

Sage UBS

ACCOUNTING & BILLING TRAINING



Version 2015

GST Certified Accounting Software

No Kelulusan :KE.HF(121)426/05-41



JABATAN KASTAM DIRAJA MALAYSIA

DENGAN INI
MENGENSAHKAN BAHAWA

SAGE SOFTWARE SDN BHD

LAYAK MEMBEKALKAN PERISIAN

Sage 50 Versi 2014 Tahun 2014
Sage UBS dan Sage POS Versi 2014 Tahun 2014
Sage 300 ERP Versi 2012 Tahun 2014

KEPADA PERUSAHAAN KECIL & SEDERHANA (PKS)
UNTUK MEMBOLEHKAN PKS YANG BERDAFTAR GST
MENUNTUT BANTUAN KEWANGAN KERAJAAN MALAYSIA



(Dato' Sri Khazali Bin Hj. Ahmad)
Ketua Pengarah Kastam
Malaysia

Tarikh : 12 Mac 2014



No Siri : 8626

No Kelulusan :KE.HF(121)426/05-163



JABATAN KASTAM DIRAJA MALAYSIA

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SAGE 50, SAGE 100, SAGE UBS Versi 2015 Tahun 2015

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(Dato' Sri Khazali Bin Hj. Ahmad)
Ketua Pengarah Kastam
Malaysia

Tarikh : 25 Julai 2014



No Siri : A 2868

GST Certified Accounting Software

E-Soft Accounting System	3.1	B
IFAS	8.03	B
Xero	Online	B
Practice Asset 2.5	2.5	A
Smartlab FIS ERP	3.2.1	B
Smart BizSQL	2014-x	A
ABSWINS Smarter Accounting	6	B
ASDION ACCLINK	6.0	B
A + GST	5	A
WINCOM Accounting System	Version 2.0	B
NAVITAS SOFTWARE	3.0	A
Digiwin Workflow ERP GP	4.0	B
ABAS ERP	2014r2n01p03	B
SAGE 50, SAGE 100, SAGE UBS	2015	A
MICROSOFT DYNAMICS NAV	4.0, 5.0, 2009, 2013	B
APS	2014	B

NILAI PERISIAN PERAKAUNAN DI ANTARA RM10,000 DAN KE ATAS

NAMA PERISIAN	VERSI (TAHUN)	BASIC (B)/ ADVANCE (A)
NC	6	B
YGL E-Manufacturing Suite	2.22	A
KarenSoft FAS4GST	2014.4.29	B
Luvotech	3	B
IDB Accounting	2	B
STAR PMS & FINANCIAL	2.5	B
Symphony eTQM & Symphony ePos	3.9	B
i)EXACT GLOBE NEXT (409) ii)EXACT MACOLA (9.6.200)	409 & 9.6.200	B
GREENPLUS ACCOUNTING	8.1	A
Microsoft Dynamics AX	2009	B
Micrisoft Dynamic NAV	NAV 2013 R2	B

Windows taskbar showing system tray with language set to EN, time 7:04 AM, and date 18/1/2015. Taskbar icons include Windows Start, HP, Chrome, Mail, Excel, Internet Explorer, File Explorer, Adobe Reader, and Edge.

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 - 2.2 **Item File Maintenance**
 - 2.3 **Item Group Maintenance**
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 - 4.3 **Debit Note**
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 - 5.1 **Post transaction to accounting**

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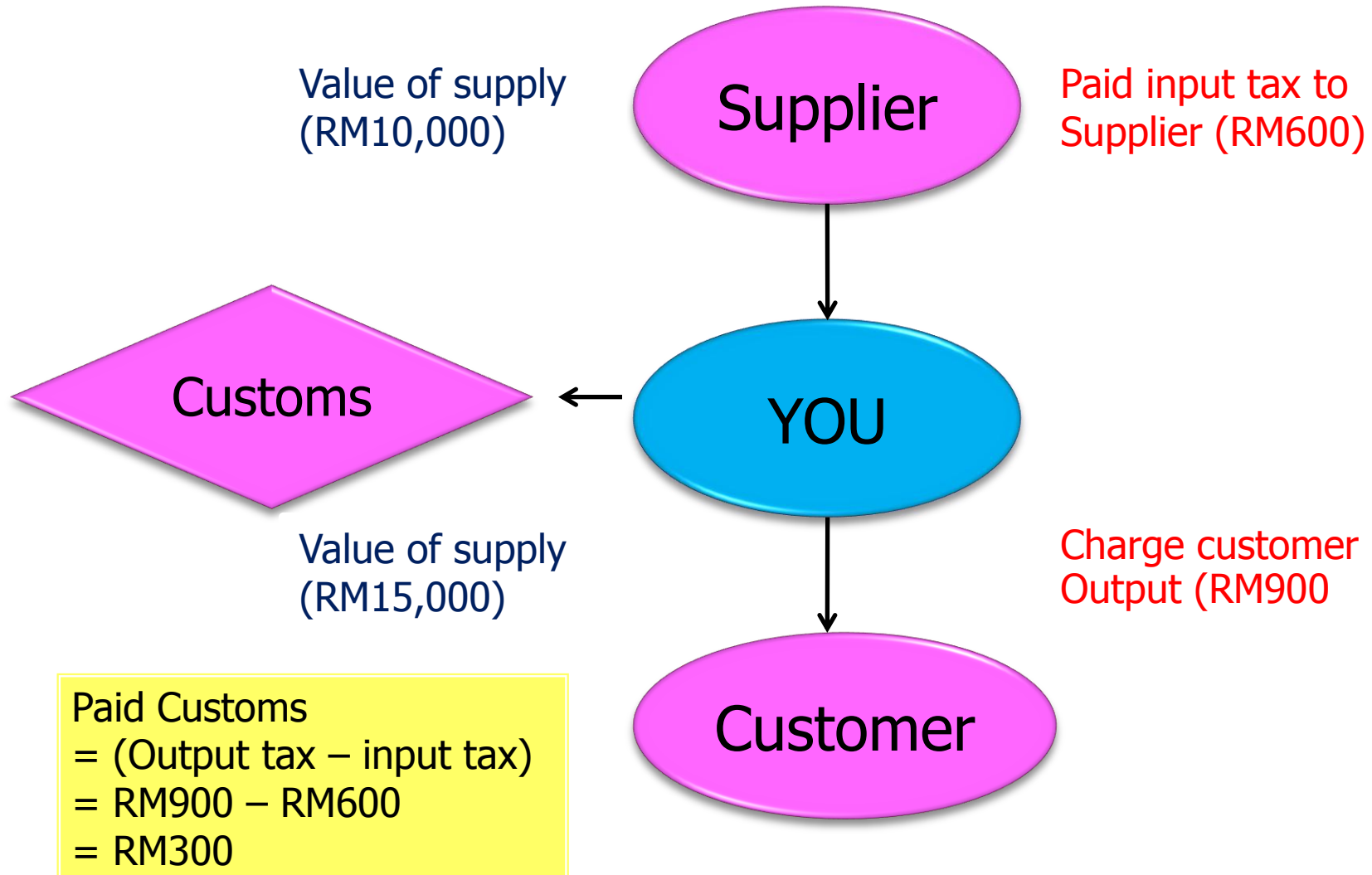
UBS ACCOUNTING

UBS ACCOUNTING

- [1] Transaction
 - 1.1 Receive Advance Payment (Deposit)
 - 1.2 Importation Goods into Malaysia
 - 1.3 Importation Service into Malaysia
 - 1.4 Bad Debt Relief and Recovered
 - 1.5 Outstanding Invoice more than 6 months
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 - 2.1 Goods and Service Tax Report
 - 2.2 GST Return Wizard (GST-03)
 - 2.3 GST Audit File (GAF)



MECHANISM OF GST



消费税的机制

Mechanism of GST

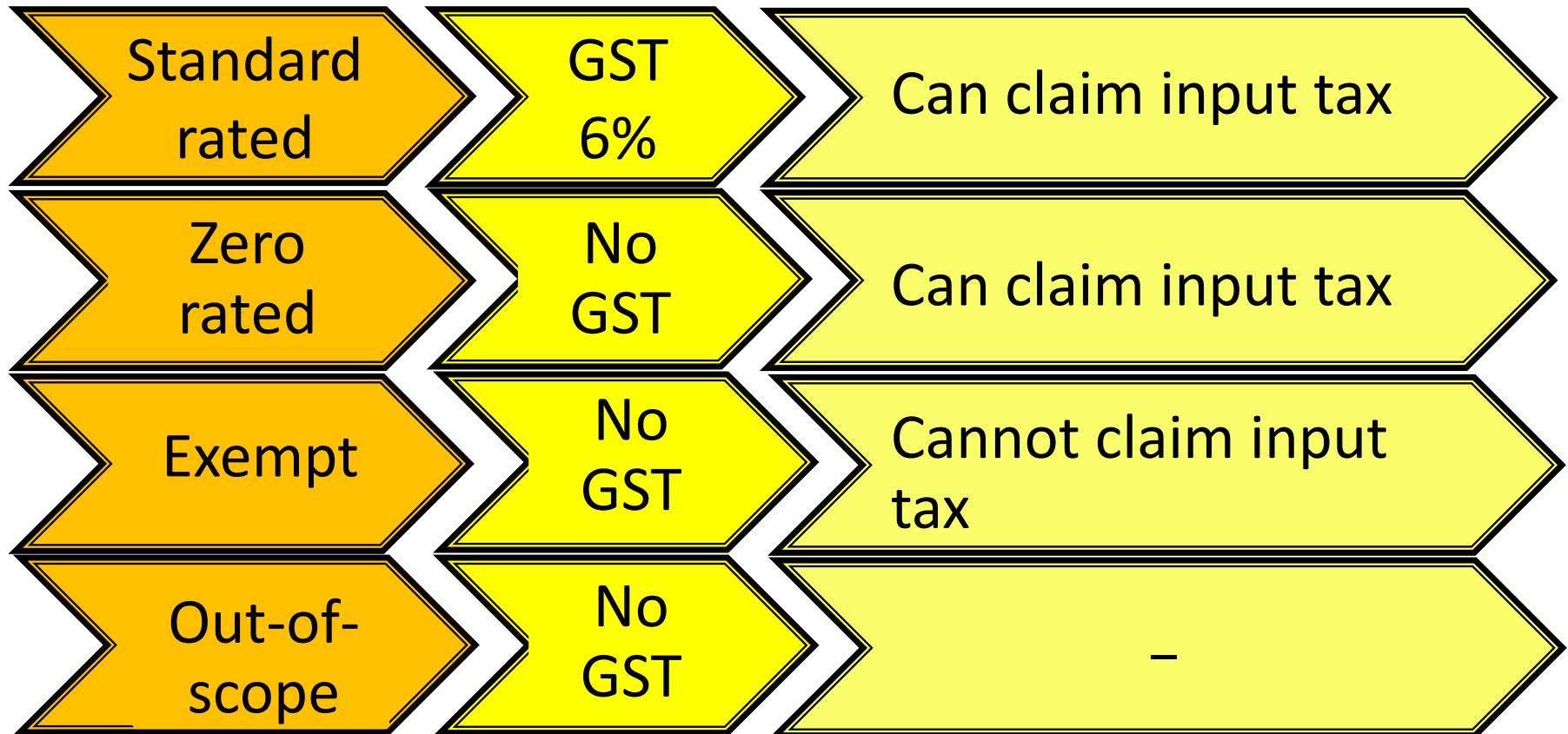
商业单位 Business Unit	销售 Selling price (RM)	销项税 Output tax (RM)	进项税 Input tax (RM)	支付净额税 Total payable (RM)
供应商 supplier	10.00	0.60	0	0.60
制造商 manufacturer	50.00	3.00	0.60	2.40
批发商 distributor	70.00	4.20	3.00	1.20
零售商 retailer	100.00	6.00	4.20	1.80
政府收取消费税 tax collected by government				6.00

标准税率 - 6%

消费者支付 - RM106.00

SCOPE AND CHARGE (征收范围)

All supplies fall within these 4 categories:



SCOPE AND CHARGE (征收范围)



1. Taxable supplies :-

- ▶ Standard-rated (6%) (标准率)
- ▶ Zero-rated (0%) (零税率)

2. Non-taxable supply :-

- ▶ Exempt supply (豁免课税供应)
- ▶ Out-of scope supply (消费税范围之外供应)

GST WIZARD

GST Wizard

Introduction

The GST Setup Wizard will provide you a step-by-step guide on how to setup GST requirements in the system in preparation for the GST transactions and GST Return submissions which will take effect on 01/04/2015.

Select START to perform the GST Setup now.

Start

GST WIZARD

Update Company Profile

Company Name	*	GST SDN BHD
Address	*	Suite 1B-6, Level 6, Block 1B, Plaza Sentral, Jalan Stesen Sentral 5, Kuala Lumpur Sentral,
Country	*	50470 Kuala Lumpur.
Company Registration No.	*	441389-K
Major Industry Code	*	
	<input type="checkbox"/>	Multiple Major Industry Code
		<input type="button" value="View"/>

Malaysia GST

GST Settings

GST Registration No.	*	2242342
GST Taxable Period/Category		3 months
GST Effective Date		01/04/2015
GST Next Filing Date		01/07/2015

I want to set up my Company Profile now

< Back

Next >

Close

Save

Close

CUSTOMER FILE MAINTENANCE

a. Company Registration No.

