Malaysia GST – SmartSQL Training Transactions

I. SUPPLIER PURCHASES TRANSACTIONS

Date	Inv. No.	Code	Qty	Price	Amount	Gst Rate	GST	GST Code
1/1/16	001	A	200	50.00	10,000.00	6 %	600.00	TX
5/1/16	003	C	400	50.00	20,000.00	6 %	1,200.00	IM
7/1/16	005	E	240	50.00	12,000.00	0 %	0.00	IS
9/1/16	007	A	700	50.00	35,000.00	6 %	2,100.00	BL
11/1/16	009	F	460	50.00	23,000.00	0 %	0.00	NR
13/1/16	011	H	320	50.00	16,000.00	0 %	0.00	ZP
15/1/16	013	J	250	50.00	12,500.00	0 %	0.00	OP
17/1/16	015	L	180	50.00	9,000.00	0 %	0.00	OP
19/1/16	017	N	50	50.00	2,500.00	6 %	150.00	TX-E43
23/1/16	019	R	20	50.00	1,000.00	6 %	60.00	TX-N43
23/1/16	021	X	80	50.00	4,000.00	6 %	240.00	TX-RE
25/1/16	023	T	70	50.00	3,500.00	0 %	0.00	GP

Note:
Perform a Payment Transaction to the above Supplier Invoices in <Cash Book> - <4. Payment> dated 28/02/2016

II. CUSTOMER SALES TRANSACTIONS

Date	Inv. No.	Code	Qty	Price	Amount	Gst Rate	GST	GST Code
2/1/16	INV0002	B	130	100.00	13,000.00	6 %	780.00	SR
5/1/16	INV0003	RICE	250	100.00	25,000.00	0 %	0.00	ZRL
6/1/16	INV0004	D	300	100.00	30,000.00	0 %	0.00	ZRE
8/1/16	INV0006	B	120	100.00	12,000.00	0 %	0.00	ES43
9/1/16	INV0008	B	400	100.00	40,000.00	0 %	0.00	ES
12/1/16	INV0010	B	260	100.00	26,000.00	6 %	1,560.00	DS
14/1/16	INV0012	B	180	100.00	18,000.00	0 %	0.00	OS
18/1/16	INV0016	B	115	100.00	11,500.00	0 %	0.00	RS
20/1/16	INV0018	B	75	100.00	7,500.00	0 %	0.00	GS

Note:
Perform a Receipt Transaction to the above Customer Invoices in <Cash Book> - <1. Receipt> dated 28/02/2016

III.   CUSTOMER ADJUSTMENT AND CREDIT/DEBIT NOTE TRANSACTIONS (SCENARIOS)

III a.   Discount Given

CN No.	CNS-001
CN Date	15/2/2016
Invoice No.	INV0001
Invoice Date	1/1/2016
Item Code	A
Reason	Discount
Amount	2,000.00
GST Rate	6 %
GST Amount	120.00
GST Code	SR

CN No.	CNS-002
CN Date	21/6/2016
Invoice No.	INV0080
Invoice Date	2/5/2016
Item Code	B
Reason	Discount
Amount	4,500.00
GST Rate	6 %
GST Amount	270.00
GST Code	SR

CN No.	CNS-003
CN Date	21/7/2016
Invoice No.	INV0101
Invoice Date	3/6/2016
Item Code	C
Reason	Discount
Amount	6,500.00
GST Rate	0 %
GST Amount	0.00
GST Code	ZRL

