Campus Nexus Student System

Question & Answer

14 July 2017

PREPARED BY:

SUBMITTED TO:

SWINBURNE UNIVERSITY OF TECHNOLOGY SARAWAK

Question No. 1

What are the fee components at Swinburne, which attract a GST, and at what rate?

Answer No. 1

No.	Fee Components	GST Code	GST Rate	Type of Supply
1	Tuition fee earned	ES	-	Exempted Rate
2	Tuition related income	ES	-	Exempted Rate
3.	Ancillary fees	ES	-	Exempted Rate
4.	Collection from student attending graduation ceremony	ES		Exempted Rate
5.	Other income received on graduation ceremony	SR	6%	Standard Rated

Answer No. 1

No.	Fee Components	GST Code	GST Rate	Type of Supply
6.	Other rental income	SR	6%	Standard Rated
7.	Income from photocopy services	SR	6%	Standard Rated
8.	Consultancy fee	SR	6%	Standard Rated
9.	Exam fee	ES	-	Exempted Rate
10.	Sales of souvenir	SR	6%	Standard Rated

- Source : GST IMPACT REPORT SWINBURNE UNIVERSITY OF TEHCNOLOGY SARAWAK CAMPUS. PG 25
- Any changes on fee components list, please revert to SALIHIN the latest fee components. **Only** fee components produces by Campus Nexus Student System and SALIHIN will confirm the GST treatment.

Question No. 2

Within GST rates, do you have a concept of tax on tax?

Answer No. 2

No tax on tax within the Malaysian GST model.

Question No. 3

For compliance of receipts and invoices, should the GST be called out a consolidated line item or will there be breakups based on the component. E.g., I have tuition fee and Mess fee. In the receipt, do we print a consolidated GST amount or do we print GST component of each fee separately.

Answer No. 3 - GST TAX INVOICE
REQUIREMENTS

For GST in Malaysia, we have 2 kinds of Tax Invoices;

i) Full tax invoice

ii) Simplified Tax invoice (Issuance of this invoice normally involves retailers who generate large volume of invoices such as hypermarkets, mini markets, restaurants, beauty salons, petrol kiosks, motor workshops and other point of sales outlets.)

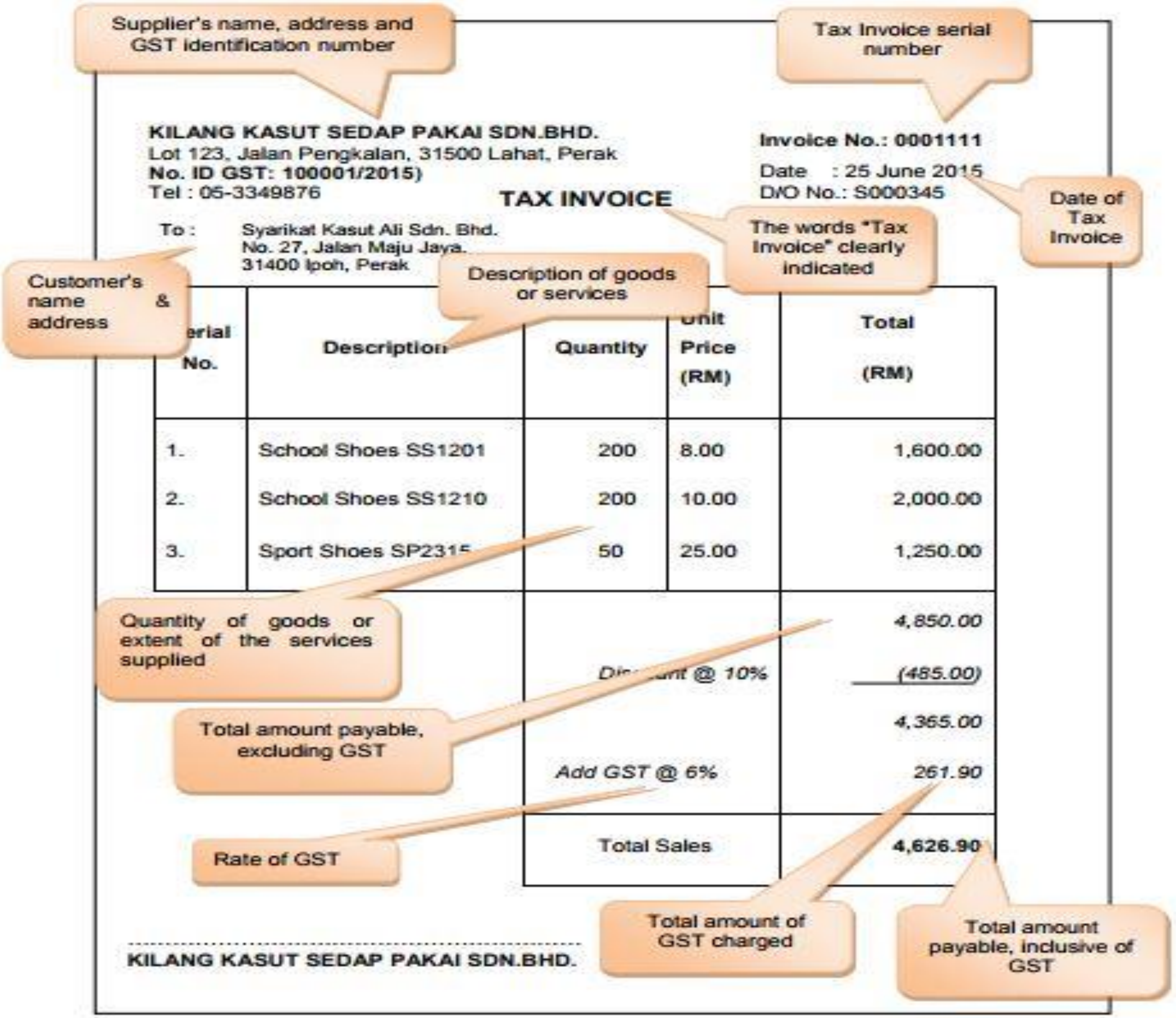
Answer No. 3 - GST TAX INVOICE
REQUIREMENTS

