

## **Accounting and Stock Control with GST**

### Part A: Basic Accounting and Stock Control

- (1) Set up Company Profile
- (2) Generate Chart of Account from Sample
- (3) Generate Batch
- (5) Debtor and Creditor Maintenance
- (6) Product Maintenance
- (7) Generate Purchase Invoice from Purchase Order
- (8) Generate Sales from Sales Order
- (9) Generate DO from Sales Order
- (10) Generate Invoice from DO
- (11) Receive Payment / Pay Bill
- (12) Cash Book Entry

### Part B: Basic Transaction with GST

- (1) Set up GST code
  - GST Setup
  - Generate GST Tax Group
  - Generate GST Tax Code
  - Pre-set GST in GL Account
  - Pre-set GST in Debtor / Creditor Maintenance
  - Pre-set GST in Stock Maintenance
- (2) Simple Transaction with GST
  - Sales Invoice
  - Purchase Invoice
  - Credit Note
  - Cash Book Receipt / Payment
  - View GST reports
  - GST Form 03 Submission
  - View Stock Report

### Part C: Complex Transaction with GST

- GST Payment to Government
- GST Gift Rule
- Deposit with GST (using Sales Invoice) for Mixed Supply
- Imported Goods with GST
- Imported Services with GST
- Generate GAF File

### Part D: Debtor Bad Debts Adjustment

- Claiming in bad debts relief
- Receive payment after bad debts relief
- Recovery of bad debts relief

## ASSIGNMENT 7 – Part A

### 1. Company Profile

(System → General Setup → Company)

<b>Company Name</b>	Excellent Sdn Bhd
<b>Business Reg No.</b>	234567-H
<b>Address</b>	12 Jalan Permas Jaya 2/10, Taman Permas Jaya, 81100 Johor Bahru
<b>Accounting Year</b>	01/01/2015 – 31/12/2015
<b>Actual Starting Date</b>	01/01/2015

### 2. Create a Sample Chart Of Account

(General → GL Accounts → Sample → @ Trading Account → Generate → enter 'admin' user name & password → Login → Yes → OK)

### 3. Add following GL Accounts

(General → GL Accounts → Add)

A/C No.	Description	A/C Group	Group To A/C
3060/0000	GST Payable	Current Assets	-
9040/0006	Gift	Expenditure	9040/0000
9040/0007	Custom Duty	Expenditure	9040/0000

### 4. Generate a set of Batch

(General → Batch → Add → Sample → Yes → OK)

(Select → From Month = **January 2015** to **December 2016** → Generate → Yes)

### 5. Maintain Debtors Accounts

(Debtors → Debtor Maintenance → Add)

Debtor A/C	Name
3000/A001	Apple Trading Sdn Bhd

### 6. Creditors Accounts

(Creditors → Creditor Maintenance → Add)

Creditor A/C	Name	Currency
4000/C001	Lee C.S. Sdn Bhd	MYR
4000/B001	Best Trading	SGD

### 7. Add Stock Item (select Item type as Stock Item) and Service Item (select Item type as Service Item):

(Stock → Stock Maintenance → Add)

Product Code	Description	UOM	Unit Cost	Selling Prc	Second UOM	Cost Prc	Selling Prc
P001	Product A	KG	9.00	10.00	1 Bag 10 KG	90.00	100.00
P002	Product B	TIN	15.00	20.00	1 PACK 6 TIN	90.00	110.00
P003	Product C	UNIT	6.00	10.00	-	-	-
S001	Service	TIME	-	-	-	-	-

8. Enter Opening Stock

(Stock → Opening Stock → Select Product Code → Edit → Add New Record → Enter Quantity)

Product Code	Quantity In Stock
P001	97
P002	200
P003	20

9. Enter following Purchase Order

(Purchase → Purchase Order → Add)

Supplier	Doc No.	Date	Product Code	Qty	Price	Amount
4000/C001	PO 000001	01/02/2015	Product B	2 PACK	90.00	180.00
			Product C	10 UNIT	6.00	60.00

10. Generate Purchase Invoice PI000001 for 4000/C001 from PO 000001 on 02/02/2015

(Purchase → Purchase Invoice → Add → Generate → Purchase Order)

11. Enter a Sales Quotation

(Sales → Quotation → Add)

Debtor	Ref No.	Date	Product Code	Qty	Price	Amount
3000/A001	SQ 000001	05/02/2015	Product A	8KG	10.00	80.00

12. Generate a Sales Order SO000001 from Sales Quotation SQ000001 on 06/02/2015

(Sales → Sales Order → Add → Generate → Quotation → Select Record → Save)

13. Generate Deliver Orders DO000001 from Sales Order SO000001 on 08/02/2015

(Sales → Delivery Order → Add → Generate → Sales Order → Select Record → Save)

14. Generate a Sales Invoice INV000001 from Delivery Order DO000001 on 08/02/2015

(Sales → Invoice → Add → Generate → Delivery Order → Select Record → Save)

15. Enter the following transaction of Receive Payment

(Debtors → Receive Payment → Add → Batch Group (Bank))

Date	Description	Ref No.	Cheque No.	Amount
10/02/2015	Apple Trading (Pay For: INV000001)	OR0001	PBB155661	80.00

16. Enter the following payment to credit supplies

(Creditor → Pay Bills → Add → Batch Group (Bank))

Date	Supplier	Ref No.	Cheque No.	Amount
15/02/2015	Lee C. S. S/B (Pay For: PI000001)	AP00001	RH100010	240.00

## 17. Enter the following Petty Cash Transactions:

*(General → Cash Book → Payment → Add → Batch Group (Cash))*

Date	Ref No.	Details	Amount (RM)
18/02/2015	PCV 100	Office Refreshment- Coffee & Sugar	45.00

## View Reports:

- i) Profit & Loss (*General → Profit & Loss Account, Date As At: 28/02/2015*)
- ii) Balance Sheet (*General → Balance Sheet, Date As At: 28/02/2015*)
- iii) Trial Balance (*General → Trial Balance, Date As At: 28/02/2015*)
- iv) Debtor Statement (*Debtor → More Reports → Debtor Statement, From Date: 01/01/2015 To Date: 31/03/2015*)
- v) Debtor Aging (*Debtor → More Reports → Debtor Aging, From Date: 01/01/2015 To Date: 31/03/2015*)

## Part B

### 1. GST Set-up

(System → General Setup → Company)

<b>GST Reg. No.</b>	1000002015
<b>GST Format</b>	Malaysia
<b>GST Starting Date</b>	01/04/2015
<b>Taxable Period</b>	3 month(s)

### 2. Generate GST Tax Group

(GST Malaysia → Tax Group → Generate Sample → Generate → Yes)

Note: only required if has not select GST Malaysia Format when creating company database

### 3. Generate GST Tax Code

(GST Malaysia → Tax Code → Generate Sample → Generate → Yes)

### 4. Preset Tax Code for GL Accounts

(General → GL Accounts → Select account → Edit)

A/C No.	Description	Tax Code
9020/0003	Printing & Stationary	TX

### 5. Preset Tax Code in Debtor Maintenance

(Debtor → Debtor Maintenance → Edit)

Debtor A/C	Name	Tax Code
3000/A001	Apple Trading Sdn Bhd	SR

### 6. Preset Tax Code in Creditor Maintenance

(Creditor → Creditor Maintenance → Edit)

Creditor A/C	Name	Currency	Tax Code	
4000/B001	Best Trading	SGD	OP	✓ Oversea Supplier
4000/C001	Lee C.S. Sdn Bhd	MYR	TXI	

### 7. Preset Tax Code in Product Maintenance

(Stock → Product → Quick Update → ✓ Update Tax Code)

When Bought	When Sold	Product Code
ZP	ZRL	Product A
TX	SR	Product B
TX	SR	Product C

### 8. Enter Purchase Invoice

(Purchase → Purchase Invoice → Add)

On 01/04/2015 received a Tax Invoice 2122 (enter in second Ref. No.) from Lee C. S Sdn Bhd

Product Code	Quantity	Cost Price	Tax Code	Amount (RM)
P001	5 Bag	90.00	ZP	450.00
P002	5 PACK	90.00	TX	450.00

9. Enter Account Number for Discount Allowed

(System → Administrative Tools → Default Account → Sales Discount/ Discount Allowed → Edit → 5030/0000)

10. Enter Sales Invoice

(Sales → Invoice → Add)

Note: Tax Code is base on GST Start Date and automatically displayed as being preset in Product Maintenance.

On 01/04/2015 issue a Tax Invoice No.INV000002 to Apple Trading

Product Code	Quantity	Selling Price	Discount	Tax Code	Amount (RM)
P001	2 GUNI	100.00	-	ZRL	200.00
P002	10 PACK	110.00	5%	SR	1045.00
P003	10 UNIT	10.00	-	SR	100.00

11. Enter Sales Invoice on 04/04/2015 issue a Tax Invoice No.INV000003 to Apple Trading

(Sales → Invoice → Add)

Product Code	Quantity	Selling Price	Discount	Tax Code	Amount (RM)
P003	20 UNIT	10.00	-	SR	200.00

12. Enter Credit Note for damage item

(Sales → Credit Note → Add)

On 10/04/2015, issue a Credit Note CN000001 to Apple Trading for damage item.

Select Reason – Goods Damage and select Batch Journal. Knock off INV000003 after Save .

Product Code	Quantity	Selling Price	Tax Code	Amount (RM)
P003	2 UNIT	10.00	SR	20.00

13. Enter the Petty Cash Transaction

(General → Cash Book → Payment → Add → Batch Group (Cash))

Note: Tax Code is base on GST Start Date and will automatically displayed as being preset in GL Accounts.

