



Malaysia Goods & Services Tax [GST]

User Guide

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IMPORTANT NOTE:

The minimum requirement for GST handling and reporting will be Sage UBS Accounting & Billing systems.

Entering GST Registration Details

Setting up the GST registration details is important as it sets the system to enable GST functions for your transactions and produce reports for submission as required.

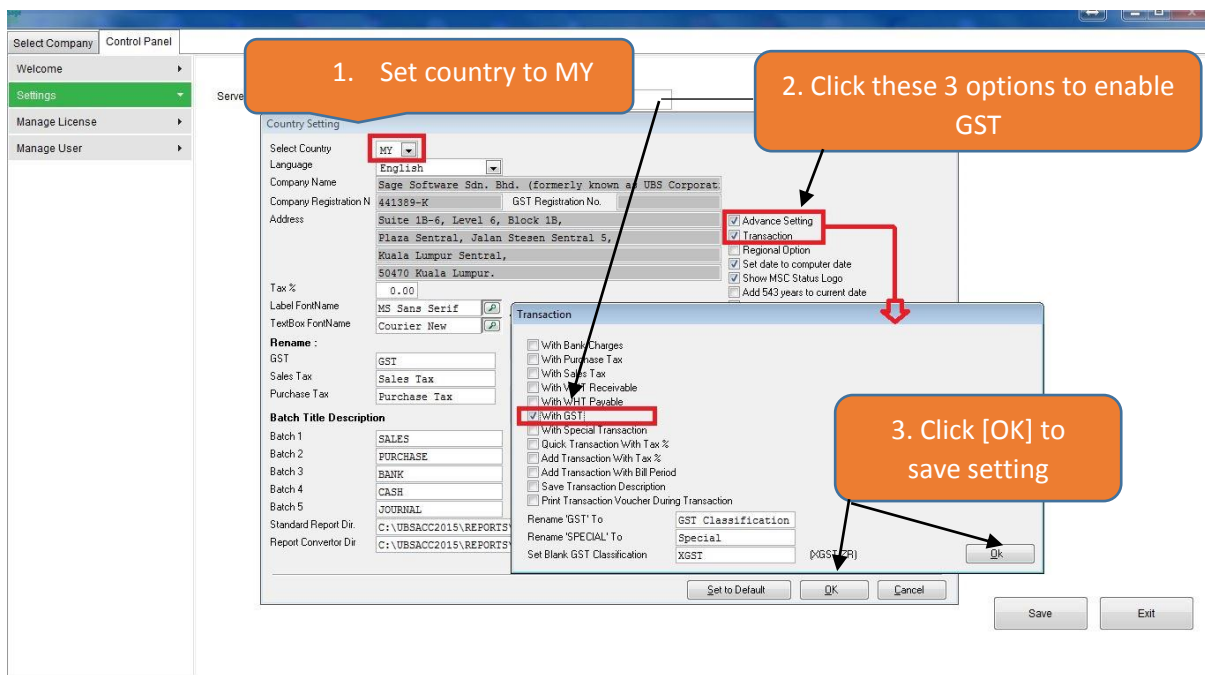
GST Setting

GST setting is required in both modules:

- Sage UBS Accounting
- Sage UBS Inventory & Billing

Sage UBS Accounting

Turn on GST Setting as per steps provided in the screen shot below.



Step	Field name	Description
1-3	Enable GST	1. Click on Setting button at the login screen
		2. Select MY at Country field
		3. Tick Advance Setting option to display option list
		4. Tick Transaction option to display pop-up options
		5. Tick With GST option to enable the GST functions
		6. Click OK button to save settings

Steps to enter GST Registration details in GST Setting via General Setup:-

ABC Company - ACCOUNTING SYSTEM

0. File 1. General 2. Debtors 3. Creditors 4. Transactions 5. Reports 6. Periodic 7. Housekeeping 8. Toolkits 9. Help 10. Connected Services

ADMIN

GST Dashboard GST Setting My Favorites Dashboard General Debtors Creditors Transactions Reports New Transaction Debtor Creditor General Ledger Account Search Transaction Debtor Creditor General Ledger Account

Bad Debt Relief

Debtor's Outstanding

General Setup

Company Profile Setting Setting 2 **GST Setting**

GST Registration No. P-901209 GST Effective Date 01/04/2015

GST Taxable Period / Category 3 months GST Next Filing Date 01/04/2015

Prepayment

GST Liability 4810/000

Output Tax 0000/000

Bad Debt Management

Debtors:

Bad Debt Relief (AR) 9410/000

Bad Debt Recovered (AR) 9420/000

Bad Debt Liability (AR)

Creditors:

Input Tax Adjustment (AP)

Output Tax Adjustment (AP)

