

2015

Sage UBS

**GOODS AND SERVICES
[GST] ACCOUNTING
TRAINING COURSEWARE**

August 2014

 **GST**
Compliant

sage



This courseware is the property of Sage Software Sdn. Bhd., and is prepared for training purposes at Sage Training Centre (STC). It covers GST features available in Sage UBS 2015 [Version 9.9.1.0] onwards. Companies, names and data used in examples are fictitious.

Please refer to your Sage User's Guide for details on how to make full use of all the features or you may speak to any of our Customer Care Consultants at our Hotline.

Sage Careline is open between 8am to 8pm, Monday to Friday, excluding public holiday

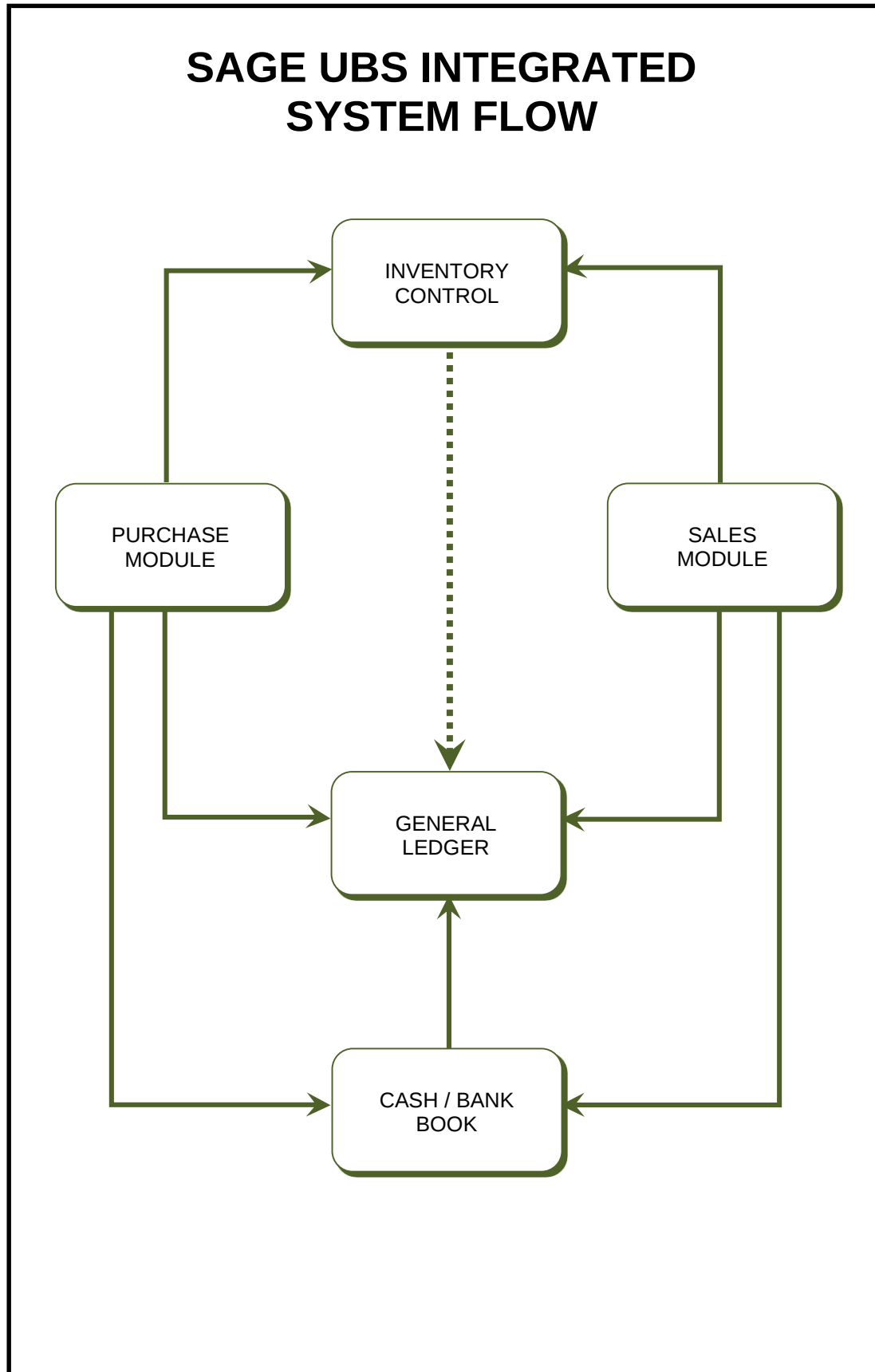
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Fax Support : +603 2261 4179
Email Support : support.my@sage.com
Website : www.sage.my

Course Reference:	Date:
Attendee	
Company	

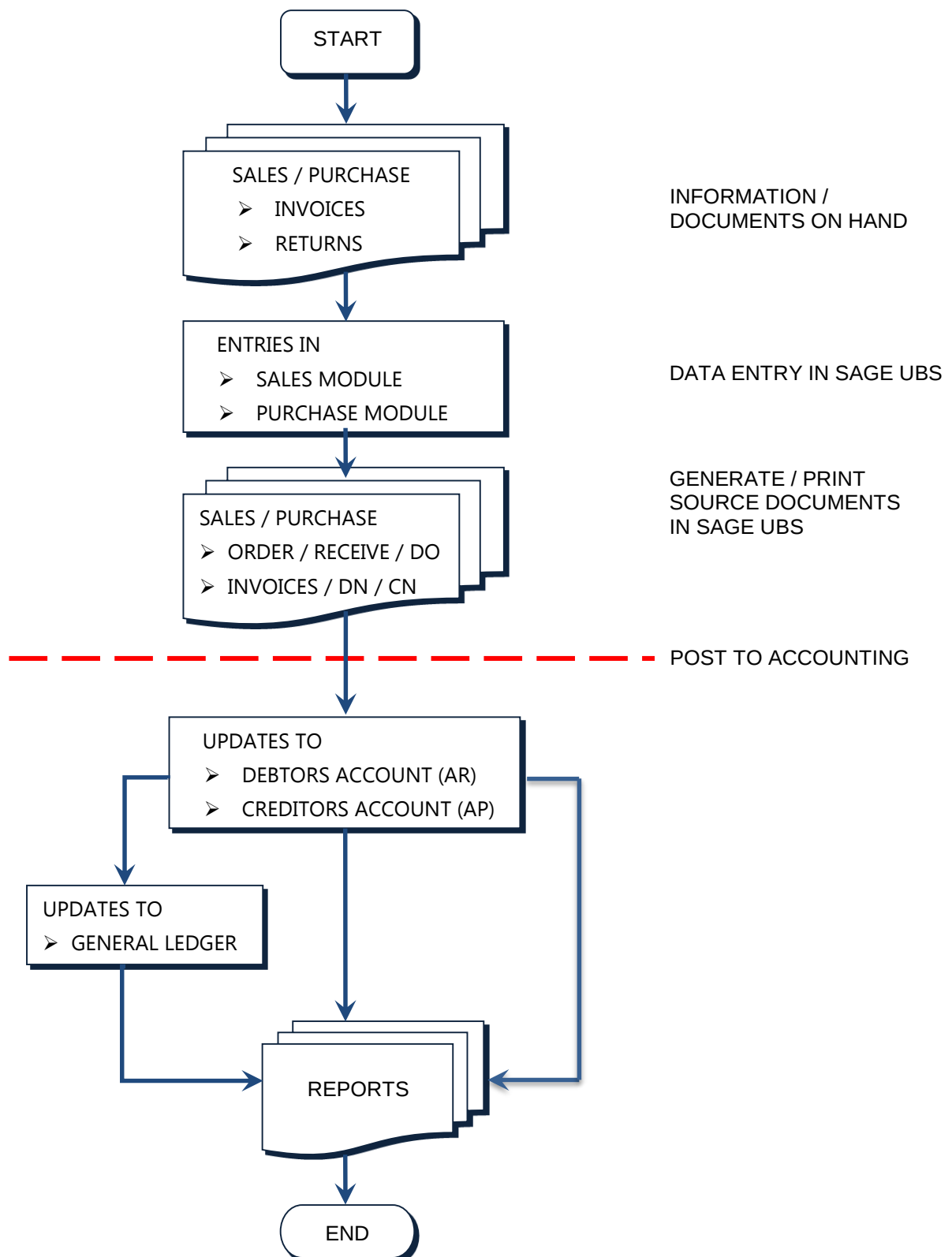
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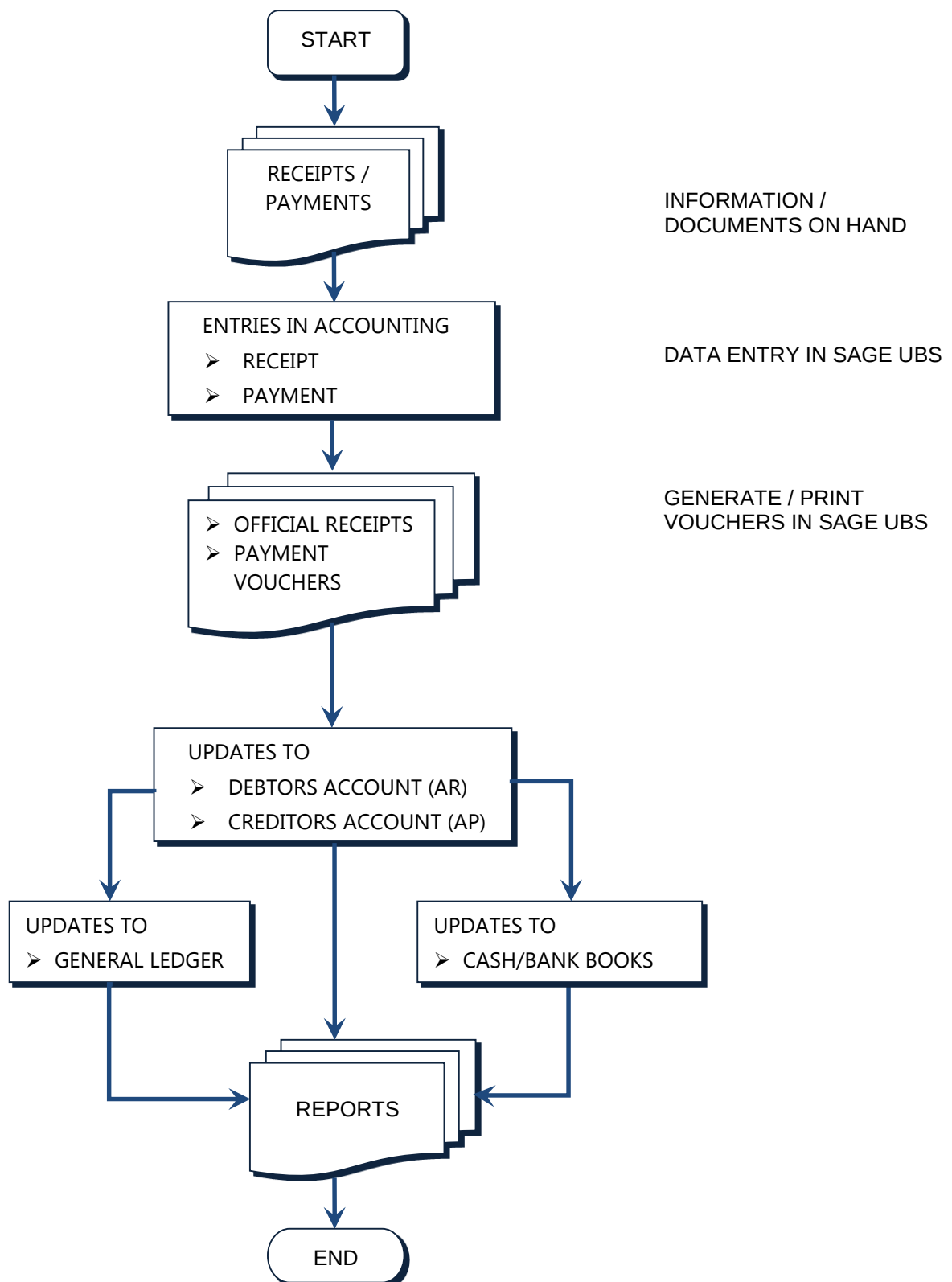
SAGE UBS – INTEGRATED SYSTEM FLOW



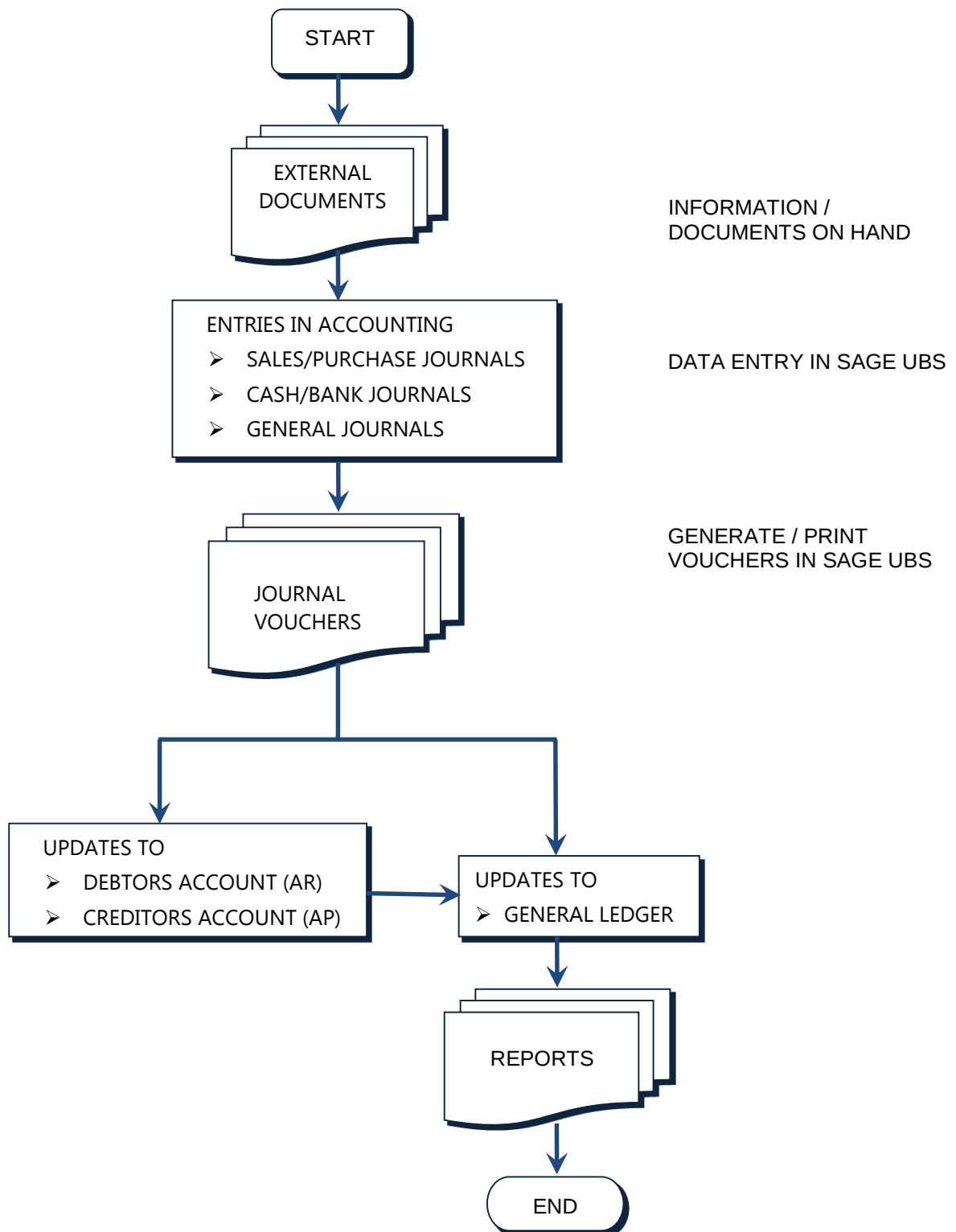
SAGE UBS – SALES/PURCHASE DATA FLOW



SAGE UBS – CASH/BANK DATA FLOW

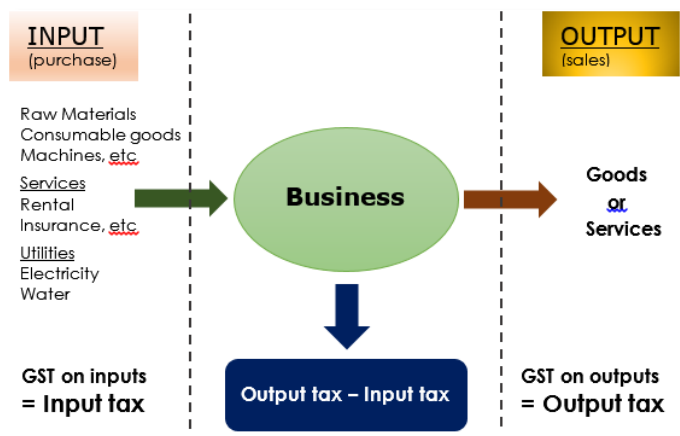


SAGE UBS – JOURNAL DATA FLOW



INTRODUCTION TO GST

- GST comes into effect 01 April 2015
- GST is imposed at each level of the supply chain but does not become part of the cost of product as GST paid on business input is claimable from JKDM
- GST-03 Return must be submitted periodically as approved in the GST registration



The table below demonstrates how GST is paid and claimed at each level of the supply, from supplier to retailer; with the ultimate GST borne and paid by customer:

Transaction level	Total Sales Price		Before GST	6% GST	Payment to GST authority
Supplier sells goods to retailer	424		400	24	<u>By supplier:</u> Output tax 24 Less: Input tax 0 GST payable 24
Retailer uses goods to provide service to customer	1060		1000	60	<u>By retailer</u> Output tax 60 Less: Input tax 24 GST payable 36
Customer pays	1060				GST borne by customer and not claimable

How GST works?

Business Entity	Sales (RM)	Output Tax (RM)	Input Tax (RM)	Net Tax (RM)
Supplier	424.00	24.00	0.00	24.00
Retailer	1,060.00	60.00	24.00	36.00
GST collected by Government				60.00
Final consumer pays				1,060.00

- Supplier pays authority the GST charged [24] on his sales to the retailer
- Retailer pays authority the net GST [36], output tax from his sales [60] against input tax from his purchase [24].
- The GST authority has collected 60 tax in total; which is reflected in the sales to customer.

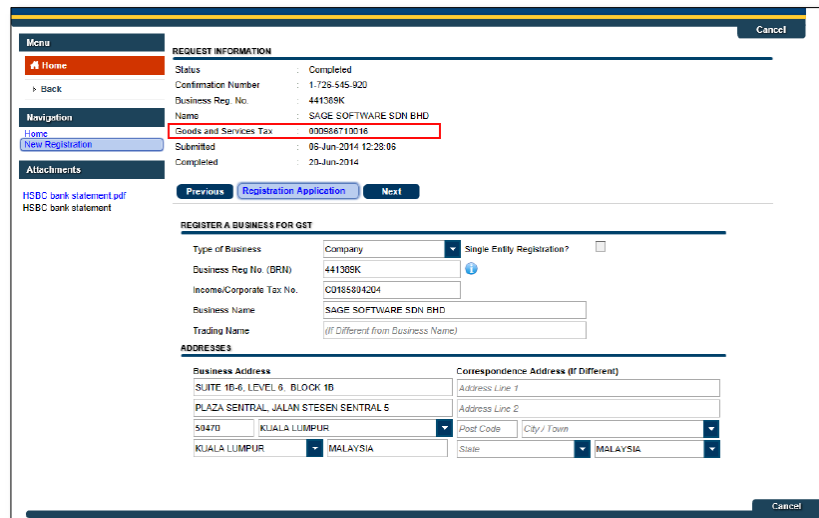
GST SETUP AND SETTINGS

For training purposes, we will be using the Standalone version. Please note that the features in SAGE UBS 2015 are exactly the same in both versions.

[1] ENABLE GST AND ENTER GST REGISTRATION DETAILS

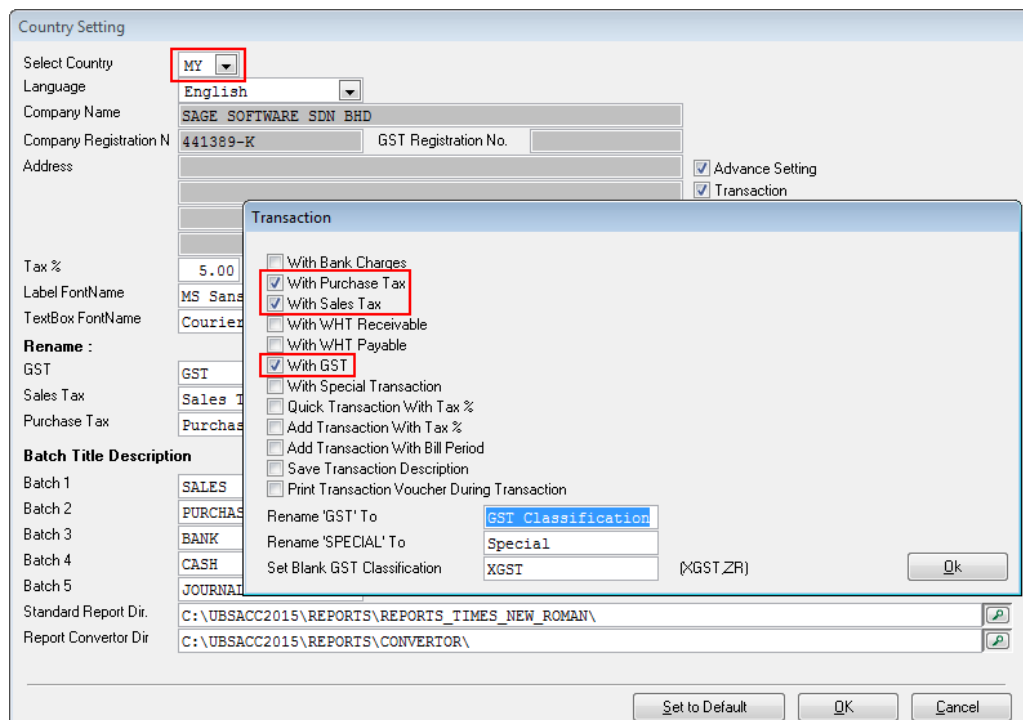
Once your GST registration with JKDM has been approved, you will be provided a 12-digit Goods and Service Tax Number; as shown in the sample below. Then it is time for you to enable GST and register this information into the system.

Sample of an approved
GST Registration
Application from JKDM



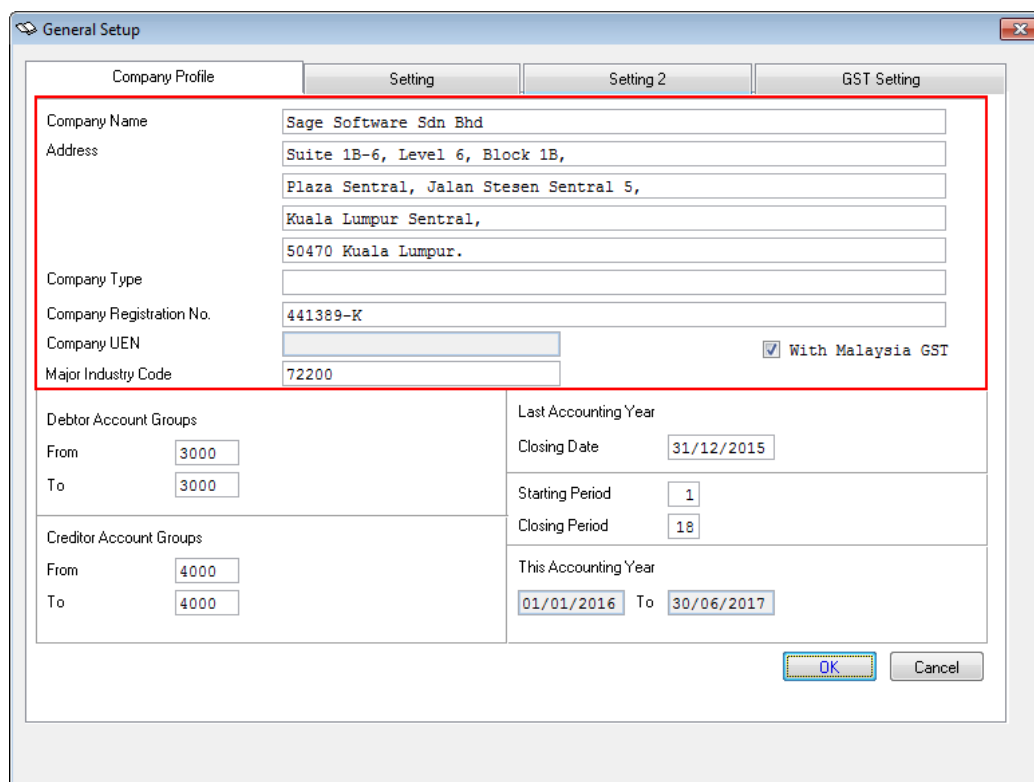
To enable GST in the system, follow this simple guide:

- a) Accounting System
 - Country Setting



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

- General Setup



General Setup

Company Profile Setting Setting 2 GST Setting

Company Name: Sage Software Sdn Bhd

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

Company Type:

Company Registration No.: 441389-K

Company UEN:

Major Industry Code: 72200

☒ With Malaysia GST

Debtor Account Groups

From: 3000 To: 3000

Creditor Account Groups

From: 4000 To: 4000

Last Accounting Year

Closing Date: 31/12/2015

Starting Period: 1

Closing Period: 18

This Accounting Year

01/01/2016 To 30/06/2017

OK Cancel

Field name	Description and Input Requirement
Company Name	Enter the name of your company into this field
Company Registration No.	Enter your company registration number into this field
Major Industry Code	➤ Enter your business industry code into this field ➤ This information is required for Part D of the GST-03 Return submission
With Malaysia GST	➤ Select the option to enable Malaysia GST features in this company. ➤ After you have selected this option, the [GST Setting] tab will be enabled.