Ref No.	Date	Details	Amount(RM)
PCV 101	30/04/2015	Printing and Stationary	100.00

Taxable is RM100.00, Tax is RM6.00, Amount after Tax is RM106.00

14. Activate Outstanding D/O Notification

(System → Administrative Tools → User Account → Login → Select admin → Access Rights → Function Tab →  
√ Outstanding D/O Notification)

15. Enter a Delivery Order

(Sales → Delivery Order → Add)

Date	Debtor	Ref No.	Product Code	Quantity
01/04/2015	Apple Trading	DO 000002	P003	4 UNIT

Note: outstanding D/O notification will only displayed on screen after 01/04/2015 (computer date). Logout and then login into system again using admin status, outstanding D/O notification shall be displayed on login screen.

Print Tax Invoice

- (i) Print and Preview Purchase Tax Invoice  
(Purchase → Purchase Invoice → Select PI000002 → Print → Tax Invoice → Preview)
- (ii) Print and Preview Sales Tax Invoice  
(Sales → Sales Invoice → Select INV000002 → Print → Tax Invoice → Preview)

View GST Report:

- (i) GST Transaction Listing  
(GST Malaysia → GST Transaction Listing, From Date 01/04/2015 To Date 30/06/2015 View Option: Detail)
- (ii) C/N and D/N Listing  
(GST Malaysia → C/N and D/N Listing, From Date 01/04/2015 To Date 30/06/2015)
- (iii) GST Accrual Report  
(GST Malaysia → GST Accrual Report, Date As At: 30/06/2015, View Option: Customer Activity Detail)
- (iv) GST Accrual Report A/P  
(GST Malaysia → GST Accrual Report A/P, Date As At: 30/06/2015, View Option: Supplier Activity Detail)
- (v) GST Summary Sheet  
(GST Malaysia → GST Summary Sheet, From Date: 01/04/2015 To Date: 30/06/2015)

Generate GST Form 3

- (i) Generate GST Form 3  
(GST Malaysia → GST Form 3 → Add → Save)  
Note: Tax Period, Date Start and Date End are generated from System → General Setup
- (ii) Preview GST Form 3  
(GST Malaysia → GST Form 3 → Edit → Preview)
- (iii) GST Form 03 Submission  
(GST Malaysia → GST Form 3 → Edit → Submit)  
Enter Name, IC. No, and Date (Date must not be later then the Due Date shown in Part B (4) Return and Payment Due Date → Submit )

View Stock Report:

- (i) Stock Balance  
(Stock → More Reports → Stock Balance → Select P001 and Enter Convert to UOM: BAG )
- (ii) Stock Card  
(Stock → More Reports → Stock Card)

## Part C

1. Make GST Payment to Government (April 2015 to Jun 2015)

(General → Cash Book → Payment → Add → Batch Group (Bank))

Date	Ref No.	A/C No.	Details	Amount(RM)
10/07/2015	PCV 102	3060/0000	GST Payment for April 2015 to Jun 2015	45.30

2. Purchase a gift to Employee A which value is more than RM500:

Step 1: Purchase a gift

(General → Cash Book → Payment → Add → Batch Group (Cash))

Date	Ref No.	A/C No.	Details	Amount(RM)	Tax Code
20/07/2015	PCV 103	9040/0006	Gift to Employee A	800.00	TX

Note: click on View Ledger to view accounting entry

Step 2: Adjust tax amount into GST Expenses Account

(General → GL Transaction → Add → Select Single Entry → Batch Group (Journal))

Date	Ref No.	A/C No.	Details	Amount(RM)	Tax Code	Taxable
20/07/2015	JV0001	4050/0001	Gift to Employee A	(CR) 48.00	DS	800.00
20/07/2015	JV0001	9030/0005	Gift to Employee A	(DR) 48.00	-	-

3. Entry when receive deposit RM1000 from Apple Trading

Step 1: Create a Sales Invoice

(Sales → Invoice → Add)

Date	Description	Doc No.	Amount(RM)	Tax Code
25/07/2015	Deposit from Apple Trading	INV000004	1,000.00	SRI

Step 2: Receive Deposit by Bank and knock off INV000003

(Debtor → Receive Payment → Add)

Date	Description	Ref No.	Amount(RM)
25/07/2015	Deposit from Apple Trading (Pay For INV000004)	OR0002	1,000.00

4. Issue Sales Invoice for Mixed Supply to Apple Trading with Deposit deduction

(Sales → Invoice → Add)

Date	Doc No.	Description	Qty	Amount(RM)	Tax Code
28/07/2015	INV000005	Product A	10 BAG	1,000.00	ZRL
-	-	Product B	100 TIN	2,000.00	SR
-	-	Deposit (refer to OR0004)	1	-1000.00	SRI



5. Issue Purchase Invoice Doc No. PI000003 for Imported Goods from 4000/B001 with Exchange Rate: 2.30

Step 1: (Purchase → Purchase Invoice → Add)

Date	Ref No.	Description	Qty	Amount(SGD)	Tax Code
20/08/2015	3144	Product C	300 UNIT	783.00	OP

Step 2: Payment for Duty Fee (assume is 10% of goods value)

(General → Cash Book → Payment → Add → Batch Group (Cash))

Date	Ref No.	Description	Amount(RM)	Tax Code
25/08/2015	PCV 100	9040/0007- Payment for Declare PI000003 (SGD783.00X2.30X10%)	180.09	-

Step 3: GST Charges on import goods

(General → Cash Book → Payment → Add → Batch Group (Cash))

Date	Ref No.	Description	Amount(RM)	Tax Code	Taxable
25/08/2015	PCV 101	3050/0001 - GST Charges PI000003 (RM1800.90+108.05)x6%	114.54	IM	1908.95

6. Issue Purchase Invoice Doc No. PI000004 for imported Services from Best Trading with Exchange Rate: 2.30

Step 1: (Purchase → Purchase Invoice → Add)

Date	Ref No.	Description	Qty	Price(SGD)	Tax Code
26/08/2015	4111	S001 - Service	1 TIME	2,000.00	OP

Step 2: Payment for imported services from Best Trading with Exchange Rate: 2.30

(Creditor → Pay Bill → Add)

Date	Ref No.	Description	Amount(SGD)
29/08/2015	AP0002	Services (Pay for PI000004)	2,000.00

Step 3: Journal passing for imported services - non-taxable supply

(General → GL Transaction → Add → Single Entry → Batch Group (Journal))

Date	Ref No.	Description	Amount(RM)	Tax Code	Taxable
29/08/2015	JV 0002	3050/0001 - Professional Services (SGD2000X2.30 x 6%)	(DR)276.00	TX-IMS	4,600.00
29/08/2015	JV 0002	4050/0001 - Professional Services (SGD2000X2.30 x 6%)	(CR)276.00	SR	4,600.00

7. Print and Preview Sales Invoice INV000005 and Purchase Invoice PI000003
8. Generate GAF File for Taxable Period April 2015 to Jun 2015  
Note: GAF File only available after Form 03 Submission  
(GST Malaysia → GST Form 3 → Select record from April to Jun 2015 → Generate GAF File)
9. Generate GST Return Form and perform Submission for taxable period Jul 2015 to Sept 2015  
(GST Malaysia → GST Form 3 → Add → Save → Edit → Submit)

## Part D

### 1. Claiming in Bad Debts Relief

Step 1: Manage Debtor bad debts

Note: system automatically display debtors which have not made payment for more than 6 months according to system date. To display the debtor listing, click filter button.

(GST Malaysia → Manage Debtor Bad Debt → Filter)

Date as at	01/10/2015
------------	------------

System displayed Apple Trading, select record then click on Relief

(Select record → Relief → Tick on 2 records INV000002 & INV000003 → Save → Enter Ref No. JV0003 → OK)

After Relief, system updates the amount under Relief column

Step 2:

Generate GST Form 3 and perform Submission for taxable period Oct 2015 to Dec 2015

(GST Malaysia → GST Form 3 → Add → Save → Edit → Submit)

Note: Relief amount will display in Form 03 (17)

### 2 Recover from Debtor Bad Debt Relief

Note: Must perform GST Form 3 Submission for tax period Oct 2015 to Dec 2015 in order to recover bad debts

Step 1: Receive Payment after debtor bad debt relief

Enter the following transaction of Receive Partial Payment

(Debtors → Receive Payment → Add)

Date	Description	Ref No.	Amount (RM)
01/01/2016	Apple Trading (Pay For: INV000002- Full Payment, INV000003 – Partial Payment RM107.50 with Outstanding RM83.30)	OR0003	1,500.00

Step 2: Recover from Debtor Bad Debt

(GST Malaysia → Manage Debtor Bad Debt → Filter)

Date as at	01/01/2016
------------	------------

System displayed Apple Trading, select record then click on Recover

(Select record → Recover → Tick on 2 records INV000002 & INV000003 → Save → Enter Ref No. JV0004 → OK)

After Recover, system updates the amount under Recover column

Step3:

Generate GST Form 3 and perform Submission for taxable period Jan 2016 to Mar 2016

(GST Malaysia → GST Form 3 → Add → Save → Edit → Submit)

Note: Recover amount will display in Form 03 (18)

## ANSWERS FOR LESSON

\* All the provided answers are for reports printed after the experiments / adjustments.