Customer Maintenance - Customer File Maintenance

Customer No. 3000/C10

Name Bee Hiang Sdn Bhd

Company Registration No. 1818563-K

Open Item Customer
 Bad Status

Details More Info

Guide - Billing

b. GST Registration

c. Date GST Status Verified

» 1. Maintenance » 1. Customer Maintenance
» 1. Customer Files Maintenance

Customer Maintenance - Customer File Maintenance

Customer No. 3000/C10

Name Bee Hiang Sdn Bhd

Company Registration No. 1818563-K

Open Item Customer
 Bad Status

Details More Info

Customer Type Non GST Customer

Customer Group Account Status Active

Remark 1

GST Registration No.

Date GST Status Verified

RMCD Approval No.

CUSTOMER FILE MAINTENANCE

Guide - Billing

» 1. Maintenance » 1. Customer Maintenance

d. Default Supply Tax Code » 1. Customer Files Maintenance

Customer Maintenance - Customer File Maintenance

Customer No. 3000/C10

Name Bee Hiang Sdn Bhd

Company Registration No. 1818563-K

Open Item Customer
 Bad Status

Details More Info

Invoices / Delivery To

Attention

Email Address

Web Site

Phone No. (1)

Phone No. (2)

Fax/Telex

Contact

Business

Region

Area

Agent

Sales tax code

Discount & Category

Category A
 Category B
 Category C
 None

Enter this for foreign currency

Currency Code

Currency Symbol RM

Currency Word RINGGIT MALAYSIA

Time

Credit Limit 0.00

Target 0.00

Invoice Limit 0.00

Group To 3000/C10

Created Date 23/06/2014 09:57:16 AM

Navigation: Home, Back, Forward, Print, Search, Add, Save, Delete, Exit

SUPPLIER FILE MAINTENANCE

a. Company Registration No.

Supplier Maintenance - Supplier File Maintenance

Supplier No. 4000/S04
Name AJA Insurance Sdn Bhd
Company Registration No. 498237-G

Open Item Supplier
 Bad Status

Details More Info

b. GST Registration No.

Guide - Billing

c. Date GST Status Verified

» 1. Maintenance » 2. Supplier Maintenance

d. RMCD Approval No.

» 1. Supplier Files Maintenance

Supplier Maintenance - Supplier File Maintenance

Supplier No. 4000/S04
Name AJA Insurance Sdn Bhd
Company Registration No. 498237-G

Open Item Supplier
 Bad Status

Details **More Info**

Customer Type Non GST Customer
Customer Group Account Status Active
Remark 1

GST Registration No. GST963852
Date GST Status Verified 01/06/2014
RMCD Approval No.

SUPPLIER FILE MAINTENANCE

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» 1. Maintenance » 2. Supplier Maintenance

e. Default Purchase Tax Code » 1. Supplier Files Maintenance

Supplier Maintenance - Supplier File Maintenance

Supplier No. 4000/S04

Name AJA Insurance Sdn Bhd

Company Registration No. 498237-G

Open Item Supplier

Bad Status

Details More Info

Address

Attention

Email Address

Web Site

Phone No. (1)

Phone No. (2)

Fax/Telex

Contact

Business

Region

Area

Agent

Purchase Tax

Time

Credit Limit 0.00

Target 0.00

Invoice Limit 0.00

Group To 4000/S04

Created Date 23/06/2014 09:58:29 AM

Discount & Category

Category A

Category B

Category C

None

Enter this for foreign currency

Currency Code

Currency Symbol RM

Currency Word RINGGIT MALAYSIA

Add Save Delete Exit

GST WIZARD

Mapping General Ledger Accounts

No.	Account Description	Suggested Account Code	Details
1	GST Control Account	4800/000	
2	GST Input Tax	4800/010	
3	GST Output Tax	4800/020	
4	GST Liability [AR]	4810/000	
5	GST Claimable [AP]	4820/000	
6	GST Suspense	4830/000	
7	GST Expenses	9801/000	

Account Description:

GST Control Account

Account Code:

4800/000

Edit

View mapped Accounts

Legend for suggested Account Code:

RED - If propose code is already in-used or has duplicate.

I would like to set up my additional ledger accounts now

< Back

Next >

Close

Save

Close

No	General Ledger Code	Account Description	Account Type	Group To	Remarks
1	4800/010	GST Input Tax	Balance Sheet	GST Control Account	For acquisition
2	4800/020	GST Output Tax	Balance Sheet	GST Control Account	For supply
3	4800/000	GST Control Account	Balance Sheet	None	To show net tax effect—payable or claimable
4	4810/000	GST Liability(AR)	Balance Sheet	None	For GST Bad Debt handling on customer
5	4820/000	GST Claimable (AP)	Balance Sheet	None	For GST Bad Debt handling on supplier
6	4830/000	GST Suspense	Balance Sheet	None	GST on importation of Goods
7	9801/000	GST Expense	Profit & Loss	None	For no claimable input taxes

Blocked input tax refers to input tax credit which cannot be claimed. This includes: –

- a. Purchase of passenger motor car
- b. Hire of passenger motor car
- c. Repair, maintenance and refurbishment of passenger motor car
- d. Club subscription fee
- e. Medical and personal accident insurance premium
- f. Medical expenses
- g. Family benefits
- h. Entertainment expenses except for employees and existing clients

Although the above expenses could be for business purposes, such input tax is specifically blocked under the GST laws.

General Setup

Company Profile	Setting	Setting 2	GST Setting
GST Registration No.	<input type="text" value="1111111"/>	GST Effective Date	<input type="text" value="01/04/2015"/>
GST Taxable Period / Category	<input type="text" value="3 months"/> ▼	GST Next Filing Date	<input type="text" value="01/04/2015"/>
Prepayment		Un-invoiced Delivery Order [GST 21-days ruling]	
GST Liability	<input type="text" value="4810/000"/>	Invoice to be issued	<input type="text" value="0000/000"/>
Output Tax	<input type="text" value="4800/020"/>	Accrued Debtor	<input type="text" value="0000/000"/>
Bad Debt Management		Partial Exemption Apportionment Adjustment	
Debtors:		GST Adjustment	
Bad Debt Relief (AR)	<input type="text" value="4800/010"/>	Input Tax	<input type="text" value="4800/010"/>
Bad Debt Recovered (AR)	<input type="text" value="4800/020"/>	Output Tax	<input type="text" value="4800/020"/>
Bad Debt Liability (AR)	<input type="text" value="4810/000"/>	Capital Goods Adjustment	
Creditors:		GST Adjustment	
Input Tax Adjustment (AP)	<input type="text" value="4800/010"/>	Input Tax	<input type="text" value="4800/010"/>
Output Tax Adjustment (AP)	<input type="text" value="4800/020"/>	Output Tax	<input type="text" value="4800/020"/>
GST Claimable (AP)	<input type="text" value="4820/000"/>		

Guide
 Accounting
 ➤ 7. Housekeeping
 ➤ 1. Setup
 ➤ 1. General Setup
 ➤ GST Setting Tab

Field name	Description and Input Requirement
GST Registration No.	Enter the 12 digit GST Registration No. provided by JKDM
GST Effective Date	<ul style="list-style-type: none"> ➤ Date is defaulted to 01/04/2015, the effective date for Malaysia GST ➤ Thereafter, it will follow system date.
GST Taxable Period / Category	<ul style="list-style-type: none"> ➤ Set the periodic submission for GST Returns as approved by JKDM ➤ The three available categories are : <ul style="list-style-type: none"> ○ Category A → 1 month for monthly submission ○ Category B → 3 months for quarterly submission ○ Category C → 6 months for half-yearly submission ➤ The default value set is 1 Month
GST Next Filing Date	<ul style="list-style-type: none"> ➤ Set the next filing date for GST Returns ➤ Date defaulted will vary with the GST Taxable Period/Category selected checked against the Effective date.

GST WIZARD

Mapped GL Accounts



Prepayment

GST Liability	4810/000
Output Tax	4800/020

Bad Debt Management

Debtors:

Bad Debt Relief (AR)	4800/010
Bad Debt Recovered (AR)	4800/020
Bad Debt Liability (AR)	4810/000

Creditors:

Input Tax Adjustment (AP)	4800/010
Output Tax Adjustment (AP)	4800/020
GST Claimable (AP)	4820/000

Partial Exemption Apportionment Adjustment

GST Adjustment	9801/000
Input Tax	4800/010
Output Tax	4800/020

Capital Goods Adjustment

GST Adjustment	9801/000
Input Tax	4800/010
Output Tax	4800/020

*Click [X] to close

GENERAL LEDGER A/C MAINTENANCE

General Ledger A/C Maintenance

Account Number: 4800/020
 Fixed Asset Code: /

A/C Description: GST INPUT TAX
 View Ledger
 Bank Account

Special Account: PT
 Department:
 Country Code:
 Account Type: G

Group To: 4800/000
 Account Code:
 Last Year Figure: 0.00

Balance Sheet Accounts

- A. CAPITAL/RETAINED EARNINGS
- B. LONG TERM LIABILITIES
- C. OTHER LIABILITIES
- D. FIXED ASSETS
- E. OTHER ASSETS
- F. CURRENT ASSETS
- G. CURRENT LIABILITIES

Incomes/Expenses Accounts

- H. SALES
- I. SALES ADJUSTMENTS
- J. COST OF GOODS SOLD
- K. OTHER INCOME
- L. EXPENSES
- P. TAXATION
- S. EXTRA-ORDINARY INCOME/(EXP.)
- T. APPROPRIATION ACCOUNT

Buttons: Add, Save, Delete, Budget, Exit

2 | Input details as per table provided above

1 | Select Account Type

3 | Click Save

- Guide**
- Accounting
- 1. General
 - 1. General Ledger A/C Maintenance

Note: You will not need to create these general ledger accounts if you had used the industry templates provided in the system during the create company process.

ACCOUNTING ENTRIES

- ❑ GST is not a cost to business operation (for GST registrant)
- ❑ GST is a cost to consumer
- ❑ Generally GST is not a "Profit and Loss" item
- ❑ GST is a "Balance Sheet" item
- ❑ GST account would be "zerolized" at each taxable period upon submission of GST return for the relevant period
- ❑ At beginning of each taxable period, starting with nil balance

GST WIZARD

Configuring Tax Code

Simplify your tax code list...

No.	Your Business...	Yes/No	
1	Are you registered under Group Registration?	No	<input type="button" value="View"/>
2	Do you purchase any good or services that are zero-rated?	No	<input type="button" value="View"/>
3	Do you sell any goods or services that are zero-rated?	No	<input type="button" value="View"/>
4	Do you import goods from outside Malaysia?	No	
5	Do you export goods and service outside Malaysia?	No	
6	Do you purchase any good or services that are tax-exempted?	No	<input type="button" value="View"/>
7	Do you sell any goods or services that are tax-exempted?	No	<input type="button" value="View"/>
8	Do you sell goods or services that are relief from payment of GST?	No	<input type="button" value="View"/>
9	Do you sell goods from an overseas supplier to an overseas customer without passing through Malaysia?	No	<input type="button" value="View Details"/>
10	Have you registered for any special schemes?	No	<input type="button" value="Tax code list"/>

* Your answer will reset to default value (NO) after clicking Save button.

I would like to set up my item group now

< Back

Next >

Close

Save

Close

TAX CODE

1
2

Tax Code
For
Purchases
- 12
Codes

1

Tax Code
on
Adjustme
nt
On
Purchases
- 1 Code

9

Tax Code
For
Supplies
- 9 Codes

1

Tax Code
on
Adjustme
nt
On
Supplies
- 1 Code



TAX CODE MAINTENANCE

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» 1. General » 4. Miscellaneous Files » J. Tax Code Maintenance

Tax Code Maintenance

Tax Code Maintenance

Tax Code	Description	Tax Percentage	Transaction Type	Tax Method	A/C No	Status
AJP	Any adjustment made to Input Tax e.g : Bad Debt Relief,	6.00	P	SRP		ACTIVE
AJS	Any adjustment made to Output Tax e.g : Longer period ad	6.00	S	SRS		ACTIVE
BL	Purchases with GST incurred but not claimable (Disallow	6.00	P			ACTIVE
DS	Deemed supplies (e.g. transfer or disposal of business	6.00	S	SRS		ACTIVE
EP	Purchases exempted from GST. E.g. purchase of residenti	0.00	P			ACTIVE
ES	Exempt supplies under GST. Refer to Tax Budget Speech A	0.00	S	EXS		ACTIVE
ES43	Incidental Exempt supplies	0.00	S	EXS		ACTIVE
GP	Purchase transactions which disregarded under GST legis	0.00	P			ACTIVE
GS	Disregarded supplies	0.00	S			ACTIVE

Tax Code: AJP Description: Any adjustment made to Input Tax e.g : Bad Debt Re

Tax %: 6.00 Transaction Type: Purchase Tax Method: Standard Rated P A/C No: Status: ACTIVE

Add Edit Delete Print... Save Cancel Exit

*Guide - Accounting

» 1. General » A. Miscellaneous Files » 7. Tax Code Maintenance

COUNTRY SETTING

- Guide**
UBS System
- Control Panel
 - Settings
 - Accounting Setting
 - Country
 - Tick Transaction

Country Setting

Select Country: **MY**

Language: English

Company Name: Sage Software Sdn. Bhd. (formerly known as UBS Corporat.

