions that the tax rate, the treatment and the definition are correct and understandable. The recommended tax code for certain industry is in **Appendix 3**.

File Format Definition for GST Audit File (GAF)

Q12. Is it mandatory for a GST registered person to provide GST Audit File (GAF)?

A12. Subsection 36(1) of GST Act 2014 states that every taxable person shall keep full and true records written up to date of all transactions which affect or may affect his liability to tax, including all other records as the Director General may determine. GAF is part of the record that is required by RMCD to be kept by registered person. For the time being, it is not a compulsory document to be produced by registered person. However, to avoid any difficulties in future, you are highly recommended to produce GAF for audit and refund verification purposes.

Q13. Is it a mandatory for Accounting Software/P.O.S developer to comply with the standard format of GAF as prescribed in Appendix 7?

A13. Yes, accounting software/P.O.S developer must comply with the standard file of GAF according to RMCD format as in **Appendix 7** of this guide. This because process of producing the records required by auditors or RMCD officers is usually time-consuming. Thus by generating the GAF as recommended in this guide would find it easier to meet RMCD requests and this saves the businesses time and effort.

Q14. Is it Accounting Software/P.O.S developer can customize a different GAF format/schema other than the GAF format/schema in Appendix 7?

A14. Yes, any software developer that want to customize a different GAF format other than the GAF format as prescribed in this guide and utilize their GAF for auditing purposes by auditors or RMCD officers. However you must get an approval from JKDM and may apply for advisory and such approval to Unit Perisian Perakaunan, Sector VII, Bahagian GST, Putrajaya.

Q15. In Appendix 7, there is a revised format of GAF version 2.0. Can I still submit the GAF version 1.0 for auditing purposes by auditors or RMCD officers?

A15. Yes. You can submit the GAF version 1.0 for auditing purposes by auditors or RMCD officers until there is a decision that will be determined later.

Q16. My company have make an export to overseas with tax code “ZRE”, and an export to Pulau Langkawi with tax code “ZDA”. It is a mandatory for me to key in Customs Form (K2) number for the transactions and does it reflect into GAF?

A16. Yes. The export transactions that involve tax code “ZRE” and “ZDA” are acquire the Export Declaration Number (e.g., Customs Form No. 2). These transactions also will reflect into GAF “S7_ExportK2No” in Bar-delimited File and “ExportK2Number” in XML File as prescribed in **Appendix 7**.

File Format Definition for Taxpayer Access Point (TAP) File

Q17. Q17. It is a mandatory for the Accounting Software/P.O.S to comply with the standard file of GST TAP File that according to RMCD format as Appendix 6 of this guide?

A17. Yes. This because only the standard TAP file format as in **Appendix 6** can be import and read by TAP webpage systems. The TAP File provide a reporting facility to generate the necessary information for furnishing GST-03 return online through Taxpayer Access Point (TAP) webpage as the TAP File will autofill all the information require for GST-03 return based on the information being formatted into the TAP file.

Furnishing GST-03 Return

Q18. It is compulsory for wholly taxable supplier and mixed supplier to declare the total amount of incidental exempt supplies (Tax code: IES) in Field 12 of the GST-03 return?

A18. Yes. As prescribed in this guide, incidental exempt supplies or 'IES' such as foreign exchange gain, fixed deposit interest shall be declare in Field 12: Total Value of exempt supplies in the GST-03 return. For example, if the forex amount is net gain, then the value must be declared in Field 12 of GST-03 return. If the forex amount is net loss, then you are not required to declare it in Field 12 of GST-03 return.

Q19. My company is a mixed supplier with input tax value of RM1,000 (TX) and residual input tax value of RM2,000 (TX-RE). The transaction with value of RM2,000 is subject to apportionment rule (10% of input tax recoverable rate). What is the correct amount to declare in field (6a & 6b) in GST-03 return?

A19. The company can calculate and declare the value of input tax amount as follows:

	Value of purchase excluding GST	Value of GST on purchase
TX	RM1,000	RM60
TX-RE	RM2,000	RM12 (10% IRR percentage)
Total	RM3,000	RM72
Field to be declare in GST-03 Return	6a	6b

Q20. My company is a bookstore and my accounting software has specified “47612” industry code (MSIC) for every type of my supplies. If I have made a supply of gift, then what is the applicable industry code (MSIC) that I need to assign for the gift transaction?

A20. If the company has give a book for free as a supply of gift, their Accounting software can apply the main industry code (MSIC) “47612” (Retail sale of books, newspapers and stationary) for the gift transaction.

INQUIRY

For any inquiries for this guide please contact:

Accounting Software Unit,
Sector VII, GST Division,
Royal Malaysian Customs Department
Level 3 – 7, Block A, Menara Tulus,
No. 22, Persiaran Perdana, Presint 3,
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FURTHER ASSISTANCE AND INFORMATION ON GST

Further information on GST can be obtained from:

GST website: www.gst.customs.gov.my

Customs Call Center:

Tel: 03-7806 7200 / 1-300-888-500

Fax: 03-7806 7599

E-mail: ccc@customs.gov.my

APPENDIX 1

Key Data Elements Commonly Held In Accounting Software

Introduction

This section provides a recommendation to accounting software developers on the key data elements commonly held in accounting software. Software developers can comply with this recommendations or freely structuring their own key data elements since it will assist their accounting software on generating compliance GST Audit File (GAF) as prescribed in **Appendix 7**. Therefore, the “**Bold**” data elements represents the data elements being used in the generation of GAF.

1. Company Information

Key Data Elements		Descriptions	
Company Information	Business Name		Company Name of business user
	Business BRN		Business Registration Number
	GST No		GST Registration Number of business user
	Company Address	Line 1	
		Line 2	
		Line 3	
		City	
		Postal Code	
		State	
		Country	
	Financial Year		Company financial year / financial period
	Start Date		Company financial year start-date
	End Date		Company financial year end-date
	Currency Code		Functional currency used in accounting software (in 3 Char ISO). Empty means functional currency used is Malaysia Ringgit (MYR)
	Product Version		Accounting software name and version
	GAF Version		GST Audit File (GAF) version number

2. Masterfile

(a) Supplier

Key Data Elements

Supplier Information	SupplierID	
	SupplierName	
	SupplierBRN	
	DateGSTStatusVerified	
	SupplierGSTNo	
	BillingAddress	Line 1
		Line 2
		Line 3
		City
		PostalCode
		State
		Country
	ShipToAddress	Line 1
		Line 2
		Line 3
		City
		PostalCode
		State
		Country
	Telephone	
	Fax	
	Email	
	Website	

Descriptions

Unique code for the supplier

Name of supplier

Business Registration No of supplier (If any)

Date GST status last checked

GST registration number of supplier (If any)

Contact number of supplier

Fax number of supplier

Email of supplier

Website of supplier

(b) Customer

Key Data Elements

CustomerInformation	CustomerID	
	CustomerName	
	CustomerBRN	
	Date GST Status Verified	
	CustomerGSTNo	
	BillingAddress	Line 1
		Line 2
		Line 3
		City
		PostalCode
		State
		Country
	ShipToAddress	Line 1
		Line 2
		Line 3
		City
		PostalCode
		State
		Country
	Telephone	
	Fax	
	Email	
	Website	

Descriptions

Unique code for the customer

Name of customer

Business Registration no. of customer (If any)

Date GST status last checked

GST registration number of customer (If any)

Contact number of supplier

Fax number of supplier

Email of supplier

Website of supplier

(c) General Ledger

Key Data Elements		Descriptions
GeneralLedger	AccountID	GL Code for individual account
	AccountName	Name of individual GL account
	AccountType	Type of a c c o u n t – Profit and Loss (PL) or Balance Sheet (BS), or Retained Earning (RE)
	OpeningDebitBalance	Opening Debit Balance
	OpeningCreditBalance	Opening Credit Balance

(d) Tax Code Table

Key Data Elements		Descriptions	
TaxCodeTable	TaxCodeDetails	TaxCode	Tax code for lookup in tables
		TaxPercentage	Tax percentage
		Description	Description of tax code

*See **Appendix 2** for an example of GST Code Table

3. Source Documents

(a) Purchase Invoices / Imports / Credit Notes Received from Supplier

KEY DATA ELEMENTS				DESCRIPTIONS	
Purchase Invoice	InvoiceNo			Company Name of business user	
	ImportDeclarationNo			Import Declaration Number (K1)	
	Period			Prescribed Accounting Period (e.g. 01/01/2009 to 31/03/2009)	
	InvoiceDate			Date of invoice issued	
	InvoiceType			Document Type – self-billed, ePoS, full tax invoice.	
	GLPostingDate			Date posting to General Ledger	
	BatchID			Systems generated batch ID	
	SystemID			Unique number created by the system for the document	
	TransactionID			Transaction ID of unique group number that related with double entries. Example: Recommend format "yyyy-MM-serialNumber" / "2016-06-00001"	
	LineNo			Number of Invoice Line	
	AccountID			GL code for individual account	
	SupplierID			Unique code for the supplier	
	OrderReferences	OriginatingNo		Origination Order Number	
		OrderDate		Date of order	
		DeliveryNoteNo		Delivery note reference	
		DeliveryDate		Date goods are delivered	
		ConsignmentNo		Unique Consignment Reference Number or B/L, AWB or Lorry Chit Number	
	ShipTo	DeliveryAddress	Line 1		
			Line 2		
			Line 3		
			City		
			PostalCode		
			State		
			Country		
	ShipFrom	DeliveryAddress	Line 1		
			Line 2		
			Line 3		
			City		
			PostalCode		
			State		
			Country		
	ProductCode			Product Code	
	ProductDescription			Description of product	
	Quantity			Quantity of goods and services supplied	
	UnitofMeasure			Quantity unit of measure e.g. pack of 12	
	UnitPrice			Unit price for the unit/group of units	
	GSTTaxPointDate			Date of supply of goods	
	References	CreditNote	Reference Reason	Credit note reference (where applicable) to original invoice	
	DebitAmount			Credit note reason or rationale	
	CreditAmount			Debit amount for transaction (in functional currency)	
				Credit amount for transaction (in functional currency)	
	CurrencyMYR	ExchangeRate		No entry means functional currency is in Malaysia Ringgit	
		DebitAmountRM		Exchange rate where applicable	
		CreditAmountRM		Debit amount for transaction in Malaysia Ringgit	
	Tax	TaxType-GST		Credit amount for transaction in Malaysia Ringgit	
		TaxCode		Tax type for look-up in tables	
		TaxPercentage		Tax code for lookup in tables	
		TaxAmount		Tax percentage (to be pulled from Tax Code Table)	
		CurrencyMYR	ExchangeRate	Tax amount for transaction in functional currency	
			TaxAmountMYR	No entry means functional currency is in Malaysia Ringgit	
				Exchange rate where applicable	
				Tax amount for transaction in Malaysia Ringgit	
	DocumentTotal	NetTotal		Total sales value excluding GST in functional currency	
		TaxPayableTotal		Total Tax in functional currency (after Prompt Payment Discount if applicable)	
		GrossTotal		Total amount including tax in functional currency	
		CurrencyMYR	ExchangeRate	No entry means functional currency is in Malaysia Ringgit	
			TaxPayable	Exchange rate where applicable NetTotal Total sales value excluding GST in Malaysia Ringgit	
			PromptPayDisc	Total Tax in Malaysia Ringgit (after Prompt Payment Discount if applicable)	
		Settlement	SettlementAmount	Discount given for prompt payment	
			SettlementDate	Settlement amount	
			PaymtMechanism	Date settled	
				Payment mechanism	

(b) Sales Invoices / Credit Notes Issued to Customers				
KEY DATA ELEMENTS			DESCRIPTIONS	
Sales Invoice	InvoiceNo			Company Name of business user
	ExportDeclarationNo			Export Declaration Number (K2)
	Period			Prescribed Accounting Period (e.g. 01/01/2009 to 31/03/2009)
	InvoiceDate			
	InvoiceType			Document Type – self-billed, ePoS
	GLPostingDate			Date posting to GL
	BatchID			Systems generated batch ID
	SystemID			Unique number created by the system for the document
	TransactionID			Transaction ID of unique group number that related with double entries. Example: Recommend format "yyyy-MM-serialNumber"/ "2016-06-00001"
	Line	LineNo		Number of Invoice Line
		AccountID		GL code for individual account
		CustomerID		Unique code for the customer
		OrderReferences	OriginatingNo	Origination Order Number
			OrderDate	Date of order
		ShipTo	DeliveryNoteNo	Delivery note reference
			DeliveryDate	Date goods are delivered
			ConsignmentNo	Unique Consignment Reference Number or B/L, AW B or Lorry Chit Number
			Line 1	
		DeliveryAddress	Line 2	
			Line 3	
			City	
			PostalCode	
			State	
			Country	Destination of goods being exported
		ShipFrom	DeliveryNoteNo.	Delivery note reference
			DeliveryDate	
			ConsignmentNo	
			Line 1	
		DeliveryAddress	Line 2	
			Line 3	
			City	
			PostalCode	
			State	
			Country	
		ProductCode		Product Code
		ProductDescription		Description of product
		Quantity		Quantity of goods and services supplied
		UnitofMeasure		Quantity unit of measure e.g. pack of 12
		UnitPrice		Unit price for the unit/group of units
		GSTTaxPointDate		Date of supply of goods
		References	CreditNote	Credit note reference (where applicable) to original invoice
			Reason	Credit note reason or rationale
		DebitAmount		Debit amount for transaction (in functional currency)
		CreditAmount		Credit amount for transaction (in functional currency)
		CurrencyMYR	ExchangeRate	No entry means functional currency is in Malaysia Ringgit
			DebitAmountRM	Exchange rate where applicable
			CreditAmountRM	Debit amount for transaction in Malaysia Ringgit
		Tax	TaxType-GST	Credit amount for transaction in Malaysia Ringgit
			TaxCode	Tax type for look-up in tables
			TaxPercentage	Tax code for lookup in tables
			TaxAmount	Tax percentage (to be pulled from Tax Code Table)
				Tax amount for transaction in functional currency
		CurrencyMYR		No entry means functional currency is in Malaysia Ringgit
			ExchangeRate	Exchange rate where applicable
			TaxAmountMYR	Tax amount for transaction in Malaysia Ringgit
	DocumentTotal	NetTotal		Total sales value excluding GST in functional currency
		TaxPayableTotal		Total Tax in functional currency (after Prompt Payment Discount if applicable)
		GrossTotal		Total amount including tax in functional currency
		CurrencyMYR		No entry means functional currency is in Malaysia Ringgit
			ExchangeRate	Exchange rate where applicable
		Settlement	TaxPayable	Total sales value excluding GST in Malaysia Ringgit
			PromptPayDisc	Total Tax in Malaysia Ringgit (after Prompt Payment Discount if applicable)
			SettlementAmount	Discount given for prompt payment
			SettlementDate	Settlement amount
			PaymtMechanism	Date settled
				Payment mechanism