### LESSON 7 PART A

#### PROFIT & LOSS ACCOUNT

FOR THE FINANCIAL YEAR OF 2015

Excellent sdn bhd

Page 1

	Current Month 28 February 2015		Previous Month 31 January 2015	
	MYR	%	MYR	%
<b>REVENUE</b>				
Sales	80.00	100.00%	0.00	0.00%
	<u>80.00</u>	100.00%	<u>0.00</u>	0.00%
		100.00%		0.00%
<b>LESS : COST OF GOODS SOLD</b>				
Purchases	240.00	300.00%	0.00	0.00%
	<u>240.00</u>	300.00%	<u>0.00</u>	0.00%
<b>GROSS PROFIT/(LOSS)</b>	( 160.00)	-200.00%	0.00	0.00%
<b>LESS : EXPENDITURE</b>				
<u>Administrative Expenses</u>				
Office Refreshment	45.00	56.25%	0.00	0.00%
	<u>45.00</u>	56.25%	<u>0.00</u>	0.00%
	<u>45.00</u>	56.25%	<u>0.00</u>	0.00%
<b>PROFIT BEFORE TAX</b>	( 205.00)	-256.25%	0.00	0.00%
<b>NET PROFIT/(LOSS)</b>	<u>( 205.00)</u>	-256.25%	<u>0.00</u>	0.00%
<b>RETAINED PROFIT/(LOSS) B/F</b>	0.00		0.00	
<b>RETAINED PROFIT/(LOSS) C/F</b>	( 205.00)		0.00	

**BALANCE SHEET**

AS AT 28 FEBRUARY 2015

Excellent sdn bhd

Page 1

	Current Month 28 February 2015	Previous Month 31 January 2015
	MYR	MYR
<b>CURRENT ASSETS</b>		
Bank - PBB A/C	( 160.00)	0.00
Cash	( 45.00)	0.00
	<u>( 205.00)</u>	<u>0.00</u>
<b>TOTAL ASSETS</b>	<u>( 205.00)</u>	<u>0.00</u>
<b>CAPITAL &amp; RESERVES</b>		
Retained Profit/(Loss)	( 205.00)	0.00
	<u>( 205.00)</u>	<u>0.00</u>
<b>TOTAL NET WORTH</b>	<u>( 205.00)</u>	<u>0.00</u>

I/WE HEREBY CERTIFY THAT THE STATEMENT GIVEN ABOVE IS TRUE  
AND CORRECT TO THE BEST OF MY/OUR KNOWLEDGE AND BELIEF.

**TRIAL BALANCE**

AS AT 28 FEBRUARY 2015

Excellent sdn bhd

Page 1

A/C No.	Description	Current Month 28 February 2015		Year-To-Date 28 February 2015	
		Debit	Credit	Debit	Credit
		MYR	MYR	MYR	MYR
3010/0001	Bank - PBB A/C		160.00		160.00
3020/0001	Cash		45.00		45.00
5000/0000	Sales		80.00		80.00
6010/0000	Purchases	240.00		240.00	
9020/0011	Office Refreshment	45.00		45.00	
		<u>285.00</u>	<u>285.00</u>	<u>285.00</u>	<u>285.00</u>

**Excellent Sdn Bhd**

234567-H

12, Jalan Permas Jaya 2/10,

Taman Permas Jaya,

81100

Johor Bahru

Tel No. : 604-6561234 Fax No. : 604-6571234

Apple Trading

**STATEMENT OF ACCOUNT**

			TERM	MONTH	PAGE	DATE
3000/A001				February 2015	1	28/02/2015
DATE	REF NO.	DESCRIPTION	DEBIT	CREDIT	BALANCE	
			MYR	MYR	MYR	
08/02/2015	INV000001	Sales	80.00		80.00	
10/02/2015	OR 0001	Bank - PBB A/C PBB155661		80.00	0.00	

**RINGGIT M'SIA :**

						0.00
> 150 DAYS	121 - 150 DAYS	91 - 120 DAYS	61 - 90 DAYS	31 - 60 DAYS	CURRENT	
0.00	0.00	0.00	0.00	0.00	0.00	

We shall be grateful if you will let us have payment as soon as possible.  
Any discrepancy in this statement please inform us in writing within 10 days.

**Debtors Aging**[View Detail](#)

Page 1

Excellent sdn bhd

Date : 31/03/2015

3000/A001	Apple Trading	PHONE #1 :		AGENT :		MYR				
DATE	REFERENCE NO.	DUE DATE	BALANCE	March 2015	February 2015	January 2015	December 2014	November 2014	> October 2014	
08/02/2015	I INV000001	08/02/2015	80.00	-	-	-	-	-	-	
10/02/2015	P OR 0001		-80.00	-	-	-	-	-	-	
P.D.C. :	0.00	TOTAL :	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	

**PART B**

Print Tax Invoice**Excellent Sdn Bhd**

234567-H

12, Jalan Permas Jaya 2/10,

Taman Permas Jaya,

81100

Johor Bahru

Tel No. : 604-6561234 Fax No. : 604-6571234

(GST Reg No. : 1000002015)

Address #

Lee.C.S Sdn Bhd

**PURCHASE INVOICE**

No. : PI000002

Date : 01/04/2015

Ref. No. : 2122

Terms : C.O.D.

Page : 1

No.	Code	Description	Quantity	Price	Discount	Amount
1	P001	Product A	5 BAG	90.00		450.00
2	P002	Product B	5 PACK	90.00		477.00

RINGGIT M'SIA      NINE HUNDRED TWENTY SEVEN ONLY

<u>GST summary</u>	<u>Amount (RM)</u>	<u>GST (RM)</u>
TX @ 6%	450.00	27.00
ZP @ 0%	450.00	0.00

<b>Subtotal</b>	900.00
<b>Discount</b>	0.00
<b>Total (excluding GST)</b>	900.00
<b>GST payable @ 6%</b>	27.00
<b>Total (Inclusive GST)</b>	RM 927.00

FOR EXCELLENT SDN BHD

**Excellent Sdn Bhd**

234567-H

12, Jalan Permas Jaya 2/10,

Taman Permas Jaya,

81100

Johor Bahru

Tel No. : 604-6561234 Fax No. : 604-6571234

(GST Reg No. : 1000002015)

Bill To #

Apple Trading

**TAX INVOICE**

No. : INV000002

Date : 01/04/2015

P/O Ref. :

Terms : C.O.D.

Page : 1

No.	Code	Description	Qty	Price	Discount	Tax	Amount
1	P001	Product A	2 BAG	100.00			200.00
2	P002	Product B	10 PACK	110.00	55.00	62.70	1,107.70
3	P003	Product C	8 unit	10.00		4.80	84.80

RINGGIT M'SIA ONE THOUSAND THREE HUNDRED NINETY  
TWO AND CENTS FIFTY ONLY

Subtotal	1,325.00
Discount	0.00
Total (excluding GST)	1,325.00
GST payable @ 6%	67.50
Total (Inclusive GST)	RM 1,392.50

<u>GST summary</u>	<u>Amount (RM)</u>	<u>GST (RM)</u>
SR @ 6%	1,125.00	67.50
ZRL @ 0%	200.00	0.00

FOR EXCELLENT SDN BHD

CUSTOMER SIGNATURE &amp; STAMP

## View GST Report

### GST Transaction Listing

Excellent Sdn Bhd

Page 1

From Date [01/04/2015] To [30/06/2015]

**SR      Standard-rated supplies with GST charged**

Date	Batch	A/C No.	Ref. No.	Description	Taxable	Tax Amount
01/04/2015	150410	4050/0001	INV000002	Apple Trading	-1,125.00	-67.50
04/04/2015	150410	4050/0001	INV000003	Apple Trading	-200.00	-12.00
10/04/2015	150450	4050/0001	CN000001	Apple Trading	20.00	1.20
					-1,305.00	-78.30

**ZRL      Zero rated supplies (Local supply)**

Date	Batch	A/C No.	Ref. No.	Description	Taxable	Tax Amount
01/04/2015	150410	5000/0000	INV000002	Apple Trading	-200.00	0.00
					-200.00	0.00

**TX      Purchases GST at 6%**

Date	Batch	A/C No.	Ref. No.	Description	Taxable	Tax Amount
01/04/2015	150420	3050/0001	PI000002	Lee.C.S Sdn Bhd	450.00	27.00
30/04/2015	150440	3050/0001	PCV 101	Cash	100.00	6.00
					550.00	33.00

**ZP      Purchase from GST-registered supplier**

Date	Batch	A/C No.	Ref. No.	Description	Taxable	Tax Amount
01/04/2015	150420	6010/0000	PI000002	Lee.C.S Sdn Bhd	450.00	0.00
					450.00	0.00
					-505.00	-45.30

### C/N & D/N LISTING

Excellent Sdn Bhd

Page 1

C/N No.	Date	C/N Amount		Invoice Amount		GST Paid	Tax Declared	GST Adjustment To Output Tax
		Inclusive of GST	Invoice No.	Inclusive of GST				
CN000001	10/04/2015	21.20	INV000003	212.00	12.00			1.20
		21.20		212.00	12.00			1.20



## Customer Activity Detail

Excellent Sdn Bhd

A/C No. From [ ] To [zzzzzzzzzz]

Page 1

Date : 30/06/2015

Date	Reference No.	Description	Debit	Credit	Balance	GST Collected	GST Accrued	Total GST
<b>3000/A001</b>		<b>Apple Trading</b>						
01/04/2015	I INV000002	Sales	1,392.50		1,392.50	0.00	67.50	67.50
<b>Total</b>			1,392.50	0.00	1,392.50	0.00	67.50	67.50
04/04/2015	I INV000003	Sales	212.00		190.80	1.20	10.80	12.00
10/04/2015	C CN000001	Credit Note		21.20	0.00	-1.20	0.00	-1.20
<b>Total</b>			212.00	21.20	190.80	0.00	10.80	10.80
<b>Grand Total</b>					1,583.30	0.00	78.30	78.30

## Supplier Activity Detail

Excellent Sdn Bhd

A/C No. From [ ] To [zzzzzzzzzz]

