

Aplus

GST

Accounting

Second Edition

SOFTWARE DEVELOPER

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Mr. Aris Ong See Pay has 33 years' experience in businesses software consultancy & development in Malaysia. He is the founder of Aplus Software Sdn. Bhd. Aplus software has been approved as GST compliance software (Advanced Level) by Royal Malaysian Customs & Excise Department (RMCD) under Approval No. KE.HF (12)426/05-138.

The software developer has exercised due care in designing the software and its manual and user's guide. In no event shall the software developer and the designers be liable for incidental consequential damages arising from the furnishing or the performance of any information and / or the programs.

ABOUT THE WRITER

Mr. Wong Chi Tieng is a Chartered Accountant by profession. He is an Approved Company Auditor, am approved Tax Agent and an approved GST Tax Agent. He has more than 30 years' experience in accounting, auditing & taxation works. He is a member of Malaysian Institute of accountants (CA (M)), a member of New Zealand Institute of Chartered Accountants (CA (NZ)), a fellow member of Chartered Tax Institute of Malaysia (FCTIM).

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PREFACE

Goods & Services Tax (GST) will be implemented in Malaysia on 1st April, 2015. Goods & Services Tax in Malaysia are governed by

- (i) Goods & Services Tax Act 2014
- (ii) Goods & Services Regulations 2014
- (iii) Goods & Services Orders

A number of general guidelines, industry guidelines and specific guidelines and DG decisions have already been issued by the Royal Customs and Excise Department (RMCD) and made available at the official GST website <http://www.gst.customs.gov.my> prior to the implementation date. New or additional guidelines and DG decisions may be issued from time to time.

GST impact on the way businesses are done is quite significant. Sufficient preparatory work needs to be done by businessmen before the implementation date to ensure the smooth running of the accounting system during GST Era in particulars in the following areas.

- (i) Staff need to be trained to know how GST works
- (ii) Existing computer hardware may need to be upgraded or changed
- (iii) Existing accounting systems need to be upgraded or changed

Insufficient preparatory work may lead to errors in the computation of GST return and hence penalty for non-compliance or submitting an incorrect return. If you are not familiar with on the GST rules or regulations or you are in certain specific industries, you are advised to seek professional advice or check with Customs to obtain the required information.

This book contains general information on how Aplus GST Compliant Accounting Software works and the GST features built in the system. If you are still not sure on how the system works after reading this book, you are advised to refer to Aplus dealers for assistance or undergo necessary GST training.

This book is based on features built in under version 5.27. If your system does not contain the options stated in this book, please seek the assistance of Aplus dealers to upgrade it for you.

Highlights of Aplus GST Accounting

1. Auto computes & generates GST-03 Return Form.
2. Auto computes & generates Annual Adjustment Report.
3. Auto computes & generates Bad Debts Relief Report.
4. Auto computes & generates payment not made within 6 months of acquisition Report.
5. Auto process of 21 days on Delivery Order.
6. Auto-detection of 21 days Rule on D.O and Deposit Received during generation of GST-03 Return.
7. Auto generated GST Summary Report.
8. GST for Self-Billed Invoice/ Flat Rate Scheme.
9. GST for Deemed Supply.
10. GSTfor Margin Scheme.
11. Submitted GST Taxable period Report.
12. Submitted GST Yearly Report.

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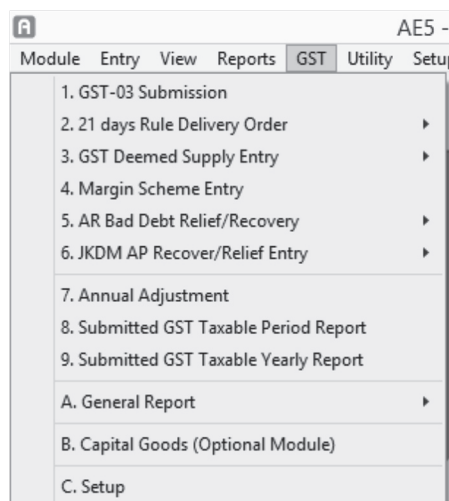
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1 Aplus Main Screen

Aplus GST Module screen is shown below.

- (1) GST-03 Submission
- (2) 21 days Rule Delivery Order
- (3) GST Deemed Supply Entry
- (4) Margin Scheme Entry
- (5) AR Bad Debt Relief / Recovery
- (6) JKDM AP Bad Debt Recover / Relief
- (7) Annual Adjustment
- (8) Submitted GST Taxable Period Report
- (9) Submitted GST Yearly Report
- (A) General Report
 - GST Monthly / Quarterly Input / Output
 - GST Monthly / Quarterly Report
 - GST Yearly Report
 - GST General Report
 - Output / Sales Report
 - Acquisition / Purchase Report
 - List of Capital Goods Acquired
 - GST Audit File (GAF)
 - GST Standard Code
- (B) Capital Goods (Optional)
- (C) Setup



1.1 Set-Up

(i) Under GST → 12. Set-Up

Registration once approved by Customs,

Key-in

- (a) GST Approved date
- (b) GST Registration Number
- (c) Self Billed Invoice Approval No. (if applicable)
- (d) The rest, use default settings

Tick **Monthly taxable period** or **Quarterly taxable period** on GST submission

Set-Up Screen Display

AE5 - C:\AplusW\As5\DATA\APLUS TRADING COMPANY - [Sys

Module Entry View Reports GST Utility Setup Language Window Help

G.L. Stock Debtor Creditor Sales Purch. Voucher Cash In Invoice Receipt Purch. Payment Cash B. D.O. Invoice Search

G.S.T | G.S.T-IRR/Counter

GST Approved Date : 01/04/2015 Group Registration No. : **Effective Date**
 GST Registration No. : GST-10023-15 AXT-10012 01/01/2014

☐ Sales Item GST Inclusive

Sales Tax Code : SR Purchase Tax Code : TX Standard GST Rate : 6.0 %

GST Payable / Claimable Account : 3760 GST PAYABLE/CLAIMABLE

GST Input Prefix : 3500 -XXX

GST Output Prefix : 3600 -XXX

GST Input Control Account : 3500-000

GST Output Control Account : 3600-000

GST Expense Account : 6900 GST EXPENSE

GST Revenue Account : 4900 GST REVENUE

Deemed Supply Account : 3780

Submission Transaction Batch : 299

Bad Debt Transaction Batch : 296

Deemed Supply Batch : 295

Batch of 21days Rule D.O. Process : 294

Margin Scheme Batch : 293

Maximum Input Tax Credit (ITC) : RM 30.00

Minimum CGA Claim Amount : RM 100,000.00

Taxable Period

Monthly
Quarterly

Tax Period

01/01/2014 - 31/03/2014
01/04/2014 - 30/06/2014
01/07/2014 - 30/09/2014
01/10/2014 - 31/12/2014
01/01/2015 - 31/03/2015
01/04/2015 - 30/06/2015
01/07/2015 - 30/09/2015
01/10/2015 - 31/12/2015
01/01/2016 - 31/03/2016
01/04/2016 - 30/06/2016
01/07/2016 - 30/09/2016
01/10/2016 - 31/12/2016
01/01/2017 - 31/03/2017
01/04/2017 - 30/06/2017
01/07/2017 - 30/09/2017
01/10/2017 - 31/12/2017
01/01/2018 - 31/03/2018
01/04/2018 - 30/06/2018

Save Exit

Set-Up GST IRR/ Counter Screen Display

AE5 - C:\AplusW\As5\DATA\APLUS TRADING COMPANY

Module Entry View Reports GST Utility Setup Language Window Help

G.L. Stock Debtor Creditor Sales Purch. Voucher Cash In Invoice Receipt Purch. Payment Cash B. D.O.

G.S.T G.S.T-IRR/Counter

Input Tax Recoverable Ratio (IRR) = (T-0) / (T-0 + E)

De Minimis Rule (DmR) = E / (E + T)

T = SR + ZRL + ZRE + DS + OS + RS + GS

E = ES

0 = ES43 Incidental financial supplies

ES	Disposal of assets which are exempted (e.g. residential house)
SR	Disposal of assets
DS	Self recipient accounting transactions, i.e any supplies users make to themselves (e.g. imported services etc)
OS	Out of scope transactions which are not taxable in Malaysia

DmR monthly average amount Not Exceed : RM 5000.00

DmR total taxable Not Exceed : 5.0 %

GST 21 Days Rule : 21 Days

AR Bad Debt Relief > or = 6 months

AP Bad Debt Relief < or = 6 months

Note : 1 month = 30 days

GST Journal Counter

GST Output Tax Adjustment : OTA-000001

GST Input Tax Adjustment : ITA-000001

Deemed Supply for Imported Service : DSI-000001

Deemed Supply for Gift, Own Use, Goods in kind : DSG-000001

21 Days Rule for D.O GST Output Tax : DSD-000001

Margin Scheme : MGS-000002

Save Exit

This screen only applies to **mixed supplier**.

This partial exemption rule is only applicable for goods & services used for making both taxable and exempt supply.

(ii) Chart of Accounts

You can key in the following GST account codes or the system will automatically add in the GST account codes in the Chart of Accounts when you use the GST codes during transactions key-in. It is advisable to use the default codes for consistency and accuracy in GST reporting.

Additional GST GL Account Codes

3500-000	GST Input Tax Control Account		B	BS07
3500-AJP	Input Tax Adjustment	6%	B	BS07
3500-BL	GST Input BL	6%	B	BS07
3500-CGA	GST Input CGA	6%	B	BS07
3500-EP	GST Input EP	0%	B	BS07
3500-GP	GST Input GP	0%	B	BS07
3500-IM	GST Input IM	6%	B	BS07
3500-IS	GST Input IS	0%	B	BS07
3500-NR	GST Input NR	0%	B	BS07
3500-OP	GST Input OP	0%	B	BS07
3500-TX	GST Input TX	6%	B	BS07
3500-TX-E43	GST Input TX	6%	B	BS07
3500-TX-N43	GST Input TX-N43	6%	B	BS07
3500-TX-RE	GST Input Tax TX-RE	6%	B	BS07
3500-ZP	GST Input Tax ZP 0%	0%	B	BS07
3500-FR2P	Flat Rate Tax 2%	2%	B	BS07
3600-000	GST Output Tax Control Account		B	BS07
3600-AJS	Output Tax Adjustments	6%	B	BS07
3600-DS	GST Output DS	6%	B	BS07
3600-ES	GST Output ES	0%	B	BS07
3600-ES43	GST Output ES43	0%	B	BS07
3600-GS	GST Output GS	0%	B	BS07
3600-OS	GST Output OS	0%	B	BS07
3600-RS	GST Output RS	0%	B	BS07
3600-SR	GST Output SR	6%	B	BS07
3600-ZRE	GST Output ZRE	0%	B	BS07
3600-ZRL	GST Output ZRL	0%	B	BS07
3600-FR2S	Flat Rate Tax 2%	2%	B	BS07
4900	GST REVENUE ACCOUNT		I	PL01
6700	GST EXPENSE ACCOUNT		E	PL06

2. GST CODES TABLE

GST Code Table for Acquisitions

PURCHASE					
1.	TX	6%	GST	Purchase Taxable Supplies with GST This refers to goods and/or services purchased from GST registered suppliers. The prevailing GST rate is 6% wef 1/04/2015. 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. The recoverable credits are called input tax. Examples include goods or services purchased for business purposes from GST registered traders.	GSR
2.	IM	6%	GST	Import Goods with GST All goods imported into Malaysia are subjected to duties and/or GST. GST is calculated on the value which includes cost, insurance and freight plus the customs duty payable (if any), unless the imported goods are for storage in a licensed warehouse or Free Trade Zone, or imported under Warehouse Scheme, or under the Approved Trader Scheme. If you are a GST registered trader and have paid GST to Malaysia Customs on your imports, you can claim input tax deduction in your GST returns submitted to the Director General of GST.	GSR
3.	IS	0%	GST	Import Goods without GST under Special Scheme This refers to goods imported under the Approved Trader Scheme (ATS) and Approved Toll Manufacturer Scheme (ATMS), where GST is suspended when the trader imports the non-dutiable goods into Malaysia. These two schemes are designed to ease the cash flow of Trader Scheme (ATS) and Approved Toll Manufacturer Scheme (ATMS), who has significant imports.	GZR
4.	BL	6%	GST	Purchase with GST but NOT Claimable This refers to GST incurred by a business but GST registered trader is not allowed to claim input tax incurred. The expenses are as following: o The supply to or importation of a passenger car, o The hiring of passenger car o Club subscription fees (including transfer fee) charged by sporting and recreational clubs; o Medical and personal accident insurance premiums by your staff o Medical expenses incurred by your staff. Excluding those covered under the provision of the employee's Social Security Act 1969, Workmen's Compensation Act 1952 or under any collective agreement under the Industrial Relations Act 1967; o Benefits provided to the family members or relatives of your staff; o Entertainment expenses to a person other than employee except entertainment expenses incurred by a person who is in the business of providing entertainment	GSR
5.	NR	0%	GST	Purchase without GST from Non GST-Registered Supplier This refers to goods and services purchased from non-GST registered supplier/ trader. A supplier/trader who is not registered for GST is not allowed to charge and collect GST. Under the GST model, any unauthorized collection of GST is an offence.	GZR
6.	ZP	0%	GST	Purchase without GST from GST-Registered Supplier This refers to goods and services purchased from GST registered suppliers where GST is charged at 0%. This is also commonly known as zero-rated purchases.	GZR
7.	EP	0%	GST	Exempt Purchases under GST This refers to purchases in relation to residential properties or certain financial services where there no GST was charged (i.e. exempt from GST). Consequently, there is no input tax would be incurred on these supplies.	GEX
8.	OP	0%	GST	Out-of-Scope Purchases This refers to purchase of goods outside the scope of GST. An example is purchase of goods overseas and the goods did not come into Malaysia, the purchase of a business transferred as a going concern. For purchase of goods overseas, there may be instances where tax is imposed by a foreign jurisdiction that is similar to GST (e.g. VAT). Nonetheless, the GST registered trader is not allowed to claim input tax for GST/ VAT incurred for such purchases. This is because the input tax is paid to a party outside Malaysia.	GOS
9.	TX-E43	6%	GST*	Purchase directly attributable to Incidental Exempt Supplies This is only applicable to GST registered trader (group and ATS only) that makes both taxable and exempt supplies (or commonly known as partially exempt trader). TX-E43 should be used for transactions involving the payment of input tax that is directly attributable to the making Incidental Exempt Supplies. Incidental Exempt Supplies include interest income from deposits placed with a financial institution in Malaysia, realized foreign exchange gains or losses, first issue of bonds, first issue of shares through an Initial Public Offering and interest received from loans provided to employees, factoring receivables, money received from unit holders for units received by a unit trust etc.	GSR
10.	TX-N43	6%	GST*	Purchase directly attributable to Non-Incidental Exempt Supplies This is only applicable to GST registered trader that makes both taxable and exempt supplies (or commonly known as partially exempt trader). TX-N43 should be used for transactions involving the payment of input tax that is directly attributable to the making Non-Incidental Exempt Supplies. Examples of non-incidental exempt supplies include sale and rental of residential properties and financial services provided.	GSR

