

Accounting with GST

Part A: Basic Accounting

- (1) Set up Company Profile
- (2) Generate Chart of Account from Sample
- (3) Generate Batch
- (4) Maintain Account Opening Balance
- (5) Debtor and Creditor
 - File Maintenance
 - B/F Transaction
 - Creditor Invoice / Debtor Invoice
 - Receive Payment / Pay Bill
 - Knock off Bill
- (6) Cash Book Entry

Part B: Basic Accounting 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
- (2) Simple Transaction with GST
 - Debtor Invoice
 - Creditor Invoice
 - Credit Note form B/F Transaction
 - Cash Book Receipt / Payment
 - View GST reports
 - GST Form 03 Submission

Part C: Complex Transaction with GST

- GST Payment to Government
- GST Gift Rule
- Sales Invoice for Mixed Supply
- Deposit with GST
- 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)

Company Name	Wonderful Sdn Bhd
Business Reg No.	234567-H
Address	12 Jalan Permas Jaya 2/10, Taman Permas Jaya, 81100 Johor Bahru
Accounting Year	01/01/2015 – 31/12/2015
Actual Starting Date	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. Enter the following opening as at 31/12/2014

(General → A/C Opening Balance)

Description	Debit (RM)	Credit (RM)
Capital		5,000.00
Bank – PBB A/C	4,000.00	
Apple Trading	1,000.00	
	5,000.00	5,000.00

Note: Save then Lock the opening balance.

8. The Company has two Unpaid Bills till **31/12/2014** are shown below

(Debtors → B/F Transaction → Add)

Date	Account No.	Ref No.	Description	Debit (RM)
01/09/2014	3000/A001	INV 7801	Sales	500.00
10/10/2014	3000/A001	INV 7802	Sales	300.00

Note: Use the '**List**' button to check whether there is difference between debtor opening balance and total B/F transaction. If adjustment required shown, click on '**Generate**' to generate outstanding B/F amount

9. Enter the following transactions of Sales Invoice

(Debtors → Invoice → Add)

Date	Description	Ref No.	Amount (RM)
01/01/2015	Sales to Apple Trading	INV 8920	2,500.00

10. Enter the following transaction of Purchase

(Creditors → Purchase Invoice → Add)

Date	Description	Ref No.	Amount (RM)
01/01/2015	Lee C. S. S/B	8308	1,300.00

11. Enter the following transaction of Receive Payment

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

Date	Description	Ref No.	Cheque No.	Amount (RM)
28/01/2015	Apple Trading (Pay For: INV7801)	OR0001	PBB155661	500.00

12. Enter the following payment to credit supplies

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

Date	Supplier	Ref No.	Cheque No.	Amount (RM)
29/01/2015	Lee C. S. S/B (Pay For: 8308)	AP00001	RH100010	1,300.00

13. Enter the following Petty Cash Transactions:

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

Date	Ref No.	Details	Amount (RM)
18/01/2015	PCV 100	Office Refreshment- Coffee & Sugar	45.00

View Reports:

- Profit & Loss (General → Profit & Loss Account → Date As At: 31/01/2015)
- Balance Sheet (General → Balance Sheet → Date As At: 31/01/2015)
- Trial Balance (General → Trial Balance → Date As At: 31/01/2015)
- Debtor Statement (Debtor → More Reports → Debtor Statement → From Date: 01/09/2014 To Date: 31/01/2015)
- Debtor Aging (Debtor → More Reports → Debtor Aging → From Date: 01/09/2014 To Date: 31/01/2015)

Part B

1. GST Set-up

(System → General Setup → Company)

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

2. Generate GST Tax Group

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

Note: do this step 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	Tax Code	
4000/C001	Lee C.S. Sdn Bhd	TXI	
4000/B001	Best Trading	OP	√ Oversea Supplier

6. Enter Sales Invoice

(Debtors → Invoice → Add)

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

Date	Description	Ref No.	Amount (RM)	Tax Code
01/04/2015	Sales to Apple Trading	INV 8921	1,000.00	SR
Taxable is RM1,000.00, Tax is RM60.00, Amount after Tax is RM1,060.00				
01/05/2015	Sales to Apple Trading	INV 8922	2,000.00	SR
Taxable is RM2,000.00, Tax is RM120.00, Amount after Tax is RM2,120.00				