Page 1

Date : 30/06/2015

Date	Reference No.	Description	Debit	Credit	Balance	GST Collected	GST Accrued	Total GST
<b>4000/C001</b>		<b>Lee.C.S Sdn Bhd</b>						
01/04/2015	I PI000002	Purchase		927.00	-927.00	0.00	-27.00	-27.00
<b>Total</b>			0.00	927.00	-927.00	0.00	-27.00	-27.00
<b>Grand Total</b>					-927.00	0.00	-27.00	-27.00

**GST Summary Sheet of Total Supply and Output Tax for  
Taxable Period  
01 Apr 2015 - 30 Jun 2015**

Types of Supply	Value of Supply Excluding GST (RM)	Output Tax 6% (RM)
<b>STANDARD RATE</b>	<i>(5a)</i>	<i>(5b)</i>
SR - Standard-rated supplies with GST charged	1,305.00	78.30
DS - Deem supplies (e.g.: Transfer or disposal of assets)	0.00	0.00
<b>Sub Total</b>	<b>1,305.00</b>	<b>78.30</b>
<b>Adjustments:</b>		<i>(5b)</i>
AJS - Adjustment to Bad Debt Recover	0.00	0.00
AJS - Capital Goods Adjustment	0.00	0.00
AJS - Any adjustment made to Output Tax	0.00	0.00
<b>Sub Total</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>1,305.00</b>	<b>78.30</b>


**GST Summary Sheet of Total Acquisition and Input Tax for  
Taxable Period  
01 Apr 2015 - 30 Jun 2015**

Types of Acquisition	Value of Acquisition Excluding GST (RM)	Input Tax 6% (RM)	
		Claimable (6b)	Non- Claimable
<b>STANDARD RATE</b>	(6a)		
TX - Purchases GST at 6%	550.00	33.00	0.00
TX - Purchases GST at 6% for Capital Goods	0.00	0.00	0.00
IM - Import of goods	0.00	0.00	0.00
TX-E43 - GST attributable to incidental exempt supplies	0.00	0.00	0.00
TX-RE - Purchases that are attributable to the making of both taxable and...	0.00	0.00	0.00
<b>Sub Total</b>	<b>550.00</b>	<b>33.00</b>	<b>0.00</b>
<b>Non-Claimable:</b>			
BL - Purchases GST but not claimable	0.00	0.00	0.00
TX-N43 - GST attributable to non-incidental exempt supplies	0.00	0.00	0.00
<b>Sub Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Adjustments:</b>		(6b)	
AJP - Adjustment to Bad Debt Relief	0.00	0.00	0.00
AJP - Capital Goods Adjustment	0.00	0.00	0.00
AJP - Any adjustment made to Input Tax	0.00	0.00	0.00
<b>Sub Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>550.00</b>	<b>33.00</b>	<b>0.00</b>
<b>Net Tax Payable/(Claimable)</b>	[Output Tax - Input Tax] 78.30 - 33.00 = 45.30		

**GST Summary Sheet of Total Acquisition and Input Tax for  
Taxable Period  
01 Apr 2015 - 30 Jun 2015**

Types of Supply / Acquisition	Value (RM)	GST (RM)
<b>SUPPLY</b>		
ZRL - Zero rated supplies (Local supply) (10)	200.00	0.00
ZRE - Zero rated supplies (Export) (11)	0.00	0.00
ES43 - Incidental Exempt supplies (12)	0.00	0.00
ES - Exempt supplies under GST (12)	0.00	0.00
RS - Relief supply under GST (13)	0.00	0.00
OS - Out-of-scope supplies	0.00	0.00
GS - Disregarded supplies	0.00	0.00
<b>Sub Total</b>	<b>200.00</b>	<b>0.00</b>
<b>PURCHASE</b>		
IS - Imports under special scheme (e.g. : Approved Trader Scheme) (14)	0.00	0.00
TX - Purchases GST at 6% for Capital Goods Acquired (16)	0.00	0.00
AJP - Any adjustment made to Input Tax for Bad Debt Relief (17)	0.00	0.00
AJS - Any adjustment made to Output Tax for Bad Debt Recover (18)	0.00	0.00
ZP - Purchase from GST-registered supplier	450.00	0.00
EP - Purchases exempted from GST (e.g. : Residential property)	0.00	0.00
OP - Purchases with out of scope of GST legislation	0.00	0.00
GP - Purchase transactions which disregarded under GST legislation	0.00	0.00
NR - Purchase from non GST-registered supplier	0.00	0.00
<b>Sub Total</b>	<b>450.00</b>	<b>0.00</b>
<b>TOTAL</b>	<b>650.00</b>	<b>0.00</b>

## GST Return Form 03

	<b>JABATAN KASTAM DIRAJA MALAYSIA</b> <b>ROYAL MALAYSIAN CUSTOMS DEPARTMENT</b>	<b>GST - 03</b>
<b>PENYATA CUKAI BARANG DAN PERKHIDMATAN</b> <b>GOODS AND SERVICES TAX RETURN</b>		
<b>Nota Penting (Important Notes)</b>		
1) Sila isikan borang ini dengan HURUF BESAR dan menggunakan pen mata bulat berdakwat hitam. <i>Please fill in this form in BLOCK LETTERS using black ink ball-point pen.</i> 2) Sila rujuk Buku Panduan Mengisi Borang Cukai Barang dan Perkhidmatan (CBP). <i>Please refer to Goods and Services Tax (GST) Forms Guide.</i> 3) Ruangan yang bertanda (*) adalah wajib diisi. <i>Column with (*) is a mandatory field.</i> 4) Sila tandakan (X) dalam petak yang berkenaan. <i>Please tick (X) accordingly.</i> 5) Sekiranya mengikrar nilai sifar, sila isi angka "0". <i>If declaring a zero amount, please fill in "0".</i> 6) Sila hubungi Pusat Panqgilan Kastam di talian 1-300-88-8500 / 03-78067200 atau emel ccc@customs.gov.my untuk pertanyaan lanjut. <i>Please contact Customs Call Center at 1-300-88-8500 / 03-78067200 or email ccc@customs.gov.my for further enquiry.</i>		
<input type="checkbox"/> <b>Pindaan</b> <b>Amendment</b>		
<b>BAHAGIAN : BUTIRAN ORANG BERDAFTAR</b> <b>PART A : REGISTERED PERSON DETAILS</b>		
1) No. CBP * GST No. *	<input style="width: 100%;" type="text" value="1000002015"/>	
2) Nama Perniagaan * Name of Business *	<input style="width: 100%;" type="text" value="Excellent Sdn Bhd"/>	
<b>BAHAGIAN B : BUTIRAN PENYATA</b> <b>PART B : RETURN DETAILS</b>		
3) Tempoh Bercukai * Taxable Period *	Tarikh Mula Start Date	<input style="width: 100%;" type="text" value="01-04-2015"/> <small>HH (DD) - BB (MM) - TTTT (YYYY)</small>
	Tarikh Akhir End Date	<input style="width: 100%;" type="text" value="30-06-2015"/> <small>HH (DD) - BB (MM) - TTTT (YYYY)</small>
4) Tarikh Akhir Serahan Penyata dan Bayaran * Return and Payment Due Date *	<input style="width: 100%;" type="text" value="31-07-2015"/> <small>HH (DD) - BB (MM) - TTTT (YYYY)</small>	
5) Cukai Output Output Tax	<b>Amaun (Amount)</b>	
a) Jumlah Nilai Pembekalan Berkadar Standard * Total Value of Standard Rated Supply *	RM	<input style="width: 100%;" type="text" value="1305.00"/>
b) Jumlah Cukai Output (Termasuk Hutang Lapuk Dibayar Balik dan Pelarasan lain) * Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustments) *	RM	<input style="width: 100%;" type="text" value="78.30"/>

Borang ini ditetapkan di bawah Peraturan-Peraturan Cukai Barang dan Perkhidmatan 200X (This form is prescribed under Goods and Services Tax Regulations 200X)

No. CBP *		1000002015
GST No. *		
<p>6) Cukai Input / Input Tax <span style="float: right;">Amaun (Amount)</span></p> <p>a) Jumlah Nilai Perolehan Berkadar Standard * <span style="float: right;">RM</span> <span style="border: 1px solid black; padding: 2px 20px;">550.00</span>  <i>Total Value of Standard Rated Acquisition *</i></p> <p>b) Jumlah Cukai Input (Termasuk Pelepasan Hutang Lapuk dan Pelarasan lain) * <span style="float: right;">RM</span> <span style="border: 1px solid black; padding: 2px 20px;">33.00</span>  <i>Total Input Tax (Inclusive of Bad Debt Relief &amp; other Adjustments) *</i></p> <p>7) Amaun CBP Kena Dibayar (Butiran 5b - Butiran 6b) * <span style="float: right;">RM</span> <span style="border: 1px solid black; padding: 2px 20px;">45.30</span>  <i>GST Amount Payable (Item 5b - Item 6b) *</i></p> <p style="text-align: center;"><b>ATAU / OR</b></p> <p>8) Amaun CBP Boleh Dituntut (Butiran 6b - Butiran 5b) * <span style="float: right;">RM</span> <span style="border: 1px solid black; padding: 2px 20px;"></span>  <i>GST Amount Claimable (Item 6b - Item 5b) *</i></p> <p>9) Adakah anda memilih untuk membawa ke hadapan pembayaran balik CBP? <span style="float: right;"> <input type="checkbox"/> Ya  <input checked="" type="checkbox"/> Tidak             </span>  <i>Do you choose to carry forward refund for GST?</i></p>		
<b>BAHAGIAN C : MAKLUMAT TAMBAHAN</b> <b>PART C : ADDITIONAL INFORMATION</b>		
<p style="text-align: right;">Amaun (Amount)</p> <p>10) Jumlah Nilai Pembekalan Tempatan Berkadar Sifar * <span style="float: right;">RM</span> <span style="border: 1px solid black; padding: 2px 20px;">200.00</span>  <i>Total Value of Local Zero-Rated Supplies *</i></p> <p>11) Jumlah Nilai Pembekalan Eksport * <span style="float: right;">RM</span> <span style="border: 1px solid black; padding: 2px 20px;"></span>  <i>Total Value of Export Supplies *</i></p> <p>12) Jumlah Nilai Pembekalan Dikecualikan * <span style="float: right;">RM</span> <span style="border: 1px solid black; padding: 2px 20px;"></span>  <i>Total Value of Exempt Supplies *</i></p> <p>13) Jumlah Nilai Pembekalan Diberi Pelepasan CBP * <span style="float: right;">RM</span> <span style="border: 1px solid black; padding: 2px 20px;"></span>  <i>Total Value of Supplies Granted GST Relief *</i></p> <p>14) Jumlah Nilai Pengimportan Barang Dibawah Skim Pedagang Diluluskan * <span style="float: right;">RM</span> <span style="border: 1px solid black; padding: 2px 20px;"></span>  <i>Total Value of Goods Imported Under Approved Trader Scheme *</i></p> <p>15) Jumlah Nilai CBP Import Digantung dibawah butiran 14 * <span style="float: right;">RM</span> <span style="border: 1px solid black; padding: 2px 20px;"></span>  <i>Total Value of GST Suspended under item 14 *</i></p> <p>16) Jumlah Nilai Perolehan Harta Modal * <span style="float: right;">RM</span> <span style="border: 1px solid black; padding: 2px 20px;"></span>  <i>Total Value of Capital Goods Acquired *</i></p> <p>17) Pelepasan Hutang Lapuk * <span style="float: right;">RM</span> <span style="border: 1px solid black; padding: 2px 20px;"></span>  <i>Bad Debt Relief *</i></p> <p>18) Hutang Lapuk Dibayar Balik * <span style="float: right;">RM</span> <span style="border: 1px solid black; padding: 2px 20px;"></span>  <i>Bad Debt Recovered *</i></p>		

