Aplus

GST

Accounting

Second Edition

SOFTWARE DEVELOPER

Aris Ong See Pay B.Sc (Eng), M.I.Prod.E

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).

DISCLAIMER

Second Edition: 18 February 2015

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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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GST

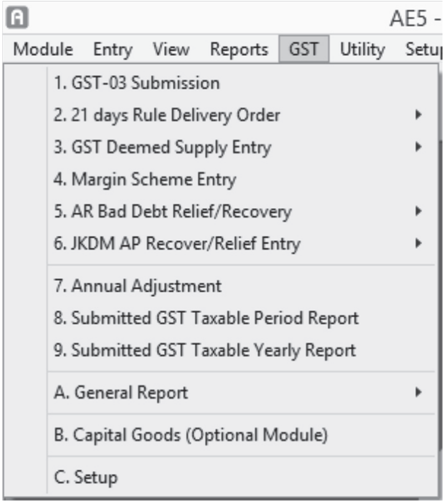
Accounting

Contents

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

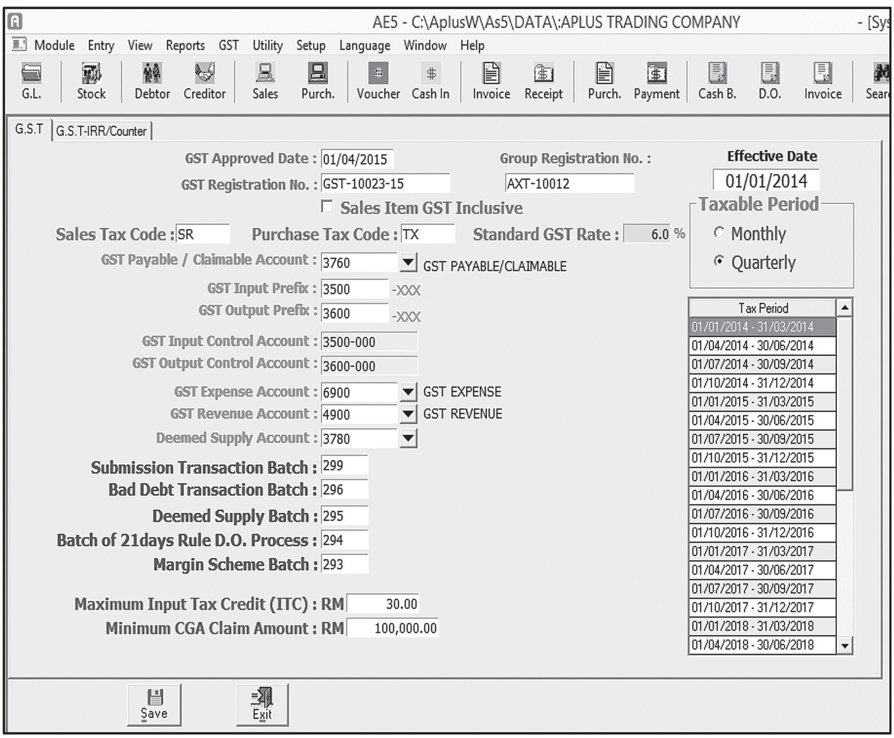
(b) GST Registration Number

(c) Self Billed Invoice Approval No. (if applicable)

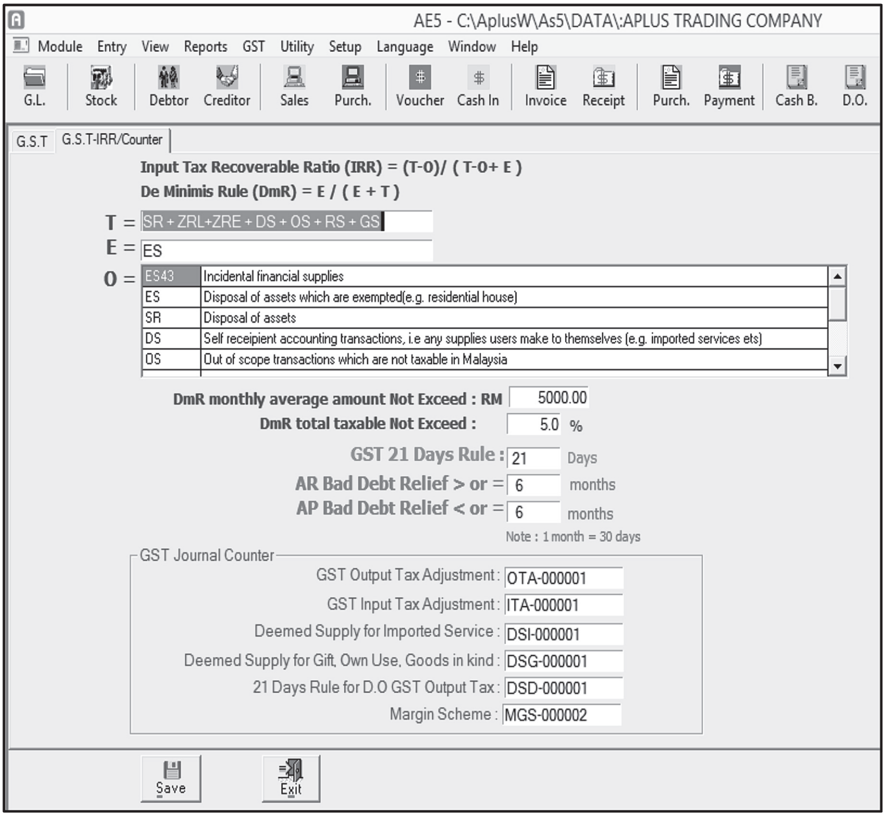
(d) The rest, use default settings

Tick Monthly taxable period or Quarterly taxable period on GST submission

Set-Up Screen Display



Set-Up GST IRR/ Counter Screen Display



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 accurancy 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

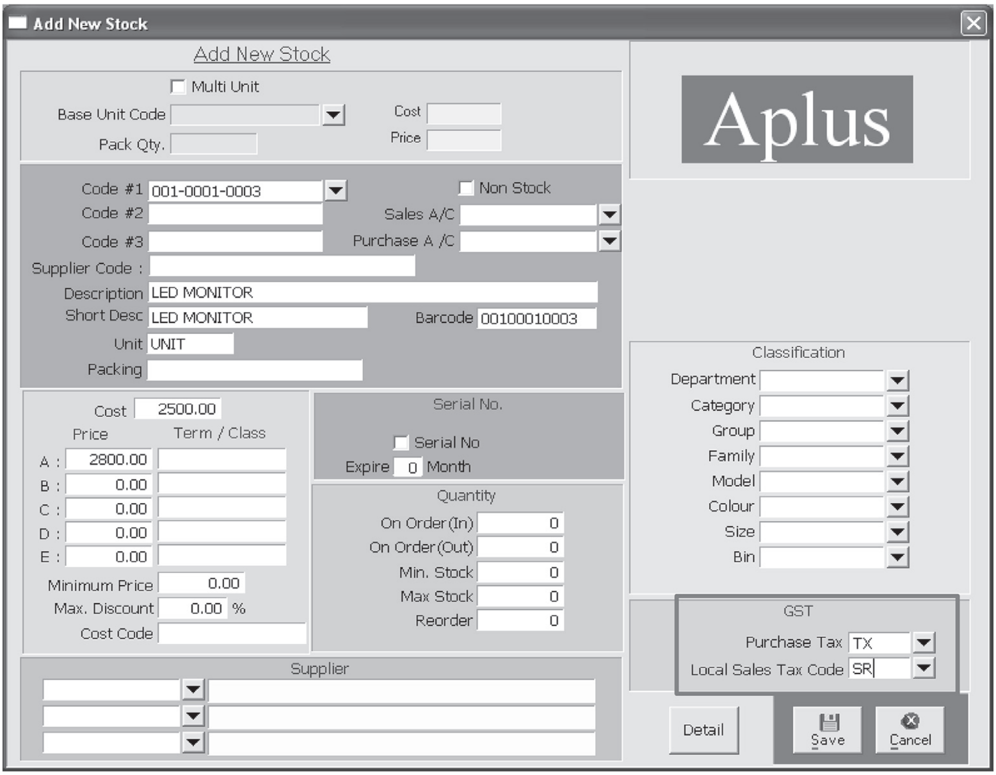
NO.	GST CODE	RATE (%)	TYPE	DESCRIPTION	GROUP
				PURCHASE	
11.	**TX-RE**	6%	GST*	**Purchase Not directly attributable to Taxable or Exempt Supplies**	**GSR**
				This is only applicable to GST registered trader that makes both taxable and exempt supplies (or commonly known as partially exempt trader).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

GST Code Table for Supply

SUPPLY					
1.	**SR**	6%	GST	**Standard-Rated Supplies with GST** 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.	**GSR**
2.	**ZRL**	0%	GST	**Local supply of zero rated supplies.** A GST registered supplier can zero rated (i.e. charging GST at 0 %) cetain 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.	**GZR**
3.	**ZRE**	0%	GST*	**Exportation of goods or services which are subject to zero rated supplies.** 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.	**GZR**
4.	**ES43**	0%	GST*	**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). 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.	**GZR**
5.	**DS**	6%	GST	**Deemed Supplies** 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.	**GSR**
6.	**OS**	0%	GST	**Out-of-Scope Supplies** 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).	**GOS**
7.	**ES**	0%	GST	**Exempt Supplies under GST** This refers to supplies which are exempt under GST. These supply include residential property, public transportation etc.	**GEX**
8.	**RS**	0%	GST	**Relief Supplies under GST** This refers to supplies which are supply given relief from GST.	**GOS**
9.	**GS**	0%	GST	**Disregarded Supplies under GST** This refers to supplies which are disregarded under GST. These supplies include supply within GST group registration, sales made within Warehouse Scheme etc.	**GZR**
10.	**AJS**	6%	GST	**Output Tax Adjustment** Any adjustment made to Output Tax e.g : Longer period adjustment, Bad Debt recovered, outstanding Invoices more than 6 months & other output tax adjustments.	**GSR**
11.	**AJS1**	6%	GST	**Other Output Tax Adjustment** Other Output Tax Adjustment	**GSR**
12.	**FR2S**	2%	GST	**Flat Rate Scheme 2% for Supply (e.g Farmers)** 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.	**GSR**

3 Stock – GST Code Setup

Go to **Module [Stock Control] –- 1. [Stock]** – 

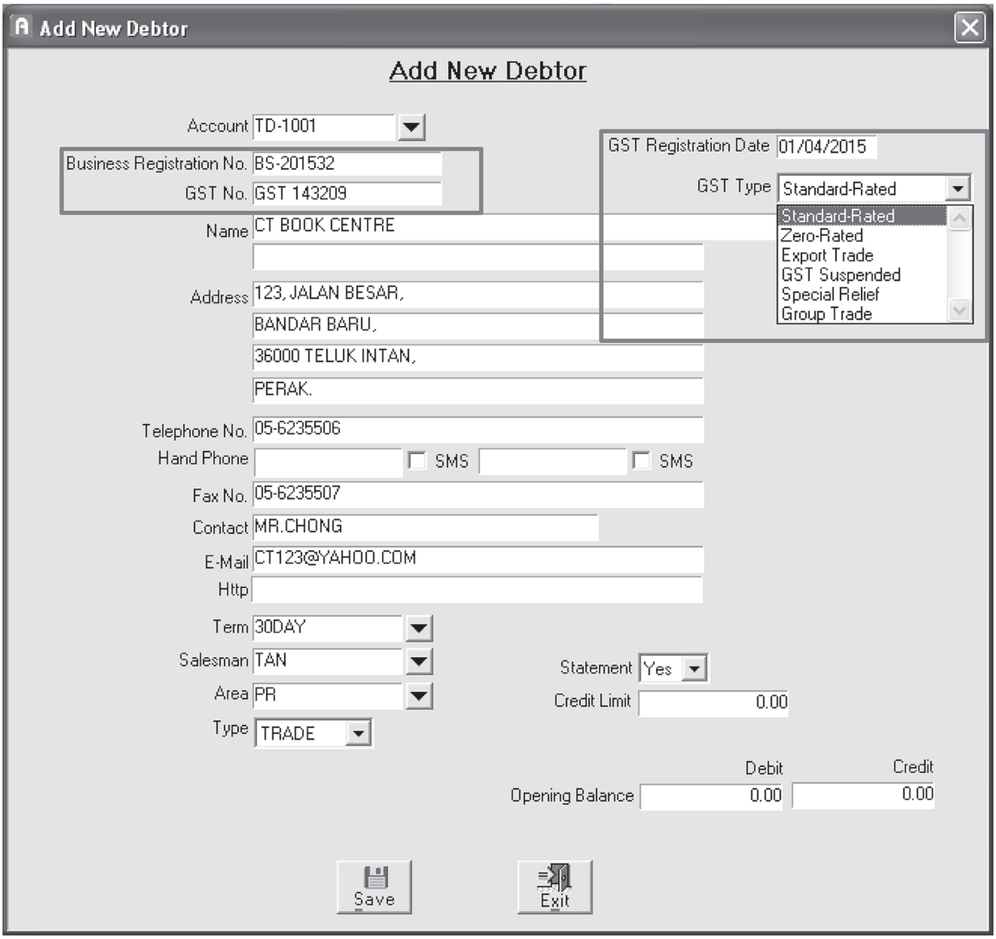


Select GST Tax code for the **"Purchase"** and **"Local Sales"** then click **"Save"** button to save it.