7. Enter Purchase Invoice

(Creditors → Purchase Invoice → Add)

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

Date	Description	Ref No.	Amount (RM)	Tax Code
01/04/2015	Lee C. S Sdn Bhd	8309	1,000.00	TXI

Taxable is RM943.40, Tax is RM56.60, Amount after Tax is RM1,000.00

8. Enter Debtor Credit Note

(Debtors → Credit Note → Add → Batch Group (Journal))

On 20/04/2015, issue a Credit Note No.100 to Apple Trading for discount RM50.00 for INV 7802.

Select Reason – discount given and knock off INV 7802 after save the transaction

9. Enter the Petty Cash Transaction

(General → Cash Book → Payment → Add)

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

10. GST Transaction Listing

(GST Malaysia → GST Transaction Listing, From Date 01/04/2015 To Date 30/06/2015 View Option: Detail)

11. C/N and D/N Listing

(GST Malaysia → C/N and D/N Listing, From Date 01/04/2015 To Date 30/06/2015)

12. GST Accrual Report

(GST Malaysia → GST Accrual Report, Date As At: 30/06/2015, View Option: Customer Activity Detail)

13. GST Accrual Report A/P

(GST Malaysia → GST Accrual Report A/P, Date As At: 30/06/2015, View Option: Supplier Activity Detail)

14. GST Summary Sheet

(GST Malaysia → GST Summary Sheet, From Date: 01/04/2015 To Date: 30/06/2015)

15. Generate GST Return Form

(GST Malaysia → GST Return Form → Add → Save)

Note: Tax Period, Date Start and Date End are generated from System → General Setup

16. Preview GST Return Form

(GST Malaysia → GST Return Form → Edit → Preview)

17. GST Form 03 Submission

(GST Malaysia → GST Return Form → 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)

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	177.40

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	JV0002	4050/0001	Gift to Employee A	(CR) 48.00	DS	800.00
20/07/2015	JV0002	9030/0005	Gift to Employee A	(DR) 48.00	-	-

3. Issue Sales Invoice for Mixed Supply

(Debtor → Invoice → Add)

Date	Description	Ref No.	Amount(RM)	Tax Code
21/07/2015	Sales to Apple Trading Product A	INV 8923	1,000.00	SR
-	Sales to Apple Trading Product B	-	2,000.00	ZRL

4. Entry when receive deposit RM1000

Step 1: Create a Sales Invoice

(Debtor → Invoice → Add)

Date	Description	Ref No.	Amount(RM)	Tax Code
25/07/2015	Deposit from Apple Trading	INV 8924	1,000.00	SRI

Step 2: Receive Deposit by Cash and knock off INV 8924

(Debtor → Receive Payment → Add)

Date	Description	Ref No.	Amount(RM)
25/07/2015	Deposit from Apple Trading (Pay For INV 8924)	OR0002	1,000.00

5. Purchase Invoice for Imported Goods with exchange rate 2.30

Step 1: (Creditor → Purchase Invoice → Add)

Date	Description	Ref No.	Amount(SGD)	Tax Code
20/08/2015	Best Trading (10 unit product C SGD100 per unit)	8310	1,000.00	OP

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

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

Date	Description	Ref No.	Amount(RM)	Tax Code	Taxable
25/08/2015	9040/0007- Payment for Declare 8310 (SGD1,000X2.30X10%)	PCV 104	230.00	-	-

Step 3: GST Charges on import goods

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

Date	Description	Ref No.	Amount(RM)	Tax Code	Taxable
28/08/2015	3050/0001 - GST Charges on 8310 ((SGD1000X2.30) + (2300X10%))	PCV 105	151.80	IM	2,530.00

6. Imported Services with SGD exchange rate 2.30

Step 1: (Creditor → Purchase Invoice → Add)

Date	Description	Ref No.	Amount(SGD)
26/08/2015	Best Trading (Services)	8311	2,000.00

Step 2: Payment for imported services with SGD exchange rate 2.30

(Creditor → Pay Bill → Add)

Date	Description	Ref No.	Amount(SGD)
29/08/2015	Services (Pay for 8311)	AP0002	2,000.00