(c) Payment				
KEY DATA ELEMENTS			DESCRIPTIONS	
Payment	PaymentRefNo			Unique reference number for payment
	Period			Prescribed Accounting Period (e.g. 01/01/2009 to 31/03/2009)
	TransactionID			Transaction ID of unique group number that related with double entries. Example: Recommend format "yyyy-MM-serialNumber"/ "2016-06-00001"
	TransactionDate			Document Date
	PaymentType			Cheque, Giro, Bank Transfer, etc
	Description			Description for payments made
	BatchID			Systems generated batch ID
	SystemID			Unique number created by the system for the document
	Line	LineNo		Number of Invoice Line
		AccountID		GL code for individual account
		SourceDocumentID		The source document to which the line relates
		CustomerID		Unique code for the customer
		SupplierID		Unique code for the supplier
		GSTTaxPointDate		Date of supply of goods
		DebitAmount		Debit amount for transaction (in functional currency
		CreditAmount		Credit amount for transaction (in functional currency
		CurrencyMYR	ExchangeRate	No entry means functional currency is in Malaysia Ringgit
			DebitAmountRM	Exchange rate where applicable
			CreditAmountRM	Debit amount for transaction in Malaysia Ringgit
		Tax	TaxType-GST	Credit amount for transaction in Malaysia Ringgit
			TaxCode	Tax type for look-up in tables
			TaxPercentage	Tax code for lookup in tables
			TaxAmount	Tax percentage (to be pulled from Tax Code Table)
			CurrencyMYR	Tax amount for transaction in functional currency
		CurrencyMYR	ExchangeRate	No entry means functional currency is in Malaysia Ringgit
			TaxAmountMYR	Exchange rate where applicable
	DocumentTotal	NetTotal		Tax amount for transaction in Malaysia Ringgit
		TaxPayableTotal		Total sales value excluding GST in functional currency
		GrossTotal		Total Tax in functional currency (after Prompt Payment Discount if applicable)
		CurrencyMYR	ExchangeRate	Total amount including tax in functional currency
			NetTotal	No entry means functional currency is in Malaysia Ringgit
			TaxPayable	Exchange rate where applicable NetTotal Total sales value excluding GST in Malaysia Ringgit
		Settlement	PromptPayDisc	Total sales value excluding GST in Malaysia Ringgit
			SettlementAmount	Total Tax in Malaysia Ringgit (after Prompt Payment Discount if applicable)
			SettlementDate	Discount given for prompt payment
			PaymtMechanism	Settlement Amount
				Date Settled
				Payment mechanism

(d) Credit Notes Issued to Customers

KEY DATA ELEMENTS		DESCRIPTIONS	
Credit Note	CreditNoteNo		Company Name of business user
	Period		Prescribed Accounting Period (e.g. 01/01/2009 to 31/03/2009)
	CreditNoteDate		
	GLPostingDate		Date posting to GL
	BatchID		Systems generated batch ID
	SystemID		Unique number created by the system for the document
	TransactionID		Transaction ID of unique group number that related with double entries. Example: Recommend format "yyyy-MM-serialNumber"/ "2016-06-00001"
	Line	LineNo	Number of Credit Note Line
		AccountID	GL code for individual account
		InvoiceNo	Related Invoice number
		DeliveryNoteNo	Delivery note reference
		DeliveryDate	Date goods are delivered
		ConsignmentNo	Unique Consignment Reference Number or B/L, AW B or Lorry Chit Number
		ShipTo	Line 1
			Line 2
			Line 3
			City
			PostalCode
		DeliveryAddress	State
			Country
			Destination of goods being exported
		DeliveryNoteNo.	Delivery note reference
		DeliveryDate	
		ConsignmentNo	
		ShipFrom	Line 1
			Line 2
			Line 3
			City
			PostalCode
		DeliveryAddress	State
			Country
		ProductCode	Product Code
		ProductDescription	Description of product
		Quantity	Quantity of goods and services supplied
		UnitOfMeasure	Quantity unit of measure e.g. pack of 12
		UnitPrice	Unit price for the unit/group of units
		GSTTaxPointDate	Date of supply of goods
		Reason	Credit note reason or rationale
		DebitAmount	Debit amount for transaction (in functional currency)
		CreditAmount	Credit amount for transaction (in functional currency)
Document Total	CurrencyMYR	ExchangeRate	No entry means functional currency is in Malaysia Ringgit
		DebitAmountRM	Exchange rate where applicable
		CreditAmountRM	Debit amount for transaction in Malaysia Ringgit
			Credit amount for transaction in Malaysia Ringgit
	Tax	TaxType-GST	Tax type for look-up in tables
		TaxCode	Tax code for lookup in tables
		TaxPercentage	Tax percentage (to be pulled from Tax Code Table)
		TaxAmount	Tax amount for transaction in functional currency
			No entry means functional currency is in Malaysia Ringgit
	CurrencyMYR	ExchangeRate	Exchange rate where applicable
		TaxAmountMYR	Tax amount for transaction in Malaysia Ringgit
	NetTotal		Total sales value excluding GST in functional currency
		TaxPayableTotal	Total Tax in functional currency (after Prompt Payment Discount if applicable)
		GrossTotal	Total amount including tax in functional currency
	CurrencyMYR		No entry means functional currency is in Malaysia Ringgit
		ExchangeRate	Exchange rate where applicable NetTotal Total sales value excluding GST in Malaysia Ringgit
		TaxPayable	Total Tax in Malaysia Ringgit (after Prompt Payment Discount if applicable)
		PromptPayDisc	Discount given for prompt payment
		SettlementAmount	Settlement amount
	Settlement	SettlementDate	Date settled
		PaymtMechanism	Payment mechanism

(e) Debit Note Issued to Customers

KEY DATA ELEMENTS			DESCRIPTIONS
DebitNote	DebitNoteNo		Company Name of business user
	Period		Prescribed Accounting Period (e.g. 01/01/2009 to 31/03/2009)
	DebitNoteDate		Date posting to GL
	GLPostingDate		Systems generated batch ID
	BatchID		Unique number created by the system for the document
	SystemID		Transaction ID of unique group number that related with double entries.
	TransactionID		Example: Recommend format "yyyy-MM-serialNumber"/ "2016-06-00001"
	Line	LineNo	Number of Debit Note Line
		AccountID	GL code for individual account
		InvoiceNo	Related Invoice number
		ShipTo	DeliveryNoteNo
			DeliveryDate
			ConsignmentNo
		DeliveryAddress	Line 1
			Line 2
			Line 3
			City
			PostalCode
			State
			Country
		ShipFrom	DeliveryNoteNo.
			DeliveryDate
			ConsignmentNo
			Line 1
			Line 2
			Line 3
		DeliveryAddress	City
			PostalCode
			State
			Country
		ProductCode	Product Code
		ProductDescription	Description of product
		Quantity	Quantity of goods and services supplied
		UnitofMeasure	Quantity unit of measure e.g. pack of 12
		UnitPrice	Unit price for the unit/group of units
		GSTTaxPointDate	Date of supply of goods
		Reason	Credit note reason or rationale
		DebitAmount	Debit amount for transaction (in functional currency)
		CreditAmount	Credit amount for transaction (in functional currency)
	CurrencyMYR	ExchangeRate	No entry means functional currency is in Malaysia Ringgit
		DebitAmountRM	Exchange rate where applicable
		CreditAmountRM	Debit amount for transaction in Malaysia Ringgit
	Tax	TaxType-GST	Credit amount for transaction in Malaysia Ringgit
		TaxCode	Tax type for look-up in tables
		TaxPercentage	Tax code for lookup in tables
		TaxAmount	Tax percentage (to be pulled from Tax Code Table)
		CurrencyMYR	Tax amount for transaction in functional currency
			No entry means functional currency is in Malaysia Ringgit
	DocumentTotal	ExchangeRate	Exchange rate where applicable
		TaxAmountMYR	Tax amount for transaction in Malaysia Ringgit
		NetTotal	Total sales value excluding GST in functional currency
		TaxPayableTotal	Total Tax in functional currency (after Prompt Payment Discount if applicable)
		GrossTotal	Total amount including tax in functional currency
		CurrencyMYR	No entry means functional currency is in Malaysia Ringgit
			Exchange rate where applicable Net Total/Total sales value excluding GST in Malaysia Ringgit
		ExchangeRate	Total Tax in Malaysia Ringgit (after Prompt Payment Discount if applicable)
	Settlement	TaxPayable	Discount given for prompt payment
		PromptPayDisc	Settlement amount
		SettlementAmount	Date settled
		SettlementDate	Payment mechanism
		PaymntMechanism	

(f) General Ledgers					
KEY DATA ELEMENTS				DESCRIPTION	
JournalID					Source GL journal identifier, or invoices and payments in single ledger systems
Description					Description for the journal entry made
SourceType					AR and AP - or type of customer / supplier
Transactions	TransactionID				Transaction ID of unique group number that related with double entries. Example: Recommend format "yyyy-MM-serialNumber" / "2016-06-00001"
	Period				Prescribed Accounting Period (e.g. 01/01/2009 to 31/03/2009)
	TransactionDate				Document Date
	SourceID				Details of person or application that entered the transaction
	Description				Description of transactions
	BatchID				Systems generated batch ID.
	GLPostingDate				Date posting to GL
	CustomerID				Unique code for the customer
	SupplierID				Unique code for the supplier
	SystemID				Unique number created by the system for the document
	Line	RecordID			Identifier to trace entry back (Line Number)
		AccountID			GL code for individual account
		AccountType			Type of account- Profit and Loss (PL) or Balance Sheet (BS), or Retained Earning (RE), based on the transactions.
		SourceDocumentID			The source document to which the line relates (cheque number / invoice number / credit note number / trust receipt number)
		SystemEntryDate			Date captured by system
		Description			Transaction description
		DebitAmount			Debit amount for transaction in functional currency
		CreditAmount			Credit amount for transaction in functional currency
		CurrencyMYR	ExchangeRate		No entry means functional currency is in Malaysia Ringgit
			DebitAmountRM		Exchange rate where applicable
			CreditAmountRM		Debit amount for transaction in Malaysia Ringgit
		Tax	TaxCode		Credit amount for transaction in Malaysia Ringgit
			TaxPercentage		Tax code for lookup in tables
			TaxAmount		Tax percentage (to be pulled from Tax Code Table)
			CurrencyMYR	ExchangeRate	Tax amount for transaction in functional currency
				TaxAmountMYR	No entry means functional currency is in Malaysia Ringgit
					Exchange rate where applicable
					Tax amount for transaction in Malaysia Ringgit

APPENDIX 2

Data Required for GST

Filing Information required to complete a GST-03 return

The fields shown below are the information required to complete a GST-03 return by a GST-registered person.

Name of field in GST return	Description
Field 5a	Total Value of Standard Rated Supply (<i>excluding GST</i>)
Field 5b	Total Output Tax (<i>Inclusive of Tax Value on Bad Debt Recovered and other Adjustments</i>)
Field 6a	Total Value of Standard Rated Acquisition (<i>excluding GST</i>)
Field 6b	Total Input Tax (<i>Inclusive of Tax Value on Bad Debt Relief and other Adjustments</i>)
Field 7	GST Amount Payable (Field 5b-6b)
Field 8	GST Amount Claimable (Field 6b-5b)
Field 10	Total Value of zero rated supplies
Field 11	Total Value of export supplies
Field 12	Total Value of exempt supplies
Field 13	Total Value of supplies granted GST relief
Field 14	Total Value of goods imported under ATS
Field 15	Total Value of Other Supplies (<i>applies for January 2018 taxable period onward</i>)
Field 16	Total Value of capital goods acquired (<i>excluding GST</i>)
Field 17	Total Value of Bad Debt Relief (<i>including GST</i>)
Field 18	Total Value of Bad Debt Recovered (<i>including GST</i>)
Field 19	Breakdown Value of Output Tax in accordance with the Major Industries Code

For more information on information required for GST return filing, please refer to the General Guides and GST forms available at <http://gst.customs.gov.my>

RECOMMENDED GST TAX CODE LISTINGS FOR PURCHASE AND SUPPLY

Introduction

This section provides a list of GST tax codes for Purchase and Supply. These tax code listings are recommendation to allow proper classification of purchase and supply transactions based on common scenarios encountered by GST-registered businesses. The tax code listings is not intend to be prescriptive nor comprehensive.

1. Recommended GST Tax Code listings for Purchase

(a) GST Tax Code for 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.
TX-IES	6%	Purchase with GST incurred directly attributable to incidental exempt supplies. (Note: Rename of TX-E43)
TX-ES	6%	Purchase with GST incurred directly attributable to exempt supplies, and only applicable for partially exempt trader/mixed supplier. (Note: Rename of TX-N43)
TX-RE	6%	Purchase with GST incurred that is not directly attributable to taxable or exempt supplies, and only applicable for partially exempt trader/mixed supplier.
IM	6%	Importation of goods with GST incurred. (By referring Customs Form No. 1 (K1),and/or other reference documents)
IM-CG	6%	Importation of capital goods with GST incurred. (By referring Customs Form No. 1 (K1),and/or other reference documents)
IS	0%	Imports of goods under Approved Trader Scheme (ATS) whereas the payment of GST chargeable is suspended on the goods imported

BL	6%	Purchases with GST incurred but not claimable or known as Disallowance of Input Tax.
NR	0%	Purchase from non GST-registered supplier with no GST incurred.
ZP	0%	Purchase from GST-registered supplier with subject to GST other than standard rate. Example, zero-rate, relief, disregard and exempt supply.
OP	0%	Purchase transactions which is out of the scope of GST legislation.
AJP	6%	Any adjustment made to Input Tax (e.g., Bad Debt Relief & other input tax adjustments)

(b) Explanation on the Recommended GST Tax Code for Purchases

(i) Tax Code: TX

This refers to taxable goods and/or services purchased from GST registered suppliers. The prevailing GST rate is 6% with effect from 01/04/2015. As it is a tax on final consumption, a GST registered trader will be able to claim credits for GST paid on goods or services supplied to them for the furtherance of businesses. The recoverable credits are called input tax. Examples include goods or services purchased for business purposes from GST registered traders, imported services & and etc.

(ii) Tax code: TX-CG

This tax code refer to purchase with GST incurred at 6% for all capital goods acquired that is claimable regardless the value of the goods. For example, land and buildings, equipment, machinery, vehicles, or others capital goods which the company claims for input tax and capitalize the acquired capital goods as their assets. The GST registrant who claiming the capital goods has to declare the value of this claimed capital goods under field 6a & 6b, and field 16:Total Value of capital goods acquired (*excluding GST*) of GST-03 return.