GST Claimable (AP) 4820/000

Partial Exemption Apportionment Adjustment

GST Adjustment 0000/000

Input Tax 4800/001

Output Tax 4800/002

Capital Goods Adjustment

GST Adjustment 0000/000

Input Tax 0000/000

Output Tax 0000/000

Conditions for Bad Debt Relief

> GST has been received

> Has not received

> Debtor has been paid

> Sufficient efforts

4. Enter GST registration details

5. Map GL accounts appropriately

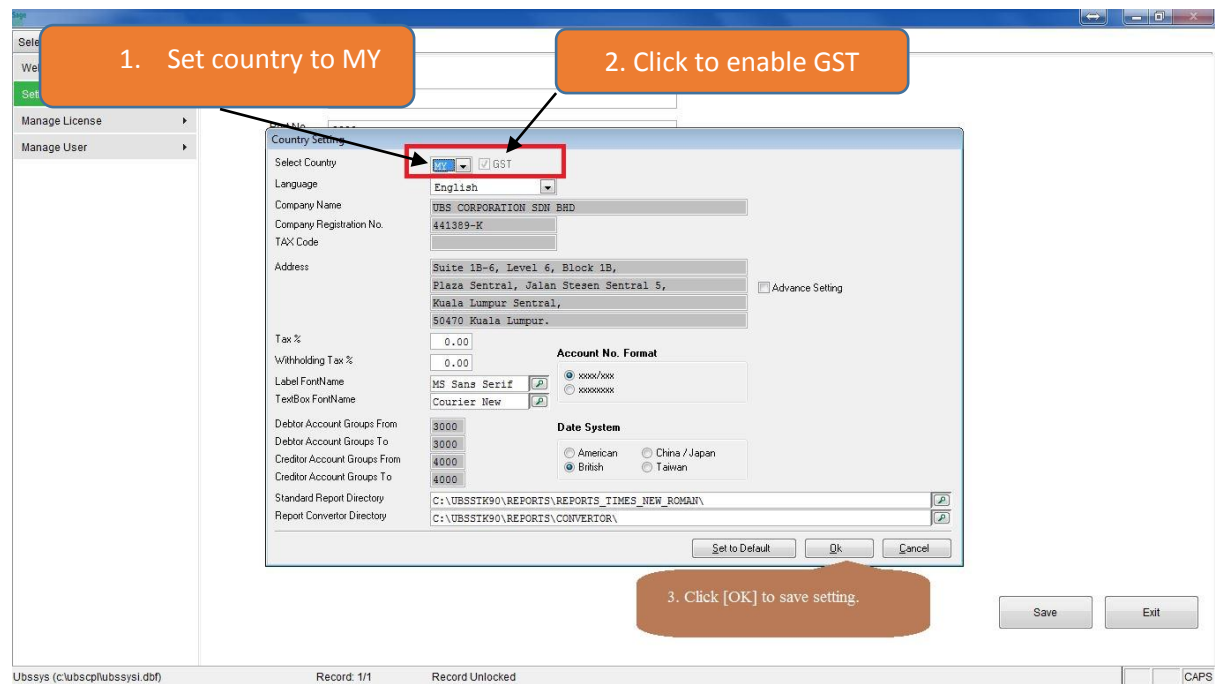
6. Click OK to save settings

OK Cancel

Step	Field Name	Description
4	Enter GST Registration Details	7. Go to Housekeeping > Setup > General Setup > GST Setting tab 8. The GST Setting screen comes in two[2] parts: <u>GST Registration details</u> ~ GST Registration No. ~ GST Effective Date ~ GST Taxable Period / Category ~ GST Next Filing Date <u>Mapping of GL Accounts for GST reporting</u> 9. Map relevant GL accounts appropriately into the respective fields for correct GST reporting and audit
4a	GST Registration No.	This is a 16-character alphanumeric field for the GST Registration No. provided by the authority.
4b	Effective Date	10. This is the approved registration date 11. Date is defaulted to 01/04/2015 if tax authority selected is Malaysia [GST effective date as announced in 2014 Budget] 12. Date will be defaulted to system/today's date if tax authority selected is other country. 13. Able to change, if required
4c	GST Taxable Period/Category	14. This is to set the periodic submission for GST Returns as approved by the authority. 15. The two available categories are: 1. Category A > 1 month for monthly submission 2. Category B > 3 month for quarterly submission
4d	GST Next Filing Date	16. This is to set the start date for filing GST Returns 17. Date is defaulted to 01/04/2015 if tax authority selected is Malaysia [as announced in 2014 Budget] 18. Date is defaulted to system/today's date if tax authority selected is Singapore 19. Able to change, if required
5	GL Accounts mapping	20. Mapping of GL accounts is an important process to ensure correct GST financial treatment for each section; and reporting to match against GST-03 Return
6		21. Click [Save] icon to save the record

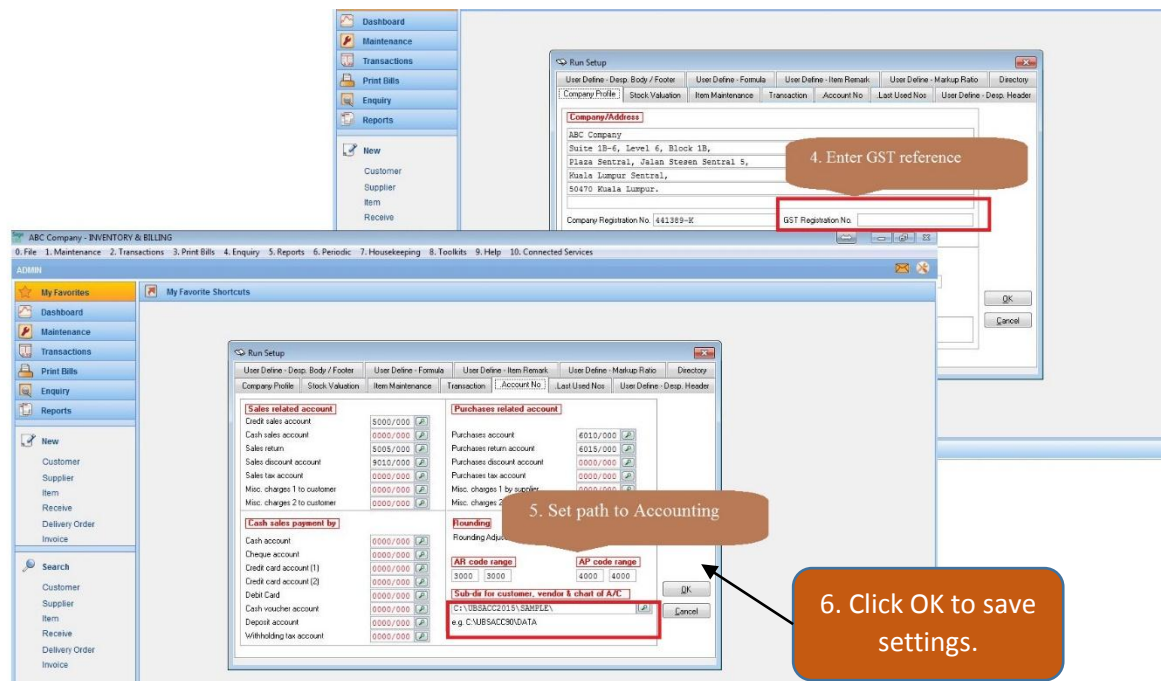
Sage UBS Inventory & Billing

Turn on GST Setting as per steps provide in the screen shot below.



Step	Action	Description
1-3	Enable GST	22. Click on Setting button at the login screen 23. Select MY at Country field 24. Tick GST option to enable GST function set 25. Click OK button to save settings

Steps to enter GST Registration details in GST Setting via General Setup:-



Step	Tab	Description
4	Company Profile	26. Input GST registration reference in the GST Registration No. field
5	Transaction tab	27. Set the path to update billing information into accounting system
6	OK	28. Click OK button to save settings

Essential GL accounts for GST reporting

There are eight [8] essential GL accounts to be maintained in the system to handle GST-03 Return reporting requirement. They are:

No.	Account Number	Account type
1	GST Input Tax	Balance Sheet
2	GST Output Tax	Balance Sheet
3	GST Control Account	Balance Sheet
4	GST Expense	Profit & Loss
5	GST Liability [AR]	Balance Sheet
6	GST Claimable [AP]	Balance Sheet
7	GST Bad Debt Relief	Profit & Loss
8	GST Bad Debt Recovered	Profit & Loss

GL Accounts Maintenance

ABC Company - ACCOUNTING SYSTEM

0. File 1. General 2. Debtors 3. Creditors 4. Transactions 5. Reports 6. Periodic 7. Housekeeping 8. Toolkits 9. Help 10. Connected Services

ADMIN

My Favorite Shortcuts

General Ledger Account

1. Account Number must be unique

2. Enter account description

3. Select special account

4. Select group account

5. Enter relevant information

6. Click Save

Account Number: 4050/000

A/C Description: SALES TAX

Special Account: ST

Department:

Group To: 4050/000

Account Code:

Last Year Figure: 0.00

View Ledger

Bank Account

Balance Sheet Accounts

A. CAPITAL/RETAINED EARNINGS

B. LONG TERM LIABILITIES

C. OTHER LIABILITIES

D. FIXED ASSETS

E. OTHER ASSETS

F. CURRENT ASSETS

G. CURRENT LIABILITIES

Incomes/Expenses Accounts

H. SALES

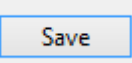
I. SALES ADJUSTMENTS

J. COST OF GOODS SOLD

L. OTHER INCOMES

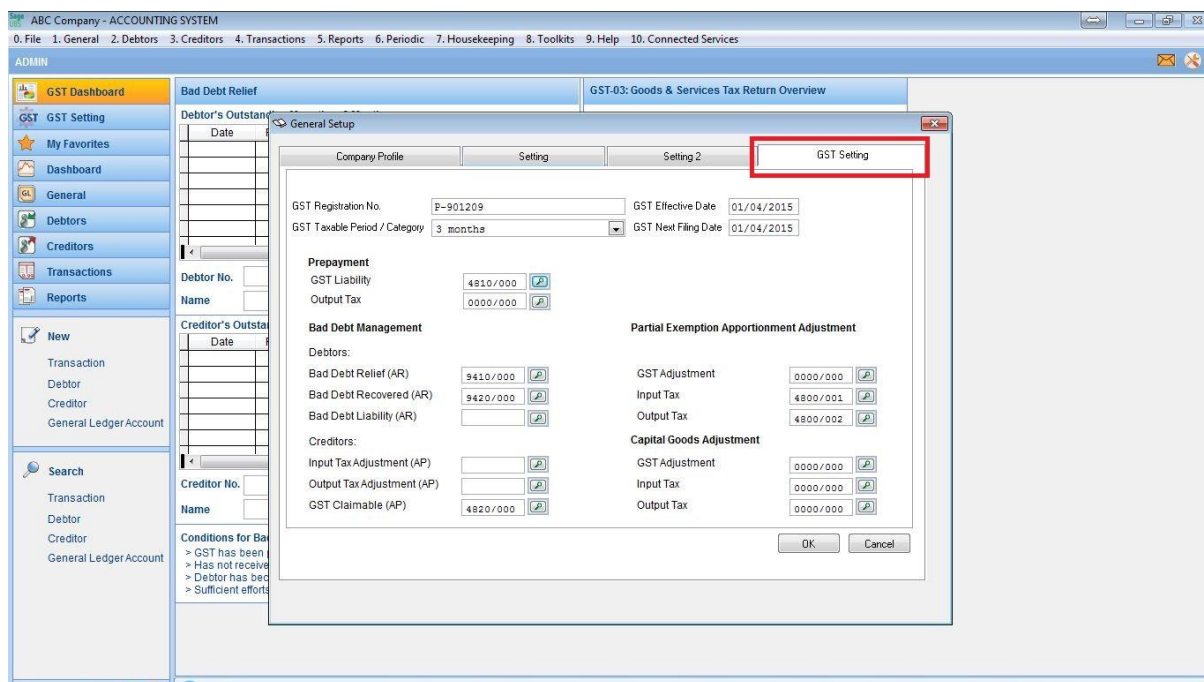
M. EXPENSES

Add Save Delete Budget Exit

Step	Field name	Description
1	Account Number	This is a 7-character alphanumeric field for GL Account ID
2	A/C Description	This is a 40-character text field for GL account name
3	Special Account	Select appropriate Special Account, PT or ST, for the new GL account being created to cater for GST-03 Return reporting
4	Group To	Select appropriate GL account that serves as a main account to group the new GL account being created
5	Account Type	Select the appropriate account type for the new GL account to be created
6		29. Click [Save] button to save the record

Once the essential GL accounts have been created in the system, proceed to Accounting Settings to map the relevant GL accounts.

Mapping of default GST GL accounts in General Setup



The screenshot shows the 'ABC Company - ACCOUNTING SYSTEM' interface. The 'General Setup' window is open, with the 'GST Setting' tab selected. The window contains the following sections:

- Company Profile:** GST Registration No. (P-901209), GST Effective Date (01/04/2015), GST Taxable Period / Category (3 months), GST Next Filing Date (01/04/2015).
- Prepayment:** GST Liability (4810/000), Output Tax (0000/000).
- Bad Debt Management:**
 - Debtors: Bad Debt Relief (AR) (9410/000), Bad Debt Recovered (AR) (9420/000), Bad Debt Liability (AR) ().
 - Creditors: Input Tax Adjustment (AP) (), Output Tax Adjustment (AP) (), GST Claimable (AP) (4820/000).
- Partial Exemption Apportionment Adjustment:**
 - GST Adjustment (0000/000), Input Tax (4800/001), Output Tax (4800/002).
 - Capital Goods Adjustment: GST Adjustment (0000/000), Input Tax (0000/000), Output Tax (0000/000).

The 'OK' and 'Cancel' buttons are at the bottom right of the window.

Maintenance

Tax maintenance

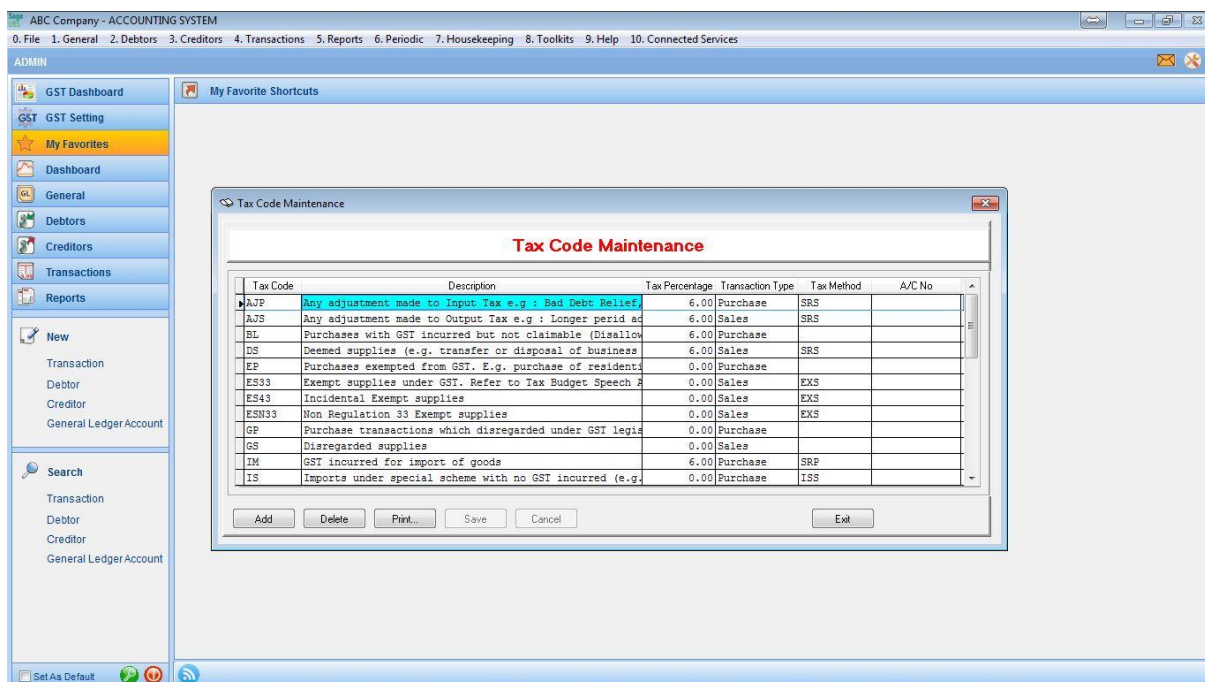
A set of tax codes for purchase and supply is made available in the system for direct application to ensure correct tax code set to apply; as well as save time and cost.