Company Registration N: 441389-K GST Registration No. []

Address: Suite 1B-6, Level 6, Block 1B, Plaza Sentral, Jalan Stesen Sentral 5, Kuala Lumpur Sentral. 50470

Tax %: **6.00**

Label FontName: MS Sans

TextBox FontName: Courier

Rename :

GST: GST

Sales Tax: Sales T

Purchase Tax: Purchas

Batch Title Description

Batch 1: SALES

Batch 2: PURCHAS

Batch 3: BANK

Batch 4: CASH

Batch 5: JOURNAL

Standard Report Dir: []

Re: []

With Bank Charges

With Purchase Tax

With Sales Tax

With WHT Receivable

With WHT Payable

With GST

With Special Transaction

Quick Transaction With Tax %

Add Transaction With Tax %

Add Transaction With Bill Period

Save Transaction Description

Print Transaction Voucher During Transaction

Rename 'GST' To: **GST Classification**

Rename 'SPECIAL' To: Special

Set Blank GST Classification: XGST (XGST_ZR)

Buttons: Ok, Cancel

Field name	Description and Input Requirement
Select Country	Make sure 'MY' is selected so that system will apply Malaysia legislation control.
With Purchase Tax	Make sure it is selected so that the [Purchase Tax] field will be enabled in the system.
With Sales Tax	Make sure it is selected so that the [Sales Tax] field will be enabled in the system.
With GST	Make sure it is selected so that some GST function will be enabled in the system.

GST Accounting

[GST]

▶ Controls & Security

▶ Print Control

- Subsequent print of a tax invoice will carry the **Copy**

Lost or Misplaced Tax Invoices

128. If a tax invoice is lost or misplaced, a recipient may request the supplier to issue a replacement copy of the tax invoice marked as "COPY ONLY" or "DUPLICATE". This procedure is necessary to enable the recipient to meet the documentary requirement for claiming input tax.

- Credit Notes
- Debit Notes

Sage Software Sdn. Bhd.
Suite 1B-6, Level 6 Block 1B, Plaza Sentral, Jalan Stesen Sentral 5
Singapore
(GST Reg No : 100001/2015)
Tel: +60-03-22620030

Jalan Bukit

TAX INVOICE
(Duplicate Copy)

No. : TI-00000004
Date : 14-11-2013
Terms : 14 Days
Page : 1 of 1
Printed On : 18-11-2013
Printed By : sage

Description	Quantity	UOM	Unit Price	Disc Amt	Total Excl. GST	Tax Amt	Total Incl. GST	Tax Code
Fork	5	UNIT	5.00	2.50	22.50	1.35	23.85	AS
2 Plate	10	UNIT	10.00	0.00	100.00	0.00	100.00	ES
3 Spoon	8	UNIT	5.00	2.00	38.00	2.28	40.28	AS

MALAYSIAN RINGGIT : ONE HUNDRED AND SIXTY-FOUR AND THIRTEEN CENTS ONLY

GST Summary	Amount	Tax
AS @ 6%	60.50	3.63
ES @ 0%	100.00	0.00

Sub Total	165.00
Total Discount	4.50
Total Excl. GST	160.50
Add GST	3.63
Rounding Adjustment	0.00
Total Payable Incl. GST MYR	164.13

Authorized Signature _____ Received By _____

RUN SETUP

Guide

Billing

- 7. Housekeeping
- 1. Run Setup
- 1. General Setup
- Company Profile Tab

Field name	Description and Input Requirement
Company Name	Enter the name of your company into this field
Company Registration No.	Enter your company registration number into this field
Major Industry Code	<ul style="list-style-type: none"> ➤ Enter your business industry code into this field ➤ This information is required for Part D of the GST-03 Return submission
With Malaysia GST	<ul style="list-style-type: none"> ➤ Select the option to enable Malaysia GST features in this company. ➤ After you have selected this option, the [GST Setting] tab will be enabled.

RUN SETUP

Run Setup

User Define - Desp. Body / Footer User Define - Formula User Define - Item Remark User Define - Markup Ratio Directory

Company Profile Stock Valuation Item Maintenance Transaction **Account No.** .Last Used Nos User Define - Desp. Header

Sales related account		Purchases related account	
Credit sales account	5000/000	Purchases account	6010/000
Cash sales account	5003/000	Purchases return account	6030/000
Sales return	5010/000	Purchases discount account	6040/000
Sales discount account	5020/000	Purchases tax account	4800/020
Sales tax account	4800/010	Misc. charges 1 by supplier	0000/000
Misc. charges 1 to customer	0000/000	Misc. charges 2 by supplier	0000/000
Misc. charges 2 to customer	0000/000		

Cash sales payment by		Rounding	
Cash account	3020/000	Rounding Adjustment	0000/000
Cheque account	3010/000		
Credit card account (1)	0000/000		
Credit card account (2)	0000/000		
Debit Card	0000/000		
Cash voucher account	0000/000		
Deposit account	3040/000		
Withholding tax account	0000/000		

AR code range		AP code range	

Guide Billing

- 7. Housekeeping
- 1. Run Setup
- 1. General Setup
- Account No. Tab

Field name	Description and Input Requirement
GST Registration No.	Enter the 12 digit GST Registration No. provided by JKDM
GST Effective Date	<ul style="list-style-type: none"> ➤ Date is defaulted to 01/04/2015, the effective date for Malaysia GST ➤ Thereafter, it will follow system date.
GST Taxable Period / Category	<ul style="list-style-type: none"> ➤ Set the periodic submission for GST Returns as approved by JKDM ➤ The three available categories are : <ul style="list-style-type: none"> ○ Category A → 1 month for monthly submission ○ Category B → 3 months for quarterly submission ○ Category C → 6 motnhs for half-yearly submission ➤ The default value set is 1 Month
GST Next Filing Date	<ul style="list-style-type: none"> ➤ Set the next filing date for GST Returns ➤ Date defaulted will vary with the GST Taxable Period/Category selected checked against the Effective date.

GST Accounting [GST]

- ▶ **Settings**
- ▶ Mapping of default tax code for purchase and sales transactions

Customer & Supplier

Default Purchase Tax Code	<input type="text"/>	▼	🔍
Default Supply Tax Code	<input type="text"/>	▼	🔍

- ❑ Item Group
- ❑ Item Maintenance

ITEM FILE MAINTENANCE

Steps to set default tax codes in Item Maintenance :-

Field Name	Description and Input Requirement
Item Group	➤ Click to link to Item Group, if applicable.
Purchase Tax Code	➤ If linked to Item Group, it is optional to leave this empty. ➤ Click to select the appropriate purchase tax code to use in entries processed in purchase module and it will be used over those in the linked Item Group
Sales Tax Code	➤ If linked to Item Group, it is optional to leave this empty. ➤ Click to select the appropriate sales tax code to use in entries processed in sales module and it will be used over those in the linked Item Group

Guide Billing

- 1. Maintenance
- 3. Item Maintenance
- 1. Item File Maintenance

1 | Select GST code for purchase

2 | Select GST code for sales

3 | Click Save

ITEM GROUP MAINTENANCE

Guide - Billing

» 1. Maintenance » 2. Miscellaneous Files » 2. Group Maintenance

3 | Click Save

1 | Select GST code for purchase

2 | Select GST code for sales

Field Name	Description and Input Requirement
Purchase Tax Code	➤ Click to select the appropriate purchase tax code to use in entries processed in purchase module
Sales Tax Code	➤ Click to select the appropriate sales tax code to use in entries processed in sales module

GST Accounting [GST]

Sage 50

- ▶ **Transactions**
- Default tax codes will be available in the dropdown list for selection
- Tax amount will be auto calculated
 - Purchase
 - Credit Notes
 - Sales
 - Debit Notes
- Self-billed Invoice option with invoice template
 - In cases where value of supply is unknown to the supplier, a self-billed invoice may be issued by the recipient with the approval of the DG

GST Accounting [GST]

▶ Controls & Security

▶ Print Control

- Subsequent print control will carry the **Copy**

Lost or Misplaced Tax Invoices

128. If a tax invoice is lost or misplaced, a recipient may request the supplier to issue a replacement copy of the tax invoice marked as "COPY ONLY" or "DUPLICATE". This procedure is necessary to enable the recipient to meet the documentary requirement for claiming input tax.

- ✓ Credit Notes
- Debit Notes

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Suite 1B-6, Level 6 Block 1B, Plaza Sentral, Jalan Stesen Sentral 5
Singapore
(GST Reg No : 100001/2015)
Tel: +60-03-22620030

Jalan Bukit

TAX INVOICE
(Duplicate Copy)

No. : TI-00000004
Date : 14-11-2013
Terms : 14 Days
Page : 1 of 1
Printed On : 18-11-2013
Printed By : sage

Description	Quantity	UOM	Unit Price	Disc Amt	Total Excl. GST	Tax Amt	Total Incl. GST	Tax Code
Fork	5	UNIT	5.00	2.50	22.50	1.35	23.85	AS
2 Plate	10	UNIT	10.00	0.00	100.00	0.00	100.00	ES
3 Spoon	8	UNIT	5.00	2.00	38.00	2.28	40.28	AS

MALAYSIAN RINGGIT : ONE HUNDRED AND SIXTY-FOUR AND THIRTEEN CENTS ONLY

GST Summary	Amount	Tax
AS @ 6%	60.50	3.63
ES @ 0%	100.00	0.00

Sub Total	165.00
Total Discount	4.50
Total Excl. GST	160.50
Add GST	3.63
Rounding Adjustment	0.00
Total Payable Incl. GST MYR	164.13






Authorized Signature _____ Received By _____

GST IN PURCHASING - RECEIVE

Guide - Billing

» 2. Transaction » 1. Receive

Select Receive Type:

 Goods Received Note	When you receive goods from your supplier without invoice, you can enter it as Goods Received Notes. Stock quantity will be updated upon save.
 Supplier Invoice	This is a pure supplier invoice that will not update the stock quantity, you can post this transaction to Accounting with financial entries.
   Supplier Invoice GRN	Previously known as Receive. The stock quantity will be increased upon saved. You can also post this transaction to Accounting with financial entries.

GST IN PURCHASING - RECEIVE

Guide - Billing

» 2. Transaction » 1. Receive » Supplier Invoice + GRN

Add Receive

Receive Last Ref. No. 00000001

Period: 8 August-2014 Update Firm PO
 Update Unit Cost

Your Ref. No. 00000002

Supplier Code: 4000/S14 Import Service

Supplier Name: Julie Trading

Date: 23/08/2014 1 Credit Purchases
 2 Multiple Payment Mode
 3 Consignment Receive

Ref.No. 2:

Description: PURCHASES

Bill Terms:

Delivered by:

Permit No.:

PD/SO No.:

PD/SO No. (2):

DO No. (1):

DO No. (2):

Remark 0:

Remark 1:

Remark 2:

Remark 3:

Remark 4:

Remark 5:

Remark 6:

Remark 7:

Remark 8:

Remark 9:

Remark 10:

Remark 11:

Navigation: [Back] [Forward] [Search] [Add] [Accept] [Bill] [Cancel] [Exit]

GST IN PURCHASING - RECEIVE

Guide - Billing

» 2. Transaction » 1. Receive » Body Button (Content of the Bill)

RC 0000002 - Julie Trading - 4000/S14 - 23/08/2014

Item No.	A000002	On Hand	0
Description	Canned Oriental Sauce Chicken w' m'room	Quantity	100
Remark 1		Price	8.50
Remark 2		Amount	850.00
Remark 3		% Discount	0.00 0.00 0.00
Remark 4		GST Classification	TX6 6.00 51.00
Location		Inv/Po	
Unit Of Measure	1.00000 1.00000	Project/Job/S-Job	
Cost	0.00	GL A/C	/ /
Selling	0.00		
	0.00		
	0.00		

<---- Last 3 (Prices, % Discount) ---->

Item	Description	Qty	Price	Amount
1 A000001	Black Pepper Crispy Fried Chicken	100	7.50	750.00

Buttons: Add, Edit, Insert, Delete, Save, Print, **Accept**, Cancel, Footer

Footer: 750.00

 **CHECK**

GST Accounting

[GST]

- ▶ Source Documents template
- ▶ Tax Invoice
 - ❖ allows buyer to claim
 - ▶ Input Tax Credit [ITC]
 - ❖ Criteria to fulfil.