General Setup

Company Profile | Setting | Setting 2 | **GST Setting**

GST Registration No. GST Effective Date
 GST Taxable Period / Category GST Next Filing Date

Prepayment

GST Liability 
 Output Tax 

Bad Debt Management

Debtors:

Bad Debt Relief (AR) 
 Bad Debt Recovered (AR) 
 Bad Debt Liability (AR) 

Creditors:

Input Tax Adjustment (AP) 
 Output Tax Adjustment (AP) 
 GST Claimable (AP) 

Partial Exemption Apportionment Adjustment

GST Adjustment 
 Input Tax 
 Output Tax 

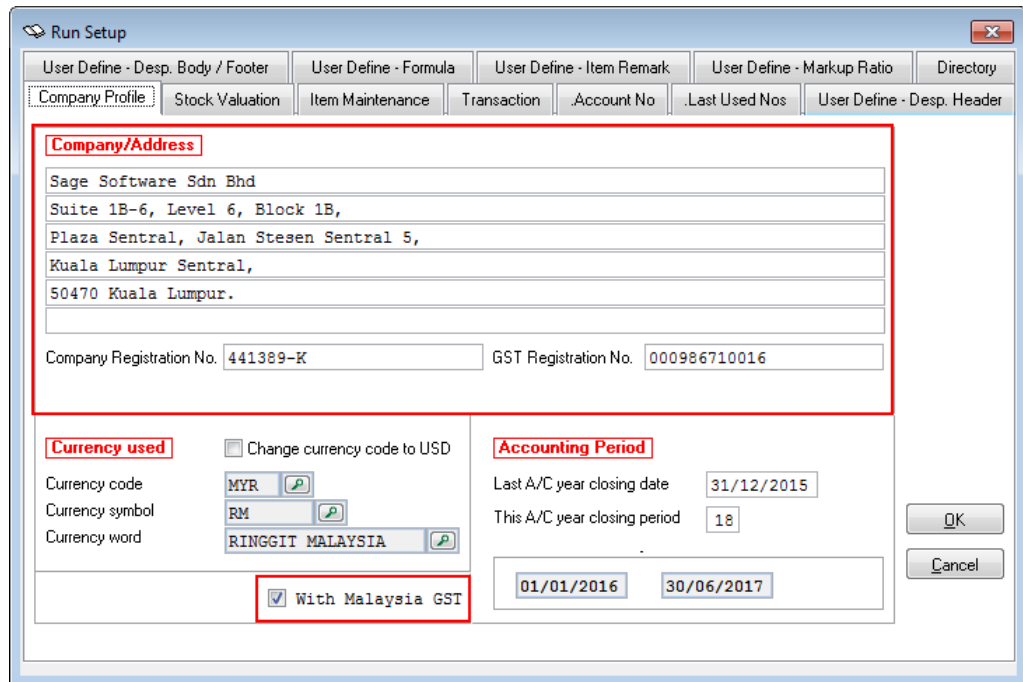
Capital Goods Adjustment

GST Adjustment 
 Input Tax 
 Output Tax 

OK Cancel

Field name	Description and Input Requirement
GST Registration No.	Enter the 12 digit GST Registration No. provided by JKDM
GST Effective Date	➤ Date is defaulted to 01/04/2015, the effective date for Malaysia GST ➤ Thereafter, it will follow system date.
GST Taxable Period / Category	➤ Set the periodic submission for GST Returns as approved by JKDM ➤ The three available categories are : ○ Category A → 1 month for monthly submission ○ Category B → 3 months for quarterly submission ○ Category C → 6 months for half-yearly submission ➤ The default value set is 1 Month
GST Next Filing Date	➤ Set the next filing date for GST Returns ➤ Date defaulted will vary with the GST Taxable Period/Category selected checked against the Effective date.

- b) Inventory & Billing System
- General Setup



Field name	Description and Input Requirement
Company Name	Enter the name of your company into this field
Company Registration No.	Enter your company registration number into this field
GST Registration No.	Enter the 12 digit GST Registration No. provided by JKDM
With Malaysia GST	Select the option to enable Malaysia GST features in this company.

Use this space for your Notes

[2] MAINTAIN KEY DATA ELEMENTS FOR GST APPLICATION

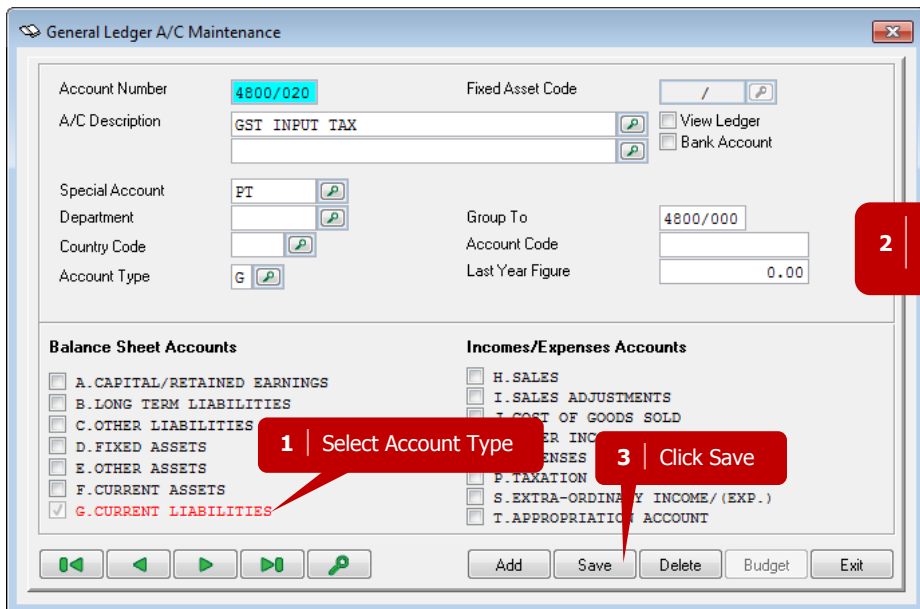
2.1 GENERAL LEDGER ACCOUNTS

There are some essential general ledger accounts to be maintained in the system for handling GST treatment. It is advisable to separate them for easy reference and tracking when it comes to GST reporting and audit requirements.

The list of general ledger accounts required is tabled as below:

No.	Account Description	Account Type	Special Account	Group To	Remarks
1	GST Input Tax	Balance Sheet	PT	GST Control Account	For acquisition
2	GST Output Tax	Balance Sheet	ST		For supply
3	GST Control Account	Balance Sheet	None	None	To show net tax effect – payable or claimable
4	GST Liability	Balance Sheet	None	None	For GST Bad Debt handling on customer
5	GST Claimable	Balance Sheet	None	None	For GST Bad Debt handling on supplier
6	GST Suspense	Balance Sheet	None	None	GST on importation of Goods
7	GST Expense	Profit & Loss	Purchase Tax	None	For no claimable input tax

To set up these general ledger accounts in the Accounting system, go to General > General Ledger A/C Maintenance and follow the three simple steps appended below:



The screenshot shows the 'General Ledger A/C Maintenance' window. The 'Account Number' is 4800/020, 'A/C Description' is GST INPUT TAX, and 'Special Account' is PT. The 'Group To' is 4800/000. The 'Account Type' is G. The 'Balance Sheet Accounts' list has 'G. CURRENT LIABILITIES' selected. The 'Incomes/Expenses Accounts' list is empty. The 'Save' button is highlighted.

1 | Select Account Type

2 | Input details as per table provided above

3 | Click Save

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

2.2 CUSTOMER AND SUPPLIER

It is important to ensure all information related to GST are filled into the respective debtor/customer and creditor/supplier maintenance; as it will enable the system to default the values accordingly during data entry or when generating reports.

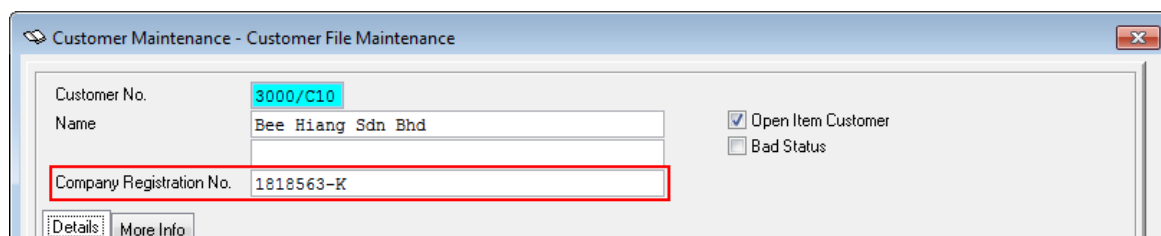
2.2.1 CUSTOMER

The required information for customer are:

No.	Requirement	Field location	Purpose
a.	Company Registration No.	Main	For GAF report
b.	GST Registration No.	More Info	For GAF report
c.	Date GST Status Verified		For information
d.	Default Supply Tax Code	Main	Auto display during entry

To fill in all these information for the customer file, in Inventory & Billing system, go to Maintenance > Customer Maintenance > Customer File Maintenance and follow the three simple steps appended below:

a. Company Registration No.



Customer Maintenance - Customer File Maintenance

Customer No. 3000/C10

Name Bee Hiang Sdn Bhd

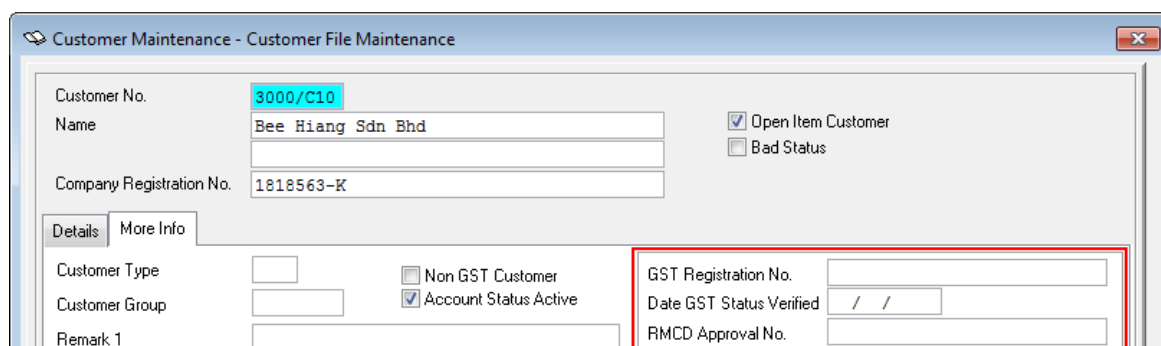
Company Registration No. 1818563-K

☒ Open Item Customer
☐ Bad Status

Details More Info

b. GST Registration

c. Date GST Status Verified



Customer Maintenance - Customer File Maintenance

Customer No. 3000/C10

Name Bee Hiang Sdn Bhd

Company Registration No. 1818563-K

☒ Open Item Customer
☐ Bad Status

Details More Info

Customer Type ☐ Non GST Customer
Customer Group ☒ Account Status Active

Remark 1

GST Registration No.
Date GST Status Verified / /
RMCD Approval No.

d. Default Supply Tax Code

Customer Maintenance - Customer File Maintenance

Customer No. **3000/C10**

Name **Bee Hiang Sdn Bhd**

Company Registration No. **1818563-K**

☒ Open Item Customer
☐ Bad Status

Details More Info

Invoice / Delivery To

Attention

Email Address

Web Site

Phone No. (1)

Phone No. (2)

Fax/Telex

Contact

Business

Region

Area

Agent

Sales tax code

Terms

Credit Limit **0.00**

Target **0.00**

Invoice Limit **0.00**

Group To **3000/C10**

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

Discount % Category

☐ Category A
☐ Category B
☐ Category C
☒ None

Enter this for foreign currency

Currency Code

Currency Symbol **RM**

Currency Word **RINGGIT MALAYSIA**

Add **Save** **Delete** **Exit**

Use this space for your Notes

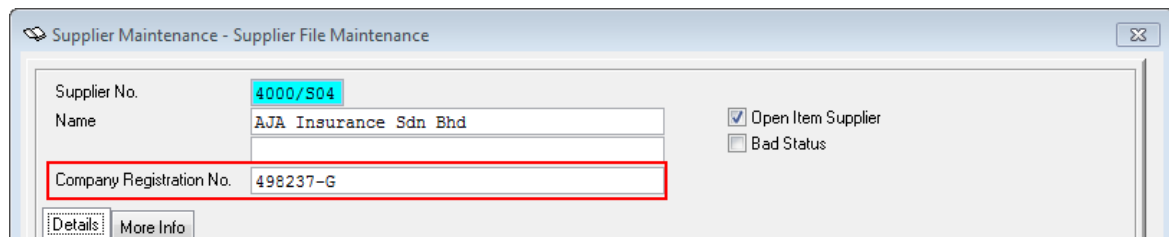
2.2.2 SUPPLIER

The required information for supplier are:

No.	Requirement	Field location	Purpose
a.	Company Registration No.	Main	For GAF report
b.	GST Registration No.	More Info	For GAF report
c.	Date GST Status Verified		For information
d.	RMCD Approval No.	More Info	For self-billed invoice printing
e.	Default Purchase Tax Code	Main	Auto display during entry

To fill in all these information for the supplier file, in Inventory & Billing system, go to Maintenance > Supplier Maintenance > Supplier File Maintenance and follow the three simple steps appended below:

a. Company Registration No.



Supplier Maintenance - Supplier File Maintenance

Supplier No. 4000/S04

Name AJA Insurance Sdn Bhd

Company Registration No. 498237-G

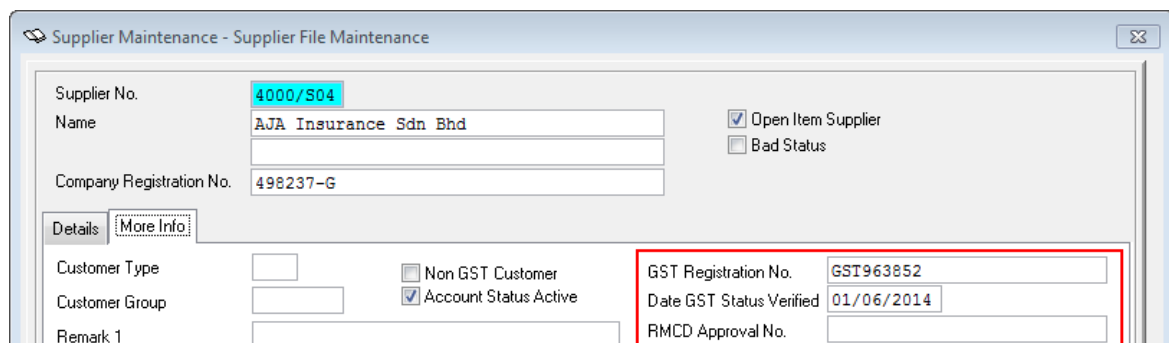
☒ Open Item Supplier
☐ Bad Status

Details More Info

b. GST Registration No.

c. Date GST Status Verified

d. RMCD Approval No.



Supplier Maintenance - Supplier File Maintenance

Supplier No. 4000/S04

Name AJA Insurance Sdn Bhd

Company Registration No. 498237-G

☒ Open Item Supplier
☐ Bad Status

Details More Info

Customer Type ☐ Non GST Customer

Customer Group ☒ Account Status Active

Remark 1

GST Registration No. GST963852

Date GST Status Verified 01/06/2014

RMCD Approval No.

e. Default Purchase Tax Code

Supplier Maintenance - Supplier File Maintenance

Supplier No. **4000/S04**

Name **AJA Insurance Sdn Bhd**

Company Registration No. **498237-G**

☒ Open Item Supplier
☐ Bad Status

Details More Info

Address

Attention

Email Address

Web Site

Phone No. (1)

Phone No. (2)

Fax/Telex

Contact

Business

Region

Area

Agent

Purchase Tax

Terms

Credit Limit **0.00**

Target **0.00**

Invoice Limit **0.00**

Group To **4000/S04**

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

Discount % Category

☐ Category A
☐ Category B
☐ Category C
☒ None

Enter this for foreign currency

Currency Code

Currency Symbol **RM**

Currency Word **RINGGIT MALAYSIA**

Navigation: Previous, Back, Forward, Next, Search

Buttons: Add, Save, Delete, Exit

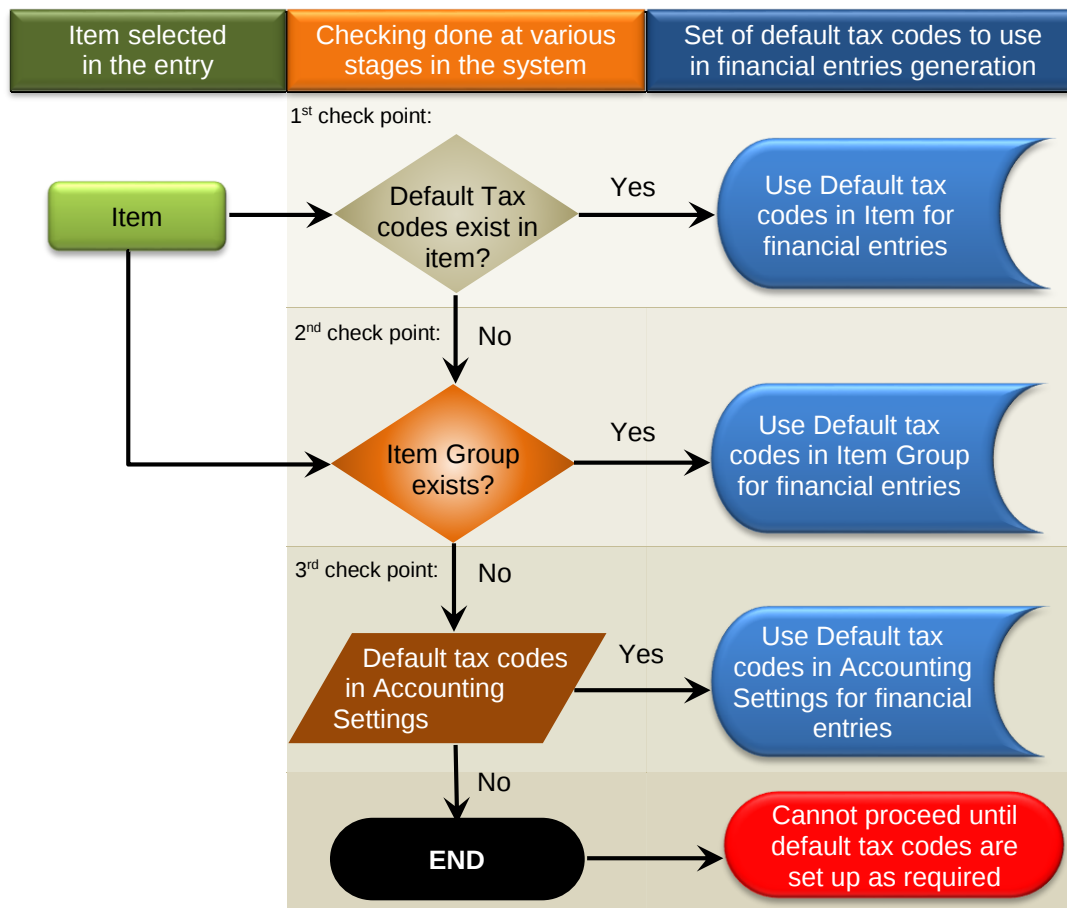
Use this space for your Notes

2.3 ITEM GROUP AND ITEM

If your implementation uses Item Group, then you may set the default tax codes in each of the Item Group maintained in the system. This way all related items tagged to a particular item group will auto use the default tax codes set in item group for the financial entries.

If no item group is maintained in the system, then you will be required to set the default tax codes in item maintenance itself; or if the default tax codes are the same for all items, then you may set it at Accounting Settings for global application.

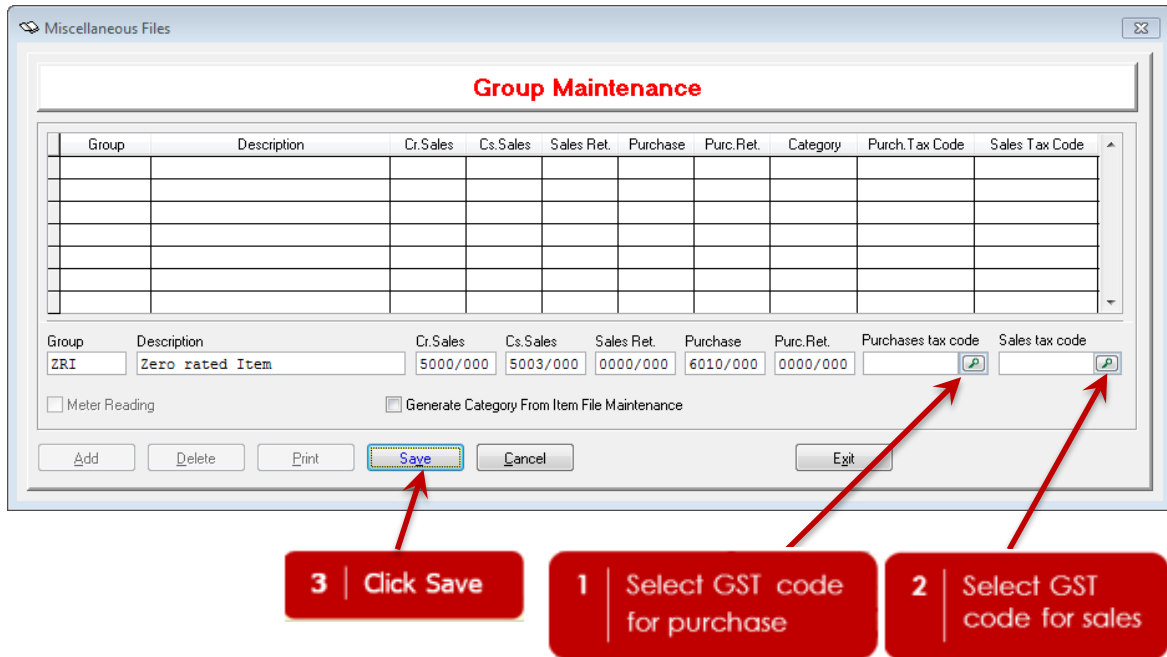
For your easy reference, the flowchart below shows the checkpoints handled by system to ensure correct tax codes are picked for the financial entries to your transactions:



Use this space for your Notes

2.3.1 ITEM GROUP

To set default tax codes in Item Group, in Inventory & Billing system, go to Maintenance > Miscellaneous Files > Group Maintenance and follow the three simple steps appended below:



Group Maintenance

Group	Description	Cr.Sales	Cs.Sales	Sales Ret.	Purchase	Purc.Ret.	Category	Purch.Tax Code	Sales Tax Code
ZRI	Zero rated Item	5000/000	5003/000	0000/000	6010/000	0000/000			

Group: ZRI Description: Zero rated Item Cr.Sales: 5000/000 Cs.Sales: 5003/000 Sales Ret.: 0000/000 Purchase: 6010/000 Purc.Ret.: 0000/000 Purchases tax code: Sales tax code:

☐ Meter Reading ☐ Generate Category From Item File Maintenance

Buttons: Add, Delete, Print, **Save**, Cancel, Exit

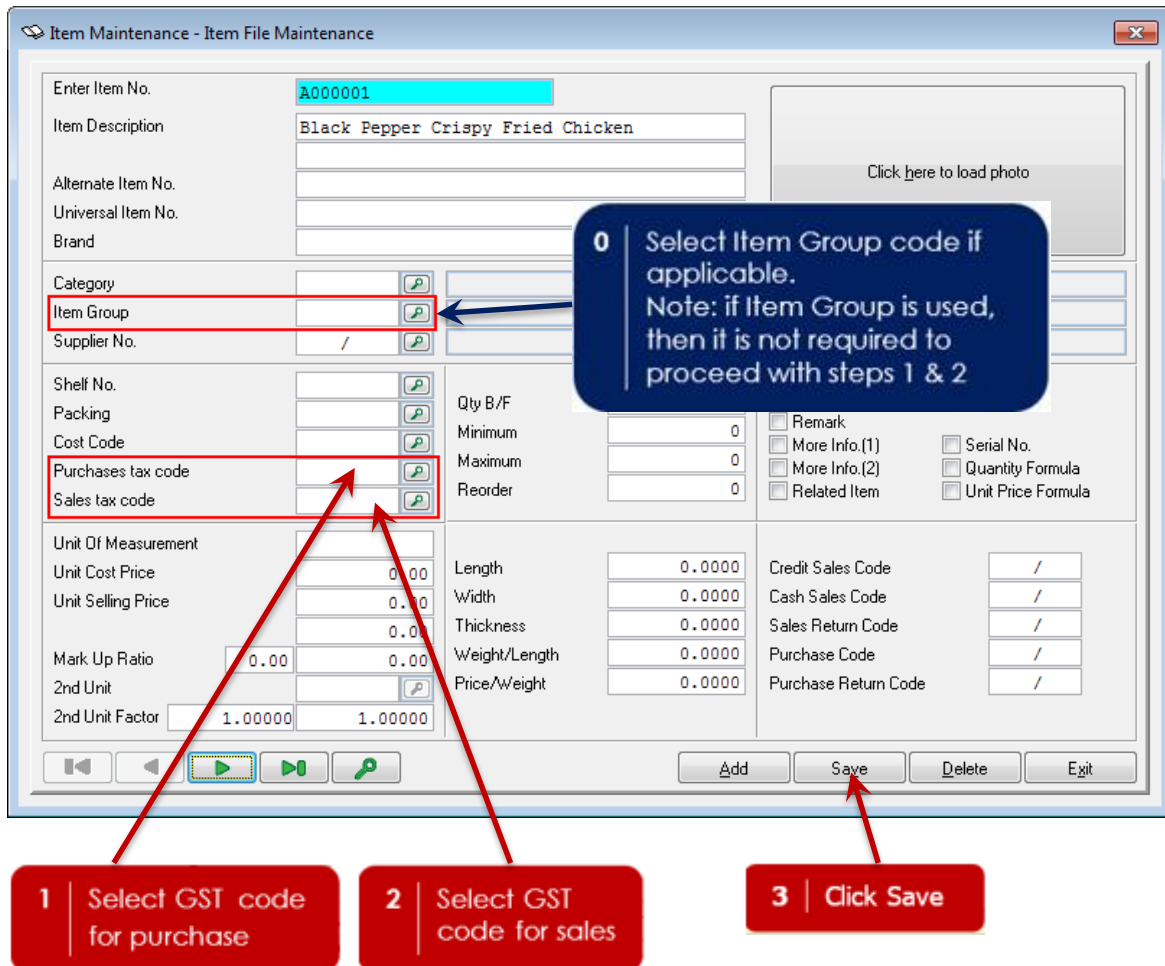
3 | Click Save **1 | Select GST code for purchase** **2 | Select GST code for sales**