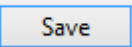
Nonetheless, this tax maintenance function allows user to set up additional tax codes required.

Notes:

1. It is important to ensure tax code(s) maintained manually must exist in BOTH Sage UBS Accounting and Sage UBS Inventory & Billing systems, to ensure correct updating of records and report output
2. A/C No. mapping process MUST also be done separately in both systems

Steps to set up Tax codes:



Step	Field name	Description
1	Tax code	30. This is a 8-characters field for tax code
2	Description	This is a 40-characters text field for input of the tax description
3	Tax%	Set the percentage to apply for this tax code. System will use this percentage value to auto calculate the tax value during entry
4	Transaction Type	Select either sales or purchase for this tax code for apply 31. Purchase means this tax code is only applicable for use in entries under the purchase module 32. Sales means this tax code is only applicable for selection in entries under the sale module
5	Tax Method	33. This is meant for GST Returns [GST-03] filing 34. Select appropriate tax type for this tax code to ensure correct reporting in the respective fields in GST Returns [GST-03] 35. The reporting fields in GST-03 are: 1. Standard Rated Supply 2. Standard Rated Purchase/Acquisition 3. Zero Rated Supplies 4. Export Supplies 5. Exempt Supplies 6. Supplies Granted GST Relief 7. Goods Imported under ATS 8. Capital Goods Acquired 9. Bad Debt Relief / Bad Debt Recovered
6	A/C No.	Select the GL account where this tax value should be posted to in accounting
7		36. Click [Save] button to save the record

Reason Maintenance

In compliance with the GST legislation, all adjustment on posted transactions are to be handled via the issuance of a Credit Note or Debit Note with appropriate reason given and linked to the original document. Thus, Reason Code is maintained in Sage UBS Inventory & Billing system.

In addressing the need for proper analysis and meeting GAF reporting requirement, Reason Code maintenance is introduced to ensure consistency and standard reason code application to the transactions.

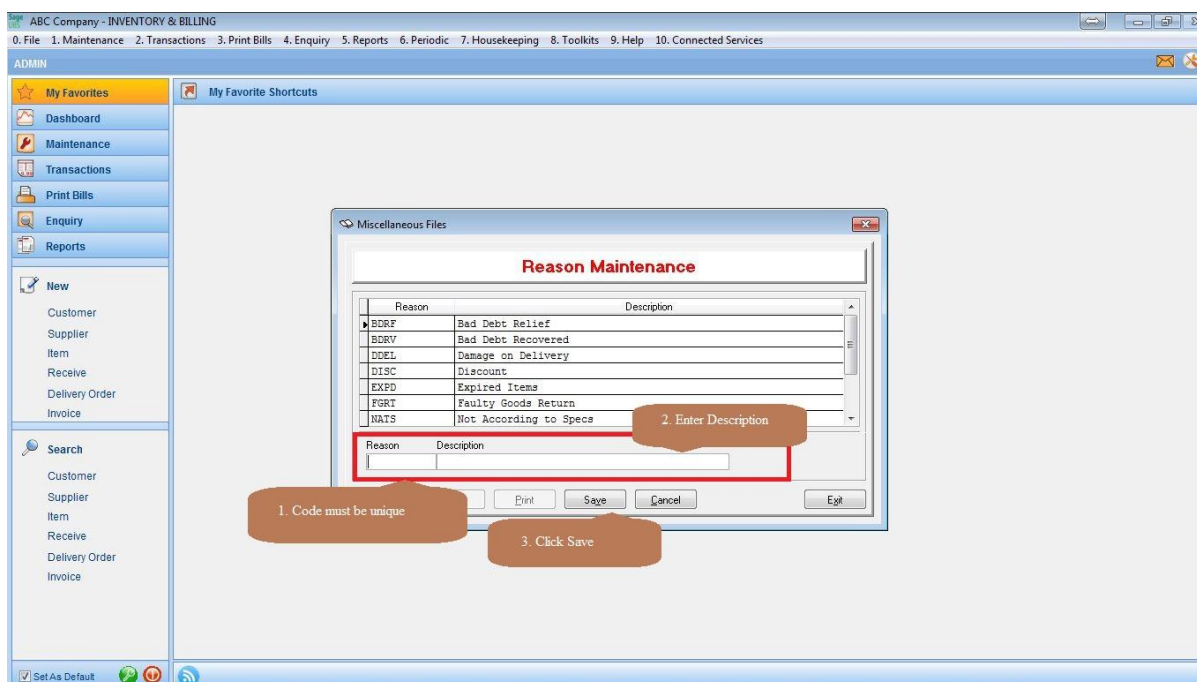
This is seen as far more favourable compared to a free text input which deters proper reporting and analysis to be processed when required.

Ten default reason codes are provided in the system for immediate use to give user a quick start-off. They are:

Reason	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

More reason codes could be added and maintained in the system for use.

Steps to enter Reason Code maintenance:



Step	Field name	Description
0	Note	37. This reason code is to be applied to any Credit Note and Debit Note issued for adjustment against the original bill 38. Maintaining Reason Code for application will ensure consistency and allows for better analysis on data when required 39. This reason information will be captured into the GAF report when generated
1	Reason	40. This is a 8-characters field for reason code
2	Description	41. This is a 40-characters text field for reason description
3	Save	42. Click [Save] button to save the record