- the word Tax Invoice in a prominent place
- the invoice number
- the date of the invoice
- the name and GST identification number of the supplier
- the name and address of the buyer
- the description sufficient to identify the goods or services supplied
- for each description, the unit of the goods or the extend of the services and the amount payable, excluding tax
- any discount received
- the total amount payable excluding tax, the rate of the tax and the total amount payable to be shown separately
- the amount payable including the total tax chargeable
- any amount if converted into Malaysian currency [RM] if expressed in a foreign currency
- state separately the gross total amount payable in respect of each supply and rate [ie. Separate amount of exempt, zero, standard or other supplies]

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Singapore
(GST Reg No : 100001/2015)
Tel: +60-03-22620030

TAX INVOICE
(Duplicate Copy)

No. : TI-00000004
Date : 14-11-2013
Terms : 14 Days
Page : 1 of 1
Printed On : 18-11-2013
Printed By : sage

	Description	Quantity	UOM	Unit Price	Disc Amt	Total Excl. GST	Tax Amt	Total Incl. GST	Tax Code
1	Fork	5	UNIT	5.00	2.50	22.50	1.35	23.85	AS
2	Plate	10	UNIT	10.00	0.00	100.00	0.00	100.00	ES
3	Spoon	8	UNIT	5.00	2.00	38.00	2.28	40.28	AS

MALYSIAN RINGGIT : ONE HUNDRED AND SIXTY-FOUR AND THIRTEEN CENTS ONLY

GST Summary	Amount	Tax
AS @ 6%	60.50	3.63
ES @ 0%	100.00	0.00

Sub Total	165.00
Total Discount	4.50
Total Excl. GST	160.50
Add GST	3.63
Rounding Adjustment	0.00
Total Payable Incl. GST MYR	164.13

Authorized Signature _____ Received By _____

GST Act - Section 33
Issuance of Tax Invoice

GST IN SALES – TAX INVOICE

Guide - Billing

» 2. Transaction » 5. Invoice

Add Invoice

Invoice Last Invoice No. 00000001

Period	B August-2014	<input type="checkbox"/> Update From GO
Invoice No.	00000001	<input type="checkbox"/> Update Qty Returned
Cust. No.	0000/C10	<input type="checkbox"/> Multiple Payment Mode
Name	Bee Hiang Sdn Bhd	
Date	22/08/2014	<input type="checkbox"/> With Delivery Address
Ref. No. 2		Bill Term
Description	SALES	Bill Age
		Delivered by
PO/SO No.		Remark 4
PO/SO No. (2)		Remark 5
DO No. (1)		Remark 6
DO No. (2)		Remark 7
Remark 0		Remark 8
Remark 1		Remark 9
Remark 2		Remark 10
Remark 3		Remark 11

Navigation: [Back] [Home] [Forward] [Print] [Add] [Edit] [Print] [Exit]

GST IN SALES – TAX INVOICE

Guide - Billing

» 2. Transaction » 5. Invoice » Body Button (Content of the Bill)

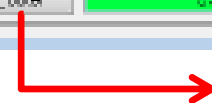
INV 0000001 - Bee Hiang Sdn Bhd - 3000/C10 - 22/08/2014

Item No.	A000001	On Hand	11.0
Description	Black Pepper Crispy Fried Chicken	Quantity	90
Remark 1		Price	10.00
Remark 2		Amount	900.00
Remark 3		% Discount	5.00 0.00 45.00
Remark 4		GST Classification	SB 0.00 51.30
Location		Inv/Do	
Unit Of Measure	1.00000 1.00000	Project/Job/S Job	
		GLA/C	/ / /
Cost	0.00	----- Last 3 Prices / % Discount -----	
Selling	0.00	/ /	0.00 0.00
	0.00	/ /	0.00 0.00
	0.00	22/08/2014	10.00 5.00

Item	Description	Qty	Price	Amount
1 A000001	Black Pepper Crispy Fried Chicken	90	10.00	855.00

Service Tag Get Item Change Unit
 Comment Mq Display Update Qty Total Up

Add Edit Insert Delete Save Print Accept Cancel Enter **855.00**

 **CHECK**

GST IN SALES – TAX INVOICE

Sample Tax Invoice layout:

Guide

Billing

- 2. Transaction
- 5. Invoice
- Body Button
(Content of the Bill)
- Print Preview

Premier Trading Sdn Bhd								
5, Jalan Sultan Hisamuddin, 50900 Kuala Lumpur.								
(GST Reg No: 00009872587)								
Bee Hiang Sdn Bhd Malaysia				TAX INVOICE				
ATTN. : TEL. : FAX : A/C NO. : 3000/C10				NO. : 00000001				
				DATE : 22/08/2014				
				TERM :				
				PAGE : 1				
				PRINTED ON : 23/08/2014 08:48:21				
				PRINTED BY : ADMIN				
ITEM NO.	DESCRIPTION	QUANTITY	UOM	U.PRICE	DISC AMT	TOTAL EXCL. GST	GST TOTAL INCL. TAX GST CODE	
1 A000001	Black Pepper Crispy	90		10.00	45.00	855.00	51.30 906.30 SR	
RINGGIT MALAYSIA : NINE HUNDRED SIX AND CENTS THIRTY ONLY								
GST Summary		Amount	Tax	SUB TOTAL				900.00
SR	@ 6 %	855.00	51.30	TOTAL DISCOUNT				45.00
				TOTAL EXCL. GST				855.00
				ADD GST				51.30
				TOTAL PAYABLE INCL. GST				RM 906.30
AUTHORISED SIGNATURE(S)				RECEIVED BY				

GST Accounting

[GST]

- ▶ Controls & Security
- Cancel / Void function removed
 - Ensure supporting documents for GST Return are **INTAS** for audit purposes
 - **NO** skipping / missing of serial numbers used
- 📄 All adjustments must be handled via issuance of **CREDIT / DEBIT Notes** with:
 - Reason appropriately applied
 - Linked Tax Invoice number and date

**GST Act – Section 35
Credit Note and Debit Note**

GST IN SALES – CREDIT NOTE

Guide - Billing

» 2. Transaction » 7. Credit Note

The screenshot displays two overlapping windows from the Sage UBS software. The background window is titled 'Add Credit Note' and contains the following fields:

- Credit Note** (highlighted in cyan)
- Last CN No.: 00000000
- Period: 8 August-2014
- Credit Note No.: CN0001
- Cust. No.: 3000/C10 (with a search icon) and a checked 'Update from Invoice' option
- Name: Bee Hiang Sdn Bhd
- Date: 30/08/2014
- Rel. No. 2: [empty]
- Description: [empty]
- FO/SO No.: [empty]
- FO/SO No. (2): [empty]
- DO No. (1): [empty]
- DO No. (2): [empty]
- Remark 0: [empty]
- Remark 1: [empty]
- Remark 2: [empty]
- Remark 3: [empty]

The foreground window is titled 'UBS Inventory and Billing' and features a table with the following data:

Reference No.	Fd.	Date	Description	T.Line	Mark
00000001	B	22/08/2014	SALES	1	<input checked="" type="checkbox"/>

At the bottom of the 'UBS Inventory and Billing' window, there are checkboxes for 'Sort By Date' (unchecked), 'Quick Edit' (checked), and 'Mark All' (checked), along with an 'OK' button.

GST IN SALES – CREDIT NOTE

CN CN0001 - Bee Hiang Sdn Bhd - 3000/C10 - 30/08/2014

Item No: A000001
 Description: Black Pepper Crispy Fried Chicken

On Hand: -160
 Quantity: 90
 Price: 2.00
 Amount: 180.00

Remak 1:
 Remak 2:
 Remak 3:
 Remak 4:
 Reason: PRAD
 Location:
 Unit Of Measure: 1.0000 1.00000

Cost: 0.00
 Selling: 0.00 / / 0.00 0.00
 0.00 22/08/2014 10.00 5.00
 0.00 30/08/2014 2.00 0.00

% Discount: 0.00 0.00 0.00
 GST Classification: SR 6.00 10.80

Inv/Do: 00000001
 Project/Job/Job:
 GL A/C: / 22/08/2014 05

Service Tax Get Item Change Unit
 Comment No Display Update Qty Total Up

Item	Description	Qty	Price	Amount
1 A000001	Black Pepper Crispy Fried Chicken	90	2.00	180.00

Buttons: Add, Edit, Insert, Delete, Save, Print, Accept, Cancel, Esc, 180.00

UBS Inventory and Billing - UBS Inventory and Billing

Code	Description
BDRF	Bad Debt Relief
BDRV	Bad Debt Recovered
DDDL	Damage on Delivery
DISC	Discount
EXPD	Expired Items
FGRT	Faulty Goods Return
NAIS	Not According to Specs
PRAD	Price Adjustment
WRID	Wrong Item Delivered
WRCL	Warranty Claim

Buttons: OK, Cancel

Guide Billing

- 2. Transaction
- 7. Credit Note
- Body Button (Content of the Bill)

GST IN SALES – DEBIT NOTE

Guide - Billing

» 2. Transaction » 8. Debit Note

The screenshot displays the Sage UBS Inventory and Billing software interface. The main window is titled "Debit Note" and contains the following fields:

- Period: 8 August-2014
- Debit Note No.: [Redacted]
- Cust. No.: 3000/C10
- Name: Bee Hiang Sdn Bhd
- Date: 30/08/2014
- Ref. No. 2: [Empty]
- Description: [Empty]

Additional options include:

- Multiple Payment Mode
- Update from Invoice
- Last DN No.: [Empty]
- Country Code: [Empty]
- Currency Rate: 0.000000

An inset window shows a table with the following data:

Reference No.	Pd.	Date	Description	T Line	Mark
00000001	8	22/08/2014	SALES	1	<input checked="" type="checkbox"/>

At the bottom of the inset window, there are checkboxes for "Sort By Date", "Quick Edit", and "Mark All", along with an "OK" button.

Basically is same with Credit Note

POSTING

Post To Accounting

List Bills Not Posted List Bills Posted

Invoices Credit Note Supplier Invoice / Self-Billed

Cash Sales Debit Note Purchase Return All Bills

Exported File Name: e.g. A:\G\post9.dbf

Date	Type	Ref.No.	A/C No.	Debit	Credit	Pj	Job	Posted	Rec	Pd.
06/01/2009	INV	INV00001	3000/U01	3500.00	0.00				5	4
17/01/2009	INV	INV00002	3000/U02	1500.00	0.00				6	4
23/01/2009	INV	INV00003	3000/L01	200.00	0.00				7	4
31/01/2009	INV	INV00004	3000/U02	150.00	0.00				10	4

Guide – Billing
➤ 6. Periodic
➤ 6. Post To Accounting

- 6. Periodic
- 7. Housekeeping
- 8. Toolkits
- 1. Month End Processing
- 2. Year End Processing
- 3. Export/Import
- 4. Check Records In Files
- 5. View Audit Trail
- 6. Post To Accounting

POSTING

UBS Inventory and Billing

Post to Accounting

Guide – Billing
➤ 6. Periodic
➤ 6. Post To Accounting
➤ Click Post To Accounting Button

Period To Post: 18 March
Date From: 01/01/1980
Date To: 12/12/3069

Transaction Types	Reference No	Batch No	Batch Title
<input type="checkbox"/> Invoices	From: [] [] To: zzzzzzzz []	0 [] New Batch	[]
<input type="checkbox"/> Cash Sales	From: [] [] To: zzzzzzzz []	0 [] New Batch	[]
<input type="checkbox"/> Credit Note	From: [] [] To: zzzzzzzz []	0 [] New Batch	[]
<input type="checkbox"/> Debit Note	From: [] [] To: zzzzzzzz []	0 [] New Batch	[]
<input type="checkbox"/> Supplier Invoice	From: [] [] To: zzzzzzzz []	0 [] New Batch	[]
<input type="checkbox"/> Purchase Return	From: [] [] To: zzzzzzzz []	0 [] New Batch	[]
<input type="checkbox"/> Mark All			

List by account desp.
 With 0 Balance

No transaction to Post

Next New Batch No. - 22

Preview Post Cancel

ACCOUNTING's GST DOUBLE ENTRY

Quick Entries

Master Account	<input type="text" value="/"/>	<input type="button" value="P"/>
Purchase Tax	<input type="text" value="0000/000"/>	<input type="button" value="P"/>
Sales Tax	<input type="text" value="0000/000"/>	<input type="button" value="P"/>

Description to follow Account Name

You just need to make one entry.
The computer will generate the other entry and update the Master Account.

Use this option

1. To save time
2. Avoid unbalance Credit & Debit

ACCOUNTING's GST DOUBLE ENTRY

Guide

Accounting

- 4. Transaction
- 1. Transaction File Maintenance

Transactions File Maintenance

Batch Title: PURCHASE - APR'2014 18/04/2014

Batch No: 22 / 4
Voucher Seq: 2
Period: 4

April 2014

Date	A/C No.	Ref. No.	Freight	Debit	Credit
09/04/2014	6011/000	DHL01		4.50	0.00

Taxable Purchases: 0.00

GST Detail

Date	A/C No.	Ref. No.	A/C Description	Debit	Credit
09/04/2014	3050/000	DHL01	PURCHASE TAX	37.93	0.00
09/04/2014	6011/000	DHL01	Freight	4.50	0.00
09/04/2014	6012/000	DHL01	Insurance	5.27	0.00
09/04/2014	6000/201	DHL01	DHL	0.00	47.90