(iii)Tax Code: TX-IES

This refers for transactions involving the payment of input tax attributable to the

incidental exempt financial supplies as input tax attributable to taxable supplies. This means that the registered person is entitled to claim any input tax that is attributable to the making of the following incidental exempt financial supplies. Example of usage for this tax code are such as purchased a security box for the accounts clerk to deposit daily earnings of the company in a bank, hiring of security firm to transfer/deposit money into financial institutions (bank), sells lots of shares through a remisier and GST charged on the commission, and incurred GST on the legal agreements and other expenses related to a financial loans. (Note: Rename of TX- E43)

(iv) Tax Code: TX-ES

This tax code should be used for transactions involving the payment of input tax that is directly attributable to the making exempt supplies, and only applicable to GST registered trader that makes both taxable and exempt supplies (or commonly known as partially exempt trader). TX-ES only include in field 6a & 6b of GST-03 return once the *de minimis* rule is fulfilled. Example for this tax code is your company bought wall paper for your residential apartment rented to others and purchase costs are already included 6% GST, but you are not eligible to claim the amount of input tax as it would be applied directly to make exempt supply (rental of resident apartment). Please refer to **APPENDIX 5(e)** for more details on *de minimis* rule. (Note: Rename of TX-N43)

(v) Tax Code: TX-RE

This refers to GST incurred that is not directly attributable to the making of taxable or exempt supplies (or commonly known as residual input tax), and only applicable to GST registered trader that makes both taxable and exempt supplies (or commonly known as partially exempt trader/mixed supplier). However, a mixed supplier can claim the full amount of the residual input tax incurred if the amount of exempt supply fulfilled the *de minimis* rule. Otherwise, he is required to apportion the residual input tax incurred accordingly. The example is such as residual input tax on operation overhead for a development of mixed property (properties that including residential and commercial). Please refer to **APPENDIX 5(a)** for more details on specification for partial exemption.

(vi) Tax Code: IM

This refers to all goods imported into Malaysia which are subject to GST. The GST amount is calculated on the value which includes cost, insurance and freight plus the customs duty payable (if any) that based on the import declaration form (Customs Form No. 1 (K1), and other reference documents).

(vii) Tax Code: IM-CG

This refers to all capital goods imported into Malaysia which are subject to GST. The GST amount is calculated on the value which includes cost, insurance and freight plus the customs duty payable (if any) that based on the import declaration form (Customs Form No. 1 (K1), and other reference documents).

(viii) Tax Code: IS

This refers to the total value of goods imported under Approved Trader Scheme (ATS) where GST is suspended when the trader imports the goods into Malaysia. This scheme is designed to ease the cash flow of Trader Scheme (ATS) who has significant imports, and the approved person under ATS must declare the total value of the goods imported and suspended GST amount under ATS in Field 14 & Field 15 of GST-03 return.

(ix) Tax Code: BL

This refers to GST incurred by a business but GST registered trader is not allowed to claim input tax incurred as prescribe in Regulation 36 Disallowance of Input Tax, GST Regulations 2014. Disallowance of Input tax are such as the supply to or importation of a passenger car, and the supply of goods or services relating to repair, maintenance and refurbishment of a passenger motor car.

(x) Tax Code: NR

This refers to the purchase of goods and services from non-GST registered supplier/trader. The supplier/trader that not registered for GST is not allowed to charge and collect GST. For example, the invoice received from non-GST registered supplier shall be use **NR** despite any type of items purchased.

(xi) Tax Code: ZP

This refers to goods and services purchased from GST registered suppliers whereas GST is charged at zero-rated or not subject to GST. This is also commonly known as zero-rated purchases. This purchases are including;

- a. zero-rated purchase as prescribed in GST (Zero-Rated Supply) Order 2014.
- b. an exempt supply are prescribed in GST (Exempt Supply) Order 2014.
- c. purchase of goods which given relief from charging and payment of GST. Example for this tax code are purchase of RON95 petrol, diesel and other relief supply that been given relief from GST as prescribed under GST (Relief) Order 2014.
- d. purchase transactions which disregarded from charging and payment of GST under GST legislations. Examples, purchase within GST group registration, purchase made within a Warehouse Scheme & others disregarded supplies and etc.

(xii) Tax Code: OP

This refers to the purchase of goods that being classified as outside the scope of GST. The example acquisition of out of scope purchase are such as non-business purchase, purchase of services made by a person who does not belong in Malaysia other than the supply of imported services, and purchase from the government supply except selected government supplies prescribed in the GST (Application To Government) Order 2014.

(xiii) Tax Code: AJP

This tax code applicable for any adjustment made to Input Tax such as Bad Debt Relief, & other input tax adjustments relating to longer period adjustment and repayment of outstanding invoices to supplier. Please refer to **APPENDIX 5** for more details on specification for partial exemption adjustments. This tax code shall not be used for issuance of credit or debit note.

2. Recommended additional GST tax code listings for Purchase

(a) GST Tax Code for Purchase

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.

(b) Explanation on the recommended additional GST Tax Code for Purchases

(i) Tax Code: TX- FRS

This refers to purchase from a person who qualifies for Flat Rate Schemes where Flat Rate Addition is charged at 2%. The Flat Rate Scheme (FRS) is applicable to farmer/fisherman/livestock breeder who is not registered under GST because his yearly turnover is below the prescribed threshold limit (RM500,000) and he is not voluntarily registered under GST.

(ii) Tax Code: TX-NC

This refer GST paid on a purchase and the company choose not to claim the input tax incurred. Any transaction using this code will not be declared in field 6a & 6b of GST-03 return. For example, the company choose not to claim 10 parking invoices and attain it as a company expenses.

3. Recommended GST Tax Code listings for Supply

(a) GST Tax Code for 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%	Supply of goods from Malaysia to Designated Area (Pulau Langkawi, Labuan, & Pulau Tioman) which are subject to zero rated supplies. (By referring Customs Form No. 2 (K2), and/or other reference documents)
ZRE	0%	Exportation of goods or services. (By referring Customs Form No. 2 (K2), and/or other reference documents)
DS	6%	Deemed supplies under GST legislations.
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: Rename of 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., Bad Debt Recovered, & other output tax adjustments)

(b) Explanation on the Recommended GST Tax Code for Supply

(i) Tax Code: SR

A GST registered supplier must charge and account GST at 6% for all sales of goods and services made in Malaysia unless the supply qualified for zero-rated, exemption or falls outside the scope of the GST legislations. The GST collected from customer is called output tax. The value of sale and corresponding output tax must be reported in Field 5a & 5b in GST-03 return.

(ii) Tax Code: ZRL

Zero-rated supply is a taxable supply which is subject to a rate of zero percent. A GST registered supplier can zero-rated (i.e. charging GST at 0%) certain local supply of goods and services and the supplier has to declare the value of this zero-rated supply under field (10) of GST-03 return. This tax code applicable for

zero-rated supply as prescribed in GST (Zero-rated Supply) Order 2014. The examples for zero-rated supply in First Schedule-Supply of Goods Determined as Zero-rated Supply are as follows:

- (a) Zero-rated supply of goods of any of the descriptions as in Appendix (Zero-rated Supply) Order 2014 based on tariff code in such as milled-rice, fresh fruit, and live animals (cattle, buffalo, goat, sheep and swine),
- (b) Medicaments and medical gases in the National Essential Medicines List issued by the Ministry of Health and approved by the Minister and put up in measured doses or in forms of packaging for retail sale,
- (c) The supply of treated water by a person who is licensed under the Water Services Industry Act 2006 [Act 655] to domestic consumers irrespective of minimum or non-usage,
- (d) The supply of raw materials and components made to a person who belongs in a country other than Malaysia for the treatment and processing of goods by any taxable person under the Approved Toll Manufacturer Scheme, and etc.

(iii) Tax Code: ZDA

This refers on the supply of goods from Malaysia to Designated Area (Pulau Langkawi, Labuan, & Pulau Tioman) that qualify for zero-rate if the movement is supported with Customs No. 2 Form which stated the supplier's name and address as the consignor and the recipient's name and address in DA as the consignee, with supporting documents such as invoice, packing list, etc. Thus, supply of goods from Malaysia to Designated Area is subject to zero-rated supplies and the supplier has to declare the value of this export under Field 11: Total Value of export supplies of GST- 03 return. For more information, please refer to GST (Zero-Rated Supply) Order 2014 and Guide on Designated Area.

(iv) Tax Code: ZRE

A GST registered supplier can zero-rated (i.e. charging GST at 0%) the supply of goods that qualify for zero-rate if the movement of goods is supported with Customs No.2 Form (K2) which stated the supplier's name and address as the

consignor and the recipient's name and address in overseas recipient as the consignee. Besides that, the supply of services will fall within the description of zero-rated if the services is attach with supporting documents such as invoice for an international services. Examples includes sale of air-tickets, and international freight charges. Please refer to GST (Zero-Rated Supply) Order 2014 for detailed list of zero rated supplies. The supplier has to declare the value of this export under Field 11 of GST-03 return.

(v) Tax Code: DS

GST is chargeable on supplies of goods and services, and applicable if there is a goods or services provided with a consideration paid in return. However, there are situations where a supply has taken place even though no goods or services are provided or no consideration is paid. These are known as deemed supplies. The examples for deemed supplies include free gifts (more than RM500), disposal of business assets without consideration, and imported services.

(vi) Tax Code: OS

Out of scope supply is a supply which is not within the ambit or boundary of GST, and therefore GST is not chargeable on such supply. Examples of out of scope supply are such as non-business supply, and supply by statutory bodies and local authorities with respect to regulatory and enforcement functions, and supply of goods made outside Malaysia, government supply except selected government supplies prescribed in the GST (Application to Government) Order 2014.

(vii) Tax Code: ES

This refers to supplies which are exempt under GST legislations. Exempt supply is a supply which is not subject to GST, and no GST is chargeable on such supply. Examples of exempt supply of services are domestic transportation of passengers for mass public transports i.e. by rail, ship, boat, ferry, express bus, stage bus, school bus, feeder bus, workers' bus and taxi, toll highway, private education and private health services. Examples of exempt supplies of goods are residential properties, land for agricultural use and land for general use as burial ground, playground or religious building. The supplier has to declare the value of this exempt supply under the Field 12: Total Value of exempt supplies of

GST-03 return.

(viii) Tax Code: IES

This refers to exempt supplies made under incidental exempt supplies and applicable for wholly taxable supplier and partially exempt trader/mixed supplier. Incidental exempt supply is a supply of financial services made by a registered person who is not in the business of making the financial services. Incidental Exempt Supplies as prescribed in Reg. 40, GST Regulations 2014 that include interest income from deposits placed with a financial institution in Malaysia, interest received from loans provided to employees also include factoring receivables, and realized foreign exchange gains. The supplier shall declare the value of this incidental exempt supply under Field 12: Total Value of exempt supplies of GST-03 return. (Note: Rename of ES43)

(ix) Tax Code: RS

This refers to supplies which are supply given relief from GST. Examples as in Goods and Services Tax (Relief) Order 2014 such as educational institutions that given relief from the payment of GST on acquisition of goods. The value of the relief supplies has to be declare under Field 13 of GST-03 return.

(x) Tax Code: GS

In certain circumstances, a taxable supply may be disregarded for the purpose of GST. This refers to supplies which are disregarded under GST legislation. These supplies include supply of goods or services between members of a GST group, supply of goods within warehouses under the Warehousing Scheme, supply of goods by a principal who is a taxable person to an agent who is acting in his own name as an auctioneer or others disregard supplies under GST legislation.

(xi) Tax Code: AJS

This tax code applicable for any adjustment made to Output Tax such as bad debt recovered, & other output tax adjustments relating to longer period adjustment, and outstanding purchase invoices more than 6 months. Please refer to **APPENDIX 5** for more details on specification for partial exemption adjustments. This tax code shall not be used for issuance of credit or debit note.

4. Recommended additional GST tax code listings for Supply

(a) GST Tax Code for Supply

Tax Code	Tax Rate	Description
SR-MS	6%	Standard-rated supplies under Margin Scheme
SR-JWS	0%	Supplies under Approved Jeweller Scheme (AJS)
OS-TXM	0%	Out-of-scope supplies made outside Malaysia which will be taxable if made in Malaysia.
NTX	0%	Supplies with no tax chargeable.
NS	0%	Matters to be treated as neither a supply of goods nor a supply of services..

(b) Explanation on the recommended additional GST Tax Code for Supply

(i) Tax Code: SR-MS

Standard-rated supplies under Margin Scheme. A margin scheme allows an approved person as defined under regulation 75 of the Goods and Services Tax Regulation 2014 (GSTR) who meets all the conditions imposed under regulation 77 of the GSTR 2014 to calculate and charge GST on the margin i.e. the difference between the price at which the goods are supplied (selling price) and the price at which the goods were acquired (purchase price). If there is no margin (because the purchase price exceeds or equals to the selling price), then no GST is imposed for such supply.

(ii) Tax Code: SR-JWS

Based on Sec. 73(2) Approved Jeweller Scheme GST Act 2014, any taxable person who makes any prescribed supply of goods to the approved jeweller shall charge tax and is not liable to account for tax on the prescribed supply. Any taxable person (approved jeweller) is not required to pay the tax charged to him by the supplier but shall account for the tax in his GST-03 return. This tax code is applicable only for approved person (Gold Bullion House/Bank) of Approved Jeweller Scheme.

(iii) Tax code: OS-TXM

This refers to out-of-scope supplies made outside Malaysia which will be taxable if made in Malaysia. The out-of-scope supply must comply with Malaysia GST legislations to fulfill this tax code conditions. This **OS-TXM** is applicable for calculating the input tax recoverable ratio (IRR) as “T” element in the standard method of apportionment formula (Please refer to **Appendix 5**).

(iv) Tax code: NTX

This refers to a supply which is no tax chargeable such as supply of goods between Free Zone area and other Free Zone area. Moreover, there is no GST chargeable on supply of goods and services within or between designated areas. The supplies has to be declare under Field 10 of GST- 03 return. This **NTX** is applicable for calculating the input tax recoverable ratio (IRR) as “T” element in the standard method of apportionment formula (Please refer to **Appendix 5**).

(v) Tax code: NS

This refers supplies treated as neither a supply of goods nor a supply of services. Example, pension / provident /social security fund, salary and etc.

APPENDIX 4

Mapping of GST Tax Codes with GST-03 Return

Introduction

This section provides a mapping between GST tax codes (Purchase & Supply) with GST-03 return. These mapping of tax code listings are recommendation to allow correct declaration for GST-03 return. The mapping of tax code listings is not intend to be prescriptive nor comprehensive.