Borang ini ditetapkan di bawah Peraturan-Peraturan Cukai Barang dan Perkhidmatan 2000 (This form is prescribed under Goods and Services Tax Regulations 2000)

No. CBP * <input style="width: 150px;" type="text" value="1000002015"/>		
GST No. *		
19) Pecahan Nilai Cukai Output mengikut Kod Industri Utama <i>Breakdown Value of Output Tax in accordance with the Major Industries Code</i>		
Kod (Code)	Nilai Cukai Output (Value of Output Tax)	Peratusan (Percentage)
<input style="width: 50px;" type="text"/>	RM <input style="width: 150px;" type="text" value="78.30"/>	<input style="width: 50px;" type="text" value="100.00"/> %
<input style="width: 50px;" type="text"/>	RM <input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/> %
<input style="width: 50px;" type="text"/>	RM <input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/> %
<input style="width: 50px;" type="text"/>	RM <input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/> %
<input style="width: 50px;" type="text"/>	RM <input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/> %
Lain-lain <i>Others</i>	RM <input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/> %
JUMLAH TOTAL	RM <input style="width: 150px;" type="text" value="78.30"/>	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  Baru (New) \*  Lama (Old)  
*Identity Card No.*

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

23) Kewarganegaraan   
*Nationality*

24) Tarikh   
*Date*  
 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 200X (This form is prescribed under Goods and Services Tax Regulations 200X)

## Stock Report

### STOCK BALANCE

Excellent Sdn Bhd

From Date [01/01/2015] To [31/12/2015]

Page 1

Product Code	Description	1ST UNIT				2ND UNIT
		Qty B/F	Qty In	Qty Out	Balance	Balance
P001	Product A	97.00	50.00	28.00	119.00 KG	11.90 BAG

### STOCK CARD

Order By Product

Excellent Sdn Bhd

From Date [01/01/2015] To [31/12/2015]

Page 1

Date	No.	Description	Qty In	Qty Out	Balance
<b><u>P001</u></b> <b><u>Product A</u></b>					KG
		Balance B/F			97.00
08/02/2015	DO	DO000001 Apple Trading		8.00	89.00
08/02/2015	SI	INV000001 Apple Trading			89.00
01/04/2015	PI	PI000002 Lee.C.S Sdn Bhd	50.00		139.00
01/04/2015	SI	INV000002 Apple Trading		20.00	119.00
			50.00	28.00	119.00
<b><u>P002</u></b> <b><u>Product B</u></b>					TIN
		Balance B/F			200.00
02/02/2015	PI	PI000001 Lee.C.S Sdn Bhd	12.00		212.00
01/04/2015	PI	PI000002 Lee.C.S Sdn Bhd	30.00		242.00
01/04/2015	SI	INV000002 Apple Trading		60.00	182.00
			42.00	60.00	182.00
<b><u>P003</u></b> <b><u>Product C</u></b>					unit
		Balance B/F			20.00
02/02/2015	PI	PI000001 Lee.C.S Sdn Bhd	10.00		30.00
01/04/2015	DO	DO000002 Apple Trading		1.00	29.00
01/04/2015	SI	INV000002 Apple Trading		8.00	21.00
04/04/2015	SI	INV000003 Apple Trading		20.00	1.00
10/04/2015	CN	CN000001 Apple Trading	2.00		3.00
			12.00	29.00	3.00



# PART C

## Excellent Sdn Bhd

234567-H

12, Jalan Permas Jaya 2/10,

Taman Permas Jaya,

81100

Johor Bahru

Tel No. : 604-6561234 Fax No. : 604-6571234

(GST Reg No. : 1000002015)

Bill To #

Apple Trading

## TAX INVOICE

No. : INV000005

Date : 28/07/2015

P/O Ref. :

Terms : C.O.D.

Page : 1

No.	Code	Description	Qty	Price	Discount	Tax	Amount
1	P001	Product A	10 BAG	100.00			1,000.00
2	P002	Product B	100 TIN	20.00		120.00	2,120.00
3		DEPOSIT	1	-1,000.00		-56.60	-1,000.00

RINGGIT M'SIA TWO THOUSAND ONE HUNDRED TWENTY ONLY

Subtotal	2,000.00
Discount	0.00
Total (excluding GST)	2,056.60
GST payable @ 6%	63.40
Total (Inclusive GST)	RM 2,120.00

<u>GST summary</u>	<u>Amount (RM)</u>	<u>GST (RM)</u>
SR @ 6%	1,056.60	63.40
ZRL @ 0%	1,000.00	0.00

FOR EXCELLENT SDN BHD

CUSTOMER SIGNATURE &amp; STAMP

**Excellent Sdn Bhd**

234567-H

12, Jalan Permas Jaya 2/10,

Taman Permas Jaya,

81100

Johor Bahru

Tel No. : 604-6561234 Fax No. : 604-6571234

(GST Reg No. : 1000002015)

Address #

Best Trading

**PURCHASE INVOICE**

No. : PI000003

Date : 20/08/2015

Ref. No. :

Terms : C.O.D.

Page : 1

No.	Code	Description	Quantity	Price	Discount	Amount
1	P003	Product C	300 unit	2.61		783.00

SINGAPORE		SEVEN HUNDRED EIGHTY THREE ONLY	Subtotal	783.00
			Discount	0.00
			Total (excluding GST)	783.00
			GST payable @ 6%	0.00
			Total (Inclusive GST)	S\$ 783.00
<u>GST summary</u>			<u>Amount (S\$)</u>	<u>GST (S\$)</u>
OP @ 0%			783.00	0.00

FOR EXCELLENT SDN BHD

GST-03

Part A & B   **Part C**   Part D

**Part A : Registered Person Details**

1) GST No.

2) Name of Business

**Part B : Return Details**

3) Taxable Period      Start Date   
    End Date

4) Return and Payment Due Date

5) Output Tax

    a) Total Value of Standard Rated Supply  [Detail](#)

    b) Total Output Tax

6) Input Tax

    a) Total Value of Standard Rated Acquisition  [Detail](#)

    b) Total Input Tax

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

OR

8) GST Amount Claimable (Item 6b - Item 5b)

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

GST-03

Part A & B   **Part C**   Part D

**Part C : Additional Information**

10) Total Value of Local Zero-Rated Supplies  [Detail](#)

11) Total Value of Export Supplies  [Detail](#)

12) Total Value of Exempt Supplies  [Detail](#)

13) Total Value of Supplies Granted GST Relief  [Detail](#)

14) Total Value of Goods Imported Under Approved Trader Scheme  [Detail](#)

15) Total Value of GST Suspended under item 14

16) Total Value of Capital Goods Acquired  [Detail](#)

17) Bad Debt Relief  [Detail](#)


18) Bad Debt Recovered  [Detail](#)

19) Breakdown Value of Output Tax in accordance with the Major Industries Code

Code	Value of Output Tax	Percentage
<input type="text"/>	<input type="text" value="444.00"/>	<input type="text" value="100.00%"/>
<input type="text"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00%"/>
<input type="text"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00%"/>
<input type="text"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00%"/>
<input type="text"/>	<input type="text" value="0.00"/>	<input type="text" value="0.00%"/>
Others	<input type="text" value="0.00"/>	<input type="text" value="0.00%"/>
<b>TOTAL</b>	<b><input type="text" value="444.00"/></b>	<b><input type="text" value="100%"/></b>