- 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] –** 

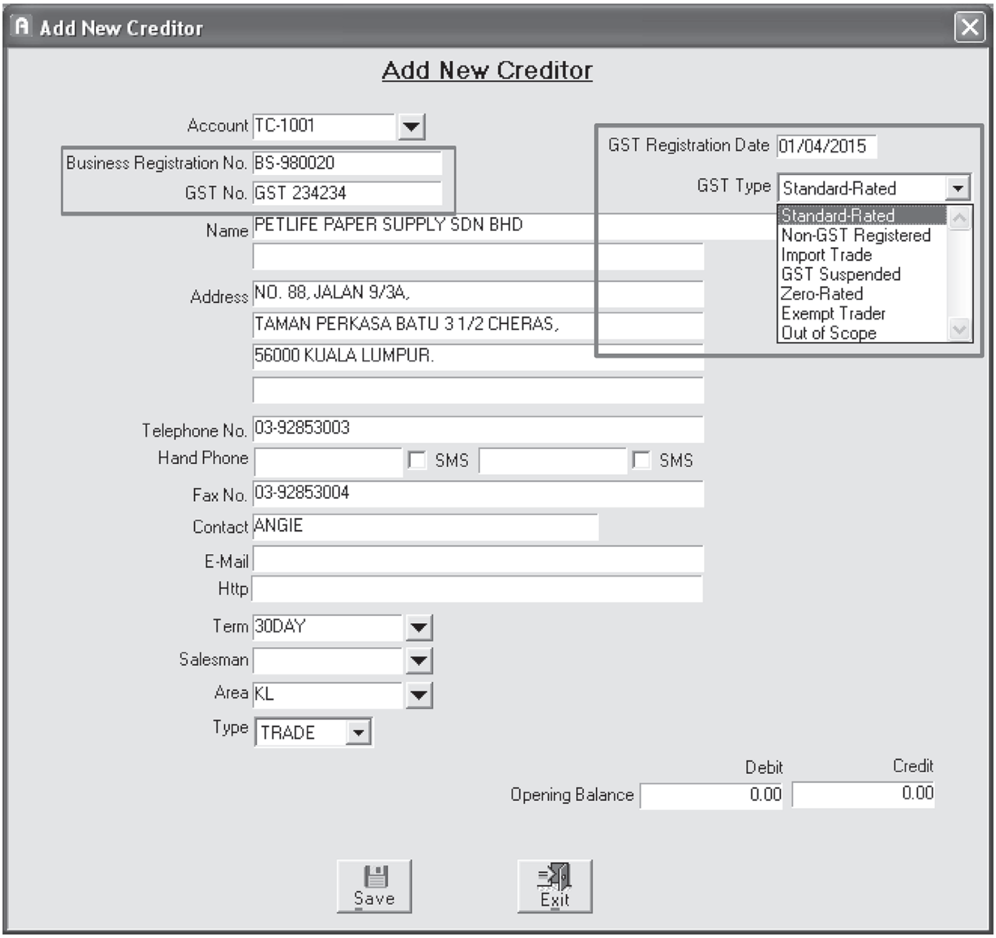


Key in applicable information for Debtors such as :-

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

5 Creditor GST Setup

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

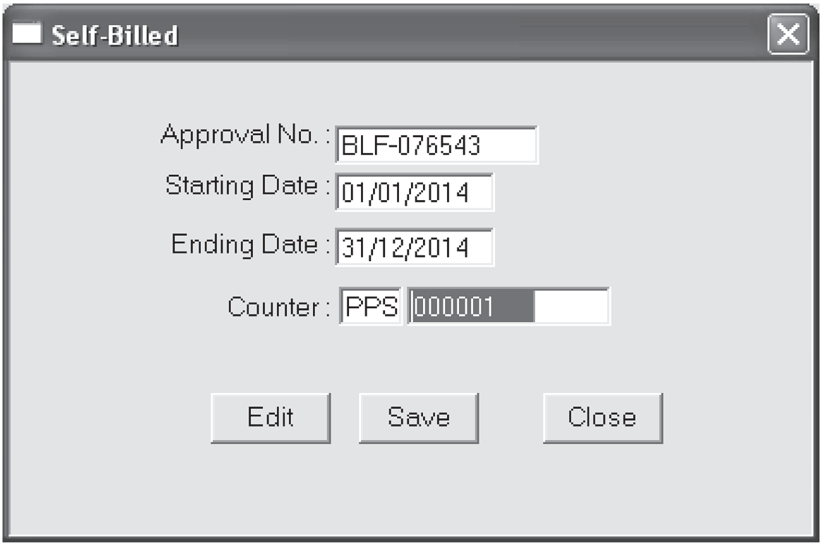


Key in applicable information for Creditors such as:-

- 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] –** 



The required information for **"Self-Billed"** Invoice are:-

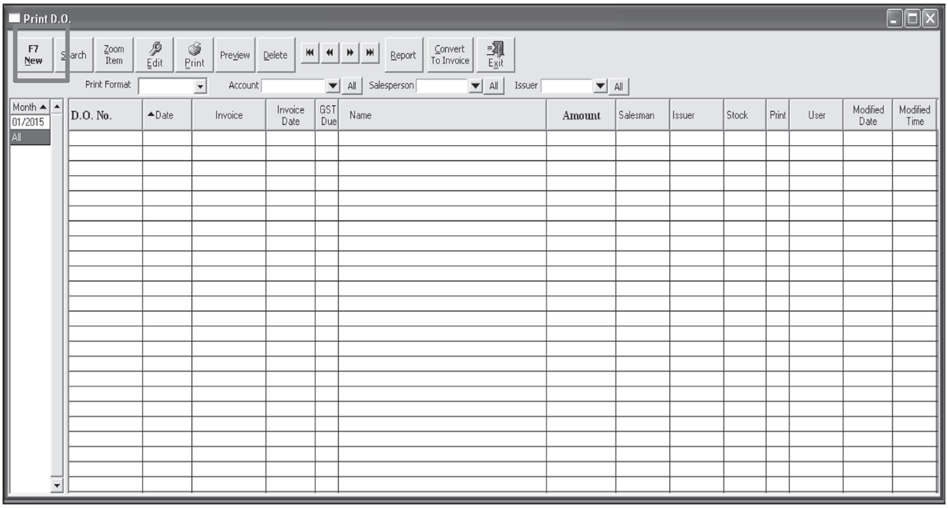
- Approval No. – The reference number of RMCD approval
- Approval Period – Starting Date and Ending Date of written contract
- Counter – Invoice Serial number

Conditions of Self-Billed Invoice (SBI)

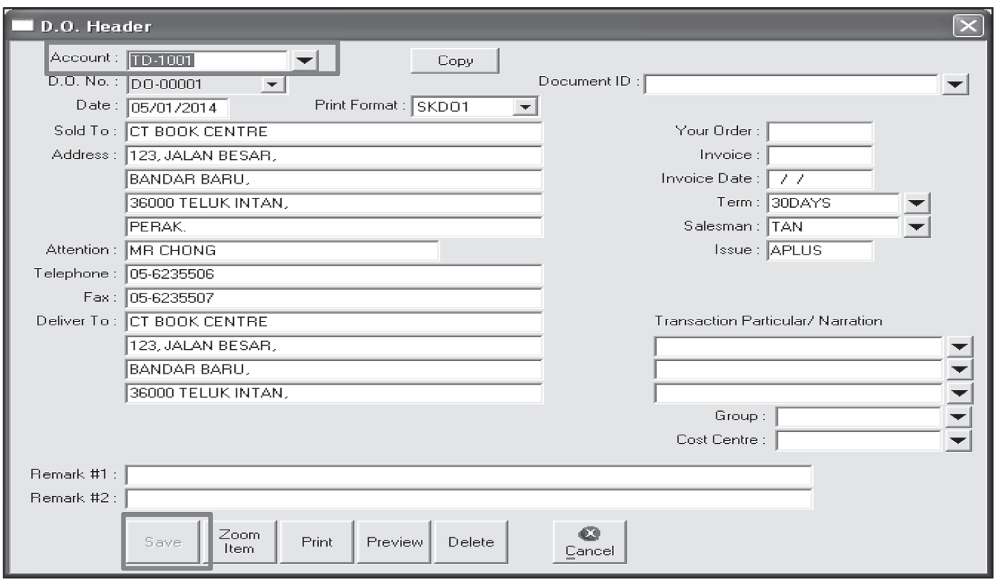
* Issue SBI within 12 months from the effective date or not later than the expiry of contract
* Copy of SBI shall be provided to supplier and recipient shall retained another copy
* Supplier & Recipient notify each other if :-
  – Each is registered
  – Transfer of business as a going concern (TOGC)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

6. Issue Delivery Order

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

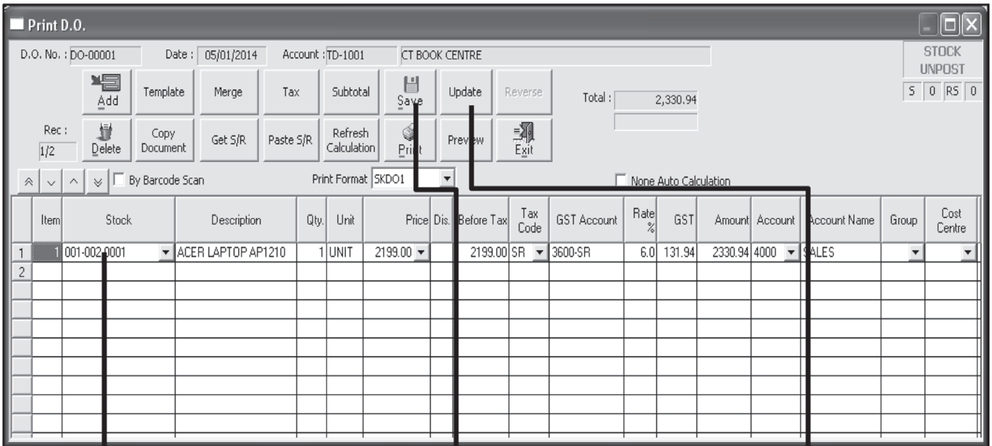


Then click **"New"** button to issue Deliver Order.



Choose debtor account code and then click **"Save"** button.

Print D.O.



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

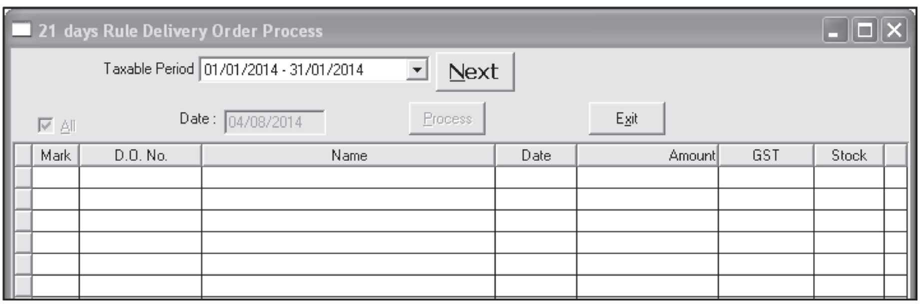
   (a) when the goods are delivered to the customer;

   (b) when the goods are made available to the customer

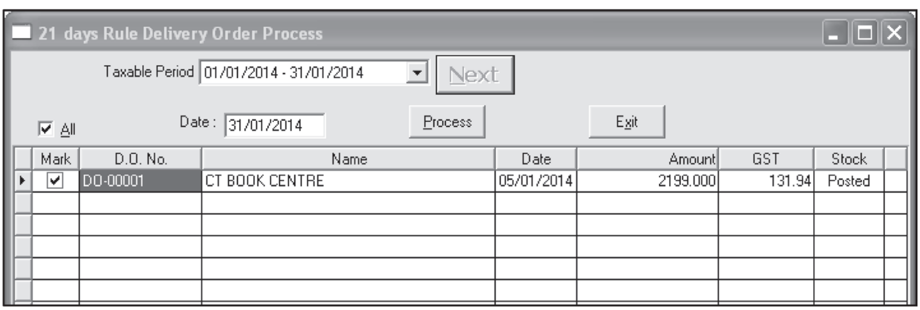
   During the GST-03 submission process, the system will detect all Delivery Order that are still outstanding at the end of the taxable period. In compliance with the 21 days rule you are required to account for output tax on the Delivery Order that have not been converted to invoice and have exceeded 21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

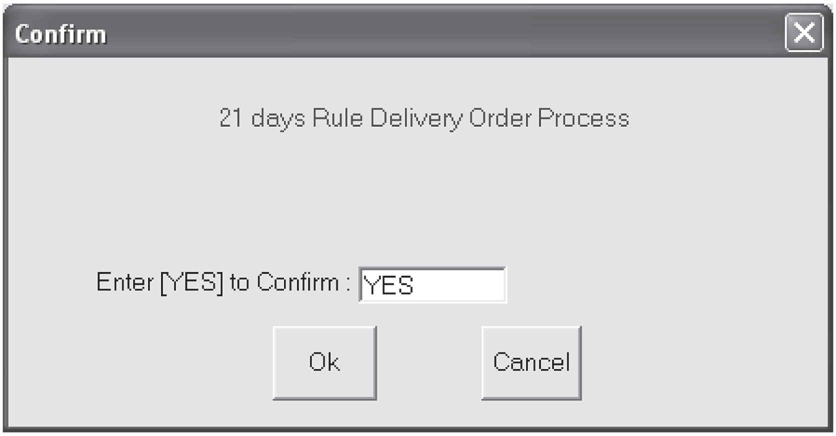


Choose the **"Taxable Period"** and then click **"Next"** button.



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.