1. Mapping of GST Tax Code for Purchase

Tax Code	Tax Rate	Description	GST-03 Field
TX	6%	Field 6a & 6b : Input Tax	6a, 6b
TX-CG	6%	Field 6a & 6b : Input Tax Field 16: Value excluding tax	6a, 6b, 16
TX-ES	6%	*(Note: Only include once <i>de minimis</i> Rule is fulfilled)	*6a, 6b
TX-IES	6%	Field 6a & 6b : Input Tax	6a, 6b
TX-RE	6%	Field 6a: Total/full amount Field 6b: (GST claimable amount only)	6a, 6b
IM	6%	Field 6a & 6b : Input Tax	6a, 6b
IS	0%	Field 14:Value excluding Tax	14
IM-CG	6%	Field 6a & 6b: Input Tax Field 16: Value excluding tax 6b : Input Tax	6a. 6b, 16
BL	6%	-	-
NR	0%	-	-
ZP	0%	-	-
OP	0%	-	-
AJP	6%	(i) Bad Debt Relief adjustment (AR) Field 6b: (GST claimable amount only) Field 17:Total of Bad Debt Relief inclusive Tax	6b, 17
		(ii) Repayment of outstanding amount to supplier (AP)	6b
		(iii) Other input tax adjustments Field 6b: (GST claimable amount only)	6b

Additional GST Tax Code for Purchase			
TX-FRS	2%	Field 6a & 6b : Input Tax	6a, 6b
TX-NC	6%	-	-

2. Mapping of GST Tax Code for Supply

Tax Code	Tax Rate	Description	GST-03 Field
SR	6%	Field 5a & 5b: Output Tax	5a, 5b
DS	6%	Field 5a & 5b: Output Tax	5a, 5b
AJS	6%	(i) Bad Debt Recovered adjustments (AR) Field 5b: (GST payable amount only) Field 18: Total of Bad Debt Recovered inclusive Tax	5b, 18
		(ii) Outstanding purchase invoice more than 6 months (AP)	5b
		(iii) Other output tax adjustments Field 5b: (GST payable amount only)	5b
ZRL	0%	Field 10: Total Value of Zero-rated Supplies	10
ZDA	0%	Field 11: Total Value of Export Supplies	11
ZRE	0%	Field 11: Total Value of Export Supplies	11
ES	0%	Field 12: Total Value of Exempt Supplies	12
IES	0%	Field 12: Total Value of Exempt Supplies	12
RS	0%	Field 13: Total Value of Supplies Granted GST Relief	13
OS	0%	*Field 15: Total Value of Other Supplies	*15
GS	0%	*Field 15: Total Value of Other Supplies	*15
Additional GST Tax Code for Supply			
OS-TXM	0%	*Field 15: Total Value of Other Supplies	*15
NTX	0%	*Field 15: Total Value of Other Supplies	*15

SR-MS	6%	Field 5a: Value of supply on margin only Field 5b: Value of GST on margin only	5a, 5b
SR-JWS	0%	*Field 15: Total Value of Other Supplies	15
NS	0%	-	-

**applies for January 2018 taxable period onward*

GUIDE ON PARTIAL EXEMPTION MODULE FOR ACCOUNTING

Introduction

As prescribed in this guide, accounting software can contains all functional modules that commonly for GST scenarios with additional modules for particular GST transactions. The handling on particular GST transactions is including Partial Exemption and Capital Goods Adjustment for mixed supplier. This section will be additional guide on a recommended specification for the accounting software and not intended to be prescriptive nor comprehensive.

Partial Exemption Module Specification

It is recommended for software developer to design their accounting software based on the additional modules of partial exemption as described below:

(a) Apportionment

When a mixed supplier incurs residual input tax, he cannot claim the full amount of the residual input tax that he has incurred, unless his amount of exempt supply is within the limit which is specified under the *de minimis* rule (Regulation 37 of GST Regulations 2014). He must apportion the residual input tax incurred in the course or furtherance of his business based on the standard method or alternative methods of apportionment. The application for apportionment as follows:

Standard method of apportionment.

The formula for calculating the amount of recoverable percentage of residual input tax has to be adjusted by tax code that proposed in this guide only. Accounting software developer can choose to develop their standard method of apportionment either based on **METHOD 1** or **METHOD 2**. The Input Tax Recoverable Ratio (IRR) formula is not intend to be prescriptive nor comprehensive, and for references only.

METHOD 1

Input Tax Recoverable Ratio (IRR) can be describe as Partial Exemption Formula by tax codes where:-

$$\text{IRR (\%)} = \frac{(\text{T} - \text{O}_1)}{[(\text{T} + \text{E}) - \text{O}_2]} \times 100\%$$

IMPORTANT: This proposed calculation of IRR is using the recommended tax code listings as prescribed in this guide only.

Element		Description
IRR	%	The recoverable percentage of residual input tax or known as Input Tax Recoverable Rate (IRR).
T	(SR + ZRL+ ZDA + ZRE + DS + RS + GS + *OS-TXM + *NTX)	The total value (exclusive of GST) of all taxable supplies which are the sum of all supplies made in the taxable period as follows: i. Standard-rated supplies, ii. Zero-rated supplies (Local), iii. Zero-rated supplies (DA), iv. Zero-rated supplies (Export), v. Deemed taxable supplies, vi. Relief supplies, vii. Disregarded supplies. viii. *Supplies made outside Malaysia which would be taxable if made in Malaysia (Please refer to FAQ Question 11(b)(iii)), ix. *Supplies with no tax chargeable. (Please refer to FAQ Question 11(b) (iv)).
E	(ES)	The total value (exclusive of GST) of exempt supplies made in the taxable period.
O1	Excluded transactions as prescribed in Figure 1 .	The total value (exclusive of GST) of all excluded taxable supplies based on Regulation 39(3) in GST Regulations 2014.

O2	Excluded transactions as prescribed in Figure 2 .	The total value (exclusive of GST) of all excluded taxable supplies and all excluded exempt supplies based on Regulation 39(3) in GST Regulations 2014.
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Figure 1: The excluded transactions of supplies relate to **O1**.

Tax code	Description
SR	The value of a taxable capital assets of the businesses which they are supplied or to be supplied for the furtherance of business.
DS	Supplies made by a recipient in accordance with Approved Trader Manufacturer Scheme (ATMS) where self-recipient accounting is made by recipient under section 72 of the Act.
DS	Supplies of imported services where reverse charge mechanism is made by recipient.

Figure 2: The excluded transactions of supplies relate to **O2**.

Tax code	Description
SR	The value of a taxable capital assets of the businesses which they are supplied or to be supplied for the furtherance of business.
DS	Supplies made by a recipient in accordance with Approved Trader Manufacturer Scheme (ATMS) where self-recipient accounting is made by recipient under section 72 of the Act.
DS	Supplies of imported services where reverse charge mechanism is made by recipient.
ES	The value of an exempted capital assets of the businesses which they are supplied or to be supplied for the furtherance of business

Note:

- (i) **IES** is only for incidental exempt supplies, therefore will not be part of the Input Tax Recoverable Ratio (IRR) formula.
- (ii) For other excluded transactions ("**O1** & **O2**"), users need to analyse their transactions in SR, DS, OS & ES, then make necessary adjustment before they can apply the correct ratio.

- (iii) *Accounting software users shall apply IRR on their **TX-RE** transactions.*
- (iv) *By using METHOD 1, you may use your General Ledger account code to differentiate your excluded transactions.*
- (v) *This formula may differ or vary according to your type of business transactions. The above formula is based on the value of supplies made which is the standard method used to apportion the residual input tax. If the person wishes to use other methods to apportion the residual input tax, he is required to get approval from customs. For further details please refer to GST Guide on Partial Exemption).*

METHOD 2

Input Tax Recoverable Ratio (IRR) can be describe as Partial Exemption Formula by Tax Code where:-

$$\text{IRR (\%)} = \frac{T}{(T + E)} \times 100\%$$

IMPORTANT: This proposed calculation of IRR is using the recommended tax code listings as prescribed in this guide only.

Element		Description
IRR	%	The recoverable percentage of residual input tax or known as Input Tax Recoverable Rate (IRR).
T	(SR + ZRL+ ZDA + ZRE + DS + RS + GS + *OS-TXM + *NTX)	The total value (exclusive of GST) of all taxable supplies which are the sum of all supplies made in the taxable period as follows: (i) Standard-rated supplies, (ii) Zero-rated supplies (Local), (iii) Zero-rated supplies (DA), (iv) Zero-rated supplies (Export), (v) Deemed taxable supplies, (vi) Relief supplies, (vii) Disregarded supplies. (viii) *Supplies made outside Malaysia which would be taxable if made in Malaysia (Please refer to FAQ Question 11(b)(iii)), (ix) *Supplies with no tax chargeable. (Please refer to FAQ Question 11(b) (iv)).
E	(ES)	The total value (exclusive of GST) of exempt supplies made in the taxable period.

NOTE: This METHOD 2 formula only applicable if the accounting software has created additional tax codes to separate all excluded transaction as prescribed in Regulation 39(3). The recommended additional tax codes of excluded transactions for METHOD 2 are as in **Figure 3**.

Figure 3: Recommended additional tax codes of excluded transactions for METHOD

2.

Tax code	Description
SR-DCA	The value of a taxable capital assets of the businesses which they are supplied or to be supplied for the furtherance of business.
DS-ATS	Supplies made by a recipient in accordance with Approved Trader Manufacturer Scheme (ATMS) where self-recipient accounting is made by recipient under section 72 of the Act.
DS-IMS	Supplies of imported services where reverse charge mechanism is made by recipient.
ES-DCA	The value of an exempted capital assets of the businesses which they are supplied or to be supplied for the furtherance of business.

Notes:

- (i) *IES is only for incidental exempt supplies, therefore will not be part of the Input Tax Recoverable Ratio (IRR) formula;*
- (ii) *Accounting software users should apply IRR on their **TX-RE** transactions;*
- (iii) *This formula may differ or vary according to your type of business transactions. The above formula is based on the value of supplies made which is the standard method used to apportion the residual input tax. If the person wishes to use other methods to apportion the residual input tax, he is required to get approval from customs. For further details please refer to GST Guide on Partial Exemption).*

The other application for apportionment as stated below:

- (i) **Alternative methods of apportionment.**
- (ii) **When input tax is claimable.**

Thus, the tax code applicable for handling apportionment is **TX-RE**. For more

information on Apportionment, please refer to the related information in GST legislations (GST Acts 2014, GST Regulations 2014, GST (Exempt Supply) Order 2014) and Specific Guide (Guide on Partial Exemption).

(b) Annual Adjustment

The purpose of working out of an annual adjustment is to ascertain whether there is an overall over-deduction or under-deduction of residual input tax provisionally deducted over the whole tax year or longer period. The annual adjustment is carried out in the second taxable period immediately after end of each tax year or a longer period, as the case may be.

The application for annual adjustment as stated below:

- (i) Longer period.**
- (ii) Late registration.**
- (iii) Deregistration of a mixed supplier.**

Moreover, the tax code applicable for handling annual adjustment is **AJP** (For adjustment on input tax) or **AJS** (For adjustment on output tax). For more information on Annual Adjustment, please refer to the related information in GST legislations (GST Acts 2014, GST Regulations 2014, GST (Exempt Supply) Order 2014) and Specific Guide (Guide on Partial Exemption).

(c) Making Adjustments

An annual adjustment is carried out by re-attributing the provisional input tax claimed in each taxable period using the overall value of supplies of the relevant tax year or longer period under review, either based on the standard or alternative methods. Basically, the formula for deriving the annual residual input tax recovery rate is the same for calculating provisional residual input tax recovery rate for a taxable period. The only difference is, the value of supplies used for calculating the annual residual input tax recovery rate is based on the total value of the whole tax year or longer period instead of a taxable period.

The application for making adjustments as stated below:

- (i) **Adjustment on late registration.**
- (ii) **Change of apportionment method.**
- (iii) **Input tax on goods and services apportioned in a tax year but used in subsequent tax years or longer periods.**
- (iv) **Adjustment on Change of Intention to use.**
- (v) **Adjustment on Transfer of Going Concern.**
- (vi) **Accounting and Declaring Of Adjustment.**

Therefore, the tax code applicable for handling a making adjustments is **AJP** (For adjustment on input tax) or **AJS** (For adjustment on output tax). For more information on Making Adjustments, please refer to the related information in GST legislations (GST Acts 2014, GST Regulations 2014, GST (Exempt Supply) Order 2014) and Specific Guide (Guide on Partial Exemption and Guide on Input Tax Credit).

(d) Application of Partial Exemption to Capital Goods Adjustment (CGA)

CGA is the adjustments that need to be made to the initial amount of input tax claimed, during a specified period if there is a change in the proportion of taxable use of the capital goods. The objective of CGA is to provide a fair and reasonable attribution of input tax to taxable supplies because capital goods can be used in the business over a period of years and taxable supplies may also vary over the years. Persons who have to make capital goods adjustments is a GST registered person who is a mixed supplier is required to account tax in accordance with the CGA if;

- (i) He acquires, imports, manufactures, produces, constructs, or appropriates for use a capital asset;
- (ii) The capital asset is used for making both taxable and exempt supplies; and
- (iii) The proportion of taxable use of the capital asset changes over time.

The application for working out adjustments on CGA as stated below:

(i) Input Tax Incurred in the First Interval.

(ii) Input Tax Incurred Before First Interval.

(iii) Input Tax Incurred After First Interval.

Thus, the tax code applicable for handling CGA is **AJP** (For adjustment on input tax) or **AJS** (For adjustment on output tax). For more information on capital goods adjustments, please refer to the related information in GST legislations (GST Acts 2014, GST Regulations 2014, GST (Exempt Supply) Order 2014) and Specific Guide (Guide on Capital Goods Adjustment).

(e) De Minimis Rule

Certain taxable persons may be making negligible exempt supply or incidental exempt supply and it would be inconvenient and impractical for such persons to apportion their input tax. The *de minimis* rule is introduced to alleviate such problem by allowing a taxable person to treat his exempt input tax as taxable input tax if the total value of his exempt supplies do not exceed. The application for *de minimis* rule as follows:

Where in any taxable period or longer period, the total value of all exempt supplies excluding the supplies referred to in regulation 40 made by a taxable person does not exceed,

(i) Exempt supply is RM5,000 or less and 5% or less

(ii) (Exempt supplies / Total supplies) = Not more than RM5,000 and 5%

then all exempt input tax in that period shall be treated as attributable to taxable supplies.

To qualify for the *de minimis* rule, both the above conditions must be met. The formula for calculating the percentage between exempt supply and total supplies has to be adjusted by tax code that proposed in this guide only. *De minimis* rule (DmR) can be expressed in the following formula, where:-

$$\text{DmR (\%)} = \frac{E}{(T + E)} \times 100\%$$

IMPORTANT: This proposed calculation of DmR is using

the recommended tax code listings as prescribed in this guide only.

Element		Description
T	(SR + ZRL+ ZDA + ZRE + DS + RS + GS + *OS-TXM + *NTX)	The total value (exclusive of GST) of all taxable supplies which are the sum of all supplies made in the taxable period as follows: i. Standard-rated supplies, ii. Zero-rated supplies (Local), iii. Zero-rated supplies (DA), iv. Zero-rated supplies (Export), v. Deemed taxable supplies, vi. Relief supplies, vii. Disregarded supplies. viii. *Supplies made outside Malaysia which would be taxable if made in Malaysia (Please refer to FAQ Question 11(b)(iii)), ix. *Supplies with no tax chargeable. (Please refer to FAQ Question 11(b) (iv)).
E	(ES)	The total value (exclusive of GST) of exempt supplies made in the taxable period.