The above transactions are recommended to be done at **_Customer Adjustment_** as doing the transaction on **Credit Note** will affect the costing of the item.
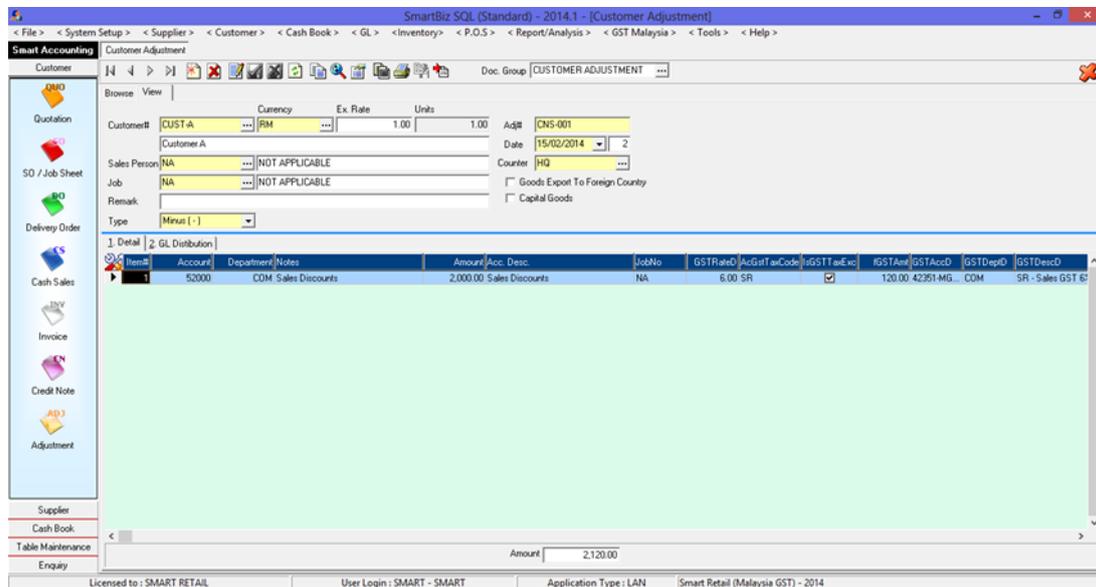
i.   Select the customer code and key in the particulars.

ii.   Key in the appropriate account code for this transaction. Example Sales Discount.

iii.   Select the correct GST Tax Code.

iv.   If this transaction price is inclusive of GST amount, then un-tick (disable) the [IsGSTTaxExc].

Malaysia GST – SmartSQL Training Transactions

III b. Price Under Charged

CN No.	DNS-001
CN Date	15/4/2016
Invoice No.	INV0040
Invoice Date	1/3/2016
Item Code	A
Reason	Price under charge
Amount	3,400.00
GST Rate	6 %
GST Amount	204.00
GST Code	SR

CN No.	DNS-002
CN Date	21/6/2016
Invoice No.	INV0061
Invoice Date	2/4/2016
Item Code	B
Reason	Price under charge
Amount	2,100.00
GST Rate	6 %
GST Amount	126.00
GST Code	SR

CN No.	DNS-003
CN Date	21/7/2016
Invoice No.	INV0081
Invoice Date	3/5/2016
Item Code	C
Reason	Price under charge
Amount	8,700.00
GST Rate	0 %
GST Amount	0.00
GST Code	ZRL

The above transactions are recommended to be done at **_Customer Credit Note_**, using the option [Import as Debit Note]. With this, the costing will be updated accordingly.

Malaysia GST – SmartSQL Training Transactions

i.   [GST Registered] is automatically enabled for all new detail transactions [IsGSTTaxExc]. This will ensure that all detail transaction will have the proper GST Tax Code as set in Default Settings. User will still be able to choose another GST Tax Code during the transactions and unmark [IsGSTTaxExc].

ii. Mark the [Import as Debit Note].

ii. Click on the [Match] and select the previous invoice. Details of the previous invoice will be displayed at the details area. There will be 2 lines of details: -

    a.   Positive (+ve) quantity will reverse the previous invoice details
    b.   Negative (-ve) quantity will be the actual change in the invoice.

iii. Tick the check box [Goods Export To Foreign Country] if this is an sale transaction

iv. Tick the check box [Capital Goods] if this is a Capital Goods transaction

v.   Select the correct GST Tax Code.

vi. If the price of this detail transaction is inclusive of GST amount, then un-tick (disable) the [IsGSTTaxExc].

### IV. SUPPLIER ADJUSTMENT AND CREDIT/DEBIT NOTE TRANSACTIONS (SCENARIOS)

IV a. Discount Received

CN No.	CNP-001
CN Date	15/3/2016
Invoice No.	027
Invoice Date	1/2/2016
Item Code	A
Reason	Discount
Amount	3,500.00
GST Rate	6 %
GST Amount	210.00
GST Code	TX

CN No.	CNP-002
CN Date	21/7/2016
Invoice No.	130
Invoice Date	2/6/2016
Item Code	B
Reason	Discount
Amount	5,100.00
GST Rate	6 %
GST Amount	306.00
GST Code	TX

CN No.	CNP-003
CN Date	21/8/2016
Invoice No.	165
Invoice Date	11/7/2016
Item Code	H
Reason	Discount
Amount	8,200.00
GST Rate	0 %
GST Amount	0.00
GST Code	ZP