# PART D

## Return Form 03 for Debtor Bad Debts Relief

	<b>JABATAN KASTAM DIRAJA MALAYSIA</b> <b>ROYAL MALAYSIAN CUSTOMS DEPARTMENT</b>	<b>GST - 03</b>
<b>PENYATA CUKAI BARANG DAN PERKHIDMATAN</b> <b>GOODS AND SERVICES TAX RETURN</b>		
<b>Nota Penting (Important Notes)</b>		
1) Sila isikan borang ini dengan HURUF BESAR dan menggunakan pen mata bulat berdakwat hitam. <i>Please fill in this form in BLOCK LETTERS using black ink ball-point pen.</i> 2) Sila rujuk Buku Panduan Mengisi Borang Cukai Barang dan Perkhidmatan (CBP). <i>Please refer to Goods and Services Tax (GST) Forms Guide.</i> 3) Ruangan yang bertanda (*) adalah wajib diisi. <i>Column with (*) is a mandatory field.</i> 4) Sila tandakan (X) dalam petak yang berkenaan. <i>Please tick (X) accordingly.</i> 5) Sekiranya mengikrar nilai sifar, sila isi angka "0". <i>If declaring a zero amount, please fill in "0".</i> 6) Sila hubungi Pusat Panggilan Kastam di talian 1-300-88-8500 / 03-78067200 atau emel ccc@customs.gov.my untuk pertanyaan lanjut. <i>Please contact Customs Call Center at 1-300-88-8500 / 03-78067200 or email ccc@customs.gov.my for further enquiry.</i>		
<input type="checkbox"/> <b>Pindaan</b> <b>Amendment</b>		
<b>BAHAGIAN : BUTIRAN ORANG BERDAFTAR</b> <b>PART A : REGISTERED PERSON DETAILS</b>		
1) No. CBP *	1000002015	
2) Nama Perniagaan *	Excellent Sdn Bhd	
<b>BAHAGIAN B : BUTIRAN PENYATA</b> <b>PART B : RETURN DETAILS</b>		
3) Tempoh Bercukai *	Tarikh Mula	01-10-2015
Taxable Period *	Start Date	HH (DD) - BB (MM) - TTTT (YYYY)
	Tarikh Akhir	31-12-2015
	End Date	HH (DD) - BB (MM) - TTTT (YYYY)
4) Tarikh Akhir Serahan Penyata dan Bayaran *	31-01-2016	
Return and Payment Due Date *	HH (DD) - BB (MM) - TTTT (YYYY)	
5) Cukai Output	Amaun (Amount)	
Output Tax		
a) Jumlah Nilai Pembekalan Berkadar Standard *	RM	0.00
Total Value of Standard Rated Supply *		
b) Jumlah Cukai Output (Termasuk Hutang Lapuk Dibayar Balik dan Pelarasan lain) *	RM	0.00
Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustments) *		

Borang ini ditetapkan di bawah Peraturan-Peraturan Cukai Barang dan Perkhidmatan 200X (This form is prescribed under Goods and Services Tax Regulations 200X)


No. CBP * <input style="width: 150px;" type="text" value="1000002015"/>	
GST No. *	
<div style="display: flex; justify-content: space-between;"> <div> <p>6) Cukai Input / Input Tax</p> <p>a) Jumlah Nilai Perolehan Berkadar Standard * <i>Total Value of Standard Rated Acquisition *</i></p> <p>b) Jumlah Cukai Input (Termasuk Pelepasan Hutang Lapuk dan Pelarasan lain) * <i>Total Input Tax (Inclusive of Bad Debt Relief &amp; other Adjustments) *</i></p> <p>7) Amaun CBP Kena Dibayar (Butiran 5b - Butiran 6b) * <i>GST Amount Payable (Item 5b - Item 6b) *</i></p> <p style="text-align: center;"><b>ATAU / OR</b></p> <p>8) Amaun CBP Boleh Dituntut (Butiran 6b - Butiran 5b) * <i>GST Amount Claimable (Item 6b - Item 5b) *</i></p> <p>9) Adakah anda memilih untuk membawa ke hadapan pembayaran balik CBP? <i>Do you choose to carry forward refund for GST?</i></p> </div> <div style="text-align: right;"> <p><b>Amaun (Amount)</b></p> <p>RM <input style="width: 100px;" type="text" value="0.00"/></p> <p>RM <input style="width: 100px;" type="text" value="78.30"/></p> <p>RM <input style="width: 100px;" type="text"/></p> <p>RM <input style="width: 100px;" type="text" value="78.30"/></p> <p><input type="checkbox"/> Ya Yes</p> <p><input checked="" type="checkbox"/> Tidak No</p> </div> </div>	
<b>BAHAGIAN C : MAKLUMAT TAMBAHAN</b> <b>PART C : ADDITIONAL INFORMATION</b>	
<div style="display: flex; justify-content: space-between;"> <div> <p>10) Jumlah Nilai Pembekalan Tempatan Berkadar Sifar * <i>Total Value of Local Zero-Rated Supplies *</i></p> <p>11) Jumlah Nilai Pembekalan Eksport * <i>Total Value of Export Supplies *</i></p> <p>12) Jumlah Nilai Pembekalan Dikecualikan * <i>Total Value of Exempt Supplies *</i></p> <p>13) Jumlah Nilai Pembekalan Diberi Pelepasan CBP * <i>Total Value of Supplies Granted GST Relief *</i></p> <p>14) Jumlah Nilai Pengimportan Barang Dibawah Skim Pedagang Diluluskan * <i>Total Value of Goods Imported Under Approved Trader Scheme *</i></p> <p>15) Jumlah Nilai CBP Import Digantung dibawah butiran 14 * <i>Total Value of GST Suspended under item 14 *</i></p> <p>16) Jumlah Nilai Perolehan Harta Modal * <i>Total Value of Capital Goods Acquired *</i></p> <p>17) Pelepasan Hutang Lapuk * <i>Bad Debt Relief *</i></p> <p>18) Hutang Lapuk Dibayar Balik * <i>Bad Debt Recovered *</i></p> </div> <div style="text-align: right;"> <p><b>Amaun (Amount)</b></p> <p>RM <input style="width: 100px;" type="text"/></p> <p>RM <input style="width: 100px;" type="text"/></p> <p>RM <input style="width: 100px;" type="text"/></p> <p>RM <input style="width: 100px;" type="text"/></p> <p>RM <input style="width: 100px;" type="text"/></p> <p>RM <input style="width: 100px;" type="text"/></p> <p>RM <input style="width: 100px;" type="text"/></p> <p>RM <input style="width: 100px;" type="text" value="1305.00"/></p> <p>RM <input style="width: 100px;" type="text"/></p> </div> </div>	

Borang ini ditetapkan di bawah Peraturan-Peraturan Cukai Barangan dan Perkhidmatan 2000 (This form is prescribed under Goods and Services Tax Regulations 2000)

No. CBP * <input style="width: 150px;" type="text" value="1000002015"/>																												
GST No. *																												
19) Pecahan Nilai Cukai Output mengikut Kod Industri Utama <i>Breakdown Value of Output Tax in accordance with the Major Industries Code</i>																												
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Kod (Code)</th> <th style="width: 50%;">Nilai Cukai Output (Value of Output Tax)</th> </tr> </thead> <tbody> <tr><td><input style="width: 50px;" type="text"/></td><td>RM <input style="width: 100px;" type="text"/></td></tr> <tr><td><input style="width: 50px;" type="text"/></td><td>RM <input style="width: 100px;" type="text"/></td></tr> <tr><td><input style="width: 50px;" type="text"/></td><td>RM <input style="width: 100px;" type="text"/></td></tr> <tr><td><input style="width: 50px;" type="text"/></td><td>RM <input style="width: 100px;" type="text"/></td></tr> <tr><td><input style="width: 50px;" type="text"/></td><td>RM <input style="width: 100px;" type="text"/></td></tr> <tr><td><input style="width: 50px;" type="text"/></td><td>RM <input style="width: 100px;" type="text"/></td></tr> <tr><td>Lain-lain Others</td><td>RM <input style="width: 100px;" type="text"/></td></tr> <tr><td>JUMLAH TOTAL</td><td>RM <input style="width: 100px;" type="text"/></td></tr> </tbody> </table>	Kod (Code)	Nilai Cukai Output (Value of Output Tax)	<input style="width: 50px;" type="text"/>	RM <input style="width: 100px;" type="text"/>	<input style="width: 50px;" type="text"/>	RM <input style="width: 100px;" type="text"/>	<input style="width: 50px;" type="text"/>	RM <input style="width: 100px;" type="text"/>	<input style="width: 50px;" type="text"/>	RM <input style="width: 100px;" type="text"/>	<input style="width: 50px;" type="text"/>	RM <input style="width: 100px;" type="text"/>	<input style="width: 50px;" type="text"/>	RM <input style="width: 100px;" type="text"/>	Lain-lain Others	RM <input style="width: 100px;" type="text"/>	JUMLAH TOTAL	RM <input style="width: 100px;" type="text"/>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Peratusan (Percentage)</th> </tr> </thead> <tbody> <tr><td><input style="width: 50px;" type="text"/> %</td></tr> <tr><td><input style="width: 50px;" type="text"/> %</td></tr> <tr><td><input style="width: 50px;" type="text"/> %</td></tr> <tr><td><input style="width: 50px;" type="text"/> %</td></tr> <tr><td><input style="width: 50px;" type="text"/> %</td></tr> <tr><td><input style="width: 50px;" type="text"/> %</td></tr> <tr><td><input style="width: 50px;" type="text"/> %</td></tr> <tr><td>100%</td></tr> </tbody> </table>	Peratusan (Percentage)	<input style="width: 50px;" type="text"/> %	<input style="width: 50px;" type="text"/> %	<input style="width: 50px;" type="text"/> %	<input style="width: 50px;" type="text"/> %	<input style="width: 50px;" type="text"/> %	<input style="width: 50px;" type="text"/> %	<input style="width: 50px;" type="text"/> %	100%
Kod (Code)	Nilai Cukai Output (Value of Output Tax)																											
<input style="width: 50px;" type="text"/>	RM <input style="width: 100px;" type="text"/>																											
<input style="width: 50px;" type="text"/>	RM <input style="width: 100px;" type="text"/>																											
<input style="width: 50px;" type="text"/>	RM <input style="width: 100px;" type="text"/>																											
<input style="width: 50px;" type="text"/>	RM <input style="width: 100px;" type="text"/>																											
<input style="width: 50px;" type="text"/>	RM <input style="width: 100px;" type="text"/>																											
<input style="width: 50px;" type="text"/>	RM <input style="width: 100px;" type="text"/>																											
Lain-lain Others	RM <input style="width: 100px;" type="text"/>																											
JUMLAH TOTAL	RM <input style="width: 100px;" type="text"/>																											
Peratusan (Percentage)																												
<input style="width: 50px;" type="text"/> %																												
<input style="width: 50px;" type="text"/> %																												
<input style="width: 50px;" type="text"/> %																												
<input style="width: 50px;" type="text"/> %																												
<input style="width: 50px;" type="text"/> %																												
<input style="width: 50px;" type="text"/> %																												
<input style="width: 50px;" type="text"/> %																												
100%																												
<b>BAHAGIAN D : AKUAN</b> <b>PART D : DECLARATION</b>																												
Saya, dengan ini mengaku bahawa maklumat dinyatakan dalam borang ini adalah benar, betul dan lengkap. <i>I, hereby declare that the information stated in this form are true, correct and complete.</i>																												
20) Nama Orang Diberi Kuasa * <i>Name of Authorized Person *</i>	<input style="width: 300px;" type="text" value="tan"/>																											
21) No. Kad Pengenalan <i>Identity Card No.</i>	Baru (New) * <input style="width: 150px;" type="text" value="81111-01-1111"/> Lama (Old) <input style="width: 100px;" type="text"/>																											
22) No. Pasport * <i>Passport No. *</i>	<input style="width: 200px;" type="text"/> Wajib untuk warga negara asing (Mandatory for foreign citizen)																											
23) Kewarganegaraan <i>Nationality</i>	<input style="width: 300px;" type="text" value="MALAYSIAN"/>																											
24) Tarikh <i>Date</i>	<input style="width: 100px;" type="text" value="31-12-2015"/> HH (DD) - BB (MM) - TTTT (YYYY)																											
25) Tandatangan * <i>Signature *</i>	<div style="border: 1px solid black; width: 150px; height: 40px;"></div>																											
<b>UNTUK KEGUNAAN PEJABAT (FOR OFFICE USE ONLY)</b>																												
Tarikh Diterima * <input style="width: 100px;" type="text"/> <i>Received Date *</i> HH (DD) - BB (MM) - TTTT (YYYY)	Tarikh Cop Pos * <input style="width: 100px;" type="text"/> <i>Postmark Date *</i> HH (DD) - BB (MM) - TTTT (YYYY)																											