Notes:

- (i) **IES** is only for incidental supplies, therefore will not be part of the de minimis rule formula (DmR).
- (ii) This formula functions is only to test the percentage and value that qualify for de minimis rule.
- (iii) Accounting software users should apply DmR on their **TX-ES** transactions.
- (iv) This formula may differ or vary according to your type of business transactions. Please refer to Guide on Partial Exemption for more details.

The application for de minimis rule as stated below:

- (i) **Application of incidental exempt supplies to the de minimis rule.**

(ii) Applying the *de minimis* rule in a taxable period.

(iii) Applying the *de minimis* rule in a tax year or longer period.

Therefore, the tax code applicable for handling *de minimis* rule is **TX-ES** and only include in field (6a & 6b) of GST-03 return once the *de minimis* rule is fulfilled. If a mixed supplier does not fulfill the *de minimis* rule, he cannot claim exempt input tax incurred and is required to use partial exemption to apportion the residual input tax incurred. For more information on *de minimis* Rule, please refer to the related information in GST legislations (GST Acts 2014, GST Regulations 2014, GST (Exempt Supply) Order 2014) and Specific Guide (Guide on Partial Exemption and Guide on Input Tax Credit).

APPENDIX 6

File Format Definition for Taxpayer Access Point (TAP) File

Introduction

The TAP file is a standard file format to be import into GST-03 return in Taxpayer Access Point website. The TAP file will autofill all the information require for GST-03 return based on the information being formatted into the TAP file. This is an alternative method to the taxpayers for submitting information into GST-03 return. The information provided includes all field required to complete a GST-03 return, and the TAP File must in format of Text Document (.txt).

1. TAP File Format Specification in Text File Format

c1|c2|c3|c4|b5|c6|c7|c8|c9|c10|c11|c12|c13|c14|i15|c16|i17|c18|i19|c20|i21|c22|i23|c24|c25

Record Type	Description
c	fields must be currency
i	fields must be integers
b	fields should be booleans (0 false, 1 true)

2. Format Specifications

Format	Description
c1	Standard Rated Supply
c2	Output Tax
c3	Standard Rated Acquisition
c4	Input Tax
b5	Carry Forward
c6	Local Supplies
c7	Export Supplies
c8	Exempt Supplies
c9	Supplies GST Relief
c10	Goods Imported Under Approved Trade Scheme
c11	Other supplies
c12	Capital Goods Acquired
c13	Bad Debt Relief
c14	Bad Debt Recovered
i15	MSIC1
c16	MSIC1 Value
i17	MSIC2
c18	MSIC2 Value
i19	MSIC3
c20	MSIC3 Value
i21	MSIC4
c22	MSIC4 Value
i23	MSIC5
c24	MSIC1 Value
c25	MSIC1 Value

3. TAP File Example

(i) Screenshot of the TAP File format (TAP Webpage)

Menu **Log Off** **Import**

Home **Previous** **Return Details** **Next** **Save and Continue** **Save and Finish Later** **Cancel**

Back

MLT

Data:

RunDate: 07-Apr-2016

Navigation

My Accounts
Act: 002
Goods and Services Tax Return - 31-Jul-2015
Goods and Services Tax Return

GOODS AND SERVICES TAX RETURN

OUTPUT TAX

Total Value of Standard Rated Supply	RM	10,000.00	c1
Total Output Tax (Inclusive of Tax Value on Bad Debt Recovered & other Adjustments)	RM	600.00	c2

INPUT TAX

Total Value of Standard Rated Acquisition	RM	500,000.00	c3
Total Input Tax (Inclusive of Tax Value on Bad Debt Relief & other Adjustments)	RM	30,000.00	c4
GST Amount Payable	RM	0.00	
GST Amount Claimable	RM	29,400.00	
Do you choose to carry forward refund?	☐		b5

Menu **Log Off** **Import**

Home **Previous** **Additional Details** **Next** **Save and Continue** **Save and Finish Later** **Cancel**

Back

MLT

Data:

RunDate: 07-Apr-2016

Navigation

My Accounts
Act:
Goods and Services Tax Return - 31-Jul-2015
Goods and Services Tax Return

GOODS AND SERVICES TAX RETURN

ADDITIONAL INFORMATION

Total Value of Local Zero-Rated Supplies	RM	10,000.00	c6
Total Value of Export Supplies	RM	200,000.00	c7
Total Value of Exempt Supplies	RM	80,000.00	c8
Total Value of Supplies Granted GST Relief	RM	50,000.00	c9
Total Value of Goods Imported Under Approved Trader Scheme	RM	10,000.00	c10
Total value of other supplies	RM	600.00	c11
Total Value of Capital Goods Acquired	RM	600,000.00	c12
Total Value of Bad Debt Relief Inclusive Tax	RM	80,000.00	c13
Total Value of Bad Debt Recovered Inclusive Tax	RM	30,000.00	c14

GOODS AND SERVICES TAX RETURN
BREAKDOWN VALUE OF OUTPUT TAX IN ACCORDANCE WITH MAJOR INDUSTRY CODES

MSIC Code	Value of Output Tax	Percentage
01111	RM 10,000.00	33 %
01112	RM 5,000.00	17 %
01113	RM 2,000.00	7 %
01114	RM 2,000.00	7 %
01115	RM 2,000.00	7 %
Others	RM 9,000.00	30 %
Total	RM 30,000.00	100 %

(ii) Example of the TAP File (TAP Webpage)

10000.00|600.00|500000.00|30000.00|0|10000.00|200000.00|80000.00|50000.00|10000.00|600000.00|5000|80000.00|30000.00|01111|10000.00|01112|5000.00|01113|2000.00|01114|2000.00|01115|2000.00|9000.00

4. Screenshot on importing the TAP File

The screenshot displays the 'GOODS AND SERVICES TAX RETURN' interface. On the left, there is a navigation menu with 'Home', 'Back', 'MLT', 'Data: RunDate: 07-Apr-2016', and 'Navigation' (containing 'My Accounts', 'Act: 002', 'Goods and Services Tax Return - 31-Jul-2015', and 'Goods and Services Tax Return'). The main area shows the 'OUTPUT TAX' and 'INPUT TAX' sections. The 'OUTPUT TAX' section includes 'Total Value of Standard Rated Supply' (RM 500,000.00) and 'Total Output Tax (Inclusive of Tax Value on Bad Debt Recovered & other Adjustments)' (RM 30,000.00). The 'INPUT TAX' section includes 'Total Value of Standard Rated Acquisition' (RM 1,000.00), 'Total Input Tax (Inclusive of Tax Value on Bad Debt Relief & other Adjustments)' (RM 60.00), 'GST Amount Payable' (RM 29,940.00), and 'GST Amount Claimable' (RM 0.00). At the top right, there is an 'Import' button circled in red. A red arrow points from the text 'Click here and select GST TAP File to import' to the 'Import' button. Navigation buttons at the top include 'Previous', 'Return Details', 'Next', 'Save and Continue', 'Save and Finish Later', and 'Cancel'.

GOODS AND SERVICES TAX RETURN	
OUTPUT TAX	
Total Value of Standard Rated Supply	RM 500,000.00
Total Output Tax (Inclusive of Tax Value on Bad Debt Recovered & other Adjustments)	RM 30,000.00
INPUT TAX	
Total Value of Standard Rated Acquisition	RM 1,000.00
Total Input Tax (Inclusive of Tax Value on Bad Debt Relief & other Adjustments)	RM 60.00
GST Amount Payable	RM 29,940.00
GST Amount Claimable	RM 0.00

APPENDIX 7

File Format Definition for GST Audit File (GAF)

Introduction

The GST Audit file is a way for taxpayers to submit information relevant to auditors in response to an audit request on information for auditing purposes. The information provided includes company identifications, names, supply & purchases, and general ledger transactions. There is also a footer record to ensure file integrity.

There are two types of files that can be submitted, Bar-Delimited-File and XML file which contribute to the same goal that the information for auditing purposes will appear the same to auditors.

1. GST Audit File Specification of Bar-Delimited File

The bar delimited file is separated by the bar character "|". The bar makes for a better delimiter than commas because it is less likely to be in names and elements in the file. The accounting software must run data purification to ensure that any bars in element data are removed, and the GAF must in a format of Text Document (.txt).

(a) Record Types

The bar delimited file is made up of lines that each correspond to a record type, there are five record types:

Record Type	Meaning
C	Company
P	Purchase
S	Supply
L	Ledger

F	Footer
---	--------

(b) Data Types

The transactions data for bar delimited file that made up of lines must be formatted with a data types as stated below:

Data Type	Description	Example
C	Currency	123.45
N	Numeric	123
AN	Alphanumeric	12345678A
DATE	Date	31/12/2013 or dd/MM/yyyy

(c) Empty Values

(i) For Alphanumeric Data

For optional alphanumeric values, where no data is necessary, simply leave an empty space but retain the structure of the file. For see example below for elements Alpha through Delta where Charlie is optional and empty:

Alpha|Bravo|Charlie|D

elta|

Alpha|Bravo||Delta|

(ii) For Currency and Numeric

For currency and numeric elements, zero amounts should be represented by a 0.

***All date fields are required**

(d) Elements Heading

The bar delimited file will have a heading for each elements which follow the ***Element Name***.

(e) Bar-Delimited File Record Elements

(i) C Record Elements

The C Records should contain information about the company for which this file is submitted. There should only be 1 record of this type in any GAF file submitted. If multiple companies need to submit this information it should be done via a separate web request and new file.

Record Type	Element #	Element Name	Data Type	Header	Comments
C	1	Record Identifier	AN	C	Must be a single character corresponding to record type. Must be 'C'
C	2	Company Name	AN	C2_CompanyName	The name of the company for which this file is reporting on
C	3	Company BRN	AN	C3_CompanyBRN	Business registration number for company
C	4	Company GST number	AN	C4_CompanyGSTNo	Company's GST Number
C	5	Period Start	DATE	C5_PeriodStart	Filing Period Start Date Must be in format dd/MM/yyyy example: 01/12/2014
C	6	Period End	DATE	C6_PeriodEnd	Filing Period End Date Must be in format dd/MM/yyyy example: 31/12/2014
C	7	GAF Creation Date	DATE	C7_GAFCreationDate	This should be the date the GAF file is created. Format dd/MM/yyyy example: 31/12/2014
C	8	Software Version	AN	C8_SoftwareVersion	Accounting software name and version. Example: XYB Accountsoft v.3.0
C	9	GAF Version	AN	C9_GAFVersion	GST Audit File (GAF) version. Must be version '2.0'

(ii) P Record Elements

The P records should record purchases made by the company defined in the C record.

Record Type	Element #	Element Name	Data Type	Header	Comments
P	1	Record Identifier	AN	P	Must be a single character corresponding to record type and must be 'P'
P	2	Supplier Name	AN	P2_SupplierName	Name individual/company/businesses of supplier
P	3	Supplier BRN	AN	P3_SupplierBRN	Business Registration Number (BRN) of company from which purchase was made (If any)
P	4	Supplier GST Number	AN	P4_SupplierGSTNo	GST registration number of company from which purchase was made (If any)
P	5	Invoice Date	DATE	P5_InvoiceDate	Invoice Date (Format: dd/MM/yyyy)
P	6	Posting Date	DATE	P6_PostingDate	Posting Date (Format: dd/MM/yyyy)
P	7	Invoice Number	AN	P7_InvoiceNo	Invoice Number
P	8	Import Declaration Number	AN	P8_ImportK1No	Import Declaration Number (e.g., Customs Form No. 1 (K1), reference number and etc.)
P	9	Line Number	AN	P9_LineNo	Number of Invoice Line
P	10	Product Description	AN	P10_ProductDescription	Description of the product being purchased
P	11	Purchase Value (in MYR)	C	P11_PValueMYR	Value of purchase excluding GST in Malaysia Ringgit (RM)
P	12	Purchase Value GST Amount	C	P12_PGSTValueMYR	Value of GST in Malaysia Ringgit (RM)
P	13	Tax Code	AN	P13_TaxCode	Tax code as being lookup in tables
P	14	Foreign Currency Code	AN	P14_FCYCode	ISO's currency codes (3-letter alphabetical code) of foreign Currency. Example: USD, SGD, Rp, AUD
P	15	Purchase Foreign Currency Amount	C	P15_PValueFCY	Value of purchase excluding GST in Foreign Currency (If applicable)
P	16	Purchase Currency GST Amount	C	P16_PGSTValueFCY	Value of GST amount in Foreign Currency (If applicable)

(iii) S Record Elements

The S Records should record sales made by the company defined in the C record.

Record Type	Element #	Element Name	Data Type	Header	Comments
S	1	Record Identifier	AN	S	Must be a single character corresponding to record type and must be 'S'
S	2	Customer Name	AN	S2_CustomerName	Name of customer
S	3	Customer BRN	AN	S3_CustomerBRN	Business Registration Number (BRN) of company which attain the supply/sale (If any)
S	4	Customer GST No	AN	S4_CustomerGSTNo	GST registration number of company from which supply was made (If any)
S	5	Invoice Date	DATE	S5_InvoiceDate	Invoice Date (Format: dd/MM/yyyy)
S	6	Invoice No	AN	S6_InvoiceNo	Invoice Number
S	7	Export Declaration Number	AN	S7_ExportK2No	Export Declaration Number. (e.g., Customs Form No. 2)
S	8	Line Number	AN	S8_LineNo	Number of Invoice Line
S	9	Product Description	AN	S9_ProductDescription	Description for what was sold
S	10	Supply Value (in MYR)	C	S10_SValueMYR	Value of supply excluding GST in Malaysia Ringgit
S	11	Supply Value GST Amount	C	S11_SGSTValueMYR	Value of GST on supply in Malaysia Ringgit
S	12	Tax Code	AN	S12_TaxCode	Tax code for lookup in tables
S	13	Country	AN	S13_Country	Destination of goods being exported. Example: KOREA
S	14	Foreign Currency Code	AN	S14_FCYCode	ISO's currency codes (3-letteralphabetical code) of Foreign Currency. Example: USD
S	15	Supply Foreign Currency Amount	C	S15_SValueFCY	Value of supply excluding GST in Foreign Currency (If applicable)
S	16	Supply Currency GST Amount	C	S16_SGSTValueFCY	Value of GST on supply in Foreign Currency (If applicable)

(iv) L Record Elements

The L record is used to record general ledger transactions by the company.