The above transactions are recommended to be done at **_Supplier Adjustment_** as doing the transaction on **Credit Note** will affect the costing of the item.
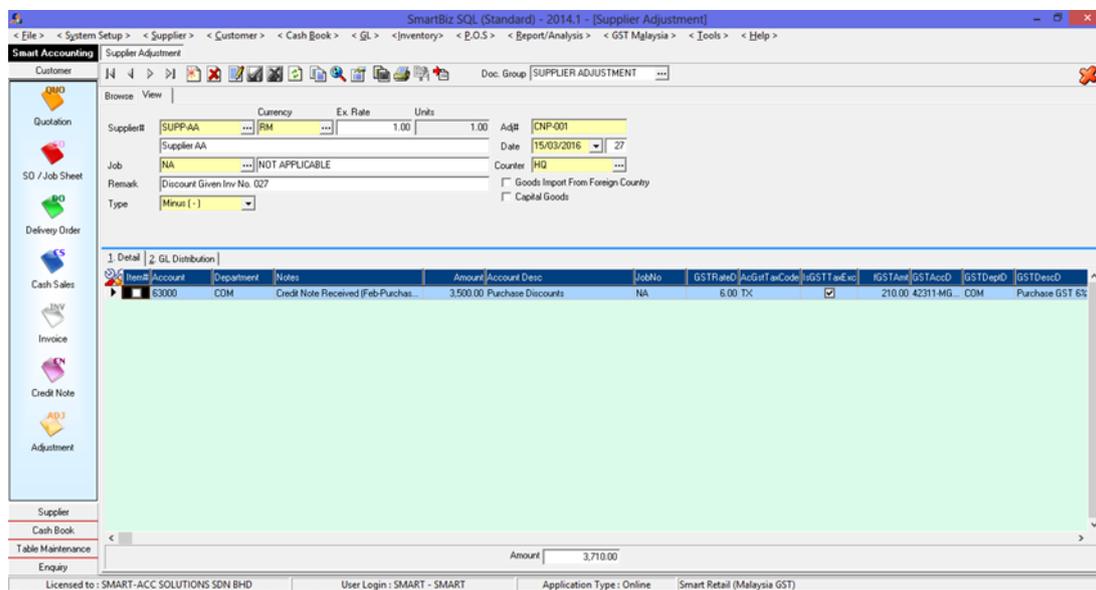
i.   Select the supplier code and key in the particulars.

ii.   Key in the appropriate account code for this transaction. Example Purchase Discount.

iii. Select the correct GST Tax Code.

iv.   If this transaction price is inclusive of GST amount, then un-tick (disable) the [IsGSTTaxExc].

Malaysia GST – SmartSQL Training Transactions
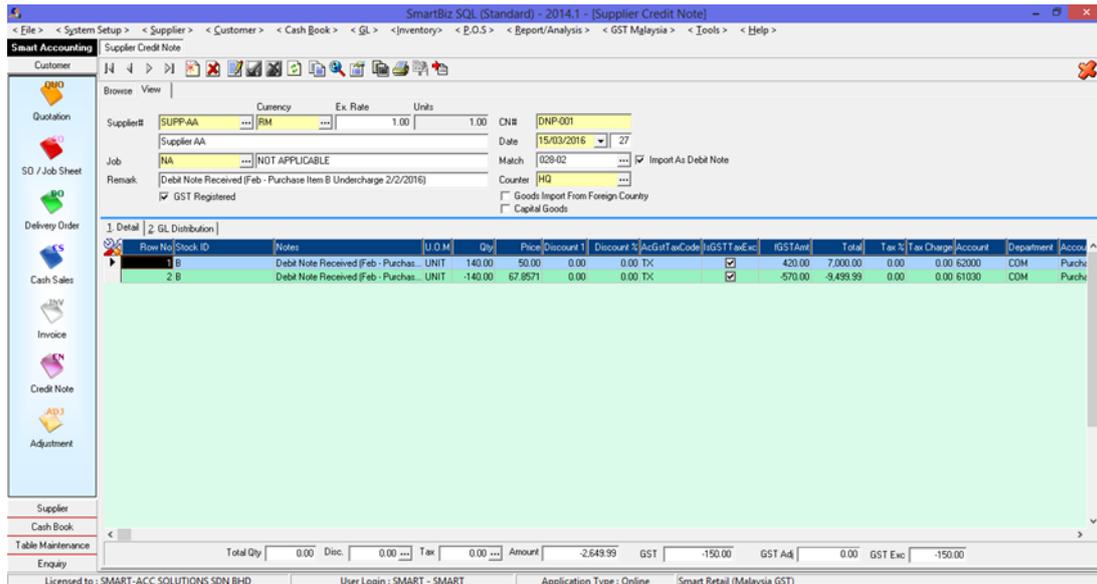
IV b. Price Under Charged