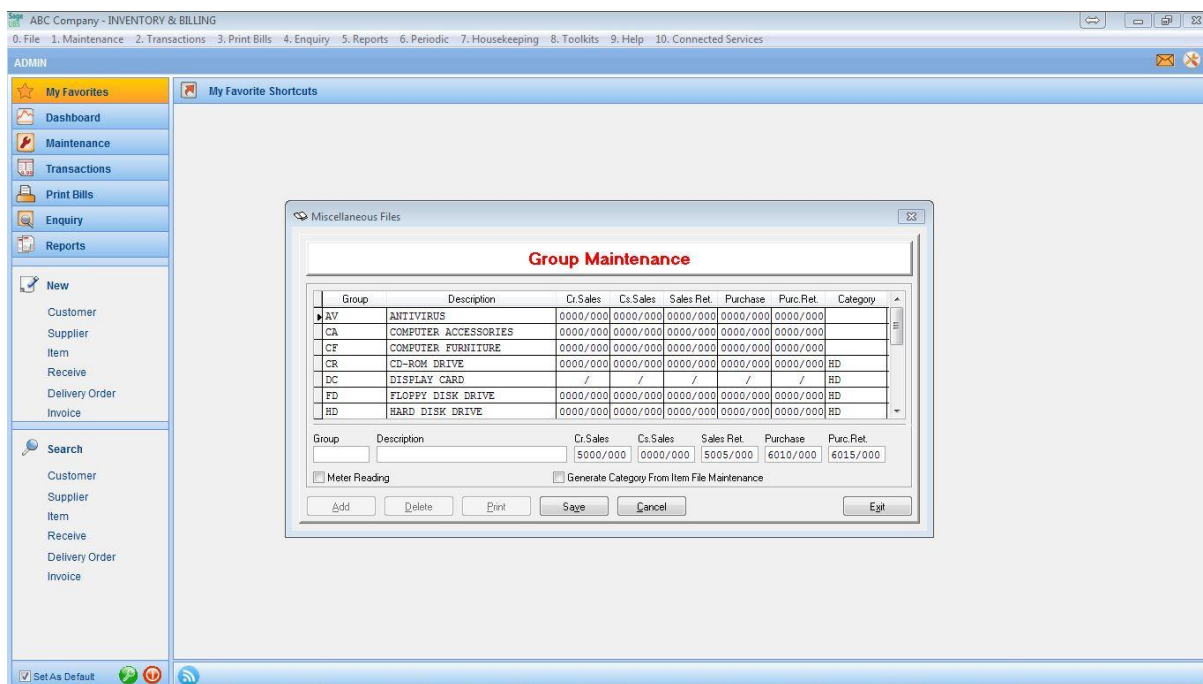
Mapping of tax codes for GST reporting

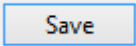
Item Group Maintenance

Two new fields are added to cater for GST handling in purchase and sales entries:

- 43. Default Purchase Tax Code
- 44. Default Sales Tax Code

Steps to set default tax codes in item Group:-



Step	Field Name	Description
1	Default Purchase Tax Code	45. This is to set the default tax code to use for entries processed in purchase module 46. Those GST Tax Code for Purchase proposed by Customs and required for GST Returns submission are made available in the dropdown list for immediate use 47. The tax percentage set in the tax code will be used for calculating the input tax value 48. Able to add new tax code at Tax Maintenance, if required
2	Default Sales [Supply] Tax Code	49. This is to set the default tax code to use for entries processed in sales module 50. Those GST Tax Code for Supply proposed by Customs and required for GST Returns submission are made available in the dropdown list for immediate use 51. The tax percentage set in the tax code will be used for calculating the output tax value 52. Able to add new tax code at Tax Maintenance, if required
3		Click [Save] button to save the record
	Notes	a. Selection at tax codes are applicable only when creating new item group b. Appropriate tax code will have to be manually assigned to existing item group(s) maintained prior to the addition of these tax codes

Item File Maintenance

Two new fields are added to cater for GST handling in purchase and sales entries:

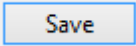
- 53. Default Purchase Tax Code
- 54. Default Sales Tax Code

Step to set default tax codes for item:-

The screenshot displays the 'Item Maintenance - Item File Maintenance' window. The 'Purchases tax code' and 'Sales tax code' fields are highlighted with a red rectangle. The 'Purchases tax code' field is currently empty, and the 'Sales tax code' field is set to '0.00'. The 'Unit Of Measurement' is 'UNIT' and the '2nd Unit' is 'CARTON'.

Enter Item No.	AC-CAL	Click here to load photo	
Item Description	HOC PRINTER RIBBON		
Alternate Item No.			
Universal Item No.			
Brand			
Category	AC	ACCESSORIES	
Item Group	CA	COMPUTER ACCESSORIES	
Supplier No.	/		
Shelf No.		Qty B/F	37
Packing		Minimum	0
Cost Code		Maximum	0
Purchases tax code		Reorder	0
Sales tax code	0.00	☐ Remark ☐ More Info (1) ☐ More Info (2) ☐ Related Item ☐ Serial No. ☐ Quantity Formula ☐ Unit Price Formula	
Unit Of Measurement	UNIT	Length	0.0000
Unit Cost Price	50.00	Width	0.0000
Unit Selling Price	90.00	Thickness	0.0000
Mark Up Ratio	0.00	Weight/Length	0.0000
2nd Unit	CARTON	Price/Weight	0.0000
2nd Unit Factor	12.00000	Credit Sales Code	/
	1.00000	Cash Sales Code	/
		Sales Return Code	/
		Purchase Code	/
		Purchase Return Code	/

Buttons: Add, Save, Delete, Exit

Step	Field name	Description
0	Notes	55. If the item is linked to an item group where tax codes have been mapped, those tax codes will be defaulted onto these two fields accordingly 56. Able to change tax code for item level, if necessary
1	Purchase Tax Code	57. This is to set the default tax code to use for entries processed in purchase module 58. Those GST Tax Code for Purchase proposed by Customs and required for GST Returns submission are made available in the dropdown list for immediate use 59. The tax percentage set in the tax code will be used for calculating the input tax value 60. Able to add new tax code at Tax Maintenance, if required
	Sales Tax Code	61. This is to set the default tax code to use for entries processed in sales module 62. Those GST Tax Code for Sales proposed by Customs and required for GST Returns submission are made available in the dropdown list for immediate use 63. The tax percentage set in the tax code will be used for calculating the output tax value 64. Able to add new tax code at Tax Maintenance, if required
2		Click [Save] button to save the record

*** End of Mapping of tax codes section ***

Transaction

Sales Invoice

ABC Company - INVENTORY & BILLING

0. File 1. Maintenance 2. Transactions 3. Print Bills 4. Enquiry 5. Reports 6. Periodic 7. Housekeeping 8. Toolkits 9. Help 10. Connected Services

My Favorites
Dashboard
Maintenance
Transactions
Print Bills
Enquiry
Reports
New
Customer
Supplier
Item
Receive
Delivery Order
Invoice
Search

Invoice Last Invoice No: [INV00004]

Period: [4] January-2009
Invoice No: [INV00004]
Cust. No: [3000/U02]
Name: UNITED COMPANY
Date: 31/01/2009
Ref. No. 2:
Description: SALES
PO No:
SO NO:
DO No (1):
Remark 1:
Remark 2:
Remark 3:
Remark 4:
Location: ER
Unit Of Measure: CARTON
Cost: 5.00
Selling: 15.00

Item No: AC-C04
Description: GAUSS DISKETTES
On Hand: 34 BOX
Quantity: 1
Price: 150.00
Amount: 150.00
Tax: 9.00
Grand: 159.00

Remark 1:
Remark 2:
Remark 3:
Remark 4:
Location: ER
Unit Of Measure: CARTON
Cost: 5.00
Selling: 15.00

Update From: []
Update Qty: []
Multiple Pay: []
With Delivery: []

Inv/Do: []
Project/Job/S-Job: []
GL A/C: []

Service: [] Tag: []
Comment: [] No Display: []
Update Qty: [] Total Up: []

Accept Print Body Cancel

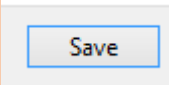
Header section #1 > Header tab

No	Field Name	Description
1.1	Invoice No.	This is a 8-characters text field for input of SI number
1.2	Customer	Click on the browser to select the customer whom the Sales Invoice is to be issued Note: New customer can be created on-the-fly from the pop-up window
1.3	Update documents	65. May tick to select related document to update to the sales invoice
1.4	Delivery Address	66. Tick With Delivery Address and tick Change Delivery Address to select other delivery address to use for the sales invoice
1.5	Bill Terms	67. The default credit term set for the customer will be displayed accordingly 68. Can change if necessary for this sales invoice
		69.