GST Code Table for Acquisition – continued

NO.	GST CODE	RATE (%)	TYPE	DESCRIPTION	GROUP
PURCHASE					
11.	TX-RE	6%	GST*	Purchase Not directly attributable to Taxable or Exempt Supplies This is only applicable to GST registered trader that makes both taxable and exempt supplies (or commonly known as partially exempt trader). 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). Example includes operation over-head for a development of mixed property (properties comprise of residential & commercial).	GSR
12.	GP	0%	GST*	Disregarded Purchases under GST Purchase within GST group registration, purchase made within a Warehouse Scheme etc.	GZR
13.	AJP	6%	GST	Input Tax Adjustment Any adjustment made to Input Tax e.g : Bad Debt Relief, Debit Note & other input tax adjustment	GSR
14.	CGA	6%	GST	Capital Goods Acquired Capital Goods Acquired	GSR
15.	AJP1	6%	GST	Other Input Tax Adjustment Other Input Tax Adjustment	GSR
16.	FR2P	2%	GST	Flat Rate Addition 2% for Purchases This scheme is to allow GST registrant to claim their input tax under Flat Rate Scheme.	GSR

GST Code Table for Supply

SUPPLY					
1.	SR	6%	GST	Standard-Rated Supplies with GST	GSR
				A GST registered supplier must charge and account GST at 6% for all sales of goods and services made in Malaysia unless the supply qualifies for zero-rating, exemption or falls outside the scope of the proposed GST model. The GST collected from customer is called output tax. The value of sale and corresponding output tax must be reported in the GST returns.	
2.	ZRL	0%	GST	Local supply of zero rated supplies.	GZR
				A GST registered supplier can zero rated (i.e. charging GST at 0 %) certain local supply of goods and services, if such goods or services are included in the Goods and Services Tax (Zero Rated Supplies) Order 20XX. Example includes sales of fish, cooking oil.	
3.	ZRE	0%	GST*	Exportation of goods or services which are subject to zero rated supplies.	GZR
				A GST registered supplier can zero-rate (i.e. charging GST at 0%) the supply of goods and services if they export the goods out of Malaysia or the services fall within the description of international services under proposed GST model. Examples includes sale of air-tickets and international freight charges.	
4.	ES43	0%	GST*	Incidental Exempt Supplies	GZR
				This is only applicable to GST registered trader that makes both taxable and exempt supplies (or commonly known as partially exempt trader). This refers to exempt supplies made under incidental exempt supplies. Incidental Exempt Supplies include interest income from deposits placed with a financial institution in Malaysia, realized foreign exchange gains or losses, first issue of bonds, first issue of shares through an Initial Public Offering and interest received from loans provided to employees also include factoring receivables, money received from unit holders for units received by a unit trust etc.	
5.	DS	6%	GST	Deemed Supplies	GSR
				GST is chargeable on supplies of goods and services. For GST to be applicable there must be goods or services provided and 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. Examples include free gifts (more than RM500) and disposal of business assets without consideration.	
6.	OS	0%	GST	Out-of-Scope Supplies	GOS
				This refers to supplies (commonly known as out-of-scope supply) which are outside the scope of the proposed GST model and GST is therefore not chargeable. In general, they are transfer of business as a going concern, private transactions, third country sales (i.e. sale of goods from a place outside Malaysia to another place outside Malaysia).	
7.	ES	0%	GST	Exempt Supplies under GST	GEX
				This refers to supplies which are exempt under GST. These supply include residential property, public transportation etc.	
8.	RS	0%	GST	Relief Supplies under GST	GOS
				This refers to supplies which are supply given relief from GST.	
9.	GS	0%	GST	Disregarded Supplies under GST	GZR
				This refers to supplies which are disregarded under GST. These supplies include supply within GST group registration, sales made within Warehouse Scheme etc.	
10.	AJS	6%	GST	Output Tax Adjustment	GSR
				Any adjustment made to Output Tax e.g : Longer period adjustment, Bad Debt recovered, outstanding Invoices more than 6 months & other output tax adjustments.	
11.	AJS1	6%	GST	Other Output Tax Adjustment	GSR
				Other Output Tax Adjustment	
12.	FR2S	2%	GST	Flat Rate Scheme 2% for Supply (e.g Farmers)	GSR
				This scheme is to allow certain category of approved sectors (e.g. farmers) to get some form of compensation of the GST paid on their inputs even though they are not GST registrant.	

3 Stock – GST Code Setup

Go to **Module [Stock Control] — 1. [Stock] —**

F7
Add

Add New Stock

☐ Multi Unit

Base Unit Code: [Dropdown] Cost: [Text]
Pack Qty.: [Text] Price: [Text]

Code #1: 001-0001-0003 [Dropdown] ☐ Non Stock
Code #2: [Text] Sales A/C: [Dropdown]
Code #3: [Text] Purchase A /C: [Dropdown]

Supplier Code: [Text]
Description: LED MONITOR
Short Desc: LED MONITOR Barcode: 00100010003
Unit: UNIT
Packing: [Text]

Cost: 2500.00
Price: [Text] Term / Class: [Text]
A: 2800.00 [Text]
B: 0.00 [Text]
C: 0.00 [Text]
D: 0.00 [Text]
E: 0.00 [Text]
Minimum Price: 0.00
Max. Discount: 0.00 %
Cost Code: [Text]

Serial No.
☐ Serial No
Expire: 0 Month

Quantity
On Order(In): 0
On Order(Out): 0
Min. Stock: 0
Max Stock: 0
Reorder: 0

Supplier
[Dropdown]
[Text]
[Text]

Classification
Department: [Dropdown]
Category: [Dropdown]
Group: [Dropdown]
Family: [Dropdown]
Model: [Dropdown]
Colour: [Dropdown]
Size: [Dropdown]
Bin: [Dropdown]

GST
Purchase Tax: TX [Dropdown]
Local Sales Tax Code: SR [Dropdown]

Detail [Save] [Cancel]

Select GST Tax code for the “**Purchase**” and “**Local Sales**” then click “**Save**” button to save it.

- GST computation is transaction based.
- The mapping of Purchase tax code and Sales tax code is to minimise errors in GST computation.

4 Debtor GST Setup

Go to Module – [Debtor Ledger] – [Debtor Account] –

F7
Add

Add New Debtor

Account: TD-1001

Business Registration No.: BS-201532

GST No.: GST 143209

Name: CT BOOK CENTRE

Address: 123, JALAN BESAR,
BANDAR BARU,
36000 TELUK INTAN,
PERAK.

Telephone No.: 05-6235506

Hand Phone: ☐ SMS ☐ SMS

Fax No.: 05-6235507

Contact: MR.CHONG

E-Mail: CT123@YAHOO.COM

Http:

Term: 30DAY

Salesman: TAN

Area: PR

Type: TRADE

GST Registration Date: 01/04/2015

GST Type: Standard-Rated

Standard-Rated
Zero-Rated
Export Trade
GST Suspended
Special Relief
Group Trade

Statement: Yes

Credit Limit: 0.00

	Debit	Credit
Opening Balance	0.00	0.00

Save Exit

Key in applicable information for Debtors such as :-

- Business Registration No.
- GST No.
- GST Registration Date
- GST Type

5 Creditor GST Setup

Go to **Module – [Creditor Ledger] – [Creditor Account] –**

F7
Add

Add New Creditor

Account: TC-1001

Business Registration No.: BS-980020

GST No.: GST 234234

Name: PETLIFE PAPER SUPPLY SDN BHD

Address: NO. 88, JALAN 9/3A,
TAMAN PERKASA BATU 3 1/2 CHERAS,
56000 KUALA LUMPUR.

Telephone No.: 03-92853003

Hand Phone: ☐ SMS ☐ SMS

Fax No.: 03-92853004

Contact: ANGIE

E-Mail:

Http:

Term: 30DAY

Salesman:

Area: KL

Type: TRADE

GST Registration Date: 01/04/2015

GST Type: Standard-Rated

Standard-Rated
Non-GST Registered
Import Trade
GST Suspended
Zero-Rated
Exempt Trader
Out of Scope

Opening Balance

Debit	Credit
0.00	0.00

Save Exit

Key in applicable information for Creditors such as:-

- Business Registration No.
- GST No.
- GST Registration Date
- GST Type

5.1 Self-Billed Invoice Setup (if applicable)

Go to **Module** – [Creditor Ledger] – [Creditor Account] –

Self
Billed

Self-Billed

Approval No. : BLF-076543

Starting Date : 01/01/2014

Ending Date : 31/12/2014

Counter : PPS 0000001

Edit Save Close

The required information for “**Self-Billed**” Invoice are:-

- Approval No. – The reference number of RMCD approval
- Approval Period – Starting Date and Ending Date of written contract
- Counter – Invoice Serial number

Conditions of Self-Billed Invoice (SBI)

- * Issue SBI within 12 months from the effective date or not later than the expiry of contract
- * Copy of SBI shall be provided to supplier and recipient shall retained another copy
- * Supplier & Recipient notify each other if :-
 - Each is registered
 - Transfer of business as a going concern (TOGC)
 - Registered under new GST number

6. Issue Delivery Order

Go to **Module – 9. [Billing / Invoicing] – 1. [Issue D.O]**

The screenshot shows the 'Print D.O.' window. It has a menu bar with 'F7 New', 'Search', 'Zoom Item', 'Edit', 'Print', 'Preview', 'Delete', 'Report', 'Convert To Invoice', and 'Exit'. Below the menu bar are several dropdown menus: 'Print Format', 'Account', 'Salesperson', and 'Issuer'. The main area is a table with the following columns: D.O. No., Date, Invoice, Invoice Date, GST Due, Name, Amount, Salesman, Issuer, Stock, Print, User, Modified Date, and Modified Time. The table is currently empty.

Then click **“New”** button to issue Deliver Order.

The screenshot shows the 'D.O. Header' window. It contains the following fields and controls:

- Account:** TD-1001 (dropdown)
- D.O. No.:** DO-00001 (dropdown)
- Date:** 05/01/2014
- Print Format:** SKD01 (dropdown)
- Sold To:** CT BOOK CENTRE
- Address:** 123, JALAN BESAR, BANDAR BARU, 36000 TELUK INTAN, PERAK.
- Attention:** MR CHONG
- Telephone:** 05-6235506
- Fax:** 05-6235507
- Deliver To:** CT BOOK CENTRE, 123, JALAN BESAR, BANDAR BARU, 36000 TELUK INTAN.
- Remark #1:** (text field)
- Remark #2:** (text field)
- Document ID:** (dropdown)
- Your Order:** (text field)
- Invoice:** (text field)
- Invoice Date:** / /
- Term:** 30DAYS (dropdown)
- Salesman:** TAN (dropdown)
- Issue:** APLUS (dropdown)
- Transaction Particular/ Narration:** (text field with dropdown arrows)
- Group:** (text field)
- Cost Centre:** (text field)
- Buttons:** Save, Zoom Item, Print, Preview, Delete, Cancel

Choose debtor account code and then click **“Save”** button.

Print D.O.

Print D.O.

D.O. No. : DO-00001 Date : 05/01/2014 Account : TD-1001 CT BOOK CENTRE

STOCK UNPOST
S 0 RS 0

Total : 2,330.94

Buttons: Add, Template, Merge, Tax, Subtotal, Save, Update, Reverse, Rec, Delete, Copy Document, Get S/R, Paste S/R, Refresh Calculation, Print, Preview, Exit

Print Format: SKDO1 None Auto Calculation

Item	Stock	Description	Qty	Unit	Price	Dis	Before Tax	Tax Code	GST Account	Rate %	GST	Amount	Account	Account Name	Group	Cost Centre
1	001-002-0001	ACER LAPTOP AP1210	1	UNIT	2199.00		2199.00	SR	3600-SR	6.0	131.94	2330.94	4000	SALES		
2																

Choose **stock code** and then press **“enter”** button. GST tax code will automatic appear.

“Save” button to save this D.O without update to stock

“Update” button to save and update this D.O to stock

7 Time of Supply / 21 Days Rule

1. A GST registered person is required to issue a tax invoice for every taxable supply he makes. A tax invoice must be issued within 21 days from time of supply.

The general rule on time of supply is

- (a) when the goods are delivered to the customer;
- (b) when the goods are made available to the customer

During the GST-03 submission process, the system will detect all Delivery Order that are still outstanding at the end of the taxable period. In compliance with the 21 days rule you are required to account for output tax on the Delivery Order that have not been converted to invoice and have exceeded 21 days from the issue date.

Go to “GST” – “2. 21 days Rule Delivery Order Process”

This process will automatically calculate the GST on the Delivery Order(s) and record the correct amount of GST in the Form GST-03.

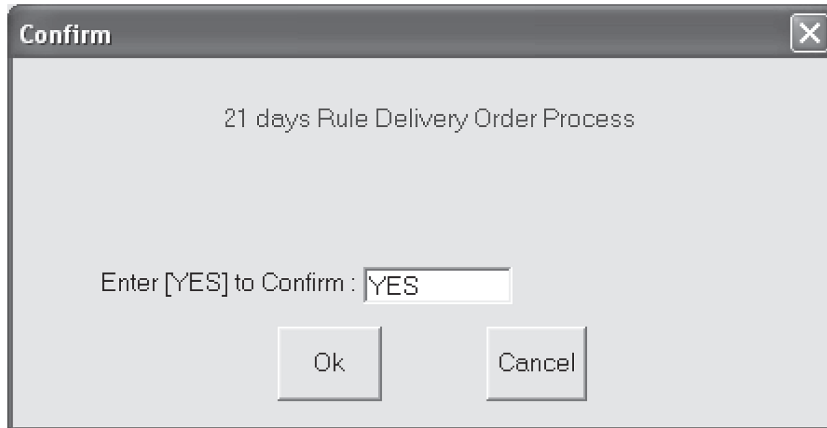
Mark	D.O. No.	Name	Date	Amount	GST	Stock

Choose the “Taxable Period” and then click “Next” button.

Mark	D.O. No.	Name	Date	Amount	GST	Stock
▶ ☒	DD-00001	CT BOOK CENTRE	05/01/2014	2199.000	131.94	Posted

Key in the “**Date**”

or accept the default date shown which is the last day of that taxable period and then click “**Process**” button.



Type “**YES**” and then click “**OK**” button.

Note:

- When the time Tax Invoice is issued, the output tax charged on the related Delivery Order will be automatically reverse to reflect a correct GST-03 Return.

8. Deposit Entry

1. 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. However, most deposit payments represent consideration, as the amount paid 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 if the tax invoice is not issued within 21 days of deposit received.