CN No.	DNP-001
CN Date	15/3/2016
Invoice No.	028
Invoice Date	2/2/2016
Item Code	B
Reason	Price under charge
Amount	2,500.00
GST Rate	6 %
GST Amount	150.00
GST Code	TX

CN No.	DNP-002
CN Date	26/7/2016
Invoice No.	078
Invoice Date	2/4/2016
Item Code	B
Reason	Price under charge
Amount	3,500.00
GST Rate	6 %
GST Amount	210.00
GST Code	TX

CN No.	DNP-003
CN Date	26/8/2016
Invoice No.	140
Invoice Date	12/6/2016
Item Code	I
Reason	Price under charge
Amount	3,200.00
GST Rate	0 %
GST Amount	0.00
GST Code	ZP

The above transactions are recommended to be done at **_Customer Credit Note_**, using the option [Import as Debit Note]. With this, the costing will be updated accordingly.

Malaysia GST – SmartSQL Training Transactions

i.   [GST Registered] is automatically enabled for all new detail transactions [IsGSTTaxExc]. This will ensure that all detail transaction will have the proper GST Tax Code as set in Default Settings. User will still be able to choose another GST Tax Code during the transactions and unmark [IsGSTTaxExc].

ii. Mark the [Import as Debit Note].

ii. Click on the [Match] and select the previous invoice. Details of the previous invoice will be displayed at the details area. There will be 2 lines of details: -

   a.   Positive (+ve) quantity will reverse the previous invoice details
   b.   Negative (-ve) quantity will be the actual change in the invoice.

iii. Tick the check box [Goods Import From Foreign Country] if this is an import transaction

iv. Tick the check box [Capital Goods] if this is a Capital Goods transaction

v.   Select the correct GST Tax Code.

vi. If the price of this detail transaction is inclusive of GST amount, then un-tick (disable) the [IsGSTTaxExc].

V. CUSTOMER DEPOSIT

V a. Deposit Received (Transactions via Sales Order)

SO No.	SO0113
SO Date	10/6/2016
Item Code	A
Qty	100
Price	100.00
SO Amount	10,000.00
Remarks	Deposit Received
Deposit Amount	3,000.00
GST Rate	6 %
GST Amount	169.81
GST Code	SR (Compound)

SO No.	SO0118
SO Date	21/6/2016
Item Code	B
Qty	110
Price	100.00
SO Amount	11,000.00
Remarks	Deposit Received
Deposit Amount	3,300.00
GST Rate	6 %
GST Amount	186.79
GST Code	SR (Compound)

i. Select and key in the Customer Code and other relevant information.

ii. If [GST Registered] is disabled, then all detail transactions will have "ZRL" as GST Tax Code. User will still able to choose another 0 rated GST Tax Code during the transactions (c).

ii. Select the correct GST Tax Code.

iv. If the price of this detail transaction is inclusive of GST amount, then un-tick (disable) the [IsGSTTaxExc].