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

Use this space for your Notes

2.3.2 ITEM

Steps to set default tax codes in Item Maintenance :-



0 | Select Item Group code if applicable.
Note: if Item Group is used, then it is not required to proceed with steps 1 & 2

1 | Select GST code for purchase

2 | Select GST code for sales

3 | Click Save

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

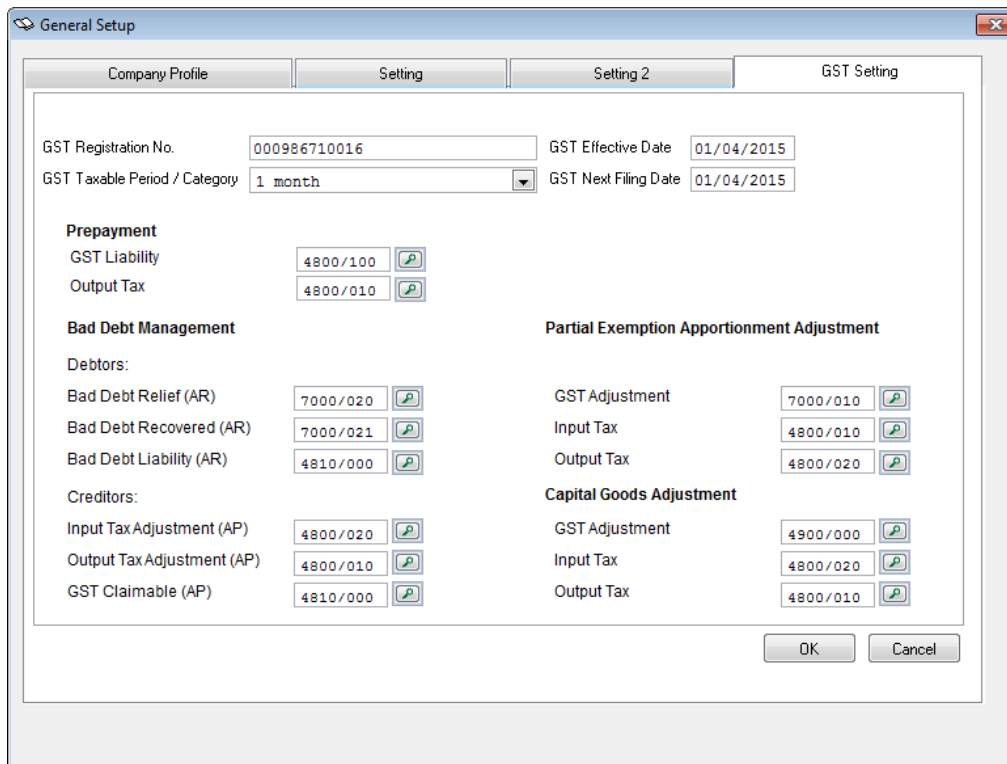
Use this space for your Notes

2.4 GENERAL LEDGER ACCOUNTS MAPPING

It is important to set the path for the system to flow and update the transaction records correctly when they are saved. The setting of path means mapping of general ledger accounts in relevant setting screens for the system to refer and update the records accordingly to give you accuracy in your reports generation.

2.4.1 ACCOUNTING SETTINGS

In Accounting system, go to Housekeeping > Run Setup > General Setup > GST Setting tab:



General Setup

Company Profile Setting Setting 2 **GST Setting**

GST Registration No. 000986710016 GST Effective Date 01/04/2015
 GST Taxable Period / Category 1 month GST Next Filing Date 01/04/2015

Prepayment
 GST Liability 4800/100
 Output Tax 4800/010

Bad Debt Management
 Debtors:
 Bad Debt Relief (AR) 7000/020
 Bad Debt Recovered (AR) 7000/021
 Bad Debt Liability (AR) 4810/000
 Creditors:
 Input Tax Adjustment (AP) 4800/020
 Output Tax Adjustment (AP) 4800/010
 GST Claimable (AP) 4810/000

Partial Exemption Apportionment Adjustment
 GST Adjustment 7000/010
 Input Tax 4800/010
 Output Tax 4800/020

Capital Goods Adjustment
 GST Adjustment 4900/000
 Input Tax 4800/020
 Output Tax 4800/010

OK Cancel

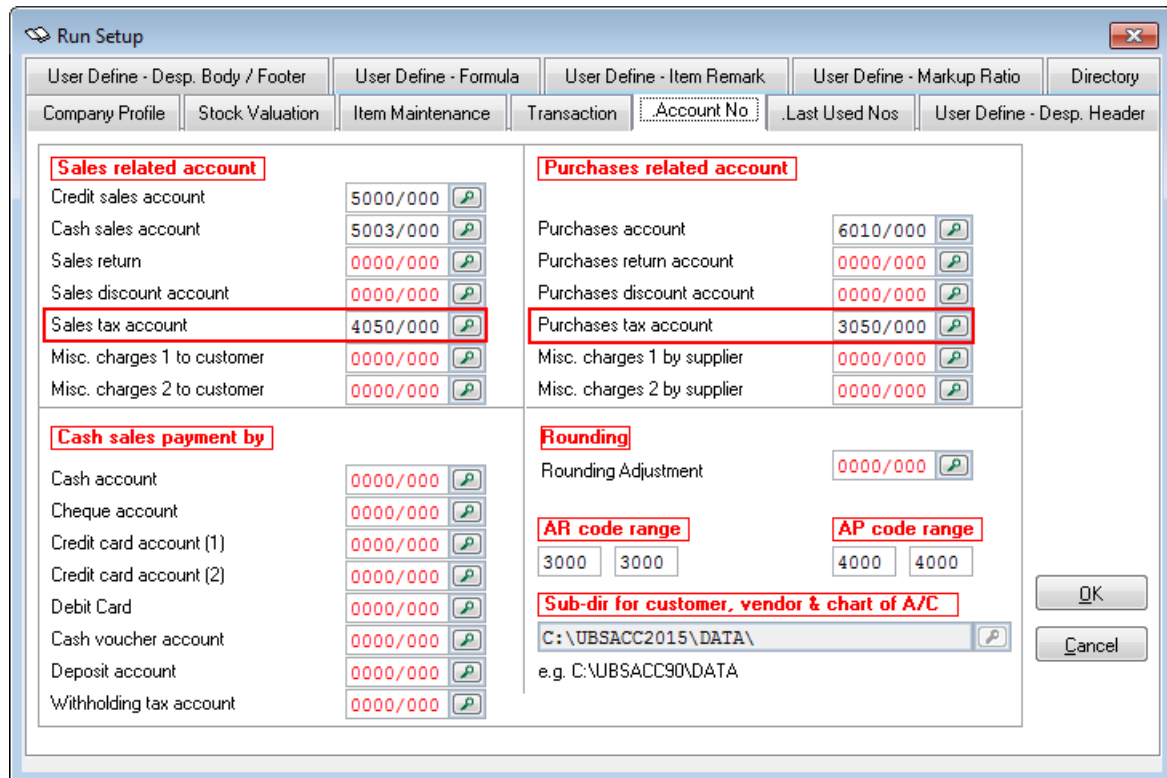
- Note that the mapping requirement is sectionalized with proper heading for each transaction type to ease your mapping process and to avoid confusion.
- All the general ledger accounts mapping here are reference point for the system to pick the relevant general ledger accounts to use in generating financial entries for respective transaction type during the "Save" process.

Use this space for your Notes

2.4.2 INVENTORY & BILLING SETTINGS

In Inventory & Billing system, go to Housekeeping > Run Setup > General Setup > Account No tab:

- Appropriate mapping of general ledger accounts are required to the system to flow and update your transaction records correctly



The screenshot shows the 'Run Setup' window with the 'Account No' tab selected. The window contains several sections for configuring account numbers and other settings.

Sales related account		Purchases related account	
Credit sales account	5000/000	Purchases account	6010/000
Cash sales account	5003/000	Purchases return account	0000/000
Sales return	0000/000	Purchases discount account	0000/000
Sales discount account	0000/000	Purchases tax account	3050/000
Sales tax account	4050/000	Misc. charges 1 by supplier	0000/000
Misc. charges 1 to customer	0000/000	Misc. charges 2 by supplier	0000/000
Misc. charges 2 to customer	0000/000		

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

AR code range		AP code range	
3000	3000	4000	4000

Sub-dir for customer, vendor & chart of A/C
 C:\UBSACC2015\DATA\
 e.g. C:\UBSACC90\DATA

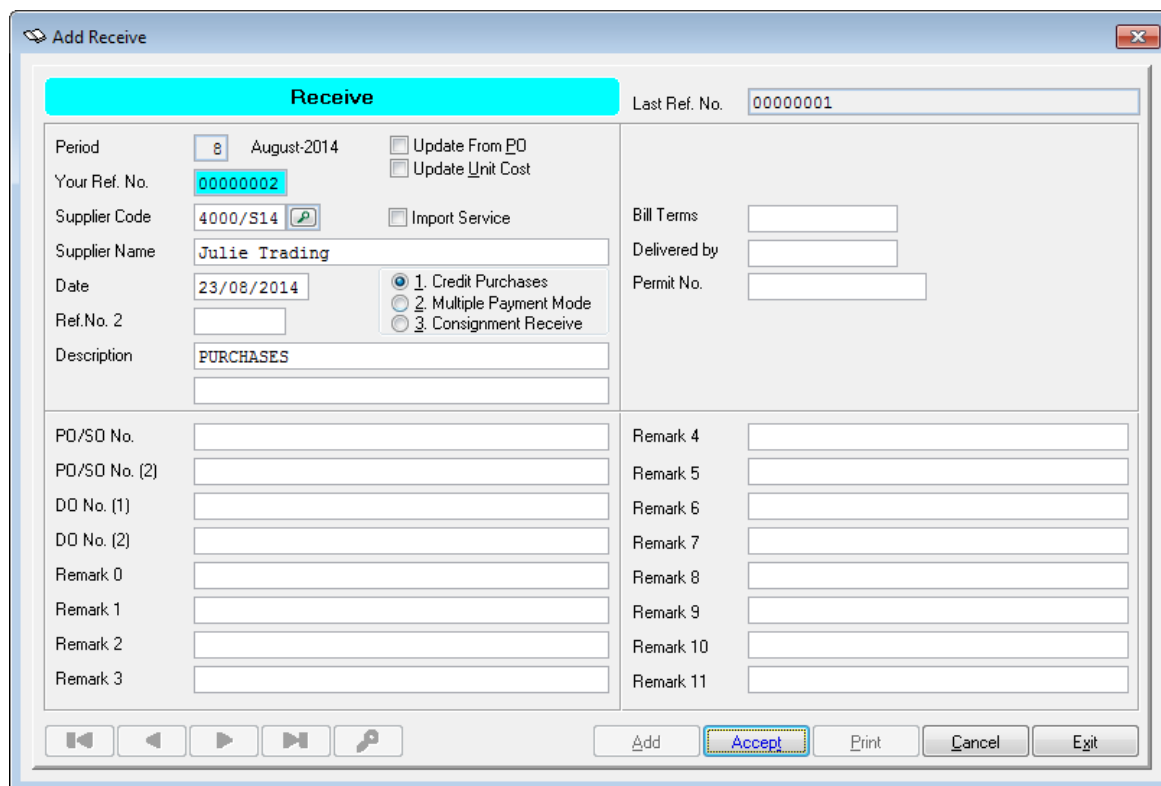
Buttons: OK, Cancel

Use this space for your Notes

TRANSACTIONS

[3] GST IN PURCHASING

3.1 RECEIVE



Field Name	Description and Input Requirement
HEADER	
Supplier code	➤ Click to select supplier. ➤ New supplier can be created on-the-fly from the pop-up window. ➤ After the supplier code is selected, supplier name will be displayed automatically.
Update From PO	➤ If you have a purchase order entered before, you can click this option to select the purchase order and the details from the purchase order will be copied over here.
Date	➤ Key in the date as shown in the supplier invoice.
Import Service	➤ If the invoice is for import of services, please select this option. ➤ System will base on this on indicator to perform reverse charge during payment.
Accept	➤ Click Accept button to proceed.

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

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

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

	0.00	/	/	0.00	0.00
	0.00	/	/	0.00	0.00
	0.00	/	/	0.00	0.00

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

750.00

Field Name	Description and Input Requirement
BODY	
Item No	➤ Click to select the item as billed on the supplier invoice. ➤ New item can be created on-the-fly from the pop-up window.
Description	➤ The item description of the selected item will be auto displayed.
Location	➤ Default location will be displayed automatically. ➤ Click to select another location, if required.
Quantity	➤ Key in the value.
Price	➤ Defaulted as per unit cost set in the item maintenance ➤ Click to set the value if a change is required
% Discount (1 st and 2 nd fields)	➤ There are 2 levels of discount available in the system ➤ You can enter the percentage at the, meaning an input of value 10 will represent "10%"
% Discount (3 rd field)	➤ This field will be used if the discount is to be given in amount instead of percentage, meaning an input of value 10 will represent RM10 or USD10, depending on the currency used in the Supplier Invoice
GST Classification	➤ Click to select the appropriate tax codes to use
Save	➤ Click Save button to add the item into the body
Accept	➤ Click Accept button to save the transaction
Footer	➤ You can also click on the Footer button to view footer information

RC 00000002 - Julie Trading - 4000/S14 - 23/08/2014

Total		1600.00
Net		1600.00
Tax		96.00
Grand		1696.00
Misc. Charges	0.00	0.00

Remark 0
Remark 1
Remark 2
Remark 3
Remark 4
Remark 5
Remark 6
Remark 7
Remark 8
Remark 9

☐ Update From Comment Maintenance

Accept Print Body Cancel

Field Name	Description and Input Requirement
FOOTER	
Total	➤ This field is not editable. ➤ The value is the total before GST
Tax	➤ This field is not editable. ➤ The value is the GST total.
Grand	➤ This field is not editable. ➤ The value is total inclusive of GST.

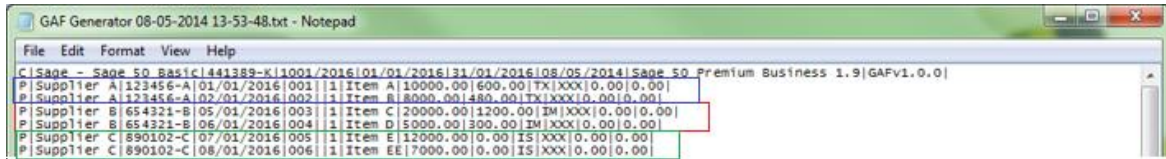
IMPORTANT NOTES:

- Editing the supplier invoice is allowed when it is still in Open status
- Once the supplier invoice is posted, editing will not be allowed.

Use this space for your Notes

3.2 SUNDRY PURCHASES

As billing details are required in the GST Audit File report – refer to sample provided below for your reference, we highly recommend that entry for sundry purchases be processed via Receive function itself as well.



Which would be your preference? Take a look at the table below for your own judgment:

Entry Option	Requirement	Advantages / Disadvantages
Receive	1. Maintain sundry supplier accounts in the system. Option to maintain them by broad categories and group to different categories for ease of checking	➔ A one-time effort and it is good for use ➔ Consistent, accurate and fast
	2. Maintain non-stock and service sundry items by their GL expense type.	➔ A one-time effort and it is good for use ➔ Consistent, accurate and fast as GL expenses accounts defaulted into the item maintenance will be used – no manual selection required
	3. Supplier Invoice entry	➔ Supplier name is selected during entry ➔ Items are selected and the general description will be populated and picked for GAF report ➔ GL expenses accounts defaulted in the item maintenance will be used – no manual selection required
	4. Supplier Invoice listing	➔ Information can be easily sorted or filtered by master/main records ➔ Proper record keeping and retrieval of information for GST audit session
Payment	1. No maintenance of supplier accounts is required	➔ No maintenance effort
	2. No maintenance of items required	➔ No maintenance effort
	3. Payment Entry	➔ Manual key in of supplier name, invoice number & date, and description every time a payment is issued ➔ Manual selection of GL account[s] to use at every payment entry ➔ High risk of typo errors and inconsistency
	4. Payment Listing	➔ Required information in the GAF report like Supplier Invoice No., date and description are not readily available for search, if and when required ➔ Not easily traceable as these set of transactions are mixed in with other payments type

3.3 SELF-BILLED INVOICE

Self-billed invoice is a supplier tax invoice you issued on behalf of certain group of suppliers who are not receptive to the market value of their produce, crop or yield. As such, the buyer of such produce will issue the "supplier invoice" as **Self-Billed Invoice** on behalf of this group of suppliers.

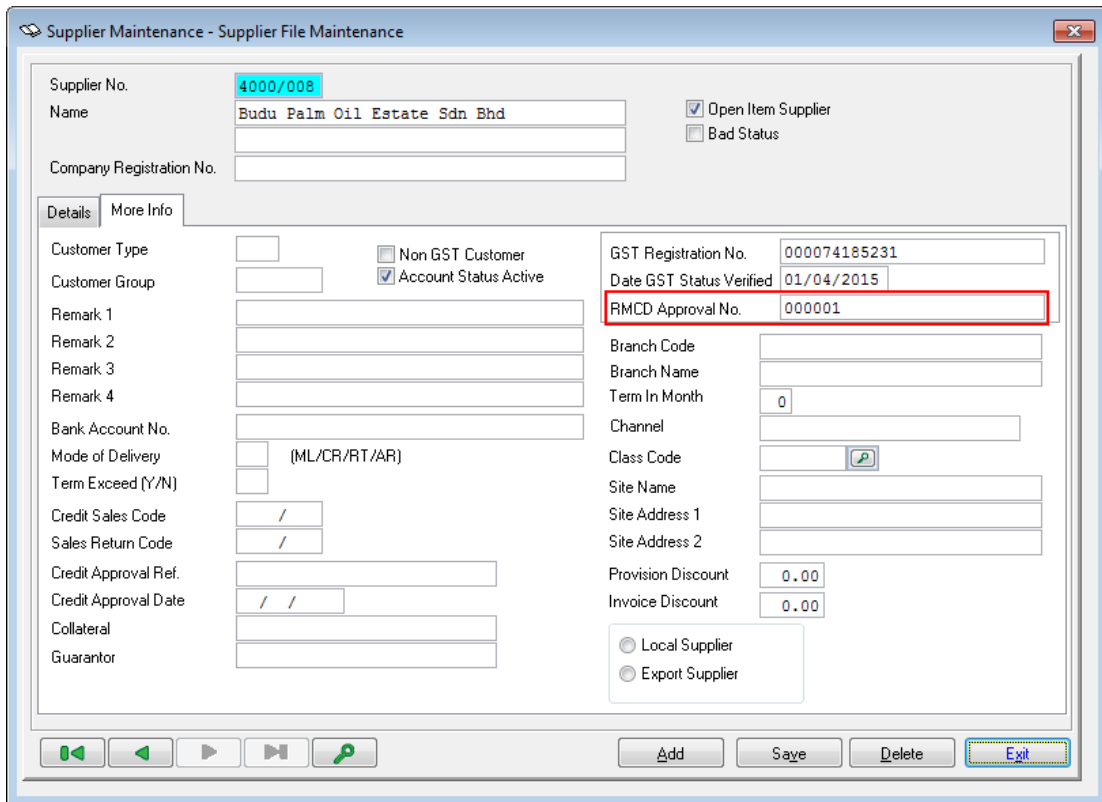
There are certain conditions to follow in issuing a self-billed invoice in the system:

Application:

- Step 1: Application must be made to JKDM
- Step 2: Approval must be granted by JKDM, with a Reference ID provided

Maintenance in Sage UBS:

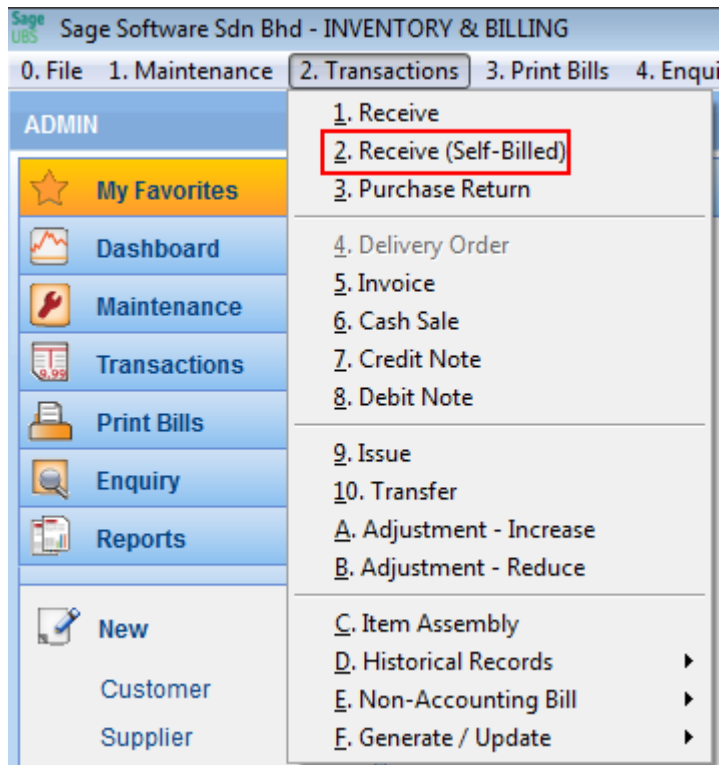
Step 3: The RMCD Approval No. must be maintained in the supplier profile as shown below:



Use this space for your Notes

Self-billed entry in Sage UBS:

- Go to Transactions > Receive (Self-Billed)



- The entry screen is similar to that of the supplier invoice screen. Similar steps as provided on pages 16 – 18 for Supplier Invoice will apply.