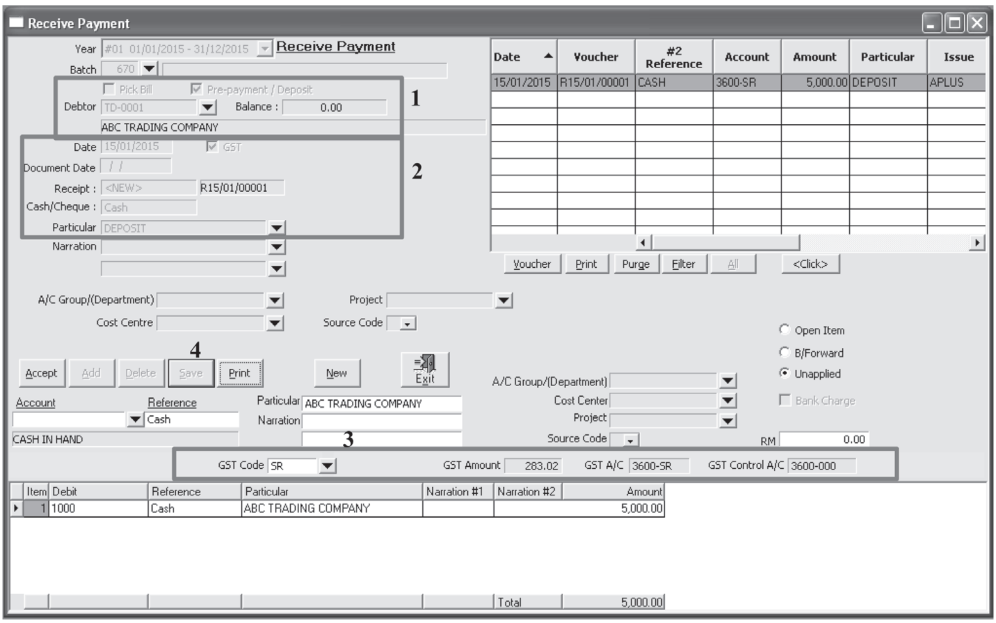
<u>Note:</u>

- 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]**



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

06/02/2015, Friday

Period : 01/01/2015 Account : 1000 Group : ALL Project : ALL
To : 28/02/2015 To : TD-1001 Costing : ALL Source : 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 .

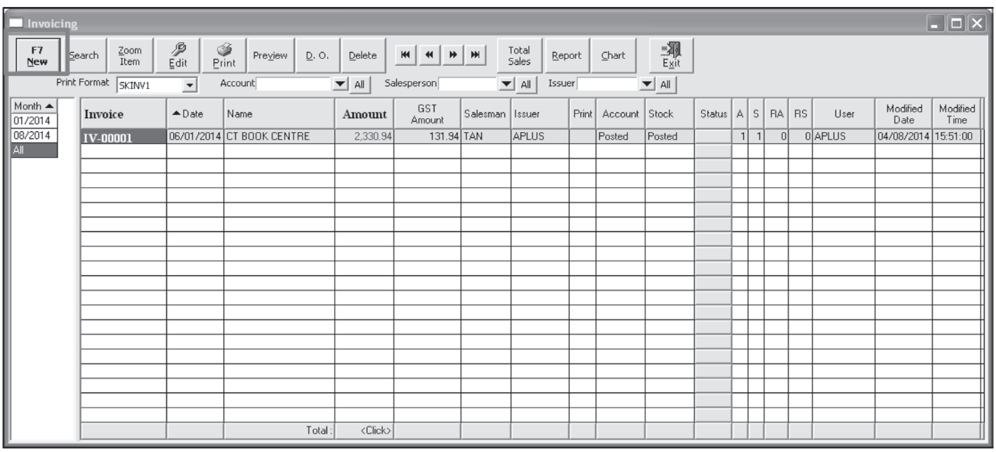
9. Issue Tax Invoice

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).

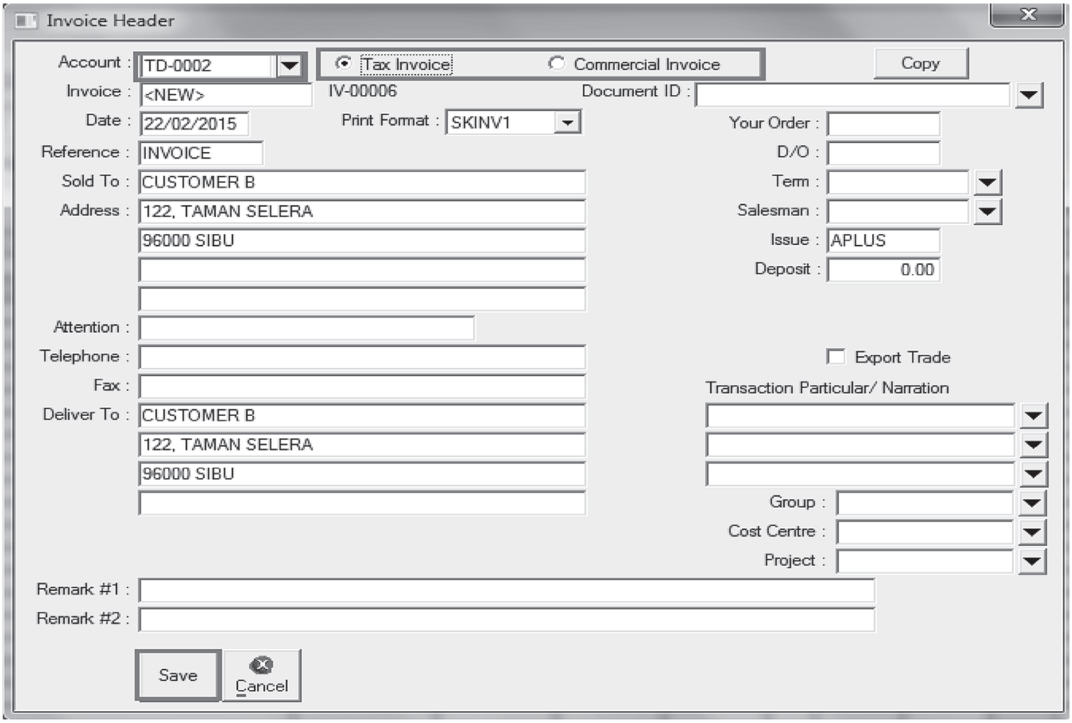
   Go to **Module – 9. [Billing / Invoicing] – 2. [Invoicing]**



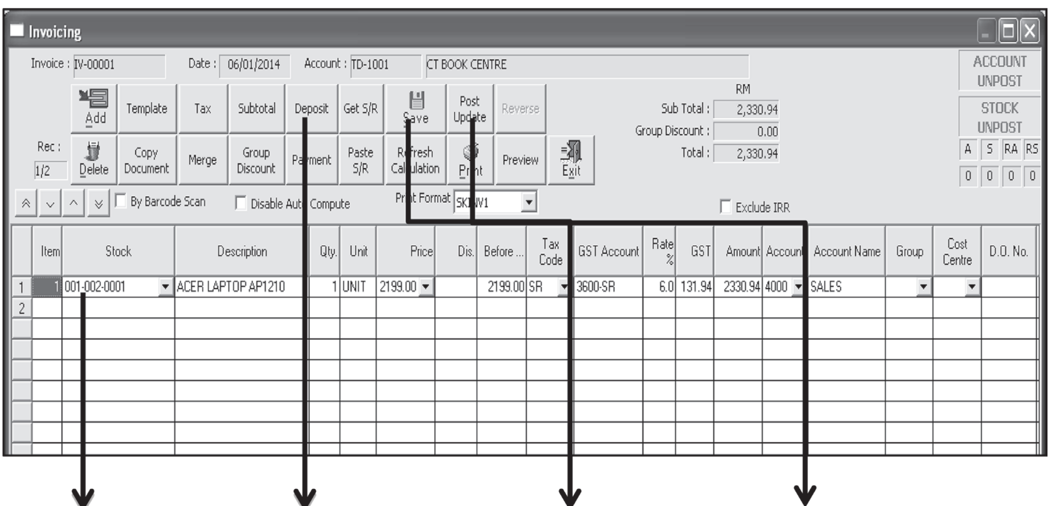
   Then click **"New"** button to issue invoice. Click **[Commercial Invoice**] if you are issuing Commercial Invoice instead of Tax Invoice.

   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.



Choose **debtor account code** and then click **"Save"** button.



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

Date : 18/01/2015
A/C Code : TD-0001

To : **ABC TRADING COMPANY**
NO 12, JALAN RAJA LAUT,
54000 KUALA LUMPUR.

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%		

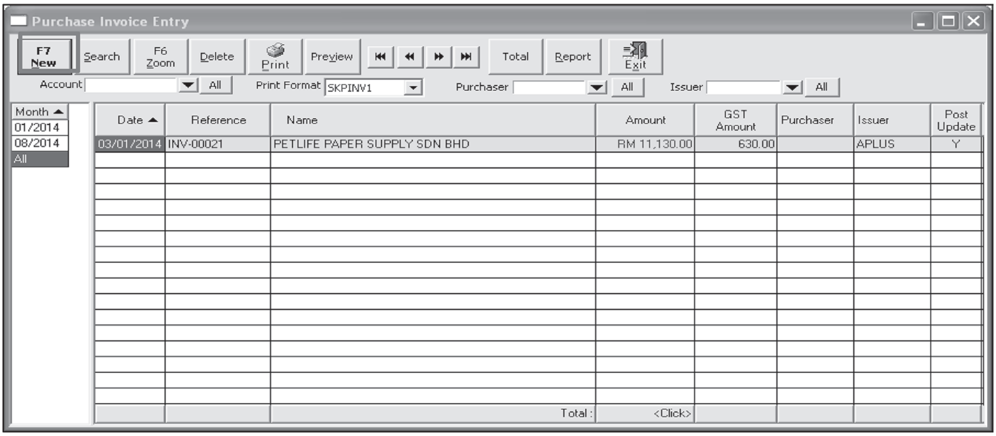
APLUS TRADING COMPANY

(Authorised Signature)

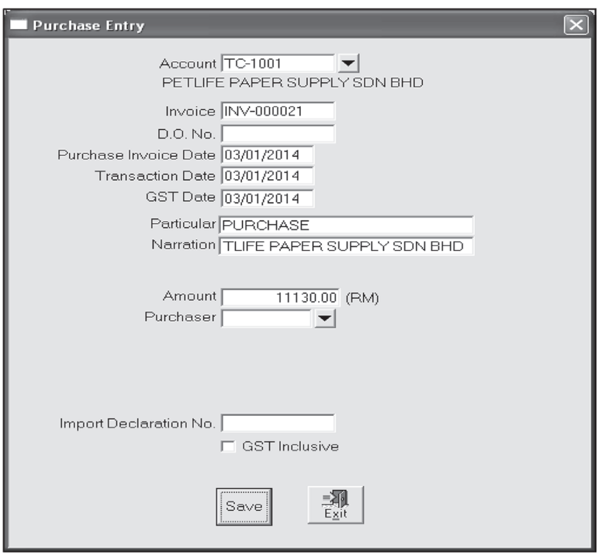
10. Purchase Invoice Entry

1. With the implementation of GST, all purchases of goods and services should be entered through **“Purchase Invoice Entry”** option. A registered trader will be able to claim input tax credits on goods and services purchase for business purposes from GST registered supplier.

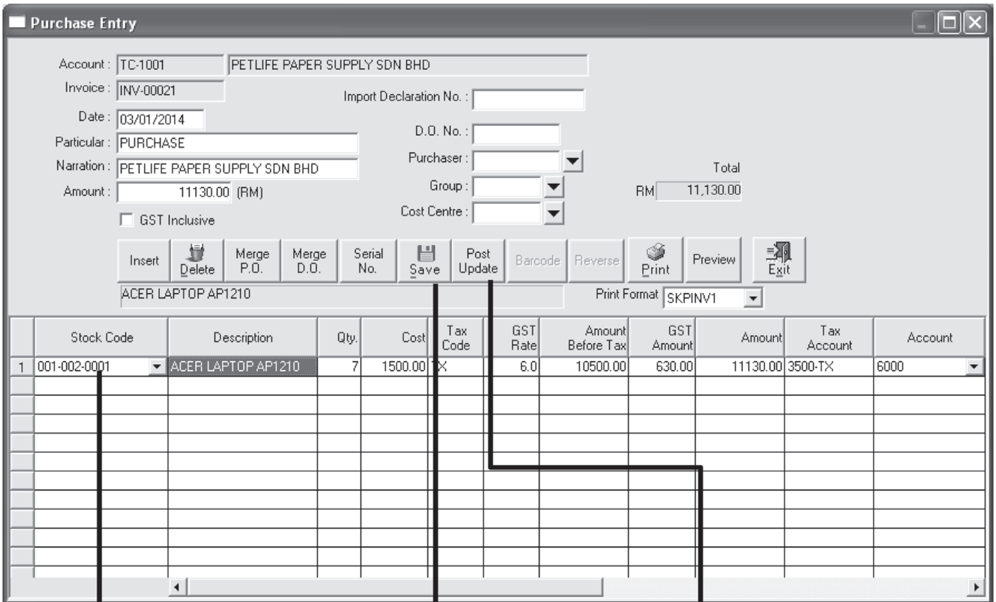
   Go to **Module – “4. [Stock Control] – 2. [Entry] – 8. [Purchase Invoice Entry]**



   Then click **“New”** button to enter new purchase invoice



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



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 **Net Earning : 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

	Output / Sales	Input / Purchase
Total of Value :		10,500.00
Total of GST :		630.00

GST Claimable
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.

