GST COMPLIANCE REPORT

on

Campus Nexus Student System

Assessment and Recommendations

14th November 2017

PREPARED BY:-

PREPARED FOR:-

Table of Contents

INTRODUCTION

Swinburne University of Technology Sarawak Campus (SU) intends to make its newly implemented student management information system, called Campus Nexus Student System, fully compliant to Goods and Services Tax (GST) requirements. To this end, SU engaged the services of Salihin IT Curation Sdn Bhd (SALIHIN) (formerly known as Salihin GST Services Sdn Bhd) to assess the system and propose recommendations for GST compliance.

The objectives of this report are to provide the results of the assessment and recommendations for GST compliance in accordance with the GST Act 2014, GST Regulations and Guide on Accounting Software Enhancement towards GST Compliance revised as at 02 March 2017. It details the description of the GST components, interface enhancements and explains new functionalities and capabilities of the system.

**** The system shall be Malaysia Goods and Services Tax (GST) compliant. The vendor must supply system verified and approved by the Royal Malaysian Customs Department and be listed under the "List of Accounting Software and Point of Sales (P.O.S) vendors has received advised and met the standard for GST requirement".**

SETUP

Setup

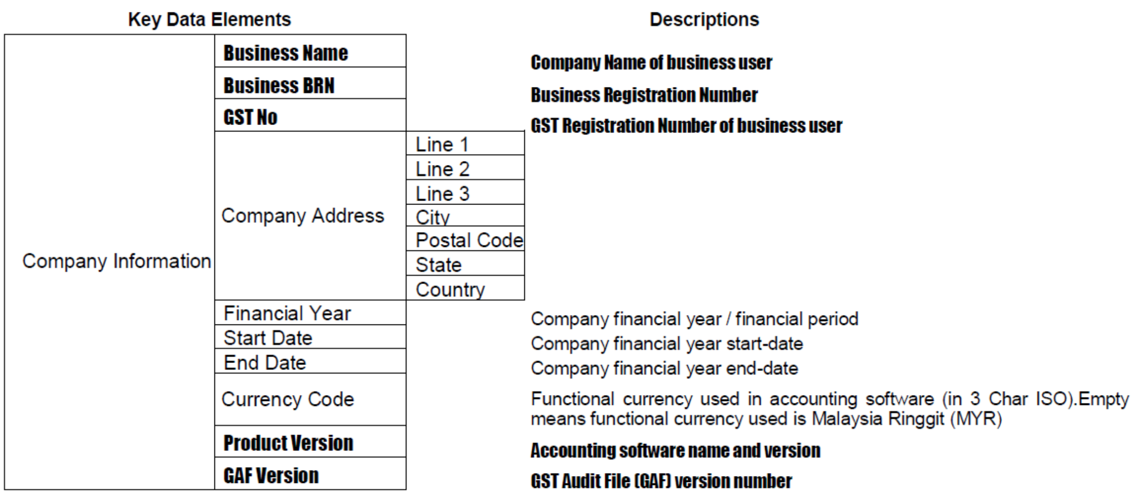
There should be five major setups in the system.

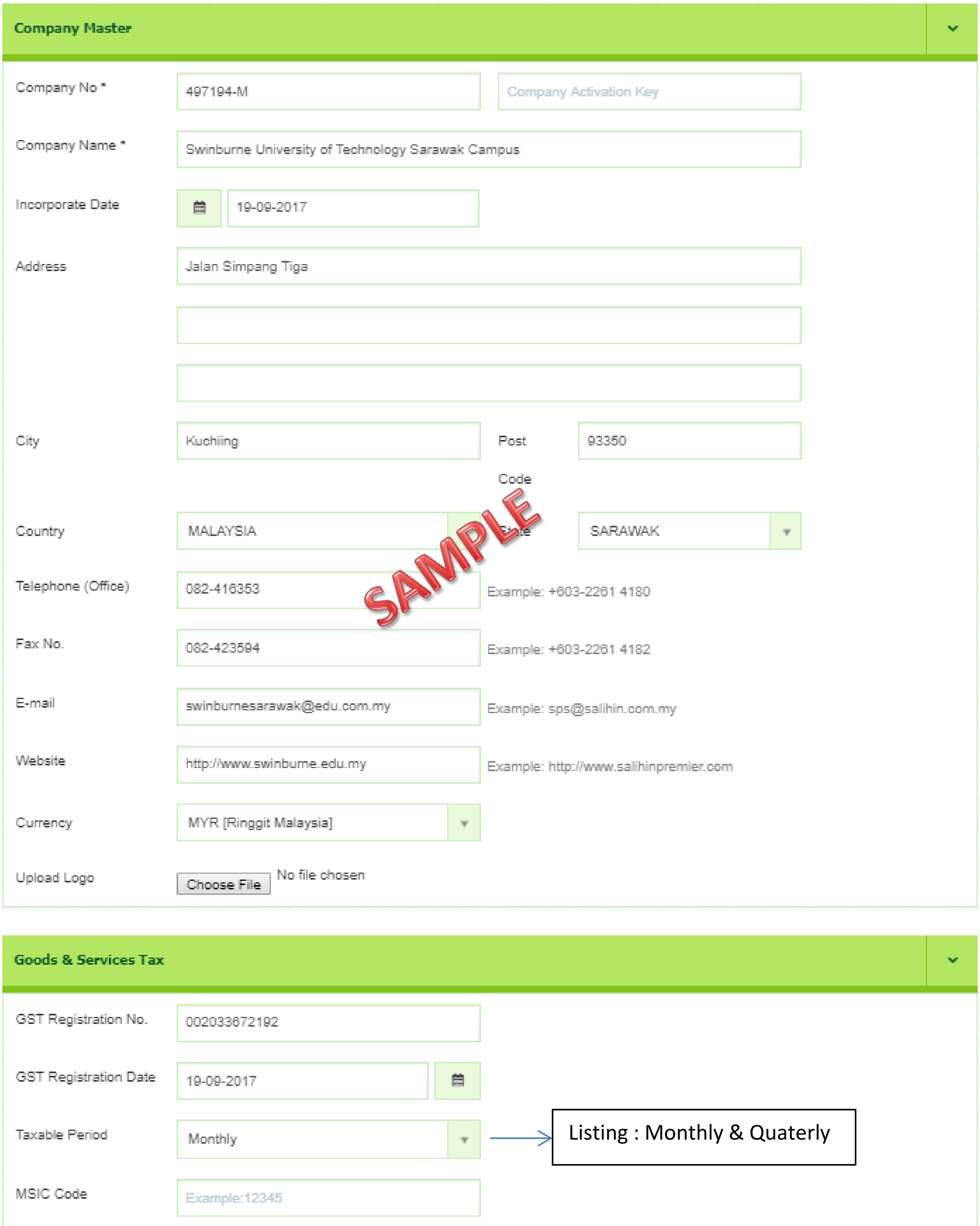
1.0 Company Setup

1.1 Company Information

Key Data Elements	Description
Business Name**	Company Name of business user 1. Line 1 2. Line 2
Business BRN**	Business Registration Number
GST No**	GST Registration Number of business user
Company Address**	1. Line 1 2. Line 2 3. Line 3 4. City 5. Postal Code 6. State 7. Country
Telephone No**	Company contact no.
Fax No**	Company fax no.
Website**	Company website
Upload Logo**	Company Logo
Financial Year	2018
Start Date	1/1/2018
End Date	31/12/2018
Currency Code	Functional currency used in accounting software (in 3 Char ISO). Empty means functional currency used in Malaysia Ringgit (MYR)
Product Version	Accounting software name and version
GAF Version	GST Audit File (GAF) version number

** Must appear on tax invoice/debit note/credit note.





Company Master

Company No *	497194-M / Company Activation Key
Company Name *	Swinburne University of Technology Sarawak Campus
Incorporate Date	19-09-2017
Address	Jalan Simpang Tiga
City	Kuchiing
Post Code	93350
Country	MALAYSIA
State	SARAWAK
Telephone (Office)	082-416353 (Example: +603-2261 4180)
Fax No.	082-423594 (Example: +603-2261 4182)
E-mail	swinburnesarawak@edu.com.my (Example: sps@salihin.com.my)
Website	http://www.swinburne.edu.my (Example: http://www.salihinpremier.com)
Currency	MYR [Ringgit Malaysia]
Upload Logo	Choose File No file chosen

SAMPLE

Goods & Services Tax

GST Registration No.	002033672192
GST Registration Date	19-09-2017
Taxable Period	Monthly
MSIC Code	Example:12345

Listing : Monthly & Quaterly

Example of Company Setup screen.

2.0 GST Setup

2.1 GST Tax Code Table

Key Data Elements			**Description**
TaxCodeTable	TaxCodeDetails	Tax Code	Tax code for lookup in tables
		Tax Percentage	Tax percentage
		Description	Description of tax code
		GST Code	Official Tax code listed by the Royal Malaysian Customs Department (RMCD)

2.2 Example GST Tax Code used by Swinburne

Tax Code	**Tax Rate**	**Description**	**Link to Chart of Account**
SR	6%	Standard-rated supplies with GST charged.	GST Output Tax Ledger
DS	6%	Deemed supplies under GST legislations	GST Output Tax Ledger
ZRL	0%	Local supply of goods or services which are subject to zero rated supplies.	-
OS	0%	Out-of-scope supplies under GST legislations.	-
ES	0%	Exempt supplies under GST legislations.	-
NS	0%	Matters to be treated as neither a supply of goods nor a supply of services, and no GST chargeable.	-
NP	0%	Matters to be treated as neither a purchase of goods nor a purchase of services, and no GST incurred.	-
AJS	6%	Any adjustment made to Output Tax (e.g., Bad Debt Recovered, & other output tax adjustments)	GST Output Tax Ledger

** Tax rate must be editable and the system should allow user to add new GST tax code


Tax Table Master List

Show 10 entries Search

#	Code	Name	Tax Type	Tax(%)	Tax Class	Tax Group	Description	Link Account ID	Status	Action
1	TX-CG	CAPITAL GOODS ACQUIRED	STANDARD RATED ACQUISITION	6%	GST	PURCHASE/INPUT	CAPITAL GOODS ACQUIRED	260010000 [GST Input Tax]	Active	
2	SR	STANDARD RATED SUPPLIES WITH GST CHARGED	STANDARD RATED SUPPLIES	6%	GST	SALES/OUTPUT	STANDARD RATED SUPPLIES WITH GST CHARGED	330010000 [GST Output Tax]	Active	
3	DS	DEEMED SUPPLIES	STANDARD RATED SUPPLIES	6%	GST	SALES/OUTPUT	DEEMED SUPPLIES	330010000 [GST Output Tax]	Active	
4	ZRL	ZERO RATED SUPPLIES-LOCAL	ZERO RATED SUPPLIES	0%	GST	SALES/OUTPUT	ZERO RATED SUPPLIES-LOCAL	[]	Active	
5	ZRE	EXPORTED GOOD SUPPLIES	EXPORTED GOOD SUPPLIES	0%	GST	SALES/OUTPUT	EXPORTED GOOD SUPPLIES	[]	Active	
6	ES43	INCIDENTAL EXEMPT SUPPLIES	EXEMPT SUPPLIES	0%	GST	SALES/OUTPUT	INCIDENTAL EXEMPT SUPPLIES	[]	Active	
7	ES	EXEMPT SUPPLIES UNDER GST	EXEMPT SUPPLIES	0%	GST	SALES/OUTPUT	EXEMPT SUPPLIES UNDER GST	[]	Active	
8	OS	OUT-OF-SCOPE SUPPLIES	OUT OF SCOPE	0%	GST	SALES/OUTPUT	OUT-OF-SCOPE SUPPLIES	[]	Active	
9	RS	RELIEF SUPPLIES UNDER GST	RELIEF SUPPLIES	0%	GST	SALES/OUTPUT	RELIEF SUPPLIES UNDER GST	[]	Active	
10	GS	DISREGARDED SUPPLIES	DISREGARDED SUPPLIES	0%	GST	SALES/OUTPUT	DISREGARDED SUPPLIES	[]	Active	

Showing 1 to 10 of 35 entries

First Previous 1 2 3 4 Next Last

SAMPLE

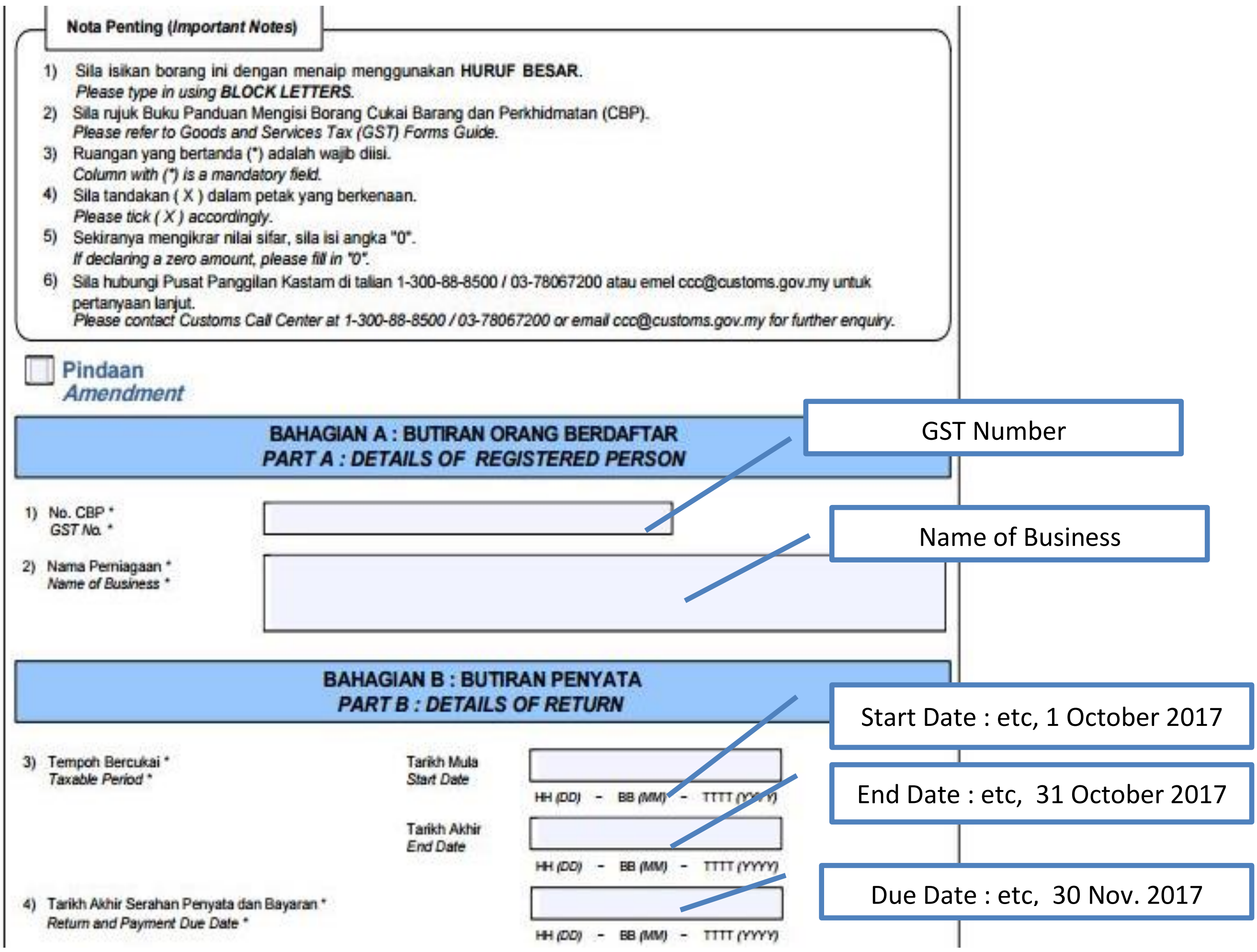
Example of GST Code List screen.