Step 3: Journal passing for imported services - non-taxable supply with SGD exchange rate 2.30

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

Date	Description	Ref No.	Amount(RM)	Tax Code	Taxable
29/08/2015	3050/0001 - Professional Services	JV 0003	(DR) 276.00	TX-IMS	4,600.00
-	4050/0001 - Professional Services	-	(CR) 276.00	SR	4,600.00

7. Discount Allowed using Credit Note

(Debtor → Credit Note → Add → Batch Group (Journal))

On 28/07/2015, issue a Credit Note No. 101 to Apple Trading RM200 and apply SR for INV 8922. Select Reason – Discount Given and knock off INV 8922 after save the transaction.

8. Generate GAF File for Taxable Period April 2015 to Jun 2015

Note: GAF File only available after Form 03 Submission

(GST Malaysia → GST Return Form → Select record from April to Jun 2015 → Generate GAF File)

9. GST Transaction Listing

(GST Malaysia → GST Transaction Listing, From Date 01/07/2015 To Date 30/09/2015 View Option: Detail)

10. Generate GST Return Form and perform Submission for taxable period Jul 2015 to Sept 2015

(GST Malaysia → GST Return Form → 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
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System displayed Apple Trading, select record then click on Relief

(Select record → Relief → Tick on the record → Save → Enter Ref No. JV0004 → OK)

Ref No	JV0004
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After Relief, system updates the amount under Relieved column

Step 2:

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

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

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

2 Recover from Debtor Bad Debt Relief

Note: must perform Form 03 submission for taxable period Oct to Dec 2016 before bad debts recovery

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: INV 8921)	OR0003	500.00

Step 2: Recover from Debtor Bad Debt

(GST Malaysia → Manage Debtor Bad Debt → Filter)

Date as at	01/01/2016
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System displayed Apple Trading, select record then click on Recover

(Select record → Recover → Tick on the record → Save → Enter Ref No. JV0005 → OK)

Ref No	JV0005
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After Recover, system updates the amount under Recover column

Step3:

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

(GST Malaysia → GST Return Form → 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

WONDERFUL SDN BHD

Page 1

	Current Month 31 January 2015		Year-To-Date 31 January 2015	
	MYR	%	MYR	%
REVENUE				
Sales	2,500.00	100.00%	2,500.00	100.00%
	<hr/>		<hr/>	
	2,500.00	100.00%	2,500.00	100.00%
		100.00%		100.00%
LESS : COST OF GOODS SOLD				
Purchases	1,300.00	52.00%	1,300.00	52.00%
	<hr/>		<hr/>	
	1,300.00	52.00%	1,300.00	52.00%
GROSS PROFIT/(LOSS)	1,200.00	48.00%	1,200.00	48.00%
LESS : EXPENDITURE				
<u>Administrative Expenses</u>				
Office Refreshment	45.00	1.80%	45.00	1.80%
	<hr/>		<hr/>	
	45.00	1.80%	45.00	1.80%
	<hr/>		<hr/>	
	45.00	1.80%	45.00	1.80%
PROFIT BEFORE TAX	1,155.00	46.20%	1,155.00	46.20%
	<hr/>		<hr/>	
NET PROFIT/(LOSS)	1,155.00	46.20%	1,155.00	46.20%
	<hr/>		<hr/>	
RETAINED PROFIT/(LOSS) B/F	0.00		0.00	
RETAINED PROFIT/(LOSS) C/F	1,155.00		1,155.00	

BALANCE SHEET

AS AT 31 JANUARY 2015

WONDERFUL SDN BHD

Page 1

	Current Month 31 January 2015	Previous Month 31 December 2014
	MYR	MYR
CURRENT ASSETS		
<u>Trade Debtors</u>		
Apple Trading	3,000.00	1,000.00
	<u>3,000.00</u>	<u>1,000.00</u>
Bank - PBB A/C	3,200.00	4,000.00
Cash	(45.00)	0.00
	<u>6,155.00</u>	<u>5,000.00</u>
TOTAL ASSETS	<u>6,155.00</u>	<u>5,000.00</u>
CAPITAL & RESERVES		
Capital	5,000.00	5,000.00
Retained Profit/(Loss)	1,155.00	0.00
	<u>6,155.00</u>	<u>5,000.00</u>
TOTAL NET WORTH	<u>6,155.00</u>	<u>5,000.00</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 31 JANUARY 2015