No.	Items	Full Tax Invoice	Simplified Tax Invoice
1	The words "tax invoice" in a prominent place	✓	–
2	Serially tax invoice number	✓	✓
3	Date of issuance of the invoice	✓	✓
4	Name, address and identification number of the supplier	✓	✓
5	Name and address of the person to whom the goods or services are supplied	✓	–
6	A description sufficient to identify the goods or services supplied	✓	✓
7	For each description, the quantity of the goods or the extent of the services and the amount payable, excluding tax	✓	–
8	Any discount offered	✓	✓
9	The total amount payable excluding tax, the rate of tax and the total tax chargeable shown as a separate amount	✓	–
10	The total amount payable including the total tax chargeable	✓	✓

**any amount referred to in subparagraphs (i) and (j), expressed in a currency, other than Ringgit, shall also be expressed in Ringgit in accordance with paragraph 5 of the Third Schedule of the *GSTA* 2014

Answer No. 3 - GST TAX INVOICE

FULL TAX INVOICE - SAMPLE



KILANG KASUT SEDAP PAKAI SDN.BHD.
Lot 123, Jalan Pengkalan, 31500 Lahat, Perak
No. ID GST: 100001/2015)
Tel : 05-3349876

Invoice No.: 0001111
Date : 25 June 2015
D/O No.: S000345

TAX INVOICE

To : Syarikat Kasut Ali Sdn. Bhd.
No. 27, Jalan Maju Jaya,
31400 Ipoh, Perak

Serial No.	Description	Quantity	Unit Price (RM)	Total (RM)
1.	School Shoes SS1201	200	8.00	1,600.00
2.	School Shoes SS1210	200	10.00	2,000.00
3.	Sport Shoes SP2315	50	25.00	1,250.00
				4,850.00
		Discount @ 10%		*(485.00)*
				4,365.00
		Add GST @ 6%		*261.90*
		Total Sales		**4,626.90**

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KILANG KASUT SEDAP PAKAI SDN.BHD.

Answer No. 3 - GST TAX INVOICE

MIXED SUPPLIES TAX INVOICE – SAMPLE 1

(Mixed Supplies – Standard Rated and Zero Rated with Discounts)

EXTRA MART SDN. BHD.
Lot 123, Jalan Duta, 50568 Kuala Lumpur
Tel: 03–6209 9000
(GST Reg No : 100004/2015)

Supplier's name, address and GST identification number

Invoice No: T01114

Date: 1 June 2015

Tax Invoice serial number

Date of Tax Invoice

Customer's name & address

TAX INVOICE

The words "Tax Invoice" clearly indicated

SUPREMO CAKE SDN. BHD.
No 69, Jalan Tun Razak, 50694 Kuala Lumpur
Tel: 03-4026 9999

Description of goods supplied

Indicator for standard rated supply

Indicator for zero rated supply

		QTY	RM	RM
ZT Flour 1kg	000181	50	1.90	95.00
Disc.				-9.50
ST Creamy Butter 500gm	000111	20	7.90	158.00
Disc.				-20.00
ST Philadelphia Cheese 290gm	000119	17	12.90	219.30
Disc.				-18.50
ZT Sago Flour 1kg	000221	31	2.85	88.35
ZT Coarse Sugar 1kg	000212	25	2.30	57.50
ST Instant Red Yeast	000129	18	4.30	77.40
ST Pandan Paste 30ml	000321	19	5.10	96.90
ST Vanilla Paste 30ml	000921	19	5.10	96.90