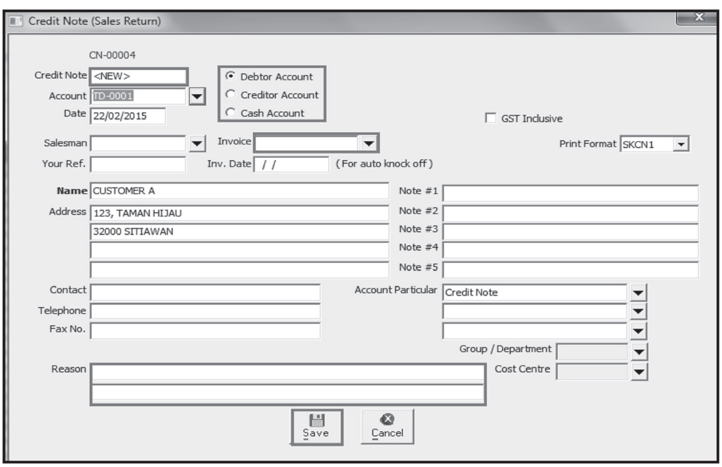
Details on Credit and Debit Notes

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

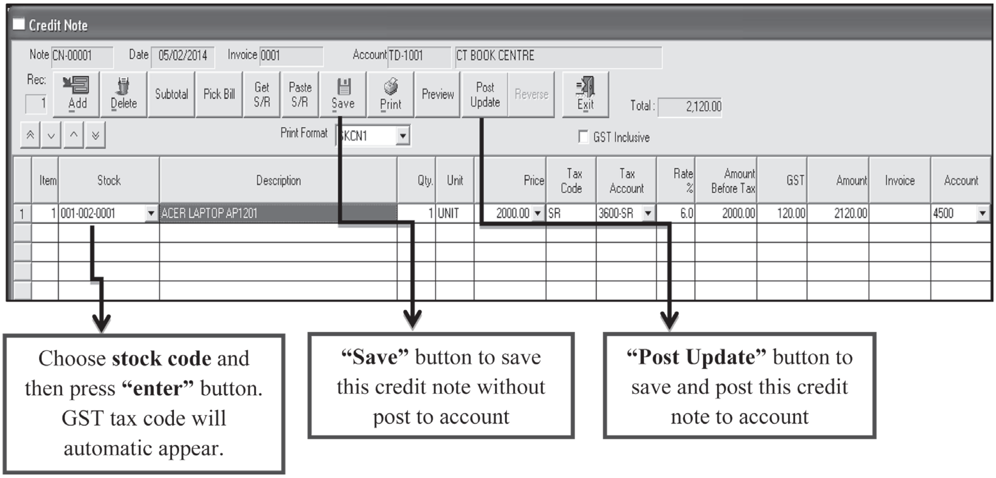
(a) The words **"credit note"** or **"debit note"** in a prominent place;
(b) The serial number and date of issue;
(c) The name, address and GST identification number of the supplier;
(d) The name and address of the person to whom the goods or services are supplied;
(e) The reasons for its issue;
(f) 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



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



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

General Ledger Account

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

Net Earning = Income & Expenses Difference

DEBTOR LEDGER	DEBIT	CREDIT	BALANCE
TRADE DEBTORS	3,180.00	-	3,180.00
OTHER DEBTORS	-	-	-
TOTAL	3,180.00		3,180.00

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

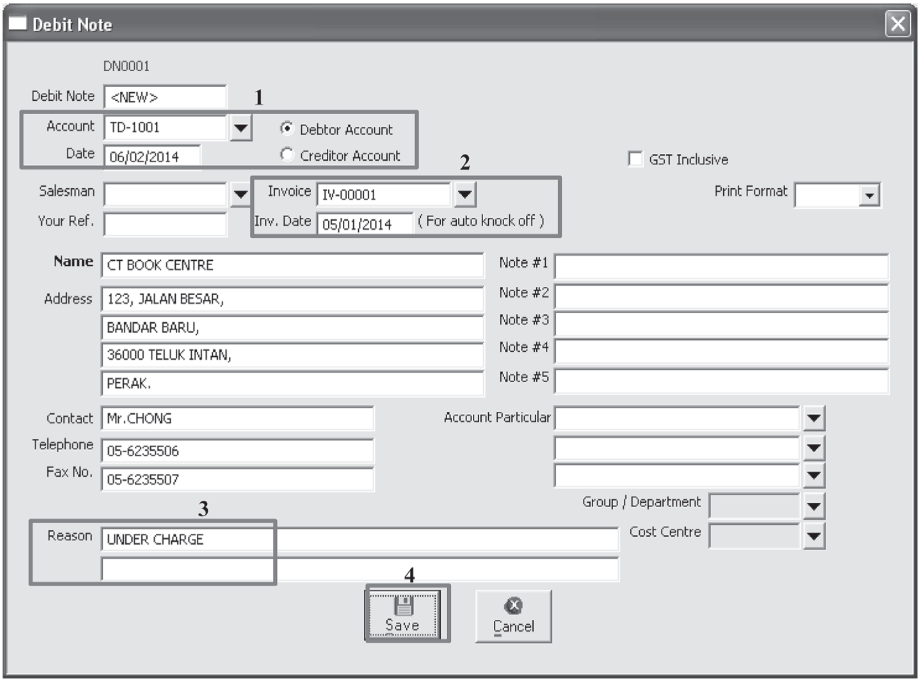
	Output / Sales	Input / Purchase
Total of Value :	-2,000.00	
Total of GST :	-120.00	

GST Payable
120.00

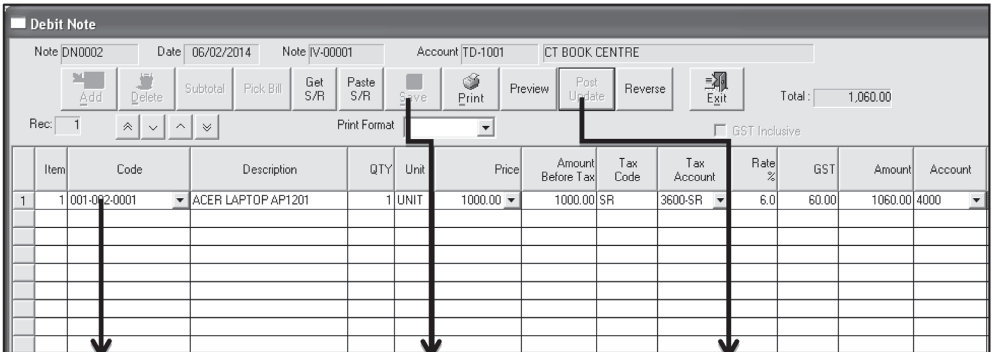
11.2 Issue Debit Note

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

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



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 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 %									
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 :	**5,000.00**	
	10,300.00	
		5,300.00

Net Earning = Income & Expenses Difference

DEBTOR LEDGER	DEBIT	CREDIT	BALANCE
TRADE DEBTORS	5,300.00	-	5,300.00
OTHER DEBTORS	-	-	-
TOTAL	5,300.00		5,300.00

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

	Output / Sales	Input / Purchase
Total of Value :	1,000.00	
Total of GST :	60.00	

GST Payable

60.00

12. AR Bad Debt Relief & Recovery Process

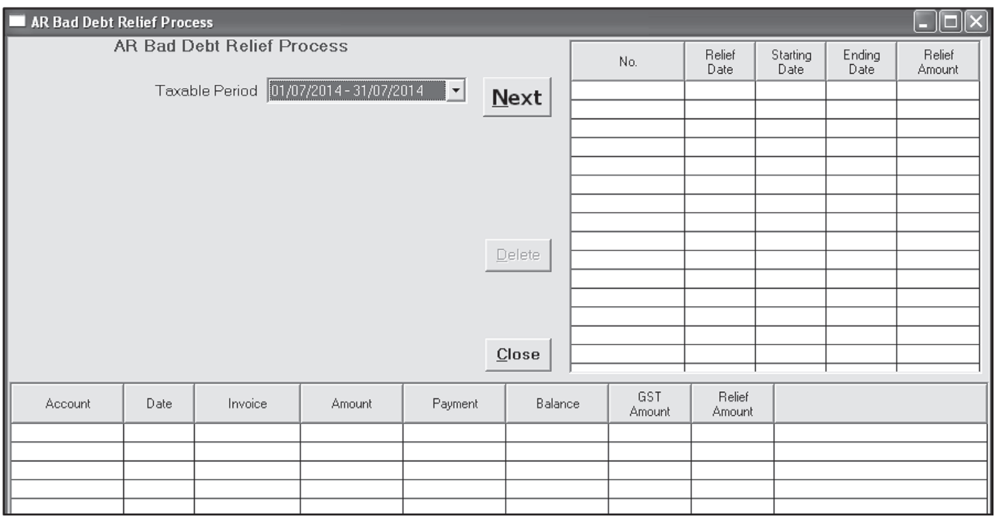
12.1 AR Bad Debt Relief Process

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.

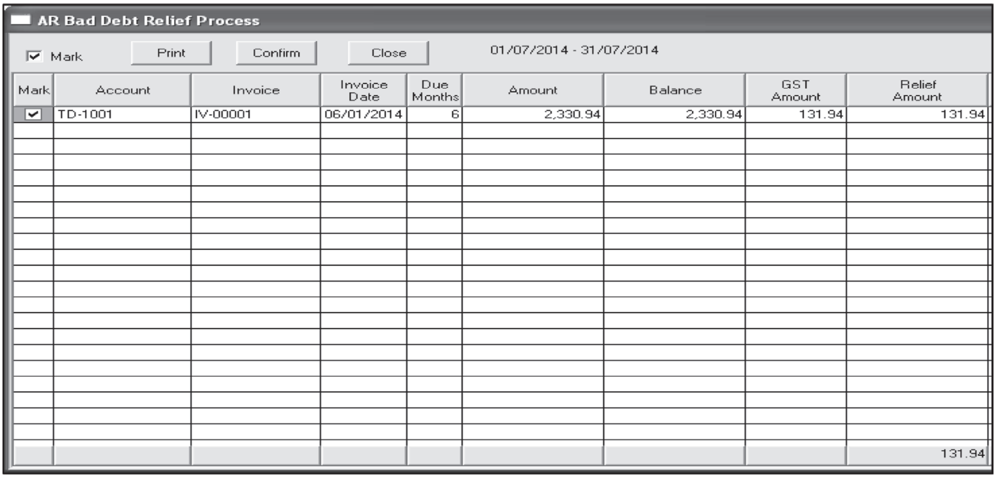
The date of supply refers to the date of invoice issued. A person is entitled to claim bad debt relief even though the bad debt is not written off from his books.

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

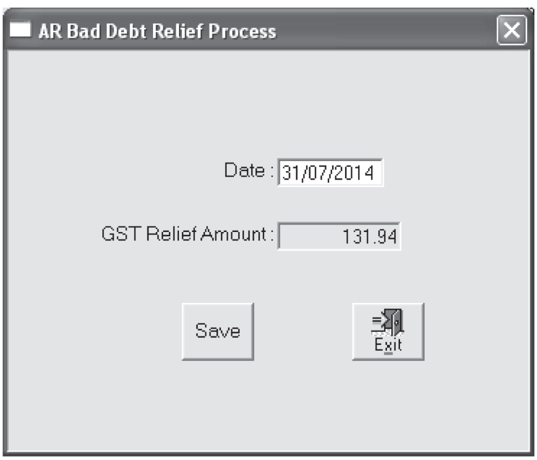


Choose the **“Taxable Period”** and then click **“Next”** button.

All outstanding invoices that exceeded 6 months from the date of invoice will be listed on the screen



Tick which Invoice and then click **“Confirm”** button.



Click **“Save”** button.

Type **“YES”** and then click **“OK”** button. (Administrator Password Required)
Once you enter **YES** to confirm this process, the GST accounting entries will be automatically generated. For record keeping, print the **AR BAD DEBT RELIEF PROCESS** report as shown below:

AR Bad Debt Relief Report

APLUS TRADING COMPANY

AR Bad Debt Relief Report

Input Tax Adjustment

Closing Date : 31/07/2014 (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 To : 31/07/2014 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
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 :	**0.00**	**0.00**
	131.94	131.94

Net Earning = Income & Expenses Difference

DEBTOR LEDGER	DEBIT	CREDIT	BALANCE
TRADE DEBTORS	2,330.94	-	2,330.94
OTHER DEBTORS	-	-	-
TOTAL	2,330.94		2,330.94

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

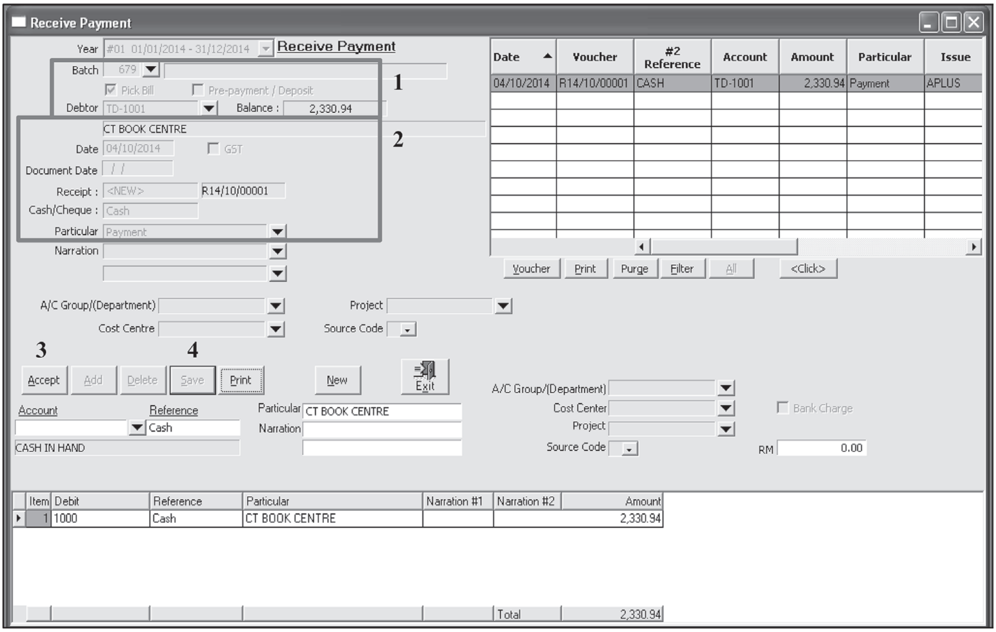
12.2 AR Bad Debt Recovery Process (Receive Payment)