v. Click on the [Deposit] button to call out the payment screen. Key in the deposit amount. In the case of DEPOSIT, the amount if INCLUSIVE of GST, as such, GST amount calculation on the deposit will be at the rate of 6% / 106%. System will auto do the calculation.
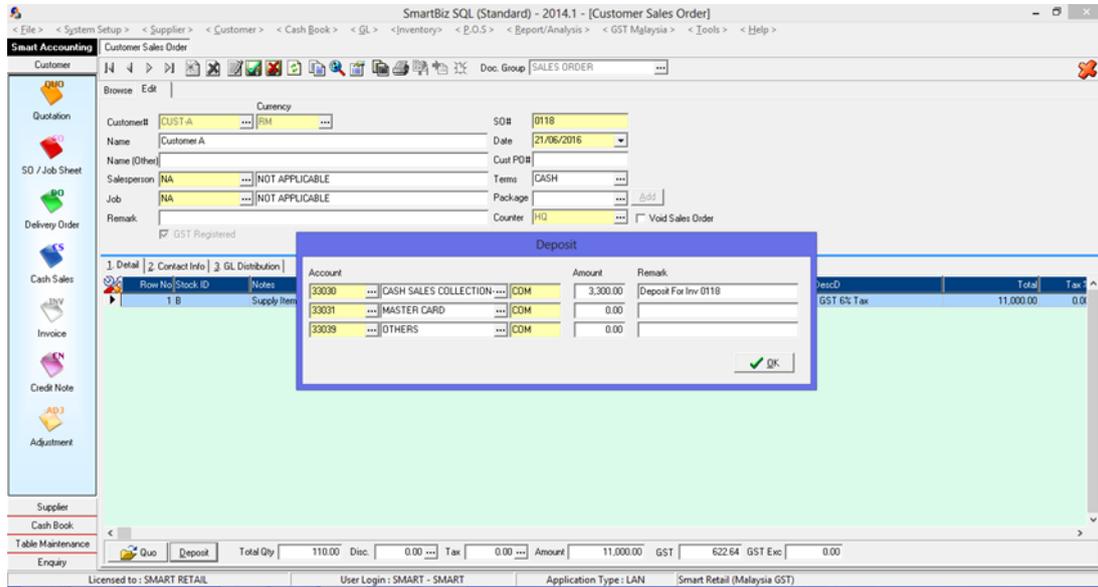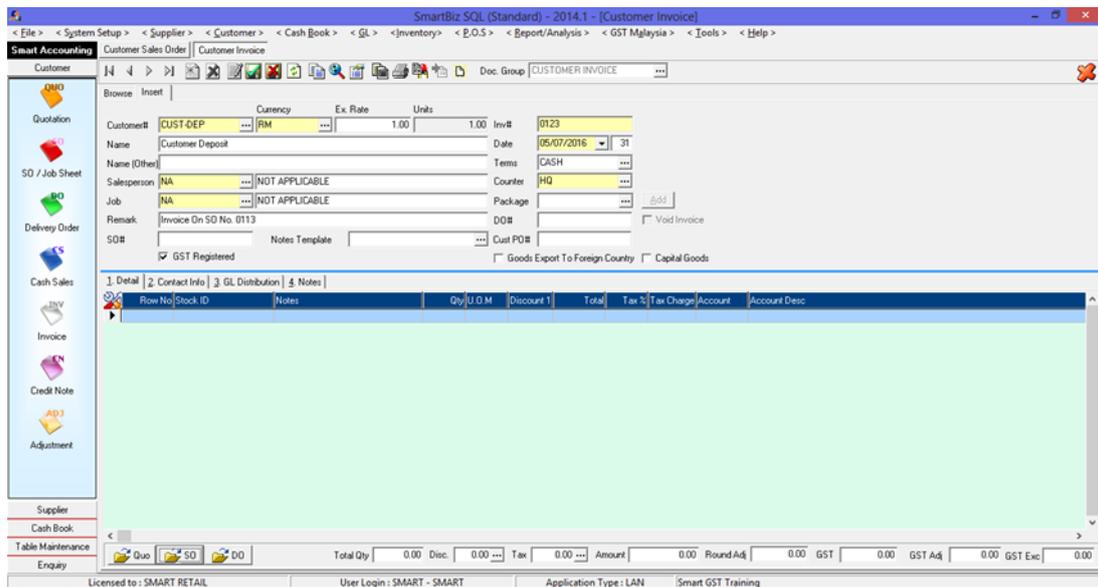
V b. Invoice On Deposit Received

Invoice No.	INV0123
Invoice Date	5/7/2016
SO No.	0113
SO Date	10/6/2016
Item Code	A
Remarks	Invoice
Amount	10,000.00
GST Rate	6 %
GST Amount	600.00
GST Code	SR

Invoice No.	INV0144
Invoice Date	7/8/2016
SO No.	0118
SO Date	21/6/2016
Item Code	B
Remarks	Invoice
Amount	11,100.00
GST Rate	6 %
GST Amount	660.00
GST Code	SR

i. Select and key in the Customer Code and other relevant information.

ii. [GST Registered] is automatically enabled for all new detail transactions [IsGSTTaxExc]. This will ensure that all detail transaction will have the proper GST Tax Code as set in Default Settings. User will still be able to choose another GST Tax Code during the transactions and unmark [IsGSTTaxExc].

iii. Click on the [SO] button to import the Sales Order particulars to this invoice transaction.