3.0 Mapping of GST Tax Codes with GST-03 Return

This section provides a mapping between GST tax codes 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.

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
ZRL	0%	Field 10: Total Value of Zero-rated Supplies	10
OS	0%	-	-
ES	0%	Field 12 : Total Value of Exempt Supplies	12
NS	0%	-	-
AJL	6%	i) Bad Debt Recoverd adjustment (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 month (AP)	5b
		iii) Other output tax adjustments Field 5b : (GST Payable amount only)	5b

3.1 Example GST-03 Return


Nota Penting (*Important Notes*)

1) Sila isikan borang ini dengan menaip menggunakan **HURUF BESAR**.
*Please type in using **BLOCK LETTERS**.*
2) Sila rujuk Buku Panduan Mengisi Borang Cukai Barang dan Perkhidmatan (CBP).
Please refer to Goods and Services Tax (GST) Forms Guide.
3) Ruangan yang bertanda (*) adalah wajib diisi.
Column with (*) is a mandatory field.
4) Sila tandakan (X) dalam petak yang berkenaan.
Please tick (X) accordingly.
5) Sekiranya mengikrar nilai sifar, sila isi angka "0".
If declaring a zero amount, please fill in "0".
6) Sila hubungi Pusat Panggilan Kastam di talian 1-300-88-8500 / 03-78067200 atau emel ccc@customs.gov.my untuk pertanyaan lanjut.
Please contact Customs Call Center at 1-300-88-8500 / 03-78067200 or email ccc@customs.gov.my for further enquiry.

Pindaan
Amendment

BAHAGIAN A : BUTIRAN ORANG BERDAFTAR
PART A : DETAILS OF REGISTERED PERSON

1) No. CBP * *GST No. **
2) Nama Perniagaan * *Name of Business **

BAHAGIAN B : BUTIRAN PENYATA
PART B : DETAILS OF RETURN

3) Tempoh Bercukai * *Taxable Period **
Tarikh Mula *Start Date* HH (DD) - BB (MM) - TTTT (YYYY)
Tarikh Akhir *End Date* HH (DD) - BB (MM) - TTTT (YYYY)
4) Tarikh Akhir Serahan Penyata dan Bayaran * *Return and Payment Due Date ** HH (DD) - BB (MM) - TTTT (YYYY)

5) Cukai Output
Output Tax

Amaun *(Amount)*

a) Jumlah Nilai Pembekalan Berkadar Standard *
Total Value of Standard Rated Supply * RM

SR, DS

b) Jumlah Cukai Output (Termasuk Nilai Cukai ke atas Hutang Lapuk Dibayar Balik dan Pelarasan lain) *
Total Output Tax (Inclusive of Tax Value on Bad Debt Recovered & other Adjustments) * RM

SR, DS, AJS

GST-03 | 1 / 3

155

P.U. (A) 190

No. CBP *
*GST No.**

6) Cukai Input / Input Tax

Amaun (Am

TX, TX-CG IM, TX-ES,TX-IES,TX-RE

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

TX, TX-CG, IM, TX-ES ,TX-IES, TX-RE, AJP

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

7) Amaun CBP Kena Dibayar (Butiran 5b - Butiran 6b) *
GST Amount Payable (Item 5b - Item 6b) * RM

5b – 6b (Payable)

ATAU / *OR*

8) Amaun CBP Boleh Dituntut (Butiran 6b - Butiran 5b) *
GST Amount Claimable (Item 6b - Item 5b) * RM

6b – 5b (Claimable)

9) Adakah anda memilih untuk membawa ke hadapan pembayaran balik CBP?
Do you choose to carry forward refund for GST?

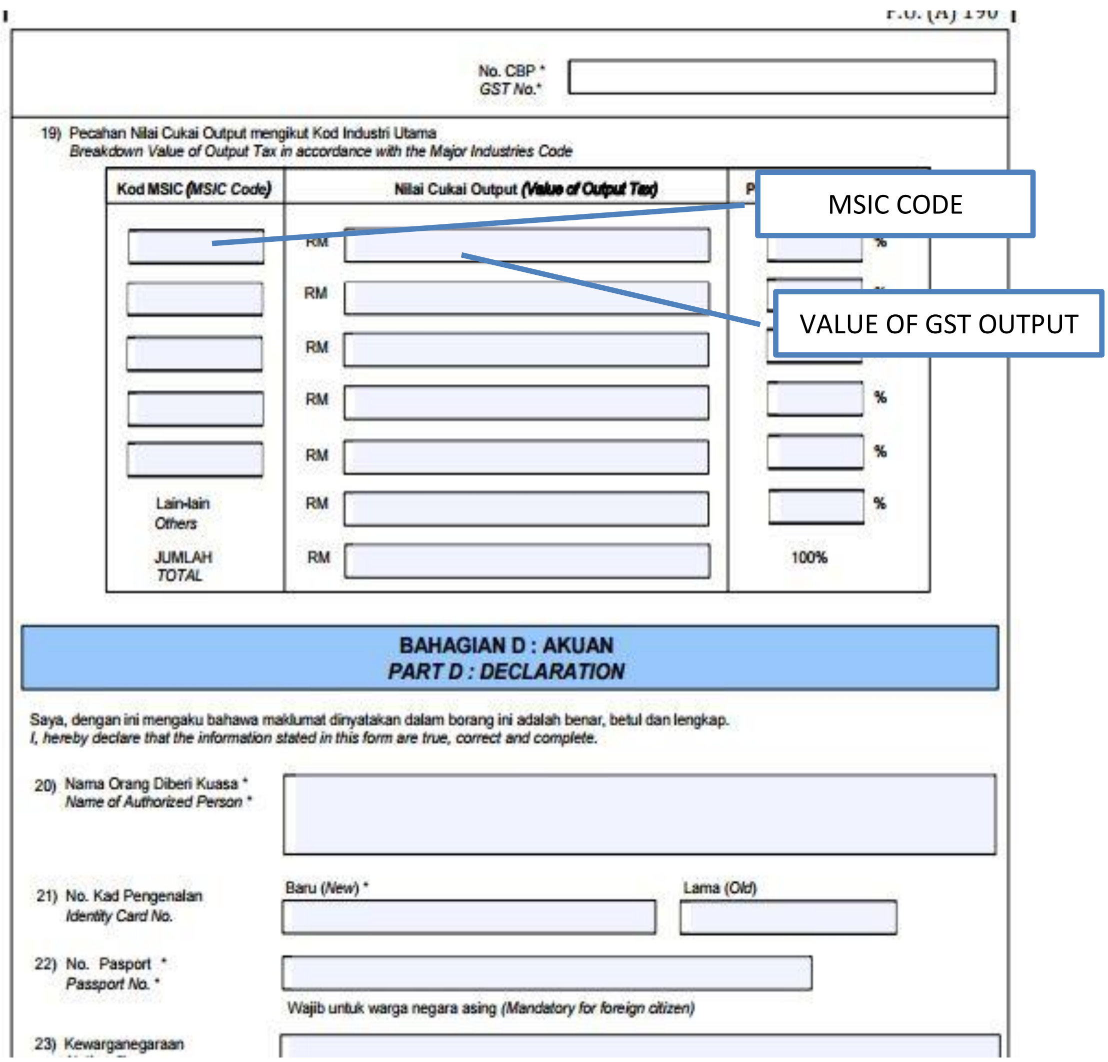
☐ Ya / *Yes* ☐ Tidak / *No*

BAHAGIAN C : MAKLUMAT TAMBAHAN
PART C : ADDITIONAL INFORMATION

		Amaun *(Amount)*	
10) Jumlah Nilai Pembekalan Tempatan Berkadar Sifar * *Total Value of Local Zero-Rated Supplies* *	RM		ZRL
11) Jumlah Nilai Pembekalan Eksport * *Total Value of Export Supplies* *	RM		ZDA, ZRE
12) Jumlah Nilai Pembekalan Dikecualikan * *Total Value of Exempt Supplies* *	RM		ES, IES
13) Jumlah Nilai Pembekalan Diberi Pelepasan CBP * *Total Value of Supplies Granted GST Relief* *	RM		RS
14) Jumlah Nilai Pengimportan Barang Dibawah Skim Pedagang Diluluskan * *Total Value of Goods Imported Under Approved Trader Scheme* *	RM		IS
15) Jumlah Nilai CBP Import Digantung dibawah butiran 14 * *Total Value of GST Suspended under item 14* *	RM		6% OF ITEM 14
16) Jumlah Nilai Perolehan Harta Modal * *Total Value of Capital Goods Acquired* *	RM		TX-CG
17) Jumlah Nilai Pelepasan Hutang Lapuk Termasuk Cukai * *Total Value of Bad Debt Relief Inclusive Tax* *	RM		AJP
18) Jumlah Nilai Hutang Lapuk Dibayar Balik Termasuk Cukai * *Total Value of Bad Debt Recovered Inclusive Tax* *	RM		AJS

GST-03 | 2 / 3

156


P.U. (A) 190

No. CBP *
GST No.*

19) Pecahan Nilai Cukai Output mengikut Kod Industri Utama
Breakdown Value of Output Tax in accordance with the Major Industries Code

Kod MSIC (*MSIC Code*)	Nilai Cukai Output (*Value of Output Tax*)	P
	RM	%
	RM	%
	RM	%
	RM	%
	RM	%
Lain-lain *Others*	RM	%
JUMLAH *TOTAL*	RM	100%

BAHAGIAN D : AKUAN
PART D : DECLARATION

Saya, dengan ini mengaku bahawa maklumat dinyatakan dalam borang ini adalah benar, betul dan lengkap.
I, hereby declare that the information stated in this form are true, correct and complete.

20) Nama Orang Diberi Kuasa *
Name of Authorized Person *

21) No. Kad Pengenalan
Identity Card No.
Baru (*New*) *
Lama (*Old*)

22) No. Pasport *
Passport No. *
Wajib untuk warga negara asing (*Mandatory for foreign citizen*)

23) Kewarganegaraan

3.2 File Format Definition for Taxpayer Access Point (TAP) File

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). The system should be abled to attach the TAP Return File into Taxpayer Access Point (TAP) website portal.

3.2.1 TAP File Format Specification in Text File Format

```
c1|c2|c3|c4|b5|c6|c7|c8|c9|c10|c11|c12|c13|i14|c15|i16|c17|i18|c19|i20|c21|i22|c23|c24
```

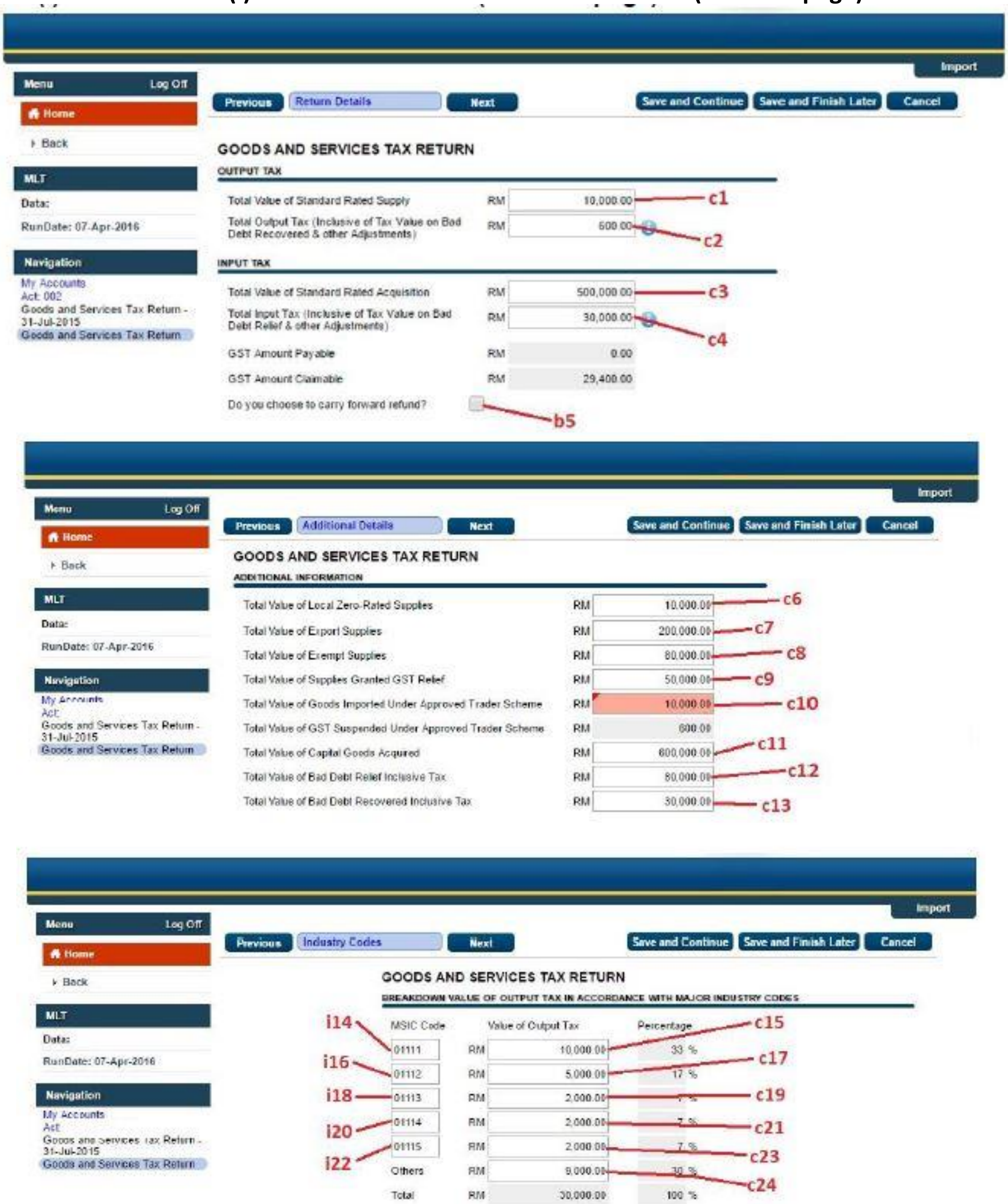
Record Type	Description
c	fields must be **currency**
i	fields must be **integers**
b	fields should be **booleans (0 false, 1 true)**