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

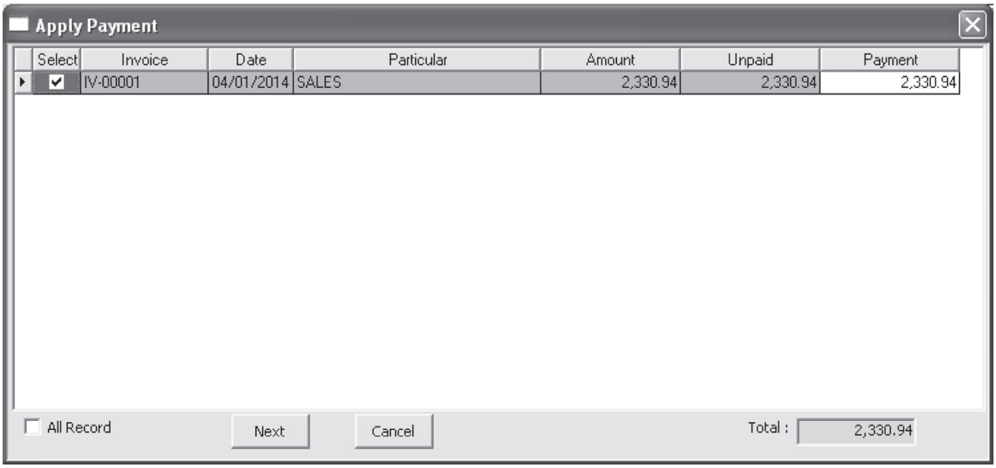
When you receive payment after **"AR Bad Debt Relief"** process, the steps are as follows

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

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



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



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

Closing Date : 31/10/2014 (Payment Received After Tax Relief) Date : 04/02/2015

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-AJS	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	

		DEBIT	CREDIT
	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
TRADE DEBTORS	-	-	-
OTHER DEBTORS	-	-	-
TOTAL	-	0.00	-

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

13. JKDM AP Recovery & Relief Process

13.1 JKDM AP Recovery Process

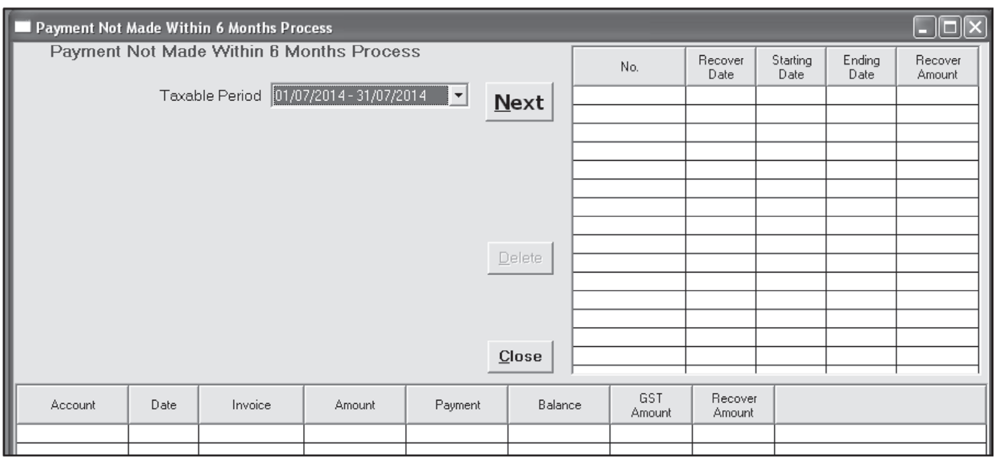
Where a registered person fails to pay the consideration for the supply of any goods or services made by his supplier within six months from the date of supply and he has claimed input tax on that supply, the taxable person is required to pay back the input tax by accounting an amount equal to the input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

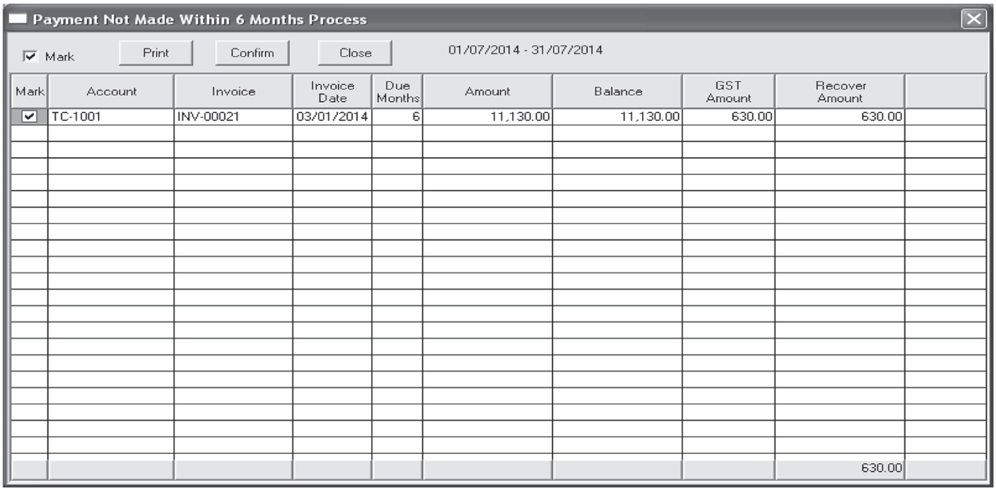
The company is required to account and pay RM630.00 (RM11,130.00 * 6/106) as output tax in the period covering July 2014 (6 months after date of supply).

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

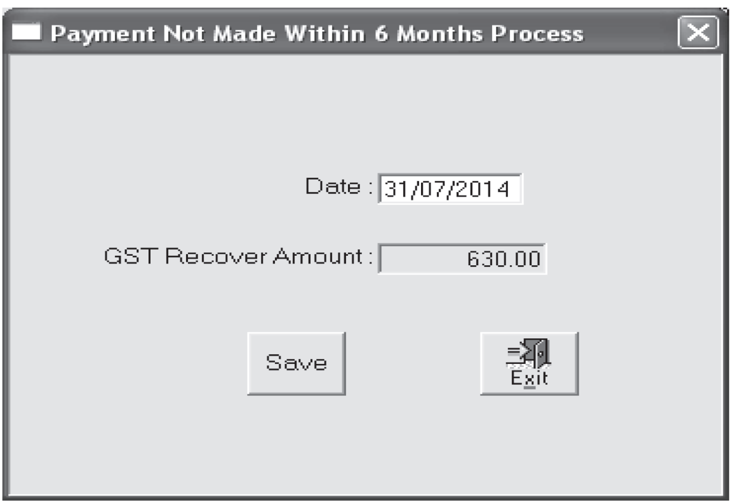


Choose the **"Taxable Period"** and then click **"Next"** button.

All outstanding purchases invoice that exceeded 6 months from the date of invoice will be listed on the screen.



Tick which Invoice and then click **"Confirm"** button.



Click **"Save"** 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 NO. BILL DATE	REFERENCE BILL NO.	ACCOUNT	SUPPLIER	AGEING (MONTHS)	INVOICE AMOUNT	INPUT TAX	UNPAID BALANCE	INPUT TAX RECOVER
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 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
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 :	**0.00**	**0.00**
	630.00	630.00

Net Earning = Income & Expenses Difference

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

13.2 JKDM AP Relief Process (Payment Voucher)

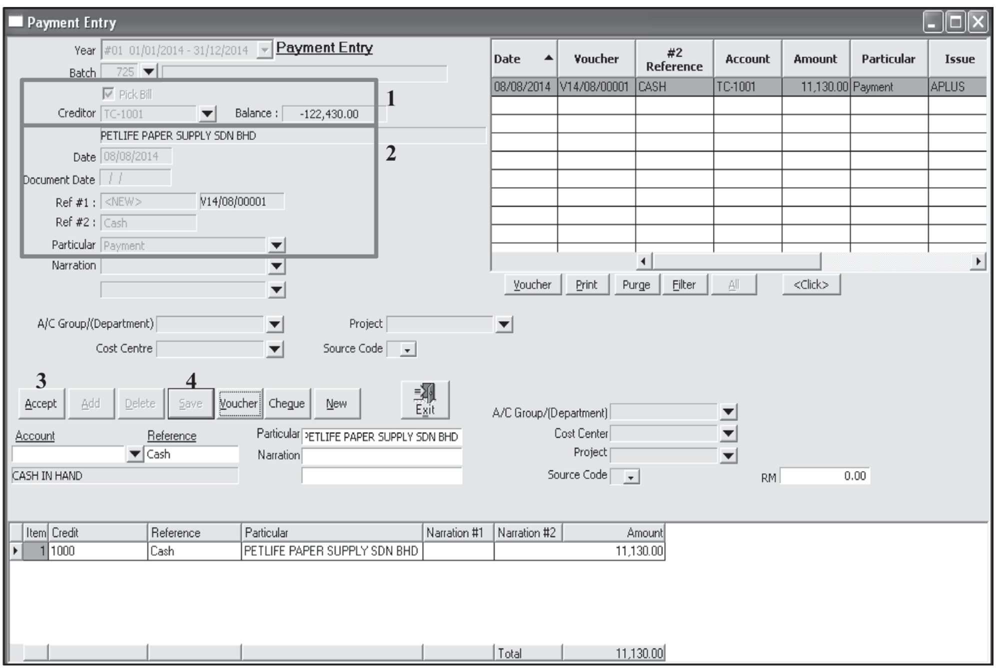
A registered person who has claimed input tax but failed to pay the supplier within six months from the date of supply has to pay back the input tax as his output tax.

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.

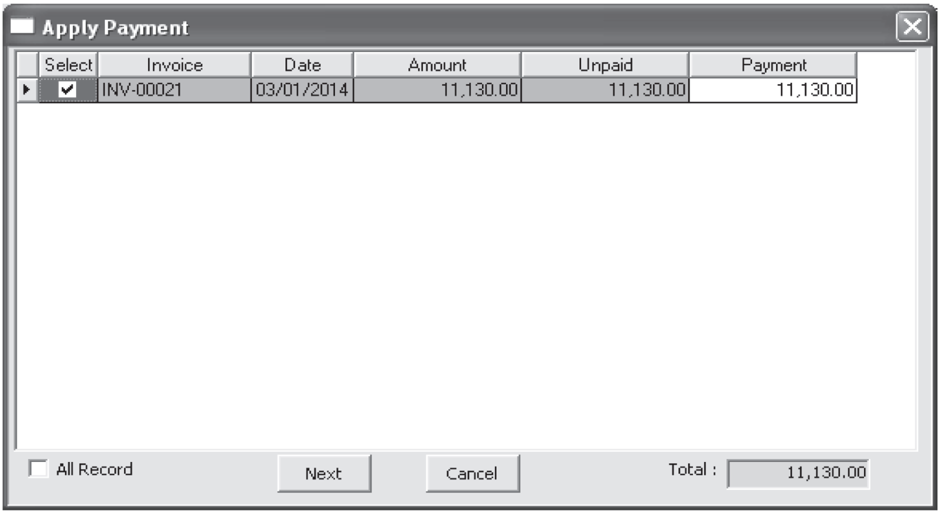
Creditor Payment Voucher entry will simultaneously execute the AP Relief Process to claim back the output tax as input tax for the taxable period in which he made his payment.

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

Tick **"Pick Bill"** and choose **"Creditor Code".** Then press **"Enter"** button.