Go to **Entry –5. [Debtor Entry] – 1. [Receive Payment]**

Receive Payment

Year: #01 01/01/2015 - 31/12/2015 | **Receive Payment**

Batch: 670

☐ Pick Bill | ☒ Pre-payment / Deposit

Debtor: TD-0001 | Balance: 0.00

ABC TRADING COMPANY

Date: 15/01/2015 | ☒ GST

Document Date: / /

Receipt: <NEW> | R15/01/00001

Cash/Cheque: Cash

Particular: DEPOSIT

Narration:

A/C Group(Department): | Project:

Cost Centre: | Source Code:

Accept Add Delete Save Print New Exit

Account: Reference: Particular: ABC TRADING COMPANY

CASH IN HAND | Reference: Cash | Narration: 3

GST Code: SR | GST Amount: 283.02 | GST A/C: 3600-SR | GST Control A/C: 3600-000

Date	Voucher	#2 Reference	Account	Amount	Particular	Issue
15/01/2015	R15/01/00001	CASH	3600-SR	5,000.00	DEPOSIT	APLUS

Y voucher Print Purge Filter All <Click>

☐ Open Item
☐ B/Forward
☒ Unapplied
☐ Bank Charge

A/C Group(Department): | Cost Center: | Project: | Source Code: | RM: 0.00

Item	Debit	Reference	Particular	Narration #1	Narration #2	Amount
1	1000	Cash	ABC TRADING COMPANY			5,000.00

Total: 5,000.00

1. Tick the **“Prepayment / Deposit”** option, then choose the debtor code and press **“Enter”** button.
2. Fill up the **particular column and amount column**.
3. Tick the **“GST Inclusive”** option and then choose the **GST code - SR**.
4. Press **“Accept”** button.
5. Click **“Save”** button to save this transaction and post to account.

2. Once the deposit entry is saved, GST accounting entries will be generated showing GST inclusive amount. Here is an excerpt from a “**GST summary for Total Supply & Output Tax**” report showing the Deposit amount as inclusive of GST.

APLUS TRADING COMPANY		
GST Summary for Total Supply & Output Tax for Taxable Period 01/01/2015 - 31/03/2015		
Date : 30/01/2015		
Types of Supply	Value of Supply Excluding GST (RM)	Output Tax 6% (RM)
STANDARD RATE		
SR - Standard Rate	4,716.98	283.02
ZRL - Zero Rated for local supplies	-	-
ZRE - Zero Rated for Export goods or zero rated list	-	-
DS - Deemed Supply / Gifts over RM 500.00 / Goods Taken on Private Use	-	-
ES - Exempt Supply (Residential Property, Public Transport, etc)	-	-
ES43 - Incidental Exempt Supply (Mixed Supply)	-	-
ESN43 - Non-incidental Exempted Supplies (Mixed Supply)	-	-
RS - Special Relief granted by JKDM	-	-
GS - Supply within GST group, warehouse	-	-
OS - Out of Scope Supply	-	-
IST - Imported Services	-	-
Sub-Total :	4,716.98	283.02
Adjustments		
AJS - Bad Debt Recovered	-	-
AJS1 - Other Output Tax Adjustments	-	-
Sub-Total :	-	-
TOTAL :	4,716.98	283.02

Printing at 30/01/2015, 11:23:58 AM

The accounting entries are shown below:

Entry	Tax Code	A/C Code	DR (RM)	CR (RM)
DR Cash		1000	5,000.00	
CR Debtor		TD-1001		5,000.00
DR GST Output Tax Control A/C		3600-000	283.02	
DR GST Output Tax – SR RM5000 x 6% / 106	SR	3600-SR		283.02

The General Ledger Report will appear on follows:

General Ledger Report

APLUS TRADING COMPANY

General Ledger Account

Period : 01/01/2015 Account : 1000

To : 28/02/2015 To : TD-1001

Group : ALL Project : ALL

Costing : ALL Source :

06/02/2015, Friday

I/E B/F : N

DATE	REF #1	REF #2	SC	FOLIO	POST	PARTICULAR	DEBIT	CREDIT	BALANCE
1000 CASH IN HAND									
15/01/15	R15/01/00001	Cash		670/2	TD-1001	CT BOOK CENTRE	5,000.00		5,000.00
3600-000 GST OUTPUT TAX ADJUSTMENT									
15/01/15	R15/01/00001	Cash		670/4	3600-SR	CT BOOK CENTRE	283.02		283.02
3600-SR GST OUTPUT SR 6 %									
15/01/15	R15/01/00001	Cash		670/3	3600-000	CT BOOK CENTRE		283.02	-283.02
TD-1001 CT BOOK CENTRE									
15/01/15	R15/01/00001	Cash		670/1	1000	DEPOSIT		5,000.00	-5,000.00
TOTAL DEBIT :							5,283.02		
TOTAL CREDIT :								5,283.02	
Net Earning :							0.00	0.00	
							5,283.02		
								5,283.02	

Net Earning = Income & Expenses Difference

DEBTOR LEDGER	DEBIT	CREDIT	BALANCE
TRADE DEBTORS	-	5,000.00	-5,000.00
OTHER DEBTORS	-	-	-
TOTAL		5,000.00	-5,000.00

CREDITOR LEDGER	DEBIT	CREDIT	BALANCE
TRADE CREDITORS	-	-	-
OTHER CREDITORS	-	-	-
TOTAL	0.00	0.00	0.00

Note: Once a Tax Invoice is issued and output tax is calculated, the GST component of the Deposit will be offset against the output tax and only the net amount of output tax will be accounted for in that taxable period. This is done through the “Deposit” button in the invoicing module .

9. Issue Tax Invoice

1. Tax Invoice shall be issued by every registered person who makes any taxable supply in the course or furtherance of any business in Malaysia. Tax Invoice is a proof that a supply is made by a taxable person. It is also a primary evidence for claiming Input Tax Credit.
2. Two main types of Tax Invoice are :
 - **Full Tax Invoice (contains all prescribed particulars)**
 - **Simplified Tax Invoice (do not contain all the prescribed particulars under full tax invoice)**

Note: Simplified Tax Invoice needs DG's approval and is tax inclusive. (**Refer to paragraph 121(f)** of the General Guide to Goods & Services Tax issued by RMCD).

Go to **Module – 9. [Billing / Invoicing] – 2. [Invoicing]**

Invoice	Date	Name	Amount	GST Amount	Salesman	Issuer	Print	Account	Stock	Status	A	S	RA	RS	User	Modified Date	Modified Time
IV-00001	06/01/2014	CT BOOK CENTRE	2,330.94	131.94	TAN	APLUS		Posted	Posted		1	1	0	0	APLUS	04/08/2014	15:51:00
Total:			<Click>														

Then click “New” button to issue invoice. Click **[Commercial Invoice]** if you are issuing Commercial Invoice instead of Tax Invoice.

Examples where a taxable person cannot issue tax invoice are (1) wholly exempt supply (2) second hand car dealers under margin scheme.

Aplus has incorporated both tax invoice & commercial system under one system to cater for mixed supply of goods and services.

Aplus GST Accounting

Invoice Header

Account : TD-0002 Tax Invoice ☐ Commercial Invoice ☐ Copy

Invoice : <NEW> IV-00006 Document ID :

Date : 22/02/2015 Print Format : SKINV1 Your Order :

Reference : INVOICE D/O :

Sold To : CUSTOMER B Term :

Address : 122, TAMAN SELERA Salesman :

96000 SIBU Issue : APLUS

Deposit : 0.00

Attention :

Telephone :

Fax :

Deliver To : CUSTOMER B ☐ Export Trade

122, TAMAN SELERA Transaction Particular/ Narration

96000 SIBU Group :

Remark #1 :

Remark #2 :

Cost Centre :

Project :

Save Cancel

Choose **debtor account code** and then click **“Save”** button.

Invoicing

Invoice : IV-00001 Date : 06/01/2014 Account : TD-1001 CT BOOK CENTRE

Add Template Tax Subtotal Deposit Get S/R Save Post Update Reverse

Rec : 1/2 Delete Copy Document Merge Group Discount Payment Paste S/R Refresh Calculation Print Preview Exit

☐ By Barcode Scan ☐ Disable Auto Compute Print Format : SKINV1 ☐ Exclude IRR

RM
 Sub Total : 2,330.94
 Group Discount : 0.00
 Total : 2,330.94

Item	Stock	Description	Qty.	Unit	Price	Dis.	Before ...	Tax Code	GST Account	Rate %	GST	Amount	Account	Account Name	Group	Cost Centre	D.O. No.
1	001-002-0001	ACER LAPTOP AP1210	1	UNIT	2199.00		2199.00	SR	3600-SR	6.0	131.94	2330.94	4000	SALES			
2																	

Choose **stock code** and then press **“enter”** button. GST tax code will automatic appear.

“Deposit” button to select if debtor pay deposit for this invoice.

“Save” button to save this invoice without post to account

“Post Update” button to save and post this invoice to account

Sample: Full Tax Invoice format

APLUS TRADING COMPANY (GST Reg No: 12123123123) 32, JALAN JASA MERDEKA 1A, TAMAN DATO TAMBY CHIK KARIM, 75350 MELAKA.					TAX INVOICE NO. IV-00001				
To : ABC TRADING COMPANY NO 12, JALAN RAJA LAUT, 54000 KUALA LUMPUR.					Date : 18/01/2015 A/C Code : TD-0001				
ATTN : MRS.LIM TEL : 012-6586589 (GST No. : 0005545498)									
NO.	DESCRIPTION	QTY	UOM	UNIT PRICE (RM)	DISC.	TOTAL EXCL.GST	GST CODE	GST AMOUNT	TOTAL (RM)
1.	SAMSUNG LAPTOP	2	UNIT	2,560.00		5,120.00	SR	307.20	5,427.20
2.	LOGITEK MOUSE	2	UNIT	15.00		30.00	SR	1.80	31.80
3.	HARDDISK	2	UNIT	230.00		460.00	SR	27.60	487.60
RINGGIT FIVE THOUSAND NINE HUNDRED FORTY SIX AND CENTS SIXTY ONLY									
QTY COUNT : 6					TOTAL :	5,610.00		336.60	5,946.60
GST Summary		Amount (RM)		TAX (RM)					
@ 6%		5,946.60		336.60					
@ 0%									
Note : 1. Please indicate our invoice on your remittance. 2. Any complains regarding this bill should be lodged within seven (7) days from the date hereof. 3. We reserve the right to charge interest at the rate of 1.5% per month on all overdue accounts. 4. All payments by cheques must be crossed and made in favour of APLUS TRADING COMPANY .					APLUS TRADING COMPANY				
Received By									
----- Company Chop & Signature					----- (Authorised Signature)				

Sample: Simplified Tax Invoice format

APLUS TRADING COMPANY (4650123-C) GST Reg. No. : 12123123123 32, JALAN JASA MERDEKA 1A, TAMAN DATO TAMBY CHIK KARIM, 75350 MELAKA.				CASH BILL TAX INVOICE NO. CB0001 Date : 18/01/2015				
To : Cash Sales								
NO.	DESCRIPTION	QTY	U'PRICE (RM)	DISC.	TOTAL EXCL. GST	GST AMOUNT	GST CODE	TOTAL (RM)
1.	SAMSUNG LAPTOP	2	2,560.00		4,830.19	289.81	SR	5,120.00
2.	LOGITEK MOUSE	2	15.00		28.30	1.70	SR	30.00
3.	HARDDISK	2	230.00		433.96	26.04	SR	460.00
RINGGIT FIVE THOUSAND SIX HUNDRED TEN ONLY								
QTY COUNT : 6				TOTAL :	5,292.45	317.55	5,610.00	
PAYMENT DETAIL : CASH : 5,610.00								
GST Summary		Amount (RM)	Tax (RM)					
@ 6%		5,610.00	317.55					
@ 0%								
				APLUS TRADING COMPANY				
				 (Authorised Signature)				

1. Choose **“Creditor Account code”**
2. Fill up **“Invoice number”** and **“Purchase Invoice Date”**
3. Click **“Save”** button.

Purchase Entry

Account : TC-1001 PETLIFE PAPER SUPPLY SDN BHD
 Invoice : INV-00021 Import Declaration No. :
 Date : 03/01/2014 D.O. No. :
 Particular : PURCHASE Purchaser :
 Narration : PETLIFE PAPER SUPPLY SDN BHD Group :
 Amount : 11130.00 (RM) Cost Centre :
☐ GST Inclusive

Total RM 11,130.00

Insert Delete Merge P.O. Merge D.O. Serial No. Save Post Update Barcode Reverse Print Preview Exit

ACER LAPTOP AP1210 Print Format SKPINV1

	Stock Code	Description	Qty.	Cost	Tax Code	GST Rate	Amount Before Tax	GST Amount	Amount	Tax Account	Account
1	001-002-0001	ACER LAPTOP AP1210	7	1500.00	X	6.0	10500.00	630.00	11130.00	3500-TX	6000

Choose **stock code** and then press **“enter”** button. GST tax code will automatic appear.

“Save” button to save this invoice without post to account

“Post Update” button to save and post this invoice to account

2. Once you pick the stock item code as billed on the supplier’s invoice, the purchase tax code and tax rate will appear and the tax amount will be automatically computed and posted to the general ledger accounts. In the example shown here,

The total cost for the purchase of 7 units of Acer laptop is RM 10,500.00 before tax.
 The total input tax is RM 630.00.
 The total purchase cost inclusive of GST is RM 11,130.00

Below is the General Ledger Report and GST Input & Output Report.

General Ledger Report

APLUS TRADING COMPANY

General Ledger Account

30/01/2015, Friday

Period : 01/01/2014
 To : 31/01/2014

Account : 1000
 To : TC-1001

Group : ALL
 Costing : ALL

Project : ALL
 Source :

I/E B/F : N

DATE	REF #1	REF #2	SC	FOLIO	POST	PARTICULAR	DEBIT	CREDIT	BALANCE
3500-TX GST INPUT TX 6%									
03/01/14	INV-000021	INVOICE		730/1	TC-1001	PETLIFE PAPER SUPPLY SDN BHD	630.00		630.00
6000 PURCHASE									
03/01/14	INV-000021	INVOICE		730/2	TC-1001	PETLIFE PAPER SUPPLY SDN BHD	10,500.00		10,500.00
TC-1001 PETLIFE PAPER SUPPLY SDN BHD									
03/01/14	INV-000021	INVOICE		730/3	6000	PURCHASE		11,130.00	-11,130.00
TOTAL DEBIT :							11,130.00		
TOTAL CREDIT :								11,130.00	
Net Earning = Income & Expenses Difference								10,500.00	
							11,130.00		
								21,630.00	

DEBTOR LEDGER	DEBIT	CREDIT	BALANCE
TRADE DEBTORS	-	-	-
OTHER DEBTORS	-	-	-
TOTAL	-	0.00	-

CREDITOR LEDGER	DEBIT	CREDIT	BALANCE
TRADE CREDITORS	-	11,130.00	-11,130.00
OTHER CREDITORS	-	-	-
TOTAL		11,130.00	-11,130.00

GST Input & Output Report

APLUS TRADING COMPANY								
GST Monthly Report								
01/01/2014 - 31/01/2014								
Date : 30/01/2015								
Input Tax (Acquisitions/Purchase)								
NO.	DATE	REFERENCE	AMOUNT	AMOUNT EXCL.GST	TAX CODE & RATE	IRR	GST (RM)	ACCOUNT
1.	03/01/2014	INV-000021	11,130.00	10,500.00	TX 6%		630.00	3500-TX
TOTAL :			11,130.00	10,500.00	TOTAL :		630.00	
GST Summary For January 2014								
			<u>Output / Sales</u>		<u>Input / Purchase</u>		GST Claimable	
Total of Value :					10,500.00		630.00	
Total of GST :					630.00			

11. ISSUANCE OF CREDIT NOTE OR DEBIT NOTE

With reference to the Guide on Tax Invoice and Record keeping, credit notes and debit notes provide a mechanism to allow the supplier to make the necessary adjustments in respect of a taxable supply after the tax invoice has been issued because there are subsequent changes (decreases or increases) in the original value of the supply.