Malaysia GST – SmartSQL Training Transactions
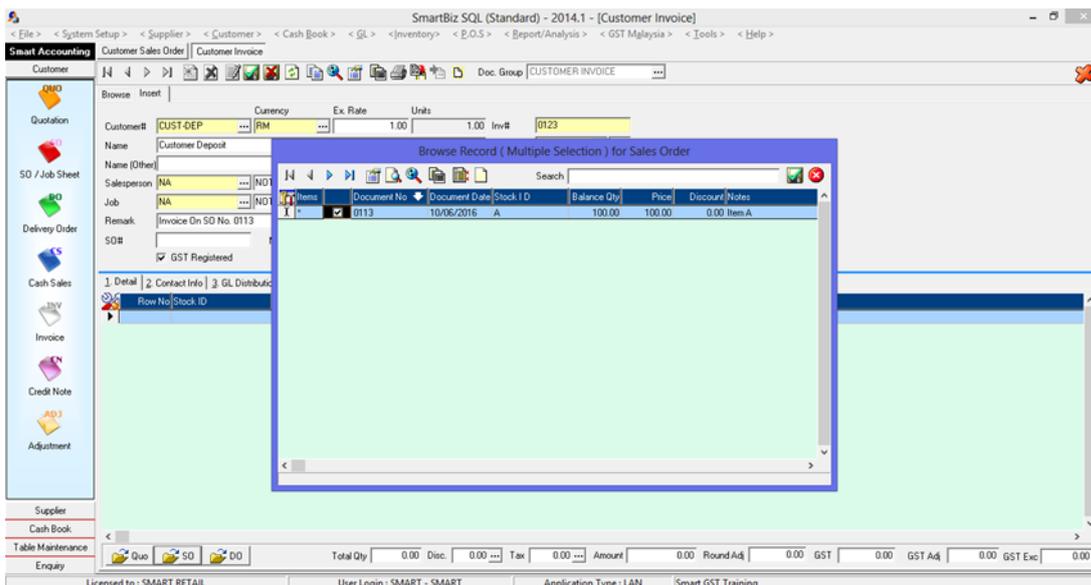
<mark>iv.   GST Tax Code is set as per Sales Order transaction. Select the correct GST Tax Code if necessary.</mark>
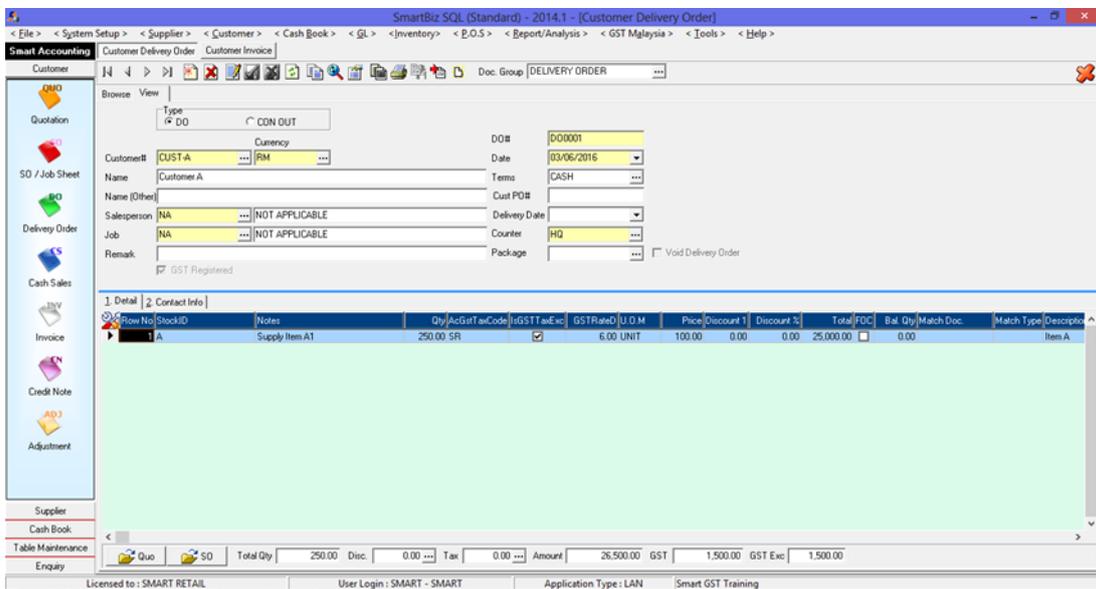