3.2.2 Format Specifications

C1 – Standard Rated Supply	C13 – Bad Debt Recovered
C2 – Output Tax	I14 – MSIC1
C3 – Standard Rated Acquisition	C15 – MSIC1 Value
C4 – Input Tax	I16 – MSIC2
B5 – Carry Forward	C17 – MSIC2 Value
C6 – Local Supplies	I18 –MSIC3
C7 – Export Supplies	C19 – MSIC3 Value
C8 – Exempt Supplies	I20 – MSIC4
C9 – Supplies GST Relief	C21 – MSIC4 Value
C10 – Goods Imported Under ATS	I22 – MSIC 5
C11 – Capital Goods Acquired	C23 – MSIC 5 Value
C12 – Bad Debt Relief	C24 – Others Value

3.2.3 TAP File Example

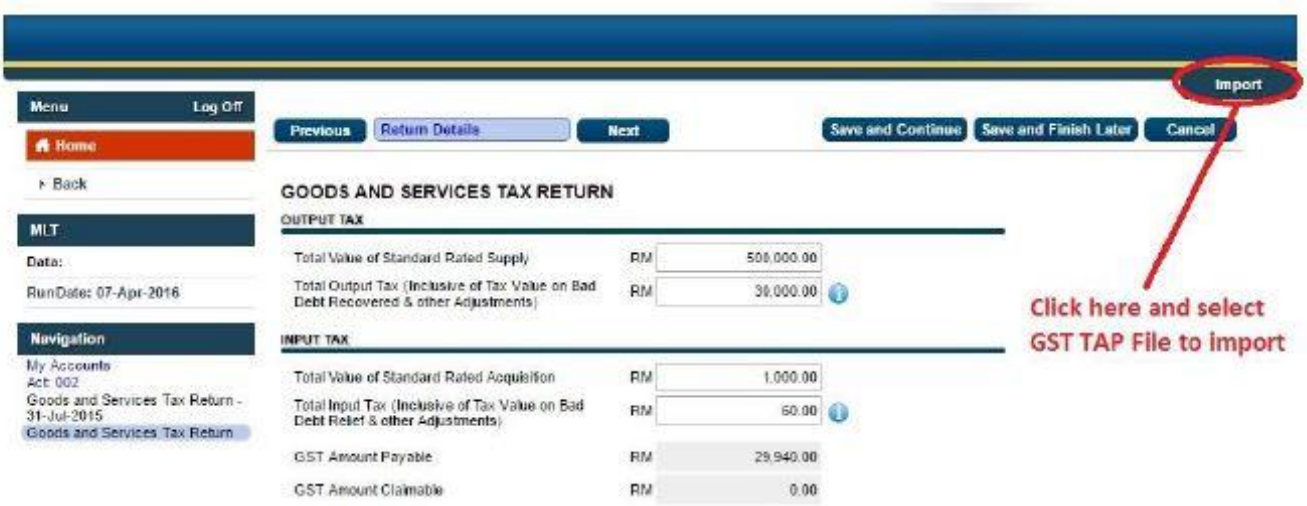
(i) Screenshot of the TAP File Format (TAP Webpage)