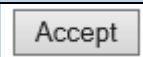
Body section

Col	Field Name	Description
2.1	Item Code	70. Click on the browser to select the item to sell
2.2	Description	71. The item description will be auto displayed
2.3	Quantity	72. Defaulted to "1" 73. To change, click on the field and key in the value manually
2.4	UOM	74. Defaulted as per value set in the item maintenance
2.5	Price	75. Defaulted as per unit price set in the item maintenance 76. To change, click on the field and key in the value manually
2.6	Amount	77. This field is not editable and the value is auto calculated from [quantity x price] 78. Changes made to quantity or price fields will update the value here

Body Section

Col	Field Name	Description
2.7	% Discount	- There are 3 levels of discount available in the system - Levels can be reduced via General Setup via Housekeeping provided no transaction exist - This set of discount is applicable in percentage, meaning an input of value 10 will represent “10%” and the discount value will be auto displayed in the last column
2.8	GST Classification	- The default tax code as maintained in Setting 2 tab of the Administrative Tool will be displayed - To change, click on the browser to select from the list of tax codes maintained in the system - The % and amount fields are not editable
2.9		Click [Save] button to save the item and proceed with next item, if required. Else, click [Accept] button to confirm the whole sales invoice entry
2.10		Click on the [Footer] button to proceed to footer section

Footer section

Col.	Field Name	Description
3.1	Total	- This is the final total of the sales invoice - This field is not editable and the value is auto updated from item lines in Body section
3.2		Click Print button to print the sales invoice
3.3		Click Accept button to confirm the whole sales invoice entry

*** End of Sales Invoice section ***

Notes:

Similar entry steps and GST calculation will apply for Credit Note and Debit Note with reason code applied [refer Page 67].

Print Control

Print control is incorporated in compliance with GST ruling to ensure integrity of documents issued and printed to customers. It also serves as the supporting documents for reporting output tax and input tax in the GST Return Filing.

The print control will affect documents like Sales Invoice, Sales Credit Note and Sales Debit Note.

The print control rule is:

- First print of the document will be considered the only original copy
- Subsequent reprint of the document will carry the watermark “**Duplicate Copy**”

The print control is incorporated for the following documents:

- Tax Invoice
- Sales Credit Note
- Sales Debit Note

Samples on Tax Invoice for reference:

ABC Company Suite 10-4, Level 6, Block 10, Plaza Sentral, Jalan Sentral Sentral 5, Kuala Lumpur Sentral, 50470 Kuala Lumpur (GST Reg No: Q370031)										ABC Company Suite 10-4, Level 6, Block 10, Plaza Sentral, Jalan Sentral Sentral 5, Kuala Lumpur Sentral, 50470 Kuala Lumpur (GST Reg No: Q370031)																													
UBS SOFTWARE					TAX INVOICE					UBS SOFTWARE					TAX INVOICE (Duplicate Copy)																								
NO. : 20/00001 DATE : 06-01-2009 TERM : PAGE : 1 PRINTED ON : 20-06-2014 11:42:25 PRINTED BY :					NO. : 20/00001 DATE : 06-01-2009 TERM : PAGE : 1 PRINTED ON : 20-06-2014 11:42:25 PRINTED BY :					NO. : 20/00001 DATE : 06-01-2009 TERM : PAGE : 1 PRINTED ON : 20-06-2014 11:42:25 PRINTED BY :					NO. : 20/00001 DATE : 06-01-2009 TERM : PAGE : 1 PRINTED ON : 20-06-2014 11:42:25 PRINTED BY :																								
ATTN : TEL : FAX : A/C NO. : 3880531					ATTN : TEL : FAX : A/C NO. : 3880531					ATTN : TEL : FAX : A/C NO. : 3880531					ATTN : TEL : FAX : A/C NO. : 3880531																								
ITEM NO.	DESCRIPTION	QUANTITY	UOM	U PRICE	DISC AMT	TOTAL EXCL GST	GST	TOTAL INCL GST	TAX CODE	ITEM NO.	DESCRIPTION	QUANTITY	UOM	U PRICE	DISC AMT	TOTAL EXCL GST	GST	TOTAL INCL GST	TAX CODE																				
1	AC-CAJ	SONO CD-RW	50PCS	70.00		3,500.00		3,500.00		1	AC-CAJ	SONO CD-RW	50PCS	70.00		3,500.00		3,500.00																					
RINGGIT MALAYSIA: THREE THOUSAND FIVE HUNDRED ONLY																																							
GST Summary					Amount					Tax					GST Summary					Amount					Tax														
										SUB TOTAL TOTAL DISCOUNT TOTAL EXCL GST ADD GST TOTAL PAYABLE INCL GST																				SUB TOTAL TOTAL DISCOUNT TOTAL EXCL GST ADD GST TOTAL PAYABLE INCL GST									
										3,500.00 0.00 3,500.00 0.00 3,500.00																				3,500.00 0.00 3,500.00 0.00 3,500.00									
AUTHORIZED SIGNATURE(S) _____										RECEIVED BY _____										AUTHORIZED SIGNATURE(S) _____										RECEIVED BY _____									

Reporting

GST Return Report [GST-03]

The system comes complete with a wizard driven guide on generating the output similar to that of GST-03 form; so as to facilitate users in processing the periodic GST Return.

Steps to generate the GST Return:

- The GST Return function is available in Sage UBS Accounting system
- The GST Return function is located in Reports > Goods and Services Tax > Malaysia GST > GST Return Wizard
- The GST Return process is a wizard driven guide to assist user generate the report step-by-step

The screenshot shows the 'GST Return Listing' window in the Sage UBS Accounting System. The window has a title bar 'ABC Company - ACCOUNTING SYSTEM' and a menu bar with options: 0. File, 1. General, 2. Debtors, 3. Creditors, 4. Transactions, 5. Reports, 6. Periodic, 7. Housekeeping, 8. Toolkits, 9. Help, 10. Connected Services. The left sidebar contains a tree view with 'ADMIN' expanded, showing 'GST Dashboard', 'GST Setting', 'My Favorites', 'Dashboard', 'General', 'Debtors', 'Creditors', 'Transactions', and 'Reports'. The 'GST Return Listing' window is open, showing a 'Select A KPI' dropdown, a 'Taxable Period - Start Date' field, a 'From' field, a 'To' field, and a 'This Year' dropdown. There are buttons for 'Add', 'Edit', 'Print', 'Tap File', and 'Exit'. Below these fields is a table with columns: 'Taxable Period - Start Date', 'Taxable Period - End Date', 'Total Output Tax', 'Total Input Tax', 'Total GST Payable', 'Total GST Claimable', and 'Status'. The 'Add' button is highlighted with a red box.