iv.   If the price of this detail transaction is inclusive of GST amount, then un-tick (disable) the [IsGSTTaxExc].
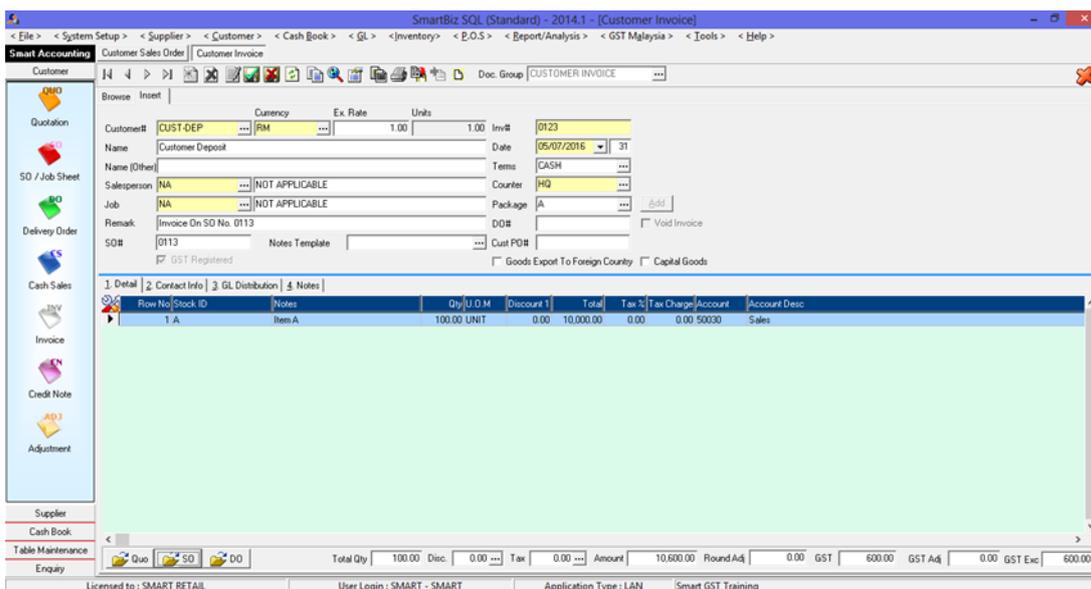
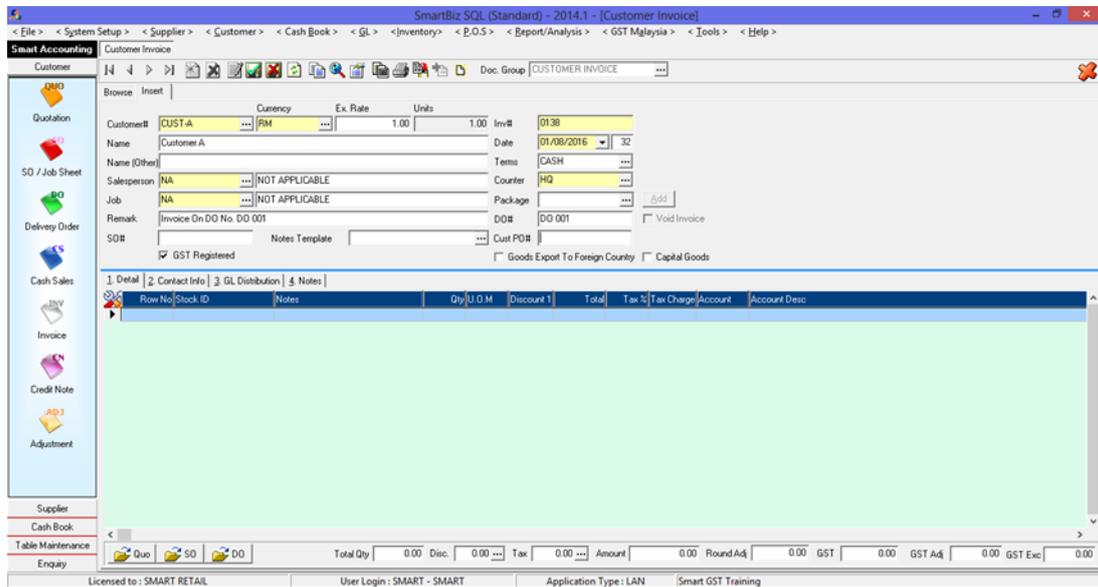## VI. CUSTOMER DELIVERY ORDER