Details on Credit and Debit Notes

In accordance with the GST Regulations 2014, the following details should appear in the credit and debit notes

- (a) The words “**credit note**” or “**debit note**” in a prominent place;
- (b) The serial number and date of issue;
- (c) The name, address and GST identification number of the supplier;
- (d) The name and address of the person to whom the goods or services are supplied;
- (e) The reasons for its issue;
- (f) Description of the goods or services;
- (g) The quantity and amount for each supply;
- (h) The total amount excluding tax;
- (i) The rate and amount of tax; and
- (j) The number and date of the original tax invoice.

11.1 Issue Credit Note

Go to “**Module**” – “**9.Billing / Invoicing**” – “**6.Credit Note**”

Then click “**New**” button to issue new credit note

The screenshot shows the 'Credit Note (Sales Return)' window. The 'Credit Note' field is set to 'CN-0004'. The 'Account' field is set to 'ID-0001'. The 'Date' field is set to '22/02/2015'. The 'Salesman' field is empty. The 'Invoice' field is empty. The 'Your Ref.' field is empty. The 'Inv. Date' field is empty with a note '(For auto knock off)'. The 'GST Inclusive' checkbox is unchecked. The 'Print Format' dropdown is set to 'SKN1'. The 'Name' field is set to 'CUSTOMER A'. The 'Address' field is set to '123, TAMAN HEJAU, 32000 SITIAWAN'. The 'Contact' field is empty. The 'Telephone' field is empty. The 'Fax No.' field is empty. The 'Reason' field is empty. The 'Note #1' to 'Note #5' fields are empty. The 'Account Particular' dropdown is set to 'Credit Note'. The 'Group / Department' dropdown is empty. The 'Cost Centre' dropdown is empty. At the bottom are 'Save' and 'Cancel' buttons.

Choose **“Debtor Code”**, after that choose which **“Invoice Number”** to issue this credit note and then give **“Reason”**. Click **“Save”** button.

Credit Note

Note: CN-00001 Date: 05/02/2014 Invoice: 0001 Account: TD-1001 CT BOOK CENTRE

Rec: 1 Add Delete Subtotal Pick Bill Get S/R Paste S/R Save Print Preview Post Update Reverse Exit Total: 2,120.00

Print Format: KONT GST Inclusive

Item	Stock	Description	Qty	Unit	Price	Tax Code	Tax Account	Rate %	Amount Before Tax	GST	Amount	Invoice	Account
1	001-002-0001	ACER LAPTOP API 201	1	UNIT	2000.00	SR	3600-SR	6.0	2000.00	120.00	2120.00		4500

Choose **stock code** and then press **“enter”** button. GST tax code will automatic appear.

“Save” button to save this credit note without post to account

“Post Update” button to save and post this credit note to account

In the example given above, customer returned goods to supplier.

The cost of the goods returned is RM 2,000 and the GST on this amount is RM120.

Once you click on the **“Post/Update”** button the accounts are automatically updated.

The accounting entries for goods returned are:

Entry	Tax Code	A/C Code	Dr (RM)	Cr (RM)
Dr Sales Discount	SR	4500	2,000.00	
Dr Output Tax A/C	SR	3600-SR	120.00	
Cr Debtor A/C	-			2,120.00

The General Ledger Report and GST Input & Output Report is shown below:

General Ledger Report

APLUS TRADING COMPANY

31/01/2015, Saturday

Period : 01/01/2014
To : 31/12/2014

Account : 1000
To : TD-1001

Group : ALL
Costing : ALL

Project : ALL
Source :

I/E B/F : N

DATE	REF #1	REF #2	SC	FOLIO	POST	PARTICULAR	DEBIT	CREDIT	BALANCE
3600-SR GST OUTPUT SR 6 %									
14/01/14	0001	INVOICE	682/2	TD-1001	CT BOOK CENTRE			300.00	-300.00
05/02/14	CN-00001		695/2	TD-1001	CT BOOK CENTRE		120.00		-180.00
							120.00	300.00	
4000 SALES									
14/01/14	0001	INVOICE	682/3	TD-1001	CT BOOK CENTRE			5,000.00	-5,000.00
4500 SALES DISCOUNT									
05/02/14	CN-00001		695/3	TD-1001	CT BOOK CENTRE		2,000.00		2,000.00
TD-1001 CT BOOK CENTRE									
14/01/14	0001	INVOICE	682/1	3600-SR	SALES		5,300.00		5,300.00
05/02/14	CN-00001		695/1	3600-SR	Credit Note			2,120.00	3,180.00
							5,300.00	2,120.00	
TOTAL DEBIT :							7,420.00		
TOTAL CREDIT :								7,420.00	
Net Earning :							3,000.00		
							10,420.00		
								7,420.00	
DEBTOR LEDGER									
	DEBIT	CREDIT	BALANCE	CREDITOR LEDGER					
TRADE DEBTORS	3,180.00	-	3,180.00	TRADE CREDITORS	-	-	-		
OTHER DEBTORS	-	-	-	OTHER CREDITORS	-	-	-		
TOTAL	3,180.00		3,180.00	TOTAL	0.00	0.00	0.00		

GST Input & Output Report

APLUS TRADING COMPANY							
GST Monthly Report							
01/02/2014 - 28/02/2014							
							Date : 31/01/2015
Output Tax (Supplies/Sales)							
NO.	DATE	REFERENCE	AMOUNT	AMOUNT EXCL.GST	TAX CODE & RATE	GST (RM)	ACCOUNT
1.	05/02/2014	CN-00001	-2,120.00	-2,000.00	SR 6%	-120.00	3600-SR
TOTAL :			-2,120.00	2,000.00	TOTAL :	-120.00	
GST Summary For February 2014							
			<u>Output / Sales</u>		<u>Input / Purchase</u>		GST Payable
Total of Value :			-2,000.00				120.00
Total of GST :			-120.00				

11.2 Issue Debit Note

Go to **Module – 9. [Billing / Invoicing] – 7. [Debit Note]**

Then click “**New**” button to issue new debit note

Debit Note
✕

DN0001

Debit Note: <NEW> 1

Account: TD-1001

Date: 06/02/2014

☒ Debtor Account

☐ Creditor Account

☐ GST Inclusive

Print Format: ▼

Salesman: ▼

Your Ref.: ▼

Invoice: IV-00001

Inv. Date: 05/01/2014 (For auto knock off)

Name: CT BOOK CENTRE

Address: 123, JALAN BESAR,
BANDAR BARU,
36000 TELUK INTAN,
PERAK.

Contact: Mr.CHONG

Telephone: 05-6235506

Fax No.: 05-6235507

Note #1: ▼

Note #2: ▼

Note #3: ▼

Note #4: ▼

Note #5: ▼

Reason: UNDER CHARGE 3

Account Particular: ▼

Group / Department: ▼

Cost Centre: ▼

Save ✕ Cancel

Choose **debtor code**, after that choose which invoice number to issue this debit note and then give “Reason”. Click “Save” button.

Choose **stock code** and then press “enter” button. GST tax code will automatic appear.

“Save” button to save this debit note without post to account

“Post Update” button to save and post this debit note to account

In the example given, the supplier has undercharged the customer due to mistake in pricing.

The original value of the stock item is RM 5,000 and amount wrongly invoice as RM 4,000. Therefore the Debit Note is issued to correct the mistake by charging the price difference of RM 1,000 and account of output tax of RM60.00

The accounting entries are as follows:-

Entry	Tax Code	A/C Code	Dr (RM)	Cr (RM)
Dr Debtors	-	TD-1001	1,060.00	
Cr Sales	-	4000		1,000.00
Cr GST Output Tax	SR	3600-SR		60.00

General Ledger Report and GST Input & Output Report are shown below:

General Ledger Report

APLUS TRADING COMPANY									
General Ledger Account									
06/02/2015, Friday									
Period : 01/01/2014	Account : 1000	Group : ALL	Project : ALL						
To : 31/12/2014	To : TD-1001	Costing : ALL	Source :	I/E B/F : N					
DATE	REF #1	REF #2	SC	FOLIO	POST	PARTICULAR	DEBIT	CREDIT	BALANCE
3600-SR GST OUTPUT SR 6 %									
05/01/14	IV-00001	INVOICE	682/5	TD-1001	CT BOOK CENTRE		240.00		-240.00
06/02/14	DN0002		695/2	TD-1001	CT BOOK CENTRE		60.00		-300.00
							300.00		
4000 SALES									
05/01/14	IV-00001	INVOICE	682/6	TD-1001	CT BOOK CENTRE		4,000.00		-4,000.00
06/02/14	DN0002		695/3	TD-1001	CT BOOK CENTRE		1,000.00		-5,000.00
							5,000.00		
TD-1001 CT BOOK CENTRE									
05/01/14	IV-00001	INVOICE	682/4	3600-SR	SALES		4,240.00		4,240.00
06/02/14	DN0002		695/1	3600-SR	Credit Note		1,060.00		5,300.00
							5,300.00		
TOTAL DEBIT :							5,300.00		
TOTAL CREDIT :								5,300.00	
Net Earning = Income & Expenses Difference							Net Earning :	5,000.00	
								10,300.00	
								5,300.00	
DEBTOR LEDGER				DEBIT	CREDIT	BALANCE	CREDITOR LEDGER		
TRADE DEBTORS				5,300.00	-	5,300.00	TRADE CREDITORS		
OTHER DEBTORS				-	-	-	OTHER CREDITORS		
TOTAL				5,300.00		5,300.00	TOTAL		
							0.00		
							0.00		
							0.00		

GST Input & Output Report

APLUS TRADING COMPANY							
GST Monthly Report							
01/02/2014 - 28/02/2014							
Date : 31/01/2015							
Output Tax (Supplies/Sales)							
NO.	DATE	REFERENCE	AMOUNT	AMOUNT EXCL. GST	TAX CODE & RATE	GST (RM)	ACCOUNT
1.	06/02/2014	DN0001	1,060.00	1,000.00	SR 6%	60.00	3600-SR
TOTAL :			1,060.00	1,000.00	TOTAL :	60.00	
GST Summary For February 2014							
			<u>Output / Sales</u>	<u>Input / Purchase</u>	GST Payable		
Total of Value :			1,000.00		60.00		
Total of GST :			60.00				

12. AR Bad Debt Relief & Recovery Process

12.1 AR Bad Debt Relief Process

Under paragraph 143 & 144 of the General Guide issued by RMCD, “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:-

- the person has not received any payment in respect of the taxable supply from the debtor six months from the date of supply or the debtor has become insolvent before the period of six months has elapsed; and
- Sufficient efforts have been made by him to recover the debt.

The date of supply refers to the date of invoice issued. A person is entitled to claim bad debt relief even though the bad debt is not written off from his books.

Go to **GST – 4.[AR Bad Debt Relief/Recovery] – 1. [AR Bad Debt Relief Process]**

AR Bad Debt Relief Process

AR Bad Debt Relief Process

Taxable Period: 01/07/2014 - 31/07/2014

Next

Delete

Close

No.	Relief Date	Starting Date	Ending Date	Relief Amount

Account	Date	Invoice	Amount	Payment	Balance	GST Amount	Relief Amount	

Choose the “**Taxable Period**” and then click “**Next**” button.

AR Bad Debt Relief Report

APLUS TRADING COMPANY								
AR Bad Debt Relief Report								
Closing Date : 31/07/2014					Input Tax Adjustment (Payment Not Receive Within 6 Months)		Date : 04/02/2015	
DATE NO. BILL DATE	REFERENCE BILL NO.	ACCOUNT	CUSTOMER	AGEING (MONTHS)	INVOICE AMOUNT	OUTPUT TAX	OUTSTANDING BALANCE	OUTPUT TAX RELIEF
31/07/2014	OTA-000001							
1. 04/01/2014	IV-00001	TD-1001	CT BOOK CENTRE	6	2,330.94	131.94	2,330.94	131.94
TOTAL RECORD : 1				TOTAL :	2,330.94	131.94	2,330.94	131.94

The **General Ledger Report** below shows the accounting entries after running the **AR BAD DEBT RELIEF** process.

Entry	Tax Code	A/C Code	Dr (RM)	Cr (RM)
Input Tax Adjustment A/C	AJP	3500-AJP	131.94	
Input Tax Control A/C		3500-000		131.94

General Ledger Report

APLUS TRADING COMPANY								
General Ledger Account								
04/02/2015, Wednesday								
Period : 01/07/2014		Account : 1000		Group : ALL		Project : ALL		
To : 31/07/2014		To : TD-1001		Costing : ALL		Source :		I/E B/F : N
DATE	REF #1	REF #2	SC FOLIO	POST	PARTICULAR	DEBIT	CREDIT	BALANCE
3500-000 GST INPUT CONTROL ACCOUNT								
31/07/14	OTA-000001	GST Jul 2014	296/2	3500-AJP	CT BOOK CENTRE		131.94	-131.94
3500-AJP GST INPUT TAX ADJUSTMENT 6 %								
31/07/14	OTA-000001	GST Jul 2014	296/1	3500-000	CT BOOK CENTRE	131.94		131.94
3600-SR GST OUTPUT SR 6 %								
01/07/14		B/F	0/0		Brought Forward			-131.94
TD-1001 CT BOOK CENTRE								
01/07/14		B/F	0/0		Brought Forward			2,330.94
TOTAL DEBIT :						131.94		
TOTAL CREDIT :							131.94	
Net Earning = Income & Expenses Difference							0.00	0.00
						131.94		
							131.94	
DEBTOR LEDGER	DEBIT	CREDIT	BALANCE	CREDITOR LEDGER	DEBIT	CREDIT	BALANCE	
TRADE DEBTORS	2,330.94	-	2,330.94	TRADE CREDITORS	-	-	-	
OTHER DEBTORS	-	-	-	OTHER CREDITORS	-	-	-	
TOTAL	2,330.94		2,330.94	TOTAL	0.00	0.00	0.00	

12.2 AR Bad Debt Recovery Process (Receive Payment)

After running **AR Bad Debt Relief** process, any payment subsequently received from the debtors shall account for output tax under Bad Debt Recovery.

When you receive payment after “**AR Bad Debt Relief**” process, the steps are as follows

Go to **Entry – 5. [Debtor Entry] – 1. [Receive Payment]**

Tick “**Pick Bill**” and choose “**Debtor Code**”. Then press “**Enter**” button.

Receive Payment

Year: #01 01/01/2014 - 31/12/2014 **Receive Payment**

Batch: 679

☒ Pick Bill ☐ Pre-payment / Deposit

Debtor: TD-1001 Balance: 2,330.94

CT BOOK CENTRE

Date: 04/10/2014 ☐ GST

Document Date: //

Receipt: <NEW> R14/10/00001

Cash/Cheque: Cash

Particular: Payment

Narration:

A/C Group/Department: Project:

Cost Centre: Source Code:

3 4

Accept Add Delete Save Print New Exit

Account: Cash Reference: CT BOOK CENTRE Particular: CT BOOK CENTRE

CASH IN HAND Narration:

A/C Group/Department: Cost Center: Project: Source Code: RM 0.00

Date	Voucher	#2 Reference	Account	Amount	Particular	Issue
04/10/2014	R14/10/00001	CASH	TD-1001	2,330.94	Payment	APLUS

Youcher Print Purge Filter All <<Click>>

Item	Debit	Reference	Particular	Narration #1	Narration #2	Amount
1	1000	Cash	CT BOOK CENTRE			2,330.94

Total 2,330.94

Choose which invoice(s) and the click **“Next”** button.