Record Type	Element #	Element Name	Data Type	Header	Comments
L	1	Record Identifier	AN	L	Must be a single character corresponding to record type. Must be 'L'
L	2	Transaction Date	DATE	L2_TransactionDate	Format: dd/MM/yyyy
L	3	Account ID	AN	L3_AccountID	General Ledger Code for individual account
L	4	Account Type	AN	L4_AccountType	Type of account- Profit and Loss (PL) or Balance Sheet (BS), or Retained Earning (RE)
L	5	Account Name	AN	L5_AccountName	Name of individual General Ledger account
L	6	Transaction Description	AN	L6_TransactionDescription	Transaction Description
L	7	Entity Name	AN	L7_EntityName	Name of entity involved (if applicable)
L	8	Transaction ID	AN	L8_TransactionID	Transaction ID of unique group number that related with double entries. Example: Recommend format "yyyy-MM-serialNumber"/ "2016-06-00001"
L	9	Source Document ID	AN	L9_SourceDocID	Source document number to which line relates (For example, cheque number, invoice number, credit note number, trust receipt number)
L	10	Source Type	AN	L10_SourceType	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	11	Debit	C	L11_Debit	Debit Amount
L	12	Credit	C	L12_Credit	Credit amount
L	13	Running Balance	C	L13_RunningBalance	Running Balance Amount

(v) F Record Elements

The F records are used to verify the accuracy of the file being submitted. Only one F record should ever be included on a file.

Record Type	Element #	Element Name	Data Type	Header	Comments
F	1	Record Identifier	AN	F	Must be a single character corresponding to record type. Must be 'F'
F	2	Purchase Count	N	F2_CountPRecord	Number of P records
F	3	Purchase Amount Sum	C	F3_SumPValueMYR	Sum of all purchases
F	4	Purchase GST Amount GST	C	F4_SumPGSTValueMYR	Sum of all GST on purchases
F	5	Supply Count	N	F5_CountSRecord	Number of S records
F	6	Supply Amount Sum	C	F6_SumSValueMYR	Sum of all supplies
F	7	Supply GST Amount Sum	C	F7_SumSGSTValueMYR	Sum of GST on all supplies
F	8	Ledger Count	N	F8_CountLRecord	Number of L records
F	9	Debit Sum	C	F9_SumLDebit	Sum of all debits on all L records
F	10	Credit Sum	C	F10_SumLCredit	Sum of all credits on all L records
F	11	Closing Balance Sum	C	F11_SumLCloseBalance	Sum of all closing balances for every "Account ID" in ledger record. Example: Two Account ID in "L" ledger with two closing balance records of 30 and 70, the amount for F11_SumLCloseBal is the sum of closing balance for both Account ID which is 100.

Example of GAF (Bar-Delimited File) *(Note: This Bar-Delimited File must be in filename extension of “.txt”)

```
C|C2_CompanyName|C3_CompanyBRN|C4_CompanyGSTNo|C5_PeriodStart|C6_PeriodEnd|C7_GAFCreationDate|C8_SoftwareVersion|C9_GAFVersio
n| C|XYZ SDN BHD|654321-V|000123456789|01/12/2015|31/12/2016|18/12/2014|XYB Accountsoft v2.0|GAFv2.0|
P|P2_SupplierName|P3_SupplierBRN|P4_SupplierGSTNo|P5_InvoiceDate|P6_PostingDate|P7_InvoiceNo|P8_ImportK1No|P9_LineNo|P10_ProductDescripti
on|P11_PValueMYR|P12_PGSTValueMYR|P13_TaxCode|P14_FCYCode|P15_PValueFCY|P16_PGSTValueFCY|
P|Solution Sdn Bhd|A123456|000123456789|1/11/2015|1/11/2015|S000186||1|Computer Sets Office|10000|600|TX||0.00|0.00|
P|Simple Sdn Bhd|W123456|000234567890|10/11/2015|1/11/2015|B5263||1|Export Shipping Insurance|3000|0|ZP||0.00|0.00|
P|Azfar Group Berhad|N0123645|000812365558|10/11/2015|1/11/2015|135286|W00124579995|1|Office Stationery|10000|600|IM|USD|3000|180|
P|Retain Sdn Bhd|P004567|000987456321|10/11/2015|1/11/2015|1134|WS0122554778|1|Electronic Board|100000|0|IS|USD|7000|0.00|
P|Car Auto Sdn Bhd|Q123456|000234567891|10/11/2015|1/11/2015|F555888||1|Proton Perdana 2.0L|120000|7200|BL||0.00|0.00|
P|Auxillary Berhad|W009876|000185247963|10/11/2015|1/11/2015|1138||1|Apartment Unit Ipoh Perak|100000|0|EP||0.00|0.00|
P|Organisasi Pengurusan Visa|K0001234||1/11/2015|1/11/2015|68675657||1|Employees Permit and Visa|50000|0|OP||0.00|0.00|
P|Solution Sdn Bhd|A123456|000123456789|1/11/2015|1/11/2015|S000188||1|Computer Sets Office|15000|900|TX||0.00|0.00|
P|Cybernetics Pte Ltd|||20/10/2015|1/11/2015|1142|WSC001256666|1|Semiconductor Board-Import China to Japan|20000|0.00|OP|USD|7000|0.00|
S|S2_CustomerName|S3_CustomerBRN|S4_CustomerGSTNo|S5_InvoiceDate|S6_InvoiceNo|S7_ExportK2No|S8_LineNo|S9_ProductDescription|S10_SValu
eMYR|S11_SGSTValueMYR|S12_TaxCode|S13_Country|S14_FCYCode|S15_SValueFCY|S16_SGSTValueFCY|
S|Man Construct Sdn Bhd|F4567834|000654781239|20/10/2015|A1001||1|Laptop Computer Sets|5000|300|SR||0.00|0.00|
S|Cybernetics Pte Ltd|||20/10/2015|A1002|W1111111111|1|Semiconductor Board-Export Japan to China|1000||OS|Japan to China|USD|300|0.00|
S|Allied Bank|H1023458|000578932145|20/10/2015|A1003||1|Interest income received|650|0|IES||0.00|0.00|
S|Federal Berhad| D110002|256874185|20/10/2015|A1004||1|Lease of Apartment Unit Gopeng Perak|3500|0.00|ES||0.00|0.00|
S|Groupin Sdn Bhd|G3233356|000854123692|1/11/2015|A1005||1|Doorgift for Opening Ceremony|1000|60|DS||0.00|0.00|
S|Electronic Pte Ltd|||10/11/2015|A1006|W2222222222|1|Semiconductor Chips-Export|10000|0.00|ZRE|Australia|USD|3000|0.00|
S|Man Construct Sdn Bhd|G00999|000122286665|20/10/2015|A1007||3|Laptop Computer Sets|30000|1800|SR||0.00|0.00|
S|Cybernetics Pte Ltd|||20/10/2015|A1008|W3333333333|1|Semiconductor Board-Export Japan to China|30000|0.00|OS|Japan to China|USD|1000|0.00|
L|L2_TransactionDate|L3_AccountID|L4_AccountType|L5_AccountName|L6_TransactionDescription|L7_EntityName|L8_TransactionID|L9_SourceDocID|L10_
SourceType|L11_Debit|L12_Credit|L13_RunningBalance|
L|1/1/2015|2310|BS|BANK|OPENING BALANCE||||0.00|0.00|100000|
L|20/10/2015|2310|BS|BANK|Payment for Semiconductor Board-Import China to Japan|Cybernetics Pte Ltd| 2015-10-
5592|1142|AP|0.00|20000|80000| L|10/11/2015|2310|BS|BANK|Payment for Office Stationery|Azfar Group Berhad|2015-11-
5572|135286|AP|0.00|10600|69400| L|10/11/2015|2310|BS|BANK|Payment for Electronic Board|Retain Sdn Bhd|2015-11-
5574|1134|AP|0.00|100000|-30600| L|10/12/2015|2310|BS|BANK|Payment for Computer Sets Office|Solution Sdn Bhd|2015-12-
5569|A6666|AP|0.00|10600|-41200| L|10/12/2015|2310|BS|BANK|Payment for Export Shipping Insurance|Simple Sdn Bhd|2015-12-
5571|B5263|AP|0.00|3000|-44200| L|10/12/2015|2310|BS|BANK|Payment for Apartment Unit Ipoh Perak|Auxillary Berhad|2015-12-
5578|1138|AR|0.00|100000|-144200| L|10/12/2015|2310|BS|BANK|Payment for Computer Sets Office|Solution Sdn Bhd|2015-12-
5590|1141|AP|0.00|15900|-160100| L|1/1/2016|2310|BS|BANK|Payment for Proton Perdana 2.0L|Car Auto Sdn Bhd|2016-01-
5576|F555888|AP|0.00|127200|-287300| L|2/2/2016|2310|BS|BANK|Payment for Employees Permit and Visa|Organisasi Pengurusan Visa|2016-02-
5540|1140|AP|0.00|50000|-337300| L|20/10/2015|2310|BS|BANK|Receipt for Laptop Computer Sets|Man Construct Sdn Bhd|2015-10-
5556|A1001|AR|5300|0.00|-332000| L|20/10/2015|2310|BS|BANK|Receipt for Semiconductor Board-Export Japan to China|Cybernetics Pte
Ltd|2015-10-5558|A1002|AR|1000|0.00|-331000|
```

L|20/10/2015|2310|BS|BANK|Receipt for Interest income received|Allied Bank|2015-10-5560|A1003|AR|650|0.00|-330350|
 L|20/10/2015|2310|BS|BANK|Receipt for Laptop Computer Sets|Man Construct Sdn Bhd|2015-10-5568|A1007|AR|31800|0.00|-298550|
 L|20/10/2015|2310|BS|BANK|Receipt for Semiconductor Board-Export Japan to China|Cybernetics Pte Ltd|2015-10-5570|A1008|AR|30000|0.00|-268550|
 L|1/11/2015|2310|BS|BANK|Receipt for Lease of Apartment Unit Gopeng Perak|Federal Berhad|2015-11-5562|A1004|AR|3500|0.00|-265050|
 L|1/11/2015|2310|BS|BANK|Receipt for Doorgift for Opening Ceremony|Groupin Sdn Bhd|2015-11-5564|A1005|AR|1060|0.00|-263990|
 L|1/11/2015|2310|BS|BANK|Receipt for Semiconductor Chips-Export|Electronic Pte Ltd|2015-11-5566|A1006|AR|10000|0.00|-253990|
 L|1/1/2015|5410|BS|Trade Debtors|OPENING BALANCE||||0.00|0.00|20000|
 L|20/10/2015|5410|BS|Trade Debtors|Sale of Laptop Computer Sets| Man Construct Sdn Bhd|2015-10-5556|PSI1706-001|AR|5300|0.00|25300|
 L|20/10/2015|5410|BS|Trade Debtors|Receipt for Laptop Computer Sets|Man Construct Sdn Bhd|2015-10-5558|A1002|AR|0.00|5300|20000|
 L|20/10/2015|5410|BS|Trade Debtors|Sale of Semiconductor Board-Export Japan to China|Cybernetics Pte Ltd|2015-10-5558|A1002|AR|1000|0.00|21000|
 L|20/10/2015|5410|BS|Trade Debtors|Receipt for Semiconductor Board-Export Japan to China|Cybernetics Pte Ltd|2015-10-5558|A1002|AR|0.00|1000|20000| L|20/10/2015|5410|BS|Trade Debtors|Sale of Laptop Computer Sets|Man Construct Sdn Bhd|2015-10-5568|A1007|AR|31800|0.00|51800| L|20/10/2015|5410|BS|Trade Debtors|Receipt for Laptop Computer Sets|Man Construct Sdn Bhd|2015-10-5568|A1007|AR|0.00|31800|20000| L|20/10/2015|5410|BS|Trade Debtors|Sale of Semiconductor Board-Export Japan to China|Cybernetics Pte Ltd|2015-10-5570|A1007|AR|30000|0.00|50000| L|20/10/2015|5410|BS|Trade Debtors|Sale of Semiconductor Board-Export Japan to China|Cybernetics Pte Ltd|2015-10-5570|A1007|AR|0.00|30000|20000| L|1/11/2015|5410|BS|Trade Debtors|Sale of Doorgift for Opening Ceremony|Groupin Sdn Bhd|2015-11-5564|A1005|AR|1060|0.00|21060| L|1/11/2015|5410|BS|Trade Debtors|Receipt for Doorgift for Opening Ceremony|Groupin Sdn Bhd|2015-11-5564|A1005|AR|0.00|1060|20000| L|1/11/2015|5410|BS|Trade Debtors|Sale of Semiconductor Chips-Export|Electronic Pte Ltd|2015-11-5566|A1006|AR|10000|0.00|30000| L|1/11/2015|5410|BS|Trade Debtors|Receipt for Semiconductor Chips-Export|Electronic Pte Ltd|2015-11-5566|A1006|AR|0.00|10000|20000| L|20/10/2015|5410|BS|Trade Debtors|Interest income received|Allied Bank|2015-10-5560|A1003|AR|650|0.00|20650|
 L|20/10/2015|2310|BS|Trade Debtors|Receipt for Interest income received|Allied Bank|2015-10-5560|A1003|AR|0.00|650|20000|
 L|1/11/2015|2310|BS|Trade Debtors|Lease of Apartment Unit Gopeng Perak|Federal Berhad|2015-11-5562|A1004|AR|3500|0.00|23500|
 L|1/11/2015|2310|BS|Trade Debtors|Receipt for Lease of Apartment Unit Gopeng Perak|Federal Berhad|2015-11-5562|A1004|AR|0.00|3500|20000|
 L|1/1/2015|5410|BS|OTHER DEBTORS|OPENING BALANCE||||0.00|0.00|0.00|
 L|1/1/2015|5645|BS|GST - OUTPUT TAX |OPENING BALANCE||||0.00|0.00|-1000|
 L|20/10/2015|5645|BS|GST - OUTPUT TAX|Receipt for Laptop Computer Sets|Man Construct Sdn Bhd|2015-10-5556|A1001|AR|0.00|300|-1300|
 L|20/10/2015|5645|BS|GST - OUTPUT TAX|Receipt for Laptop ComAputer Sets|Man Construct Sdn Bhd|2015-10-5568|A1007|AR|0.00|1800|-3100|
 L|1/11/2015|5645|BS|GST - OUTPUT TAX|Receipt for Doorgift for Opening Ceremony|Groupin Sdn Bhd|2015-11-5564|A1005|AR|0.00|60.00|-3160|
 L|1/1/2015|5647|BS|GST - INPUT TAX|OPENING BALANCE||||0.00|0.00| 2000|
 L|10/11/2015|5647|BS|GST - INPUT TAX| Payment for Office Stationery |Azfar Group Berhad|2015-11-5572|135286|AP| 600 |0.00|2600|
 L|10/12/2015|5647|BS|GST - INPUT TAX| Payment for Computer Sets Office | Solution Sdn Bhd |2015-12-5569|A6666|AP| 600 |0.00|3200|
 L|10/12/2015|5647|BS|GST - INPUT TAX| Payment for Computer Sets Office | Solution Sdn Bhd |2015-12-5590|1141|AP| 900 |0.00|4100|
 L|1/1/2016|5647|BS|GST - INPUT TAX|Payment for Proton Perdana 2.0L|Car Auto Sdn Bhd|2016-01-5576|F555888|AP| 7200 |0.00|11300|
 L|1/1/2015|6501|PL|REVENUE - TRADE|OPENING BALANCE||||0.00|0.00|- 20000|
 L|20/10/2015|6501|PL|REVENUE - TRADE|Sale of Laptop Computer Sets|Man Construct Sdn Bhd|2015-10-5556|A1001|AR|0.00|5000|-25000|
 L|20/10/2015|6501|PL|REVENUE - TRADE|Sale of Semiconductor Board-Export Japan to China|Cybernetics Pte Ltd| 2015-10-5558|A1002|AP|0.00|1000|- 26000|
 L|20/10/2015|6501|PL|REVENUE - TRADE|Sale of Laptop Computer Sets|Man Construct Sdn Bhd|2015-10-5568|A1007|AR|0.00|30000|-56000|
 L|20/10/2015|6501|PL|REVENUE - TRADE|Sale of Semiconductor Board-Export Japan to China|Cybernetics Pte Ltd| 2015-10-5570|A1008|AR|0.00|30000|- 86000|