(ii) Example of thr 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|80000.00|30000.00|01111|10000.00|01112|5000.00|01113|2000.00|01114|2000.00|01115|2000.00|9000.00
```

3.2.4 Screenshot on importing the TAP File



4.0 Accounts Code Setup

4.1 Accounts Code Information

Key Data Elements	**Description**
Accounts Code	Accounts code for lookup in table
Accounts Name	Chart of Account name
Item	Description of accounts code

5.0 Department Code Setup

5.1 Department Code Information

Key Data Elements	**Description**
Department Code	Department code for lookup in table
Item	Description of Department code

6.0 Project Code Setup

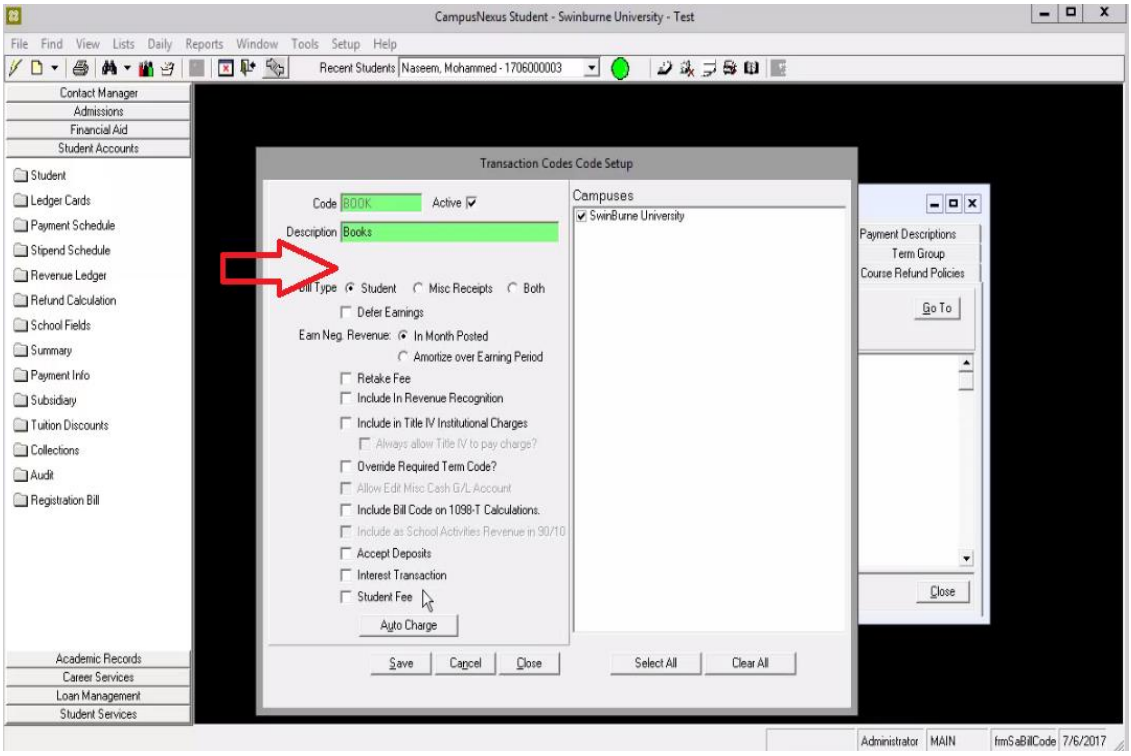
6.1 Project Code Information

Key Data Elements	**Description**
Project Code	Project code for lookup in table
Item	Description of Project code

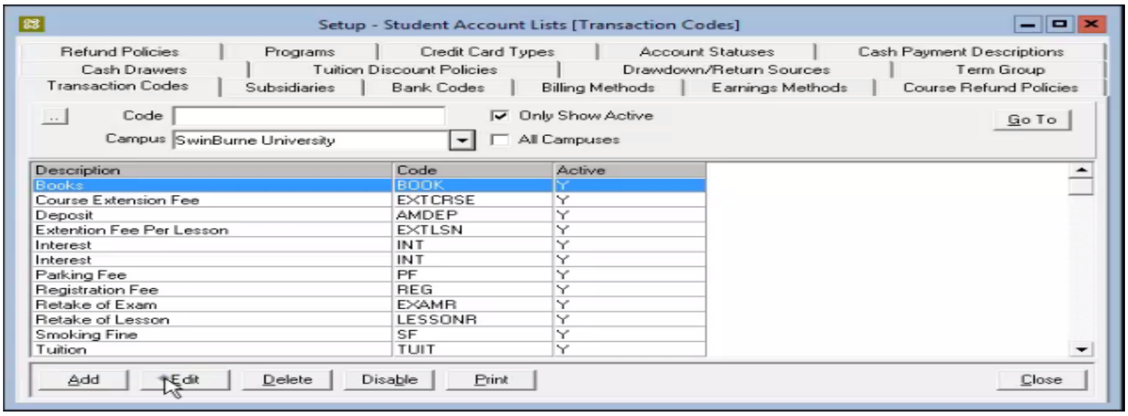
7.0 Transction Code Setup

7.1 Transaction Code Information

Existing Key Data Elements	**Description**
Transaction Code	Transaction code
Description	Description of the Transaction code
Add New Key Data Elements	**Description**
Account Code	Accounts code for lookup in table *Based on **Accounts Code Setup**
Accounts Name	Chart of Account name
Department Code	Department code for lookup in table *Based on **Department Code Setup**
Project Code	Project code for lookup in table *Based on **Project Code Setup**
Tax Code	Tax code for lookup in table *Based on **GST Setup**
Tax Rate	Tax rate based on the tax code used



To setup Transaction Code, all new and existing key data elements under Transaction Code Setup must be added on this screen
(List > Student Account > Transaction Codes > Add / Edit).



Old Transaction Codes

Example of New Transaction Code List Table :-

Transaction Code	Description	Account Code	Account Name	Department Code	Project Code	Tax Code	Tax Rate
GRAD	Graduation	8-1300	Graduation Ceremony	p0063	Project A	ES	0%
OTHRF	Other Fee	8-1600	Other Income	p0000	Project B	SR	6%

Please refer to List of Accounts (Treasury) for further sample.

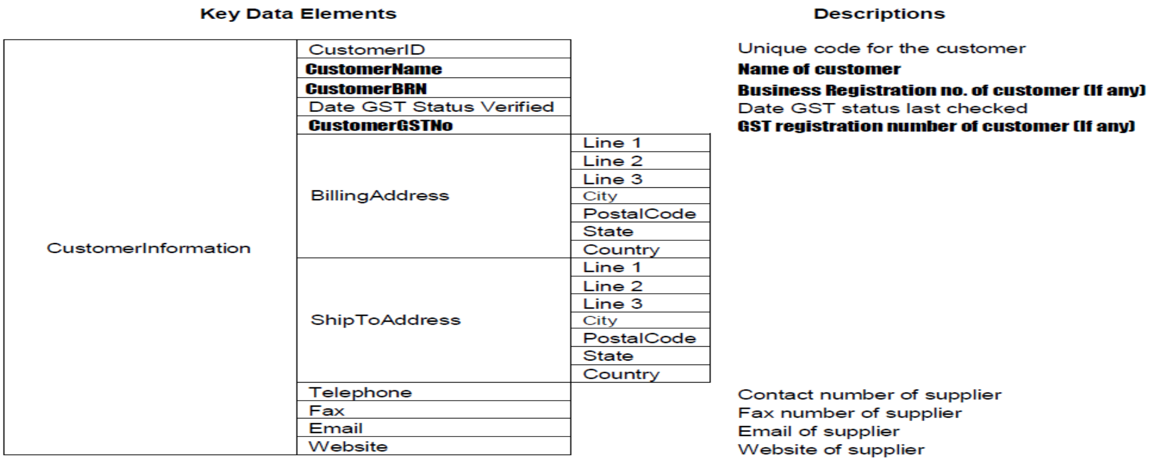
The Accounts Code, Department Code, Project Code and GST Tax Code can be set as default and can be also amended during the Post Charges.
GST Tax Code for each Transaction Code will be setup on this screen. User needs to select the GST Tax Code and the Tax Rate for each of the Transaction Code.

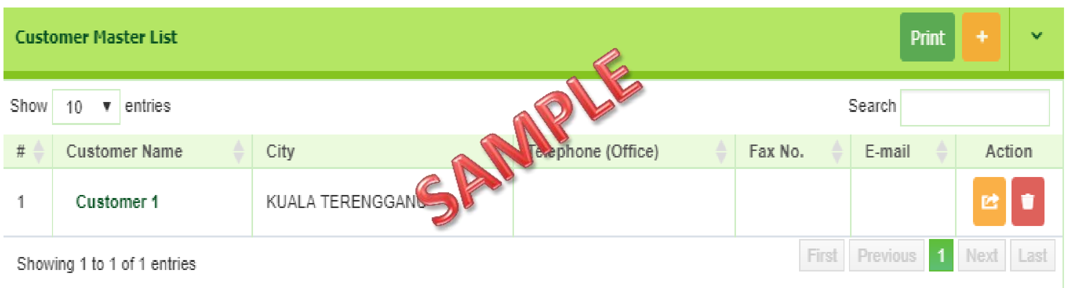
8.0 Customer / Student Setup

8.1 Student Information

Key Data Elements	Description
Customer ID**	Unique code for customer / student
Customer Name**	Customer / Student Name
Customer BRN	Business Registration Number of customer (if any)
Date GST Status Verified	Date GST status last checked (if any)
Customer GST No	GST Registration Number of customer (if any)
Customer Billing Address**	1. Line 1 2. Line 2 3. Line 3 4. City 5. Postal Code 6. State 7. Country
Telephone	Customer / Student contact no.
Fax	Customer / Student fax no.
Email	Customer / Student email
Website	Customer / Student website (if any)

** must be appeared on tax invoice/debit note/credit note/payment receipts.

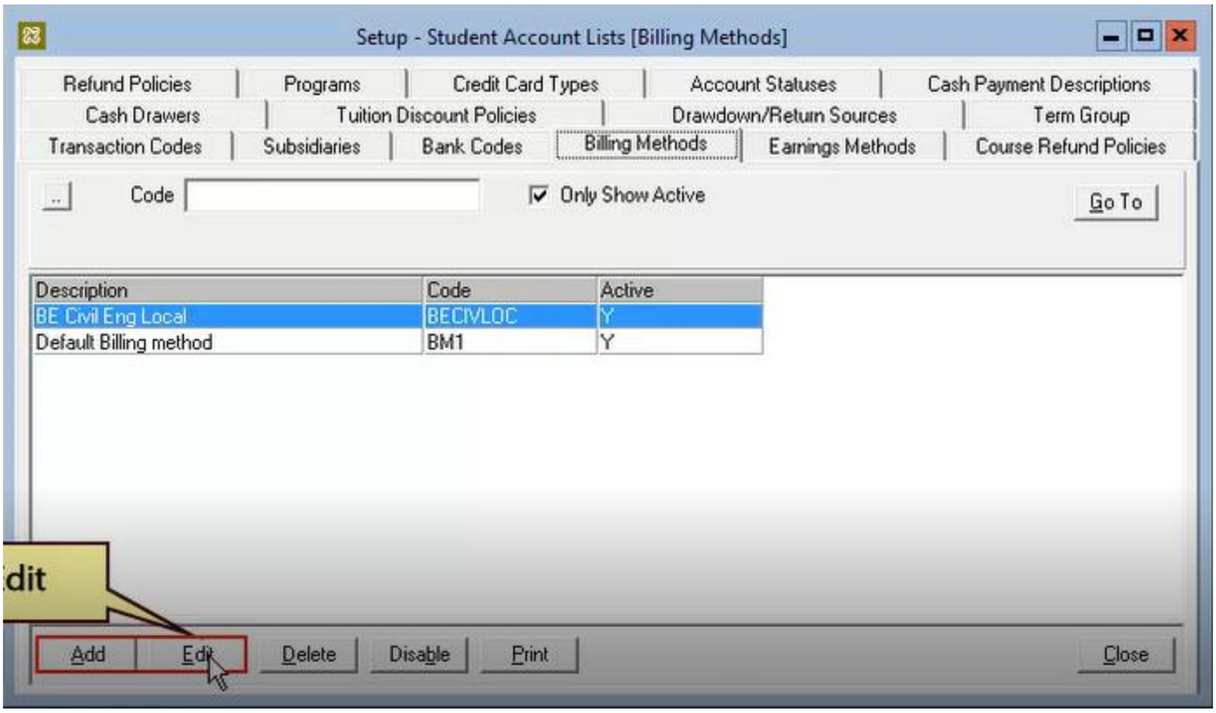


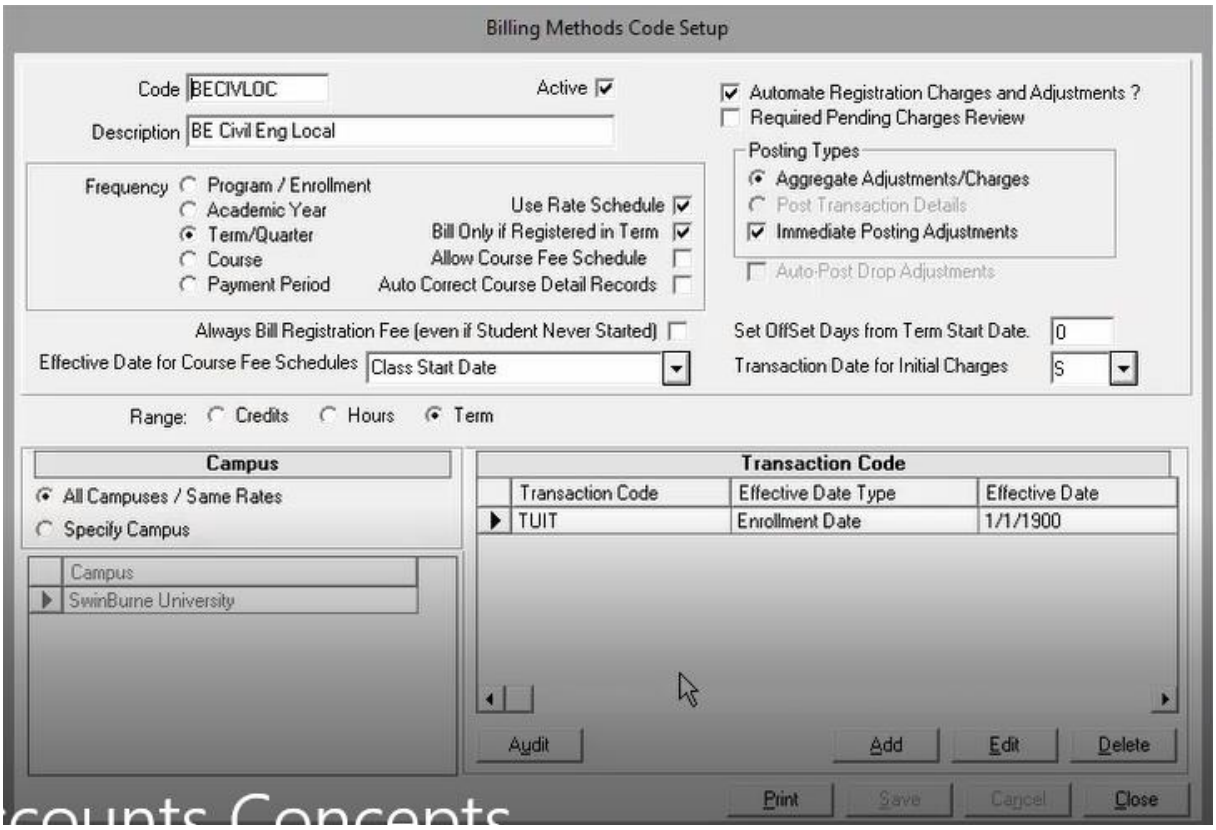


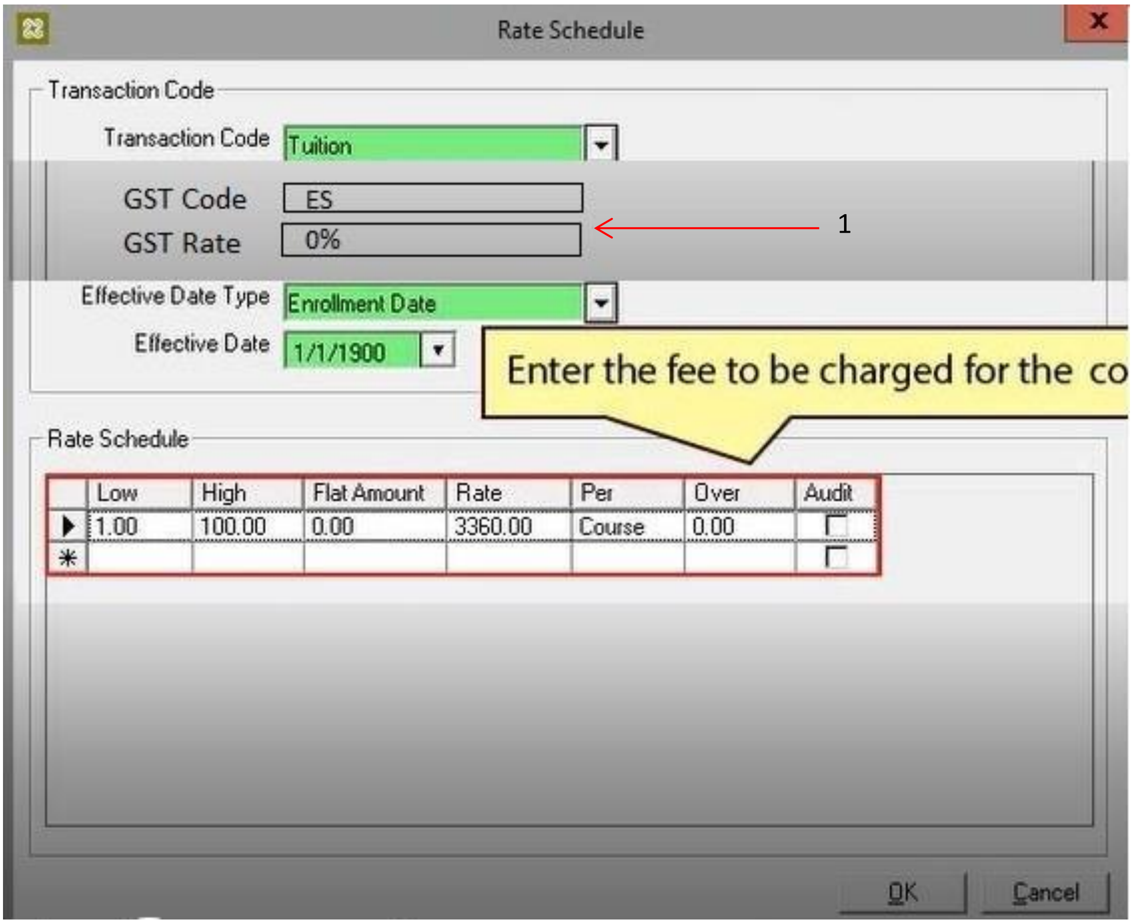
Example of Customer List Screen

TRANSACTION

9.0 Setup – Student Account Lists (Billing Methods)



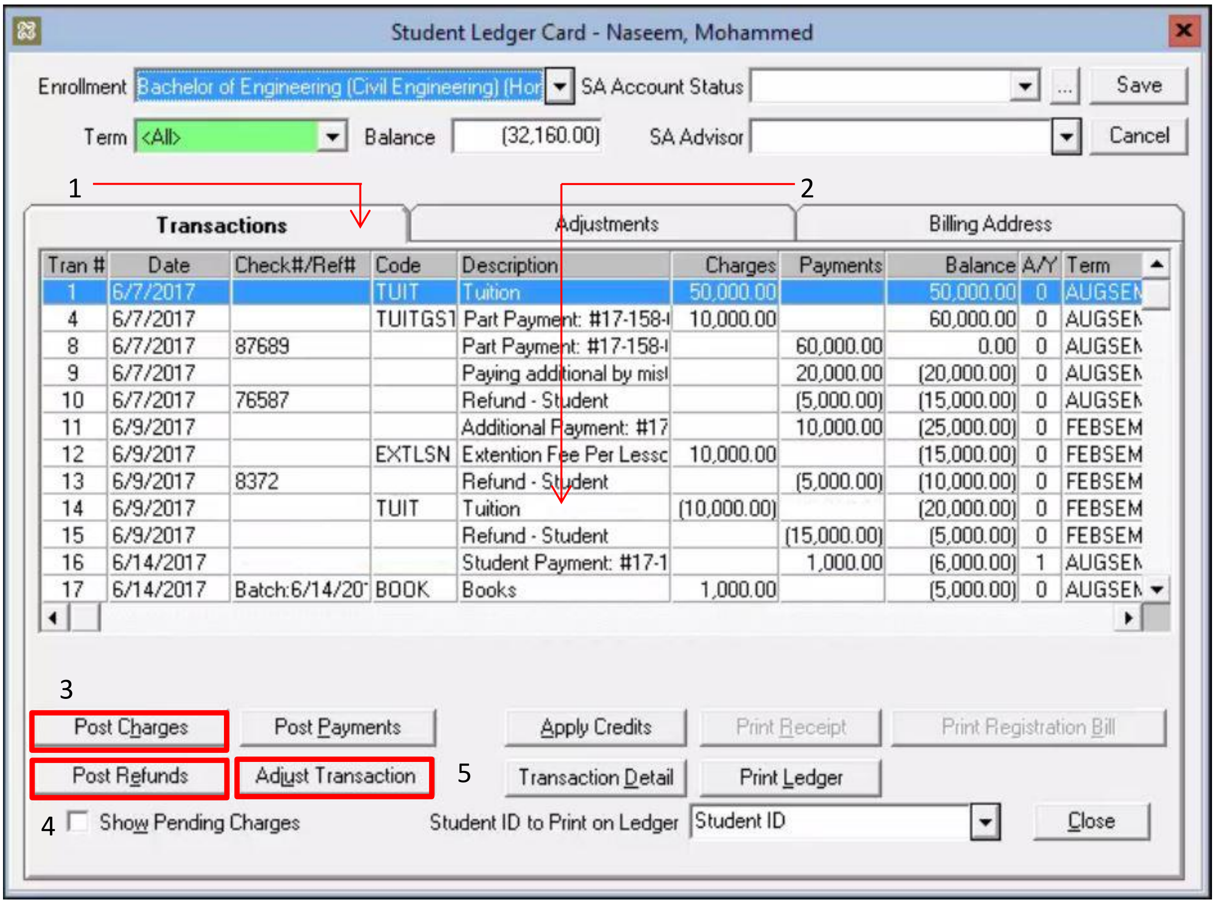




9.1 Requirement of change

No.	Fill	Description
1	GST Code & GST Rate	Tax Code & Tax Rate will appear based on selected transaction code. Data must be disabled for the edit. *Based on **Transaction Code Setup**

10.0 Student Ledger Card



10.1 Requirement of changes

No.	Button	Tabs	Existing Process	New Process	Description
1	Student Ledger Card	Transactions	Tran #	Tran #	To retain the same
			Date	Date	To retain the same
				Transaction Type	To show the following Transaction Type: <u>For Non-Taxable Supply only (GST Tax Code ES, OS and/or NS) – auto or manual issued by the system</u> - INV (Normal Invoice for fee for application and enrolment) - DN (Normal Debit Note for add subjects or fee adjustment) - CN (Normal Credit Note for drop subjects, discounts or fee adjustment) For Taxable Supply only (GST Tax Code SR and/or ZRL) or Mixed Supplies (GST Tax Code

					SR, ZRL, ES, ZRL and/or NS) – auto or manual issued by the system - TI (Tax Invoice for fee for application and enrolment) - TDN (Tax Debit Note for add subjects or fee adjustment) - TCN (Tax Credit Note for drop subjects, discounts or fee adjustment) - MTI (Miscellaneous Tax Invoice for other students related fees more than RM500) – issued - STI (Simplified Tax Invoice for other students related fees up to RM500) - MDN (Miscellaneous Debit Note) - MCN (Miscellaneous Credit Note) - AWARD/ BURSARY/ REBATE - REFUND - PYMT (Payments)
			Check #/Ref #	Ref #	To change to show the running **Documentation Number** of INV/DN/CN/ TI/TDN/TCN /MTI/STI/MDN/MCN, AWARD/ BURSARY/ REBATE, REFUND and Receipt.
			Code	Code	To retain the same as Transaction Code
			Description	Description	To retain the same
			Charges	Charges	To show the charges issued under the Transaction Type of INV/DN/CN/ TI/TDN/TCN /MTI/STI/MDN/MCN. The amount shown should inclusive of GST if any.
			Payments	Payments	To show the amount under the Transaction Type of AWARD/ BURSARY/ REBATE, REFUND and PYMT only.
			Balance	Balance	To remain the same as referring to total amount net owing from/to student
				Tax Code	To show the GST Tax Code of the transaction
				GST Amount	To show the GST amount of the transaction
			A/Y		To remove

			Term	Term	To retain the same
2	Student Ledger Card	Transactions	Description	Description (Print Transaction)	Details of the transaction can be viewed and shown by clicking the description of the transaction.
3	Post Charges		Charge	INV	This function to create the normal, full, miscellaneous or simplified tax invoice/ normal, full, miscellaneous debit note/ normal, full, miscellaneous credit note.
				TI	
				MTI	
				STI	
			Adjustment	DN	
				CN	
				TDN	
				TCN	
				MDN	
				MCN	
4	Post Refund			Post Refund	Post Refund is only applicable when there is excess payments or balances in Student's Accounts.
5	Adjust Transaction	Transactions	Adjust Transaction		To allow this function with security control for authorized personnel only.

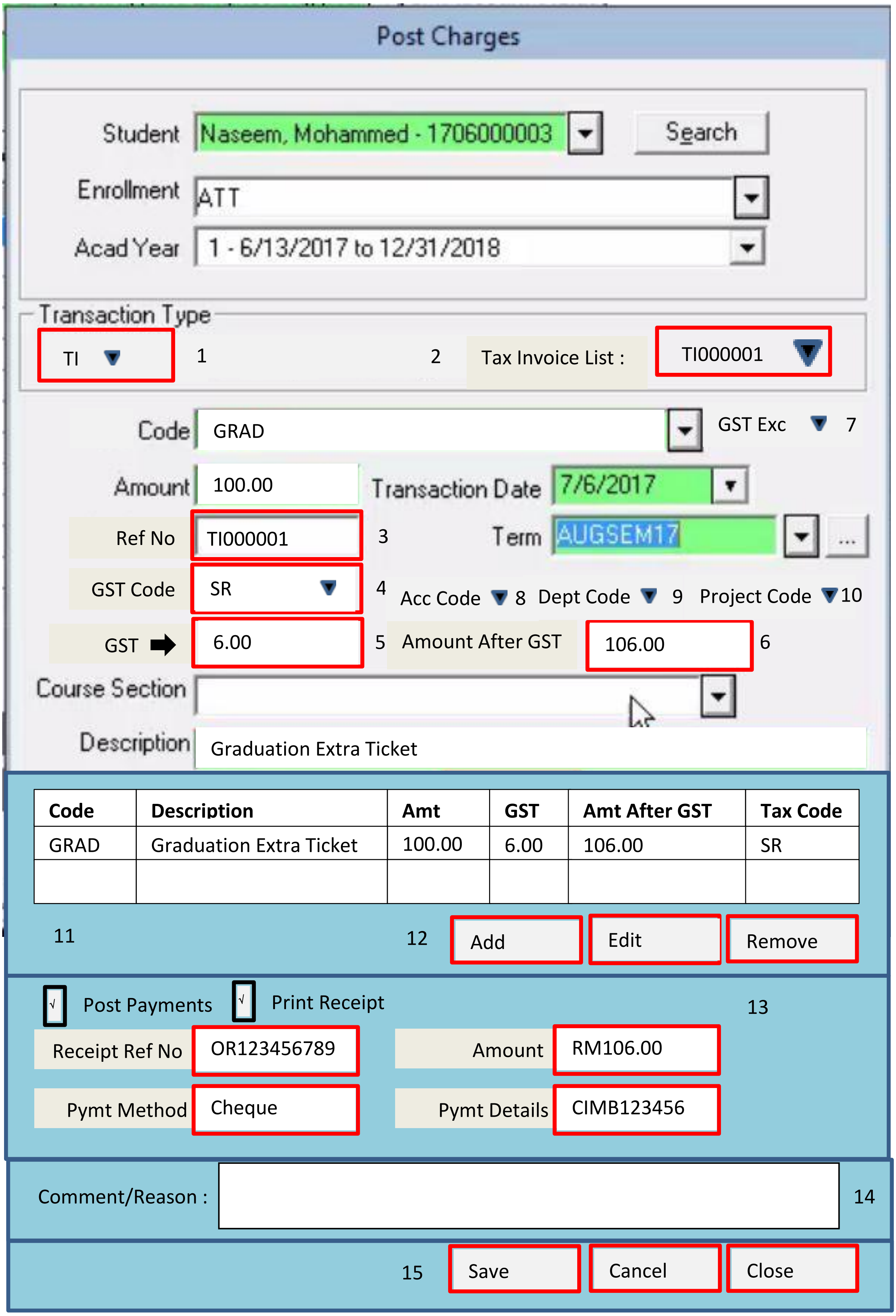
10.2 Transaction list on Student Ledger Card

Tran #	Date	Tran. Type	Ref #	Code	Description	Charges	Payments	Balance	Tax Code	GST Amount	Term
1	6/7/2017	INV	INV17BH-EEE000001	TUIT	Tuit fee	3,350.00		3,350.00	ES	0.00	AUG SEM
2	7/7/2017	CN	CN17BH-EEE000001	TUIT	Tuit fee – Drop subject	(1,000.00)		2,350.00	ES	0.00	AUG SEM
3	8/7/2017	AWARD/ BURSARY /REBATE	ABR17BH-EEE000001	AWARD	Award		750.00	1,600.00			AUG SEM
4	8/7/2017	PYMT	OR1234567890		Pymt of tuit fee		3,350.00	(1,750.00)			AUG SEM
5	10/7/2017	REFUND	RF17BH-EEE000001		Refund of payment		(1,750.00)	0.00			AUG SEM
6	10/7/2017	TI	TI17ACCA000001	TUIT	Tuit fee	2,544.00		2,544.00	SR	144.00	AUG SEM
7	10/7/2017	TDN	TDN17ACCA00001	TUIT	Tuit fee – Add subject	2,544.00		5,088.00	SR	144.00	AUG SEM
8	10/7/2017	TCN	TCN17ACCA00001	TUIT	Tuit fee – Discount	(1,272.00)		3,816.00	SR	(72.00)	AUG SEM
9	10/7/2017	PYMT	OR1234567891		Pymt of tuit fee		(3,816.00)	0.00			AUG SEM
10	6/10/2017	MTI	MTI000001	SVNR	Souvenirs	636.00		636.00	SR	36.00	AUG SEM
11	6/10/2017	MTI	MTI000001	BOOKS	Sales of textbooks	100.00		736.00	ZRL	0.00	AUG SEM
11	10/10/2017	STI	STI000001	GRAD	Graduation fee – extra ticket	106.00		842.00	SR	6.00	AUG SEM
12	10/10/2017	STI	STI000001	GRAD	Graduation fee	250.00		1,092.00	ES	0.00	AUG SEM
12	10/10/2017	MCN	MCN00001	SVNR	Return of Souvenirs	(53.00)		1,039.00	SR	(3.00)	AUG SEM
12	10/10/2017	PYMT	OR1234567892		Graduation fee – extra ticket		(1,039.00)	0.00			AUG SEM

Each time user clicks here, it will display the invoice/ debit note/ credit note/ receipts/ refund/ award/ bursary/ rebate to be viewed or printed.

Two transactions issued under one invoice.

11.0 Post Charges (INV, DN, CN, TI, TDN, TCN, MTI, STI, MDN and MCN)



11.1 Additional requirements

No.	Key Data Elements	Description
1	INV/DN/CN/ TI/TDN/TCN/ MTI/STI/MDN/MCN	To allow user to select the below transactions types to be created: INV (Normal Invoice), DN (Normal Debit Note), CN (Normal Credit Note); TI (Full Tax Invoice), TDN (Full Tax Debit Note), TCN (Full Tax Credit Note); MTI (Miscellaneous Tax Invoice), STI (Simplified Tax Invoice), MDN (Miscellaneous Debit Note), MCN (Miscellaneous Credit Note) The title of the above must be displayed at the top of the documentation issued.
2.	Tax Invoice List	This function will appear when user want to issuance DN/CN/TI/TCN/TDN/MCN/MDN. User have to select the original tax invoice related to DN/CN/TI/TCN/TDN/MCN/MDN & report for the DN/CN/TI/TCN/TDN/MCN/MDN have to show the number and date of the original tax invoice. Please refer the example.
3	Ref No	Each transaction document above created must have auto-filled **Documentation Number**.
4,5, 6	GST elements – GST Tax Code, GST and Amount after GST	Each transaction document created must be labeled with the selected GST Tax Code, show the GST amount (auto-calculated by the system) and total amount after GST. Once the ➡ is clicked, the user can edit the GST amount auto-calculated by the system. Should the transaction type of DN/CN/TDN/TCN/MDN or MCN has been chosen, the reference details towards the initially INV/TI/MTI or STI such as the tax invoice number and date can be updated into the Description section. **For the issuance of CN/TCN/MCN, all the amount keyed-in or auto-calculated will be in negative value.**