Select	Invoice	Date	Particular	Amount	Unpaid	Payment
☒	IV-00001	04/01/2014	SALES	2,330.94	2,330.94	2,330.94

☐ All Record Total : 2,330.94

Follow the steps as below:-

1. Tick the **“Pick Bill”** option, then choose the **debtor code** and press **“Enter”** button.
2. Fill up the **“Date”** and **“Particular”** column.
3. Press **“Accept”** button.
4. Click **“Save”** button to save this transaction and post to account.

The receipt is printed and the GST accounting entries will be automatically generated as shown below :

Entry	Tax Code	Account Code	Dr (RM)	Cr (RM)
Dr Cash A/c/Bank A/c		1000	2,330.94	
Cr Debtor A/C		TD-1001		2,330.94
Dr Gst Output Tax Control A/C		3600-000	131.94	
Cr GST Output Tax Adjustment A/C	AJS	3600-AJS		131.94

AR Bad Debt Recover Report

APLUS TRADING COMPANY								
AR Bad Debt Recover Report								
Output Tax Adjustment					Date : 04/02/2015			
(Payment Received After Tax Relief)								
Closing Date : 31/10/2014								
NO. DATE	REFERENCE RECOVER DATE	BILL NO. REFERENCE	ACCOUNT REF.#2	CUSTOMER	RECEIVED AMOUNT	OUTPUT TAX RECOVER	OUTSTANDING BALANCE	TAX RELIEF BALANCE
1.	04/01/2014	OTA-000001	IV-00001	TD-1001	CT BOOK CENTRE		2,330.94	131.94
	1. 04/10/2014	R14/10/00001	Cash		2,330.94	131.94	0.00	0.00
TOTAL RECORD : 1				TOTAL :	2,330.94	131.94	0.00	0.00

General Ledger Report

APLUS TRADING COMPANY

General Ledger Account

04/02/2015, Wednesday

Period : 01/10/2014
 To : 31/12/2014

Account : 1000
 To : TD-1001

Group : ALL
 Costing : ALL

Project : ALL
 Source :

I/E B/F : N

DATE	REF #1	REF #2	SC	FOLIO	POST	PARTICULAR	DEBIT	CREDIT	BALANCE	
1000 CASH IN HAND										
04/10/14	R14/10/00001	Cash	679/2		TD-1001	CT BOOK CENTRE	2,330.94		2,330.94	
3500-000 GST INPUT CONTROL ACCOUNT										
01/10/14		B/F	0/0			Brought Forward			-131.94	
3500-AJP GST INPUT TAX ADJUSTMENT 6 %										
01/10/14		B/F	0/0			Brought Forward			131.94	
3600-000 GST OUTPUT TAX ADJUSTMENT										
04/10/14	R14/10/00001		679/3		3600-AIS	Payment	131.94		131.94	
3600-AJS GST OUTPUT TAX ADJUSTMENT 6 %										
04/10/14	R14/10/00001		679/4		3600-000	Payment		131.94	-131.94	
3600-SR GST OUTPUT SR 6 %										
01/10/14		B/F	0/0			Brought Forward			-131.94	
TD-1001 CT BOOK CENTRE										
01/10/14		B/F	0/0			Brought Forward			2,330.94	
04/10/14	R14/10/00001	Cash	679/1		1000	Payment		2,330.94	0.00	
							2,330.94			
							2,330.94			
							TOTAL DEBIT :		2,462.88	
							TOTAL CREDIT :		2,462.88	
Net Earning = Income & Expenses Difference							Net Earning :		0.00	
									0.00	
							2,462.88			
							2,462.88			
DEBTOR LEDGER				DEBIT	CREDIT	BALANCE	CREDITOR LEDGER			
TRADE DEBTORS				-	-	-	TRADE CREDITORS			
OTHER DEBTORS				-	-	-	OTHER CREDITORS			
TOTAL				-	0.00	-	TOTAL			
							0.00			
							0.00			
							0.00			

13. JKDM AP Recovery & Relief Process

13.1 JKDM AP Recovery Process

Where a registered person fails to pay the consideration for the supply of any goods or services made by his supplier within six months from the date of supply and he has claimed input tax on that supply, the taxable person is required to pay back the input tax by accounting an amount equal to the input tax as his output tax. He is required to account the output tax in the taxable period covering the month after the six months period.

Example:

Purchase invoice (INV-00021) dated 3/01/2014 amounting to RM11,130.00 is still owing to supplier after 6 months but the company already claim input tax in Jan 2014 taxable period.

The company is required to account and pay RM630.00 ($RM11,130.00 * 6/106$) as output tax in the period covering July 2014 (6 months after date of supply).

Go to **GST – 5. [JKDM AP Recovery/Relief Entry] – 1. [JKDM AP Recover Process]**

Payment Not Made Within 6 Months Process								
Payment Not Made Within 6 Months Process								
Taxable Period: 01/07/2014 - 31/07/2014					Next Delete Close			
No.	Recover Date	Starting Date	Ending Date	Recover Amount				
Account	Date	Invoice	Amount	Payment	Balance	GST Amount	Recover Amount	

Choose the **“Taxable Period”** and then click **“Next”** button.

Type **“YES”** and then click **“OK”** button. (Administrator Password Required)
The GST accounting entries will be automatically generated as output tax adjustment.

Entry	Tax Code	Account Code	Dr (RM)	Cr (RM)
Dr Gst Output Tax Adjustment A/C		3600-000	630.00	
Cr GST Output Tax Adjustment A/C	AJS1	3600-AJS1		630.00

The GST Summary for Bad Debt Recovered report and General Ledger Account report are as follows:

AP Input Tax Recover Report

APLUS TRADING COMPANY									
AP Input Tax Recover Report									
Output Tax Adjustment									
(Payment Not Made Within 6 Months)									
Closing Date : 31/07/2014				Date : 04/02/2015					
DATE	REFERENCE	ACCOUNT	SUPPLIER	AGEING (MONTHS)	INVOICE AMOUNT	INPUT TAX	UNPAID BALANCE	INPUT TAX RECOVER	
NO. BILL DATE	BILL NO.								
31/07/2014	ITA-000001								
1. 03/01/2014	INV-00021	TC-1001	PETLIFE PAPER SUPPLY SDN	6	11,130.00	630.00	11,130.00	630.00	
TOTAL RECORD : 1					TOTAL :	11,130.00	630.00	11,130.00 630.00	

General Ledger Report

APLUS TRADING COMPANY									
General Ledger Account									
04/02/2015, Wednesday									
Period : 01/07/2014		Account : 1000		Group : ALL		Project : ALL			
To : 31/12/2014		To : TD-1001		Costing : ALL		Source :		I/E B/F : N	
DATE	REF #1	REF #2	SC	FOLIO	POST	PARTICULAR	DEBIT	CREDIT	BALANCE
3500-SR GST OUTPUT SR 6 %									
01/07/14		B/F		0/0		Brought Forward			630.00
3600-000 GST OUTPUT TAX ADJUSTMENT									
31/07/14	ITA-000001	GST Jul 2014	296/2		3600-AJS1	PETLIFE PAPER SUPPLY SDN BHD	630.00		630.00
3600-AJS1 GST OUTPUT TAX ADJUSTMENT 6 %									
31/07/14	ITA-000001	GST Jul 2014	296/1		3600-000	PETLIFE PAPER SUPPLY SDN BHD		630.00	-630.00
TC-1001 PETLIFE PAPER SUPPLY SDN BHD									
01/07/14		B/F		0/0		Brought Forward			-11,130.00
TOTAL DEBIT :							630.00		
TOTAL CREDIT :								630.00	
Net Earning = Income & Expenses Difference							Net Earning :	0.00	0.00
								630.00	
									630.00
DEBTOR LEDGER	DEBIT	CREDIT	BALANCE		CREDITOR LEDGER	DEBIT	CREDIT	BALANCE	
TRADE DEBTORS	-	-	-		TRADE CREDITORS	-	11,130.00	-11,130.00	
OTHER DEBTORS	-	-	-		OTHER CREDITORS	-	-	-	
TOTAL	-	0.00	-		TOTAL		11,130.00	-11,130.00	

13.2 JKDM AP Relief Process (Payment Voucher)

A registered person who has claimed input tax but failed to pay the supplier within six months from the date of supply has to pay back the input tax as his output tax.

Subsequently, when payment is made for the supply of the goods or services, a registered person is entitled to claim back the said output tax as input tax for the taxable period in which he made his payment.

Creditor Payment Voucher entry will simultaneously execute the AP Relief Process to claim back the output tax as input tax for the taxable period in which he made his payment.

Go to Entry – 6. [Creditor Entry] – 1. [Payment Entry]

Tick “Pick Bill” and choose “Creditor Code”. Then press “Enter” button.

Payment Entry

Year: #01 01/01/2014 - 31/12/2014 **Payment Entry**

Batch: 725

☒ Pick Bill

Creditor: TC-1001 Balance: -122,430.00

1

PETLIFE PAPER SUPPLY SDN BHD

2

Date: 08/08/2014

Document Date: 1/1

Ref #1: <NEW> Y14/08/00001

Ref #2: Cash

Particular: Payment

Narration:

A/C Group/(Department): Project:

Cost Centre: Source Code:

3

4

Accept Add Delete Save Voucher Cheque New Exit

Account: Cash Reference: PETLIFE PAPER SUPPLY SDN BHD

CASH IN HAND

A/C Group/(Department): Cost Center: Project: Source Code: RM 0.00

Item	Credit	Reference	Particular	Narration #1	Narration #2	Amount
1		Cash	PETLIFE PAPER SUPPLY SDN BHD			11,130.00
Total						11,130.00

Choose the invoice(s) and the click **“Next”** button.

Select	Invoice	Date	Amount	Unpaid	Payment
☒	INV-00021	03/01/2014	11,130.00	11,130.00	11,130.00

☐ All Record

Total : 11,130.00

Follow the steps as below:-

1. Tick the **“Pick Bill”** option, then choose the **creditor code** and press **“Enter”** button.
2. Fill up the **“Date”** and **“Particular”** column.
3. Press **“Accept”** button.
4. Click **“Save”** button to save this transaction and post to account.

The GST accounting entries generated are as follows:

Entry	Tax Code	Account Code	Dr (RM)	Cr (RM)
Dr Creditor		TC-1001	11,130.00	
Cr Cash A/C		1000		11,130.00
Dr GST Input Tax Adjustment A/C	AJP1	3500-AJP1	630.00	
Cr GST Input Tax Control A/C		3500-000		630.00

For record keeping purpose, print a copy of **AP Input Tax Recover Claim Report**.
The **General Ledger report** is as shown below:

AP Input Tax Recover Claim Report

APLUS TRADING COMPANY								
AP Input Tax Recover Claim Report								
Input Tax Adjustment (Payment Made After Tax Recover)						Date : 05/02/2015		
Closing Date : 31/08/2014								
NO. DATE	REFERENCE RECOVER DATE	BILL NO. REFERENCE	ACCOUNT REF.#2	SUPPLIER	PAYMENT AMOUNT	INPUT TAX CLAIM	UNPAID BALANCE	OUTPUT TAX BALANCE
1. 03/01/2014	ITA-000001	INV-00021	TC-1001	PETLIFE PAPER SUPPLY SDN BHD			11,130.00	630.00
	1. 08/08/2014	V14/08/00001	Cash		11,130.00	630.00	0.00	0.00
TOTAL RECORD : 1				TOTAL :	11,130.00	630.00	0.00	0.00

General Ledger Report

APLUS TRADING COMPANY

05/02/2015, Thursday

General Ledger Account

Period : 01/08/2014
To : 31/08/2014

Account : 1000
To : TD-1001

Group : ALL
Costing : ALL

Project : ALL
Source :

I/E B/F : N

DATE	REF #1	REF #2	SC	FOLIO	POST	PARTICULAR	DEBIT	CREDIT	BALANCE
1000 CASH IN HAND									
08/08/14	V14/08/00001	Cash		725/2	TC-1001	PETLIFE PAPER SUPPLY SDN BHD		11,130.00	-11,130.00
3500-000 GST INPUT CONTROL ACCOUNT									
08/08/14	V14/08/00001			725/4	3500-AJP1	Payment		630.00	-630.00
3500-AJP1 GST INPUT TAX ADJUSTMENT 6 %									
08/08/14	V14/08/00001			725/3	3500-000	Payment	630.00		630.00
3500-SR GST OUTPUT SR 6 %									
01/08/14		B/F		0/0		Brought Forward			6,930.00
3600-000 GST OUTPUT TAX ADJUSTMENT									
01/08/14		B/F		0/0		Brought Forward			630.00
3600-AJS1 GST OUTPUT TAX ADJUSTMENT 6 %									
01/08/14		B/F		0/0		Brought Forward			-630.00
TC-1001 PETLIFE PAPER SUPPLY SDN BHD									
01/08/14		B/F		0/0		Brought Forward			-122,430.00
08/08/14	V14/08/00001	Cash		725/1	1000	Payment	11,130.00		-111,300.00
							11,130.00		
TOTAL DEBIT :							11,760.00		
TOTAL CREDIT :								11,760.00	
Net Earning = Income & Expenses Difference							Net Earning :	0.00	0.00
								11,760.00	
								11,760.00	
DEBTOR LEDGER									
	DEBIT		CREDIT		BALANCE				
TRADE DEBTORS	-		-		-				
OTHER DEBTORS	-		-		-				
TOTAL	-		0.00		-				
CREDITOR LEDGER									
	DEBIT		CREDIT		BALANCE				
TRADE CREDITORS	-		111,300.00		-111,300.00				
OTHER CREDITORS	-		-		-				
TOTAL			111,300.00		-111,300.00				

Purchase Entry

Account: TC-1001 PETLIFE PAPER SUPPLY SDN BHD
 Invoice: FPS-000001 Date: 05/01/2014 ☐ GST Inclusive Total: 10,600.00

Insert Delete Save Post Update Reverse Print Preview Exit

Print Format: SKS81

	Stock Code	Description	Qty.	Cost	Tax Code	GST Rate	Amount Before Tax	GST Amount	Amount	Tax Account	Account	Account Name	Group	Costing	New Cost	New Price	Price #A	Price #B	P
1	A1	SUPPLY ITEM A1	1	10000.00	TX	6.0	10000.00	600.00	10600.00	6000-TX	6000	PURCHASE			☐	☐	10000.00	0.00	

Choose **stock code** and then press **“enter”** button. GST tax code will automatic appear.

“Save” button to save this invoice without post to account

“Post Update” button to save and post this invoice to account

A self-billed invoice shall state the following particulars on the invoice:

- the supplier’s and recipient’s name; address and identification number;
- the word self-billed invoice in a prominent place;
- the invoice serial number;
- the date of invoice;
- the reference number of Director General’s approval;
- a description sufficient to identify the goods or services supplied;
- for each description, distinguish the type of supply for standard rate, zero rate and exempt, the quantity of the goods or the extent of the services and the amount payable, excluding tax;
- any discount offered;
- the total amount payable excluding tax, the rate of tax and the total tax chargeable shown as a separate amount;
- the total amount payable inclusive of total tax chargeable; and
- Any amount referred to in subparagraphs (i) and (j), expressed in a currency, other than Ringgit, and shall also be expressed in Ringgit in accordance with paragraph 5 of the Third Schedule of the GST Act 2014.