Use this space for your Notes

Sample Self-Billed Invoice layout:

Premier Trading Sdn Bhd 976431-K 5, Jalan Sultan Hishamuddin, 50000 Kuala Lumpur. (GST Reg No: 000986710016)		SELF-BILLED INVOICE APPROVAL NO. : 000001 NO. : SB-002 D/O NO. : DATE : 26/01/2017 TERM : PAGE : 1 PRINTED ON : 23/08/2014 06:45:11 PRINTED BY : ADMIN
Budu Palm Oil Estate Sdn Bhd Malaysia ATTN. : TEL. : FAX : A/C NO. : 4000/008 (GST Reg No. :000074185231)		

ITEMNO.	DESCRIPTION	QUANTITY	UOM	U.PRICE	DISC AMT	TOTAL EXCL. GST	GST TOTAL INCL.TAX GST CODE
1	Palm Oil	1		29800.00		29,800.00	1,788.00 31,588.00 TX6

RINGGIT MALAYSIA : THIRTY ONE THOUSAND FIVE HUNDRED EIGHTY EIGHT ONLY

GST Summary	Amount	Tax	
TX6 @ 6 %	29800.00	1788.00	

SUB TOTAL	29,800.00
TOTAL DISCOUNT	0.00
TOTAL EXCL. GST	29,800.00
ADD GST	1,788.00
TOTAL PAYABLE INCL. GST	31,588.00

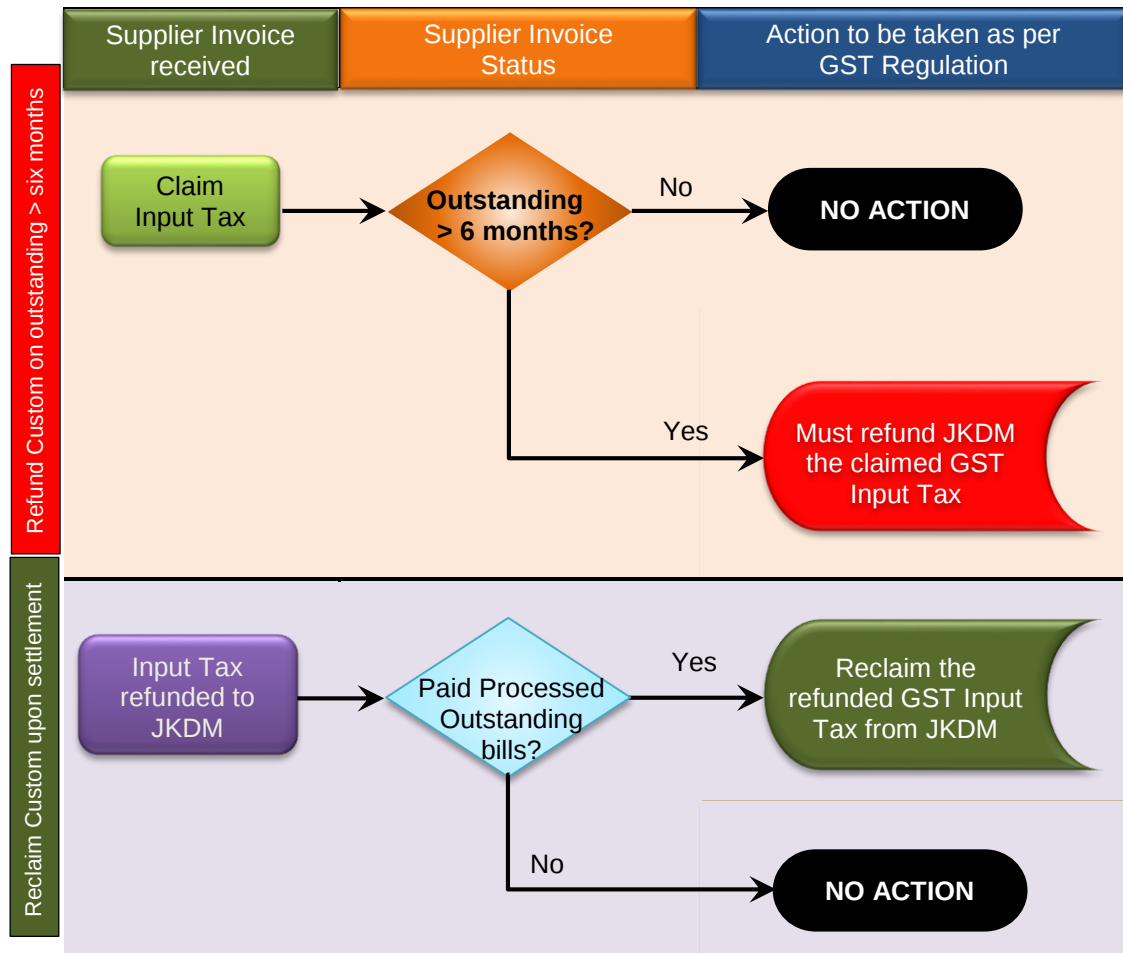
_____ AUTHORISED SIGNATURE(S)	_____ RECEIVED BY
----------------------------------	----------------------

3.4 INVOICES MORE THAN 6 MONTHS OUTSTANDING

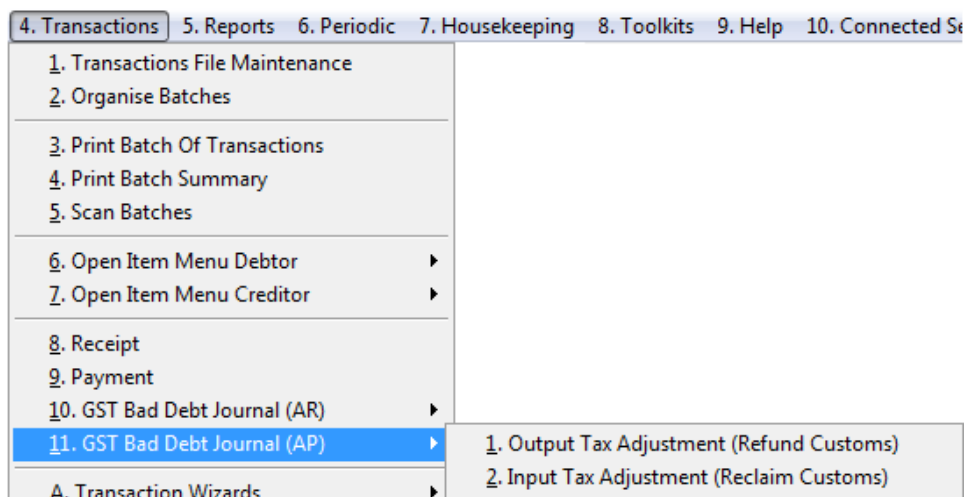
Important Note:

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

GST treatment on outstanding supplier invoice more than 6 months:



Menu path:



Output Tax Adjustment [Refund Customs]

Header

Body

Footer

Output Tax Adjustment

Creditor: 4000/001 Batch No. 65 Reference: GJ 00018 [Auto]
 For: Voucher Seq. 2 Batch Title: Output Tax Adjustment
 Period: 13 Date: 02/02/2017

Outstanding Document(s) exceeding 6 months Total GST Value : 600.00 1 of 38

Date	Reference	Type	Currency	C. Rate	P/J	Original Amt	Outstanding amt	GST Value
01/01/2016	001	I	MYR	1.00		10600.00	10600.00	600.00
02/01/2016	002	I	MYR	1.00		8480.00	8480.00	480.00
23/01/2016	019	I	MYR	1.00		1060.00	1060.00	60.00
24/01/2016	020	I	MYR	1.00		2968.00	2968.00	168.00
25/01/2016	025	I	MYR	1.00		1060.00	1060.00	60.00
26/01/2016	026	I	MYR	1.00		1272.00	1272.00	72.00
01/02/2016	027	I	MYR	1.00		9540.00	9540.00	540.00

☐ Mark all

Date	A/C No	Reference	Description	Tax Code	Debit	Credit
02/02/2017	4810/000	GJ 00018	GST Claimable (AP)		600.00	
02/02/2017	4800/010	GJ 00018	Output Tax Adjustment (AP)	AS		600.00

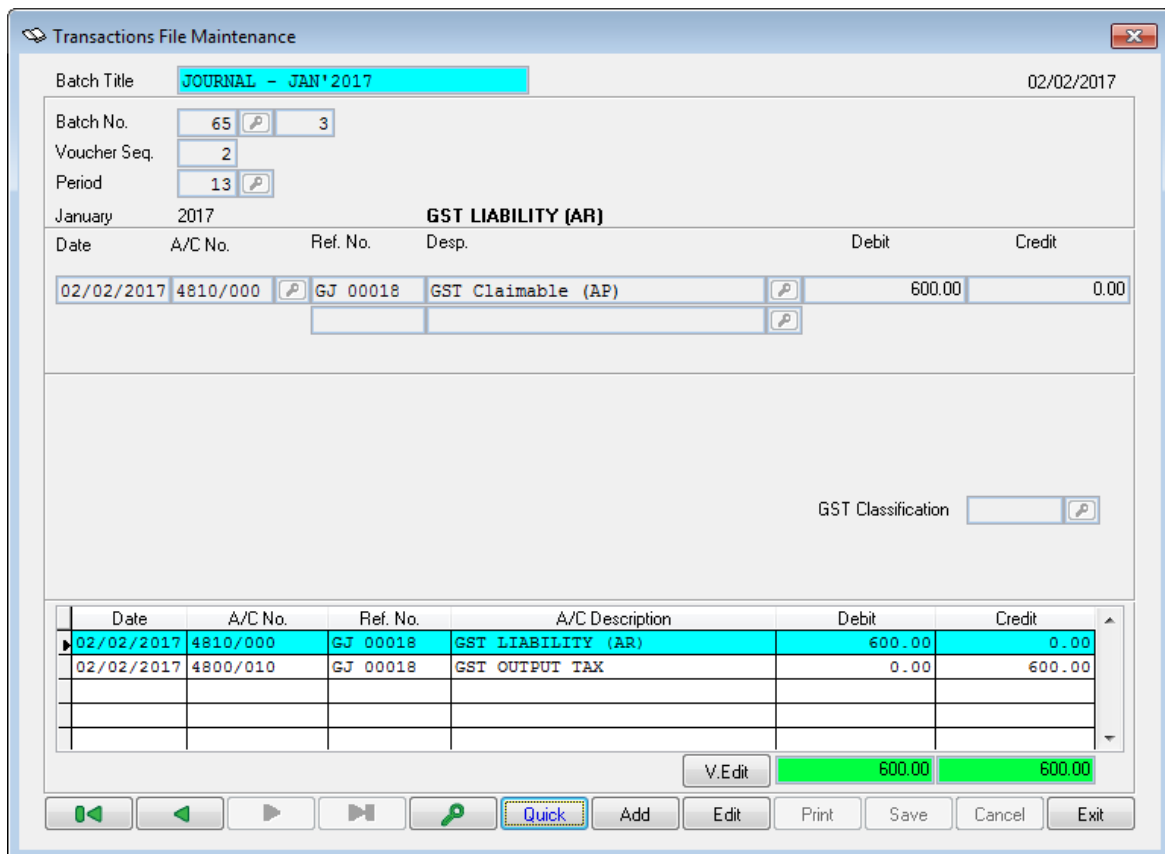
Save Exit

Field Name	Description and Input Requirement
HEADER	
Creditor	➤ Click to select supplier
For	➤ Text field for summary description
Batch No	➤ Select the batch for the entry
Period	➤ Select the period
Reference	➤ Click on Auto to select the numbering set for the entry
Date	➤ Set the date for processing this Output Tax Adjustment entry
BODY – Outstanding document(s) exceeding 6 months	
Outstanding Document(s) exceeding 6 months	➤ All outstanding invoices of the selected supplier that exceeded six [6] months as on the date set in Journal Date field will be listed in this section ➤ Tick on the checkboxes to mark the invoices to process

Use this space for your Notes

Field Name	Description and Input Requirement
FOOTER - Double Entry	
Double Entry	➤ The financial entries here are automated by the system with tax code to eliminate your journal entry worries. They are strictly for view and not editable. ➤ These financial entries are generated based on the GL accounts mapped in the Housekeeping > Run Setup > General Setup > GST Setting Creditors: Input Tax Adjustment (AP) 4800/020  Output Tax Adjustment (AP) 4800/010  GST Claimable (AP) 4810/000  Note: If the GL accounts displayed are found incorrect, you will have to change the GL accounts mapping in Housekeeping > Run Setup > General Setup > GST Setting
Save	Click [Save] icon to save the record

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



Transactions File Maintenance

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

Batch No. 65 3

Voucher Seq. 2

Period 13

January 2017

GST LIABILITY (AR)

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

GST Classification 

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

V.Edit 600.00 600.00


















Input Tax Adjustment [Reclaim Customs]

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

Header

Body

Footer

Input Tax Adjustment

Creditor: 4000/001 Batch No.: 65 Reference: GJ 00019 Auto

Voucher Seq.: 2 Batch Title: Input Tax Adjustment

For: Period: 13 Date: 02/02/2017

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

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

☐ Mark all

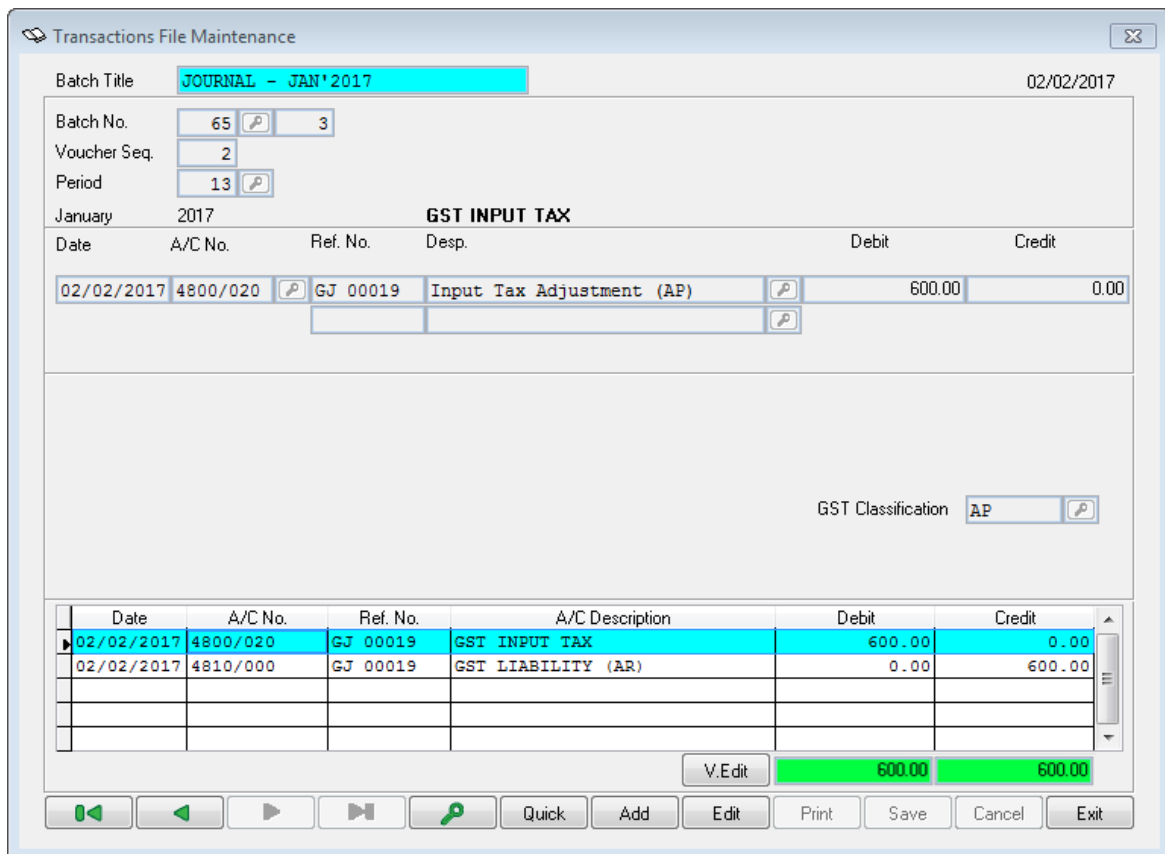
Date	A/C No	Reference	Description	Tax Code	Debit	Credit
02/02/2017	4800/020	GJ 00019	Input Tax Adjustment (AP)	AP	600.00	
02/02/2017	4810/000	GJ 00019	GST Claimable			600.00

Save Exit

Field Name	Description and Input Requirement
HEADER	
Creditor	➤ Click to select supplier
For	➤ Text field for summary description
Batch No	➤ Select the batch for the entry
Period	➤ Select the period
Reference	➤ Select the numbering set for the entry
Date	➤ Set the date for processing this Input Tax Adjustment entry
BODY – Outstanding document(s) exceeding 6 months	
Outstanding Document(s) exceeding 6 months	➤ Only outstanding invoices of the selected supplier where Output Tax Adjustment had been processed for tax refund from Customs, will be listed in this section ➤ Tick on the checkboxes to mark the invoices to process the reclaim tax from Customs

Field Name	Description and Input Requirement
FOOTER - Double Entry	
Double Entry	➤ The financial entries here are automated by the system with tax code to eliminate your journal entry worries. They are strictly for view and not editable. ➤ These financial entries are generated based on the GL accounts mapped in the Housekeeping > Run Setup > General Setup > GST Setting Creditors: Input Tax Adjustment (AP) 4800/020  Output Tax Adjustment (AP) 4800/010  GST Claimable (AP) 4810/000  Note: If the GL accounts displayed are found incorrect, you will have to change the GL accounts mapping in Housekeeping > Run Setup > General Setup > GST Setting
Save	Click [Save] icon to save the record

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



Transactions File Maintenance

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

Batch No. 65 3

Voucher Seq. 2

Period 13

January 2017

GST INPUT TAX

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

GST Classification: AP

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

V.Edit 600.00 600.00







 Quick Add Edit Print Save Cancel Exit

3.5 CAPITAL GOODS ADJUSTMENT [CGA]

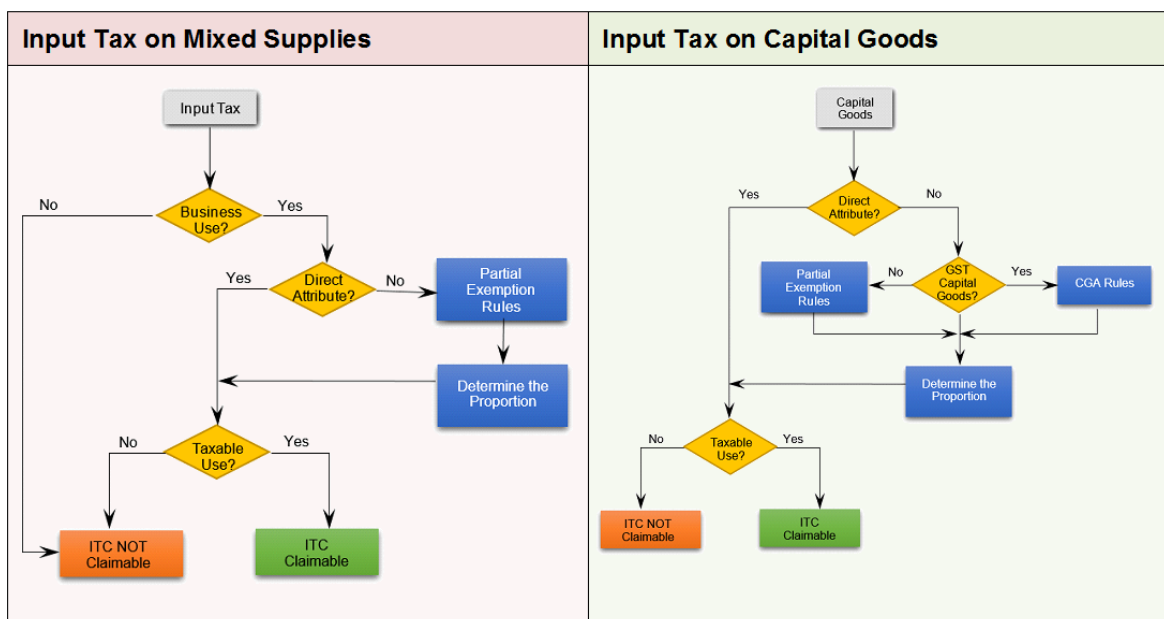
A GST registrant who is a mix supplier or if the capital goods is used for making both taxable and exempt supplies will be required to make adjustments to the initial amount of input tax claimed, during a specified period if there is a change in the proportion of taxable use of the capital goods.

This requirement is to provide a fair and reasonable attribution of input tax to taxable supplies due to these conditions:

- ✓ Capital goods can be used in the business over a period of years
- ✓ Taxable supplier may vary over the years

Definition of Capital Goods under GST context:

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



Use this space for your Notes

Maintain Capital Goods

Capital Goods

Capital Goods: ☒ Active

Description:

Purchase Price (MYR)

GST (MYR)

Date of Purchase

Date of Disposal

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

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

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

Partial Exemption Apportionment Adjustment

Partial Exemption Apportionment & Adjustment

Tax Year: 2016

Taxable Period	Value of Taxable Supplies (T)	Value of Exempt Supplies	Value of all supplies (Taxable + Exempt)	% of Exempt Supplies	Check De Minimis Limit	GST	Residual Input Tax Recovery Rate (%)	Residual Input Tax Recovered	Exempt Input Tax
January	274,500.00	74,500.00	349,000.00	21.35	Above	780.00	78.65	613.50	228.00
February	260,500.00	78,500.00	339,000.00	23.16	Above	660.00	78.84	507.10	348.00
March	286,500.00	76,500.00	363,000.00	21.07	Above	720.00	78.93	568.30	288.00
April	239,900.00	70,500.00	310,400.00	22.71	Above	1,020.00	77.29	788.40	468.00
May	321,500.00	86,500.00	408,000.00	21.20	Above	420.00	78.80	331.00	210.00
June	301,043.40	90,500.00	391,543.40	23.11	Above	1,020.00	76.89	784.30	648.00
July	316,869.81	2,600.00	319,469.81	0.81	Below	1,740.00	100.00	1,740.00	1,188.00
August	532,386.79	154,500.00	686,886.79	22.49	Above	14,580.00	77.51	11,301.00	1,428.00
September	318,250.00	84,000.00	402,250.00	20.88	Above	960.00	79.12	759.60	528.00
October	212,500.00	57,500.00	270,000.00	21.30	Above	1,320.00	78.70	1,039.00	1,128.00
November	295,400.00	78,700.00	374,100.00	21.04	Above	816.00	78.96	644.30	288.00
December	285,500.00	55,500.00	341,000.00	16.28	Above	1,980.00	83.72	1,658.00	1,488.00
TOTAL	3,644,850.00	909,800.00	4,554,650.00	19.97	Above	26,016.00	80.02	20,734.50	8,238.00

For Annual Adjustment used only

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

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

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

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

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

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

Transactions File Maintenance

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

Batch No.: 5 1

Voucher Seq.: 1

Period: 1

January 2016

GST EXPENSE

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

GST Classification: TX-N43

Date	A/C No.	Ref. No.	A/C Description	Debit	Credit
31/01/2016	7000/010	GJ 00001	GST EXPENSE	166.53	0.00
31/01/2016	4800/020	GJ 00001	GST INPUT TAX	0.00	166.53

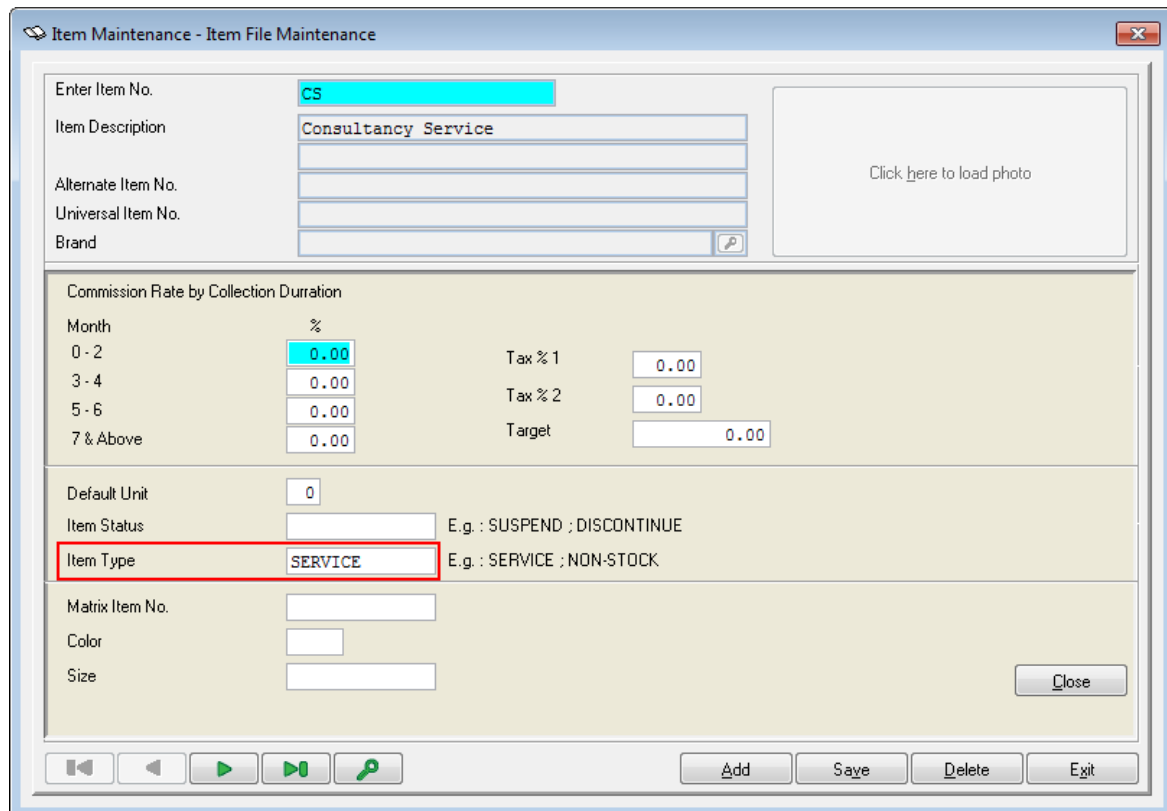
V.Edit: 166.53 166.53

3.6 IMPORTATION OF SERVICES INTO MALAYSIA

All imported services acquired for the purpose of business except exempt supply of services will be subjected to GST. The GST on imported services is payable by the recipient of the services using the reverse charge mechanism.

Imported Service Item

An item with Service type must first be created in the system via Maintenance > Item Maintenance > Item File Maintenance as shown in the screen image below:



Month	%	Tax % 1	Tax % 2	Target
0 - 2	0.00	0.00	0.00	0.00
3 - 4	0.00		0.00	
5 - 6	0.00			
7 & Above	0.00			

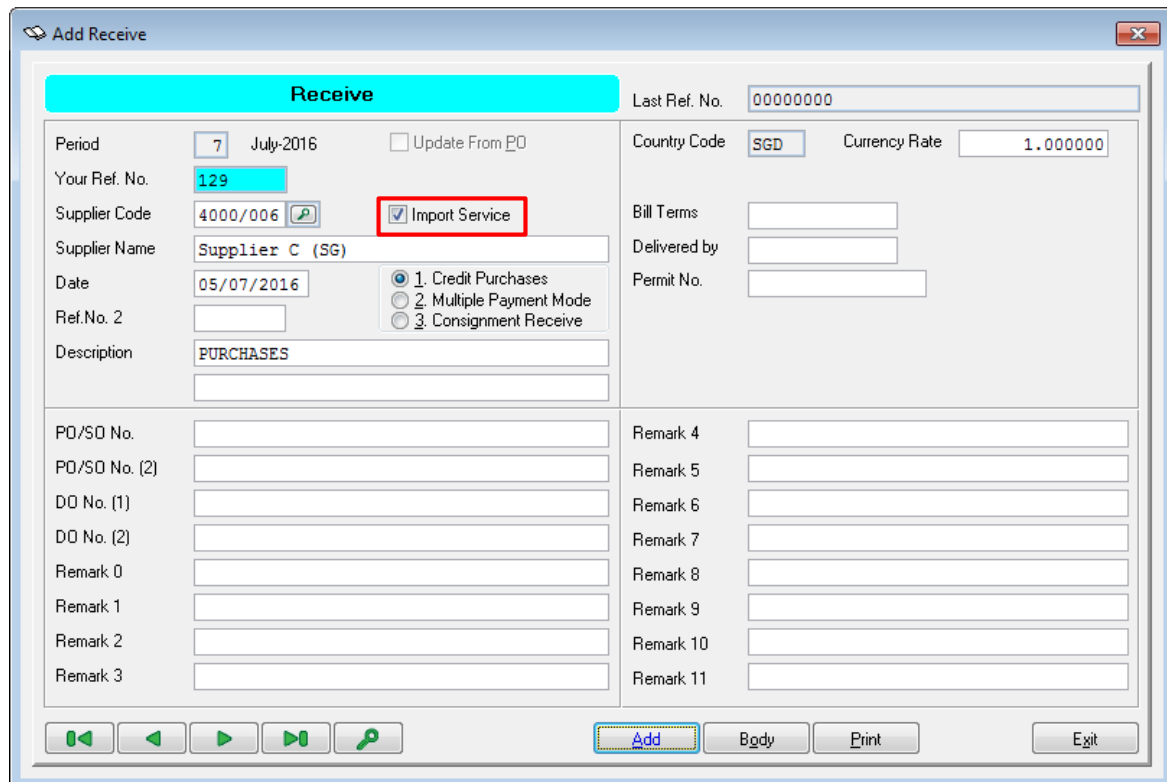
Use this space for your Notes

Scenario:

Receive an overseas Invoice for consultancy

services received – USD12,000 @3.15

Made partial payment of USD5,000 @3.08 to settle Phase I of job completed

Imported Service entry in Sage UBS


- Go to Transactions > Receive
- Remember to click **Import Service** checkbox on the Header – refer to screen image above
- Follow steps as provided on pages 16 – 18 for Supplier Invoice entry.