Y Edit: 47.90 47.90

Courier Service

← Invoice

GST Detail

Company Name: DHL Select supplier / customer

Company UEN: Z278349

Invoice No.: DHL01

Invoice Date: 09/04/2014

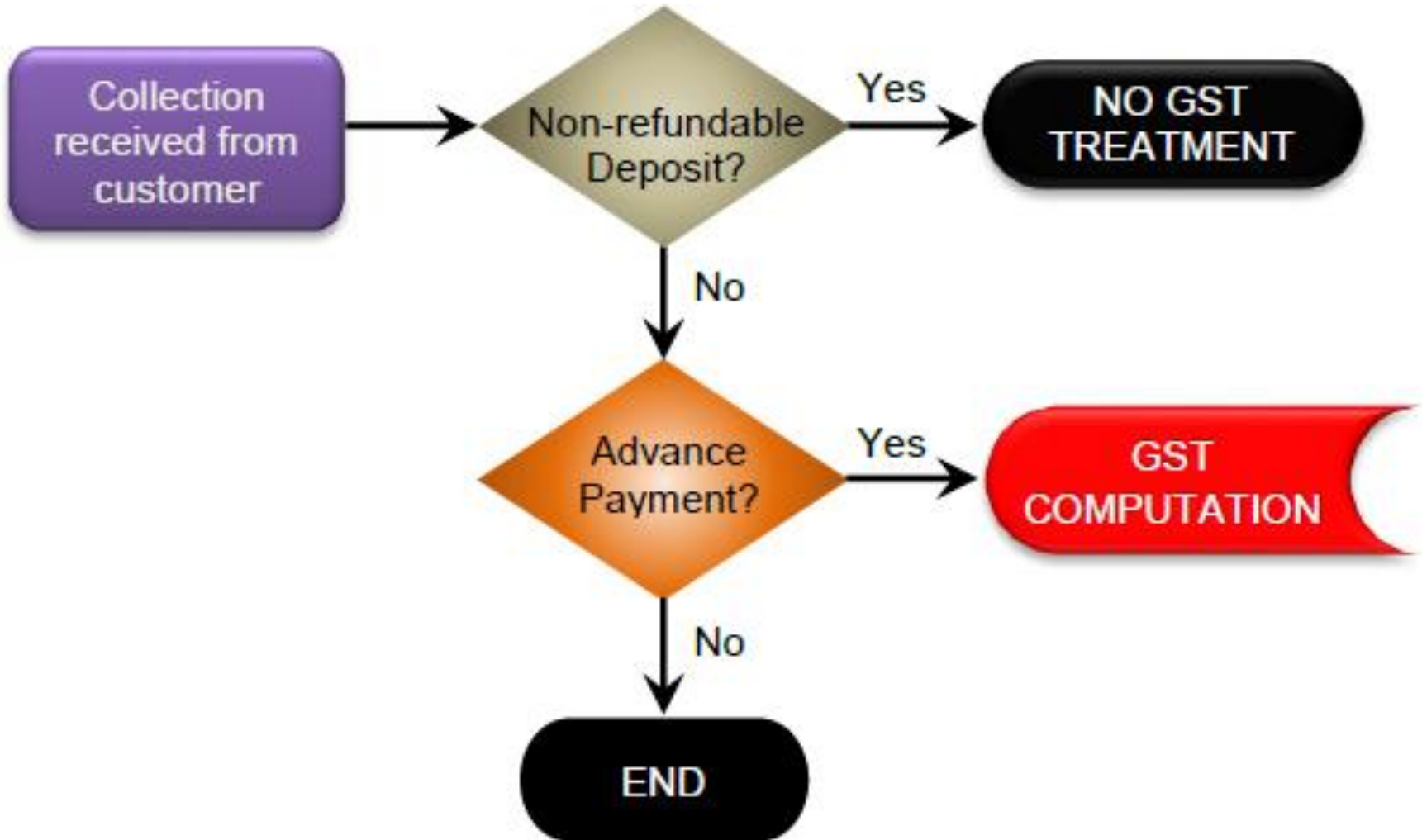
Taxable amount: 4.50

Un-bill amount (For GST calculation): 0.00

Permit No.:

Accept Exit

RECEIVE ADVANCE PAYMENT



RECEIVE ADVANCE PAYMENT

Guide

Accounting

➤4. Transaction

➤8. Receipt

Receipt
X

Receipt

Batch No. BANK - JUN' 2016

Voucher Seq.

Period June 2016

Date

Debit

Ref. No. 1 Auto

Bank A/C No. 3010/000

Bank Name BANK - UMBC A/C

Ref. No. 2

Amount

Balance

Credit

Debtor A/C No. 3000/001

Received From

Received For

Cheque No.

Receipt Type

Knockoff Knock Off

Prepayment Local Sales

Export Sales Export Sales

Knock off Details

Bill Type	Bill Date	Bill Reference No.	Bill Est.	Paid Amount	Knock off By

Reverse

Total Knock Off: 0.00

Balance : 3,000.00

Save
Exit

RECEIVE ADVANCE PAYMENT

- Guide**
Accounting
 ➤ 4. Transaction
 ➤ 1. Transaction
 File Maintenance

Financial Entries:

Transactions File Maintenance

Batch Title: **BANK - JUN '2016** 02/02/2017

Batch No. 28 3

Voucher Seq. 2

Period 6

June 2016 **BANK - UMBC A/C**

Date	A/C No.	Ref. No.	Disp.	Debit	Credit
10/06/2016	3010/000	OR 00002	Prepayment received from A	3,000.00	0.00

CST Classification

Date	A/C No.	Ref. No.	A/C Description	Debit	Credit
10/06/2016	3010/000	OR 00002	BANK - UMBC A/C	3,000.00	0.00
10/06/2016	4800/010	OR 00002	GST OUTPUT TAX	0.00	169.81
10/06/2016	5040/000	OR 00002	DEPOSIT & PREPAYMENT	0.00	2,830.19

V.Edit 3,000.00 3,000.00

Quick Add Edit Print Save Cancel Exit

IMPORTATION OF GOODS INTO M'SIA

Operational Flow



IMPORTATION OF GOODS INTO M'SIA

Guide

Accounting

- 4. Transaction
- 1. Transaction File Maintenance

Transactions File Maintenance

Batch Title: PURCHASE - APR*2014 18/04/2014

Batch No.: 22 3
 Voucher Seq.: 2
 Period: 4

April 2014 PURCHASE TAX

Date	A/C No.	Ref. No.	Disp.	Debit	Credit
09/04/2014	3050/000	DHL01		37.93	0.00

GST IM

GST Detail

Date	A/C No.	Ref. No.	A/C Description	Debit	Credit
09/04/2014	3050/000	DHL01	PURCHASE TAX	37.93	0.00
09/04/2014	6011/000	DHL01	Freights	4.50	0.00
09/04/2014	6012/000	DHL01	Insurance	5.37	0.00
09/04/2014	4000/201	DHL01	DHL	0.00	47.80
				47.80	47.80

Buttons: Quick, Add, Edit, Print, Save, Cancel, Exit

Overseas Supplier

Invoice

GST Detail

Company Name: X COMPANY Select supplier/customer

Company UEN: X2354465

Invoice No.: 00000001

Invoice Date: 09/04/2014

taxable amount: 541.87

Un-bill amount (For GST calculation): 0.00

Permit No.: IM2734

Buttons: Accept, Exit

Include the CIF amount

IMPORTED OF SERVICE INTO M'SIA

Guide

Billing

- 1. Maintenance
- 3. Item Maintenance
- 1. Item File Maintenance
- Tick "More Info.(2)"

Item Maintenance - Item File Maintenance

Enter Item No.

Item Description

Alternate Item No.

Universal Item No.

Brand

Click here to load photo

Commission Rate by Collection Duration			
Month	%	Tax % 1	Tax % 2
0 - 2	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
3 - 4	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
5 - 6	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>
7 & Above	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00"/>

Default Unit

Item Status E.g. : SUSPEND ; DISCONTINUE

Item Type E.g. : SERVICE ; NON-STOCK

Matrix Item No.

Color

Size

Close

Navigation buttons: Back, Previous, Next, Forward, Search

Buttons: Add, Save, Delete, Exit

IMPORTED OF SERVICE INTO M'SIA

Guide - Billing

» 2. Transaction » 1. Receive » Supplier Invoice + GRN

Add Receive

Receive

Last Ref. No. 00000000

Period 7 July-2016 Update From EO

Your Ref. No. 129

Supplier Code 4000/006 Import Service

Supplier Name Supplier C (SG)

Date 05/07/2016 1 Credit Purchases
 2 Multiple Payment Mode
 3 Consignment Receive

Ref.No. 2

Description PURCHASES

Country Code SGD Currency Rate 1.000000

Bill Terms

Delivered by

Permit No.

PD/SD No.

PD/SD No. (2)

DO No. (1)

DO No. (2)

Remark 0

Remark 1

Remark 2

Remark 3

Remark 4

Remark 5

Remark 6

Remark 7

Remark 8

Remark 9

Remark 10

Remark 11

IMPORTED OF SERVICE INTO M'SIA

Guide

Accounting

➤ 4. Transaction

➤ 1. Transaction File Maintenance

Transactions File Maintenance

Batch Title: **BANK - JUL '2016** 02/02/2017

Batch No. 33 5

Voucher Seq. 3

Period 7

July 2016 **GST INPUT TAX**

Date	A/C No.	Ref. No.	Disp.	Debit	Credit
05/07/2016	4800/020	PV0123A	Reverse charge	210.00	0.00

GST Classification: TX

Date	A/C No.	Ref. No.	A/C Description	Debit	Credit
05/07/2016	4800/020	PV0123A	GST INPUT TAX	210.00	0.00
05/07/2016	4800/010	PV0123A	GST OUTPUT TAX	0.00	210.00

V. Edit 210.00 210.00

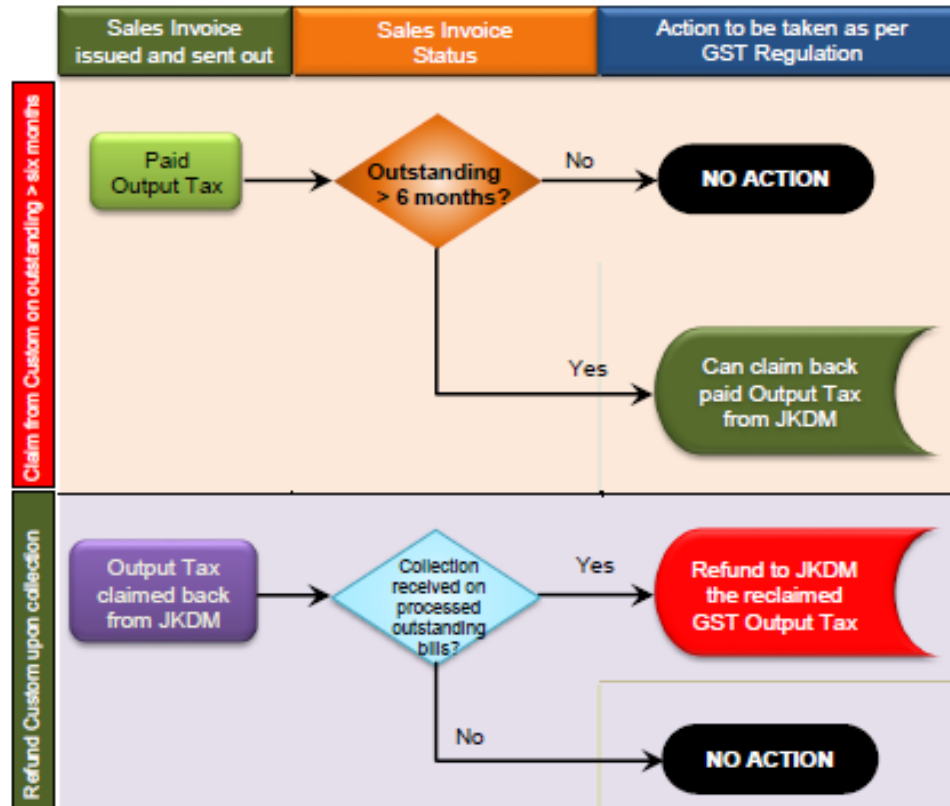
Quick Add Edit Print Save Cancel Exit

BAD DEBT RELIEF & RECOVERED

In the GST regulation, the paid GST Output Tax for those outstanding sales invoices which are more than 6 months can be claimed back from JKDM.

Important Note: This bad debt relief arrangement is solely for the purpose of GST and will not have any impact on actual bad debt treatment of the business operations. The full outstanding will still remained with the customer and reported in the aging and statement of accounts.