Borang ini ditetapkan di bawah Peraturan-Peraturan Cukai Barangan dan Perkhidmatan 200X (This form is prescribed under Goods and Services Tax Regulations 200X)

Return Form 03 for Debtor Bad Debts Recover

	<b>JABATAN KASTAM DIRAJA MALAYSIA</b> <b>ROYAL MALAYSIAN CUSTOMS DEPARTMENT</b>	<b>GST - 03</b>
<b>PENYATA CUKAI BARANG DAN PERKHIDMATAN</b> <b>GOODS AND SERVICES TAX RETURN</b>		
<b>Nota Penting (Important Notes)</b>		
1) Sila isikan borang ini dengan HURUF BESAR dan menggunakan pen mata bulat berdakwat hitam. <i>Please fill in this form in BLOCK LETTERS using black ink ball-point pen.</i> 2) Sila rujuk Buku Panduan Mengisi Borang Cukai Barang dan Perkhidmatan (CBP). <i>Please refer to Goods and Services Tax (GST) Forms Guide.</i> 3) Ruangan yang bertanda (*) adalah wajib diisi. <i>Column with (*) is a mandatory field.</i> 4) Sila tandakan (X) dalam petak yang berkenaan. <i>Please tick (X) accordingly.</i> 5) Sekiranya mengikrar nilai sifar, sila isi angka '0'. <i>If declaring a zero amount, please fill in "0".</i> 6) Sila hubungi Pusat Panqilian Kastam di talian 1-300-88-8500 / 03-78067200 atau emel ccc@customs.gov.my untuk pertanyaan lanjut. <i>Please contact Customs Call Center at 1-300-88-8500 / 03-78067200 or email ccc@customs.gov.my for further enquiry.</i>		
<input type="checkbox"/> <b>Pindaan</b> <b>Amendment</b>		
<b>BAHAGIAN : BUTIRAN ORANG BERDAFTAR</b> <b>PART A : REGISTERED PERSON DETAILS</b>		
1) No. CBP * GST No. *	1000002015	
2) Nama Perniagaan * Name of Business *	Excellent Sdn Bhd	
<b>BAHAGIAN B : BUTIRAN PENYATA</b> <b>PART B : RETURN DETAILS</b>		
3) Tempoh Bercukai * Taxable Period *	Tarikh Mula Start Date	01-01-2016 <small>HH (DD) - BB (MM) - TTTT (YYYY)</small>
	Tarikh Akhir End Date	31-03-2016 <small>HH (DD) - BB (MM) - TTTT (YYYY)</small>
4) Tarikh Akhir Serahan Penyata dan Bayaran * Return and Payment Due Date *		30-04-2016 <small>HH (DD) - BB (MM) - TTTT (YYYY)</small>
5) Cukai Output Output Tax	<b>Amaun (Amount)</b>	
a) Jumlah Nilai Pembekalan Berkadar Standard * Total Value of Standard Rated Supply *	RM	0.00
b) Jumlah Cukai Output (Termasuk Hutang Lapuk Dibayar Balik dan Pelarasan lain) * Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustments) *	RM	73.58

Borang ini ditetapkan di bawah Peraturan-Peraturan Cukai Barang dan Perkhidmatan 200X (This form is prescribed under Goods and Services Tax Regulations 200X)

No. CBP * GST No. *		1000002015
<div style="display: flex; justify-content: space-between;"> <div>6) Cukai Input / Input Tax</div> <div style="text-align: right;">Amaun (Amount)</div> </div> <div style="margin-top: 10px;"> <div style="display: flex; justify-content: space-between; margin-bottom: 5px;"> <div>a) Jumlah Nilai Perolehan Berkadar Standard * <i>Total Value of Standard Rated Acquisition *</i></div> <div style="text-align: right;">RM <input style="width: 150px;" type="text" value="0.00"/></div> </div> <div style="display: flex; justify-content: space-between; margin-bottom: 5px;"> <div>b) Jumlah Cukai Input (Termasuk Pelepasan Hutang Lapuk dan Pelarasan lain) * <i>Total Input Tax (Inclusive of Bad Debt Relief &amp; other Adjustments) *</i></div> <div style="text-align: right;">RM <input style="width: 150px;" type="text" value="0.00"/></div> </div> </div> <div style="margin-top: 10px;"> <div style="display: flex; justify-content: space-between;"> <div>7) Amaun CBP Kena Dibayar (Butiran 5b - Butiran 6b) * <i>GST Amount Payable (Item 5b - Item 6b) *</i></div> <div style="text-align: right;">RM <input style="width: 150px;" type="text" value="73.58"/></div> </div> </div> <div style="text-align: center; margin-top: 10px;">ATAU / OR</div> <div style="margin-top: 10px;"> <div style="display: flex; justify-content: space-between;"> <div>8) Amaun CBP Boleh Dituntut (Butiran 6b - Butiran 5b) * <i>GST Amount Claimable (Item 6b - Item 5b) *</i></div> <div style="text-align: right;">RM <input style="width: 150px;" type="text"/></div> </div> </div> <div style="margin-top: 10px;"> <div style="display: flex; justify-content: space-between;"> <div>9) Adakah anda memilih untuk membawa ke hadapan pembayaran balik CBP? <i>Do you choose to carry forward refund for GST?</i></div> <div style="display: flex; align-items: center;"> <input type="checkbox"/> Ya Yes                 <input checked="" type="checkbox"/> Tidak No             </div> </div> </div>		
<b>BAHAGIAN C : MAKLUMAT TAMBAHAN</b> <b>PART C : ADDITIONAL INFORMATION</b>		
<div style="text-align: right; margin-bottom: 10px;">Amaun (Amount)</div> <div style="margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <div>10) Jumlah Nilai Pembekalan Tempatan Berkadar Sifar * <i>Total Value of Local Zero-Rated Supplies *</i></div> <div style="text-align: right;">RM <input style="width: 150px;" type="text"/></div> </div> </div> <div style="margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <div>11) Jumlah Nilai Pembekalan Eksport *</div> <div style="text-align: right;">RM <input style="width: 150px;" type="text"/></div> </div> </div> <div style="margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <div>12) Jumlah Nilai Pembekalan Dikecualikan * <i>Total Value of Exempt Supplies *</i></div> <div style="text-align: right;">RM <input style="width: 150px;" type="text"/></div> </div> </div> <div style="margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <div>13) Jumlah Nilai Pembekalan Diberi Pelepasan CBP * <i>Total Value of Supplies Granted GST Relief *</i></div> <div style="text-align: right;">RM <input style="width: 150px;" type="text"/></div> </div> </div> <div style="margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <div>14) Jumlah Nilai Pengimportan Barang Dibawah Skim Pedagang Diluluskan * <i>Total Value of Goods Imported Under Approved Trader Scheme *</i></div> <div style="text-align: right;">RM <input style="width: 150px;" type="text"/></div> </div> </div> <div style="margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <div>15) Jumlah Nilai CBP Import Digantung dibawah butiran 14 * <i>Total Value of GST Suspended under item 14 *</i></div> <div style="text-align: right;">RM <input style="width: 150px;" type="text"/></div> </div> </div> <div style="margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <div>16) Jumlah Nilai Perolehan Harta Modal * <i>Total Value of Capital Goods Acquired *</i></div> <div style="text-align: right;">RM <input style="width: 150px;" type="text"/></div> </div> </div> <div style="margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <div>17) Pelepasan Hutang Lapuk * <i>Bad Debt Relief *</i></div> <div style="text-align: right;">RM <input style="width: 150px;" type="text"/></div> </div> </div> <div style="margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <div>18) Hutang Lapuk Dibayar Balik * <i>Bad Debt Recovered *</i></div> <div style="text-align: right;">RM <input style="width: 150px;" type="text" value="1226.42"/></div> </div> </div>		