Example of a self-billed invoice is shown below.

Self-Billed Invoice

APLUS TRADING COMPANY (460526-U)							
Supplier : ABC LADANG SAWIT BHD. 123, LADANG ESTATE, TANGKAK, JOHOR. (GST ID : B01-0090011)				SELF-BILLED INVOICE NO. ABC-0001			
Recipient : APLUS TRADING COMPANY NO. 26, JALAN SRI CEMPAKA, 84000 MUAR, JOHOR. TEL: 06-9512334 FAX: 06-9512335 (GST ID : 20143080)				Approval No. SBA2016020 Date : 25/01/2015 A/C Code : TC-ABC			
NO.	DESCRIPTION	QTY	U'PRICE (RM)	AMOUNT EXCL.GST (RM)	GST CODE	GST AMOUNT (RM)	TOTAL AMOUNT (RM)
1.	PALM OIL	1	27,800.00	27,800.00	TX	1,668.00	29,468.00 *
RINGGIT MALAYSIA TWENTY-NINE THOUSAND FOUR HUNDRED SIXTY-EIGHT ONLY							
		QTY COUNT : 1	TOTAL :	27,800.00		1,668.00	RM 29,468.00
GST Summary * @6% @0%		Amount (RM) 29,468.00	Tax (RM) 1,668.00	APLUS TRADING COMPANY (Authorised Signature)			

15. Imported Services Entry

Go to GST – 3. [Deemed Supply Entry] – 1. [Imported Services Entry]

Date	Voucher	Account	Bill No.	Amount	GST	

Follow the steps below:-

- Choose the **creditor code**
- Enter the **Bill No.** and **Particular**
- Enter the **Foreign Amount** and **Exchange Rate**
- Click “**Save**” button

Type “**YES**” and then click “**OK**” button.

Aplus GST Accounting

The accounting entries are as follows:

Entry	Tax Code	Account Code	Dr (RM)	Cr (RM)
Dr Consulting fee		7000	350,000.00	
Cr. Creditor		TC-0002		350,000.00
Dr. Creditor		TC-0002	350,000.00	
Cr Bank		1100		350,000.00
Dr GST Input Tax A/C	OP	3500-OP	21,000.00	
Cr GST Output Tax A/C	DS	3600-DS		21,000.00

Imported Service Entry Report

APLUS TRADING COMPANY					
Imported Service Entry (Deemed Supply)					
Date From : 03/03/2014		Batch No. : 295		Date : 06/02/2015	
To : 03/03/2014		Batch Title : GST Deemed Output/Input			
TRANSACTION DETAIL		ACCOUNT	DESCRIPTION	DEBIT	CREDIT
DATE : 03/03/2014	BILL NO. : SE140036	7000	ACCOUNTING FEE	350,000.00	
VOUCHER NO. : DSI-000001	AMOUNT : 350,000.00	TC-1002	SANDWELL ENGINEERING ICC		350,000.00
REFERENCE : REF-0034	GST : 21,000.00	TC-1002	SANDWELL ENGINEERING ICC	350,000.00	
PARTICULAR : CONSULTING FEE		1100	BANK A/C - MAYBANK		350,000.00
		3500-TX	GST INPUT TX 6 %	21,000.00	
		3600-DS	GST OUTPUT DS 6 %		21,000.00
Total Transaction : 1				TOTAL :	721,000.00 721,000.00
Data Entry By : _____			Approved By : _____		
Printed by Aplus on 06/02/2015, 11:07:50			Page 1 of 1		

General Ledger Report

APLUS TRADING COMPANY									
General Ledger Account									
05/02/2015, Thursday									
Period : 01/01/2014	Account : 1000	Group : ALL	Project : ALL						
To : 31/12/2014	To : TD-1001	Costing : ALL	Source :	I/E B/F : N					
DATE	REF #1	REF #2	SC	FOLIO	POST	PARTICULAR	DEBIT	CREDIT	BALANCE
1100 BANK A/C - MAYBANK									
03/03/14	DSI-000001		295/4	TC-1002		CONSULTING FEE		350,000.00	-350,000.00
3500-TX GST INPUT TX 6%									
03/03/14	DSI-000001		295/5	3600-DS		CONSULTING FEE	21,000.00		21,000.00
3600-DS GST OUTPUT DS 6%									
03/03/14	DSI-000001		295/6	3500-TX		CONSULTING FEE		21,000.00	-21,000.00
7000 ACCOUNTING FEE									
03/03/14	DSI-000001		295/1	TC-1002		CONSULTING FEE	350,000.00		350,000.00
TC-1002 SANDWELL ENGINEERING ICC									
03/03/14	DSI-000001		295/2	7000		CONSULTING FEE		350,000.00	-350,000.00
03/03/14	DSI-000001		295/3	1100		CONSULTING FEE	350,000.00		0.00
							350,000.00	350,000.00	
TOTAL DEBIT :							721,000.00		
TOTAL CREDIT :								721,000.00	
Net Earning = Income & Expenses Difference							Net Earning :	350,000.00	
								721,000.00	
								1,071,000.00	
DEBTOR LEDGER	DEBIT	CREDIT	BALANCE	CREDITOR LEDGER					
TRADE DEBTORS	-	-	-	TRADE CREDITORS	-	-	-	-	-
OTHER DEBTORS	-	-	-	OTHER CREDITORS	-	-	-	-	-
TOTAL	-	0.00	-	TOTAL	0.00	0.00	0.00	0.00	0.00

16. Deemed Supply Entry

Supplies are associated with considerations. If the supply made is without consideration, it is not a supply. However, in certain circumstances, the supply of goods without consideration under GST Act 2014 is deemed to be a supply called “**deemed supplies**”. The rationale behind this is that if supplies were not deemed, the goods are being enjoyed by the recipient tax free, while input tax incurred on the purchase of the goods would have been claimed by the business.

Examples of deemed supply

1. Gifts to customers
2. Goods taken for private use
3. Disposal of assets for free

Example: Purchase a hamper worth RM600.00 as a Christmas gift to customer.

Go to GST – 3. [Deemed Supply Entry] – 2. [Deemed Supply Note Entry]

Mode: In Kind
GST Exclusive
Deemed Supply Account: 3780

Business Reg / IC No.: 460526-U
YTD Total: 0.00

Name: APLUS SOFTWARE SDN BHD

Date: 04/04/2014

Note No.: <NEW>
DSG-000001

Reference: REF-0001

Bill No.: CS00995

Particular: CHRISTMAS GIFT

Narration:
Amount Available: 600.00

Type: Customer
GST: 36.00

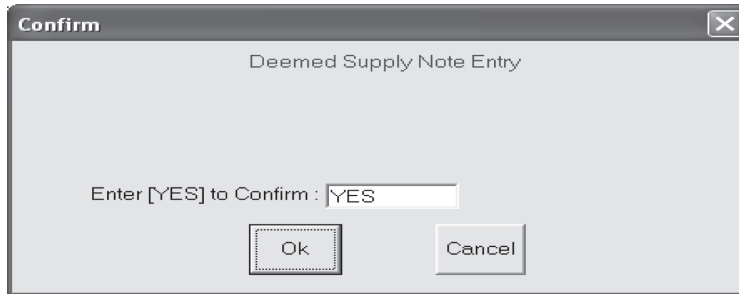
RM: 600.00

Save
Report
Delete
Exit

Business Reg. IC No.	Name	Date	Note	Bill No.	Amount	Cumulate Amt	Available Amt	GST

Click the “**SAVE**” button to post the transaction to the accounts.

Click on the **“Report”** button to print a copy of Deemed Supply Journal for record keeping.



A screenshot of a 'Confirm' dialog box titled 'Deemed Supply Note Entry'. It contains a text input field with the text 'Enter [YES] to Confirm : YES' and two buttons, 'Ok' and 'Cancel'.

Type **“YES”** and then click **“OK”** button.

Deemed Supply Journal

APLUS TRADING COMPANY							
Deemed Supply Entry Journal Report							
Date From : 01/04/2014 To 30/04/2014						Date : 06/02/2015	
DATE	REF #1	BILL NO.	AMOUNT	ACCOUNT	DESCRIPTION	DEBIT	CREDIT
IN KIND							
04/04/2014	DSG-000001	CS00995	600.00	3780 3600-DS	GST DEEMED SUPPLY ACCOUNT GST OUTPUT DS 6%	36.00	36.00
Total Record : 1			TOTAL :	600.00		TOTAL :	36.00 36.00
			GRAND TOTAL :	600.00		GRAND TOTAL :	36.00 36.00
Data Entry By :				Approved By :			
Printed by Aplus on 06/02/2015, 11:01:58						Page 1 of 1	

Aplus GST Accounting

The accounting entries are as follows:

Entry	Tax Code	Account Code	Dr (RM)	Cr (RM)
Dr GST Deemed Supply A/c		3780	36.00	
Cr GST Output Tax DS a/c	DS	3600-DS		36.00

Note: At the end of the taxable period the accounting entries are as follows:

Entry	Tax Code	Account Code	Dr (RM)	Cr (RM)
Dr GST Expense A/c		6900	36.00	
Cr GST Deemed Supply a/c		3780		36.00

(Being transfer of deemed supply to GST Expense A/C)

Below is the **General Ledger report** for deemed supply.

General Ledger Report

APLUS TRADING COMPANY									
General Ledger Account									
Period : 01/01/2014		Account : 1000		Group : ALL		Project : ALL		05/02/2015, Thursday	
To : 31/12/2014		To : TD-1001		Costing : ALL		Source :		I/E B/F : N	
DATE	REF #1	REF #2	SC	FOLIO	POST	PARTICULAR	DEBIT	CREDIT	BALANCE
3600-DS GST OUTPUT DS 6%									
04/04/14	DSG-000001		295/2		3780	CHRISTMAS GIFT		36.00	-36.00
3780 GST DEEMED SUPPLY ACCOUNT									
04/04/14	DSG-000001		295/1		3600-DS	CHRISTMAS GIFT	36.00		36.00
TOTAL DEBIT :							36.00		
TOTAL CREDIT :								36.00	
Net Earning = Income & Expenses Difference							Net Earning :	0.00	0.00
								36.00	
									36.00
DEBTOR LEDGER	DEBIT	CREDIT	BALANCE	CREDITOR LEDGER					
TRADE DEBTORS	-	-	-	TRADE CREDITORS	-	-	-		
OTHER DEBTORS	-	-	-	OTHER CREDITORS	-	-	-		
TOTAL	-	0.00	-	TOTAL	0.00	0.00	0.00		

17.2 Submitted GST Yearly Report

This option allows you to view or print out all GST Report on transactions where GST has been submitted and accounted for on a yearly basis.

Submitted GST Taxable Yearly Report

Taxable Period From : 01/01/2014 To : 31/01/2014 Close

1 GST Input/Output Report	2 GST Input/Output Detail Report	3 Sales Report	4 Purchase Report
5 Acquisition Input Tax Report	6 Capital Goods Acquired Report	7 Supply Output Tax Report	8 Supply Other Output Tax Report
9 AR Bad Debt Relief Report	10 AR Bad Debt Recover Report	11 AP Bad Debt Recover Report	12 AP Bad Debt Relief Report
13 Debit Note Report	14 Credit Note Report	15 Delivery Order Time of Supply 21 Days Rule	16 Self Recipient Report
17 Annual Adjustment Report	18 GST Yearly Report		

18. GST Report

Below are sample GST Reports generated from Aplus GST Accounting System.

1. GST Summary for Acquisition & Input Tax
2. GST Summary for Supply & Output Tax
3. List of invoices for Debit Note
4. List of Invoices with Credit Notes
5. GST Summary for Bad Debts
6. GST Summary for payment not made within 6 months
7. GST Summary for other supply
8. List of Capital Goods Acquired
9. GST Audit File (GAF)

APLUS TRADING COMPANY		
GST Summary for Total Supply & Output Tax for Taxable Period 01/01/2014 - 31/01/2014		
		Date : 25/11/2014
Types of Supply	Value of Supply Excluding GST (RM)	Output Tax 6% (RM)
STANDARD RATE		
SR - Standard Rate	78,000.00	4,680.00
ZRL - Zero Rated for local supplies	25,000.00	-
ZRE - Zero Rated for Export goods or zero rated list	30,000.00	-
DS - Deemed Supply / Gifts over RM 500.00 / Goods Taken on Private Use	54,000.00	3,240.00
ES - Exempt Supply (Residential Property, Public Transport, etc)	74,500.00	-
ES43 - Incidental Exempt Supply (Mixed Supply)	29,000.00	-
ESN43 - Non-incidental Exempted Supplies (Mixed Supply)	-	-
RS - Special Relief granted by JKDM	25,500.00	-
GS - Supply within GST group, warehouse	23,000.00	-
OS - Out of Scope Supply	39,000.00	-
IST - Imported Services	-	-
Sub-Total :	378,000.00	7,920.00
Adjustments		
AJS - Bad Debt Recovered	-	-
AJS1 - Other Output Tax Adjustments	-	-
Sub-Total :	-	-
TOTAL :	378,000.00	7,920.00

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Aplus GST Accounting

APLUS TRADING COMPANY

**GST Summary for Acquisition & Input Tax
for Taxable Period 01/01/2014 - 31/01/2014**

Date : 25/11/2014

Types of Acquisition	Value of Acquisition Excluding GST (RM)	Input Tax 5% (RM)	
		Claimable	Non-Claimable
STANDARD RATE			
TX - Purchase with GST	20,200.00	1,212.00	-
EP - Purchase Exempted from GST	23,500.00	-	-
IS - Import of Goods without GST, Incidental Exempt Supply (ATS, ATMS)	19,000.00	-	-
GP - Purchase with GST group registration/Warehouse Scheme	7,300.00	-	-
IMS - Imported Services with GST	-	-	-
IM - Imported Goods with GST	25,000.00	1,500.00	-
BL - Purchase with GST But Not Claimable	55,000.00	-	3,300.00
NR - Purchase with Non GST Registered supplier with no GST incurred	44,000.00	-	-
ZP - Purchase with GST Registered supplier with no GST incurred	29,000.00	-	-
CP - Out of Scope Purchase (Oversea purchase)	15,500.00	-	-
TX-E43 - Purchase with GST incurred directly attribute to Incidental Exempt Supplies	27,500.00	1,650.00	-
TX-N43 - Purchase with GST incurred directly attribute to Non-incidental Exempt Supplies	3,800.00	-	228.00
TX-RE - Purchase with GST incurred that is not directly attributable to Taxable or Exempt Supplies	13,000.00	613.47	-
CGA - Capital Goods Acquired	-	-	-
Sub-Total :	282,800.00	4,975.47	3,528.00
Adjustments			
AIP - Bad Debt Relief & Debit Note	-	-	-
AIP1 - Bad Debt Relief Recovered & Other Input Tax Adjustments	-	-	-
Sub-Total :	-	-	-
TOTAL :	282,800.00	4,975.47	3,528.00