GST treatment on outstanding sales invoice more than 6 months:



BAD DEBT RELIEF – Trade Receivable

Bad Debt Relief [Claim back from Customs]

Guide

Accounting

- 4. Transaction
- 11. GST Bad Debts Journal (AR)
- 1. Bad Debt Relief (Claim back from Customs)

Header

Body

Footer

Bad Debt Relief

Debtor	3000/001	Batch No.	65	65	Reference	GJ 00020	<input checked="" type="checkbox"/> Auto
For		Voucher Seq.	2		Batch Title	Bad Debt Relief Claim	
		Period	13		Date	02/02/2017	

Outstanding Document(s) exceeding 6 months Total GST Value : 780.00 1 of 25

Date	Reference	Type	Currency	C. Rate	PU	Original Amt	Outstanding amt	GST Value
02/01/2016	0002	I	MYR	1.00		13780.00	13780.00	780.00
23/01/2016	0019	I	MYR	1.00		31800.00	31800.00	1800.00
24/01/2016	0020	I	MYR	1.00		26500.00	26500.00	1500.00
01/02/2016	0021	I	MYR	1.00		16960.00	16960.00	960.00
02/02/2016	0022	I	MYR	1.00		14840.00	14840.00	840.00
15/02/2016	0039	I	MYR	1.00		27560.00	27560.00	1560.00
04/03/2016	0040	I	MYR	1.00		16430.00	16430.00	930.00

Mark all

Date	A/C No	Reference	Description	Tax Code	Debit	Credit
02/02/2017	7000/020	GJ 00020	GST Bad Debt Relief	AP	780.00	
02/02/2017	4810/000					780.00

Menu path:

4. Transactions | 5. Reports | 6. Periodic | 7. Housekeeping | 8. Toolkits | 9. H

- 1. Transactions File Maintenance
- 2. Organise Batches
- 3. Print Batch Of Transactions
- 4. Print Batch Summary
- 5. Scan Batches
- 6. Open Item Menu Debtor
- 7. Open Item Menu Creditor
- 8. Receipt
- 9. Payment
- 10. GST Bad Debt Journal (AR)
 - 1. Bad Debt Relief
 - 2. Bad Debt Recovered
- 11. GST Bad Debt Journal (AP)
- A. Transaction Wizards

Save Exit

BAD DEBT RELIEF – Trade Receivable

- Guide**
Accounting
 ➤ 4. Transaction
 ➤ 1. Transaction File Maintenance

Transactions File Maintenance

Batch Title: **JOURNAL - JAN '2017** 02/02/2017

Batch No. 65 3
 Voucher Seq. 2
 Period 13
 January 2017 **GST BAD DEBT RELIEF**

Date	A/C No.	Ref. No.	Descp	Debit	Credit
02/02/2017	7000/020	GJ 00020	GST Bad Debt Relief	780.00	0.00

GST Classification: AP

Date	A/C No.	Ref. No.	A/C Description	Debit	Credit
02/02/2017	7000/020	GJ 00020	GST BAD DEBT RELIEF	780.00	0.00
02/02/2017	4810/000	GJ 00020	GST LIABILITY (AR)	0.00	780.00

V.Edit 780.00 780.00

Buttons: Quick, Add, Edit, Print, Save, Cancel, Exit

BAD DEBT RECOVERED - Trade Receivable

Bad Debt Recovered [Refund to Customs upon collection]

Guide

Accounting

- 4. Transaction
- 11. GST Bad Debts Journal (AR)
- 2. Bad Debt Recovered (Refund to Customs upon collection)

Header

Body

Footer

Debtor: 3000/001 Batch No.: 65 Reference: GJ 00021 Auto

For: Voucher Seq.: 2 Batch Title: Bad Debt Relief Claim

Period: 13 Date: 02/02/2017

Outstanding Document(s) exceeding 6 months Total GST Value: 780.00 1 of 1

Date	Reference	Type	Currency	C. Rate	P/J	Original Amt	Outstanding amt	GST value
02/02/2017	0002	I	MYR	1.00		13780.00	13780.00	780.00 <input checked="" type="checkbox"/>

Mark all

Date	A/C No	Reference	Description	Tax Code	Debit	Credit
02/02/2017	4810/000	GJ 00021	GST Bad Debt Liability (AR)		780.00	
02/02/2017	7000/021	GJ 00021	GST Bad Debt Recovered	AS		780.00

BAD DEBT RECOVERED - Trade Receivable

- Guide**
Accounting
 ➤ 4. Transaction
 ➤ 1. Transaction File Maintenance

Transactions File Maintenance

Batch Title: **JOURNAL - JAN' 2017** 02/02/2017

Batch No. 65 3
 Voucher Seq. 2
 Period 13

January 2017 **GST LIABILITY (AR)**

Date	A/C No.	Ref. No.	Disp.	Debit	Credit
02/02/2017	4810/000	GJ 00018	GST Claimable (AP)	600.00	0.00

GST Classification

Date	A/C No.	Ref. No.	A/C Description	Debit	Credit
02/02/2017	4810/000	GJ 00021	GST LIABILITY (AR)	780.00	0.00
02/02/2017	7000/021	GJ 00021	GST BAD DEBT RECOVERED	0.00	780.00

V.Edit 780.00 780.00

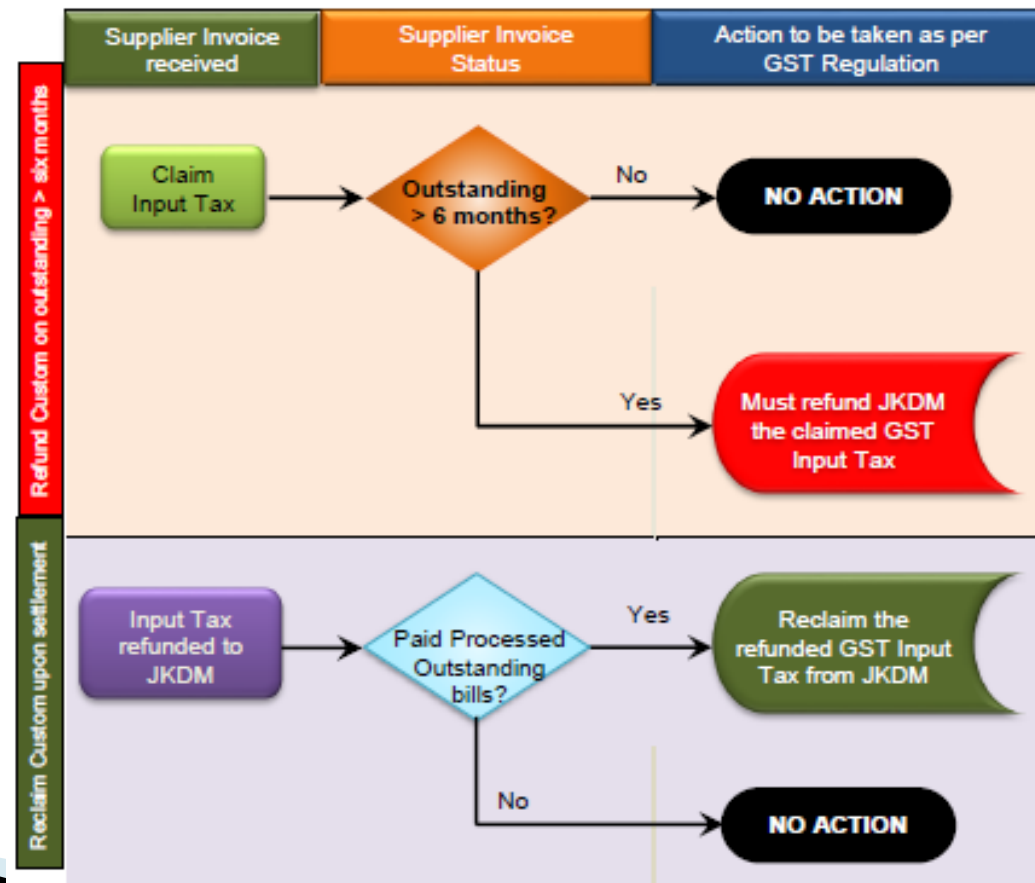
Navigation: Quick Add Edit Print Save Cancel Exit

OUTSTANDING INVOICE > 6 MONTHS

Important Note:

In the GST regulation, outstanding supplier invoices which are more than 6 months must have the claimed GST Input Tax be refunded back to JKDM.

GST treatment on outstanding supplier invoice more than 6 months:



BAD DEBT Relief - Trade Payable

Output Tax Adjustment [Refund Customs]

Guide

Accounting

- 4. Transaction
- 11. GST Bad Debts Journal (AP)
- 1. Output Tax Adjustment (Refund Customs)

Header

Body

Footer

Header

Creditor: 4000001 Batch No.: 65 Reference: GJ00018
 For: Voucher Seq.: 2 Batch Title: Output Tax Adjustment
 Period: 13 Date: 02/02/2017

Body

Date	Reference	Type	Currency	C. Rate	PU	Original Amt	Outstanding amt	GST Value
01/01/2016	001		MYR	1.00		1000.00	1000.00	50.00
02/01/2016	002		MYR	1.00		848.00	848.00	48.00
23/01/2016	019		MYR	1.00		100.00	100.00	5.00
24/01/2016	020		MYR	1.00		296.00	296.00	15.80
25/01/2016	025		MYR	1.00		100.00	100.00	5.00
26/01/2016	026		MYR	1.00		127.00	127.00	7.20
15/02/2016	077		MYR	1.00		65.00	65.00	3.25

Total GST Value : 696.00 1 of 26

Footer

Date	A/C No	Reference	Description	Tax Code	Debit	Credit
02/02/2017	4810000	GJ00018	GST Claimable (AP)		696.00	
02/02/2017	4800010					696.00

Menu path: 4. Transactions > 5. Reports > 6. Periodic > 7. Housekeeping > 8. Toolkits > 9. Help > 10. Connected S > 1. Output Tax Adjustment (Refund Customs)

BAD DEBT Relief - Trade Payable

Once the transaction is saved, a General Journal will be created. Go to Transactions > Transaction File Maintenance and you find the transaction

Guide

Accounting

- 4. Transaction
- 1. Transaction File Maintenance

Transactions File Maintenance

Batch Title: JOURNAL - JAN 2017 02/02/2017

Batch No. 65 3
Voucher Seq. 2
Period 13
January 2017

GST LIABILITY (AR)

Date	A/C No.	Ref. No.	Disp.	Debit	Credit
02/02/2017	4810/000	GJ 00018	GST Claimable (AP)	600.00	0.00

GST Classification

Date	A/C No.	Ref. No.	A/C Description	Debit	Credit
02/02/2017	4810/000	GJ 00018	GST LIABILITY (AR)	600.00	0.00
02/02/2017	4800/010	GJ 00018	GST OUTPUT TAX	0.00	600.00

V. Edit 600.00 600.00

Quick Add Edit Print Save Cancel Exit

BAD DEBT RECOVERED - Trade Payable

Input Tax Adjustment [Reclaim Customs]

When you issue payment to your supplier on those affected outstanding invoices where the output tax adjustment had been processed, you may now claim those GST back from Customs again:

Guide

Accounting

- 4. Transaction
- 11. GST Bad Debts Journal (AP)
- 2. Input Tax Adjustment (Reclaim Customs)

Header

Body

Footer

Input Tax Adjustment

Creditor: 4000/001 Batch No.: 65 Reference: GJ 00019 Auto
 For: Voucher Seq.: 2 Batch Title: Input Tax Adjustment
 Period: 13 Date: 02/02/2017

Outstanding Document(s) exceeding 6 months Total GST Value: 600.00 1 of 1

Date	Reference	Type	Currency	C. Rate	P/J	Original Amt	Outstanding amt	GST Value
01/01/2016	001	I	MYR	1.00		10600.00	10600.00	600.00

Mark all

Date	A/C No	Reference	Description	Tax Code	Debit	Credit
02/02/2017	4800/020	GJ 00019	Input Tax Adjustment (AP)	AP	600.00	
02/02/2017	48 10/000	GJ 00019	GST Claimable			600.00

Save Exit

BAD DEBT RECOVERED - Trade Payable

Once the transaction is saved, a General Journal will be created. Go to Transactions > Transaction File Maintenance and you find the transaction

Guide

Accounting

- 4. Transaction
- 1. Transaction File Maintenance

Transactions File Maintenance

Batch Title: **JOURNAL - JAN '2017** 02/02/2017

Batch No. 65 3
Voucher Seq. 2
Period 13

January 2017 **GST INPUT TAX**

Date	A/C No.	Ref. No.	Descp	Debit	Credit
02/02/2017	4800/020	GJ 00019	Input Tax Adjustment (AP)	600.00	0.00

GST Classification: AP

Date	A/C No.	Ref. No.	A/C Description	Debit	Credit
02/02/2017	4800/020	GJ 00019	GST INPUT TAX	600.00	0.00
02/02/2017	4810/000	GJ 00019	GST LIABILITY (AR)	0.00	600.00

V. Total: 600.00 600.00

Buttons: V. Edit, Quick, Add, Edit, Print, Save, Cancel, Exit

GOODS & SERVICE TAX REPORT

Goods and Service Tax Report

Goods and Service Tax Report

Period From: 1
 Period To: 1 January

Sales Account No. From: 5000/000
 Sales Account No. To: 5zzz/zzz
 Sales Tax Account No.: 4800/010

Purchases Account No. From: 6000/000
 Purchases Account No. To: 6zzz/zzz
 Purchases Tax Account No.: 4800/020

Transaction Type:
 GST Classification:
 OK Cancel

Set necessary filters on period, transaction type and/or specific tax code to generate required tax report

Guide - Accounting

- 5. Reports
- A. Goods and Service Tax
- 3. Malaysia GST
- 1. Goods and Service Tax Report



GOODS AND SERVICE TAX REPORT

PERIOD: 1 TO 1

TRANSACTION TYPE: ALL PRINTED ON: 31/01/2016

Sage Software Sdn Bhd PAGE: 1

PD	DATE	ACCTO	REF.	DESCRIPTION	TAX %	TAXABLE SALES	TAXABLE PURCH	TAX COLLECTED	TAX PAID
DS Deemed supplies (e.g. transfer or disposal of business assets)									
1	11/01/2016	5000/000	0009	Customer B	6.00	28,000.00	0.00	1,680.00	0.00
1	12/01/2016	5000/000	0010	Customer B	6.00	28,000.00	0.00	1,680.00	0.00
						34,000.00	0.00	3,240.00	0.00
EP Purchases exempted from GST. E.g. purchase of residential									
1	15/01/2016	6010/000	013	Supplier A	0.00	0.00	12,000.00	0.00	0.00
1	16/01/2016	6010/000	014	Supplier A	0.00	0.00	11,000.00	0.00	0.00
						0.00	23,000.00	0.00	0.00
ES Exempt supplies under GST. Refer to Tax Budget Speech									
1	09/01/2016	5000/000	0007	Customer A	0.00	5,000.00	0.00	0.00	0.00
1	10/01/2016	5000/000	0008	Customer A	0.00	40,000.00	0.00	0.00	0.00
1	15/01/2016	5000/000	0013	Customer A	0.00	17,500.00	0.00	0.00	0.00
1	16/01/2016	5000/000	0014	Customer A	0.00	12,000.00	0.00	0.00	0.00
						74,500.00	0.00	0.00	0.00

GST RETURN WIZARD

1 Introduction
2 Part A: Registered Personal Details
3 Part B: Return Details
4 Part C: Additional Information
5 Part D: Declaration

Welcome to Malaysia GST Return Report Wizard

Every taxable person is required to account for tax in a GST return by using the GST-03 form.