Borang ini ditetapkan di bawah Peraturan-Peraturan Cukai Barang dan Perkhidmatan 2000 (This form is prescribed under Goods and Services Tax Regulations 2000)



No. CBP * <span style="border: 1px solid black; padding: 2px;">1000002015</span>																																			
GST No. *																																			
19) Pecahan Nilai Cukai Output mengikut Kod Industri Utama <i>Breakdown Value of Output Tax in accordance with the Major Industries Code</i>																																			
<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Kod (Code)</th> <th style="width: 50%;">Nilai Cukai Output (Value of Output Tax)</th> </tr> </thead> <tbody> <tr> <td><input style="width: 80%;" type="text"/> RM <span style="border: 1px solid black; padding: 2px;">73.58</span></td> <td></td> </tr> <tr> <td><input style="width: 80%;" type="text"/> RM <span style="border: 1px solid black; padding: 2px;"></span></td> <td></td> </tr> <tr> <td><input style="width: 80%;" type="text"/> RM <span style="border: 1px solid black; padding: 2px;"></span></td> <td></td> </tr> <tr> <td><input style="width: 80%;" type="text"/> RM <span style="border: 1px solid black; padding: 2px;"></span></td> <td></td> </tr> <tr> <td><input style="width: 80%;" type="text"/> RM <span style="border: 1px solid black; padding: 2px;"></span></td> <td></td> </tr> <tr> <td><input style="width: 80%;" type="text"/> RM <span style="border: 1px solid black; padding: 2px;"></span></td> <td></td> </tr> <tr> <td>Lain-lain Others</td> <td>RM <span style="border: 1px solid black; padding: 2px;"></span></td> </tr> <tr> <td>JUMLAH TOTAL</td> <td>RM <span style="border: 1px solid black; padding: 2px;">73.58</span></td> </tr> </tbody> </table>	Kod (Code)	Nilai Cukai Output (Value of Output Tax)	<input style="width: 80%;" type="text"/> RM <span style="border: 1px solid black; padding: 2px;">73.58</span>		<input style="width: 80%;" type="text"/> RM <span style="border: 1px solid black; padding: 2px;"></span>		<input style="width: 80%;" type="text"/> RM <span style="border: 1px solid black; padding: 2px;"></span>		<input style="width: 80%;" type="text"/> RM <span style="border: 1px solid black; padding: 2px;"></span>		<input style="width: 80%;" type="text"/> RM <span style="border: 1px solid black; padding: 2px;"></span>		<input style="width: 80%;" type="text"/> RM <span style="border: 1px solid black; padding: 2px;"></span>		Lain-lain Others	RM <span style="border: 1px solid black; padding: 2px;"></span>	JUMLAH TOTAL	RM <span style="border: 1px solid black; padding: 2px;">73.58</span>	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Peratusan (Percentage)</th> <th style="width: 50%;">%</th> </tr> </thead> <tbody> <tr> <td><span style="border: 1px solid black; padding: 2px;">100.00</span></td> <td><span style="border: 1px solid black; padding: 2px;"></span> %</td> </tr> <tr> <td><span style="border: 1px solid black; padding: 2px;"></span></td> <td><span style="border: 1px solid black; padding: 2px;"></span> %</td> </tr> <tr> <td><span style="border: 1px solid black; padding: 2px;"></span></td> <td><span style="border: 1px solid black; padding: 2px;"></span> %</td> </tr> <tr> <td><span style="border: 1px solid black; padding: 2px;"></span></td> <td><span style="border: 1px solid black; padding: 2px;"></span> %</td> </tr> <tr> <td><span style="border: 1px solid black; padding: 2px;"></span></td> <td><span style="border: 1px solid black; padding: 2px;"></span> %</td> </tr> <tr> <td><span style="border: 1px solid black; padding: 2px;"></span></td> <td><span style="border: 1px solid black; padding: 2px;"></span> %</td> </tr> <tr> <td></td> <td>100%</td> </tr> </tbody> </table>	Peratusan (Percentage)	%	<span style="border: 1px solid black; padding: 2px;">100.00</span>	<span style="border: 1px solid black; padding: 2px;"></span> %	<span style="border: 1px solid black; padding: 2px;"></span>	<span style="border: 1px solid black; padding: 2px;"></span> %	<span style="border: 1px solid black; padding: 2px;"></span>	<span style="border: 1px solid black; padding: 2px;"></span> %	<span style="border: 1px solid black; padding: 2px;"></span>	<span style="border: 1px solid black; padding: 2px;"></span> %	<span style="border: 1px solid black; padding: 2px;"></span>	<span style="border: 1px solid black; padding: 2px;"></span> %	<span style="border: 1px solid black; padding: 2px;"></span>	<span style="border: 1px solid black; padding: 2px;"></span> %		100%
Kod (Code)	Nilai Cukai Output (Value of Output Tax)																																		
<input style="width: 80%;" type="text"/> RM <span style="border: 1px solid black; padding: 2px;">73.58</span>																																			
<input style="width: 80%;" type="text"/> RM <span style="border: 1px solid black; padding: 2px;"></span>																																			
<input style="width: 80%;" type="text"/> RM <span style="border: 1px solid black; padding: 2px;"></span>																																			
<input style="width: 80%;" type="text"/> RM <span style="border: 1px solid black; padding: 2px;"></span>																																			
<input style="width: 80%;" type="text"/> RM <span style="border: 1px solid black; padding: 2px;"></span>																																			
<input style="width: 80%;" type="text"/> RM <span style="border: 1px solid black; padding: 2px;"></span>																																			
Lain-lain Others	RM <span style="border: 1px solid black; padding: 2px;"></span>																																		
JUMLAH TOTAL	RM <span style="border: 1px solid black; padding: 2px;">73.58</span>																																		
Peratusan (Percentage)	%																																		
<span style="border: 1px solid black; padding: 2px;">100.00</span>	<span style="border: 1px solid black; padding: 2px;"></span> %																																		
<span style="border: 1px solid black; padding: 2px;"></span>	<span style="border: 1px solid black; padding: 2px;"></span> %																																		
<span style="border: 1px solid black; padding: 2px;"></span>	<span style="border: 1px solid black; padding: 2px;"></span> %																																		
<span style="border: 1px solid black; padding: 2px;"></span>	<span style="border: 1px solid black; padding: 2px;"></span> %																																		
<span style="border: 1px solid black; padding: 2px;"></span>	<span style="border: 1px solid black; padding: 2px;"></span> %																																		
<span style="border: 1px solid black; padding: 2px;"></span>	<span style="border: 1px solid black; padding: 2px;"></span> %																																		
	100%																																		
<b>BAHAGIAN D : AKUAN</b> <b>PART D : DECLARATION</b>																																			
Saya, dengan ini mengaku bahawa maklumat dinyatakan dalam borang ini adalah benar, betul dan lengkap. <i>I, hereby declare that the information stated in this form are true, correct and complete.</i>																																			
20) Nama Orang Diberi Kuasa * <i>Name of Authorized Person *</i>	<div style="border: 1px solid black; padding: 5px; min-height: 30px;">TAN</div>																																		
	Baru (New) * <span style="margin-left: 100px;">Lama (Old)</span>																																		
21) No. Kad Pengenalan <i>Identity Card No.</i>	<div style="display: flex; justify-content: space-between;"> <div style="border: 1px solid black; padding: 2px; width: 45%;">8111111-01-1111</div> <div style="border: 1px solid black; padding: 2px; width: 45%;"></div> </div>																																		
22) No. Pasport * <i>Passport No. *</i>	<div style="border: 1px solid black; padding: 2px; min-height: 20px;"></div>																																		
	Wajib untuk warga negara asing (Mandatory for foreign citizen)																																		
23) Kewarganegaraan <i>Nationality</i>	<div style="border: 1px solid black; padding: 2px;">MALAYSIAN</div>																																		
24) Tarikh <i>Date</i>	<div style="border: 1px solid black; padding: 2px;">31-03-2016</div> <div style="text-align: center; font-size: x-small;">HH (DD) - BB (MM) - TTTT (YYYY)</div>																																		
25) Tandatangan * <i>Signature *</i>	<div style="border: 1px solid black; padding: 10px; min-height: 30px;"></div>																																		
<b>UNTUK KEGUNAAN PEJABAT (FOR OFFICE USE ONLY)</b>																																			
Tarikh Diterima * <i>Received Date *</i>	Tarikh Cop Pos * <i>Postmark Date *</i>																																		
<div style="border: 1px solid black; padding: 2px; min-height: 20px;"></div> <div style="text-align: center; font-size: x-small;">HH (DD) - BB (MM) - TTTT (YYYY)</div>	<div style="border: 1px solid black; padding: 2px; min-height: 20px;"></div> <div style="text-align: center; font-size: x-small;">HH (DD) - BB (MM) - TTTT (YYYY)</div>																																		

Borang ini ditetapkan di bawah Peraturan-Peraturan Cukai Barang dan Perkhidmatan 200X (This form is prescribed under Goods and Services Tax Regulations 200X)