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Aplus GST Accounting

APLUS TRADING COMPANY							
Supply Output Tax - GST Summary for Other Supply							
Period : January 2014				Date : 25/11/2014			
ACCOUNT	NO.	DATE	REFERENCE	SALES (RM)	GST CODE	GST (%)	OUTPUT TAX (RM)
3600-DS	1.	02/01/2014	S1401-001	54,000.00	DS	6%	3,240.00
			TOTAL :	54,000.00		TOTAL :	3,240.00
3600-ES	1.	02/01/2014	S1401-001	74,500.00	ES	0%	-
			TOTAL :	74,500.00		TOTAL :	-
3600-ES43	1.	02/01/2014	S1401-001	29,000.00	E543	0%	-
			TOTAL :	29,000.00		TOTAL :	-
3600-GS	1.	02/01/2014	S1401-001	23,000.00	GS	0%	-
			TOTAL :	23,000.00		TOTAL :	-
3600-OS	1.	02/01/2014	S1401-001	39,000.00	OS	0%	-
			TOTAL :	39,000.00		TOTAL :	-
3600-RS	1.	02/01/2014	S1401-001	25,500.00	RS	0%	-
			TOTAL :	25,500.00		TOTAL :	-
3600-SR	1.	01/01/2014	S1401-0001	10,000.00	SR	6%	600.00
	2.	02/01/2014	S1401-001	68,000.00	SR	6%	4,080.00
			TOTAL :	78,000.00		TOTAL :	4,680.00
3600-ZRE	1.	06/01/2014	S1401-002	30,000.00	ZRE	0%	-
			TOTAL :	30,000.00		TOTAL :	-
3600-ZRL	1.	02/01/2014	S1401-001	25,000.00	ZRL	0%	-
			TOTAL :	25,000.00		TOTAL :	-
SUBMITTED COPY				TOTAL :	378,000.00	TOTAL :	7,920.00

GST Monthly/Quarterly Input/Output											
		Month Year		Starting Month		Ending Month		GST Payable: 2,944.53			
Account	Date	Reference	Sales/Output Amount	Purchase/Input Amount	Rate	IRR	GST Output	Claimable GST Input	Non-Claimable GST Input	Tax Code	Pay Date
3600-SR	01/01/2014	\$1401-0001	10000.00	0.00	6%		600.00	0.00	0.00 SR		//
3500-TX	01/01/2014	P1401-001	0.00	20200.00	6%		0.00	1212.00	0.00 TX		//
3500-BL	01/01/2014	P1401-001	0.00	55000.00	6%		0.00	0.00	3300.00 BL		//
3500-NR	01/01/2014	P1401-001	0.00	44000.00	0%		0.00	0.00	0.00 NR		//
3500-ZP	01/01/2014	P1401-001	0.00	29000.00	0%		0.00	0.00	0.00 ZP		//
3500-EP	01/01/2014	P1401-001	0.00	23500.00	0%		0.00	0.00	0.00 EP		//
3500-OP	01/01/2014	P1401-001	0.00	15500.00	0%		0.00	0.00	0.00 OP		//
3500-TX-E43	01/01/2014	P1401-001	0.00	27500.00	6%		0.00	1650.00	0.00 TX-E43		//
3500-TX-N43	01/01/2014	P1401-001	0.00	38000.00	6%		0.00	0.00	228.00 TX-N43		//
3500-GP	01/01/2014	P1401-001	0.00	73000.00	0%		0.00	0.00	0.00 GP		//
3600-SR	02/01/2014	\$1401-001	68000.00	0.00	6%		4080.00	0.00	0.00 SR		//
3600-ZRL	02/01/2014	\$1401-001	25000.00	0.00	0%		0.00	0.00	0.00 ZRL		//
3600-ES43	02/01/2014	\$1401-001	29000.00	0.00	0%		0.00	0.00	0.00 ES43		//
3600-DS	02/01/2014	\$1401-001	54000.00	0.00	6%		3240.00	0.00	0.00 DS		//
3600-DS	02/01/2014	\$1401-001	39000.00	0.00	0%		0.00	0.00	0.00 DS		//
3600-ES	02/01/2014	\$1401-001	74500.00	0.00	0%		0.00	0.00	0.00 ES		//
3600-RS	02/01/2014	\$1401-001	25500.00	0.00	0%		0.00	0.00	0.00 RS		//
3600-GS	02/01/2014	\$1401-001	23000.00	0.00	0%		0.00	0.00	0.00 GS		//
3500-IM	05/01/2014	P1401-003	0.00	25000.00	6%		0.00	1500.00	0.00 IM		//
3500-IS	05/01/2014	P1401-003	0.00	19000.00	0%		0.00	0.00	0.00 IS		//
			378,000.00	282,800.00			7,920.00	4,975.47	3,528.00		

Year : 2014

APLUS TRADING COMPANY

GST Yearly Report

Date : 25/11/2014

ACCOUNT	GST CODE	Jan' 2014	Feb' 2014	Mar' 2014	Apr' 2014	May' 2014	Jun' 2014	Jul' 2014	Aug' 2014	Sep' 2014	Oct' 2014	Nov' 2014	Dec' 2014
OUTPUT / SALES		AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST
3600-SR	SR	78,000.00	54,000.00	85,000.00	53,400.00	95,000.00	39,543.40	246,169.81	135,886.79	93,000.00	63,000.00	90,400.00	81,000.00
	6%	4,680.00	3,240.00	5,100.00	3,204.00	5,700.00	2,372.60	14,770.19	8,153.21	5,580.00	3,780.00	5,424.00	4,860.00
3600-ZRL	ZRL	25,000.00	26,000.00	25,500.00	24,000.00	28,000.00	29,000.00	22,200.00	45,000.00	27,500.00	20,000.00	25,300.00	23,500.00
	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3600-ZRE	ZRE	30,000.00	31,000.00	30,500.00	29,000.00	33,000.00	34,000.00	25,000.00	50,000.00	32,500.00	25,000.00	33,300.00	23,000.00
	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3600-E543	E543	29,000.00	31,000.00	29,000.00	27,000.00	35,000.00	37,000.00	1,700.00	63,000.00	34,000.00	19,000.00	29,600.00	34,500.00
	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3600-D5	D5	54,000.00	56,000.00	55,000.00	52,000.00	60,000.00	62,000.00	6,000.00	94,000.00	64,250.00	44,000.00	54,600.00	56,500.00
	6%	3,240.00	3,360.00	3,300.00	3,120.00	3,600.00	3,720.00	360.00	5,640.00	3,855.00	2,640.00	3,276.00	3,390.00
3600-O5	O5	39,000.00	41,000.00	40,000.00	37,000.00	45,000.00	47,000.00	5,500.00	79,000.00	44,000.00	30,000.00	39,600.00	42,500.00
	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3600-E5	E5	74,500.00	78,500.00	76,500.00	70,500.00	86,500.00	90,500.00	2,600.00	154,500.00	84,000.00	57,500.00	78,700.00	55,500.00
	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3600-R5	R5	25,500.00	27,500.00	26,500.00	23,500.00	31,500.00	33,500.00	4,500.00	65,500.00	30,000.00	15,500.00	26,100.00	28,500.00
	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3600-G5	G5	23,000.00	25,000.00	24,000.00	21,000.00	29,000.00	31,000.00	7,500.00	63,000.00	27,000.00	15,000.00	26,100.00	30,500.00
	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Output Amount		378,000.00	370,000.00	392,000.00	337,400.00	443,000.00	403,543.40	321,169.81	755,886.79	456,250.00	289,000.00	403,700.00	375,500.00
Total Output Tax		7,920.00	6,600.00	8,400.00	6,324.00	9,300.00	6,092.60	15,130.19	13,793.21	9,495.00	6,420.00	8,700.00	8,250.00
INPUT / PURCHASE		AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST
3500-TX	TX	20,200.00	20,500.00	16,000.00	26,000.00	17,500.00	66,000.00	35,900.00	18,000.00	40,250.00	139,000.00	75,200.00	154,000.00
	6%	1,212.00	1,230.00	960.00	1,560.00	1,050.00	3,960.00	2,154.00	1,080.00	2,415.00	8,340.00	4,512.00	9,240.00
3500-IM	IM	25,000.00	43,000.00	44,000.00	49,000.00	39,000.00	37,000.00	11,000.00	8,000.00	16,000.00	55,500.00	9,600.00	55,000.00
	6%	1,500.00	2,580.00	2,640.00	2,940.00	2,340.00	2,220.00	660.00	480.00	960.00	3,330.00	576.00	3,300.00
3500-IS	IS	19,000.00	17,000.00	18,000.00	23,000.00	13,000.00	11,000.00	15,000.00	39,000.00	24,500.00	43,500.00	18,600.00	59,000.00
	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3500-BL	BL	55,000.00	98,000.00	99,000.00	104,000.00	94,000.00	92,000.00	116,000.00	120,000.00	105,000.00	95,000.00	96,600.00	80,000.00
	6%	3,300.00	5,880.00	5,940.00	6,240.00	5,640.00	5,520.00	6,960.00	7,200.00	6,300.00	5,700.00	5,796.00	4,800.00
3500-NR	NR	44,000.00	43,000.00	43,000.00	48,000.00	38,000.00	36,000.00	60,000.00	64,000.00	49,000.00	56,500.00	44,600.00	74,000.00
	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3500-ZP	ZP	29,000.00	27,000.00	28,000.00	33,000.00	23,000.00	21,000.00	45,000.00	44,000.00	34,000.00	26,500.00	29,600.00	49,000.00
	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

APLUS TRADING COMPANY

Year : 2014

GST Yearly Report

Date : 25/11/2014

ACCOUNT	GST CODE	Jan' 2014	Feb' 2014	Mar' 2014	Apr' 2014	May' 2014	Jun' 2014	Jul' 2014	Aug' 2014	Sep' 2014	Oct' 2014	Nov' 2014	Dec' 2014
	RAITE (%)	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST
INPUT / PURCHASE													
3500-EP	EP	23,500.00	21,500.00	22,500.00	27,500.00	17,500.00	15,500.00	39,500.00	43,500.00	28,000.00	20,000.00	24,100.00	53,500.00
	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3500-OP	OP	15,500.00	13,500.00	14,500.00	19,500.00	9,500.00	7,500.00	32,500.00	35,500.00	20,000.00	22,000.00	16,100.00	35,500.00
	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3500-TX-E43	TX-E43	27,500.00	25,500.00	26,500.00	31,500.00	23,000.00	24,000.00	49,500.00	47,500.00	31,000.00	52,500.00	28,100.00	47,500.00
	6%	1,650.00	1,530.00	1,590.00	1,890.00	1,380.00	1,440.00	2,610.00	2,850.00	1,860.00	3,150.00	1,686.00	2,850.00
3500-TX-W43	TX-W43	3,800.00	5,800.00	4,800.00	7,800.00	3,500.00	10,800.00	19,800.00	23,800.00	8,800.00	18,800.00	4,800.00	24,800.00
	6%	228.00	348.00	288.00	468.00	210.00	648.00	1,188.00	1,428.00	528.00	1,128.00	288.00	1,488.00
3500-TX-RE	TX-RE	13,000.00	11,000.00	12,000.00	17,000.00	7,000.00	17,000.00	29,000.00	24,000.00	16,000.00	22,000.00	13,600.00	33,000.00
	6%	613.47	507.14	568.30	788.36	330.96	768.16	1,740.00	11,300.96	759.55	1,038.84	644.31	1,657.66
3500-GP	GP	7,300.00	5,300.00	5,800.00	11,300.00	3,800.00	13,300.00	23,300.00	27,300.00	10,800.00	13,300.00	8,300.00	27,300.00
	0%	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3500-AP1	AP1									61,000.00			
	6%									3,660.00			
Total Input Amount		282,800.00	331,100.00	334,100.00	397,600.00	288,800.00	351,100.00	470,500.00	713,600.00	444,350.00	564,600.00	389,200.00	632,600.00
Total Input Tax		8,503.47	12,075.14	11,986.30	13,886.36	10,950.96	14,556.16	15,312.00	24,338.96	16,482.55	22,686.84	13,502.31	23,335.66
Claimable													
Payable		2,944.53	752.86	2,641.70		4,199.04		7,966.19		219.55	9,438.84		8,797.66
IRR		78.65%	76.84%	78.93%	77.29%	78.80%	75.31%	100.00%	77.51%	79.12%	78.70%	78.96%	83.72%
Dnr		21.35%	23.16%	21.07%	22.71%	21.20%	24.69%	0.81%	22.49%	20.88%	21.30%	21.04%	16.28%
Dnr Status													not qualify

Page 2 of 2

Aplus GST Accounting

APLUS TRADING COMPANY

GST Annual Adjustment Year 2014

DATE : 25/11/2014

NO.	DATE	REFERENCE	DESCRIPTION	AMOUNT	GST	IRR	ICT CLAIMED	CODE
1.	23/01/14	P1401-002	ITEM X ELEKTRIK MIX	4,000.00	240.00	78.65%	188.76	TX-RE
2.	23/01/14	P1401-002	ITEM Y RENT TOWER CRANE	9,000.00	540.00	78.65%	424.71	TX-RE
3.	21/02/14	P1402-003	ITEM X ELEKTRIK MIX	3,000.00	180.00	76.84%	138.31	TX-RE
4.	21/02/14	P1402-003	ITEM Y RENT TOWER CRANE	8,000.00	480.00	76.84%	368.83	TX-RE
5.	21/03/14	P1403-003	ITEM X ELEKTRIK MIX	3,500.00	210.00	78.93%	165.75	TX-RE
6.	21/03/14	P1403-003	ITEM Y RENT TOWER CRANE	8,500.00	510.00	78.93%	402.54	TX-RE
7.	21/04/14	P1404-003	ITEM X ELEKTRIK MIX	6,000.00	360.00	77.29%	278.24	TX-RE
8.	21/04/14	P1404-003	ITEM Y RENT TOWER CRANE	11,000.00	660.00	77.29%	510.11	TX-RE
9.	21/05/14	P1405-002	ITEM X ELEKTRIK MIX	1,000.00	60.00	78.80%	47.28	TX-RE
10.	21/05/14	P1405-002	ITEM Y RENT TOWER CRANE	6,000.00	360.00	78.80%	283.68	TX-RE
11.	21/06/14	P1406-003	ITEM X ELEKTRIK MIX	6,000.00	360.00	75.31%	271.12	TX-RE
12.	21/06/14	P1406-003	ITEM Y RENT TOWER CRANE	11,000.00	660.00	75.31%	497.05	TX-RE
13.	21/07/14	P1407-003	ITEM X ELEKTRIK MIX	12,000.00	720.00	100.00%	720.00	TX-RE
14.	21/07/14	P1407-003	ITEM Y RENT TOWER CRANE	17,000.00	1,020.00	100.00%	1,020.00	TX-RE
15.	01/08/14	P1408-180	CAPITAL GOODS	210,000.00	12,600.00	77.51%	9,766.26	TX-RE
16.	21/08/14	P1408-003	ITEM X ELEKTRIK MIX	14,000.00	840.00	77.51%	651.08	TX-RE
17.	21/08/14	P1408-003	ITEM Y RENT TOWER CRANE	19,000.00	1,140.00	77.51%	883.61	TX-RE
18.	21/09/14	P1409-003	ITEM X ELEKTRIK MIX	6,500.00	390.00	79.12%	308.57	TX-RE
19.	21/09/14	P1409-003	ITEM Y RENT TOWER CRANE	9,500.00	570.00	79.12%	450.98	TX-RE
20.	21/10/14	P1410-003	ITEM X ELEKTRIK MIX	10,500.00	630.00	78.70%	495.81	TX-RE
21.	21/10/14	P1410-003	ITEM Y RENT TOWER CRANE	11,500.00	690.00	78.70%	543.03	TX-RE
22.	21/11/14	P1411-003	ITEM X ELEKTRIK MIX	4,300.00	258.00	78.96%	203.72	TX-RE
23.	21/11/14	P1411-003	ITEM Y RENT TOWER CRANE	9,300.00	558.00	78.96%	440.60	TX-RE
24.	21/12/14	P1412-003	ITEM X ELEKTRIK MIX	14,000.00	840.00	83.72%	703.25	TX-RE
25.	21/12/14	P1412-003	ITEM Y RENT TOWER CRANE	19,000.00	1,140.00	83.72%	954.41	TX-RE
TOTAL :				433,600.00	26,016.00		20,717.70	