WONDERFUL SDN BHD

Page 1

		Current Month 31 January 2015		Year-To-Date 31 January 2015	
A/C No.	Description	Debit	Credit	Debit	Credit
		MYR	MYR	MYR	MYR
1000/0000	Capital				5,000.00
3000/0000	Trade Debtors	2,000.00		3,000.00	
3010/0001	Bank - PBB A/C		800.00	3,200.00	
3020/0001	Cash		45.00		45.00
5000/0000	Sales		2,500.00		2,500.00
6010/0000	Purchases	1,300.00		1,300.00	
9020/0011	Office Refreshment	45.00		45.00	
		<u>3,345.00</u>	<u>3,345.00</u>	<u>7,545.00</u>	<u>7,545.00</u>

WONDERFUL 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				March 2015	1	31/03/2015
DATE	REF NO.	DESCRIPTION	DEBIT	CREDIT	BALANCE	
			MYR	MYR	MYR	
01/09/2014	INV 7801	Sales	500.00		500.00	
28/01/2015	OR 0001	Bank - PBB A/C PBB155661		500.00	0.00	
10/10/2014	INV 7802	Sales	300.00		300.00	
31/12/2014	3000/A001-	Balance B/F	200.00		500.00	
01/01/2015	INV 8920	Sales	2,500.00		3,000.00	

RINGGIT M'SIA: THREE THOUSAND ONLY

						3,000.00
> October 2014	November 2014	December 2014	January 2015	February 2015	March 2015	
300.00	0.00	200.00	2,500.00	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

WONDERFUL SDN BHD

Date : 31/01/2015

3000/A001	Apple Trading	PHONE #1 :		AGENT :		MYR				
DATE	REFERENCE NO.	DUE DATE	BALANCE	January 2015	December 2014	November 2014	October 2014	September 2014	> August 2014	
10/10/2014	I INV 7802	10/10/2014	300.00	-	-	-	300.00	-	-	
31/12/2014	I 3000/A001-2014	31/12/2014	200.00	-	200.00	-	-	-	-	
01/01/2015	I INV 8920	01/01/2015	2,500.00	2,500.00	-	-	-	-	-	
P.D.C. :	0.00	TOTAL :	3,000.00	2,500.00	200.00	0.00	300.00	0.00	0.00	
			3,000.00	2,500.00	200.00	0.00	300.00	0.00	0.00	

TX		Purchases GST at 6%				-3,000.00	-180.00
Date	Batch	A/C No.	Ref. No.	Description	Taxable	Tax Amount	
01/04/2015	150420	3050/0001	8309	Lee. C.S Sdn Bhd	943.40	56.60	
30/04/2015	150440	3050/0001	PCV 101	Cash	100.00	6.00	
					1,043.40	62.60	
					-1,956.60	-117.40	

GST Transaction Listing

WONDERFUL 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	INV 8921	Apple Trading	-1,000.00	-60.00	
01/05/2015	150510	4050/0001	INV 8922	Apple Trading	-2,000.00	-120.00	
					-3,000.00	-180.00	

TX Purchases GST at 6%

Date	Batch	A/C No.	Ref. No.	Description	Taxable	Tax Amount	
01/04/2015	150420	3050/0001	8309	Lee. C.S Sdn Bhd	943.40	56.60	
30/04/2015	150440	3050/0001	PCV 101	Cash	100.00	6.00	
					1,043.40	62.60	
					-1,956.60	-117.40	

C/N & D/N LISTING

WONDERFUL SDN BHD

Page 1

C/N No.	Date	C/N Amount		Invoice No.	Invoice Amount		GST Paid	Tax Declared	GST Adjustment To Output Tax
		Inclusive of GST			Inclusive of GST				
No.100	20/04/2015	50.00	INV 7802		300.00		0.00		0.00
		50.00			300.00		0.00		0.00