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



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)

Closing Date : 31/08/2014 | Date : 05/02/2015

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

General Ledger Account 05/02/2015, Thursday

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		

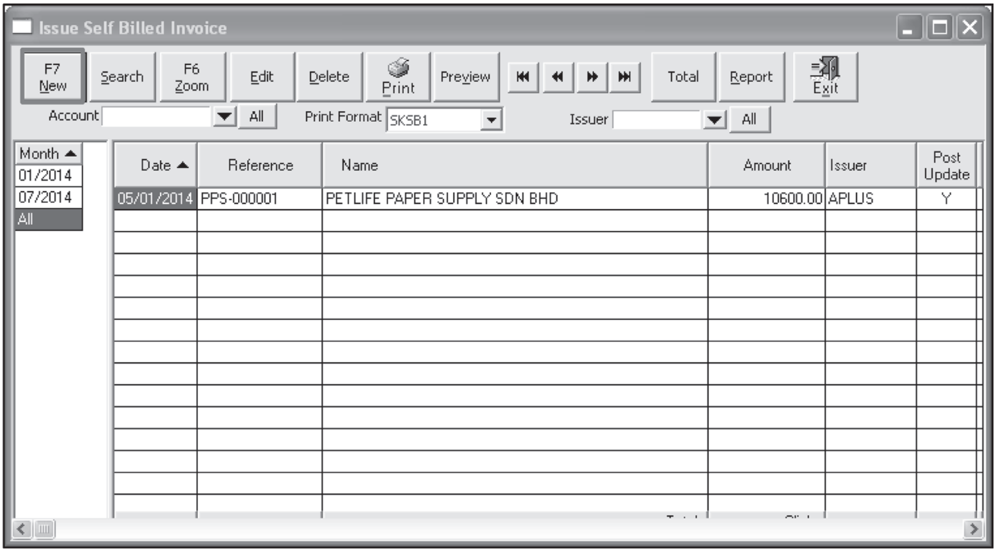
		DEBIT	CREDIT
	TOTAL DEBIT :	11,760.00	
	TOTAL CREDIT :		11,760.00
Net Earning = Income & Expenses Difference	**Net Earning :**	**0.00**	**0.00**
		11,760.00	11,760.00

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

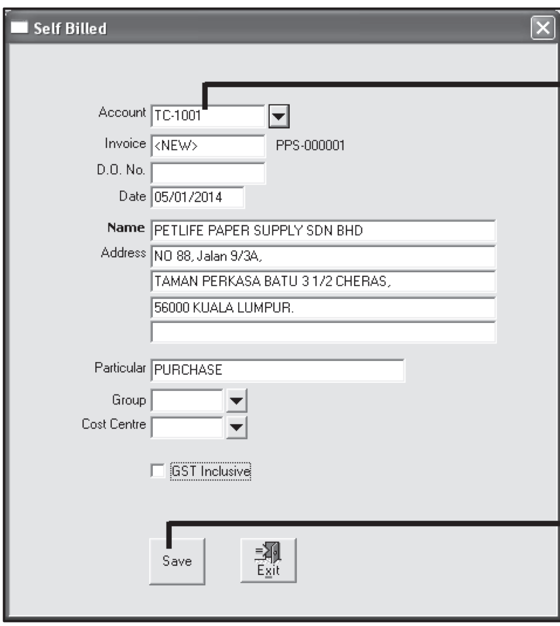
CREDITOR LEDGER	DEBIT	CREDIT	BALANCE
TRADE CREDITORS	-	111,300.00	-111,300.00
OTHER CREDITORS	-	-	-
TOTAL		111,300.00	-111,300.00

14. Issue Self Billed Invoice

Go to **"Module" – 4. [Stock Control] – 2. [Entry] – A. [Issue Self Billed Invoice]**

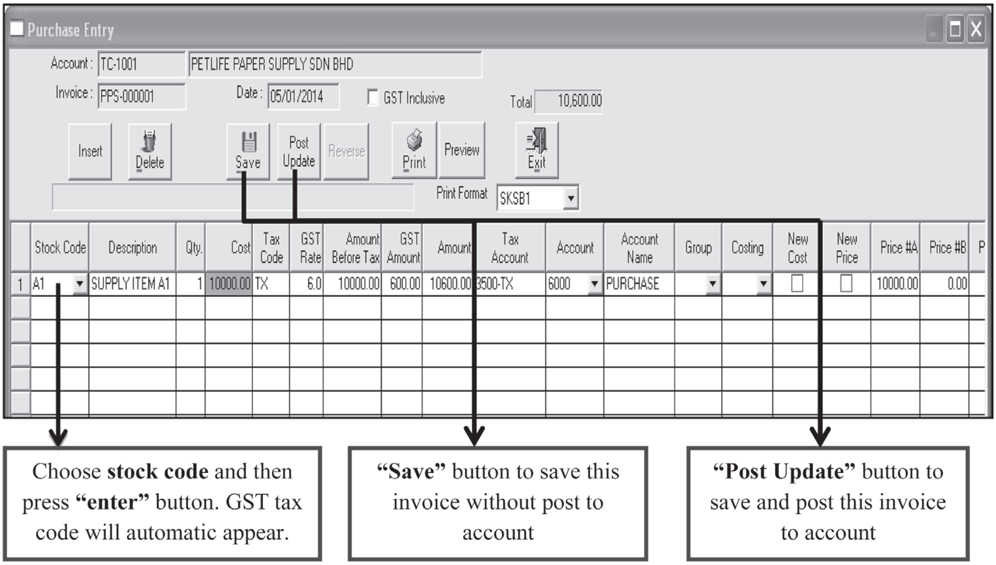


Then click **"New"** button to issue new self-billing invoice



Choose **"Creditor Account Code"**

Click **"Save"** button.



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

Approval No. SBA2016020

Recipient :

APLUS TRADING COMPANY
NO. 26, JALAN SRI CEMPAKA,
84000 MUAR, JOHOR.
TEL: 06-9512334 FAX: 06-9512335

(GST ID : 20143080)

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**

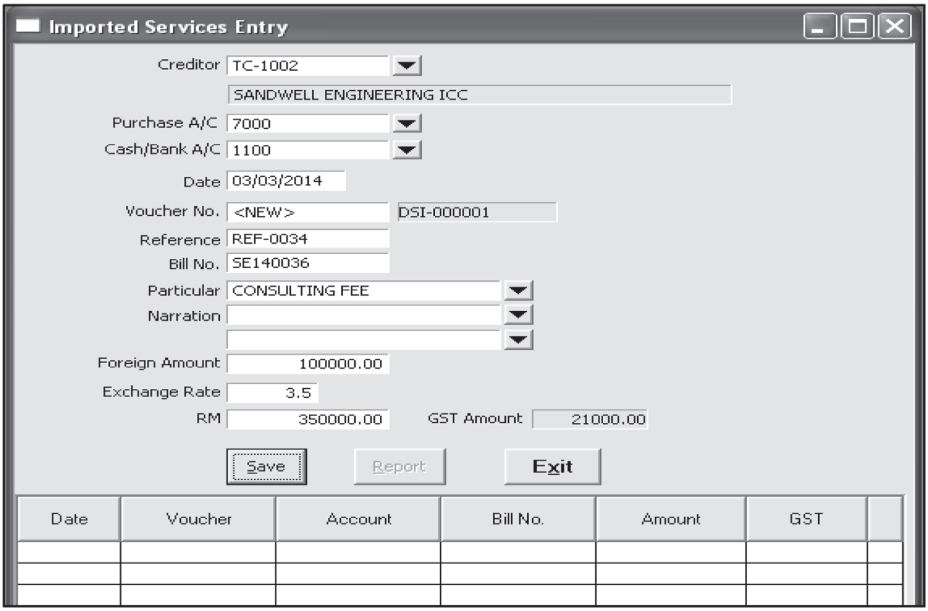
GST Summary	Amount (RM)	Tax (RM)
* @6%	29,468.00	1,668.00
@0%		

APLUS TRADING COMPANY

(Authorised Signature)

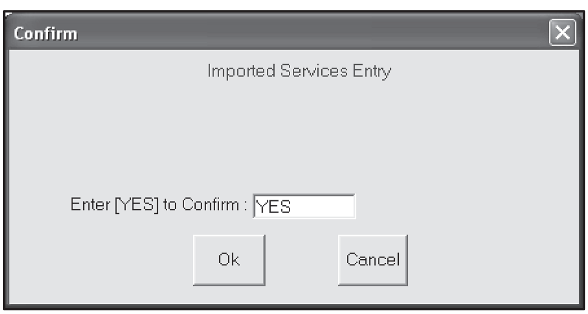
15. Imported Services Entry

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



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.

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 : ----------------------------

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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 :		**350,000.00**
	721,000.00	
		1,071,000.00

Net Earning = Income & Expenses Difference

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

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

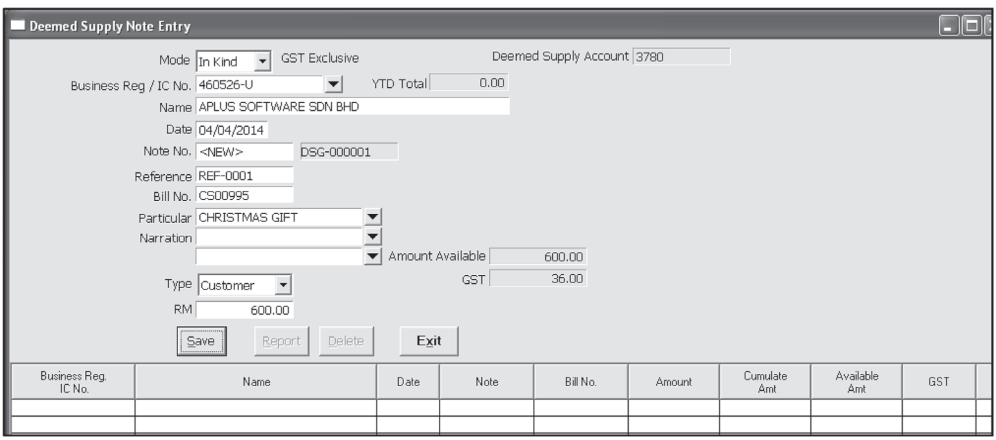
1. Gifts to customers

2. Goods taken for private use

3. Disposal of assets for free

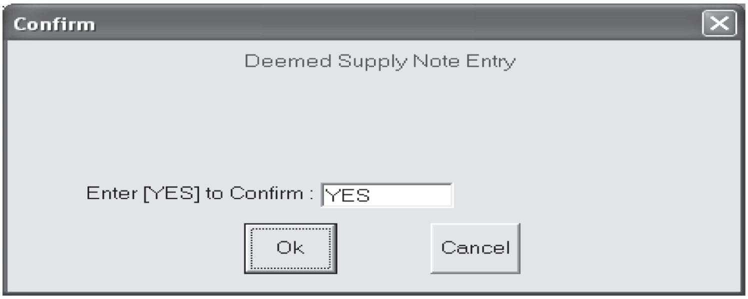
Example: Purchase a hamper worth RM600.00 as a Christmas gift to customer.

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



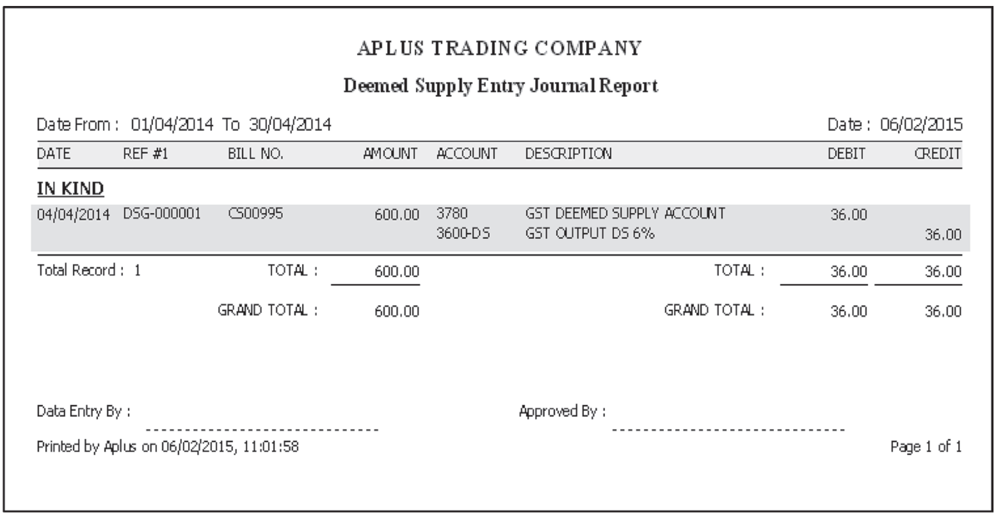
Click the **"SAVE"** button to post the transaction to the accounts.

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



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	GST DEEMED SUPPLY ACCOUNT	36.00	
				3600-DS	GST OUTPUT DS 6%		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

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 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
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 :	**0.00**	**0.00**
	36.00	36.00

Net Earning = Income & Expenses Difference

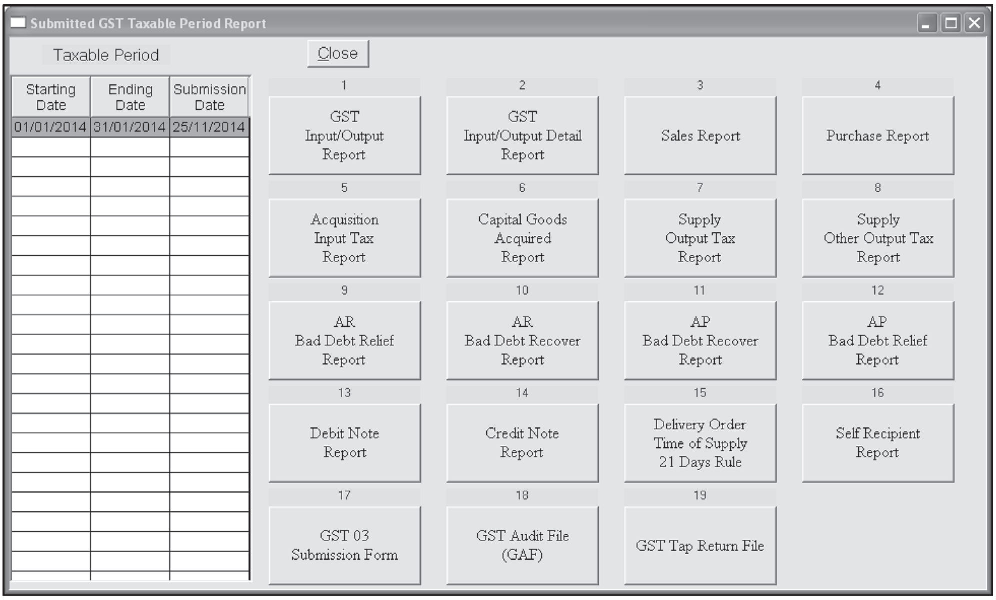
DEBTOR LEDGER	DEBIT	CREDIT	BALANCE
TRADE DEBTORS	-	-	-
OTHER DEBTORS	-	-	-
TOTAL	-	0.00	-