- The GST Return Listing screen will be empty initially but once the GST Return has been processed, it will be listed here for reference
- Click Add button to execute a new GST Return process

ABC Company - ACCOUNTING SYSTEM

0. File 1. General 2. Debtors 3. Creditors 4. Transactions 5. Reports 6. Periodic 7. Housekeeping 8. Toolkits 9. Help 10. Connected Services

ADMIN

GST Dashboard
GST Setting
My Favorites
Dashboard
General
Debtors
Creditors
Transactions
Reports

New
Transaction
Debtor
Creditor
General Ledger Account

Search
Transaction
Debtor
Creditor
General Ledger Account

My Dashboard

GST Return Report Wizard

1 Introduction

Welcome to Malaysia GST Return Report Wizard

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

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

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

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

- 1) Please fill in this form in **BLOCK LETTERS** using black in ball-point pen.
- 2) Please refer to Goods and Services Tax (GST) Form Guide.
- 3) Column with (*) is a mandatory field.
- 4) Please tick (x) accordingly.
- 5) If declaring a zero amount, please fill in "0".
- 6) Please contact Customs Call Center at 1-300-88-8500 / 03-7806 7200 or e-mail ccc@customs.gov.my for further enquiry.

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

Taxable period - Start date 01/04/2015

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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

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My Dashboard

GST Return Report Wizard

1 Introduction

Part A: Registered Person Details

**This information will be updated to your company profile*

2) GST No * P-901209

2) Name of Business ABC Company

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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.

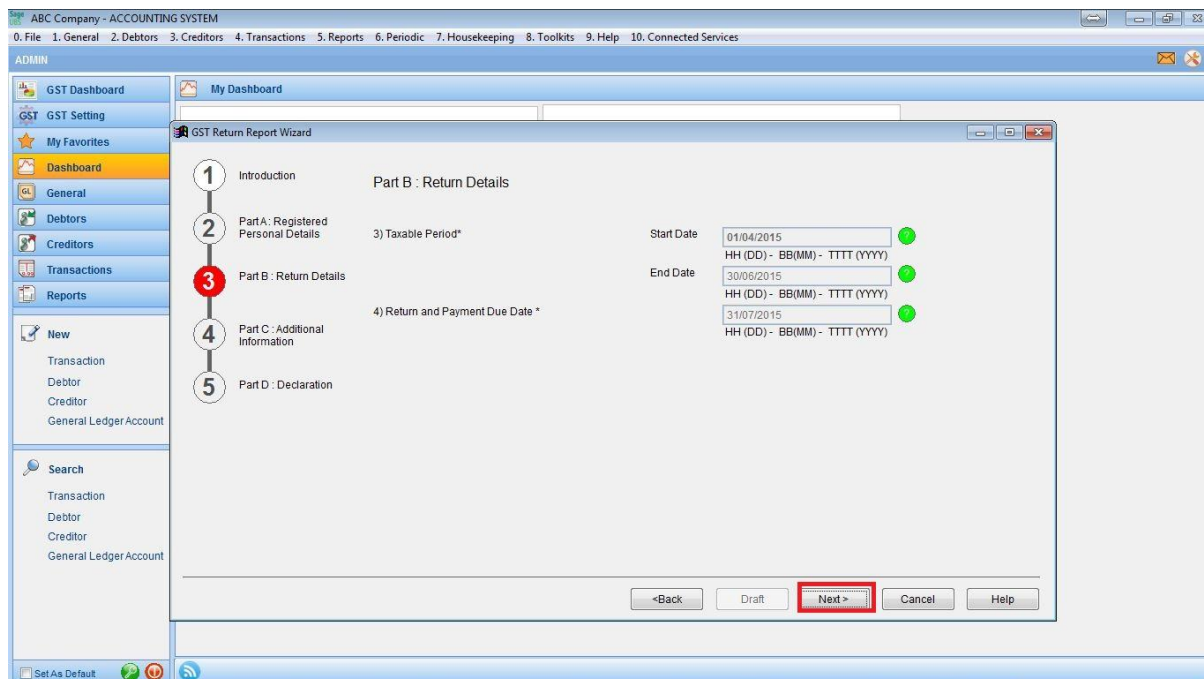
Important Note:

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

Not sure of the field? Mouse over the green icon  next to it for a brief explanation of the information required for the field

Changes required? Just overwrite the information and click **Next** button to update changes back to Company Profile and proceed to next page

Information all correct? Just click **Next** button to proceed to next page



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Set As Default

GST Return Report Wizard

1 Introduction

2 Part A: Registered Personal Details

3 Part B: Return Details

4 Part C: Additional Information

5 Part D: Declaration

Part B: Return Details

3) Taxable Period*

Start Date 01/04/2015

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

End Date 30/06/2015

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

4) Return and Payment Due Date *

31/07/2015

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

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Step 3 Return Details page

The Return Details section comes in two parts:

- (a) Date information
- (b) Return information

[a] Date information page [refer to screen on previous 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.

Able to edit the dates where necessary and click **Next** button to proceed to next page.

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GST Return Report Wizard

1 Introduction

2 Part A: Registered Personal Details

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4 Part C: Additional Information

5 Part D: Declaration

Part B : Return Details

5) Output Tax

a) Total Value of Standard Rated Supply * RM 0.00

b) Total Output Tax (Inclusive of Bad Debt Recovered & other adjustments)* RM 0.00

6) Input Tax

a) Total Value of Standard Rated Acquisition * RM 0.00

b) Total Input Tax (Inclusive of Bad Debt Relief & other Adjustments)* RM 0.00

☐ Apply carried forward GST refund 0.00

7) GST Amount Payable (Item 5b - 6b) * RM 0.00

OR

8) GST Amount Claimable (Item 6b - Item 5b)* RM 0.00

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

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[b] Return Information page

In this page, the required values from posted transactions are auto populated into respective fields and are not editable.

- Click on the icon located at the end of the field to view list of transactions that supports the value shown in the corresponding field
- Click on the option **Apply carried forward GST refund** if you wish to include the unclaimed input tax balance from previous submission into this GST Return. System will total up both the current and previous balance input tax value to shown in the Total Input Tax field – **new proposed function pending Custom's approval**
- Click **Next** button to proceed to next page

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GST Return Report Wizard

1 Introduction

2 Part A: Registered Personal Details

3 Part B: Return Details

4 Part C: Additional Information

5 Part D: Declaration

Part C : Additional Information

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

<Back Draft **Next >** Cancel Help

Step 4a Additional Information page

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

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

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

ABC Company - ACCOUNTING SYSTEM

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My Dashboard

GST Return Report Wizard

1 Introduction

2 Part A: Registered Personal Details

3 Part B: Return Details

4 Part C: Additional Information

5 Part D: Declaration

Part C: Additional Information

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

Code	Value of Output Tax	Percentage
	RM 0.00	100.00 %
	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	

<Back Draft **Next >** Cancel Help

Step 4b Additional information page

This section will display the breakdown value of total output tax in accordance with [Major Industries Code](http://www.statistics.gov.my) which can be accessed via the website at

<http://www.statistics.gov.my>

Important Note:

Total percentage must equal to 100%

ABC Company - ACCOUNTING SYSTEM

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GST Return Report Wizard

1 Introduction

2 Part A: Registered Personal Details

3 Part B: Return Details

4 Part C: Additional Information

5 Part D: Declaration

Part D: Declaration

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

20) Name of Authorized Person *

21) Identity Card No.