Customer Activity Detail

WONDERFUL 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
<u>3000/A001</u> <u>Apple Trading</u>								
01/04/2015	I INV 8921	Sales	1,060.00		1,060.00	0.00	60.00	60.00
Total			1,060.00	0.00	1,060.00	0.00	60.00	60.00
01/05/2015	I INV 8922	Sales	2,120.00		2,120.00	0.00	120.00	120.00
Total			2,120.00	0.00	2,120.00	0.00	120.00	120.00
Grand Total					3,180.00	0.00	180.00	180.00

Supplier Activity Detail

WONDERFUL 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
<u>4000/C001</u> <u>Lee. C.S Sdn Bhd</u>								
01/04/2015	I 8309	Purchases		1,000.00	-1,000.00	0.00	-56.60	-56.60
Total			0.00	1,000.00	-1,000.00	0.00	-56.60	-56.60
Grand Total					-1,000.00	0.00	-56.60	-56.60

**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)
STANDARD RATE	<i>(5a)</i>	<i>(5b)</i>
SR - Standard-rated supplies with GST charged	3,000.00	180.00
DS - Deem supplies (e.g.: Transfer or disposal of assets)	0.00	0.00
Sub Total	3,000.00	180.00
Adjustments:		<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
Sub Total	0.00	0.00
TOTAL	3,000.00	180.00

**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%	
		Claimable (6a)	Non- Claimable
STANDARD RATE			
TX - Purchases GST at 6%	1,043.40	62.60	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
Sub Total	1,043.40	62.60	0.00
Non-Claimable:			
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
Sub Total	0.00	0.00	0.00
Adjustments:		(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
Sub Total	0.00	0.00	0.00
TOTAL	1,043.40	62.60	0.00
Net Tax Payable/(Claimable)	[Output Tax - Input Tax] 180.00 - 62.60 = 117.40		

**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)
SUPPLY		
ZRL - Zero rated supplies (Local supply) (10)	0.00	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
Sub Total	0.00	0.00
PURCHASE		
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	0.00	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
Sub Total	0.00	0.00
TOTAL	0.00	0.00


**JABATAN KASTAM DIRAJA MALAYSIA
ROYAL MALAYSIAN CUSTOMS DEPARTMENT**
GST - 03
**PENYATA CUKAI BARANG DAN PERKHIDMATAN
GOODS AND SERVICES TAX RETURN**
Nota Penting (Important Notes)

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

☐ **Pindaan
Amendment**
**BAHAGIAN : BUTIRAN ORANG BERDAFTAR
PART A : REGISTERED PERSON DETAILS**

- 1) No. CBP *
GST No. *
- 2) Nama Perniagaan *
Name of Business *

**BAHAGIAN B : BUTIRAN PENYATA
PART B : RETURN DETAILS**

- 3) Tempoh Bercukai *
Taxable Period *

Tarikh Mula
Start Date

Tarikh Akhir
End Date

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

HH (DD) - BB (MM) - TTTT (YYYY)
- 4) Tarikh Akhir Serahan Penyata dan Bayaran *
Return and Payment Due Date *

HH (DD) - BB (MM) - TTTT (YYYY)
- 5) Cukai Output
Output Tax

Amaun (Amount)

 - a) Jumlah Nilai Pembekalan Berkadar Standard *
Total Value of Standard Rated Supply *
RM
 - b) Jumlah Cukai Output (Termasuk Hutang Lapuk Dibayar Balik dan Pelarasan lain) *
Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustments) *
RM