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

17. Other Reports/Process

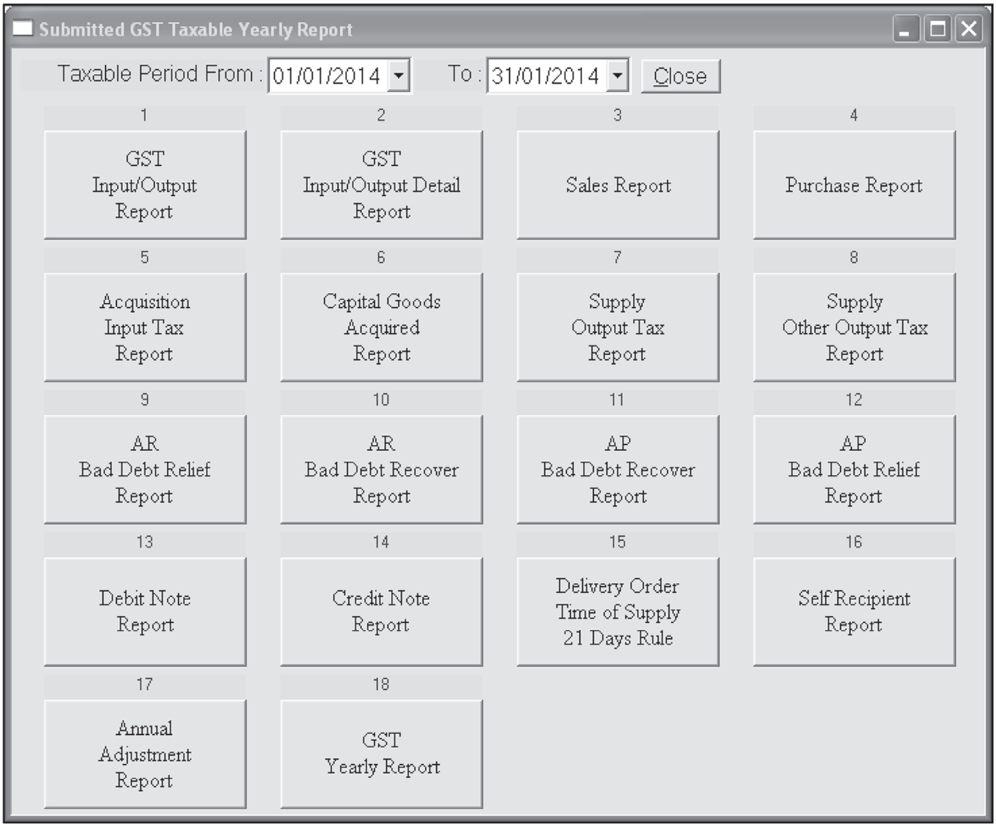
17.1 Submitted GST Taxable Period Report

This option allows you to view or print out all GST Report on transactions where GST has been submitted and accounted for in a given taxable period.



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.



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 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 6% (RM)	
STANDARD RATE		Claimable	Non-Claimable
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	-	-
OP - 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			
AJP - Bad Debt Relief & Debit Note	-	-	-
AJP1 - Bad Debt Relief Recovered & Other Input Tax Adjustments	-	-	-
Sub-Total :	-	-	-
TOTAL :	**282,800.00**	**4,975.47**	**3,528.00**

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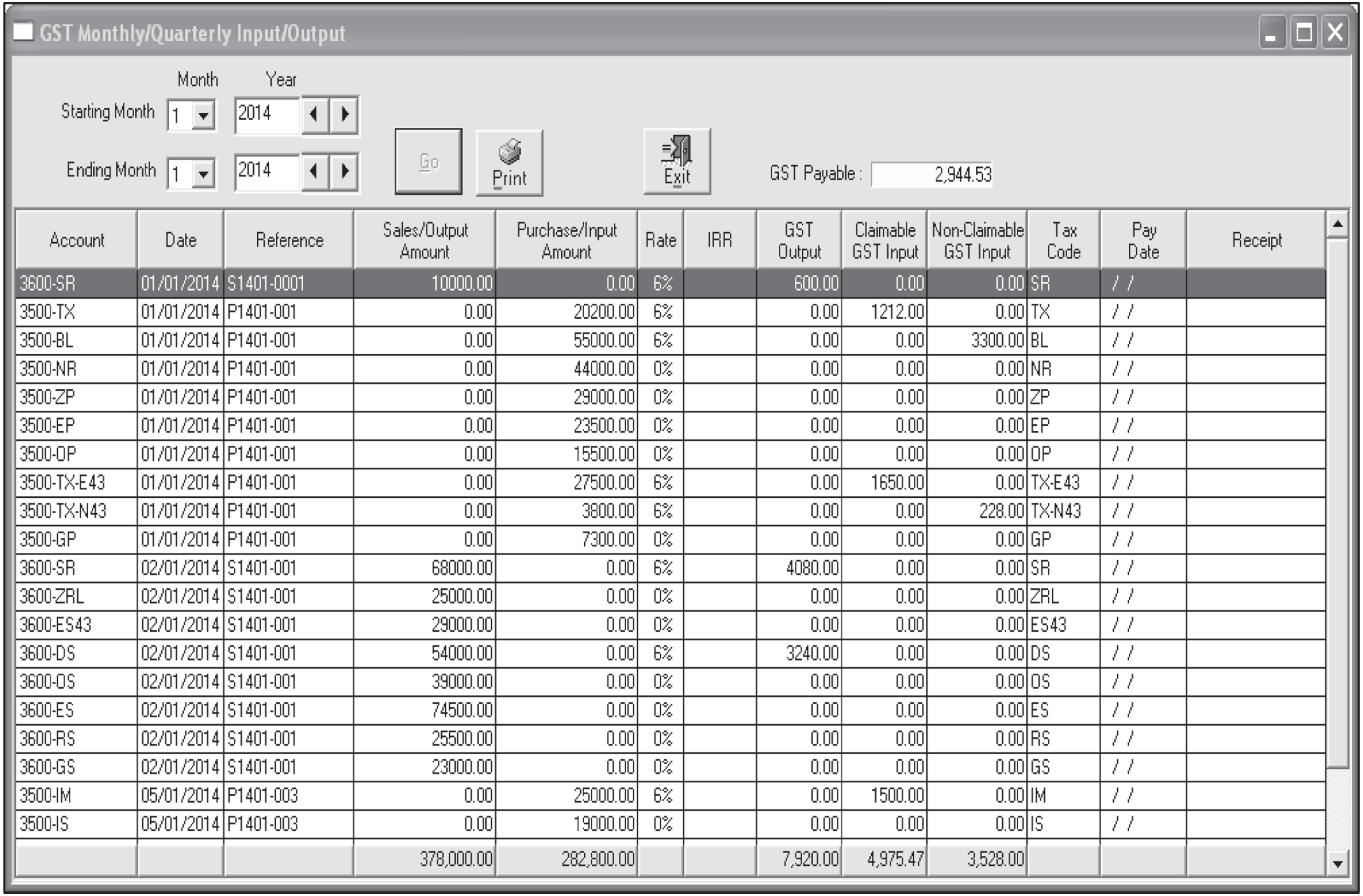
APLUS TRADING COMPANY

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	ES43	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



Account	Date	Reference	Sales/Output Amount	Purchase/Input Amount	Rate	IRR	GST Output	Claimable GST Input	Non-Claimable GST Input	Tax Code	Pay Date	Receipt
3600-SR	01/01/2014	S1401-0001	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	3800.00	6%		0.00	0.00	228.00	TX-N43	/ /	
3500-GP	01/01/2014	P1401-001	0.00	7300.00	0%		0.00	0.00	0.00	GP	/ /	
3600-SR	02/01/2014	S1401-001	68000.00	0.00	6%		4080.00	0.00	0.00	SR	/ /	
3600-ZRL	02/01/2014	S1401-001	25000.00	0.00	0%		0.00	0.00	0.00	ZRL	/ /	
3600-ES43	02/01/2014	S1401-001	29000.00	0.00	0%		0.00	0.00	0.00	ES43	/ /	
3600-DS	02/01/2014	S1401-001	54000.00	0.00	6%		3240.00	0.00	0.00	DS	/ /	
3600-OS	02/01/2014	S1401-001	39000.00	0.00	0%		0.00	0.00	0.00	OS	/ /	
3600-ES	02/01/2014	S1401-001	74500.00	0.00	0%		0.00	0.00	0.00	ES	/ /	
3600-RS	02/01/2014	S1401-001	25500.00	0.00	0%		0.00	0.00	0.00	RS	/ /	
3600-GS	02/01/2014	S1401-001	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			

APLUS TRADING COMPANY

Year : 2014

GST Yearly Report

Date : 25/11/2014

ACCOUNT	GST CODE RATE (%)	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST	AMOUNT GST
OUTPUT / SALES		**Jan' 2014**	**Feb' 2014**	**Mar' 2014**	**Apr' 2014**	**May' 2014**	**Jun' 2014**	**Jul' 2014**	**Aug' 2014**	**Sep' 2014**	**Oct' 2014**	**Nov' 2014**	**Dec' 2014**
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-ES43	ES43	29,000.00	31,000.00	29,000.00	27,000.00	35,000.00	37,000.00	1,700.00	69,000.00	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-DS	DS	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-OS	OS	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-ES	ES	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-RS	RS	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-GS	GS	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	436,250.00	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	9,435.00	6,420.00	8,700.00	8,250.00
INPUT / PURCHASE		**Jan' 2014**	**Feb' 2014**	**Mar' 2014**	**Apr' 2014**	**May' 2014**	**Jun' 2014**	**Jul' 2014**	**Aug' 2014**	**Sep' 2014**	**Oct' 2014**	**Nov' 2014**	**Dec' 2014**
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

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APLUS TRADING COMPANY

Year : 2014 | GST Yearly Report | Date : 25/11/2014

ACCOUNT	GST CODE RATE (%)	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		**Jan' 2014**	**Feb' 2014**	**Mar' 2014**	**Apr' 2014**	**May' 2014**	**Jun' 2014**	**Jul' 2014**	**Aug' 2014**	**Sep' 2014**	**Oct' 2014**	**Nov' 2014**	**Dec' 2014**
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	43,500.00	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-N43	TX-N43	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	243,000.00	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-AJP1	AJP1									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	369,200.00	692,600.00
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

		Jan' 2014	Feb' 2014	Mar' 2014	Apr' 2014	May' 2014	Jun' 2014	Jul' 2014	Aug' 2014	Sep' 2014	Oct' 2014	Nov' 2014	Dec' 2014
Claimable					854.36		2,295.56		1,917.75	219.55	9,438.84		8,797.66
Payable		2,944.53	752.86	2,641.70		4,199.04		7,966.19				1,281.69	
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%
DmR		21.35%	23.16%	21.07%	22.71%	21.20%	24.69%	0.81%	22.49%	20.88%	21.30%	21.04%	16.28%
Dmr Status													not qualify

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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			-100.30

ADJUSTMENT FOR 2014			
	TX-RE Adjustment	:	(100.30)
	TX-N43 Adjustment	:	1,188.00
	TOTAL ADJUSTMENT (AJS)	:	1,087.70