Use this space for your Notes

Payment for Imported Service in Sage UBS:

- After you have entered the payment transaction, go to Transactions > Open Item Menu Creditor > Knock Off bills to offset the invoice and the payment.
- GST on Imported Services is only accounted for at the point when the transactions are being offset.
- Reverse mechanism treatment for Input Tax [TX] and Output Tax [DS], is automated in the system to ease your transaction worries

Transactions File Maintenance

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

Batch No. 33 5

Voucher Seq. 3

Period 7

July 2016

GST INPUT TAX

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

GST Classification: TX

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

V.Edit 210.00 210.00

Quick Add Edit Print Save Cancel Exit

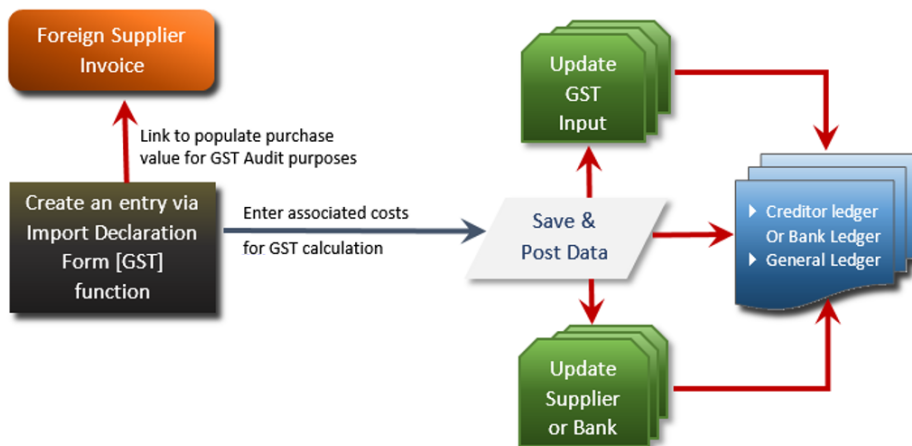
Use this space for your Notes

3.7 IMPORTATION OF GOODS INTO MALAYSIA

GST is also charged and levied on the importation of goods and services into Malaysia. All imported goods **except goods prescribed as zero rated and exempt will be subjected to GST**. GST calculation will be on the total costs involving associated costs and product costs as tabled below:

	Product cost	Actual cost of the item purchased
Landed Costs	Shipping	Costs associated with crating, packing, handling and freight
	Customs	Duties, taxes, tariffs, VAT, brokers fees, harbour fees
	Risks	Insurance, compliance, quality, safety stock costs
	Overhead	Purchasing staff, due diligence cost, travel, exchange rates
	Total Cost	This will be the base for calculating GST value

Operational Flow



Import GST is calculated based on the taxable value which includes the Cost, Insurance and Freight plus other chargeable costs and the customs duty payable (if applicable).

In the below example, Goods are imported via courier service (e.g. DHL, UPS, FedEx, TNT), all chargeable costs are billed.

Price of goods	532.00
Freight & Insurance & Customs Duty	<u>9.87</u>
CIF	541.87
GST (IM) @ 7%	37.93

Enter the Invoice from the courier service company via Receive, then post to Accounting.

In the GST details, link it to the overseas supplier invoice, enter the **Taxable amount** (which includes the CIF).

Transactions File Maintenance

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

Batch No.: 22 3

Voucher Seq.: 2

Period: 4

April 2014 **PURCHASE TAX**

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

GST IM

GST Detail

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

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

GST Detail

Company Name: X COMPANY Select supplier / customer

Company UEN: X2354465

Invoice No.: 00000001

Invoice Date: 09/04/2014

Taxable amount: 541.87

Un-bill amount (For GST calculation): 0.00

Permit No.: IM2734

Buttons: Accept, Exit

In the GST details, enter the details from the courier service invoice.

Transactions File Maintenance 18/04/2014

Batch Title: **PURCHASE - APR'2014**

Batch No.: 22 4

Voucher Seq.: 2

Period: 4

April 2014 **Freight**

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

GST **ZP**

Taxable Purchases **0.00**

GST Detail

Date	A/C No.	Ref. No.	A/C Description	Debit	Credit
09/04/2014	3050/000	DHL01	PURCHASE TAX	37.93	0.00
09/04/2014	6011/000	DHL01	Freight	4.50	0.00
09/04/2014	6012/000	DHL01	Insurance	5.37	0.00
09/04/2014	4000/Z01	DHL01	DHL	0.00	47.80

47.80 47.80

Quick Add Edit Print Save Cancel Exit

GST Detail

Company Name: **DHL** Select supplier / customer

Company UEN: **Z278349**

Invoice No.: **DHL01**

Invoice Date: **09/04/2014**

Taxable amount: **4.50**

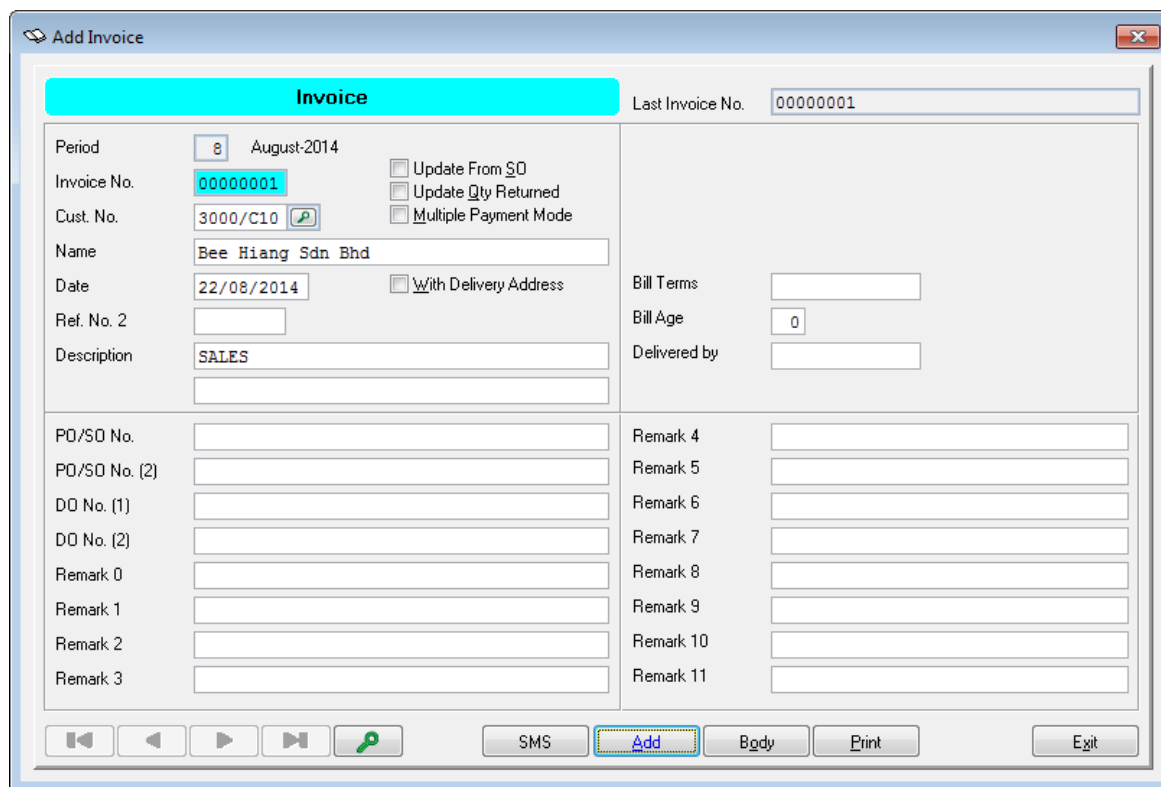
Un-bill amount (For GST calculation) **0.00**

Permit No.:

Accept Exit

[4] GST IN SALES

4.1 TAX INVOICE



Steps to enter Tax Invoice:-

Field Name	Description and Input Requirement
HEADER	
Cust. code	➤ Click to select customer. ➤ New supplier can be created on-the-fly from the pop-up window. ➤ After the supplier code is selected, supplier name will be displayed automatically.
Update From SO	➤ If you have a sales order entered before, you can click this option to select the sales order and the details from the sales order will be copied over here.
Date	➤ Key in the date as shown in the sales invoice.
Accept	➤ Click Accept button to proceed.

INV 00000001 - Bee Hiang Sdn Bhd - 3000/C10 - 22/08/2014

Item No.	A000001	On Hand	110
Description	Black Pepper Crispy Fried Chicken	Quantity	90
Remark 1		Price	10.00
Remark 2		Amount	900.00
Remark 3		% Discount	5.00 0.00 45.00
Remark 4		GST Classification	SR 6.00 51.30
Location		Inv/Do	
Unit Of Measure	1.00000 1.00000	Project/Job/S-Job	
		GL A/C	/ /
Cost	0.00	☐ Service ☐ Tax ☐ Gst Item ☐ Change Unit ☐ Comment ☐ Ng Display ☒ Update Qty ☐ Total Up	
Selling	0.00	<---- Last 3 (Prices, % Discount) ----> / / 0.00 0.00 / / 0.00 0.00 22/08/2014 10.00 5.00	

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

855.00

Field Name	Description and Input Requirement
BODY	
Item No	➤ Click to select the item as billed on the sales invoice. ➤ New item can be created on-the-fly from the pop-up window.
Description	➤ The item description of the selected item will be auto displayed.
Location	➤ Default location will be displayed automatically. ➤ Click to select another location, if required.
Quantity	➤ Key in the value.
Price	➤ Defaulted as per unit cost set in the item maintenance ➤ Click to set the value if a change is required
% Discount (1 st and 2 nd fields)	➤ There are 2 levels of discount available in the system ➤ You can enter the percentage at the, meaning an input of value 10 will represent "10%"
% Discount (3 rd field)	➤ This field will be used if the discount is to be given in amount instead of percentage, meaning an input of value 10 will represent RM10 or USD10, depending on the currency used in the Sales Invoice
GST Classification	➤ Click to select the appropriate tax codes to use
Save	➤ Click Save button to add the item into the body
Accept	➤ Click Accept button to save the transaction
Footer	➤ You can also click on the Footer button to view footer information

INV 00000001 - Bee Hiang Sdn Bhd - 3000/C10 - 22/08/2014

Total		855.00
Net		855.00
Tax		51.30
Grand		906.30
Misc. Charges	0.00	0.00

Remark 0
Remark 1
Remark 2
Remark 3
Remark 4
Remark 5
Remark 6
Remark 7
Remark 8
Remark 9

☐ Update From Comment Maintenance

Accept Print Body Cancel

Field Name	Description and Input Requirement
FOOTER	
Total	➤ This field is not editable. ➤ The value is the total before GST
Tax	➤ This field is not editable. ➤ The value is the GST total.
Grand	➤ This field is not editable. ➤ The value is total inclusive of GST.

IMPORTANT NOTES:

- Once the sales invoice is posted, editing will not be allowed.

This is structured in compliance to GST Guide to Accounting Software to be GST Compliant. Appended below is an extract from the RMCD GST Guide:

Credit Note / Debit Note

27. If there are changes in quantity, amount, tax rate or cancellation of transactions, credit note/ debit note must be issued by the related parties (i.e. seller or buyer).

Sample Tax Invoice layout:

Premier Trading Sdn Bhd 5, Jalan Sultan Hishamuddin, 50000 Kuala Lumpur. (GST Reg No: 000009872587)		TAX INVOICE NO. : 00000001 DATE : 22/08/2014 TERM : PAGE : 1 PRINTED ON : 23/08/2014 08:48:21 PRINTED BY : ADMIN
Bee Hiang Sdn Bhd Malaysia ATTN. : TEL. : FAX : A/C NO. : 3000/C10		

ITEM NO.	DESCRIPTION	QUANTITY	UOM	U.PRICE	DISC AMT	TOTAL EXCL. GST	GST	TOTAL INCL. TAX GST	TAX CODE
1 A000001	Black Pepper Crispy	90		10.00	45.00	855.00	51.30	906.30	SR

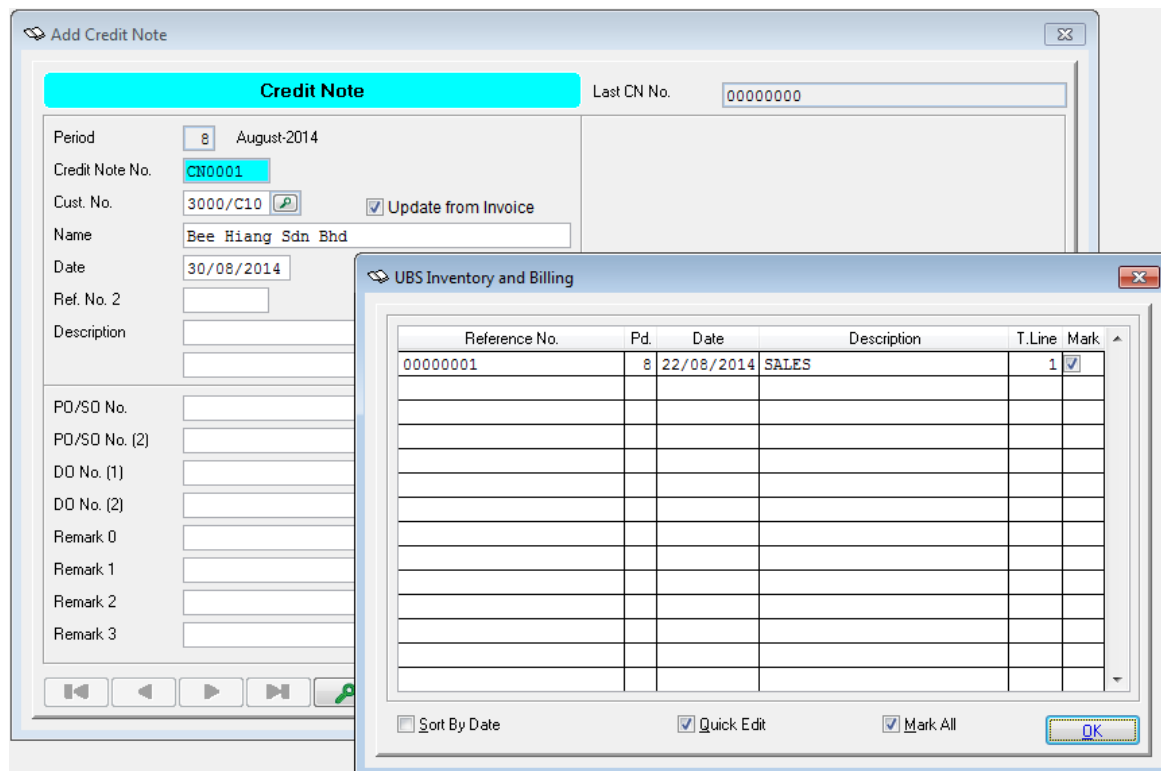
RINGGIT MALAYSIA : NINE HUNDRED SIX AND CENTS THIRTY ONLY

GST Summary SR @ 6 %	Amount 855.00	Tax 51.30	SUB TOTAL 900.00 TOTAL DISCOUNT 45.00 TOTAL EXCL. GST 855.00 ADD GST 51.30 TOTAL PAYABLE INCL. GST RM 906.30
-------------------------	------------------	--------------	--

AUTHORISED SIGNATURE(S)	RECEIVED BY
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4.2 ADJUSTMENTS

4.2.1 SALES CREDIT NOTE



The screenshot shows two overlapping windows in the Sage UBS 2015 GST Accounting software.

The **Add Credit Note** window (background) has a title bar with a close button. It contains a **Credit Note** header bar. Below it, the **Last CN No.** is 00000000. The **Period** is 8 August-2014. The **Credit Note No.** is CN0001. The **Cust. No.** is 3000/C10, with a selection icon and a checkbox for **Update from Invoice** which is checked. The **Name** is Bee Hiang Sdn Bhd. The **Date** is 30/08/2014. There are fields for **Ref. No. 2** and **Description**. Below these are fields for **PO/SO No.**, **PO/SO No. (2)**, **DO No. (1)**, **DO No. (2)**, and three **Remark** fields (Remark 0, Remark 1, Remark 2, Remark 3). At the bottom are navigation buttons (back, forward, etc.) and a green key icon.

The **UBS Inventory and Billing** window (foreground) has a title bar with a close button. It contains a table with the following columns: **Reference No.**, **Pd.**, **Date**, **Description**, **T.Line**, and **Mark**. The first row contains the data: 00000001, 8, 22/08/2014, SALES, 1, and a checked checkbox. Below the table are checkboxes for **Sort By Date**, **Quick Edit** (checked), and **Mark All**. At the bottom right is a **OK** button.

Steps to enter Credit Note : -

Field Name	Description and Input Requirement
HEADER	
Cust. code	➤ Click to select customer. ➤ New supplier can be created on-the-fly from the pop-up window. ➤ After the supplier code is selected, supplier name will be displayed automatically.
Date	➤ Key in the date as shown in the sales invoice.
Update from Invoice	➤ Click this option so that system will prompt the invoice list
Accept	➤ Click Accept button, the select invoice screen will be prompted ➤ Select the related sales invoice, all information from the invoice will be copied to the debit note

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

Item No.	A000001	On Hand	-160
Description	Black Pepper Crispy Fried Chicken	Quantity	90
Remark 1		Price	2.00
Remark 2		Amount	180.00
Remark 3		% Discount	0.00 0.00 0.00
Remark 4		GST Classification	SR 6.00 10.80
Reason	PRAD	Inv/Do	00000001
Location		Project/Job/S-Job	
Unit Of Measure	1.00000 1.00000	GL A/C	/ 22/08/2014 05
Cost	0.00	<---- Last 3 (Prices, % Discount) ---->	
Selling	0.00	/ /	0.00 0.00
	0.00	22/08/2014	10.00 5.00
	0.00	30/08/2014	2.00 0.00

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

UBS Inventory and Billing - UBS Inventory and Billing

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

All the details will be copied from the selected invoice.

Field Name	Description and Input Requirement
BODY	
Reason	➤ Select the reason of issuing the credit note. ➤ The reason is maintainable at Maintenance > Miscellaneous Files > Reason Maintenance
Quantity	➤ Key in the adjustment quantity.
Price	➤ Enter the price adjustment amount
GST Classification	➤ Click to select the appropriate tax codes to use
Save	➤ Click Save button to add the item into the body

	➤ Click Accept button to save the transaction
	➤ You can also click on the Footer button to view footer information

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

Total		180.00
Net		180.00
Tax		10.80
Grand		190.80
Misc. Charges	0.00	0.00

Remark 0
Remark 1
Remark 2
Remark 3
Remark 4
Remark 5
Remark 6
Remark 7
Remark 8
Remark 9

☐ Update From Comment Maintenance

Accept Print Body Cancel

Field Name	Description and Input Requirement
FOOTER	
Total	➤ This field is not editable. ➤ The value is the total before GST
Tax	➤ This field is not editable. ➤ The value is the GST total.
Grand	➤ This field is not editable. ➤ The value is total inclusive of GST.

IMPORTANT NOTES:

- Once the credit note is posted, editing will not be allowed.

Sample Sales Credit Note layout:

Premier Trading Sdn Bhd 5, Jalan Sultan Hishamuddin, 50000 Kuala Lumpur.	
(GST Reg No: 000009872587)	
Bee Hiang Sdn Bhd Malaysia ATTN. : TEL. : FAX : A/C NO. : 3000/C10	SALES CREDIT NOTE NO. : CN0001 DATE : 30/08/2014 TERM : PAGE : 1 PRINTED ON : 23/08/2014 09:30:36 PRINTED BY : ADMIN

ITEM NO.	DESCRIPTION	QUANTITY	UOM	U.PRICE	DISC AMT	TOTAL EXCL. GST	GST	TOTAL INCL. TAX GST	TAX CODE
1 A000001 00000001	Black Pepper Crispy 22/08/2014	90		2.00		180.00	10.80	190.80	SR
		Price adjustment							

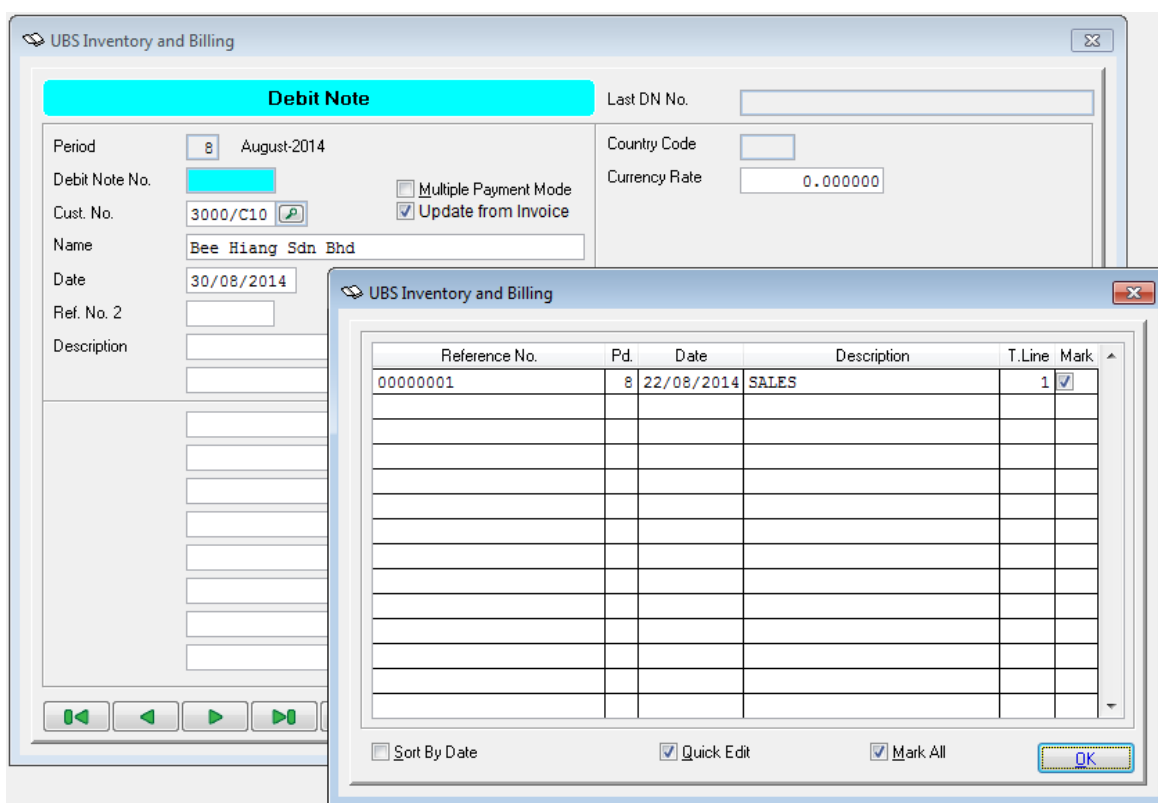
RINGGIT MALAYSIA : ONE HUNDRED NINETY AND CENTS EIGHTY ONLY

GST Summary	Amount	Tax	
SR @ 6 %	180.00	10.80	

SUB TOTAL	180.00
TOTAL DISCOUNT	0.00
TOTAL EXCL. GST	180.00
ADD GST	10.80
TOTAL PAYABLE INCL. GST	RM 190.80

AUTHORISED SIGNATURE(S)	RECEIVED BY
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4.2.2 SALES DEBIT NOTE



Steps to enter Debit Note :-

Field Name	Description and Input Requirement
HEADER	
Cust. code	➤ Click to select customer. ➤ New supplier can be created on-the-fly from the pop-up window. ➤ After the supplier code is selected, supplier name will be displayed automatically.
Date	➤ Key in the date as shown in the sales invoice.
Update from Invoice	➤ Click this option so that system will prompt the invoice list
Accept	➤ Click Accept button, the select invoice screen will be prompted ➤ Select the related sales invoice, all information from the invoice will be copied to the debit note

DN - Bee Hiang Sdn Bhd - 3000/C10 - 30/08/2014

Item No.	A000001	On Hand	110
Description	Black Pepper Crispy Fried Chicken	Quantity	90
Remark 1		Price	2.00
Remark 2		Amount	180.00
Remark 3		% Discount	0.00 0.00 0.00
Remark 4		GST Classification	SR 6.00 10.80
Reason	PRAD	Inv/Do	00000001
Location		Project/Job/S/Job	
Unit Of Measure	1.00000 1.00000	GL A/C	/ 22/08/2014 05
Cost	0.00	<---- Last 3 (Prices, % Discount) ---->	
Selling	0.00	/ /	0.00 0.00
	0.00	/ /	0.00 0.00
	0.00	22/08/2014	10.00 0.00

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

UBS Inventory and Billing - UBS Inventory and Billing

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

All the details will be copied from the selected invoice.