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. *	
<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: 10px;"> <div>a) Jumlah Nilai Perolehan Berkadar Standard * <i>Total Value of Standard Rated Acquisition *</i></div> <div style="text-align: right;">RM 1043.40</div> </div> <div style="display: flex; justify-content: space-between;"> <div>b) Jumlah Cukai Input (Termasuk Pelepasan Hutang Lapuk dan Pelarasan lain) * <i>Total Input Tax (Inclusive of Bad Debt Relief & other Adjustments) *</i></div> <div style="text-align: right;">RM 62.60</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 117.40</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 </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="text-align: right;"> <input type="checkbox"/> Ya Yes <input checked="" type="checkbox"/> Tidak No </div> </div> </div>	
BAHAGIAN C : MAKLUMAT TAMBAHAN PART C : ADDITIONAL INFORMATION	
<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 </div> </div> </div> <div style="margin-bottom: 10px;"> <div style="display: flex; justify-content: space-between;"> <div>11) Jumlah Nilai Pembekalan Eksport * <i>Total Value of Export Supplies *</i></div> <div style="text-align: right;">RM </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 </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 </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 </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 </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 </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 </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 </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 * <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)
<input style="width: 50px;" type="text"/>	RM <input style="width: 150px;" type="text"/>
<input style="width: 50px;" type="text"/>	RM <input style="width: 150px;" type="text"/>
<input style="width: 50px;" type="text"/>	RM <input style="width: 150px;" type="text"/>
<input style="width: 50px;" type="text"/>	RM <input style="width: 150px;" type="text"/>
<input style="width: 50px;" type="text"/>	RM <input style="width: 150px;" type="text"/>
Lain-lain Others	RM <input style="width: 150px;" type="text" value="180.00"/>
JUMLAH TOTAL	RM <input style="width: 150px;" type="text" value="180.00"/>
	<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" value="100.00"/> %
	100%

BAHAGIAN D : AKUAN
PART D : DECLARATION

Saya, dengan ini mengaku bahawa maklumat dinyatakan dalam borang ini adalah benar, betul dan lengkap.
I, hereby declare that the information stated in this form are true, correct and complete.

20) Nama Orang Diberi Kuasa *
*Name of Authorized Person **

Baru (New) * Lama (Old)

21) No. Kad Pengenalan
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)

PART C

GST Transaction Listing

WONDERFUL SDN BHD

Page 1

From Date [01/07/2015] To [30/09/2015]

SR Standard-rated supplies with GST charged

Date	Batch	A/C No.	Ref. No.	Description	Taxable	Tax Amount
21/07/2015	150710	4050/0001	INV 8923	Apple Trading SALES TO APPLE TRADING PRODUCT A	-1,000.00	-60.00
25/07/2015	150710	4050/0001	INV 8924	Apple Trading	-943.40	-56.60
28/07/2015	150750	4050/0001	No.101	Apple Trading	200.00	12.00
29/08/2015	150850	4050/0001	JV0003	PROFESSIONAL SERVICES	-4,600.00	-120.00
					-6,343.40	-224.60

ZRL Zero rated supplies (Local supply)

Date	Batch	A/C No.	Ref. No.	Description	Taxable	Tax Amount
21/07/2015	150710	5000/0000	INV 8923	Apple Trading SALES TO APPLE TRADING PRODUCT B	-2,000.00	0.00
					-2,000.00	0.00

DS Deem supplies (e.g.: Transfer or disposal of assets)

Date	Batch	A/C No.	Ref. No.	Description	Taxable	Tax Amount
20/07/2015	150750	4050/0001	JV 0002	GIFT TO EMPLOYEE A	-800.00	-48.00
					-800.00	-48.00

TX Purchases GST at 6%

Date	Batch	A/C No.	Ref. No.	Description	Taxable	Tax Amount
20/07/2015	150740	3050/0001	PCV 103	GIFT TO EMPLOYEE A	800.00	48.00
29/08/2015	150850	3050/0001	JV0003	PROFESSIONAL SERVICES	4,600.00	120.00
					5,400.00	168.00

IM Import of goods

Date	Batch	A/C No.	Ref. No.	Description	Taxable	Tax Amount
28/08/2015	150840	3050/0001	PCV 105	GST CHARGES ON 8310	2,530.00	151.80
					2,530.00	151.80

OP Purchases with out of scope of GST legislation

Date	Batch	A/C No.	Ref. No.	Description	Taxable	Tax Amount
20/08/2015	150820	6010/0000	8310	Best Trading 10 UNIT PRODUCT C SGD100 PER UNIT	2,300.00	0.00
					2,300.00	0.00
					1,086.60	47.20


**JABATAN KASTAM DIRAJA MALAYSIA
ROYAL MALAYSIAN CUSTOMS DEPARTMENT**
GST - 03
**PENYATA CUKAI BARANG DAN PERKHIDMATAN
GOODS AND SERVICES TAX RETURN**
Nota Penting (Important Notes)