The GST return is required to be furnished to the Director General not later than the last day of the month following the end of the taxable period.

Where a taxable person's taxable period does not end on the last day of the month, the GST return should be furnished at later than the last day of the thirty (30) days period from the end of a varied taxable period.

The wizard will assist you through the process of generating the GST Return report.

Here are some **Important Notes** when you fill in the GST-03 form.

- 1) Please fill in this form in **BLOCK LETTERS** using black ball-point pen.
- 2) Please refer to Goods and Service Tax (GST) Form Guide.
- 3) Column with (*) is a mandatory field.
- 4) Please fill in (*) according to amount.
- 5) If declaring a zero amount, please fill in '0'.

Please contact Customs Call Center at 1-300-88-8500 (03-7806 7290) or e-mail ccg@customs.gov.my for further enquiry.

Let's get started by indicating the start date of your current taxable period.

Taxable period - Start date:

< Back Quit Next > Cancel Help

Step 1 Welcome page

Read the rules provided carefully to avoid wrongful submission.

Start by entering the date of your current taxable period and click on the **Next** button to proceed to next page

1 Introduction
2 Part A: Registered Personal Details
3 Part B: Return Details
4 Part C: Additional Information
5 Part D: Declaration

Part A: Registered Person Details

*This information will be updated to your company profile

1) GST No*

2) Name of Business

Guide - Accounting

- 5. Reports
- A. Goods and Service Tax
- 3. Malaysia GST
- 2. GST Return Wizard

< Back Quit Next > Cancel Help

Step 2 Registered Person Details page

The information entered in the GST Registration Details section of the Company Profile will be auto displayed here for verification.

Important Note:

- GST Registration No. must be as stated in the approval letter of application for registration.
- Business name as registered with relevant authority.

GST RETURN WIZARD

1 Introduction Part B: Return Details

2 Part A: Registered Personal Details 3) Taxable Period Start Date 01/01/2016
HH (DD) - GG(MM) - TTTT (YYYY) ✓

3 Part B: Return Details End Date 31/03/2016
HH (DD) - GG(MM) - TTTT (YYYY) ✓

4 Part C: Additional Information 4) Return or Payment Due Date 28/03/2016
HH (DD) - GG(MM) - TTTT (YYYY) ✓

5 Part D: Declaration

<Back Draft Next > Cancel Help

Step 3 Return Details page

The Return Details section comes in two parts:

[a] Date information page:

With the start date entered on the first page of the wizard + Taxable Period/Category set in Company Profile, system will calculate and auto populate related dates into respective date fields like start date, end date and due date.

GST RETURN WIZARD

Part B : Return Details

5) Output Tax

	AMOUNT
a) Total Value of Standard Rated Supply *	RM 122800.00
b) Total Output Tax (inclusive of Bad Debt Recovered & other adjustments)*	RM 8202.02

6) Input Tax

a) Total Value of Standard Rated Acquisition *	RM 88700.00
b) Total Input Tax (inclusive of Bad Debt Relief & other Adjustments)*	RM 4875.47

Apply carried forward GST refund: 0.00

7) GST Amount Payable (Item 5) - (6) *

OR

8) GST Amount Claimable (Item 6) - (7) in 50*

9) Do you choose to carry forward refund for GST? Yes No

Buttons: -Back, Draft, Next, Cancel, Help

Click on the option **Apply carried forward GST refund** to include the unclaimed input tax balance from previous submission into this GST Return. System will total up both current and previous input tax balance to show in the Total Input Tax field

Click **Next** button to proceed to next page


Part C : Additional Information

10) Total Value of Local Zero-Rated Supplies *	RM 2508.90
11) Total Value of Export Supplies *	RM 3008.90
12) Total Value of Exempt Supplies *	RM 92268.90
13) Total Value of Supplies Granted GST Relief *	RM 2528.90
14) Total Value of Goods Imported Under Approved Trader Scheme *	RM 1908.90
15) Total Value of GST Suspended under Item 14 *	RM 1148.90
16) Total Value of Capital Goods Acquired *	RM 8.90
17) Bad Debt Relief *	RM 8.90
18) Bad Debt Recovered *	RM 8.90

Buttons: -Back, Draft, Next, Cancel, Help

Step 4a Additional Information page

The required values from posted transactions are auto populated into respective fields and are not editable.

Click on the  icon to view list of transactions that supports the value shown in the corresponding field.

Click **Next** button to proceed to next page

GST RETURN WIZARD

Code	Value of Output Tax	Percentage
72000	4000.00	8.00 %
	0.00	0.00 %
	0.00	0.00 %
	0.00	0.00 %
	0.00	0.00 %
	0.00	0.00 %
Others	0.00	0.00 %
TOTAL	0.00	0.00 %

Step 4b Additional information page

This section will automate the breakdown value of total output tax in accordance to major industry code set in the Company Profile.

You may check your business [Major Industries Code](http://www.statistics.gov.my) via the website at <http://www.statistics.gov.my>

Important Note:

Total percentage must equal to 100%

I hereby declare that the information stated in this form are true, correct and complete.

20. Name of Individual Person *

21. Identity Card No.


22. Passport No. *

23. Nationality

24. Date *

Step 5 Declaration page

Key in relevant information to complete the wizard process on generating the return report.

Click on the  icon to access information guide on what to enter into the field.

Click on Draft button if the process or information is not deemed complete.

- Rerun of the process is allowed under this status.
- Not allowed to run the process for next taxable period

GST RETURN WIZARD

GST Return Listing

Taxable Period - Start Date From To This Year

Draft Submitted

Taxable Period - Start Date	Taxable Period - End Date	Total Output Tax	Total Input Tax	Total GST Payable	Total GST Claimable	Status
01/01/2016	31/01/2016	7920.00	4975.47	2944.53	0.00	S
01/02/2016	29/02/2016	8600.00	5847.14	752.88	0.00	S
01/03/2016	31/03/2016	8400.00	5758.30	2541.70	0.00	S
01/04/2016	30/04/2016	6324.00	7178.36	0.00	854.36	S
01/05/2016	31/05/2016	9300.00	5100.98	4199.04	0.00	S
01/06/2016	30/06/2016	7592.80	8404.28	0.00	811.68	S
01/07/2016	31/07/2016	15130.19	8662.19	6468.00	0.00	S
01/08/2016	31/08/2016	13793.21	15710.96	0.00	1917.75	S
01/09/2016	30/09/2016	9976.70	9654.55	322.15	0.00	S
01/10/2016	31/10/2016	6420.00	15858.84	0.00	9438.84	S
01/11/2016	30/11/2016	8840.38	7790.20	1050.18	0.00	S
01/12/2016	31/12/2016	8250.00	17047.66	0.00	8797.66	S
01/01/2017	31/01/2017	8496.00	7750.58	1933.42	0.00	S

GST AUDIT FILE (GAF)