Field Name	Description and Input Requirement
BODY	
Reason	➤ Select the reason of issuing the credit note. ➤ The reason is maintainable at Maintenance > Miscellaneous Files > Reason Maintenance
Quantity	➤ Key in the adjustment quantity.
Price	➤ Enter the price adjustment amount
GST Classification	➤ Click to select the appropriate tax codes to use
Save	➤ Click Save button to add the item into the body

	➤ Click Accept button to save the transaction
	➤ You can also click on the Footer button to view footer information

DN - Bee Hiang Sdn Bhd - 3000/C10 - 30/08/2014

Total		180.00
Net		180.00
Tax		10.80
Grand		190.80
Misc. Charges	0.00	0.00

Remark 0
Remark 1
Remark 2
Remark 3
Remark 4
Remark 5
Remark 6
Remark 7
Remark 8
Remark 9

☐ Update From Comment Maintenance

Field Name	Description and Input Requirement
FOOTER	
Total	➤ This field is not editable. ➤ The value is the total before GST
Tax	➤ This field is not editable. ➤ The value is the GST total.
Grand	➤ This field is not editable. ➤ The value is total inclusive of GST.

IMPORTANT NOTES:

- Once the debit note is posted, editing will not be allowed.

Premier Trading Sdn Bhd 5, Jalan Sultan Hishamuddin, 50000 Kuala Lumpur.		(GST Reg No: 000009872587)
Bee Hiang Sdn Bhd Malaysia		SALES DEBIT NOTE
ATTN. : TEL. : FAX : A/C NO. : 3000/C10		NO. : DN00001 DATE : 30/04/2014 TERM : PAGE : 1 PRINTED ON : 23/08/2014 09:10:04 PRINTED BY : ADMIN

ITEM NO.	DESCRIPTION	QUANTITY	UOM	U.PRICE	DISC AMT	TOTAL EXCL. GST	GST	TOTAL INCL. TAX GST CODE
1 A000001	Black Pepper Crispy	90		2.00		180.00	10.80	190.80 SR
00000001	22/08/2014	Price adjustment						

RINGGIT MALAYSIA : ONE HUNDRED NINETY AND CENTS EIGHTY ONLY

GST Summary	Amount	Tax	
SR @ 6 %	180.00	10.80	

SUB TOTAL	180.00
TOTAL DISCOUNT	0.00
TOTAL EXCL. GST	180.00
ADD GST	10.80
TOTAL PAYABLE INCL. GST	RM 190.80

AUTHORISED SIGNATURE(S)

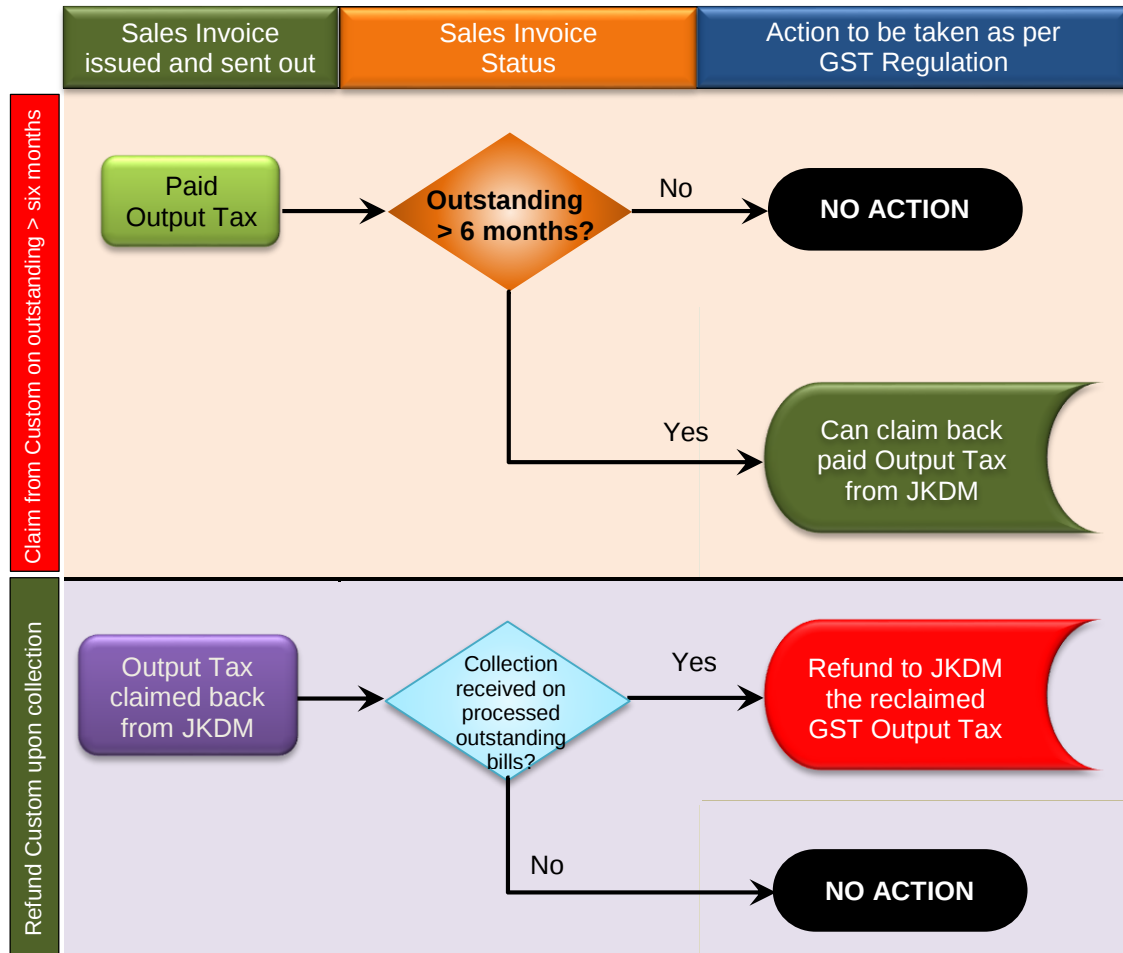
RECEIVED BY

4.3 BAD DEBT RELIEF AND RECOVERED

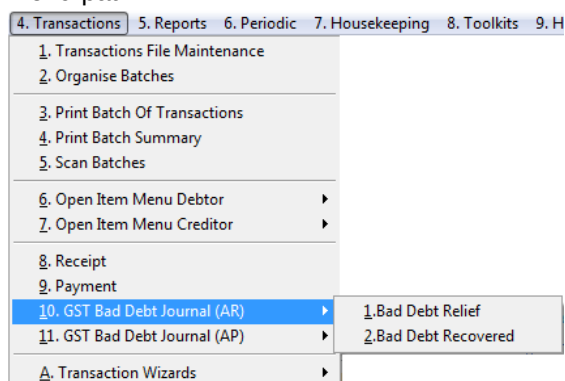
In the GST regulation, the paid GST Output Tax for those outstanding sales invoices which are more than 6 months can be claimed back from JKDM.

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

GST treatment on outstanding sales invoice more than 6 months:



Menu path:



4.3.1 Bad Debt Relief [Claim back from Customs]

Header

Body

Footer

Bad Debt Relief

Debtor: 3000/001 Batch No.: 65 Reference: GJ 00020 [Auto]
 For: Voucher Seq.: 2 Batch Title: Bad Debt Relief Claim
 Period: 13 Date: 02/02/2017

Outstanding Document(s) exceeding 6 months Total GST Value : 780.00 1 of 26

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

☐ Mark all

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

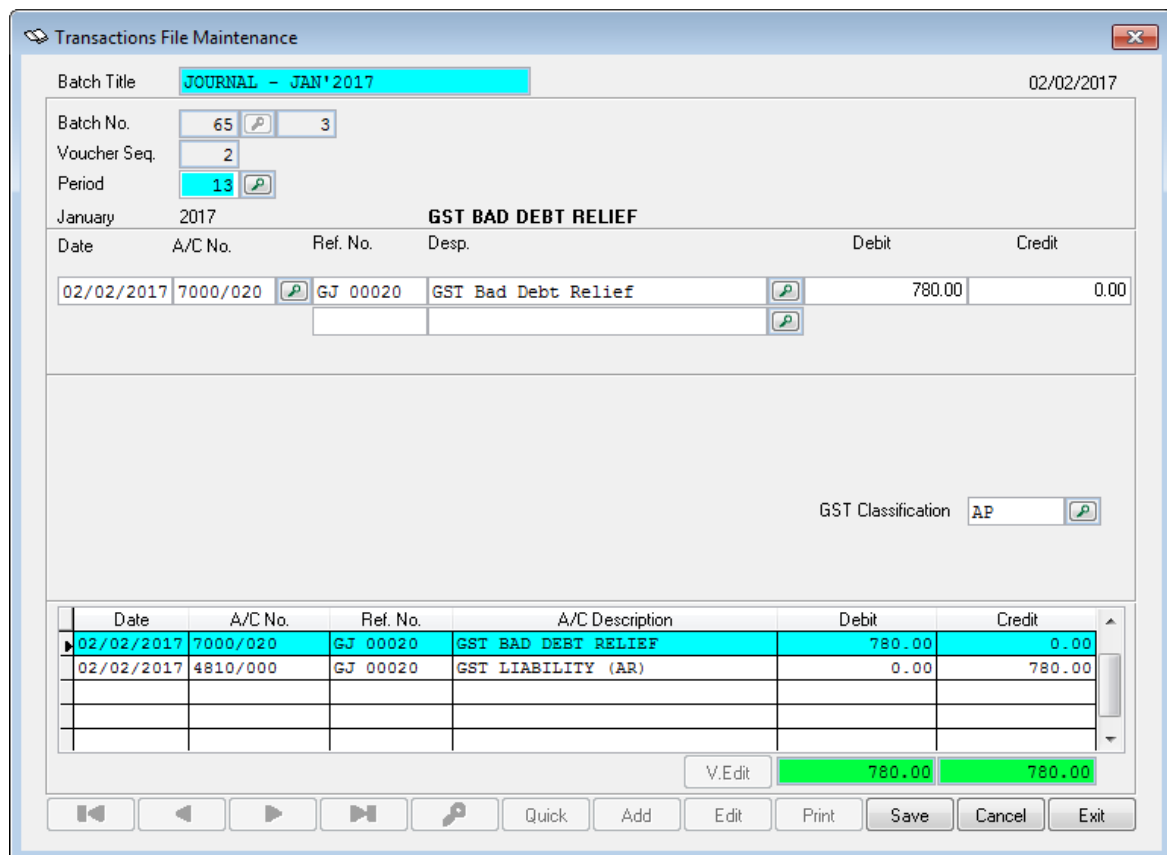
Save Exit

Field Name	Description and Input Requirement
HEADER	
Debtor	➤ Click to select customer
For	➤ Text field for summary description
Batch No	➤ Select the batch for the entry
Period	➤ Select the period
Reference	➤ Click on Auto to select the numbering set for the entry
Date	➤ Set the date for processing this Input Tax Adjustment entry
BODY – Outstanding document(s) exceeding 6 months	
Outstanding Document(s) exceeding 6 months	➤ All outstanding invoices of the selected customer that exceeded six [6] months as on the date set in Journal Date field will be listed in this section ➤ Tick on the checkboxes to mark the invoices to process

Use this space for your Notes

Field Name	Description and Input Requirement									
FOOTER - Double Entry										
Double Entry	➤ The financial entries here are automated by the system with tax code to eliminate your journal entry worries. They are strictly for view and not editable. ➤ These financial entries are generated based on the GL accounts mapped in the Housekeeping > Run Setup > General Setup > GST Setting Debtors: <table> <tr> <td>Bad Debt Relief (AR)</td><td>7000/020</td><td></td></tr> <tr> <td>Bad Debt Recovered (AR)</td><td>7000/021</td><td></td></tr> <tr> <td>Bad Debt Liability (AR)</td><td>4810/000</td><td></td></tr> </table> Note: If the GL accounts displayed are found incorrect, you will have to change the GL accounts mapping in Housekeeping > Run Setup > General Setup > GST Setting	Bad Debt Relief (AR)	7000/020		Bad Debt Recovered (AR)	7000/021		Bad Debt Liability (AR)	4810/000	
Bad Debt Relief (AR)	7000/020									
Bad Debt Recovered (AR)	7000/021									
Bad Debt Liability (AR)	4810/000									
Save	Click [Save] icon to save the record									

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



Transactions File Maintenance

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

Batch No. 65 3
Voucher Seq. 2
Period 13

January 2017 **GST BAD DEBT RELIEF**

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

GST Classification AP

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

V.Edit 780.00 780.00

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

4.3.2 Bad Debt Recovered [Refund to Customs upon collection]

Bad Debt Recovered

Debtor: 3000/001 Batch No.: 65 Reference: GJ 00021 ☒ Auto
 For: Voucher Seq.: 2 Batch Title: **Bad Debt Relief Claim**
 Period: 13 Date: 02/02/2017

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

Date	Reference	Type	Currency	C. Rate	P/J	Original Amt	Outstanding amt	GST Value
02/02/2017	0002	I	MYR	1.00		13780.00	13780.00	780.00 ☒

☐ Mark all

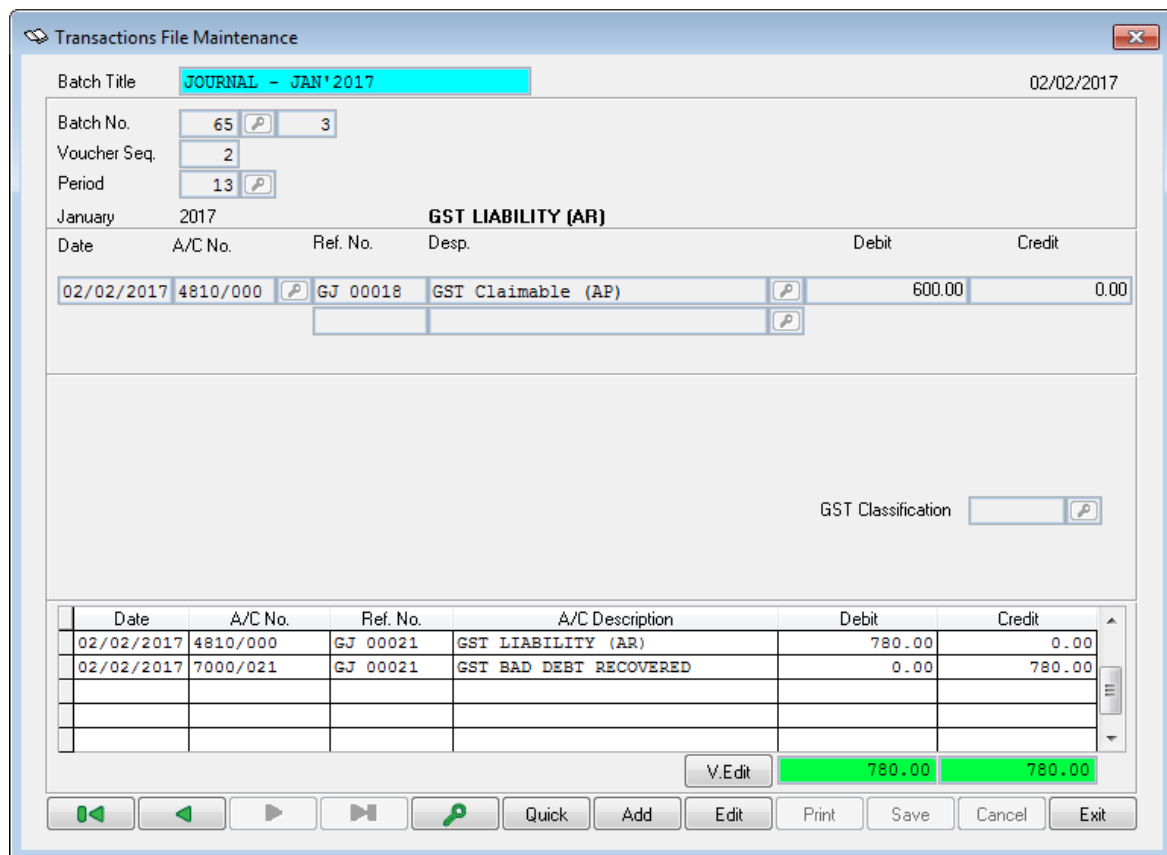
Date	A/C No	Reference	Description	Tax Code	Debit	Credit
02/02/2017	4810/000	GJ 00021	GST Bad Debt Liability (AR)		780.00	
02/02/2017	7000/021	GJ 00021	GST Bad Debt Recovered	AS		780.00

Save Exit

Field Name	Description and Input Requirement
HEADER	
Creditor	➤ Click to select supplier
For	➤ Text field for summary description
Batch No	➤ Select the batch for the entry
Period	➤ Select the period
Reference	➤ Select the numbering set for the entry
Date	➤ Set the date for processing this Output Tax Adjustment entry
BODY – Outstanding document(s) exceeding 6 months	
Outstanding Document(s) exceeding 6 months	➤ Only outstanding invoices of the selected customer where bad debt relief had been processed for GST refund, will be listed in this section ➤ Tick on the checkboxes to mark the invoices to process the tax refund to Customs

Field Name	Description and Input Requirement									
FOOTER - Double Entry										
Double Entry	➤ The financial entries here are automated by the system with tax code to eliminate your journal entry worries. They are strictly for view and not editable. ➤ These financial entries are generated based on the GL accounts mapped in the Housekeeping > Run Setup > General Setup > GST Setting Debtors: <table> <tr> <td>Bad Debt Relief (AR)</td><td>7000/020</td><td></td></tr> <tr> <td>Bad Debt Recovered (AR)</td><td>7000/021</td><td></td></tr> <tr> <td>Bad Debt Liability (AR)</td><td>4810/000</td><td></td></tr> </table> Note: If the GL accounts displayed are found incorrect, you will have to change the GL accounts mapping in Housekeeping > Run Setup > General Setup > GST Setting	Bad Debt Relief (AR)	7000/020		Bad Debt Recovered (AR)	7000/021		Bad Debt Liability (AR)	4810/000	
Bad Debt Relief (AR)	7000/020									
Bad Debt Recovered (AR)	7000/021									
Bad Debt Liability (AR)	4810/000									
Save	Click [Save] icon to save the record									

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



Transactions File Maintenance

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

Batch No. 65 3

Voucher Seq. 2

Period 13

January 2017

GST LIABILITY (AR)

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

GST Classification

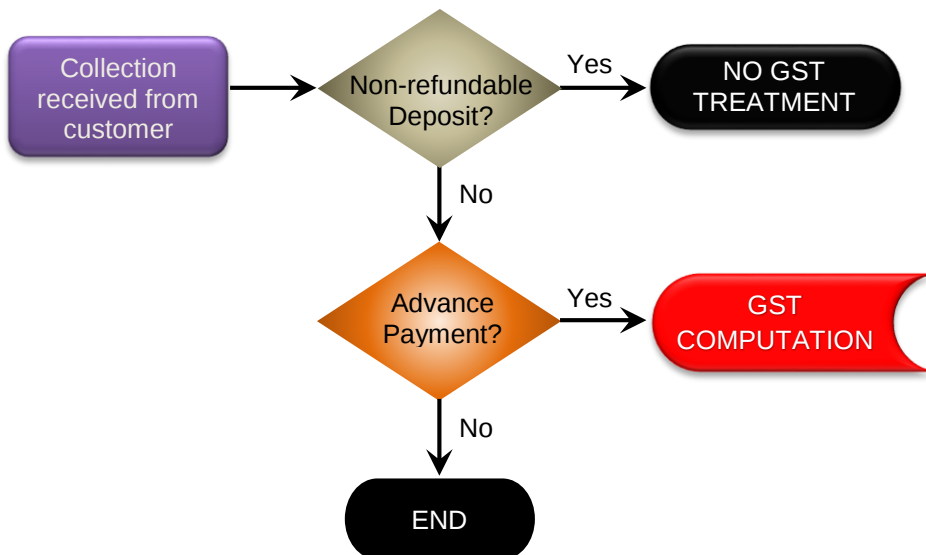
Date	A/C No.	Ref. No.	A/C Description	Debit	Credit
02/02/2017	4810/000	GJ 00021	GST LIABILITY (AR)	780.00	0.00
02/02/2017	7000/021	GJ 00021	GST BAD DEBT RECOVERED	0.00	780.00

V.Edit 780.00 780.00

Quick Add Edit Print Save Cancel Exit

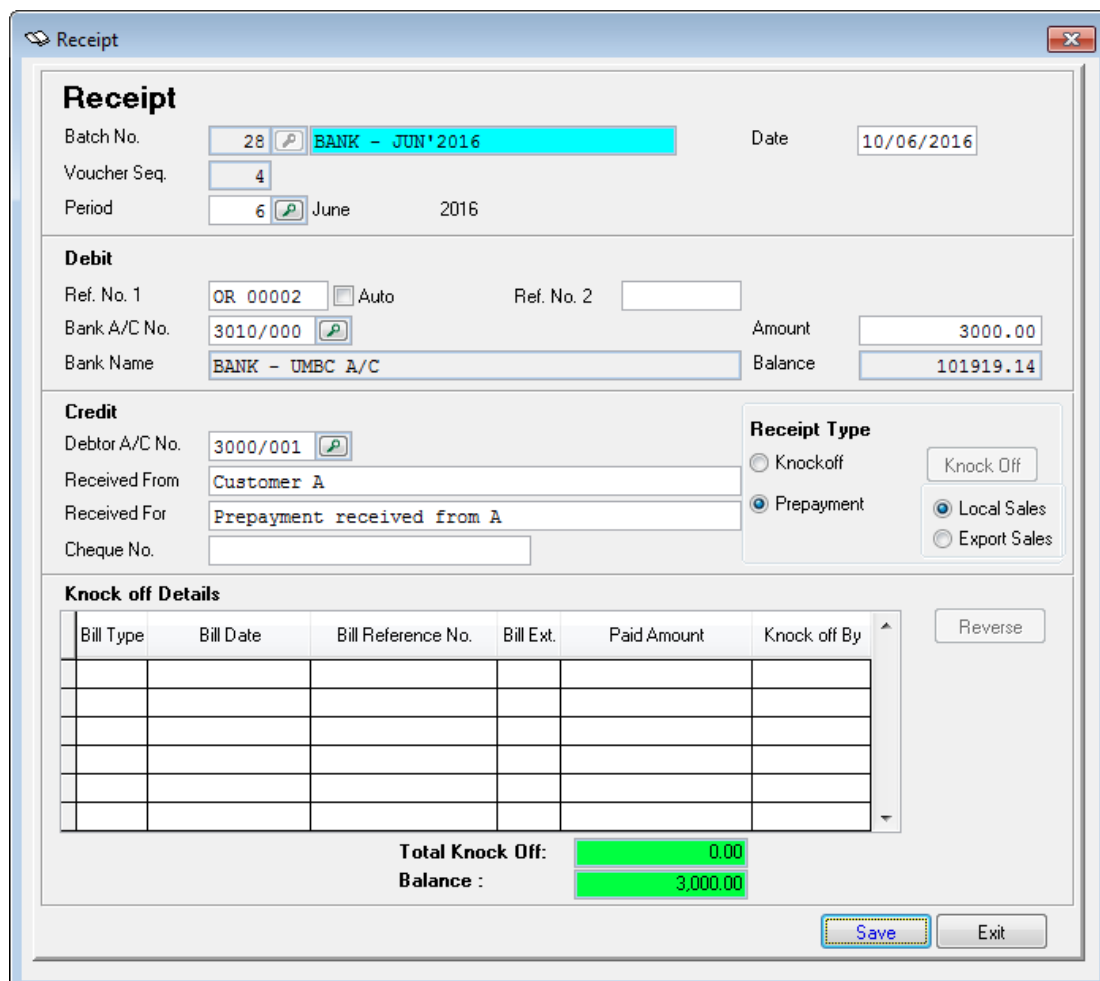
4.4 GST IN RECEIPT [ADVANCE PAYMENT]

It is important to distinguish the nature of collection received as it will impact GST computation:



Advance Payment entry in Sage UBS:

- Go to Transactions > Receipt



Receipt

Batch No. 28 BANK - JUN'2016 Date 10/06/2016
 Voucher Seq. 4
 Period 6 June 2016

Debit

Ref. No. 1 OR 00002 Auto Ref. No. 2
 Bank A/C No. 3010/000 Amount 3000.00
 Bank Name BANK - UMBC A/C Balance 101919.14

Credit

Debtor A/C No. 3000/001
 Received From Customer A
 Received For Prepayment received from A
 Cheque No.