7	GST exclusive or GST inclusive	To allow the user to choose GST exclusive or inclusive. The system will auto-calculate the GST amount of the Amount keyed-in based on the selection by user.
8,9, 10	Acc Code, Dept Code and Project Code	To allow the user to assign the account code, department code and project code for the transaction.
11, 12	Add, Edit and Remove buttons	To insert a table to allow the user to add multiple transactions under one Ref No. To insert Add, Edit and Remove buttons to allow the user to modify the items listed in the table.
13	Payment function	Once the "Post Payments" is clicked, this section of the form is enabled to allow the user to key in the payment details (Receipt Ref No, Amount, Pymt Method and other Pymt details) and post payment. Once the "Print Receipt" is clicked, the Receipt will be auto-printed after this transaction has been saved.
14	Comment/Reason	The reasons for its issue DN/CN/TI/TCN/TDN/MCN/MDN. (**Compulsory**). Have to show in the report.
15	Save, Cancel and Close buttons	To allow the user to Save, Cancel or Close the whole form.

11.2 Example of Complete Normal Invoice (INV)

SWINBURNE UNIVERSITY OF TECHNOLOGY SARAWAK CAMPUS
(owned by Swinburne Sarawak Sdn. Bhd.:497194-M)
JALAN SIMPANG TIGA, KUCHING, 93350, SARAWAK, MALAYSIA
Tel : 6082416353 Fax : 6082423594 Website : www.swinburne.edu.my

Date : 23 May 2017
No : INV17BA-CS000199

INVOICE

	PARTICULARS	FEE CHARGED MYR	AMOUNT MYR
STUDENT NAME : NOUMAN AHMED KHAN **STUDENT ID** : 100075299 **IC / PASSPORT NO** : KQ4109033 **ADDRESS** : C/O NAFIS KHAN SBG-PBAD PO BOX 18872 RIYADH 11425 SAUDI ARABIA **TELEPHONE NO** : +966126192470 **PROGRAM** : BA-CS BACHELOR OF COMPUTER SCIENCE **INTAKE** : FEB2016 **YEAR / SEMESTER** : 2 / 3	TUITION FEE	3,320.00	3,320.00
Kindly update your personal information at SIC should there be any changes.	TOTAL		3,320.00
	DISCOUNT		(0.00)
All cheques/draft should be made payable to**Swinburne Sarawak Sdn. Bhd.**	FEES PAYABLE BY STUDENT		3.320.00

MEMO:
THIS IS A COMPUTER GENERATED DOCUMENT, NO SIGNATURE IS REQUIRED

PRINTED BY : nwschan

11.3 Example of Complete Full Tax Invoice (TI) or Miscellaneous Tax Invoice (MTI)

SWIN BUR NE

SWINBURNE UNIVERSITY OF TECHNOLOGY SARAWAK CAMPUS

SWINBURNE UNIVERSITY OF TECHNOLOGY SARAWAK CAMPUS

(owned by Swinburne Sarawak Sdn. Bhd.:497194-M)

JALAN SIMPANG TIGA, KUCHING, 93350, SARAWAK, MALAYSIA

Tel : 6082416353 Fax : 6082423594 Website : www.swinburne.edu.my

GST ID NO. : 02033672192

Date : 23 May 2017

TAXI NVOICE NO. : TI17BA-C000199

TAX INVOICE

	PARTICULARS	FEE CHARGED MYR	TAX CODE
STUDENT NAME : NOUMAN AHMED KHAN **STUDENT ID** : 100075299 **IC / PASSPORT NO** : KQ4109033 **ADDRESS** : C/O NAFIS KHAN SBG-PBAD PO BOX 18872 RIYADH 11425 SAUDI ARABIA **TELEPHONE NO** : +966126192470 **PROGRAM** : BA-CS BACHELOR OF COMPUTER SCIENCE **INTAKE** : FEB2016 **YEAR / SEMESTER** : 2 / 3	TUITION FEE	2,400.00	SR

Kindly update your personal information at SIC should there be any changes.

All cheques/draft should be made payable to**Swinburne Sarawak Sdn. Bhd.**

CODE	RATE	TAX	BASE AMOUNT
SR	6%	MYR144.00	MYR2,400.00

TOTAl	2,400.00
DISCOUNT	(0.00)
	2,400.00
ADD: GST(6%)	144.00
FEES PAYABLE BY STUDENT	2,544.00

THIS IS A COMPUTER GENERATED DOCUMENT, NO SIGNATURE IS REQUIRED

PRINTED BY : nwschan

SWINBURNE UNIVERSITY OF TECHNOLOGY SARAWAK CAMPUS

(owned by Swinburne Sarawak Sdn. Bhd.:497194-M)

JALAN SIMPANG TIGA, KUCHING, 93350, SARAWAK, MALAYSIA

Tel : 6082416353 Fax : 6082423594 Website : www.swinburne.edu.my

GST ID NO. : 02033672192

Date : 23 May 2017

MISC. TAX NVOICE NO. : MTI000001

MISCELLANOUS TAX INVOICE

STUDENT NAME	: NOUMAN AHMED KHAN
STUDENT ID	: 100075299
IC / PASSPORT NO	: KQ4109033
ADDRESS	: C/O NAFIS KHAN SBG-PBAD PO BOX 18872 RIYADH 11425 SAUDI ARABIA
TELEPHONE NO	: +966126192470
PROGRAM	: BA-CS BACHELOR OF COMPUTER SCIENCE
INTAKE	: FEB2016
YEAR / SEMESTER	: 2 / 3

PARTICULARS	FEE CHARGED MYR	TAX CODE
SOUVENIRS	600.00	SR
SALES OF TEXTBOOKS	100.00	ZRL
TOTAL	700.00	
DISCOUNT	(0.00)	
	700.00	
ADD: GST(6%)	36.00	
FEES PAYABLE BY STUDENT	736.00	

Kindly update your personal information at SIC should there be any changes.

All cheques/draft should be made payable to**Swinburne Sarawak Sdn.** Bhd.

CODE	RATE	TAX	BASE AMOUNT
SR	6%	MYR36.00	MYR600.00
ZRL	0%	MYR0.00	MYR100.00

THIS IS A COMPUTER GENERATED DOCUMENT. NO SIGNATURE IS REQUIRED

PRINTED BY : nwschan

11.4 Example of Simplified Tax Invoice (STI)

SWINBURNE UNIVERSITY OF TECHNOLOGY SARAWAK CAMPUS

(owned by Swinburne Sarawak Sdn. Bhd.:497194-M)

JALAN SIMPANG TIGA, KUCHING, 93350, SARAWAK, MALAYSIA

Tel : 6082416353 Fax : 6082423594 Website : www.swinburne.edu.my

GST ID NO. : 02033672192

Date : 25 July 2016

SIMPLIFIED TAX INVOICE

SIMPL. TAX INVOICE NO. : STI000001

	PARTICULARS	FEE CHARGED MYR	TAX CODE
STUDENT NAME : SI KIM GUAN STUDENT ID : 4334027 I/C OR PASSPORT NO : 940614-13-5365 ADDRESS : 1032 KENYALANG PARK LORONG 7 JALAN CHONG KIUN KONG 93300 KUCHING SARAWAK MALAYSIA TELEPHONE NO : 082-230646 PROGRAM : BA-BUSINB5 BACHELOR OF BUSINESS (INTERNATIONAL BUSINESS) INTAKE : SEP2014 YEAR / SEMESTER : 3 / 6	GRADUATION FEE – EXTRA TICKET GRADUATION FEE	100.00 250.00	SR ES
Kindly update your personal information at SIC should there be any changes.	TOTAL DISCOUNT		250.00 (0.00)
			250.00
	ADD: GST(6%)		6.00
	FEES PAYABLE BY STUDENT		256.00

All cheques/draft should be made payable to**Swinburne Sarawak Sdn. Bhd.**

REMARKS:

CODE	RATE	TAX	BASE AMOUNT
SR	6%	RM6.00	RM100.00
ES	0%	RM0.00	RM250.00

THIS IS A COMPUTER GENERATED DOCUMENT. NO SIGNATURE IS REQUIRED.

PRINTED BY : nwschan

11.5 Example of Complete Normal Debit Note (DN)

SWINBURNE UNIVERSITY OF TECHNOLOGY SARAWAK CAMPUS

(owned by Swinburne Sarawak Sdn. Bhd.:497194-M)
JALAN SIMPANG TIGA, KUCHING, 93350, SARAWAK, MALAYSIA
Tel : 6082416353 Fax : 6082423594 Website : www.swinburne.edu.my

Date : 25 July 2016
No : DRA16BA-BUSINB4000141

DEBIT NOTE

	PARTICULARS	FEE CHARGED MYR	AMOUNT MYR
STUDENT NAME : SI KIM GUAN **STUDENT ID** : 4334027 **I/C OR PASSPORT NO** : 940614-13-5365 **ADDRESS** : 1032 KENYALANG PARK LORONG 7 JALAN CHONG KIUN KONG 93300 KUCHING SARAWAK MALAYSIA **TELEPHONE NO** : 082-230646 **PROGRAM** : BA-BUSINB5 BACHELOR OF BUSINESS (INTERNATIONAL BUSINESS) **INTAKE** : SEP2014 **YEAR / SEMESTER** : 3 / 6	TUITION FEE	2,497.00	2,497.00
	TOTAL		2,497.00
	DISCOUNT		(0.00)
Kindly update your personal information at SIC should there be any changes.	TOTAL DEBIT NOTE		2.497.00

All cheques/draft should be made payable to**Swinburne Sarawak Sdn. Bhd.**

REMARKS:

THIS IS A COMPUTER GENERATED DOCUMENT. NO SIGNATURE IS REQUIRED.

PRINTED BY : nwschan

11.6 Example of Complete Full Tax Debit Note (TDN) or Miscellaneous Debit Note (MDN)

SWINBURNE UNIVERSITY OF TECHNOLOGY SARAWAK CAMPUS
(owned by Swinburne Sarawak Sdn. Bhd.:497194-M)
JALAN SIMPANG TIGA, KUCHING, 93350, SARAWAK, MALAYSIA
Tel : 6082416353 Fax : 6082423594 Website : www.swinburne.edu.my
GST ID NO. : 02033672192

Date : 25 July 2016

TAX DEBIT NOTE

TAX DEBIT NOTE NO. : TDN17ACCA00001
TAX INVOICE NO. : TI17BA-C000199
TAX INVOICE DATE. : 23 May 2016

	PARTICULARS	FEE CHARGED MYR	TAX CODE
STUDENT NAME : SI KIM GUAN STUDENT ID : 4334027 I/C OR PASSPORT NO : 940614-13-5365 ADDRESS : 1032 KENYALANG PARK LORONG 7 JALAN CHONG KIUN KONG 93300 KUCHING SARAWAK MALAYSIA TELEPHONE NO : 082-230646 PROGRAM : BA-BUSINB5 BACHELOR OF BUSINESS (INTERNATIONAL BUSINESS) INTAKE : SEP2014 YEAR / SEMESTER : 3 / 6	TUITION FEE-ADD SUBJECT	2,400.00	SR
	TOTAL		2,400.00
	DISCOUNT		(0.00)
			2,400.00
	ADD: GST(6%)		144.00
Kindly update your personal information at SIC should there be any changes.	TOTAL DEBIT NOTE		2,544.00

All cheques/draft should be made payable to **Swinburne Sarawak Sdn. Bhd.**

REMARKS:

CODE	RATE	TAX	BASE AMOUNT
SR	6%	RM144.00	RM2,400.00

THIS IS A COMPUTER GENERATED DOCUMENT. NO SIGNATURE IS REQUIRED.

PRINTED BY : nwschan

SWINBURNE UNIVERSITY OF TECHNOLOGY SARAWAK CAMPUS

(owned by Swinburne Sarawak Sdn. Bhd.:497194-M)

JALAN SIMPANG TIGA, KUCHING, 93350, SARAWAK, MALAYSIA

Tel : 6082416353 Fax : 6082423594 Website : www.swinburne.edu.my

GST ID NO. : 02033672192

Date : 25 July 2016

MISCELLANOUS DEBIT NOTE

MISC. DEBIT NOTE NO. : MDN00001

MISC. TAX INVOICE NO. : MTI000001

MISC. TAX INVOICE DATE. : 23 May 2017

	PARTICULARS	FEE CHARGED MYR	TAX CODE
STUDENT NAME : SI KIM GUAN **STUDENT ID** : 4334027 **I/C OR PASSPORT NO** : 940614-13-5365 **ADDRESS** : 1032 KENYALANG PARK LORONG 7 JALAN CHONG KIUN KONG 93300 KUCHING SARAWAK MALAYSIA **TELEPHONE NO** : 082-230646 **PROGRAM** : BA-BUSINB5 BACHELOR OF BUSINESS (INTERNATIONAL BUSINESS) **INTAKE** : SEP2014 **YEAR / SEMESTER** : 3 / 6	SALES OF TEXTBOOKS – ADD TEXTBOOK	200.00	ZRL
	TOTAL		200.00
	DISCOUNT		(0.00)
			200.00
Kindly update your personal information at SIC should there be any changes.	ADD: GST(6%)		0.00
	TOTAL DEBIT NOTE		200.00

All cheques/draft should be made payable to**Swinburne Sarawak Sdn. Bhd.**

REMARKS:

CODE	RATE	TAX	BASE AMOUNT
ZRL	0%	RM0.00	RM200.00

THIS IS A COMPUTER GENERATED DOCUMENT. NO SIGNATURE IS REQUIRED.

PRINTED BY : nwschan

11.7 Example of Complete Normal Credit Note (CN)

SWIN BUR NE

SWINBURNE UNIVERSITY OF TECHNOLOGY SARAWAK CAMPUS

SWINBURNE UNIVERSITY OF TECHNOLOGY SARAWAK CAMPUS

(owned by Swinburne Sarawak Sdn. Bhd.:497194-M)

JALAN SIMPANG TIGA, KUCHING, 93350, SARAWAK, MALAYSIA