Sample report of the GAF in text file format:-

Guide

Accounting

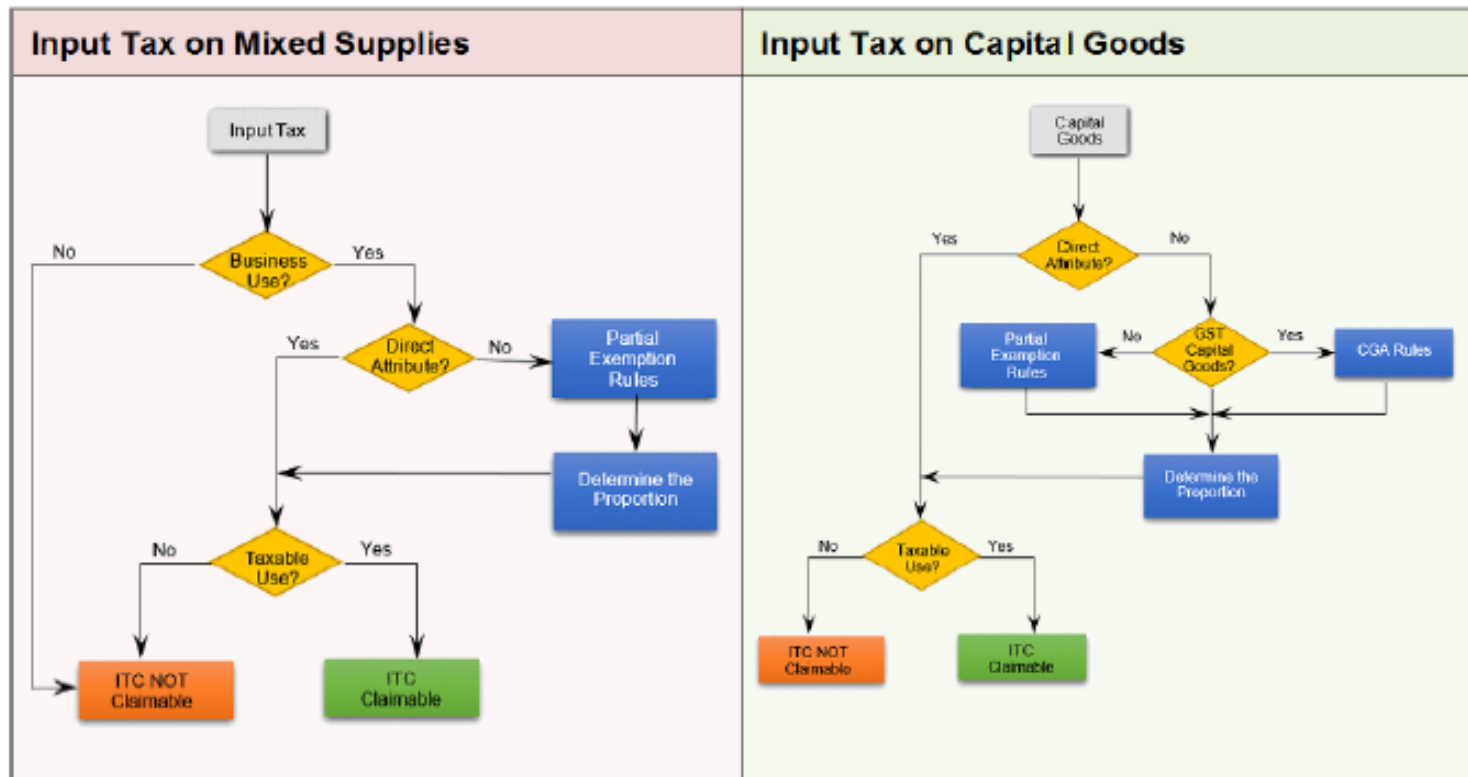
- 6. Periodic
- 7. GST Audit File
- 1. GAF Generator
- Click Ok button

```
GAF Generator 08-03-2014 13:53:48.txt - Notepad
File Edit Format View Help
C Sage - Sage 50 Basic|441389-K|1001|2016|01/01/2016|31/01/2016|08/05/2014|Sage 50 Premium Business 1.9|GAFv1.0.0|
P Supplier A 123456-A 01/01/2016 001 1|Item A 10000.00|600.00|TX|XXX|0.00|0.00|
P Supplier A 123456-A 02/01/2016 002 1|Item B 8000.00|480.00|TX|XXX|0.00|0.00|
P Supplier B 654321-B 05/01/2016 003 1|Item C 20000.00|1200.00|TX|XXX|0.00|0.00|
P Supplier B 654321-B 06/01/2016 004 1|Item D 5000.00|300.00|TX|XXX|0.00|0.00|
P Supplier C 890102-C 07/01/2016 005 1|Item E 12000.00|0.00|IS|XXX|0.00|0.00|
P Supplier C 890102-C 08/01/2016 006 1|Item EE 7000.00|0.00|IS|XXX|0.00|0.00|
P Supplier A 123456-A 09/01/2016 007 1|Item AA 38000.00|2100.00|BL|XXX|0.00|0.00|
P Supplier A 123456-A 10/01/2016 008 1|Item AB 20000.00|1200.00|BL|XXX|0.00|0.00|
P Supplier B 654321-B 11/01/2016 009 1|Item F 23000.00|0.00|NR|XXX|0.00|0.00|
P Supplier B 654321-B 12/01/2016 010 1|Item G 21000.00|0.00|NR|XXX|0.00|0.00|
P Supplier C 890102-C 13/01/2016 011 1|Item H 16000.00|0.00|ZP|XXX|0.00|0.00|
P Supplier C 890102-C 14/01/2016 012 1|Item I 13000.00|0.00|ZP|XXX|0.00|0.00|
P Supplier A 123456-A 15/01/2016 013 1|Item J 12500.00|0.00|EP|XXX|0.00|0.00|
P Supplier A 123456-A 16/01/2016 014 1|Item K 11000.00|0.00|EP|XXX|0.00|0.00|
P Supplier B 654321-B 17/01/2016 015 1|Item L 9000.00|0.00|IP|XXX|0.00|0.00|
P Supplier B 654321-B 18/01/2016 016 1|Item M 6500.00|0.00|IP|XXX|0.00|0.00|
P Supplier C 890102-C 19/01/2016 017 1|Item N 2500.00|150.00|TX-E43|XXX|0.00|0.00|
P Supplier C 890102-C 20/01/2016 018 1|Item L 25000.00|1500.00|TX-E43|XXX|0.00|0.00|
P Supplier A 123456-A 25/01/2016 019 1|Item T 3500.00|0.00|GP|XXX|0.00|0.00|
P Supplier B 654321-B 25/01/2016 021 1|Item V 1000.00|60.00|TX|XXX|0.00|0.00|
P Supplier A 123456-A 26/01/2016 020 1|Item U 3800.00|0.00|GP|XXX|0.00|0.00|
P Supplier B 654321-B 26/01/2016 022 1|Item W 1200.00|72.00|TX|XXX|0.00|0.00|
S Customer A 555555-A 01/01/2016 0001 1|Item A1 10000.00|600.00|SR|Malaysia|XXX|0.00|0.00|
S Customer A 555555-A 02/01/2016 0002 1|Item B1 13000.00|780.00|SR|Malaysia|XXX|0.00|0.00|
S Customer B 548795-B 05/01/2016 0003 1|Item C1 25000.00|0.00|ZR|Malaysia|XXX|0.00|0.00|
S Customer B 548795-B 06/01/2016 0004 1|Item D1 30000.00|0.00|ZR|Indonesia|XXX|0.00|0.00|
S Customer C 985461-C 07/01/2016 0005 1|Item AA1 17000.00|0.00|E543|Malaysia|XXX|0.00|0.00|
S Customer C 985461-C 08/01/2016 0006 1|Item BB1 12000.00|0.00|E543|Malaysia|XXX|0.00|0.00|
S Customer A 555555-A 11/01/2016 0007 1|Item A2 28000.00|1680.00|DS|Malaysia|XXX|0.00|0.00|
S Customer A 555555-A 12/01/2016 0008 1|Item B2 25000.00|1560.00|DS|Malaysia|XXX|0.00|0.00|
S Customer B 548795-B 13/01/2016 0009 1|Item AS 21000.00|0.00|OS|Malaysia|XXX|0.00|0.00|
S Customer B 548795-B 14/01/2016 0010 1|Item B3 18000.00|0.00|OS|Malaysia|XXX|0.00|0.00|
S Customer C 985461-C 17/01/2016 0011 1|Item AS 14000.00|0.00|RS|Malaysia|XXX|0.00|0.00|
S Customer C 985461-C 18/01/2016 0012 1|Item BS 13500.00|0.00|RS|Malaysia|XXX|0.00|0.00|
S Customer A 555555-A 19/01/2016 0013 1|Item A6 15500.00|0.00|GS|Malaysia|XXX|0.00|0.00|
S Customer A 555555-A 20/01/2016 0014 1|Item B6 7500.00|0.00|GS|Malaysia|XXX|0.00|0.00|
S Customer B 548795-B 22/01/2016 0015 1|Item A7 30000.00|1800.00|SR|Malaysia|XXX|0.00|0.00|
S Customer B 548795-B 24/01/2016 0016 1|Item B7 25000.00|1500.00|SR|Malaysia|XXX|0.00|0.00|
L 01/01/2016 0001/0001 Adjustment|OPENING BALANCE|Adjustment|||0.00|0.00|0.00|
L 01/01/2016 1000/0000 CAPITAL|OPENING BALANCE|CAPITAL|||0.00|0.00|0.00|
L 01/01/2016 1050/0000 RETAINED EARNING|OPENING BALANCE|RETAINED EARNING|||0.00|0.00|0.00|
L 01/01/2016 1111/1111 Input Tax Adjustment (AP)|OPENING BALANCE|Input Tax Adjustment (AP)|||0.00|0.00|0.00|
L 01/01/2016 2000/0000 FIXED ASSETS|OPENING BALANCE|FIXED ASSETS|||0.00|0.00|0.00|
L 01/01/2016 2000/1000 MOTOR VEHICLE JCC 369|OPENING BALANCE|MOTOR VEHICLE JCC 369|||0.00|0.00|0.00|
L 01/01/2016 2000/2000 ACCUM. DEPRN. - MOTOR VEHICLE JCC 369|OPENING BALANCE|ACCUM. DEPRN. - MOTOR VEHICLE (JCC 369)|||0.00|0.00|0.00|
L 01/01/2016 2000/2000 FURNITURE & FITTING|OPENING BALANCE|FURNITURE & FITTING|||0.00|0.00|0.00|
L 01/01/2016 2000/2050 ACCUM. DEPRN. - FURNITURE & FITTINGS|OPENING BALANCE|ACCUM. DEPRN. - FURNITURE & FITTINGS|||0.00|0.00|0.00|
L 01/01/2016 2000/3000 OFFICE EQUIPMENT|OPENING BALANCE|OFFICE EQUIPMENT|||0.00|0.00|0.00|
L 01/01/2016 2000/3050 ACCUM. DEPRN. - OFFICE EQUIPMENT|OPENING BALANCE|ACCUM. DEPRN. - OFFICE EQUIPMENT|||0.00|0.00|0.00|
L 01/01/2016 2010/0000 GOODWILL|OPENING BALANCE|GOODWILL|||0.00|0.00|0.00|
L 01/01/2016 2222/2222 GST Claimable (AP)|OPENING BALANCE|GST Claimable (AP)|||0.00|0.00|0.00|
L 01/01/2016 3000/0000 TRADE DEBTORS|OPENING BALANCE|TRADE DEBTORS|||0.00|0.00|188520.00|
L 01/01/2016 3000/1000 GST Claimable [AP]|OPENING BALANCE|GST Claimable [AP)|||0.00|0.00|0.00|
L 01/01/2016 3005/0000 OTHER DEBTORS|OPENING BALANCE|OTHER DEBTORS|||0.00|0.00|0.00|
L 01/01/2016 3010/0000 BANK 1|OPENING BALANCE|BANK 1|||0.00|0.00|0.00|
L 01/01/2016 3011/0000 BANK 2|OPENING BALANCE|BANK 2|||0.00|0.00|0.00|
L 01/01/2016 3020/0000 CASH IN HAND|OPENING BALANCE|CASH IN HAND|||0.00|0.00|0.00|
L 01/01/2016 3030/0000 STOCK|OPENING BALANCE|STOCK|||0.00|0.00|0.00|
L 01/01/2016 3040/0000 DEPOSIT & PREPAYMENT|OPENING BALANCE|DEPOSIT & PREPAYMENT|||0.00|0.00|0.00|
L 01/01/2016 3050/0000 GST Input Tax|OPENING BALANCE|GST Input Tax|||0.00|0.00|0.00|
L 01/01/2016 3050/0000 GST Input Tax|Purchase/supp A - supplier A|supplier A|0000000001|001|Purchase Invoice|600.00|0.00|600.00|
```

CAPITAL GOODS ADJUSTMENT (CGA)

Definition of Capital Goods under GST context:

- Capitalized under accepted accounting principles
- Used in the course of furtherance of a business
- Not for the purposes of re-selling
- Each unit valued at RM100,000 or more and exclusive of GST



CAPITAL GOODS ADJUSTMENT (CGA)

Guide

Accounting

- 6. Periodic
- 9. Capital Goods
- 1. Maintain
Capital Goods
- Click Add button

Capital Goods

Capital Goods

Capital Goods: PC0002 Active

Description: Dell Server

Purchase Price (MYR): 150000.00

GST (MYR): 9000.00

Date of Purchase: 01/08/2016

Date of Disposal: / /

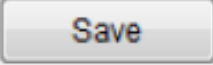
Equipment, Machinery, Vehicles etc. (5 Interval)
 Land & Building (10 intervals)

Generate Intervals

Interval	Residual	Input Tax Recovery Rate (%)	Adjustment (%)	Computation	CG Adjustment
1(2016)		77.51	0.00	ITC = 9000.00 x 77.51 %	0.00
2(2017)					
3(2018)					
4(2019)					
5(2020)					

Save Exit

CAPITAL GOODS ADJUSTMENT (CGA)

Field Name	Description and Input Requirement
Capital Goods	A 10-characters text field for the capital goods code
Description	A 40-characters text field for the capital goods description
Purchase Price [MYR]	Enter the purchase price of the capital goods – exclusive of GST
GST [MYR]	Enter the GST value of the capital goods
Purchase Date	Enter the date of the purchase
Disposal Date	Leave this field empty until a disposal is intended
Type	Two types available: <input type="radio"/> Equipment, Machinery, Vehicles [5 intervals] <input type="radio"/> Land, Building [10 intervals]
Interval [grid section]	When the transaction is saved, the intervals will be populated according on the type selected, starting from the year of purchase: <input type="radio"/> Equipment, Machinery, Vehicles – 5 lines of record for 5 intervals/years of apportionment/adjustment <input type="radio"/> Land, Building – 10 lines of records for 10 intervals/years of apportionment / adjustment
	Click [Save] icon to save the record

How to claim Residual Input Tax

Value of supplies	Amount
Total value of taxable supplies	RM30,000.00
Total value of exempt supplies	RM50,000.00
Residual input tax incurred	RM 4,000.00

Residual Input Tax Recoverable

Input Tax X	<u>Total value of taxable supplies</u>	
	Total value of taxable and exempt supplies	

$$=RM4000.00 \times (RM30,000.00/RM80,000.00)$$

$$=RM1500.00$$

Partial Exemption Appointment Adjustment

Guide - Accounting

» 6. Periodic » 8. Partial Exemption Appointment Partial Exemption Apportionment Adjustment

Partial Exemption Apportionment & Adjustment

Tax Year: 2016

Taxable Period	Value of Taxable Supplies (T)	Value of Exempt Supplies	Value of all supplies (Taxable + Exempt)	% of Exempt Supplies	Check De Minimis Limit	GST	Residual Input Tax Recovery Rate (%)	Residual Input Tax Recovered	Exempt Input Tax									
January	274,500.00	74,500.00	349,000.00	21.35	Above	780.00	78.65	613.50	228.00									
February	200,500.00	76,500.00	339,000.00	23.10	Above	660.00	76.84	507.10	348.00									
March	286,500.00	76,500.00	363,000.00	21.07	Above	720.00	78.93	568.30	288.00									
April	238,900.00	70,500.00	310,400.00	22.71	Above	1,020.00	77.29	788.40	468.00									
May	321,500.00	86,500.00	408,000.00	21.20	Above	420.00	78.80	331.00	210.00									
June	301,043.40	90,500.00	391,543.40	23.11	Above	1,020.00	76.89	784.30	648.00									
July	316,899.81	2,900.00	319,499.81	0.81	Below	1,740.00	180.00	1,740.00	1,188.00									
August	532,386.79	154,500.00	686,886.79	22.49	Above	14,580.00	77.51	11,301.00	1,428.00									
September	318,250.00	84,800.00	402,250.00	20.88	Above	960.00	79.12	759.60	528.00									
October	212,500.00	57,500.00	270,000.00	21.30	Above	1,320.00	78.70	1,030.00	1,128.00									
November	295,400.00	78,700.00	374,100.00	21.04	Above	816.00	78.96	644.30	288.00									
December	285,500.00	65,500.00	341,000.00	16.28	Above	1,980.00	83.72	1,858.00	1,488.00									
<table border="0"> <tr> <td>3,844,850.00</td> <td>909,800.00</td> <td>4,554,650.00</td> <td>19.97</td> <td>Above</td> <td>26,016.00</td> <td>80.02</td> <td>20,734.50</td> <td>8,238.00</td> </tr> </table>										3,844,850.00	909,800.00	4,554,650.00	19.97	Above	26,016.00	80.02	20,734.50	8,238.00
3,844,850.00	909,800.00	4,554,650.00	19.97	Above	26,016.00	80.02	20,734.50	8,238.00										

For Annual Adjustment used only

Provisionally claimed of residual input tax & exempt input tax: 20,734.50

Allowable input tax (all residual input tax & exempt input tax): 20,819.25

Adjustment in GST return (Payable / Claimable): -84.75

Buttons: Update monthly adjustment, Create annual adjustment, Close

The partial exemption apportionment adjustment screen is used for both monthly and annual adjustments.

Values from the posted transactions are extracted and displayed here for review and execution:

- Click on Update Monthly Adjustment on the grid line to generate the monthly adjustment
- Click on Create Annual Adjustment on the header to generate the yearly adjustment
- A general journal will be created when either the monthly or annual adjustment is executed:

Partial Exemption Appointment Adjustment

Guide

Accounting

- 4. Transaction
- 1. Transaction File Maintenance

Transactions File Maintenance

Batch Title: **JOURNAL - JAN'2016** 02/02/2017

Batch No. 5 1
Voucher Seq. 1
Period 1

January 2016 **GST EXPENSE**

Date	A/C No.	Ref. No.	Desc.	Debit	Credit
31/01/2016	7000/010	GJ 00001	PE Adjustment - Jan 2016	166.53	0.00

GST Classification: TX-N43

Date	A/C No.	Ref. No.	A/C Description	Debit	Credit
31/01/2016	7000/010	GJ 00001	GST EXPENSE	166.53	0.00
31/01/2016	4900/020	GJ 00001	GST INPUT TAX	0.00	166.53

V.Edit 166.53 166.53

Navigation: [Back] [Previous] [Next] [Forward] [Search] [Quick] [Add] [Edit] [Print] [Save] [Cancel] [Exit]

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THANK YOU!