22) Passport No. *

23) Nationality

24) Date *

<Back Draft Submit Cancel Help

Step 5 Declaration page

This last section will require manual input of relevant information to complete the wizard process on generating the Return report.

Click on the  icon located at the end of the field 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

All processes executed in the GST Return with **Draft** or **Submitted** status will be listed in the GST Return Listing screen for reference and tracking as shown below:

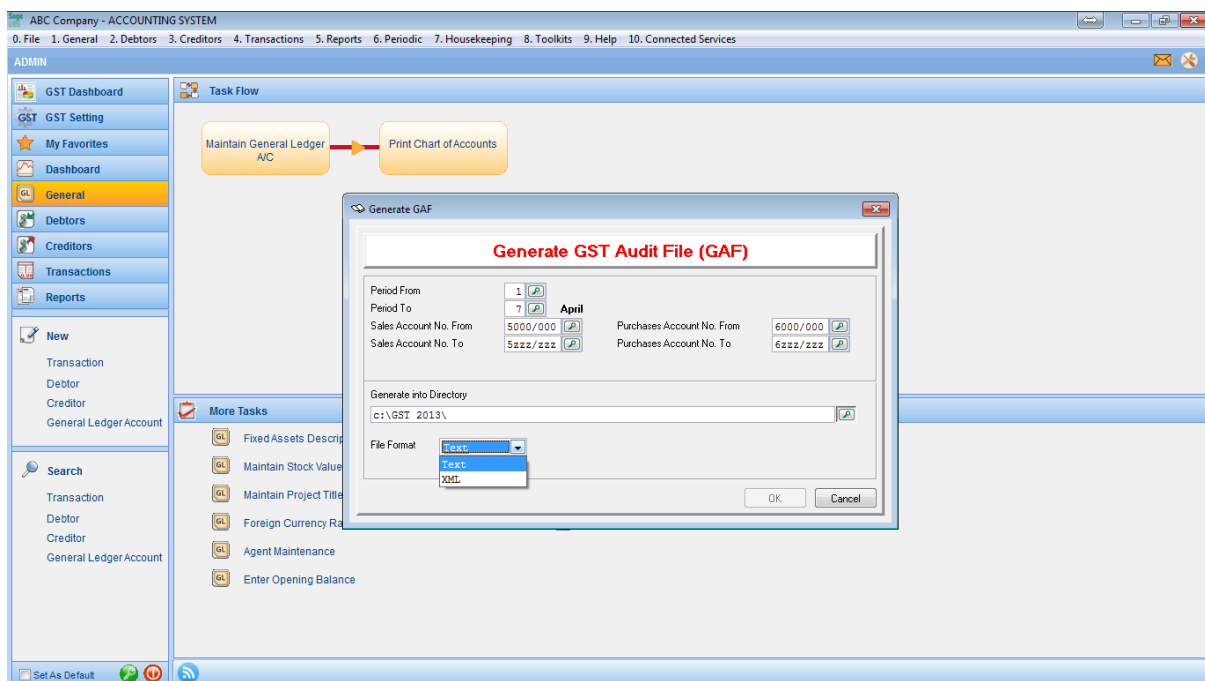
- *** End of Generating GST Return section ***

GST Audit File [GAF]

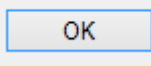
GST Audit File is one of the mandatory report that is required under GST ruling. This GAF report will only need to be produced and submitted upon request from Customs when conducting periodic audits to ensure tax returns are being prepared correctly.

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.

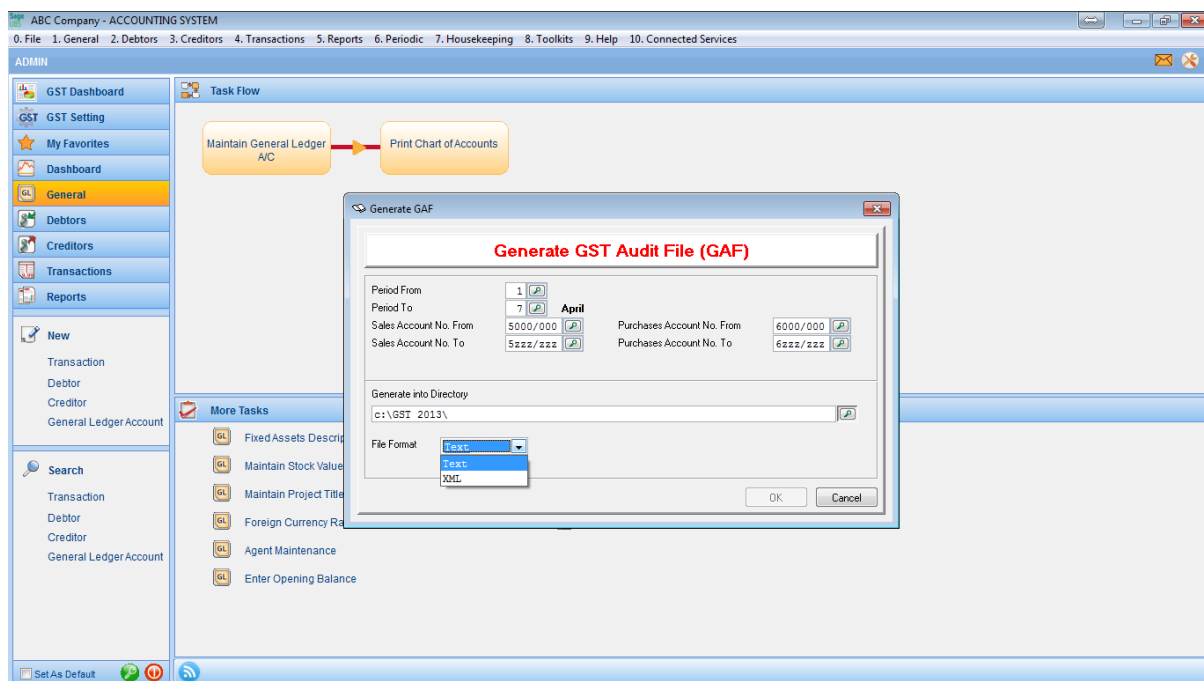
Steps to generate GST Audit File:-



Col	Field Name	Description
1	Date From/To	- Click to select and set dates required for generating the GAF report
2	Generate into Directory	- Click browser button to select the directory for storing the GAF report

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

Sample report of the GAF in text file format:-



*** End of generating GAF report section ***

End of GST application in Sage UBS

For more information:

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