Item Count	199
Total Sales (Excluding GST)	841.35
GST payable @ 6% on RM610.00	36.60
Total Sales (Inclusive of GST)	877.95
CASH Coupon	100.00
CASH	800.75
Change	22.80

Total amount payable excluding GST

Total amount of GST charged

Rate of GST

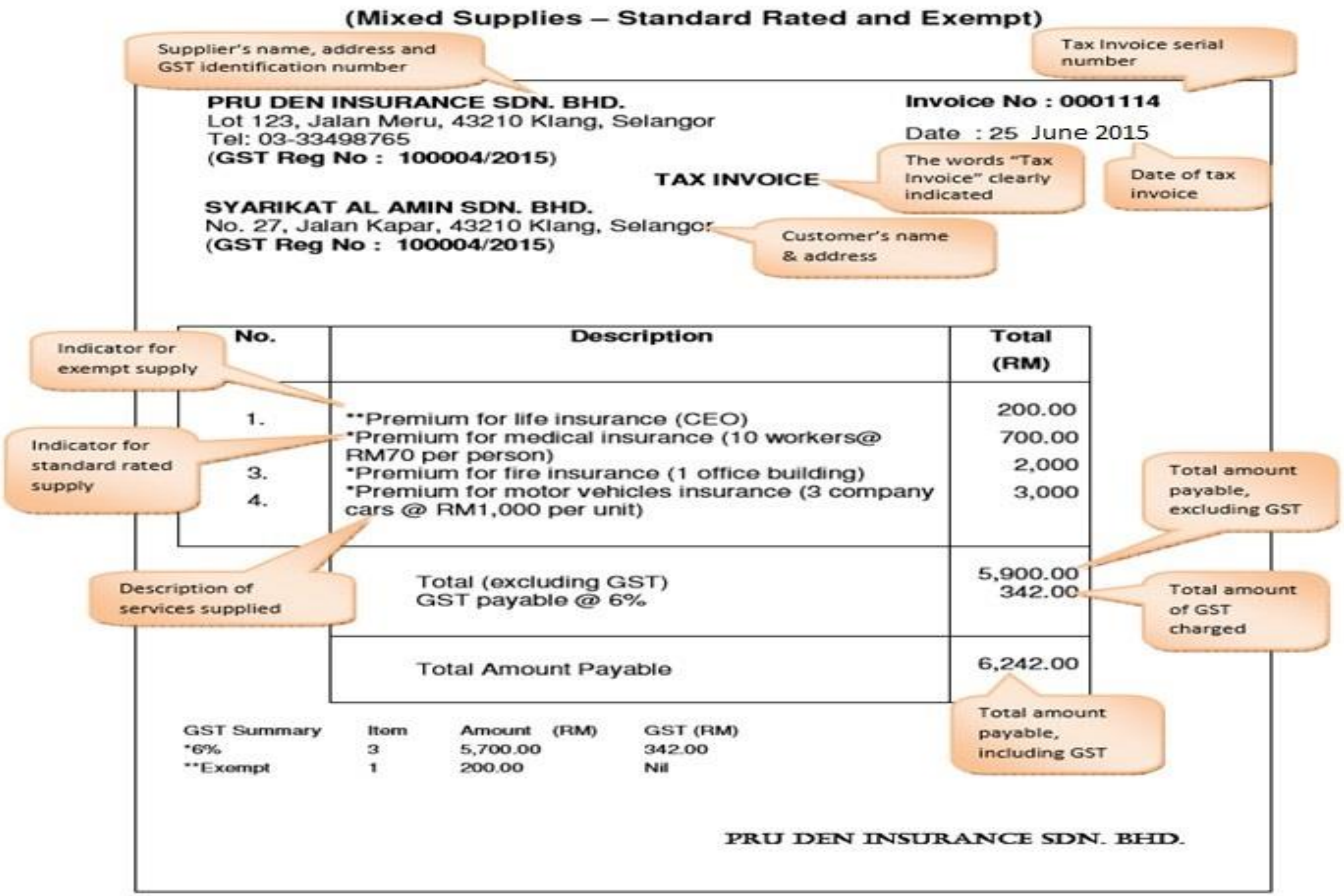
Total amount payable inclusive of GST

GST Summary	Amount(RM)	
ST @ 6%	610.00	36.60
ZT @ 0%	231.35	0.00

TOTAL SAVINGS RM48.00

Answer No. 3 - GST TAX INVOICE

MIXED SUPPLIES TAX INVOICE – SAMPLE 2



(Mixed Supplies – Standard Rated and Exempt)