L|1/11/2015|6501|PL|REVENUE - TRADE|Sale of Doorgift for Opening Ceremony|Groupin Sdn Bhd|2015-11-5564|A1005|AR|0.00|1000|-87000| L|1/11/2015|6501|PL|REVENUE - TRADE|Sale of Semiconductor Chips-Export| Electronic Pte Ltd|2015-11-5566|A1006|AR|0.00|10000|-97000| L|1/1/2015|6502|PL|REVENUE - INTEREST|OPENING BALANCE|0.00|0.00| -1000|
L|20/10/2015|6502|PL|REVENUE - INTEREST|Interest income received|Allied Bank|2015-10-5560|A1004|AR|0.00|650|-1650|
L|1/1/2015|6502|PL|REVENUE - RENTAL|OPENING BALANCE|0.00|0.00| -2000|
L|1/11/2015|6502|PL|REVENUE - RENTAL|Lease of Apartment Unit Gopeng Perak|Federal Berhad|2015-11-5562|A1003|AR|0.00|3500|-5500|
L|1/1/2015|7601|PL|TRADING - PURCHASE|OPENING BALANCE|0.00|0.00|100000|
L| 20/10/2015|7601|PL|TRADING - PURCHASE| Payment for Semiconductor Board-Import China to Japan| Cybernatics Pte Ltd| 2015-10-5592|1142|AP|20000|0.00|120000|
L|10/11/2015|7601|PL|TRADING - PURCHASE| Payment for Office Stationery|Azfar Group Berhad| 2015-11-5572|135286|AP|10000|0.00|13000|
L|10/11/2015|7601|PL|TRADING - PURCHASE| Payment for Electronic Board|Retain Sdn Bhd| 2015-11-5574| 1134|AP|100000|0.00|230000|
L|10/12/2015|7601|PL|TRADING - PURCHASE| Payment for Computer Sets Office|Solution Sdn Bhd| 2015-12-5569| A6666|AP|10000|0.00|240000|
L|10/12/2015|7601|PL|TRADING - PURCHASE| Payment for Export Shipping Insurance|Simple Sdn Bhd| 2015-12-5571| B5263|AP|3000|0.00|243000|
L|10/12/2015|7601|PL|TRADING - PURCHASE| Payment for Apartment Unit Ipoh Perak|Auxillary Berhad| 2015-12-5578|AB009898|AP|100000|0.00|343000| L|10/12/2015|7601|PL|TRADING - PURCHASE| Payment for Computer Sets Office|Solution Sdn Bhd| 2015-12-5590|1141|AP|15000|0.00|358000| L|1/1/2016|7601|PL|TRADING - PURCHASE| Payment for Proton Perdana 2.0L|Car Auto Sdn Bhd| 2016-01-5576|F555888|AP|120000|0.00|478000| L|2/2/2016|7601|PL|TRADING - PURCHASE| Payment for Employees Permit and Visa|Organisasi Pengurusan Visa| 2016-02- 5540|1140|AP|50000|0.00|528000|
F|F2_CountPRecord|F3_SumPValueMYR|F4_SumPGSTValueMYR|F5_CountSRecord|F6_SumSValueMYR|F7_SumSGSTValueMYR|F8_CountLRecord|F9_SumLDebit|F10_SumLCredit|F11_SumLCloseBalance|
F|9|428000|9300|8|81150|2210|66|603920|603920|198000|

2. GST Audit File Specification of XML File Introduction

Extensible Markup Language (XML) is a markup language that defines a set of rules for encoding documents in a format that is both human-readable and machine-readable. The design objective of XML emphasize simplicity, generality and usability across the Internet. XML is a textual data format with strong support via Unicode for different human languages. Although the design of XML focuses on documents, it is widely used for the representation of arbitrary data structures such as those used for Audit File. In term of GST Audit File, the XML File must be design based on XML Schema Definition or XSD as prescribed as follows:

(a) XML Schema Definition (XSD) Specification

XML Schema Definition (XSD) is a recommendation of the World Wide Web Consortium (W3C) that specifies how to formally describe the elements in an Extensible Markup Language (XML) document. Like all XML schema languages, XSD can be used to express a set of rules to which an XML document must conform in order to be considered as "valid" according to that schema. It can be used by programmers to verify each part of item content in a document. However, unlike most other schema languages, XSD was also designed with the intent that determination of a document's validity would produce a collection of information adhering to specific data types such as Audit File. The XSD can be describe as in **XML Schema Definition**.

XML Schema Definition

***(Note: This XML Schema must be in filename extension of “.xsd”)**

```
<?xml version="1.0" encoding="UTF-8" ?>
<xs:schema xmlns:xs="http://www.w3.org/2001/XMLSchema">
  <!-- definition of types -->
  <xs:simpleType name="String3.Type">
    <xs:restriction base="xs:string">
      <xs:maxLength value="3" />
    </xs:restriction>
  </xs:simpleType>
  <xs:simpleType name="String12.Type">
    <xs:restriction base="xs:string">
      <xs:maxLength value="12" />
    </xs:restriction>
  </xs:simpleType>
  <xs:simpleType name="String16.Type">
    <xs:restriction base="xs:string">
      <xs:maxLength value="16" />
    </xs:restriction>
  </xs:simpleType>
  <xs:simpleType name="String20.Type">
    <xs:restriction base="xs:string">
      <xs:maxLength value="20" />
    </xs:restriction>
  </xs:simpleType>
  <xs:simpleType name="String50.Type">
    <xs:restriction base="xs:string">
      <xs:maxLength value="50" />
    </xs:restriction>
  </xs:simpleType>
  <xs:simpleType name="String100.Type">
    <xs:restriction base="xs:string">
      <xs:maxLength value="100" />
    </xs:restriction>
  </xs:simpleType>
  <xs:simpleType name="String250.Type">
    <xs:restriction base="xs:string">
      <xs:maxLength value="250" />
    </xs:restriction>
  </xs:simpleType>
  <xs:simpleType name="HundredBillionWith2Decimal.Type">
    <xs:restriction base="xs:decimal">
      <xs:maxInclusive value="99999999999.99" />
      <xs:minInclusive value="-99999999999.99" />
      <xs:fractionDigits value="2" />
    </xs:restriction>
  </xs:simpleType>
  <!-- definition of simple elements -->
  <xs:element name="CompanyName" type="String100.Type"/>
  <xs:element name="CompanyBRN" type="String16.Type"/>
  <xs:element name="CompanyGSTNo" type="String16.Type"/>
  <xs:element name="PeriodStart" type="xs:date" default="9999-12-31"/>
  <xs:element name="PeriodEnd" type="xs:date" default="9999-12-31"/>
  <xs:element name="GAFCreationDate" type="xs:date" default="9999-12-31"/>
</xs:schema>
```

```
<xs:element name="SoftwareVersion" type="String100.Type"/>
<xs:element name="GAFVersion" type="String12.Type"/>
<xs:element name="SupplierName" type="String100.Type"/>
<xs:element name="SupplierBRN" type="String16.Type"/>
<xs:element name="SupplierGSTNo" type="String16.Type"/>
<xs:element name="CustomerName" type="String100.Type"/>
<xs:element name="CustomerBRN" type="String16.Type"/>
<xs:element name="CustomerGSTNo" type="String16.Type"/>
<xs:element name="InvoiceDate" type="xs:date" default="9999-12-31"/>
<xs:element name="PostingDate" type="xs:date" default="9999-12-31"/>
<xs:element name="InvoiceNo" type="String50.Type"/>
<xs:element name="ImportK1Number" type="String50.Type"/>
<xs:element name="ExportK2Number" type="String50.Type"/>
<xs:element name="LineNo" type="xs:long"/>
<xs:element name="ProductDescription" type="String250.Type"/>
<xs:element name="PurchaseValueMYR" type="HundredBillionWith2Decimal.Type"/>
<xs:element name="SupplyValueMYR" type="HundredBillionWith2Decimal.Type"/>
<xs:element name="PurchaseGSTValueMYR" type="HundredBillionWith2Decimal.Type"/>
<xs:element name="SupplyGSTValueMYR" type="HundredBillionWith2Decimal.Type"/>
<xs:element name="TaxCode" type="String20.Type"/>
<xs:element name="Country" type="String50.Type"/>
<xs:element name="FCYCode" type="String3.Type" default="XXX"/>
<xs:element name="PurchaseValueFCY" type="HundredBillionWith2Decimal.Type"/>
<xs:element name="SupplyValueFCY" type="HundredBillionWith2Decimal.Type"/>
<xs:element name="PurchaseGSTValueFCY" type="HundredBillionWith2Decimal.Type"/>
<xs:element name="SupplyGSTValueFCY" type="HundredBillionWith2Decimal.Type"/>
<xs:element name="TransactionDate" type="xs:date" default="9999-12-31"/>
<xs:element name="AccountID" type="String20.Type"/>
<xs:element name="AccountType" type="String20.Type"/>
<xs:element name="AccountName" type="String100.Type"/>
<xs:element name="TransactionDescription" type="String250.Type"/>
<xs:element name="EntityName" type="String100.Type"/>
<xs:element name="TransactionID" type="String20.Type"/>
<xs:element name="SourceDocumentID" type="String50.Type"/>
<xs:element name="SourceType" type="String20.Type"/>
<xs:element name="Debit" type="HundredBillionWith2Decimal.Type"/>
<xs:element name="Credit" type="HundredBillionWith2Decimal.Type"/>
<xs:element name="RunningBalance" type="HundredBillionWith2Decimal.Type"/>
<!-- definition of attributes -->
<xs:attribute name="CountPurchaseRecord" use="required"/>
<xs:attribute name="SumPurchaseValueMYR" use="required"/>
<xs:attribute name="SumPurchaseGSTValueMYR" use="required"/>
<xs:attribute name="CountSupplyRecord" use="required"/>
<xs:attribute name="SumSupplyValueMYR" use="required"/>
<xs:attribute name="SumSupplyGSTValueMYR" use="required"/>
<xs:attribute name="CountLedgerRecord" use="required"/>
<xs:attribute name="SumLedgerDebit" use="required"/>
<xs:attribute name="SumLedgerCredit" use="required"/>
<xs:attribute name="SumLedgerClosingBalance" use="required"/>
<!-- definition of complex elements -->
<!-- for complex elements with restriction/length precision defined -->
<xs:element name="Company">
```

```

<xs:complexType
>
  <xs:sequence>
    <xs:element name="CompanyInformation">
      <xs:complexType>
        <xs:sequence>
          <xs:element ref="CompanyName" type="String100.Type"/>
          <xs:element ref="CompanyBRN" type="String16.Type"/>
          <xs:element ref="CompanyGSTNo" type="String16.Type"/>
          <xs:element ref="PeriodStart" type="xsd:date" default="9999-12-31"/>
          <xs:element ref="PeriodEnd" type="xsd:date" default="9999-12-31"/>
          <xs:element ref="GAFCCreateDate" type="xsd:date" default="9999-12-31"/>
          <xs:element ref="SoftwareVersion" type="String100.Type"/>
          <xs:element ref="GAFVersion" type="String12.Type" default="GAFv1.2"/>
        </xs:sequence>
      </xs:complexType>
    </xs:element>
    <xs:element name="PurchaseListing">
      <xs:complexType>
        <xs:sequence>
          <xs:element name="Purchase" maxOccurs="unbounded">
            <xs:complexType>
              <xs:sequence>
                <xs:element ref="SupplierName" type="String100.Type"/>
                <xs:element ref="SupplierBRN" type="String16.Type"/>
                <xs:element ref="SupplierGSTNo" type="String16.Type"/>
                <xs:element ref="InvoiceDate" type="xsd:date" default="9999-12-31"/>
                <xs:element ref="PostingDate" type="xsd:date" default="9999-12-31"/>
                <xs:element ref="InvoiceNo" type="String50.Type"/>
                <xs:element ref="ImportK1Number" type="String50.Type"/>
                <xs:element ref="LineNo" type="xs:long"/>
                <xs:element ref="ProductDescription" type="String250.Type"/>
              </xs:sequence>
            </xs:complexType>
          </xs:element>
          <xs:element name="PurchaseValueMYR" type="HundredBillionWith2Decimal.Type"/>
          <xs:element name="PurchaseGSTValueMYR" type="HundredBillionWith2Decimal.Type"/>
          <xs:element name="TaxCode" type="String20.Type"/>
          <xs:element name="FCYCode" type="String3.Type" default="XXX"/>
          <xs:element name="PurchaseValueFCY" type="HundredBillionWith2Decimal.Type"/>
          <xs:element name="PurchaseGSTValueFCY" type="HundredBillionWith2Decimal.Type"/>
        </xs:sequence>
      </xs:complexType>
    </xs:element>
    <xs:sequence>
      <xs:attribute ref="CountPurchaseRecord" use="required"/>
      <xs:attribute ref="SumPurchaseValueMYR" use="required"/>
      <xs:attribute ref="SumPurchaseGSTValueMYR" use="required"/>
    </xs:sequence>
  </xs:complexType>
</xs:element>
<xs:element name="SupplyListing">
  <xs:complexType>
    <xs:sequence>
      <xs:element name="Supply" maxOccurs="unbounded">
        <xs:complexType>
          <xs:sequence>