Tel : 6082416353 Fax : 6082423594 Website : www.swinburne.edu.my

Date : 25 July 2016

No : CRA15104700 0145

CREDIT NOTE

	PARTICULARS	FEE CHARGED MYR	AMOUNT MYR
STUDENT NAME : SI KIM GUAN **STUDENT ID** : 4334027 **I/C OR PASSPORT NO** : 940614-13-5365 **ADDRESS** : 1032 KENYALANG PARK LORONG 7 JALAN CHONG KIUN KONG 93300 KUCHING SARAWAK MALAYSIA **TELEPHONE NO** : 082-230646 **PROGRAM** : BA-BUSINB5 BACHELOR OF BUSINESS (INTERNATIONAL BUSINESS) **INTAKE** : SEP2014 **YEAR / SEMESTER** : 3 / 6	FORFEITED AMOUNT	2,935.50	2,935.50
	TOTAL		2,935.50
	DISCOUNT		(0.00)
Kindly update your personal information at SIC should there be any changes.	TOTAL CREDIT NOTE		2,935.50

All cheques/draft should be made payable to**Swinburne Sarawak Sdn. Bhd.**

REMARKS:
Reverse due to drop HIT3181(by Enrolment)
Reason: Timeable clash; No forfeiture fee charges

THIS IS A COMPUTER GENERATED DOCUMENT. NO SIGNATURE IS REQUIRED.

PRINTED BY : nwschan

11.8 Example of Complete Tax Credit Note (TCN) or Miscellaneous Credit Note (MCN)

SWINBURNE UNIVERSITY OF TECHNOLOGY SARAWAK CAMPUS

SWINBURNE UNIVERSITY OF TECHNOLOGY SARAWAK CAMPUS
(owned by Swinburne Sarawak Sdn. Bhd.:497194-M)
JALAN SIMPANG TIGA, KUCHING, 93350, SARAWAK, MALAYSIA
Tel : 6082416353 Fax : 6082423594 Website : www.swinburne.edu.my
GST ID NO. : 02033672192

Date : 23 September 2015

TAX CREDIT NOTE

TAX CREDIT NOTE NO. : TCN17ACCA00001
TAX INVOICE NO. : TI17BA-C000199
TAX INVOICE DATE. : 23 May 2016

	PARTICULARS	FEE CHARGED MYR	TAX CODE
STUDENT NAME : GAMHELAGEDARA AHAMED IMAAD WAHID **STUDENT ID** : 4324366 **I/C OR PASSPORT NO** : N3525244 **ADDRESS** : NO.267/2D SAMAGI MAWATHA WATAPULUWA 20000 NAWALA SRI LANKA **TELEPHONE NO** : +94812212091 **PROGRAM** : BA-CS BACHELOR OF COMPUTER SCIENCE **INTAKE** : SEP2014 **YEAR / SEMESTER** : 2 / 3	TUITION FEE-DISCOUNT	1,200.00	SR
	TOTAL		1,200.00
	DISCOUNT		(0.00)
			1,200.00
	ADD: GST(6%)		72.00
Kindly update your personal information at SIC should there be any changes.	TOTAL CREDIT NOTE		1,272.00

All cheques/draft should be made payable to**Swinburne Sarawak Sdn. Bhd.**

REMARKS:

CODE	RATE	TAX	BASE AMOUNT
SR	6%	RM72.00	RM1,200.00

THIS IS A COMPUTER GENERATED DOCUMENT. NO SIGNATURE IS REQUIRED.

PRINTED BY : nwschan

SWINBURNE UNIVERSITY OF TECHNOLOGY SARAWAK CAMPUS

(owned by Swinburne Sarawak Sdn. Bhd.:497194-M)
JALAN SIMPANG TIGA, KUCHING, 93350, SARAWAK, MALAYSIA
Tel : 6082416353 Fax : 6082423594 Website : www.swinburne.edu.my
GST ID NO. : 02033672192

Date : 23 September 2015

MISCELLANOUS CREDIT NOTE

MISC. CREDIT NOTE NO. : MCN00001
MISC. TAX INVOICE NO. : MTI000001
MISC. TAX INVOICE DATE. : 23 May 2017

	PARTICULARS	FEE CHARGED MYR	TAX CODE
STUDENT NAME : GAMHELAGEDARA AHAMED IMAAD WAHID			
STUDENT ID : 4324366	RETURN OF SOUVENIRS	50.00	SR
I/C OR PASSPORT NO : N3525244			
ADDRESS : NO.267/2D SAMAGI MAWATHA WATAPULUWA 20000 NAWALA SRI LANKA			
TELEPHONE NO : +94812212091			
PROGRAM : BA-CS BACHELOR OF COMPUTER SCIENCE			
INTAKE : SEP2014			
YEAR / SEMESTER : 2 / 3			
	TOTAL		50.00
	DISCOUNT		(0.00)
			50.00
	ADD: GST(6%)		3.00
Kindly update your personal information at SIC should there be any changes.	TOTAL CREDIT NOTE		53.00

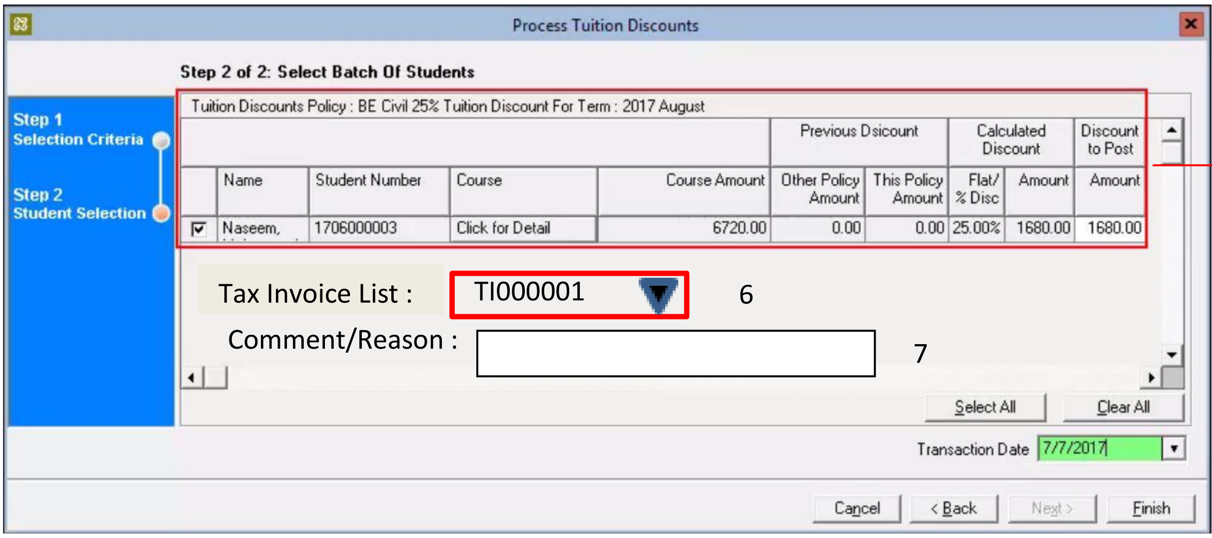
All cheques/draft should be made payable to**Swinburne Sarawak Sdn. Bhd.** REMARKS:

CODE	RATE	TAX	BASE AMOUNT
SR	6%	RM3.00	RM50.00

THIS IS A COMPUTER GENERATED DOCUMENT. NO SIGNATURE IS REQUIRED.

PRINTED BY : nwschan

12.0 Process Tuition Discounts



Step 2 of 2: Select Batch Of Students

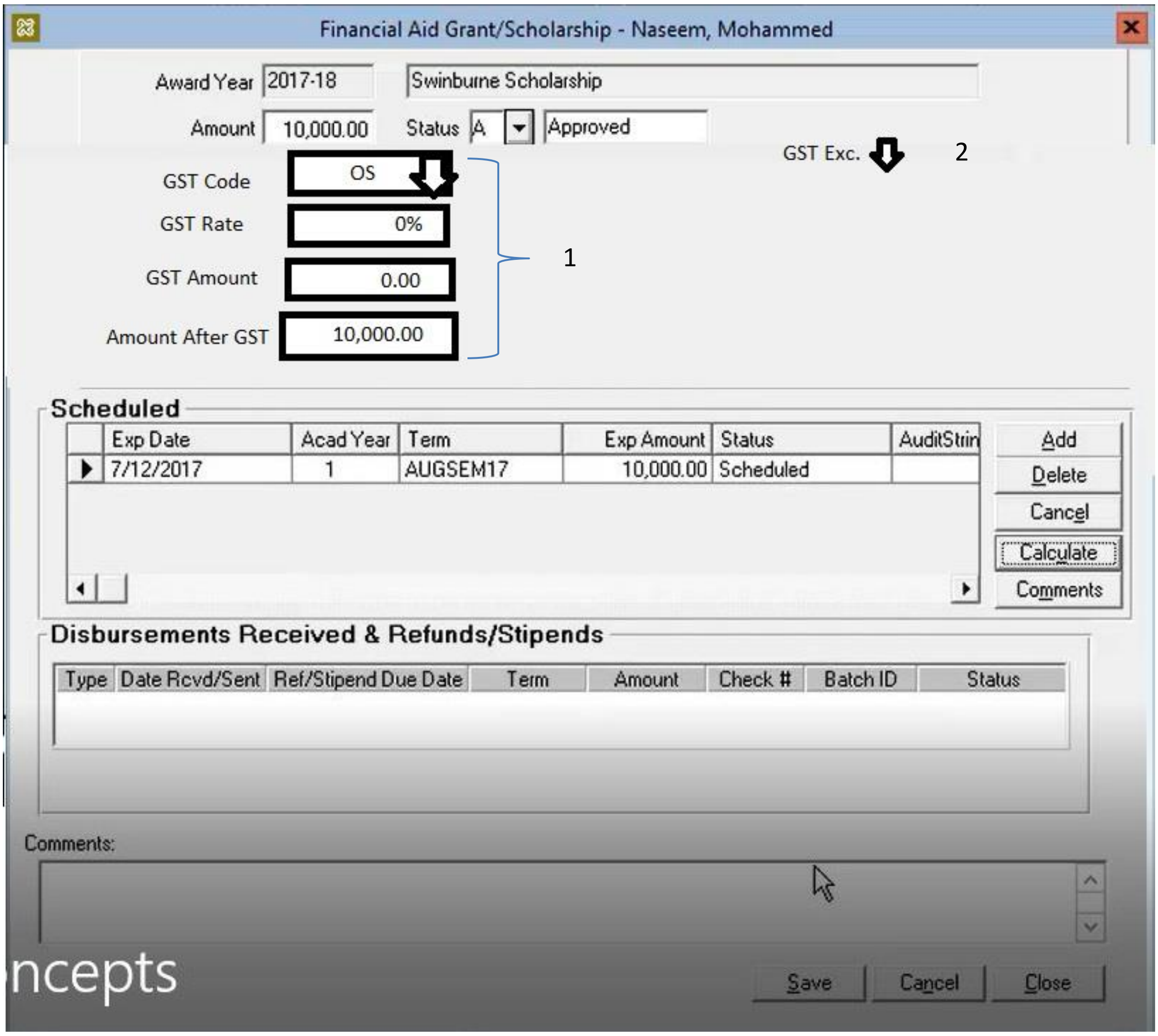
							Previous Discount		Calculated Discount				Discount To Post
No.	**Tran. Type**	**Ref No**	**Name**	**Student Number**	**Course**	**Course Amount**	**Other Policy Discount**	**This Policy Amount**	**Flat/% Disc**	**GST Tax Code**	**GST ➡**	**Amount After GST**	**Amount**
1	CN	CN17BH-EEE000001	Naseem	1706000003		6720.00	0.00	0.00	25.00%	ES	0.00	1680.00	1680.00
2	1	2								3	4	5	

12.1 Additional requirements

No.	Key Data Elements	Description
1	Transaction Type: CN/ TCN	To show the Transaction Type. The title must be displayed at the top of the documentation issued.
2	Ref No	Each transaction document above created must have auto-filled **number for CN/ TCN**.
3,4, 5	GST elements – GST Tax Code, GST and Amount after GST	Each transaction document created must be labeled with the selected GST Tax Code which is initially setup under the tuition fee setting of each course, show the GST amount (auto-calculated by the system) and total amount after GST. Once the ➡ is clicked, the user can edit the GST amount auto-calculated by the system. For the CN/ TCN issued, the reference details towards the initially INV/TI such as the invoice number and date can be updated into the Description section of the documentation.
6	Tax Invoice List	This function will appear when user want to issuance DN/CN/TI/TCN/TDN/MCN/MDN. User have to select the original tax invoice related to DN/CN/TI/TCN/TDN/MCN/MDN & report for the

		DN/CN/TI/TCN/TDN/MCN/MDN have to show the number and date of the original tax invoice. Please refer the example.
7	Comment/Reason	The reasons for its issue DN/CN/TI/TCN/TDN/MCN/MDN. (**Compulsory**). Have to show in the report.

13.0 Scholarship (To rename to Award/ Bursary/ Rebate)



13.1 Requirement of change

No.	Fill	Description
1	GST Code, GST Rate, GST Amount & Amount After GST	Tax Code & Tax Rate will appear based on selected transaction code. Data must be disabled for the edit. *Based on **Transaction Code Setup**
2.	GST exclusive or GST inclusive	To allow the user to choose GST exclusive or inclusive. The system will auto-calculate the GST amount of the Amount keyed-in based on the selection by user.

REPORTING

14.0 GST Report

This report will show the details transaction by various options/filters. Filter parameters include:

- Filter by GST Tax Code
- Filter by Account Code
- Filter by Date

14.1 Example : Sample GST Report (by GST Tax Code)

SWINBURNE SARAWAK SDN BHD

Tax [Detail - Accrual]

1/4/2017 To 30/6/2017

30/8/201
9:21:25 AM

Page 10

Date	ID#	Name	Rate	Sale Value	Purchase Value	Tax Collected	Tax Paid	Memo
ES	Exempt Supplies under GS							
12/4/2017	OR75605	100066400 Nur S	0.000%	RM5.00		RM0.00		100066400 Nur Syaz
12/4/2017	OR75606	100065630 Ignatiu	0.000%	RM5.00		RM0.00		100065630 Ignatius Ti
12/4/2017	OR75607	Aaron Bong Ching	0.000%	RM400.00		RM0.00		Aaron Bong Ching Ye
12/4/2017	OR75608	Yang Yuqian - Lett	0.000%	RM5.00		RM0.00		Yang Yuqian - Letter
12/4/2017	OR75609	100070029 Bern	0.000%	RM5.00		RM0.00		100070029 Bern Eda
12/4/2017	OR75610	100075147 Lim Y	0.000%	RM5.00		RM0.00		100075147 Lim Yong
13/4/2017	OR75611	Kim Dong Woo - E	0.000%	RM45.00		RM0.00		Kim Dong Woo - EPT
13/4/2017	OR75613	Mohamed Osman	0.000%	RM20.00		RM0.00		Mohamed Osman Ba
13/4/2017	OR75615	4304896 Alastair	0.000%	RM5.00		RM0.00		4304896 Alastair Tim
13/4/2017	OR75617	Sylvia Chiong - E	0.000%	RM45.00		RM0.00		Sylvia Chiong - EPT T
13/4/2017	OR75618	Osama Riaz - cre	0.000%	RM5.00		RM0.00		Osama Riaz - credit c
17/4/2017	OR75621	4307836 Wong Pa	0.000%	RM5.00		RM0.00		4307836 Wong Pak X

SWINBURNE SARAWAK SDN BHD

Tax [Detail - Accrual]

1/4/2017 To 30/6/2017

30/8/201
9:21:47 AM

Page 115

Date	ID#	Name	Rate	Sale Value	Purchase Value	Tax Collected	Tax Paid	Memo
OS	Supplies (Out-of-Scope)							
22/6/2017	OR76064	Information Resou	0.000%	RM15.00		RM0.00		Information Resource
23/6/2017	OR76069	Information Resou	0.000%	RM23.50		RM0.00		Information Resource
23/6/2017	OR76074	Techno Expo Syst	0.000%	RM1,800.00		RM0.00		Techno Expo System
23/6/2017	OR76077	4226178 Clement	0.000%	RM30.00		RM0.00		4226178 Clement Tin
28/6/2017	JV07/10	JV07/10- Being ad	0.000%		RM0.60		RM0.00	JV07/10- Being adjust
28/6/2017	OR76080	Yu Rui - Student I	0.000%	RM30.00		RM0.00		Yu Rui - Student ID c
28/6/2017	OR76081	Information Resou	0.000%	RM8.00		RM0.00		Information Resource
28/6/2017	OR76082	Daniel Tang Jie R	0.000%	RM30.00		RM0.00		Daniel Tang Jie Ren -
28/6/2017	OR76087	Magdalene Jimos	0.000%	RM0.60		RM0.00		Magdalene Jimos - R
29/6/2017	OR76091	Information Resou	0.000%	RM1.50		RM0.00		Information Resource
30/6/2017	OR76098	Information Resou	0.000%	RM3.00		RM0.00		Information Resource
30/6/2017	OR76100	100082671 Hoang	0.000%	RM30.00		RM0.00		100082671 Hoang Hu
30/6/2017	OR76101	Charlie Sia Chin V	0.000%	RM15.00		RM0.00		Charlie Sia Chin Voon
			Total:	RM4,298,538.75	RM189,320.97	RM0.00	RM0.00	

SWINBURNE SARAWAK SDN BHD

Tax [Detail - Accrual]

1/4/2017 To 30/6/2017

30/8/201
9:21:53 AM

Page 149

Date	ID#	Name	Rate	Sale Value	Purchase Value	Tax Collected	Tax Paid	Memo
SR	Standard-rated supplies(GS							
26/4/2017	STI05094	Angel Lee Yueh Li	6.000%	RM42.40		RM2.40		Angel Lee Yueh Lin -
26/4/2017	T1704-27	Shan Poornam M	6.000%	RM2,000.00		RM113.21		Tender deposit for "Te
26/4/2017	T1704-28	PUSTAKA NEGE	6.000%	RM26,553.00		RM1,503.00		First Progress Payme
26/4/2017	TCN04/06	PUSTAKA NEGE	6.000%	(RM26,553.00)		(RM1,503.00)		Cancellation of Tax In
27/4/2017	IR20378	RELOAD FOR PH	6.000%	RM21.20		RM1.20		RELOAD FOR PHOT
27/4/2017	IR20379	RELOAD FOR PH	6.000%	RM10.60		RM0.60		RELOAD FOR PHOT
27/4/2017	IR20380	RELOAD FOR PH	6.000%	RM21.20		RM1.20		RELOAD FOR PHOT
27/4/2017	IR20381	RELOAD FOR PH	6.000%	RM10.60		RM0.60		RELOAD FOR PHOT
27/4/2017	IR20382	RELOAD FOR PH	6.000%	RM10.60		RM0.60		RELOAD FOR PHOT
27/4/2017	IR20383	RELOAD FOR PH	6.000%	RM21.20		RM1.20		RELOAD FOR PHOT

14.2 Example : Sample GST Report (by Account Code)

SWINBURNE SARAWAK SDN BHD

Transaction Tax Codes

1/4/2017 To 30/6/2017

30/8/201
