

GST Work Plan

Purpose and Limitation

This document serves as a framework for an identified work plan detailing action steps to be taken by the project team. This document may draw information from previous deliverables to describe areas of review and sets out the scope in which the project will operate within.

*Penang Global Tourism
Sdn Bhd ("PGT")*

Work Plan:

GST 09 – Issuance of Tax Invoices

Work Stream Lead	Michelle
Team Members	<i>[To complete]</i>



Work to be done

1. Identify invoice type (i.e. statements, cover notes etc) documents that are currently issued to customers.
2. Management to decide on:
 - Whether billing / invoicing should be standardised to meet the prescribed requirement for valid tax invoice (refer Appendix 1).
 - Whether to modify current documentation to meet requirements of tax invoice, or develop a new tax invoice.
3. In situations where a simplified tax invoice may be more appropriate, apply to Customs for an approval to issue a simplified tax invoice as an alternative.

Policies, processes and systems

4. IT to review and document invoicing module modifications to comply with the tax invoicing requirements under the GST.
5. Design and implement the necessary modifications to the current invoices / documentation.
6. Identify instances where you cannot meet GST tax invoice requirements (i.e. where you do not know the details of the recipient).

For documents which cannot be modified

1. Identify any documents which cannot be modified (e.g. due to cost).
2. For those which cannot be modified:
 - Lobby to Customs on these matters
 - Confirm with Customs on concessionary treatment.

Transactions for which no documents are issued

1. Identify transactions for which no invoices are currently issued.
2. Evaluate the cost of system / process / policy changes to produce the required documentation.
3. Management to consider implementing the changes to re-engineer processes to ensure issuance of a valid tax invoice.

Correcting Tax Invoices

1. Review current processes (or establish new processes) to identify when mistakes have occurred on tax invoice issued by you, to cancel the tax invoice and re-issue a new tax invoice.
2. Ensure a process or system is in place to enable the issuance of tax invoice.
3. Determine processes and systems changes to enable to issuance of a tax invoice.

Record Keeping

1. Establish a process to ensure you retain a copy (hard or electronic) of the original tax invoice.
2. Management to review recommended changes to workflows / documentation.
3. Management to sign off on recommended changes to workflows / documentation.
4. Implement processes and systems changes.
5. Update workflow documentation.
6. Educate staff on processes and systems changes.