```

```

        <xs:element ref="CustomerName" type="String100.Type"/>
        <xs:element ref="CustomerBRN" type="String16.Type"/>
        <xs:element ref="CustomerGSTNo" type="String16.Type"/>
        <xs:element ref="InvoiceDate" type="xs:date" default="9999-12-31"/>
        <xs:element ref="InvoiceNo" type="String50.Type"/>
        <xs:element ref="ExportK2Number" type="String50.Type"/>
        <xs:element ref="LineNo" type="xs:long"/>
        <xs:element ref="ProductDescription" type="String250.Type"/>
        <xs:element ref="SupplyValueMYR" type="HundredBillionWith2Decimal.Type"/>
        <xs:element
ref="SupplyGSTValueMYR"
type="HundredBillionWith2Decimal.Type"/>
        <xs:element ref="TaxCode" type="String20.Type"/>
        <xs:element ref="Country" type="String50.Type"/>
        <xs:element ref="FCYCode" type="String3.Type" default="XXX"/>
        <xs:element ref="SupplyValueFCY" type="HundredBillionWith2Decimal.Type"/>
        <xs:element
ref="SupplyGSTValueFCY"
type="HundredBillionWith2Decimal.Type"/>
    </xs:sequence>
</xs:complexType>
</xs:element>
</xs:sequence>
<xs:attribute ref="CountSupplyRecord" use="required"/>
<xs:attribute ref="SumSupplyValueMYR" use="required"/>
<xs:attribute ref="SumSupplyGSTValueMYR" use="required"/>
</xs:complexType>
</xs:element>
<xs:element name="GeneralLedger">
<xs:complexType>
    <xs:sequence>
<xs:element name="LedgerEntry" maxOccurs="unbounded">
    <xs:complexType>
        <xs:sequence>
            <xs:element ref="TransactionDate" type="xs:date" default="9999-12-31"/>
            <xs:element ref="AccountID" type="String20.Type"/>
            <xs:element ref="AccountType" type="String20.Type"/>
            <xs:element ref="AccountName" type="String100.Type"/>
            <xs:element ref="TransactionDescription" type="String250.Type"/>
            <xs:element ref="EntityName" type="String100.Type"/>
            <xs:element ref="TransactionID" type="String20.Type"/>
            <xs:element ref="SourceDocumentID" type="String50.Type"/>
            <xs:element ref="SourceType" type="String20.Type"/>
            <xs:element ref="Debit" type="HundredBillionWith2Decimal.Type"/>
            <xs:element ref="Credit" type="HundredBillionWith2Decimal.Type"/>
            <xs:element ref="RunningBalance" type="HundredBillionWith2Decimal.Type"/>
        </xs:sequence>
    </xs:complexType>
</xs:element>
</xs:sequence>
<xs:attribute ref="CountLedgerRecord" use="required"/>
<xs:attribute ref="SumLedgerDebit" use="required"/>
<xs:attribute ref="SumLedgerCredit" use="required"/>
<xs:attribute ref="SumLedgerClosingBalance" use="required"/>

```

(b) XML File Specification

GAF in XML File format can be structured according to the same record elements in GST Audit File Specification of Bar-Delimited File. To generate GAF in XML File format, the XML document should be in well-formed such as properly indented and formatted based on the **(i) XML Schema Definition**. Thus, the GAF for XML File must in a format of XML File or filename extension (.xml), and a GST Audit File (GAF) version number 2.0.

There are several specifications for XML File as follows:

- (i) XML documents must have a root element.
- (ii) XML documents contain closing tag by an entity references.
- (iii) XML attribute values must be quoted.
- (iv) XML tags are case sensitive.
- (v) XML elements must be properly nested.
- (vi) Contain an entity references: 5 predefined entity references in XML document

>	>	greater than
<	<	less than
&	&	ampersand
'	'	apostrophe
"	"	quotation mark

(i) Record Types

The XML File is made up of closing tag by an entity references that each correspond to a record type, there are five record types:

Record Type	Meaning
<xs:element name="CompanyInformation">	Company Information
<xs:element name="PurchaseListing">	Purchase Listing
<xs:element name="SupplyListing">	Supply Listing
<xs:element name="GeneralLedger">	General Ledger
<!-- definition of attributes -->	Footer

(ii) Data Types

The transactions data for XML file that made up of an entity references must be formatted with a data types as stated below:

Data Type	Description	Example
type="HundredBillionWith2Decimal.Type"	Currency	123.45
type="xs:long"	Numeric	123
type="String50.Type"	Alphanumeric	12345678A
type="xs:date" default="9999-12-31"	Date	9999-12-31 or yyyy-MM-dd

(iii) Example of GAF (XML File)

***(Note: This XML File must be in filename extension of ".xml")**

```
<?xml version="1.0" encoding="UTF-8" standalone="yes"?>
<Company>
  <CompanyInfo>
    <CompanyName>XYZ SDN BHD</CompanyName>
    <CompanyBRN>654321-V</CompanyBRN>
    <CompanyGSTNo>000123456789</CompanyGSTNo>
    <PeriodStart>2015-12-01</PeriodStart>
    <PeriodEnd>2016-12-31</PeriodEnd>
    <GAFCreationDate>2014-12-18</GAFCreationDate>
    <SoftwareVersion>XYB Accountsoft v2.0</SoftwareVersion>
    <GAFVersion>GAFv2.0</GAFVersion>
  </CompanyInfo>
</Company>
```

```
<Purchase SumPurchaseValueMYR ="428000.00" SumPurchaseGSTValueMYR
="9300.00"
CountPurchaseRecord ="9">
  <PurchaseLines>
    <SupplierName>Solution Sdn Bhd</SupplierName>
    <SupplierBRN>A123456</SupplierBRN>
    <SupplierGSTNo>000123456789</SupplierGSTNo>
    <InvoiceDate>2015-11-01</InvoiceDate>
    <PostingDate>2015-11-01</PostingDate>
    <InvoiceNo>S000186</InvoiceNo>
    <LineNo>1</LineNo>
    <ProductDescription>Computer Sets Office</ProductDescription>
    <PurchaseValueMYR>10000</PurchaseValueMYR >
    <PurchaseGSTValueMYR>600</PurchaseGSTValueMYR>
    <TaxCode>TX</TaxCode>
    <FCYCode>XXX</FCYCode>
    <PurchaseValueFCY>0</PurchaseValueFCY>
    <PurchaseGSTValueFCY>0</PurchaseGSTValueFCY>
  </PurchaseLines>
  <PurchaseLines>
    <SupplierName>Simple Sdn Bhd</SupplierName>
    <SupplierBRN>W123456</SupplierBRN>
    <SupplierGSTNo>000234567890</SupplierGSTNo>
    <InvoiceDate>2015-11-10</InvoiceDate>
    <PostingDate>2015-11-01</PostingDate>
    <InvoiceNo>B5263</InvoiceNo>
    <LineNo>1</LineNo>
    <ProductDescription>Export Shipping Insurance</ProductDescription>
    <PurchaseValueMYR>3000</PurchaseValueMYR>
    <PurchaseGSTValueMYR >0</PurchaseGSTValueMYR >
    <TaxCode>ZP</TaxCode>
    <FCYCode>XXX</FCYCode>
    <PurchaseValueFCY>0</PurchaseValueFCY>
    <PurchaseGSTValueFCY>0</PurchaseGSTValueFCY>
  </PurchaseLines>
  <PurchaseLines>
    <SupplierName>Azfar Group Berhad</SupplierName>
    <SupplierBRN>N0123645</SupplierBRN>
    <SupplierGSTNo>000812365558</SupplierGSTNo>
    <InvoiceDate>2015-11-10</InvoiceDate>
    <PostingDate>2015-11-01</PostingDate>
    <InvoiceNo>135286</InvoiceNo>
    <ImportK1Number>W00124579995</ImportK1Number>
    <LineNo>1</LineNo>
    <ProductDescription>Office Stationery</ProductDescription>
    <PurchaseValueMYR>10000</PurchaseValueMYR>
    <PurchaseGSTValueMYR>600</PurchaseGSTValueMYR>
    <TaxCode>IM</TaxCode>
    <FCYCode>USD</FCYCode>
    <PurchaseValueFCY>3000</PurchaseValueFCY>
    <PurchaseGSTValueFCY>180</PurchaseGSTValueFCY>
  </PurchaseLines>
  <PurchaseLines>
    <SupplierName>Retain Sdn Bhd</SupplierName>
    <SupplierBRN>P004567</SupplierBRN>
    <SupplierGSTNo>000987456321</SupplierGSTNo>
    <InvoiceDate>2015-11-10</InvoiceDate>
    <PostingDate>2015-11-01</PostingDate>
    <InvoiceNo>1134</InvoiceNo>
    <ImportK1Number>WS0122554778</ImportK1Number>
    <LineNo>1</LineNo>
    <ProductDescription>Electronic Board</ProductDescription>
    <PurchaseValueMYR>100000</PurchaseValueMYR>
    <PurchaseGSTValueMYR>0</PurchaseGSTValueMYR>
    <TaxCode>IS</TaxCode>
    <FCYCode>USD</FCYCode>
    <PurchaseValueFCY>7000</PurchaseValueFCY>
    <PurchaseGSTValueFCY>0</PurchaseGSTValueFCY>
  </PurchaseLines>
</PurchaseLines>
```

```
<SupplierName>Car Auto Sdn Bhd</SupplierName>
<SupplierBRN>Q123456</SupplierBRN>
<SupplierGSTNo>000234567891</SupplierGSTNo>
<InvoiceDate>2015-11-10</InvoiceDate>
<PostingDate>2015-11-01</PostingDate>
<InvoiceNo>F555888</InvoiceNo>
<LineNo>1</LineNo>
<ProductDescription>Proton Perdana 2.0L</ProductDescription>
<PurchaseValueMYR>120000</PurchaseValueMYR>
<PurchaseGSTValueMYR>7200</PurchaseGSTValueMYR>
<TaxCode>BL</TaxCode>
<FCYCode>XXX</FCYCode>
<PurchaseValueFCY>0</PurchaseValueFCY>
<PurchaseGSTValueFCY>0</PurchaseGSTValueFCY>
</PurchaseLines>
<PurchaseLines>
  <SupplierName>Auxillary Berhad</SupplierName>
  <SupplierBRN>W009876</SupplierBRN>
  <SupplierGSTNo>000185247963</SupplierGSTNo>
  <InvoiceDate>2015-11-10</InvoiceDate>
  <PostingDate>2015-11-01</PostingDate>
  <InvoiceNo>AB009898</InvoiceNo>
  <LineNo>1</LineNo>
  <ProductDescription>Apartment Unit Ipoh Perak</ProductDescription>
  <PurchaseValueMYR>100000</PurchaseValueMYR>
  <PurchaseGSTValueMYR>0</PurchaseGSTValueMYR>
  <TaxCode>EP</TaxCode>
  <FCYCode>XXX</FCYCode>
  <PurchaseValueFCY>0</PurchaseValueFCY>
  <PurchaseGSTValueFCY>0</PurchaseGSTValueFCY>
</PurchaseLines>
<PurchaseLines>
  <SupplierName>Organisasi Pengurusan Visa</SupplierName>
  <SupplierBRN>K0001234</SupplierBRN>
  <InvoiceDate>2015-11-10</InvoiceDate>
  <PostingDate>2015-11-01</PostingDate>
  <InvoiceNo>68675657</InvoiceNo>
  <LineNo>1</LineNo>
  <ProductDescription>Employees Permit and Visa</ProductDescription>
  <PurchaseValueMYR>50000</PurchaseValueMYR>
  <PurchaseGSTValueMYR>0</PurchaseGSTValueMYR>
  <TaxCode>OP</TaxCode>
  <FCYCode>XXX</FCYCode>
  <PurchaseValueFCY>0</PurchaseValueFCY>
  <PurchaseGSTValueFCY>0</PurchaseGSTValueFCY>
</PurchaseLines>
<PurchaseLines>
  <SupplierName>Solution Sdn Bhd</SupplierName>
  <SupplierBRN>A123456</SupplierBRN>
  <SupplierGSTNo>000123456789</SupplierGSTNo>
  <InvoiceDate>2015-11-01</InvoiceDate>
  <PostingDate>2015-11-01</PostingDate>
  <InvoiceNo>S000188</InvoiceNo>
  <LineNo>1</LineNo>
  <ProductDescription>Computer Sets Office</ProductDescription>
  <PurchaseValueMYR>15000</PurchaseValueMYR>
  <PurchaseGSTValueMYR>900</PurchaseGSTValueMYR>
  <TaxCode>TX</TaxCode>
  <FCYCode>XXX</FCYCode>
  <PurchaseValueFCY>0</PurchaseValueFCY>
  <PurchaseGSTValueFCY>0</PurchaseGSTValueFCY>
</PurchaseLines>
<PurchaseLines>
  <SupplierName>Cybernetics Pte Ltd</SupplierName>
  <InvoiceDate>2015-10-20</InvoiceDate>
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(c) Constraints/Conditions

The XML File should only have one company element. If multiple companies need to submit audit information they should be done in separate web requests on separate files.

AMENDMENTS

No.	Date	Heading / Sub – heading / Paragraph	Description
1.	17/02/2017	Frequently Asked Questions	1. Question 7 (Reword) 2. Question 8 (Reword) 3. Question 10 (Reword) 4. Question 11: (a) Revised on Description of Purchase Tax Code: (i) TX-ER (Removed), (ii) IM-CG (Removed), (iii) IM-RE (Removed). (b) Revised on Description of Supply Tax Code: (i) OS-ER (Removed), (ii) OS-OV (Removed), (iii) OS-TXM (New tax code), (iv) NTX (New tax code). 5. Question 18 (Reword) 6. Question 19 (Reword) 7. Question 20 (Reword)
2.	17/02/2017	APPENDIX 3 - Recommended GST Tax Code Listings for Purchase and Supply	1. Recommended GST Tax Code listings for Purchase. GST Tax Code for Purchase: (i) TX-ES (Reword), (ii) GP (Reword), (iii) NR (Reword). 2. Recommended GST Tax Code listings for Revised on Description of Supply Tax Code: (i) ZDA (New mapping to Field 11 of GST-03 return), (ii) GS (Removed mapping to Field 13 of GST-03 return), (iii) OS (Reword), (iv) GS (Reword).
3.	17/02/2017	APPENDIX 4 - Mapping Of GST Tax Codes with GST-03 Return	1. Mapping of GST Tax Code for Purchase (i) AJP (Revised). 2. Mapping of GST Tax Code for Supply (i) ZDA (New mapping to Field 11 of GST-03 return), (ii) AJS (Revised).

4.	17/02/2017	APPENDIX 5 - Guide on Partial Exemption Module for Accounting Software	1. Apportionment (a) Standard Method of Apportionment (IRR Formula) (i) METHOD 1 (New method) - Revised Formula - Revised Note (ii) METHOD 2 (New method) - Revised Formula - Revised Note 2. De Minimis Rule (e) De Minimis Rule - Revised formula - Revised Note
5.	05/02/2018	FAQ Answer No. 1	Reword
6.	05/02/2018	FAQ Answer No. 11	Move to Appendix 3
7.	05/02/2018	Appendix 2, Field 15	update
8.	05/02/2018	Appendix 3	update
9.	05/02/2018	Appendix 4,	update
10.	05/02/2018	Appendix 6,	update