PRU DEN INSURANCE SDN. BHD.
Lot 123, Jalan Meru, 43210 Klang, Selangor
Tel: 03-33498765
(GST Reg No : 100004/2015)

Invoice No : 0001114
Date : 25 June 2015

TAX INVOICE

SYARIKAT AL AMIN SDN. BHD.
No. 27, Jalan Kapar, 43210 Klang, Selangor
(GST Reg No : 100004/2015)

No.	Description	Total (RM)
1.	**Premium for life insurance (CEO)	200.00
	*Premium for medical insurance (10 workers@ RM70 per person)	700.00
3.	*Premium for fire insurance (1 office building)	2,000
4.	*Premium for motor vehicles insurance (3 company cars @ RM1,000 per unit)	3,000
	Total (excluding GST) GST payable @ 6%	5,900.00 342.00
	Total Amount Payable	6,242.00

GST Summary	Item	Amount (RM)	GST (RM)
*6%	3	5,700.00	342.00
**Exempt	1	200.00	Nil

PRU DEN INSURANCE SDN. BHD.

Answer No. 3 - GST TAX INVOICE

MIXED SUPPLIES TAX INVOICE – SAMPLE 3

Tax Invoice

Demo Customs Sdn Bhd (9999-T)
GST Registration No : 123456789012
Unit 2A-1, Level 1,
Tower 2A, Plaza Sentral,, Jalan Stesen Sentral 5, KL Sentral
50470 Kuala Lumpur
KUALA LUMPUR MALAYSIA
Phone : 603-22614180 Fax : 603-22614182

Tony Agusta
No 1893, Jalan Kinatangan,
Batu 6 1/4 Kinabatangan
Sabah
08000 Sabah
SABAH MALAYSIA

Tax Invoice No:inv[00000210]
Date:13-07-2017
Currency:MYR
Ships To:

No.	Item	Description	Unit Price	Qty	UM	Amount (Exc.Tax)	Tax (%)	Tax Amount	Amount (Inc Tax)
1	Books	Sains	70.00	2.00	Unit	140.00	ZRL(0)	0.00	140.00
2	Registration Fee	Course	500.00	1.00	Unit	500.00	ES(0)	0.00	500.00
3	Retake For Exam	July 2017	1,500.00	1.00	Unit	1,500.00	ES(0)	0.00	1,500.00

No.	Account	Description	Amount (Exc.Tax)	Tax (%)	Tax Amount	Amount (Inc Tax)
1	[400044444]Printing Charges	Charges for Printing	150.00	SR(6)	9.00	159.00

Total Excluded Tax	**MYR 2,290.00**
Total Tax	**MYR 9.00**
Total Included Tax	**MYR 2,299.00**
Ringgit Malaysia Two Thousand, Two Hundred Ninety-Nine Only only	

Terms:30 Days

Terms Desc:30 Days

Memo:

Prepared by

Approved By

Received By

SYSTEM GENERATED NO SIGNATURE REQUIRED

Question No. 4

In case of a discount, is the GST adjusted proportionately to the discount?

Answer No. 4 - Discount

Type of Discounts

I. Discount on Tax Invoice

II. Discount after issuance of Tax Invoice (Usually when student makes payment)

- Within type of Supply
- Mixed type of supply

Answer No. 4 – Discount
1. Discount on Tax invoice

GST will be charge after discount. No need to GST adjusted proportionately to the discount.

Particulars	RM
Rental	550.00
Miscellaneous cost	50.00
- Discount	(100.00)
Total payable	500.00
GST 6%	30.00
Total Including GST	**530.00**

Answer No. 4 - Discount

2. Discount after issuance of Tax Invoice

GST need to be adjust proportionately to the discounted price.

Example; Student granted discount of RM100 from total Invoice RM624.00

Item	Amount Before GST	GST Amount	Amount After GST
Student fee	200.00	0.00	200.00
Rental	400.00	24.00	424.00
Total Payables			624.00

Item	Amount Discount	GST Amount	Discount Included GST
Discount	96.15	3.85	100.00

100/624*24

Question No. 5

A. In case of a refund, is the GST adjusted proportionately to the quantum of refund?

B. Is there a timeline beyond which the GST component cannot be refunded? E.g. across financial years or GST remittance periods?

Answer No. 5

A. University has to refund the full amount (inclusive GST amount) but it has to issue a Credit Note using the same tax code to get GST amount already declared in the GST report.

B. Refundable amount is subject to University. But any refund amount must include GST amount as per Credit Note above.