Receipt Type

☐ Knockoff ☒ Prepayment
☐ Knock Off ☒ Local Sales ☐ Export Sales

Knock off Details

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

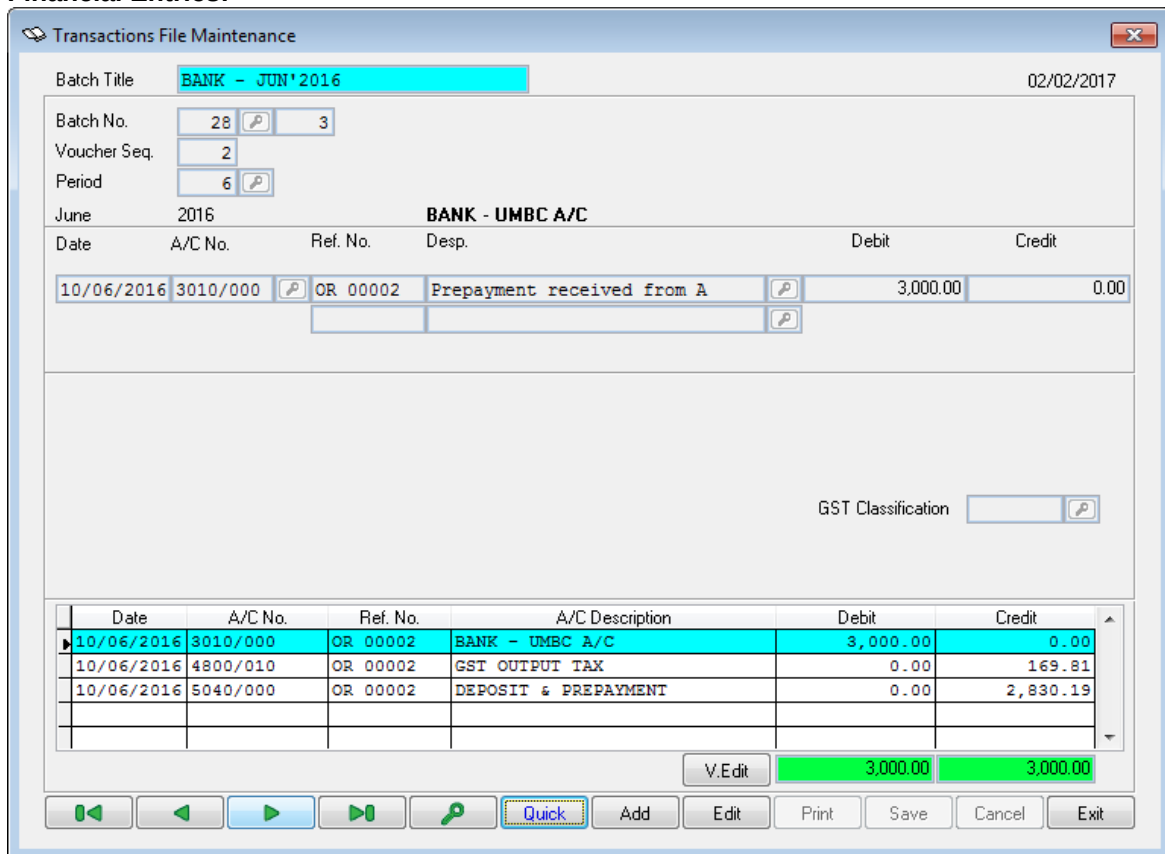
Total Knock Off: 0.00
 Balance : 3,000.00

Save Exit

Field Name	Description and Input Requirement
Batch No.	➤ Select the batch for the entry
Date	➤ Enter the receipt date
Period	➤ The period will be defaulted based on the date
Ref. No. 1	➤ Input value manually or click [Auto] to select the numbering set
Bank A/C No	➤ Click to select the relevant account to use
Amount	➤ Enter the receipt amount
Debtor A/C No.	➤ Click to select customer
Received From	➤ Name of the selected customer will be displayed
Received For	➤ Text field for input of information for this receipt entry
Cheque No	➤ Enter the cheque number if any
Receipt Type	➤ Select Knockoff if the receipt is for settlement of outstanding documents ➔ the grid section listing all outstanding documents will be enabled for selection of invoices to be offset ➤ Select Prepayment if the receipt is for non-refundable "deposit" received ➔ the Knockoff button will be disabled and no selection is allowed

Once the Advance Payment entry is saved, financial entries will be generated with GST inclusive as shown in the screen image below;

Financial Entries:



Transactions File Maintenance

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

Batch No. 28 3
Voucher Seq. 2
Period 6
June 2016

BANK - UMBC A/C

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

GST Classification

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

V.Edit 3,000.00 3,000.00

Quick Add Edit Print Save Cancel Exit

Important Note:

Advance Payment is subjected to GST computation and the amount received is **GST inclusive**. Thus, based on the sample provided, the GST computation is calculated as follows:

$$\text{RM3000} \times \frac{6}{106} = \text{MYR } 169.81$$

Use this space for your Notes

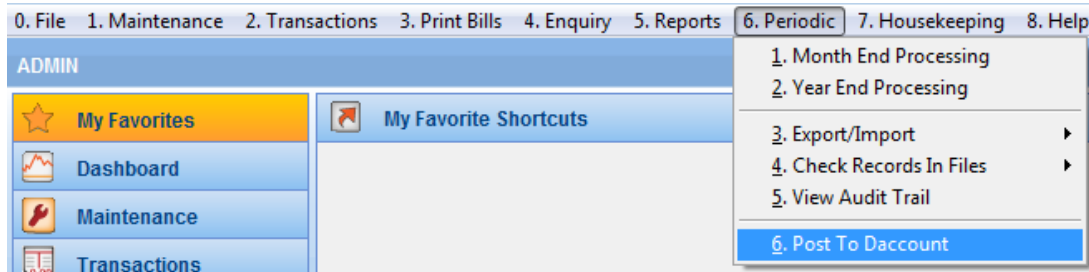
4.5 POSTING

Transactions from Inventory & Billing system must be posted to Accounting system.

Important Note:

Only posted transactions will be taken for GST reporting. This is to comply with GST ACT where confirmed and posted transactions cannot be edited and will remain unchanged to support the values reported and submitted to JKDM, in the case of an audit call.

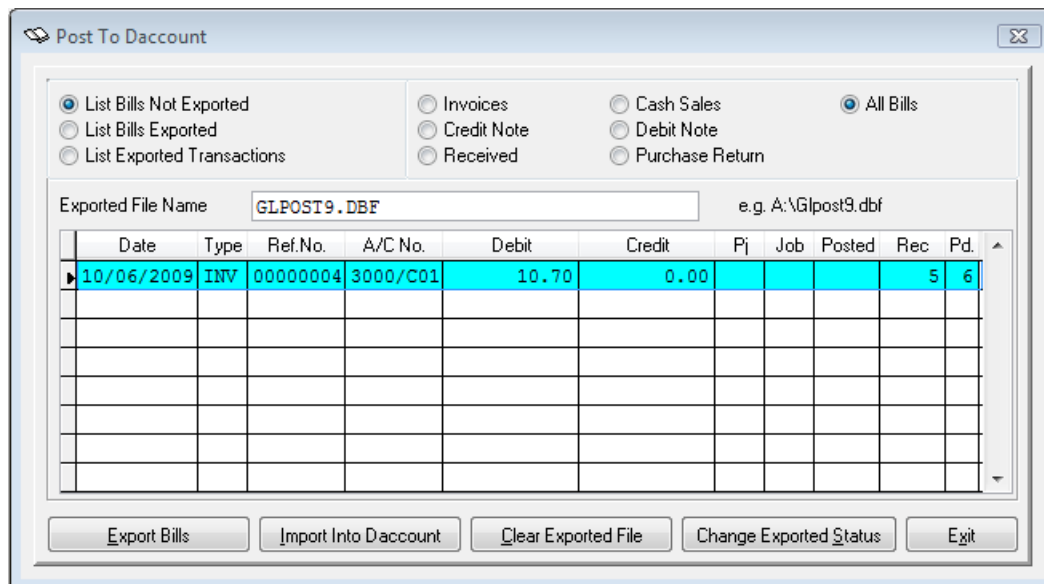
Changes, if required will be carried out via appropriate adjustment documents like Credit Note or Debit Note.



[a] Post to Accounting

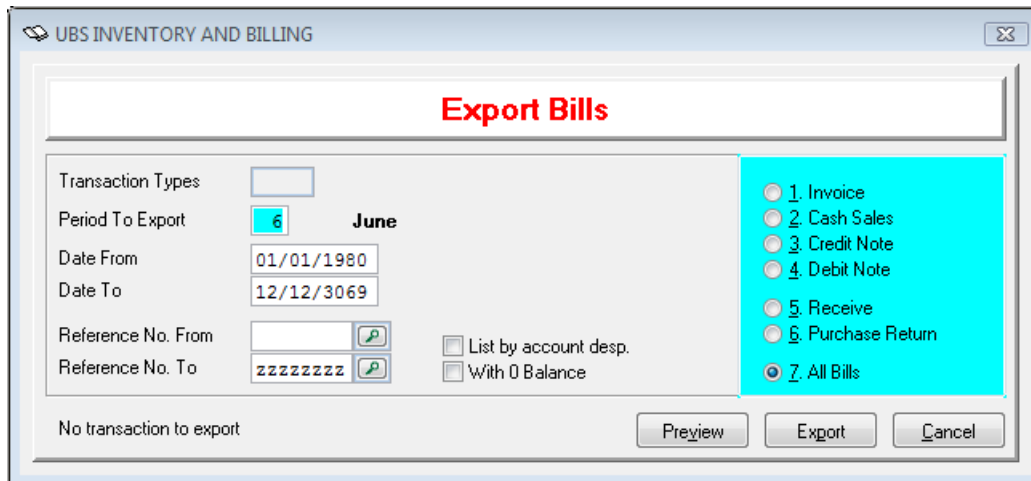
i) Sage UBS Inventory & Billing System

1. Select **List Bills Not Exported** to view all the un-posted bills.



2. Click **Export Bills** to post the bills.

3. Select the bills to be posted and click **Export**. You may click **Preview** to view the list of transactions before export.



Export Bills

Transaction Types:

Period To Export: **June**

Date From:

Date To:

Reference No. From: 

Reference No. To: 

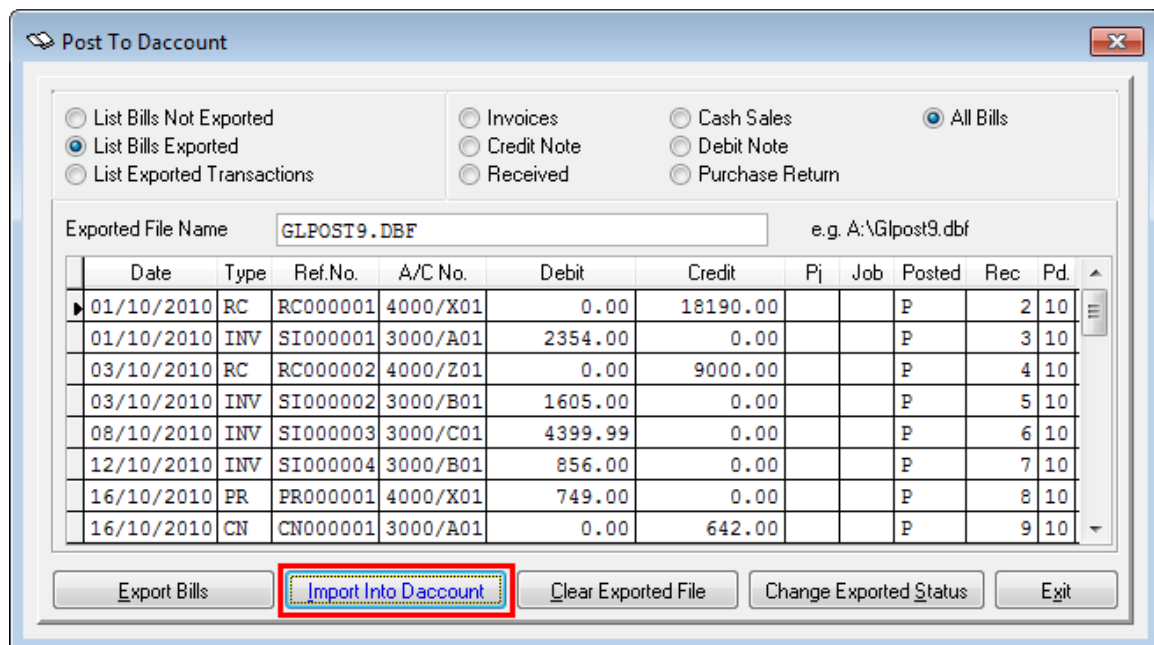
☐ List by account desp.

☐ With 0 Balance

☐ 1. Invoice
☐ 2. Cash Sales
☐ 3. Credit Note
☐ 4. Debit Note
☐ 5. Receive
☐ 6. Purchase Return
☒ 7. All Bills

No transaction to export

4. Click **Import into Daccount** to import the to-be-posted bills into Sage UBS Accounting System. After the bills are imported into Sage UBS Accounting System, they are considered posted.



Post To Daccount

☐ List Bills Not Exported
☒ List Bills Exported
☐ List Exported Transactions

☐ Invoices
☐ Credit Note
☐ Received

☐ Cash Sales
☐ Debit Note
☐ Purchase Return

☒ All Bills

Exported File Name: e.g. A:\Glpost9.dbf

Date	Type	Ref.No.	A/C No.	Debit	Credit	Pj	Job	Posted	Rec	Pd.
01/10/2010	RC	RC000001	4000/X01	0.00	18190.00			P	2	10
01/10/2010	INV	SI000001	3000/A01	2354.00	0.00			P	3	10
03/10/2010	RC	RC000002	4000/Z01	0.00	9000.00			P	4	10
03/10/2010	INV	SI000002	3000/B01	1605.00	0.00			P	5	10
08/10/2010	INV	SI000003	3000/C01	4399.99	0.00			P	6	10
12/10/2010	INV	SI000004	3000/B01	856.00	0.00			P	7	10
16/10/2010	PR	PR000001	4000/X01	749.00	0.00			P	8	10
16/10/2010	CN	CN000001	3000/A01	0.00	642.00			P	9	10

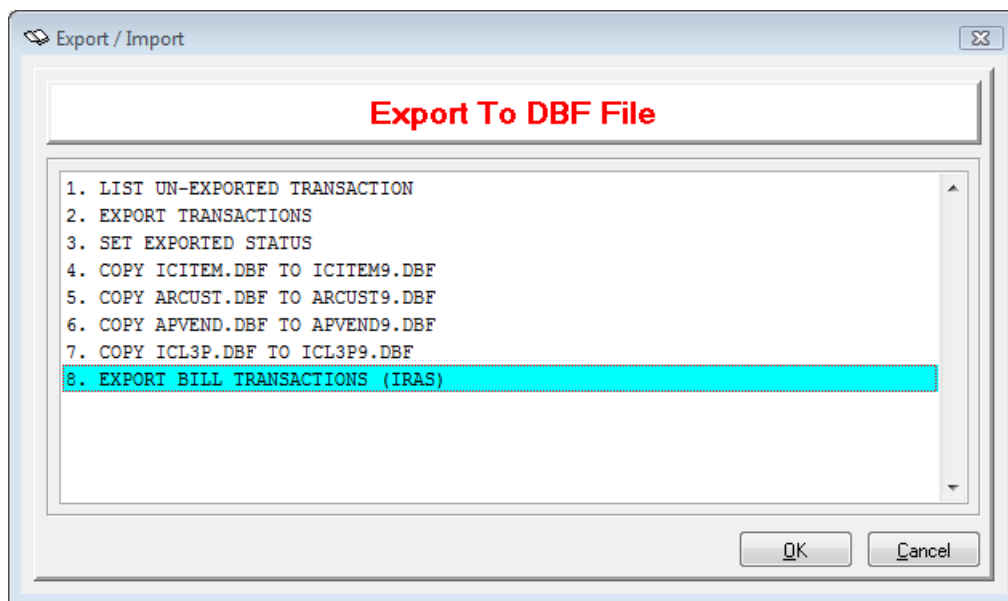
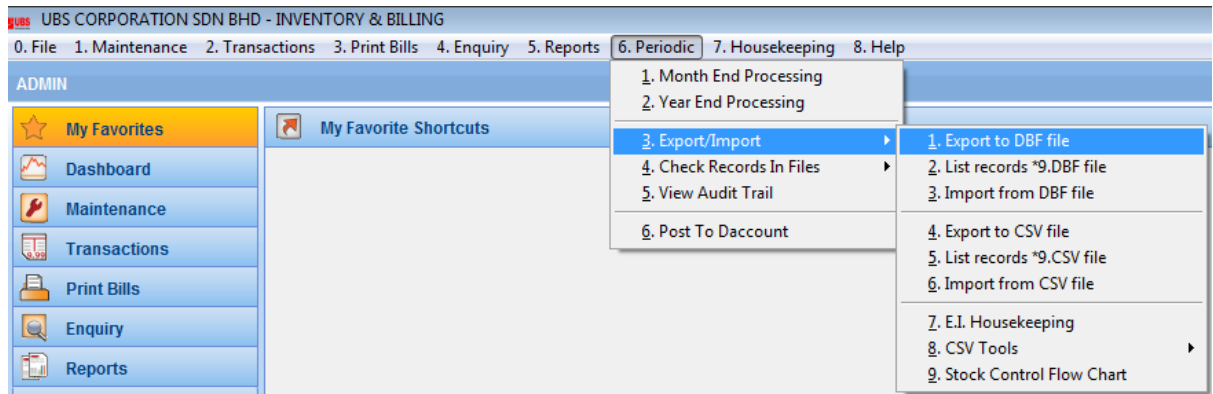
ii) Sage UBS Accounting System

5. You can check the posted transactions via **Transaction File Maintenance** in Sage UBS Accounting System.

4.6 Export / Import Transactions

i) Inventory & Billing system

All posted bills need to be imported into Accounting System for generation of GAF.



Use this space for your Notes

1. Select the bills to be exported and specify the export file destination. Only posted bills can be exported.
2. Click Preview to view the list of bills to be exported.
3. Click Export to export the file to the file destination specified.

Export To DBF File

Export Transactions (IRAS)

Transaction Types

Period From

Period To June

Ref.No. From

Ref.No. To

Date From

Date To

Cust/Supp No. From

Cust/Supp No. To

Export To

Only Posted Transactions can be export

☐ 1. Invoice
☐ 2. Cash Sales
☐ 3. Credit Note
☐ 4. Debit Note
☐ 5. Receive
☐ 6. Purchase Return
☒ 7. All Bills

Preview Export Cancel

ii) Accounting System

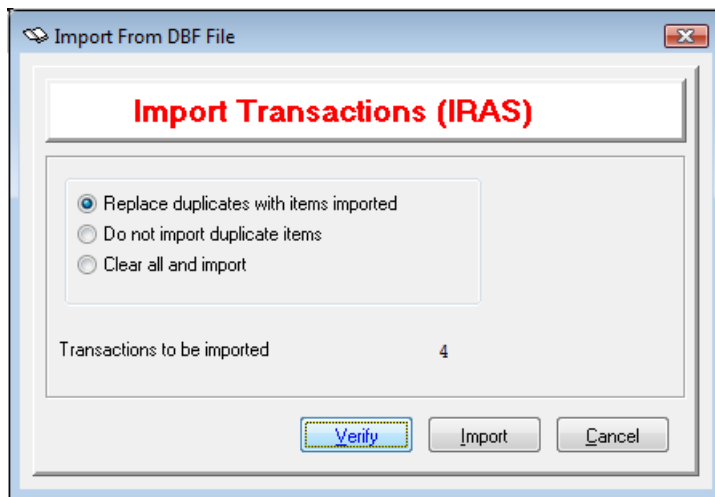
All exported bills (from step 4) need to be imported into Accounting System for generation of IAF.



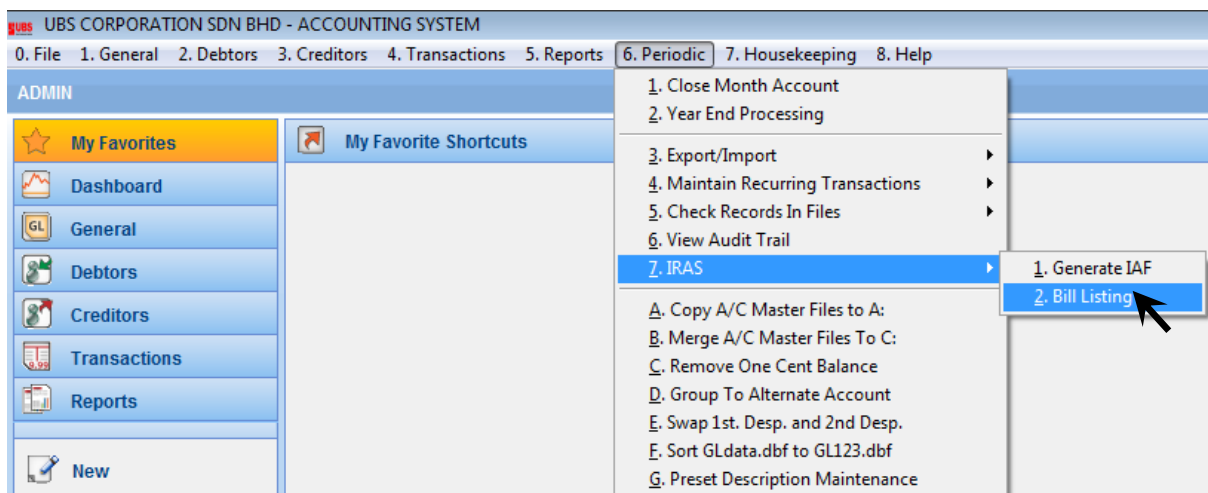
The screenshot shows a software window titled "Export / Import" with a close button in the top right corner. The window contains a tabbed interface with one visible tab labeled "Import From DBF File" in red text. Below the tab is a list box containing five entries, each starting with a number followed by a file path or name. The fifth entry, "5. IMPORT TRANSACTIONS (IRAS)", is highlighted with a blue background. At the bottom of the window are two buttons: "OK" and "Cancel".

Item	File Path / Name
1.	IMPORT FROM GLPOST9.DBF
2.	IMPORT FROM GLDATA9.DBF
3.	IMPORT FROM ARCUST9.DBF
4.	IMPORT FROM APVEND9.DBF
5.	IMPORT TRANSACTIONS (IRAS)

1. You can select
 - i. Replace duplicates with items imported.
 - Bills which already been imported before will be overwritten.
 - ii. Do not import duplicate items.
 - Import only new bills.
 - iii. Clear all and import
 - All previously imported bills will be deleted and system will re-import all bills.
2. Click Verify for the system to check for the bills to be imported.
3. Click Import to import the bills.



4. You can view the list of bill imported via Bill Listing.



[illegible][illegible]

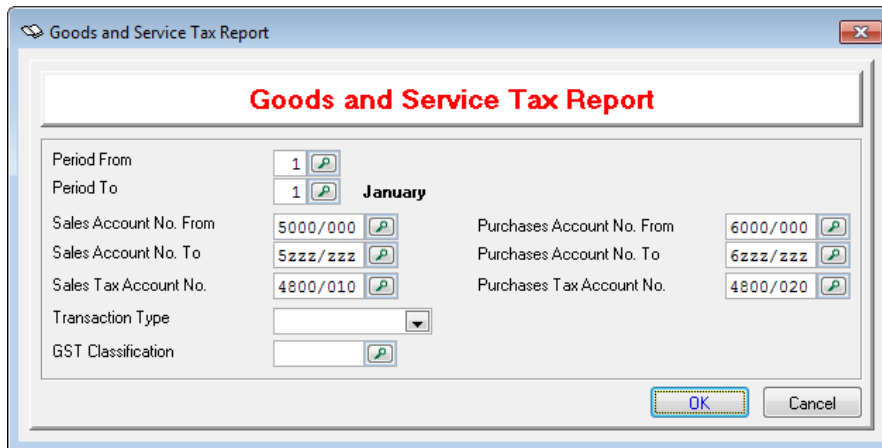
GST REPORTS

3 important GST reports :

- Goods and Service Tax Report
- GST Return [MY]
- GST Audit File [GAF]

5.1 Goods and Service Tax Report

Reports > Goods and Service Tax > Malaysia GST > Goods and Service Tax Report



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

GOODS AND SERVICE TAX REPORT

PERIOD: 1 TO 1

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

Sage Software Sdn Bhd PAGE: 1

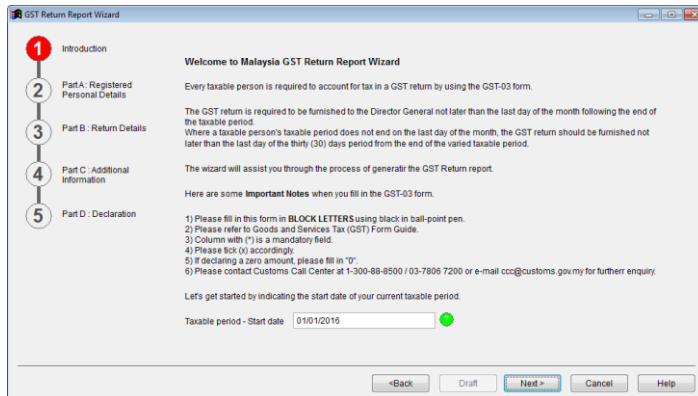
PD	DATE	ACCNO	REF.	DESCRIPTION	TAX %	TAXABLE SALES	TAXABLE PURCH	TAX COLLECTED	TAX PAID
DS Deemed supplies (e.g. transfer or disposal of business assets)									
1	11/01/2016	5000/000	0009	Customer B	6.00	28,000.00	0.00	1,680.00	0.00
1	12/01/2016	5000/000	0010	Customer B	6.00	26,000.00	0.00	1,560.00	0.00
						54,000.00	0.00	3,240.00	0.00
IP Purchases exempted from GST. E.g. purchase of residential									
1	15/01/2016	6010/000	013	Supplier A	0.00	0.00	12,500.00	0.00	0.00
1	16/01/2016	6010/000	014	Supplier A	0.00	0.00	11,000.00	0.00	0.00
						0.00	23,500.00	0.00	0.00
IS Exempt supplies under GST. Refer to Tax Budget Speech									
1	09/01/2016	5000/000	0007	Customer A	0.00	5,000.00	0.00	0.00	0.00
1	10/01/2016	5000/000	0008	Customer A	0.00	40,000.00	0.00	0.00	0.00
1	15/01/2016	5000/000	0013	Customer A	0.00	17,500.00	0.00	0.00	0.00
1	16/01/2016	5000/000	0014	Customer A	0.00	12,000.00	0.00	0.00	0.00
						74,500.00	0.00	0.00	0.00
IS43 Incidental Exempt supplies									
1	07/01/2016	5000/000	0005	Customer C	0.00	17,000.00	0.00	0.00	0.00
1	08/01/2016	5000/000	0006	Customer C	0.00	12,000.00	0.00	0.00	0.00
						29,000.00	0.00	0.00	0.00
GP Purchase transactions which disregarded under GST									
1	25/01/2016	6010/000	023	Supplier C	0.00	0.00	3,500.00	0.00	0.00
1	26/01/2016	6010/000	024	Supplier C	0.00	0.00	3,800.00	0.00	0.00
						0.00	7,300.00	0.00	0.00
GS Disregarded supplies									
1	19/01/2016	5000/000	0017	Customer C	0.00	15,500.00	0.00	0.00	0.00
1	20/01/2016	5000/000	0018	Customer C	0.00	7,500.00	0.00	0.00	0.00

5.2 GST Return Wizard [GST-03]

The system provides a wizard driven guide on generating the output similar to that of GST-03 form; to facilitate user in processing the periodic GST Return.