9:47:25 AM

Page 109

Src	Date	Memo	ID#	Debit	Credit	Entered Tax
8-0200	Sales of Photocopy (IR)					
CR	6/4/2017	RELOAD	IR19579		RM10.00	SR
CR	6/4/2017	RELOAD	IR19580		RM10.00	SR
CR	6/4/2017	RELOAD	IR19581		RM10.00	SR
CR	6/4/2017	RELOAD	IR19582		RM10.00	SR
CR	6/4/2017	RELOAD	IR19583		RM10.00	SR
CR	6/4/2017	RELOAD	IR19584		RM10.00	SR
CR	6/4/2017	RELOAD	IR19585		RM10.00	SR
CR	6/4/2017	RELOAD	IR19586		RM10.00	SR
CR	6/4/2017	RELOAD	IR19587		RM10.00	SR
CR	6/4/2017	RELOAD	IR19588		RM10.00	SR
CR	6/4/2017	RELOAD	IR19589		RM10.00	SR
CR	6/4/2017	RELOAD	IR19590		RM10.00	SR
CR	6/4/2017	RELOAD	IR19591		RM10.00	SR
CR	6/4/2017	RELOAD	IR19592		RM10.00	SR

SWINBURNE SARAWAK SDN BHD

Transaction Tax Codes

1/4/2017 To 30/6/2017

30/8/201
9:47:45 AM

Page 175

Src	Date	Memo	ID#	Debit	Credit	Entered Tax
8-1600	Other Income					
CR	30/6/2017	Francis Tin	STI05442		RM60.00	SR
CR	30/6/2017	Dilesh Bipi	STI05443		RM30.00	SR

15.0 GST Tax Amount Variance Report

SWINBURNE SARAWAK SDN BHD

Company No.497194-M
Jalan Simpang Tiga
93350 Kuching
Sarawak, Malaysia

Tax Amount Variance Report

1/4/2017 To 30/6/2017

30/8/2017
10:08:34 AM

Page 1

Date	ID#	Src	Name	Tax Basis	Rate	Posted Tax	Calc. Tax	Variance	Account #
SR	Standard-rated supplies(GST6%)								
5/4/2017	STI04928	CR	Christine Ann	RM22.00	6.000%	RM1.35	RM1.32	(RM0.03)	2-2310
5/5/2017	STI05173	CR	Sharon Ling	RM22.00	6.000%	RM1.35	RM1.32	(RM0.03)	2-2310
11/5/2017	T1705-30	SJ	Sarawak Tim	RM113,179.25	6.000%	RM6,790.75	RM6,790.76	RM0.01	2-2310
23/5/2017	STI05269	CR	MD Abdul Ali	RM44.00	6.000%	RM2.65	RM2.64	(RM0.01)	2-2310
25/5/2017	STI05275	CR	Christina Yin	RM44.00	6.000%	RM2.65	RM2.64	(RM0.01)	2-2310
28/6/2017	STI05424	CR	100060428 N	RM22.00	6.000%	RM1.35	RM1.32	(RM0.03)	2-2310

16.0 Transaction Report

This report will show the details transaction by various options/filters. Filter parameters include:

- Filter by Transaction Code/ Account Code/ Department Code/ Project Code
- Filter by Student ID
- Filter by Date

From this report, the user will know total revenue based on Transaction Code/ Account Code/ Department Code/ Project Code.

17.0 Invoice Listing (INV/TI/MTI/STI)

The system should be able to produce the listing of normal/full/miscellaneous and simplified tax invoice.

From 01-01-2017 To 30-09-2017 Submit

Sales Invoice List Print

Show 10 entries Search

#	Form No.	Customer Name	Invoice Date	Total Invoice	Action
1	T.INV[00000239]	Customer Local Sdn Bhd	07-09-2017	106.00	
2	T.INV[00000237]	HASAN ENTERPRISE	28-08-2017	159,000.00	
3	T.INV[00000238]	Hasan Enterprise	03-08-2017	159,000.00	
4	INV[00000236]	Customer Local Sdn Bhd	21-06-2017	184.90	
5	SCINV[00000231]	Customer Local Sdn Bhd	26-01-2017	5,300.00	
6	SCINV[00000229]	Customer 04 Sdn Bhd	25-01-2017	13,000.00	
7	SCINV[00000230]	Customer 04 Sdn Bhd	25-01-2017	13,000.00	

18.0 Debit Note Listing (DN/TDN/MDN)

The system should be able to produce the listing of normal/full and miscellaneous debit note.

Search Parameter

From 04-09-2008 To 30-09-2017 Submit

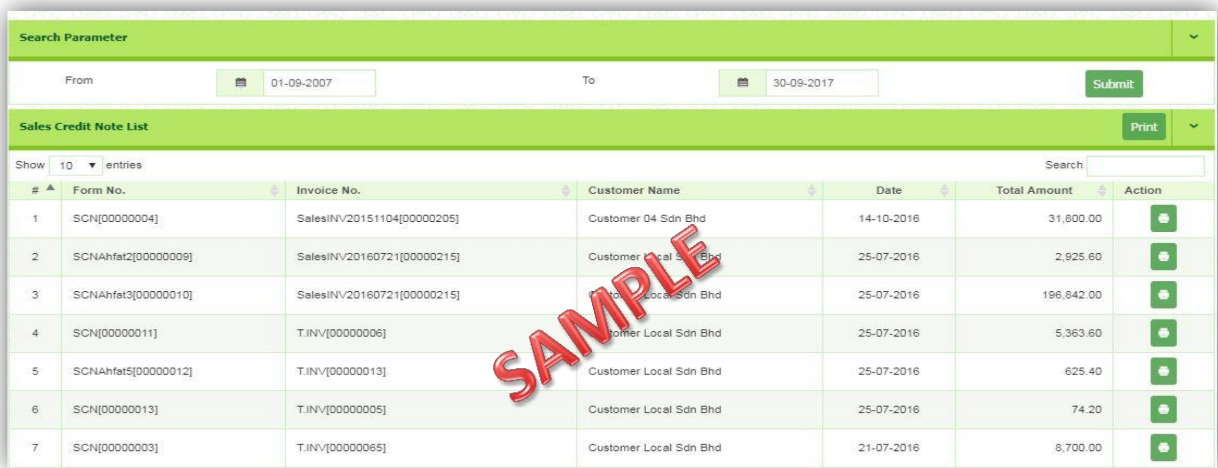
Sales Debit Note List Print

Show 10 entries Search

#	Form No.	Invoice No.	Customer Name	Date	Total Amount	Action
1	SDN[00000008]	T.INV[00000001]	Customer Local Sdn Bhd	23-03-2017	10.60	
2	SDN[00000006]	TESTSALES[00000221]	Customer Local Sdn Bhd	10-11-2016	530.00	
3	SDN[00000003]	SalesINV20151104[00000205]	Customer 04 Sdn Bhd	19-10-2016	53,000.00	
4	SDNAhfat8[00000005]	T.INV[00000005]	Customer Local Sdn Bhd	26-07-2016	137.80	
5	SDN[00000004]	T.INV[00000005]	Customer Local Sdn Bhd	25-07-2016	63.60	

19.0 Credit Note Listing (CN/TCN/MCN)

The system should be able to produce the listing of normal/full and miscellaneous credit note.



#	Form No.	Invoice No.	Customer Name	Date	Total Amount	Action
1	SCN[00000004]	SalesINV20151104[00000205]	Customer 04 Sdn Bhd	14-10-2016	31,800.00	
2	SCNAhfat2[00000009]	SalesINV20160721[00000215]	Customer Local Sdn Bhd	25-07-2016	2,925.60	
3	SCNAhfat3[00000010]	SalesINV20160721[00000215]	Customer Local Sdn Bhd	25-07-2016	196,842.00	
4	SCN[00000011]	T.INV[00000006]	Customer Local Sdn Bhd	25-07-2016	5,363.60	
5	SCNAhfat5[00000012]	T.INV[00000013]	Customer Local Sdn Bhd	25-07-2016	625.40	
6	SCN[00000013]	T.INV[00000005]	Customer Local Sdn Bhd	25-07-2016	74.20	
7	SCN[00000003]	T.INV[00000065]	Customer Local Sdn Bhd	21-07-2016	8,700.00	

20.0 Receipt Listing

The system should be able to produce the listing of receipt for student payment.

#	Form No	Customer Name	Reference No	Receive Payment Date	Total Receive	Action
1	RP[00000024]	Customer 04 Sdn Bhd		26-04-2017	19,080.00	
2	RP[00000023]	Customer 04 Sdn Bhd	777	25-04-2017	2,120.00	
3	RP[00000026]	Customer 04 Sdn Bhd	Test Recovered	25-04-2017	1,060.00	
4	RP[00000022]	Customer 04 Sdn Bhd	5252	24-04-2017	7,420.00	
5	RP[00000021]	Customer 04 Sdn Bhd	34	22-04-2017	3,180.00	
6	RP[00000025]	Customer 04 Sdn Bhd	Test Recovered	21-04-2017	1,060.00	
7	RP[00000017]	Customer 04 Sdn Bhd	Test Recovered	20-04-2017	530.00	

21.0 Student Details Listing

The system should be able to produce listing of student details.

Customer Statement List

Show 10 entries Search

#	Customer Name	Address	Reference No.	Due	Action
1	HASAN ENTERPRISE	NO 12 TAMAN CAHAYA INDAH MELAWATI INDAH	KUALA LUMPUR	159,000.00	
2	Customer 04 Sdn Bhd	No, 543 jalan larkin		142,210.00	
3	Hasan Enterprise	17-A, Level 2 Setapak Mall	Kuala Lumpur	53,000.00	
4	Customer Local Sdn Bhd	No, 543 Jalan Samudra Utara 2	Gombak	1,286,891.98	
5	Customer Oversea Ltd	No, 543 Laksamana Road	Queensland	153,500.00	
6	Historical customer	No, 543 Jalan laksamana	Batu Caves	106.00	

Showing 1 to 6 of 6 entries

First Previous 1 Next Last

SAMPLE

STUDENT PORTAL

Student portal is a platform accessed by only registered student of Swinburne. Student can easily access and view the information needed. In this section, student can: -

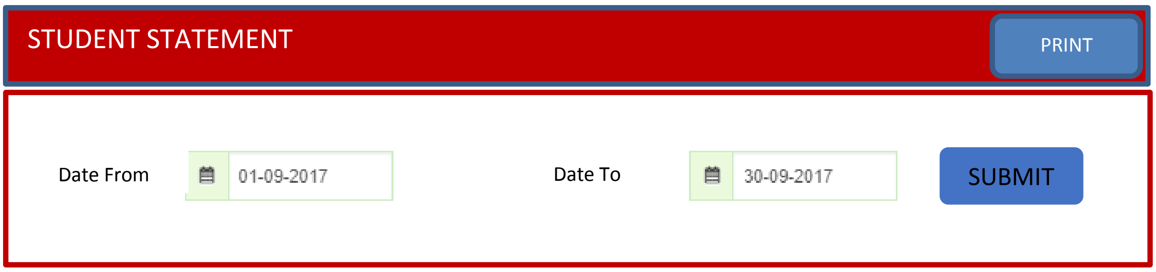
1. Check student mailbox (E-mail)
2. Register semester subject
3. Access online classroom
4. Manage student enrolment
5. Student Statement

22.0 STUDENT STATEMENT

We are recommending improvements of student summary statement section, which is the summarrised version of the view from Student Ledger Card. Sample new screen layout as below: -

Sample New Screen Layout

The screen below is a sample of new main screen for student statement. We recommend to create a filtering section that will make it easier for student to search transaction history by date.



Date	Ref #	Description	Charges	Payments	Balance	Term
6/7/2017	INV17BH-EEE000001	Tuit fee	3,350.00		3,350.00	AUG SEM
7/7/2017	CN17BH-EEE000001	Tuit fee – Drop subject	(1,000.00)		2,350.00	AUG SEM
8/7/2017	ABR17BH-EEE000001	Award		750.00	1,600.00	AUG SEM
8/7/2017	OR1234567890	Pymt of tuit fee		3,350.00	(1,750.00)	AUG SEM
10/7/2017	RF17BH-EEE000001	Refund of payment		(1,750.00)	0.00	AUG SEM
10/7/2017	TI17ACCA000001	Tuit fee	2,544.00		2,544.00	AUG SEM
10/7/2017	TDN17ACCA00001	Tuit fee – Add subject	2,544.00		5,088.00	AUG SEM
10/7/2017	TCN17ACCA00001	Tuit fee – Discount	(1,272.00)		3,816.00	AUG SEM
10/7/2017	OR1234567891	Pymt of tuit fee		(3,816.00)	0.00	AUG SEM
6/10/2017	MTI000001	Souvenirs	636.00		636.00	AUG SEM
6/10/2017	MTI000001	Sales of textbooks	100.00		736.00	AUG SEM
10/10/2017	STI000001	Graduation fee – extra ticket	106.00		842.00	AUG SEM
10/10/2017	STI000001	Graduation fee	250.00		1,092.00	AUG SEM
10/10/2017	MCN00001	Return of Souvenirs	(53.00)		1,039.00	AUG SEM
10/10/2017	OR1234567892	Graduation fee – extra ticket		(1,039.00)	0.00	AUG SEM

Each time user clicks here, it will display the invoice/ debit note/ credit note/ receipts/ refund/ award/ bursary/ rebate to be viewed or printed.

Once submitted, all the listing on the selected dates will be listed. Too see the details, student needs to click the link of **Ref #.** Once clicked, it will be directed to the details page.

OTHER REQUIREMENTS TOWARDS GST COMPLIANCE

23.0 File Format Definition for GST Audit File (GAF)

23.1 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. We would like to suggest for developer to use the Bar-Delimited-File to develop GAF Audit file. The GAF can be generated by period of time flexibility. The system should be abled to attach the GAF into Taxpayer Access Point (TAP) website portal.

23.1.1 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:

Record Type	Meaning	Example
C	Currency	123.45
N	Numeric	123
AN	Alphanumeric	12345678A
DATE	Date	31/12/2017 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|Delta|
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 re quest 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.

(f) 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_GAFVersion|
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|Cybernatics 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|Cybernatics 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|Cybernatics 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|Cybernatics 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|Cybernatics 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|Cybernatics 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|Cybernatics 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|Cybernatics 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|Cybernatics 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|Cybernatics 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|Cybernatics 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|Cybernatics 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|
```