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

☐ **Pindaan
Amendment**
**BAHAGIAN : BUTIRAN ORANG BERDAFTAR
PART A : REGISTERED PERSON DETAILS**

- 1) No. CBP *
GST No. *
- 2) Nama Perniagaan *
Name of Business *

**BAHAGIAN B : BUTIRAN PENYATA
PART B : RETURN DETAILS**

- 3) Tempoh Bercukai *
Taxable Period *

Tarikh Mula
Start Date
HH (DD) - BB (MM) - TTTT (YYYY)

Tarikh Akhir
End Date
HH (DD) - BB (MM) - TTTT (YYYY)

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

HH (DD) - BB (MM) - TTTT (YYYY)
- 4) Tarikh Akhir Serahan Penyata dan Bayaran *
Return and Payment Due Date *
HH (DD) - BB (MM) - TTTT (YYYY)
- 5) Cukai Output
Output Tax **Amaun (Amount)**
 - a) Jumlah Nilai Pembekalan Berkadar Standard *
Total Value of Standard Rated Supply * RM
 - b) Jumlah Cukai Output (Termasuk Hutang Lapuk Dibayar Balik dan Pelarasan lain) *
Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustments) * RM

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. *	
<div style="display: flex; justify-content: space-between;"> <div>6) Cukai Input / Input Tax</div> <div style="text-align: right;">Amaun (Amount)</div> </div>	
a) Jumlah Nilai Perolehan Berkadar Standard * <i>Total Value of Standard Rated Acquisition *</i>	RM 7930.00
b) Jumlah Cukai Input (Termasuk Pelepasan Hutang Lapuk dan Pelarasan lain) * <i>Total Input Tax (Inclusive of Bad Debt Relief & other Adjustments) *</i>	RM 319.80
7) Amaun CBP Kena Dibayar (Butiran 5b - Butiran 6b) * <i>GST Amount Payable (Item 5b - Item 6b) *</i>	RM
ATAU / OR	
8) Amaun CBP Boleh Dituntut (Butiran 6b - Butiran 5b) * <i>GST Amount Claimable (Item 6b - Item 5b) *</i>	RM 47.20
9) Adakah anda memilih untuk membawa ke hadapan pembayaran balik CBP? <i>Do you choose to carry forward refund for GST?</i>	<input type="checkbox"/> Ya Yes <input checked="" type="checkbox"/> Tidak No
BAHAGIAN C : MAKLUMAT TAMBAHAN PART C : ADDITIONAL INFORMATION	
Amaun (Amount)	
10) Jumlah Nilai Pembekalan Tempatan Berkadar Sifar * <i>Total Value of Local Zero-Rated Supplies *</i>	RM 2000.00
11) Jumlah Nilai Pembekalan Eksport * <i>Total Value of Export Supplies *</i>	RM
12) Jumlah Nilai Pembekalan Dikecualikan * <i>Total Value of Exempt Supplies *</i>	RM
13) Jumlah Nilai Pembekalan Diberi Pelepasan CBP * <i>Total Value of Supplies Granted GST Relief *</i>	RM
14) Jumlah Nilai Pengimportan Barang Dibawah Skim Pedagang Diluluskan * <i>Total Value of Goods Imported Under Approved Trader Scheme *</i>	RM
15) Jumlah Nilai CBP Import Digantung dibawah butiran 14 * <i>Total Value of GST Suspended under item 14 *</i>	RM
16) Jumlah Nilai Perolehan Harta Modal * <i>Total Value of Capital Goods Acquired *</i>	RM
17) Pelepasan Hutang Lapuk * <i>Bad Debt Relief *</i>	RM
18) Hutang Lapuk Dibayar Balik * <i>Bad Debt Recovered *</i>	RM

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"/>	<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"/> %
<input style="width: 50px;" type="text"/>	RM <input style="width: 150px;" type="text"/>	<input style="width: 50px;" type="text"/> %
Lain-lain Others	RM <input style="width: 150px;" type="text" value="272.60"/>	<input style="width: 50px;" type="text" value="100.00"/> %
JUMLAH TOTAL	RM <input style="width: 150px;" type="text" value="272.60"/>	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 **

Baru (New) * Lama (Old)

21) No. Kad Pengenalan
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 * <i>Received Date *</i> <input style="width: 150px;" type="text"/> HH (DD) - BB (MM) - TTTT (YYYY)	Tarikh Cop Pos * <i>Postmark Date *</i> <input style="width: 150px;" type="text"/> HH (DD) - BB (MM) - TTTT (YYYY)
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Borang ini ditetapkan di bawah Peraturan-Peraturan Cukai Barangan dan Perkhidmatan 2000 (This form is prescribed under Goods and Services Tax Regulations 2000)

PART D

GST-03
X

Part A & B
Part C
Part D

Part A : Registered Person Details

1) GST No.