Steps to generate the GST Return:

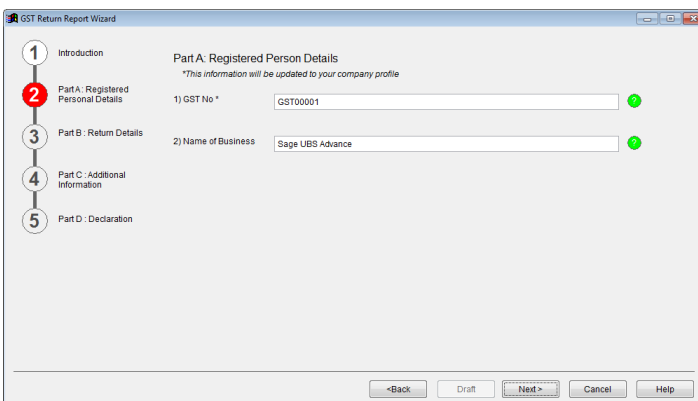
- The GST Return function is located at Reports > Goods and Service Tax > Malaysia GST > GST Return Wizard
- The GST Return process is a wizard driven guide to assist user generate the report step-by-step



Step 1 Welcome page

Read the rules provided carefully to avoid wrongful submission.

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



Step 2 Registered Person Details page

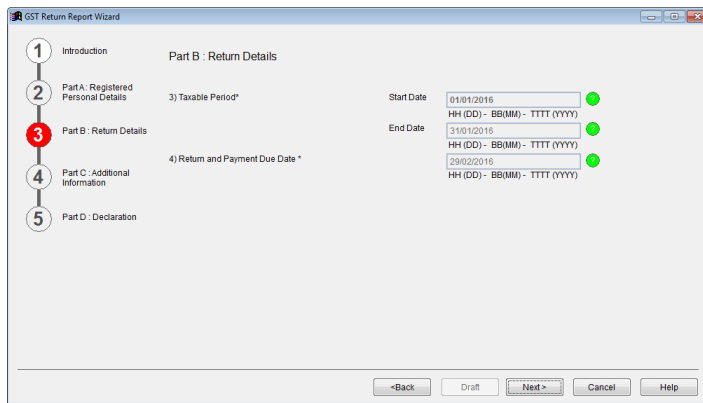
The information entered in the GST Registration Details section of the Company Profile will be auto displayed here for verification.

Important Note:

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

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

Use this space for your Notes



Step 3 Return Details page

The Return Details section comes in two parts:

[a] Date information page:

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

Step 3 Return Details page

The Return Details section comes in two parts:

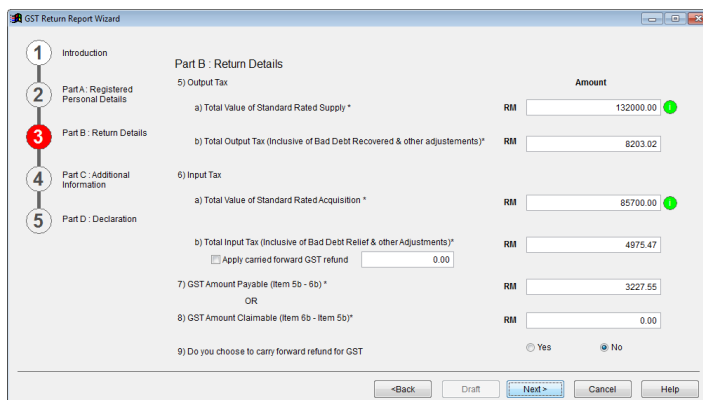
[a] Date information page:

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

[b] Return Information page:

Values from posted transactions are auto populated onto each respective field – not editable.

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

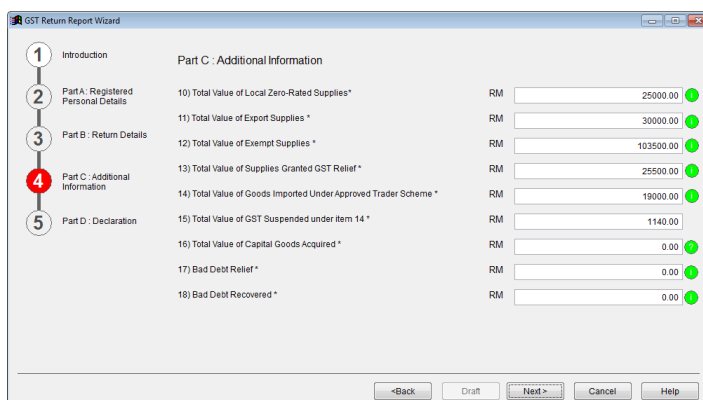


Step 4a Additional Information page

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

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

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



Step 4b Return Information page

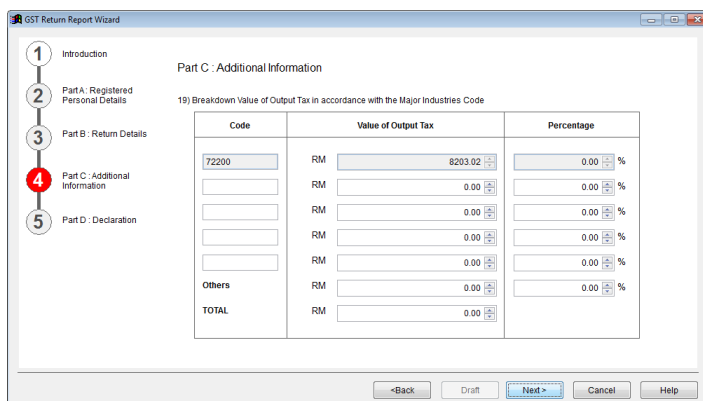
Values from posted transactions are auto populated onto each respective field – not editable.

Step 4a Additional Information page

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

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

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



Part C : Additional Information

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

Code	Value of Output Tax	Percentage
72200	RM 8203.02	0.00 %
	RM 0.00	0.00 %
	RM 0.00	0.00 %
	RM 0.00	0.00 %
	RM 0.00	0.00 %
Others	RM 0.00	0.00 %
TOTAL	RM 0.00	

Buttons: <Back, Draft, Next>, Cancel, Help

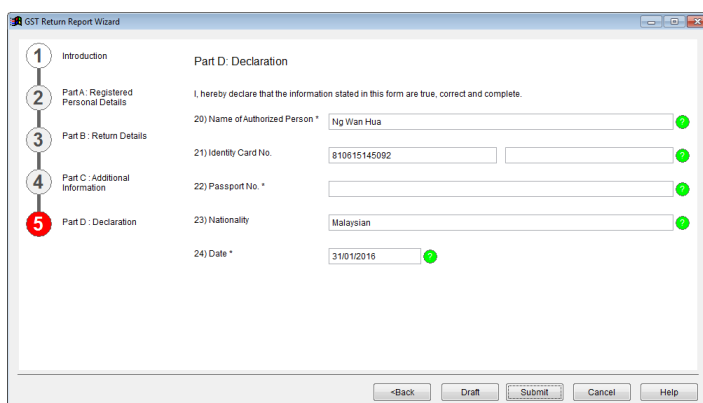
Step 4b Additional information page

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

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

Important Note:

Total percentage must equal to 100%



Part D: Declaration

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

20) Name of Authorized Person * Ng Wan Hua

21) Identity Card No. 810615145092

22) Passport No. *

23) Nationality Malaysian

24) Date * 31/01/2016

Buttons: <Back, Draft, Submit, Cancel, Help

Step 5 Declaration page

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

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

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

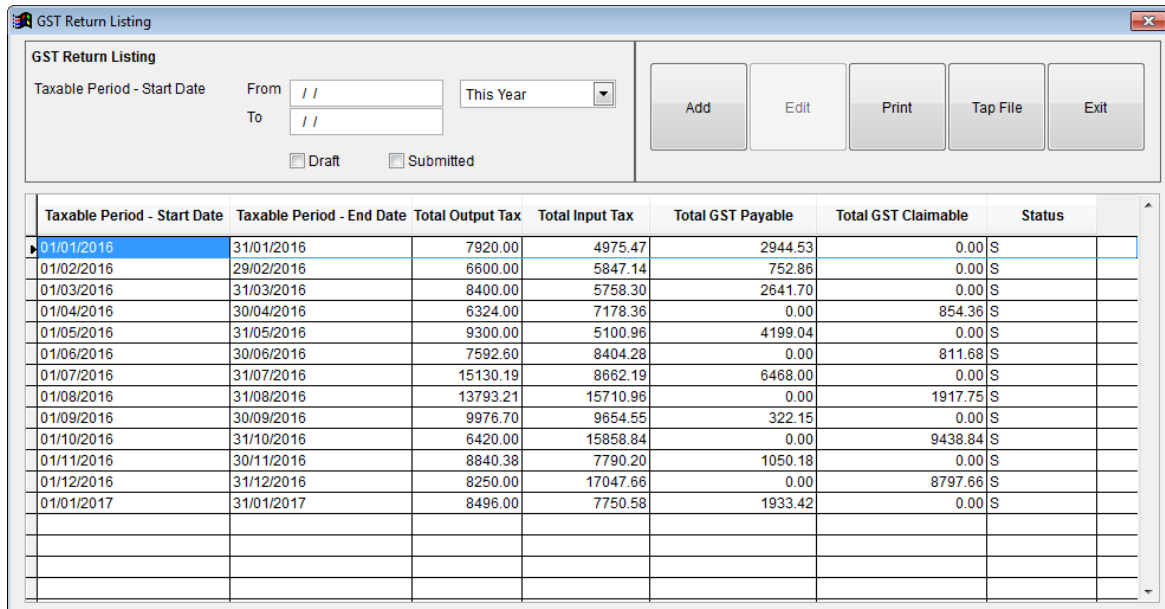
- Rerun of the process is allowed under this status.
- Not allowed to run the process for next taxable period

Click **Submit** button if all information entered are verified and confirmed correct.

- No rerun of the process is allowed under this status.

Able to generate the process for next taxable period

Use this space for your Notes



GST Return Listing

Taxable Period - Start Date: From // To // This Year

☐ Draft ☐ Submitted

Add Edit Print Tap File Exit

Taxable Period - Start Date	Taxable Period - End Date	Total Output Tax	Total Input Tax	Total GST Payable	Total GST Claimable	Status
01/01/2016	31/01/2016	7920.00	4975.47	2944.53	0.00	S
01/02/2016	29/02/2016	6600.00	5847.14	752.86	0.00	S
01/03/2016	31/03/2016	8400.00	5758.30	2641.70	0.00	S
01/04/2016	30/04/2016	6324.00	7178.36	0.00	854.36	S
01/05/2016	31/05/2016	9300.00	5100.96	4199.04	0.00	S
01/06/2016	30/06/2016	7592.60	8404.28	0.00	811.68	S
01/07/2016	31/07/2016	15130.19	8662.19	6468.00	0.00	S
01/08/2016	31/08/2016	13793.21	15710.96	0.00	1917.75	S
01/09/2016	30/09/2016	9976.70	9654.55	322.15	0.00	S
01/10/2016	31/10/2016	6420.00	15858.84	0.00	9438.84	S
01/11/2016	30/11/2016	8840.38	7790.20	1050.18	0.00	S
01/12/2016	31/12/2016	8250.00	17047.66	0.00	8797.66	S
01/01/2017	31/01/2017	8496.00	7750.58	1933.42	0.00	S

All processes executed in the GST Return with **Draft [D]** or **Submitted [S]** status will be listed in the GST Return Listing screen for reference and tracking as shown on the left:

- **Submitted [S]** record will have a **Print** button available for you to print out a mock-up of GST-03 for reference. You may use it as a reference guide when processing actual GST Return on the authority's website
- **Draft [D]** record will reopen the wizard screen for continuation when you double-click on the record line.

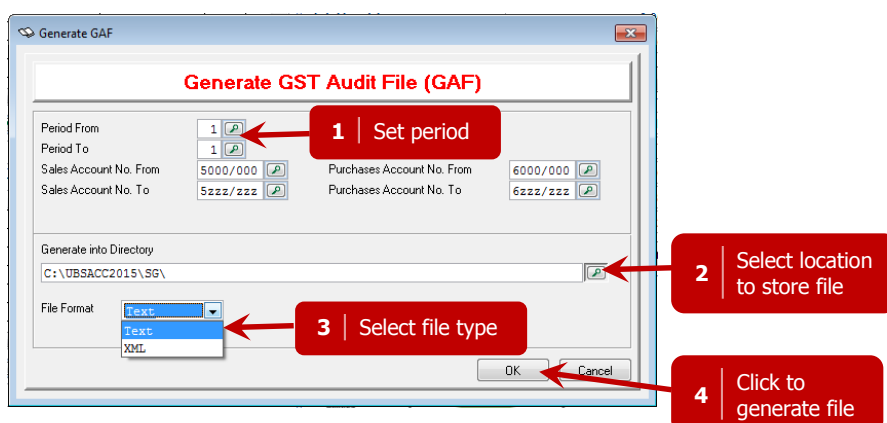
5.3 GST Audit File [GAF]

GST Audit File is one of the mandatory report that is required under GST ruling and need to be produced and submitted upon request from JKDM when conducting periodic audits to ensure tax returns are being prepared correctly.

This GAF is a file containing standard set of accounting information found in General Ledger together with detailed breakdown of business transactions found in details of invoices, orders and adjustment; for audit purpose.

Steps to generate GST Audit File:-

Go to Periodic > GST Audit File > GAF Generator



Generate GST Audit File (GAF)

1 | Set period

Period From: 1 Period To: 1

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

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

2 | Select location to store file

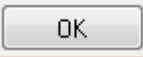
Generate into Directory: C:\UBSACC2015\SG\

3 | Select file type

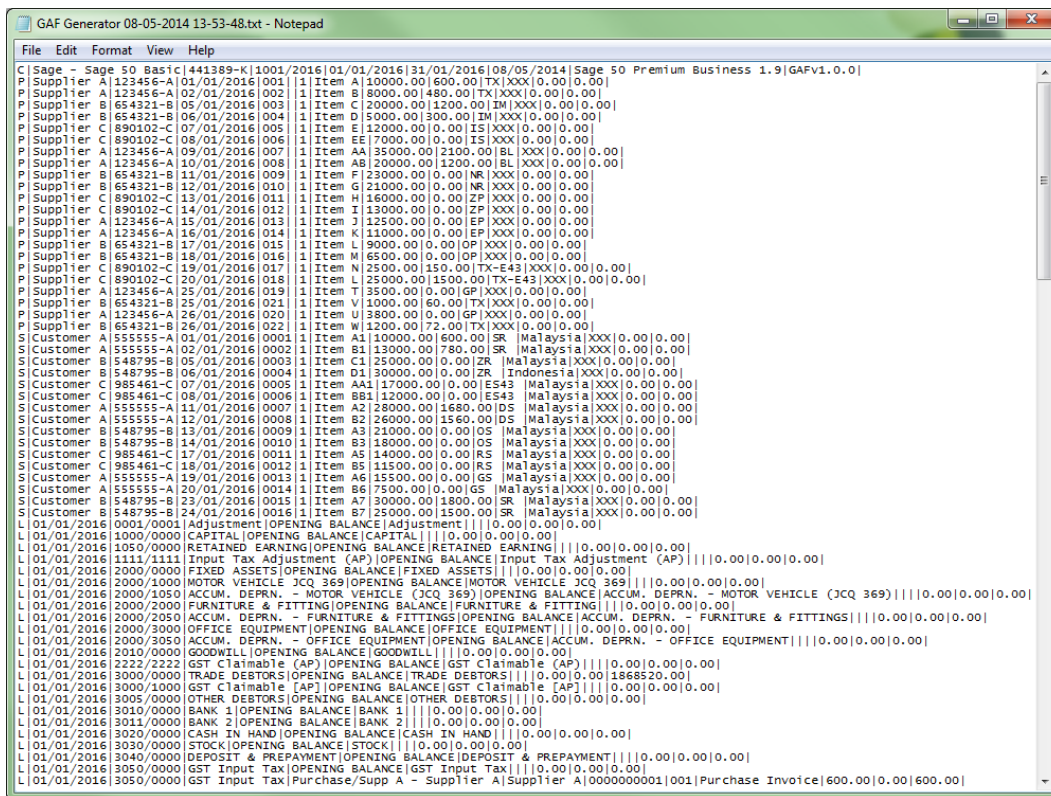
File Format: Text (selected), XML

4 | Click to generate file

OK Cancel

Col.	Field Name	Description
1	Period From/To	► Click to select and set dates required for generating the GAF report
2		► Click browse button to select the directory for storing the GAF report
3	File format	► Click to select the type of file for generating the GAF report ► The two available file formats are: ○ Text file ○ XML file
4		► Click OK button to run the GAF report ○ The generated report will be prompted in notepad [as shown below] for you to view / print / save as required ► A copy will be stored in the directory as set in Step 2 above for you to retrieve at their own convenience

Sample report of the GAF in text file format:-



```

Sage 50 Basic 441389-K|1001|2016|01/01/2016|31/01/2016|08/05/2014|Sage 50 Premium Business 1.9|GAFv1.0.0|
P Supplier A 123456-A 01/01/2016 001 1 Item A 10000.00|600.00|TX|XXX|0.00|0.00|
P Supplier A 123456-A 02/01/2016 002 1 Item B 8000.00|480.00|TX|XXX|0.00|0.00|
P Supplier B 654321-B 05/01/2016 003 1 Item C 20000.00|1200.00|IM|XXX|0.00|0.00|
P Supplier B 654321-B 06/01/2016 004 1 Item D 5000.00|300.00|IM|XXX|0.00|0.00|
P Supplier C 890102-C 07/01/2016 005 1 Item E 12000.00|0.00|IS|XXX|0.00|0.00|
P Supplier C 890102-C 08/01/2016 006 1 Item EE 7000.00|0.00|IS|XXX|0.00|0.00|
P Supplier A 123456-A 09/01/2016 007 1 Item AA 25000.00|1200.00|BL|XXX|0.00|0.00|
P Supplier A 123456-A 10/01/2016 008 1 Item AB 20000.00|1200.00|BL|XXX|0.00|0.00|
P Supplier B 654321-B 11/01/2016 009 1 Item F 23000.00|0.00|NR|XXX|0.00|0.00|
P Supplier B 654321-B 12/01/2016 010 1 Item G 21000.00|0.00|NR|XXX|0.00|0.00|
P Supplier C 890102-C 13/01/2016 011 1 Item H 16000.00|0.00|ZP|XXX|0.00|0.00|
P Supplier C 890102-C 14/01/2016 012 1 Item I 13000.00|0.00|ZP|XXX|0.00|0.00|
P Supplier A 123456-A 15/01/2016 013 1 Item J 12500.00|0.00|EP|XXX|0.00|0.00|
P Supplier A 123456-A 16/01/2016 014 1 Item K 11000.00|0.00|EP|XXX|0.00|0.00|
P Supplier B 654321-B 17/01/2016 015 1 Item L 9000.00|0.00|OP|XXX|0.00|0.00|
P Supplier B 654321-B 18/01/2016 016 1 Item M 6500.00|0.00|OP|XXX|0.00|0.00|
P Supplier C 890102-C 19/01/2016 017 1 Item N 2500.00|150.00|TX-E43|XXX|0.00|0.00|
P Supplier C 890102-C 20/01/2016 018 1 Item O 25000.00|1500.00|TX-E43|XXX|0.00|0.00|
P Supplier A 123456-A 25/01/2016 019 1 Item T 3500.00|0.00|GP|XXX|0.00|0.00|
P Supplier B 654321-B 25/01/2016 021 1 Item V 1000.00|60.00|TX|XXX|0.00|0.00|
P Supplier A 123456-A 26/01/2016 020 1 Item U 3800.00|0.00|GP|XXX|0.00|0.00|
P Supplier B 654321-B 26/01/2016 022 1 Item W 1200.00|72.00|TX|XXX|0.00|0.00|
S Customer A 555555-A 01/01/2016 0001 1 Item A1 10000.00|600.00|SR|Malaysia|XXX|0.00|0.00|
S Customer A 555555-A 02/01/2016 0002 1 Item B1 13000.00|780.00|SR|Malaysia|XXX|0.00|0.00|
S Customer B 548795-B 05/01/2016 0003 1 Item C1 25000.00|0.00|ZR|Malaysia|XXX|0.00|0.00|
S Customer B 548795-B 06/01/2016 0004 1 Item D1 30000.00|0.00|ZR|Indonesia|XXX|0.00|0.00|
S Customer C 985461-C 07/01/2016 0005 1 Item AA1 17000.00|0.00|ES43|Malaysia|XXX|0.00|0.00|
S Customer C 985461-C 08/01/2016 0006 1 Item BB1 12000.00|0.00|ES43|Malaysia|XXX|0.00|0.00|
S Customer A 555555-A 11/01/2016 0007 1 Item A2 28000.00|1680.00|DS|Malaysia|XXX|0.00|0.00|
S Customer A 555555-A 12/01/2016 0008 1 Item B2 26000.00|1560.00|DS|Malaysia|XXX|0.00|0.00|
S Customer B 548795-B 13/01/2016 0009 1 Item A3 21000.00|0.00|OS|Malaysia|XXX|0.00|0.00|
S Customer B 548795-B 14/01/2016 0010 1 Item B3 18000.00|0.00|OS|Malaysia|XXX|0.00|0.00|
S Customer C 985461-C 17/01/2016 0011 1 Item A5 14000.00|0.00|RS|Malaysia|XXX|0.00|0.00|
S Customer C 985461-C 18/01/2016 0012 1 Item B5 11500.00|0.00|RS|Malaysia|XXX|0.00|0.00|
S Customer A 555555-A 19/01/2016 0013 1 Item A6 15500.00|0.00|GS|Malaysia|XXX|0.00|0.00|
S Customer A 555555-A 20/01/2016 0014 1 Item B6 7500.00|0.00|GS|Malaysia|XXX|0.00|0.00|
S Customer B 548795-B 23/01/2016 0015 1 Item A7 30000.00|1800.00|SR|Malaysia|XXX|0.00|0.00|
S Customer B 548795-B 24/01/2016 0016 1 Item B7 25000.00|1500.00|SR|Malaysia|XXX|0.00|0.00|
L 01/01/2016 0001/0001 Adjustment|OPENING BALANCE|Adjustment|0.00|0.00|0.00|
L 01/01/2016 1000/0000 CAPITAL|OPENING BALANCE|CAPITAL|0.00|0.00|0.00|
L 01/01/2016 1050/0000 RETAINED EARNING|OPENING BALANCE|RETAINED EARNING|0.00|0.00|0.00|
L 01/01/2016 1111/1111 Input Tax Adjustment (AP)|OPENING BALANCE|Input Tax Adjustment (AP)|0.00|0.00|0.00|
L 01/01/2016 2000/0000 FIXED ASSETS|OPENING BALANCE|FIXED ASSETS|0.00|0.00|0.00|
L 01/01/2016 2000/1000 MOTOR VEHICLE JCQ 369|OPENING BALANCE|MOTOR VEHICLE JCQ 369|0.00|0.00|0.00|
L 01/01/2016 2000/2000 FURNITURE & FITTING|OPENING BALANCE|FURNITURE & FITTING|0.00|0.00|0.00|
L 01/01/2016 2000/2050 ACCUM. DEPRN. - FURNITURE & FITTINGS|OPENING BALANCE|ACCUM. DEPRN. - FURNITURE & FITTINGS|0.00|0.00|0.00|
L 01/01/2016 2000/3000 OFFICE EQUIPMENT|OPENING BALANCE|OFFICE EQUIPMENT|0.00|0.00|0.00|
L 01/01/2016 2000/3050 ACCUM. DEPRN. - OFFICE EQUIPMENT|OPENING BALANCE|ACCUM. DEPRN. - OFFICE EQUIPMENT|0.00|0.00|0.00|
L 01/01/2016 2010/0000 GOODWILL|OPENING BALANCE|GOODWILL|0.00|0.00|0.00|
L 01/01/2016 2222/2222 GST Claimable (AP)|OPENING BALANCE|GST Claimable (AP)|0.00|0.00|0.00|
L 01/01/2016 3000/0000 TRADE DEBTORS|OPENING BALANCE|TRADE DEBTORS|0.00|0.00|1868520.00|
L 01/01/2016 3000/1000 GST Claimable (AP)|OPENING BALANCE|GST Claimable (AP)|0.00|0.00|0.00|
L 01/01/2016 3005/0000 OTHER DEBTORS|OPENING BALANCE|OTHER DEBTORS|0.00|0.00|0.00|
L 01/01/2016 3010/0000 BANK 1|OPENING BALANCE|BANK 1|0.00|0.00|0.00|
L 01/01/2016 3011/0000 BANK 2|OPENING BALANCE|BANK 2|0.00|0.00|0.00|
L 01/01/2016 3020/0000 CASH IN HAND|OPENING BALANCE|CASH IN HAND|0.00|0.00|0.00|
L 01/01/2016 3030/0000 STOCK|OPENING BALANCE|STOCK|0.00|0.00|0.00|
L 01/01/2016 3040/0000 DEPOSIT & PREPAYMENT|OPENING BALANCE|DEPOSIT & PREPAYMENT|0.00|0.00|0.00|
L 01/01/2016 3050/0000 GST Input Tax|OPENING BALANCE|GST Input Tax|0.00|0.00|0.00|
L 01/01/2016 3050/0000 GST Input Tax|Purchase/Supp A - Supplier A|Supplier A|0000000001|001|Purchase Invoice|600.00|0.00|600.00|
  
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***** The End *****