24 Bad Debt

24.1 Bad Debt Relief

Adjustments need to be made on the following situations:

- Bad debt due to non-payment
- Bad debt due to insolvencys
- Recovery of payment with regards to bad debt

A taxable person is entitled to a relief for bad debt on the whole or any part of the tax paid by him in respect of a taxable supply if:

- GST has been paid
- No payment has been received in 6 months from the date of supply
- The debtor has become insolvent before the period of 6 month has elapsed
- Sufficient efforts have been made by him to recover the debt.

The seller has not received any payment

- Claim for the whole of the tax paid

Seller received part payment for taxable supply

- Claim for an amount calculated accordance to this formula

$$\frac{A1}{B} \times C$$

Where A1 is payment not received for the taxable supply;
B is consideration for the taxable supply; and
C is the tax due and payable on the taxable supply.

24.2 Bad Debt Recovery

When GST registered businesses have recovered the amount be it full or partial from their debtor, they must pay back to Customs the GST Tax amount claimed as Bad Debt Relief earlier. This GST tax amount will be calculated in proportion to the payment recovered from debtor.

25.0 Deposit/Advance payment received

Deposit, whether refundable or not refundable or in the form of security given in respect of any supply of goods or services, is not part of the consideration for the supply if it does not form part of the payment for the supply. Generally most deposit payments represent consideration, as the amount paid over is intended by the parties to the contract to be offset against the purchase price once the supply has been made. Such payments fall within the scope of GST and tax must be accounted for on receipt of the deposit.

a) Forfeit deposit

Generally, forfeit deposit is not consideration for any supply because it constitutes a compensation payment for damages due to non-performance of the contract or for breach of contract. However, in some circumstances, the deposit may still be a consideration for a supply. An example would be where a contract involving accommodation of hotel room provides for the letting of a room whether it was occupied or not.

b) Security deposit

A deposit is taken as security, for example against the safe return of goods on hire or loan, is not consideration for a supply. The terms of the contract under which such a deposit is required will specify that the deposit is refundable to the customer subject to the safe return of the goods

c) Return deposit

Return deposit is not a consideration for any supply because it is not part of payment but a return of money to the customer due to cancellation of the contract between the supplier and customer.

26.0 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.

27.0 Data Security Control/Audit Trail

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:
i. Person making modifications
ii. Date of change
iii. Previous & Current entry details

28.0 Backup Management

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.

29.0 Currency Conversion

- ✓ 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.

- ✓ 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.

- ✓ 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.

30.0 Training & Product Knowledge

To provide intensive training to all user and also FAQs as user guideline.

31.0 Keeping of Records

The software developer must design their accounting software to preserve all the records is 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.

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.