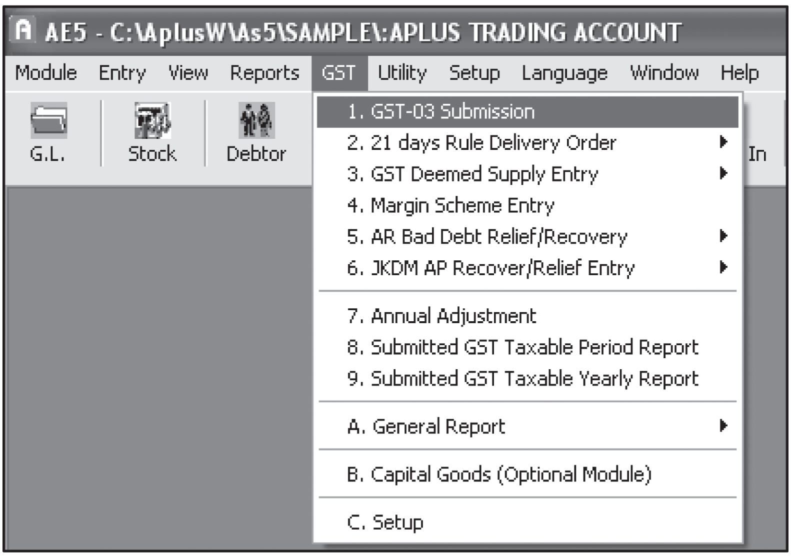
19. GST-03 Submission

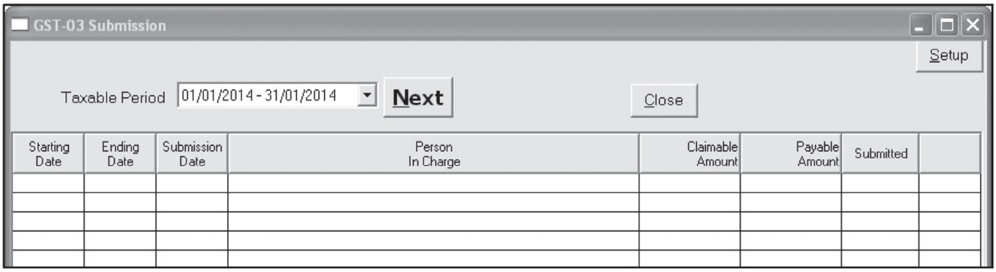
19.1 GST Submission Entry

Go to **GST – 1. [GST-03 Submission]**

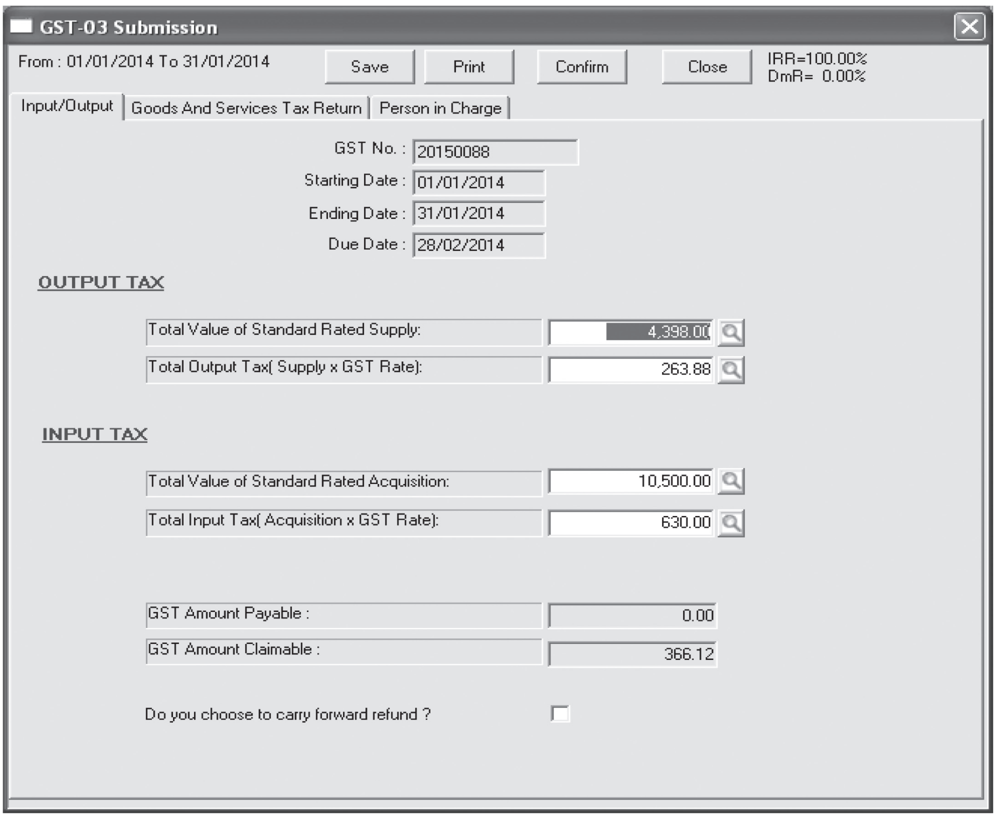
Once the GST submission entry is made for the taxable period, no amendments can be made on that taxable period.

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

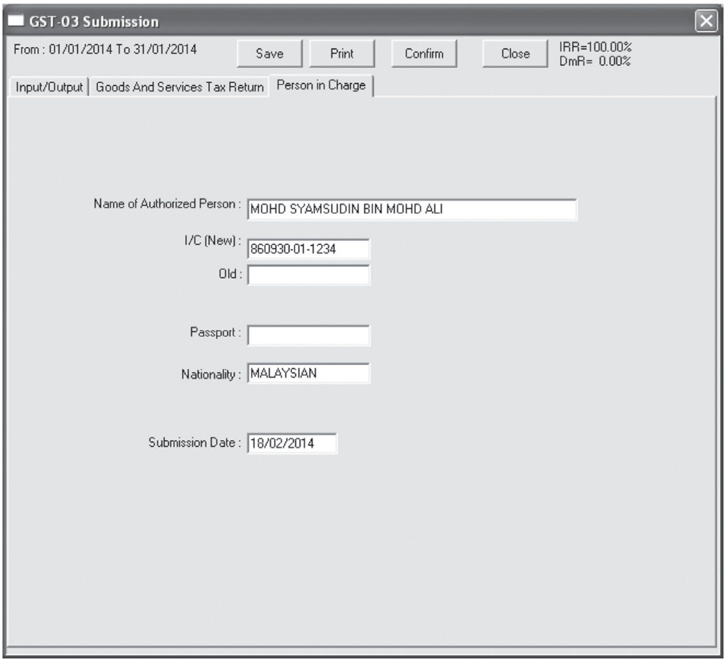




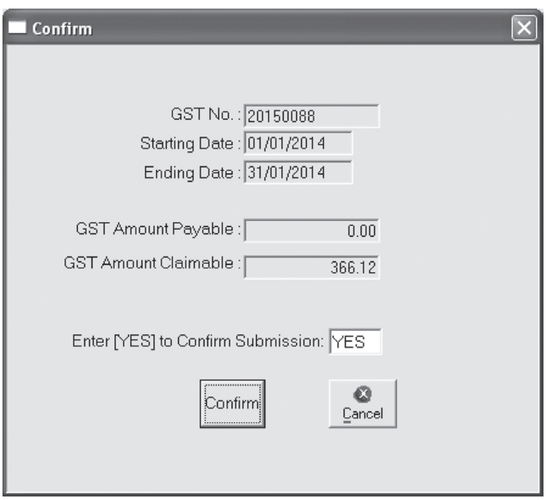
Choose the **“Taxable Period”** and then click **“Next”** button.



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



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



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

☐ Pindaan
Amendment

BAHAGIAN A : BUTIRAN ORANG BERDAFTAR
PART A : 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* — Amaun (*Amount*)

a) Jumlah Nilai Pembekalan Berkadar Standard * / *Total Value of Standard Rated Supply* *: RM 132,000.00

b) Jumlah Cukai Output (Termasuk Hutang Lapuk Dibayar Balik dan Pelarasan lain) * / *Total Output Tax (Inclusive of Bad Debt Recovered & other Adjusments)* *: RM 7,920.00

Borang ini ditetapkan di bawah Peraturan-Peraturan Cukai Barang dan Perkhidmatan 20XX (*This form is prescribed under Goods and Services Tax Regulations 20XX*) 1

No. CBP *
GST No.
20143080

6) Cukai Input / Input Tax

		Amaun (Amount)
a) Jumlah Nilai Perolehan Berkadar Standard * *Total Value of Standard Rated Acquisition* *	RM	85,700.00
b) Jumlah Cukai Input (Termasuk Pelepasan Hutang Lapuk dan Pelarasan lain) * *Total Input Tax (inclusive of Bad Debt Relief & other Adjustments)* *	RM	4,975.47
7) Amaun CBP Kena Dibayar (Butiran 5b - Butiran 6b) * *GST Amount Payable (Item 5b - Item 6b)* *	RM	2,944.53
ATAU / OR		
8) Amaun CBP Boleh Dituntut (Butiran 6b - Butiran 5b) * *GST Amount Claimable (Item 6b - Item 5b)* *	RM	0.00

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

☐ Ya / *Yes* ☒ Tidak / *No*

BAHAGIAN C : MAKLUMAT TAMBAHAN
PART C : ADDITIONAL INFORMATION

		Amaun (Amount)
10) Jumlah Nilai Pembekalan Tempatan Berkadar Sifar * *Total Value of Local Zero-Rated Supplies* *	RM	25,000.00
11) Jumlah Nilai Pembekalan Eksport * *Total Value of Export Supplies* *	RM	30,000.00
12) Jumlah Nilai Pembekalan Dikecualikan * *Total Value of Exempt Supplies* *	RM	103,500.00
13) Jumlah Nilai Pembekalan Diberi Pelepasan CBP * *Total Value of Supplies Granted GST Relief* *	RM	25,500.00
14) Jumlah Nilai Pengimportan Barang Dibawah Skim Pedagang Diluluskan * *Total Value of Goods Imported Under Approved Trader Scheme* *	RM	19,000.00
15) Jumlah Nilai CBP Import Digantung dibawah butiran 14 * *Total Value of GST Suspended under item 14* *	RM	1,140.00
16) Jumlah Nilai Perolehan Harta Modal * *Total Value of Capital Goods Acquired* *	RM	0.00
17) Pelepasan Hutang Lapuk * *Bad Debt Relief* *	RM	0.00
18) Hutang Lapuk Dibayar Balik * *Bad Debt Recovered* *	RM	0.00

Borang ini ditetapkan di bawah Peraturan-Peraturan Cukai Barang dan Perkhidmatan 20XX *(This form is prescribed under Goods and Services Tax Regulations 20XX)* 2

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	%
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 Pengenalan / *Identity Card No.* — Baru (*New*) * — Lama (*Old*)

22) No. Pasport * / *Passport 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*)

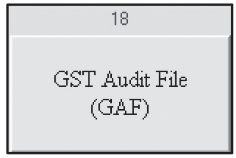
Tarikh Diterima * / *Received Date* * — HH (*DD*) – BB (*MM*) – TTTT (*YYYY*)

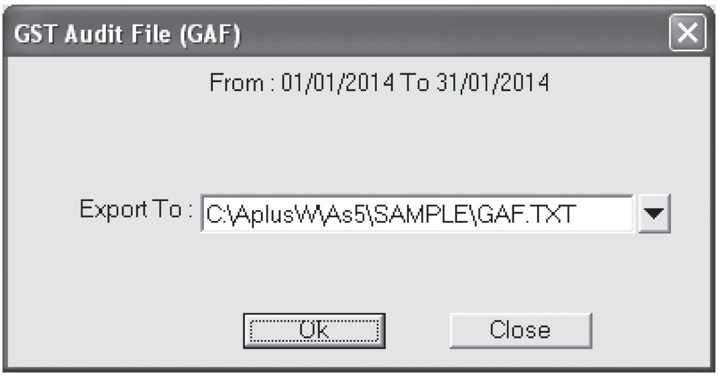
Tarikh Cop Pos * / *Postmark Date* * — HH (*DD*) – BB (*MM*) – TTTT (*YYYY*)

Borang ini ditetapkan di bawah Peraturan-Peraturan Cukai Barang dan Perkhidmatan 20XX (*This form is prescribed under Goods and Services Tax Regulations 20XX*) 3

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

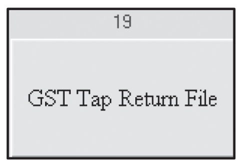
Go to **GST – 7.Submitted GST Taxable Period Report –**

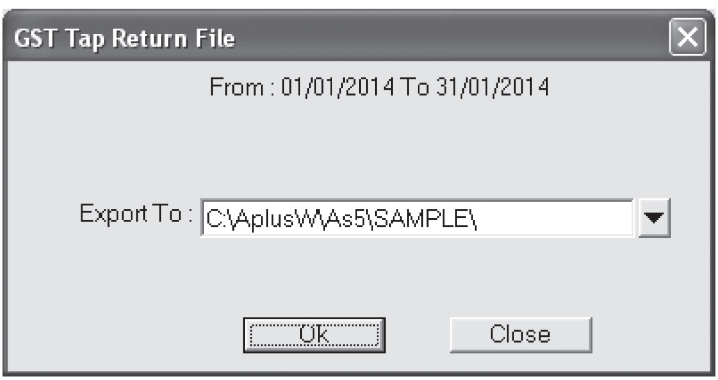




Choose the **"Export to"** (Which directory to save the file) and then click **"OK"** button

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

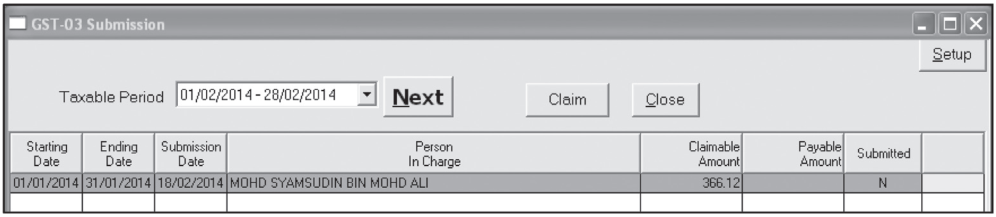




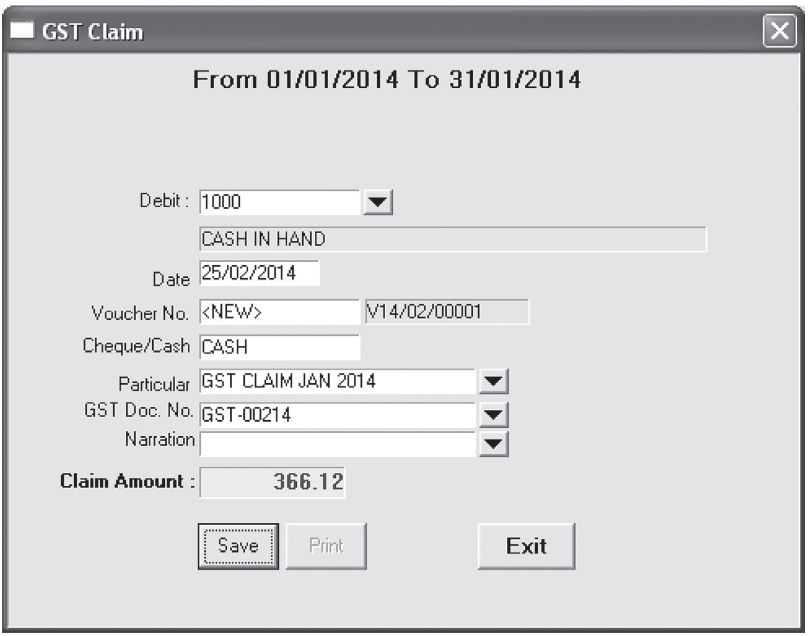
Choose the **"Export to"** (which directory to save the file) and then click **"OK"** button

21. Payable / Claimable Entry

Go to **"GST – 1. [GST-03 Submission]**



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



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