	Amount	Annual IRR	TX-RE 2014
TOTAL ITC CLAIM TX-RE FOR THE YEAR 2014	433,600.00		20,717.70
TOTAL ITC ELIGIBLE TX-RE FOR THE YEAR 2014	433,600.00	80.02%	20,818.00
ADJUSTMENT FOR OUTPUT TAX			<u>-100.30</u>
ADJUSTMENT FOR 2014	TX-RE Adjustment	:	(100.30)
	TX-N43 Adjustment	:	<u>1,188.00</u>
	TOTAL ADJUSTMENT (AJS)	:	<u><u>1,087.70</u></u>

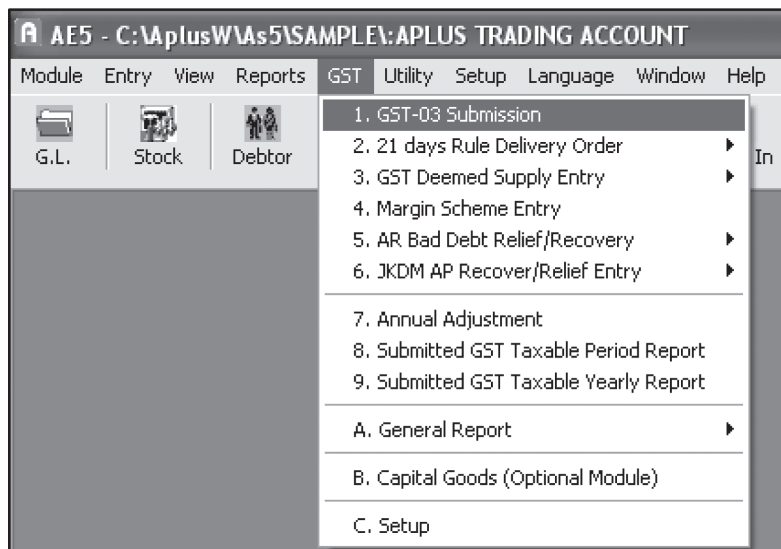
19. GST-03 Submission

19.1 GST Submission Entry

Go to GST – 1. [GST-03 Submission]

Once the GST submission entry is made for the taxable period, no amendments can be made on that taxable period.

Any late entry has to be picked up at the next taxable period.



Aplus GST Accounting

GST-03 Submission
Setup

Taxable Period: 01/01/2014 - 31/01/2014

Next
Close

Starting Date	Ending Date	Submission Date	Person In Charge	Claimable Amount	Payable Amount	Submitted	

Choose the “**Taxable Period**” and then click “**Next**” button.

GST-03 Submission
✕

From : 01/01/2014 To 31/01/2014
Save
Print
Confirm
Close

IRR=100.00%
 DmR= 0.00%

Input/Output
Goods And Services Tax Return
Person in Charge

GST No. : 20150088

Starting Date : 01/01/2014

Ending Date : 31/01/2014

Due Date : 28/02/2014

OUTPUT TAX

Total Value of Standard Rated Supply:
4,398.00

Total Output Tax(Supply x GST Rate):
263.88

INPUT TAX

Total Value of Standard Rated Acquisition:
10,500.00

Total Input Tax(Acquisition x GST Rate):
630.00

GST Amount Payable :
0.00

GST Amount Claimable :
366.12

Do you choose to carry forward refund ? ☐

Click **“Person in Charge”** button at tab list.

GST-03 Submission

From : 01/01/2014 To 31/01/2014 Save Print Confirm Close IRR=100.00%
DmR= 0.00%

Input/Output Goods And Services Tax Return **Person in Charge**

Name of Authorized Person : MOHD SYAMSUDIN BIN MOHD ALI

I/C (New) : 860930-01-1234

Old :

Passport :

Nationality : MALAYSIAN

Submission Date : 18/02/2014

Fill up the **“Name of Authorized Person”**, **“I/C No”**, **“Nationality”** and **“Submission Date”**. Then click **“Confirm”** button

Confirm

GST No. : 20150088

Starting Date : 01/01/2014

Ending Date : 31/01/2014

GST Amount Payable : 0.00

GST Amount Claimable : 366.12

Enter [YES] to Confirm Submission: YES

Confirm Cancel

Type **“YES”** and then click **“Confirm”** button. (Administrator Password Required)

19.2 Auto-Generated GST-03 Return Form

		JABATAN KASTAM DIRAJA MALAYSIA ROYAL MALAYSIAN CUSTOMS DEPARTMENT	GST - 03
PENYATA CUKAI BARANG DAN PERKHIDMATAN GOODS AND SERVICES TAX RETURN			
Nota Penting (Important Notes)			
1) Sila laksanakan borang ini dengan HURUF BESAR dan menggunakan pen mata bulet berdekatwat hitam. <i>Please fill in this form in BLOCK LETTERS using black ink ball-point pen.</i> 2) Sila rujuk Buku Panduan Mengisi Borang Cukai Barang dan Perkhidmatan (CBP). <i>Please refer to Goods and Services Tax (GST) Forms Guide.</i> 3) Ruangan yang bertanda (*) adalah wajib diisi. <i>Column with (*) is a mandatory field.</i> 4) Sila tandakan (X) dalam petak yang berkenaan. <i>Please tick (X) accordingly.</i> 5) Sekiranya mengiklarkan nilai sifar, sila isi angka "0". <i>If declaring a zero amount, please fill in "0".</i> 6) Sila hubungi Pusat Penggilan Kastam di talian 1-300-88-8500 / 03-78067200 atau emel ccc@customs.gov.my untuk pertanyaan lanjut. <i>Please contact Customs Call Center at 1-300-88-8500 / 03-78067200 or email ccc@customs.gov.my for further enquiry.</i>			
☐ Pindaan <i>Amendment</i>			
BAHAGIAN A : BUTIRAN ORANG BERDAFTAR PART A : REGISTERED PERSON DETAILS			
1) No. CBP * GST No. *	20143080		
2) Nama Perniagaan * Name of Business *	APLUS TRADING COMPANY		
BAHAGIAN B : BUTIRAN PENYATA PART B : RETURN DETAILS			
3) Tempoh Bercukai * Taxable Period *	Tarikh Mula Start Date	01/01/2014 HH (DD) - BB (MM) - TTTT (YYYY)	
	Tarikh Akhir End Date	31/01/2014 HH (DD) - BB (MM) - TTTT (YYYY)	
4) Tarikh Akhir Serahan Penyata dan Bayaran * Return and Payment Due Date *		28/02/2014 HH (DD) - BB (MM) - TTTT (YYYY)	
5) Cukai Output Output Tax	Amount (Amount)		
a) Jumlah Nilai Pembekalan Berkadaster Standard * Total Value of Standard Rated Supply *	RM	132,000.00	
b) Jumlah Cukai Output (Termasuk Hutang Lapuk Dibayar Balik dan Palarasan lain) * Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustments) *	RM	7,920.00	
Borang ini ditetapkan di bawah Peraturan-Peraturan Cukai Barang dan Perkhidmatan 2009. (This form is prescribed under Goods and Services Tax Regulations 2009)			

No. CBP * 20143080 GST No.*	
6) Cukai Input / Input Tax a) Jumlah Nilai Perolehan Berkadar Standard * <i>Total Value of Standard Rated Acquisition *</i> b) Jumlah Cukai Input (Termasuk Pelepasan Hutang Lapuk dan Pelarasan lain) * <i>Total Input Tax (Inclusive of Bad Debt Relief & other Adjustments) *</i> <i>Amount (Amount)</i> RM 85,700.00 RM 4,975.47	
7) Amaun CBP Kana Dibayar (Butiran 6b - Butiran 6b) * <i>GST Amount Payable (Item 6b - Item 6b) *</i> RM 2,944.53	
ATAU / OR	
8) Amaun CBP Boleh Dituntut (Butiran 6b - Butiran 6b) * <i>GST Amount Claimable (Item 6b - Item 6b) *</i> RM 0.00	
9) Adakah anda memilih untuk membawa ke hadapan pembayaran balik CBP? <i>Do you choose to carry forward refund for GST?</i> ☐ Ya Yes ☒ Tidak No	
BAHAGIAN C : MAKLUMAT TAMBAHAN PART C : ADDITIONAL INFORMATION	
10) Jumlah Nilai Pembekalan Tempatan Berkadar Sifar * <i>Total Value of Local Zero-Rated Supplies *</i> 11) Jumlah Nilai Pembekalan Eksport * <i>Total Value of Export Supplies *</i> 12) Jumlah Nilai Pembekalan Dikecualikan * <i>Total Value of Exempt Supplies *</i> 13) Jumlah Nilai Pembekalan Diberi Pelepasan CBP * <i>Total Value of Supplies Granted GST Relief *</i> 14) Jumlah Nilai Pengimportan Berang Dibawah Skim Pedagang Dikuluskan * <i>Total Value of Goods Imported Under Approved Trader Scheme *</i> 15) Jumlah Nilai CBP Import Diganung dibawah butiran 14 * <i>Total Value of GST Suspended under item 14 *</i> 16) Jumlah Nilai Perolehan Harta Modal * <i>Total Value of Capital Goods Acquired *</i> 17) Pelepasan Hutang Lapuk * <i>Bad Debt Relief *</i> 18) Hutang Lapuk Dibayar Balik * <i>Bad Debt Recovered *</i> <i>Amount (Amount)</i> RM 25,000.00 RM 30,000.00 RM 103,500.00 RM 25,500.00 RM 19,000.00 RM 1,140.00 RM 0.00 RM 0.00 RM 0.00	

No. CBP * GST No. *	20143080
------------------------	----------

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

Kod (Code)	Nilai Cukai Output (Value of Output Tax)	Peratusan (Percentage)
00200	RM 7,920.00	100 %
	RM 0.00	%
	RM 0.00	%
	RM 0.00	%
	RM 0.00	%
	RM 0.00	%
Lain-lain Others	RM 0.00	%
JUMLAH TOTAL	RM 7,920.00	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 Pengenalalan
Identity Card No.

Baru (New) *

Lama (Old)

22) No. Pasport *
Pasaport No. *

Wajib untuk warga negara asing (Mandatory for foreign citizen)

23) Kewarganegaraan
Nationality

24) Tarikh
Date

25 / 11 / 2014

HH (DD) - BB (MM) - TTTT (YYYY)

25) Tandatangan *
Signature *

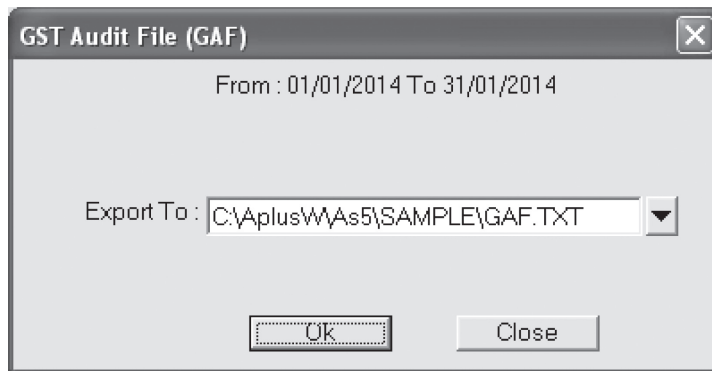
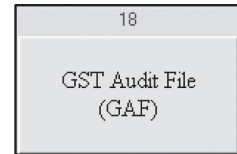
UNTUK KEGUNAAN PEJABAT (FOR OFFICE USE ONLY)

Tarikh Diterima * Received Date *	Tarikh Cop Pos * Postmark Date *
HH (DD) - BB (MM) - TTTT (YYYY)	HH (DD) - BB (MM) - TTTT (YYYY)

Borang ini ditetapkan di bawah Peraturan-Peraturan Cukai Barang dan Perkhidmatan 2009 (This form is prescribed under Goods and Services Tax Regulations 2009)

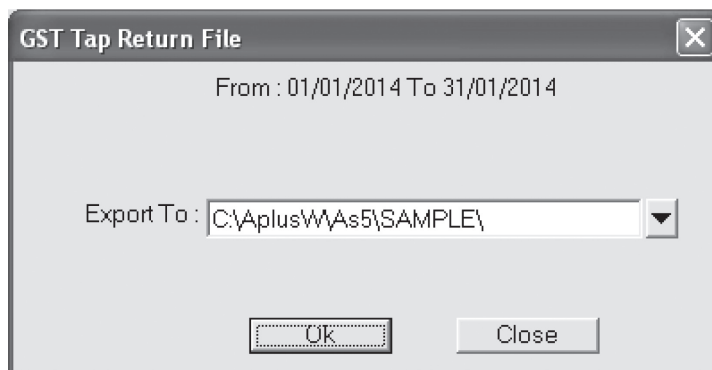
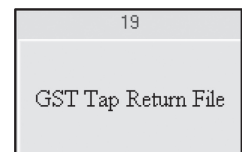
20. Create GST Audit File (GAF) & GST Tap File (TAP)

Go to **GST – 7.Submitted GST Taxable Period Report –**



Choose the **“Export to”** (Which directory to save the file) and then click **“OK”** button

Go to **“GST – “7.Submitted GST Taxable Period Report” –**



Choose the **“Export to”** (which directory to save the file) and then click **“OK”** button

21. Payable / Claimable Entry

Go to “GST – 1. [GST-03 Submission]

Starting Date	Ending Date	Submission Date	Person In Charge	Claimable Amount	Payable Amount	Submitted	
01/01/2014	31/01/2014	18/02/2014	MOHD SYAMSUDIN BIN MOHD ALI	366.12		N	

Click “**Claim**” button if the amount is claimable or “**Payment**” button if the amount is payable.

From 01/01/2014 To 31/01/2014

Debit : 1000
CASH IN HAND

Date : 25/02/2014

Voucher No. <NEW> V14/02/00001

Cheque/Cash CASH

Particular GST CLAIM JAN 2014

GST Doc. No. GST-00214

Narration

Claim Amount : 366.12

Save Print Exit

Follow the below step:-

- Choose to **Debit or Credit** to which account code
- Enter the **Date** and **Particular**
- Enter the **GST Doc. No**
- Click “**Save**” button