1000002015

2) Name of Business

WONDERFUL SDN BHD

Part B : Return Details

3) Taxable Period

Start Date

01/10/2015

End Date

31/12/2015

4) Return and Payment Due Date

/ /

5) Output Tax

a) Total Value of Standard Rated Supply

0.00

Detail

b) Total Output Tax

0.00

6) Input Tax

a) Total Value of Standard Rated Acquisition

0.00

Detail

b) Total Input Tax

60.00

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

0.00

OR

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

60.00

9) Do you choose to carry forward refund for GST?

☐ Yes
 ☒ No

Preview

Submit

Close

GST-03 ✕

Part A & B
Part C
Part D

Part C : Additional Information

10) Total Value of Local Zero-Rated Supplies	0.00	Detail
11) Total Value of Export Supplies	0.00	Detail
12) Total Value of Exempt Supplies	0.00	Detail
13) Total Value of Supplies Granted GST Relief	0.00	Detail
14) Total Value of Goods Imported Under Approved Trader Scheme	0.00	Detail
15) Total Value of GST Suspended under item 14	0.00	
16) Total Value of Capital Goods Acquired	0.00	Detail
17) Bad Debt Relief	1,000.00	Detail
18) Bad Debt Recovered	0.00	Detail

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

Code	Value of Output Tax	Percentage
<input style="width: 90%;" type="text"/>	0.00	0.00%
<input style="width: 90%;" type="text"/>	0.00	0.00%
<input style="width: 90%;" type="text"/>	0.00	0.00%
<input style="width: 90%;" type="text"/>	0.00	0.00%
<input style="width: 90%;" type="text"/>	0.00	0.00%
Others	0.00	100.00%
TOTAL	0.00	100%

Preview
Submit
 Close

X
GST-03

Part A & B
Part C
Part D

Part A : Registered Person Details

1) GST No.

1000002015

2) Name of Business

WONDERFUL SDN BHD

Part B : Return Details

3) Taxable Period

Start Date

01/01/2016

End Date

31/03/2016

4) Return and Payment Due Date

/ /

5) Output Tax

a) Total Value of Standard Rated Supply

0.00

Detail

b) Total Output Tax

28.30

6) Input Tax

a) Total Value of Standard Rated Acquisition

0.00

Detail

b) Total Input Tax

0.00

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

28.30

OR

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

0.00

9) Do you choose to carry forward refund for GST?

☐ Yes
 ☒ No

Preview

Submit

Close

GST-03
✕

Part A & B
Part C
Part D

Part C : Additional Information

10) Total Value of Local Zero-Rated Supplies	0.00	Detail
11) Total Value of Export Supplies	0.00	Detail
12) Total Value of Exempt Supplies	0.00	Detail
13) Total Value of Supplies Granted GST Relief	0.00	Detail
14) Total Value of Goods Imported Under Approved Trader Scheme	0.00	Detail
15) Total Value of GST Suspended under item 14	0.00	
16) Total Value of Capital Goods Acquired	0.00	Detail
17) Bad Debt Relief	0.00	Detail
18) Bad Debt Recovered	471.70	Detail

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

Code	Value of Output Tax	Percentage
<input style="width: 90%;" type="text"/>	0.00	0.00%
<input style="width: 90%;" type="text"/>	0.00	0.00%
<input style="width: 90%;" type="text"/>	0.00	0.00%
<input style="width: 90%;" type="text"/>	0.00	0.00%
<input style="width: 90%;" type="text"/>	0.00	0.00%
Others	28.30	100.00%
TOTAL	28.30	100%

Preview
Submit
 Close