VI a. Delivery Order

Customer Code	Cust-DO
DO No.	DO 001
DO Date	3/6/2016
Item Code	A
Remarks	Deliver of Goods
Qty	250
Price	100.00
Amount	25,000.00
GST Rate	6 %
GST Amount	1,500.00
GST Code	SR

i.   Select and key in the Customer Code and other relevant information.

ii.   [GST Registered] is automatically enabled for all new detail transactions [IsGSTTaxExc]. This will ensure that all detail transaction will have the proper GST Tax Code as set in Default Settings. User will still be able to choose another GST Tax Code during the transactions and unmark [IsGSTTaxExc].

iii.   If [GST Registered] is disabled, then all detail transactions will have "ZRL" as GST Tax Code. User will still able to choose another 0 rated GST Tax Code during the transactions (c).

iv.   Select the correct GST Tax Code.

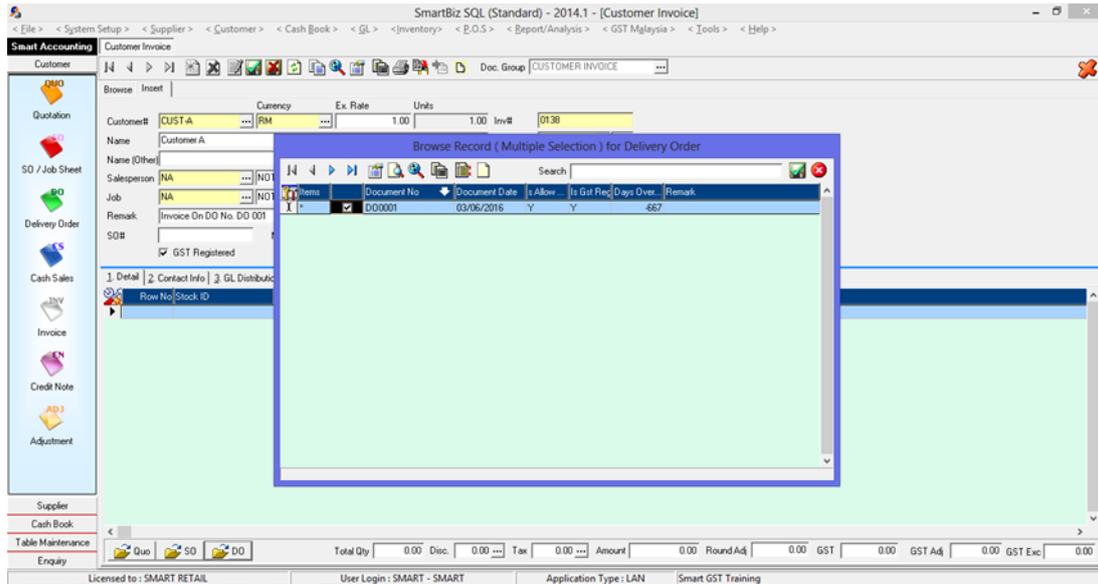v.   If the price of this detail transaction is inclusive of GST amount, then un-tick (disable) the [IsGSTTaxExc].

VI a. Invoice After Delivery Order

Invoice No.	INV0138
Invoice Date	1/8/2016
DO No.	DO 001
DO Date	3/6/2016
Item Code	A
Remarks	Deliver of Goods
Qty	250
Price	100.00
Amount	25,000.00
GST Rate	6 %
GST Amount	1,500.00
GST Code	SR

i.   Select and key in the Customer Code and other relevant information.

ii. [GST Registered] is automatically enabled for all new detail transactions [IsGSTTaxExc]. This will ensure that all detail transaction will have the proper GST Tax Code as set in Default Settings. User will still be able to choose another GST Tax Code during the transactions and unmark [IsGSTTaxExc].

iii. Click on the [DO] button to import the Delivery Order particulars to this invoice transaction.

Malaysia GST – SmartSQL Training Transactions

<mark>iv. GST Tax Code is set as per Delivery Order transaction. Select the correct GST Tax Code if necessary.</mark>

iv. If the price of this detail transaction is inclusive of GST amount, then un-tick (disable) the [IsGSTTaxExc].

NOTE:

Please note that the GST amount will be reported in the month of June as the Invoice was done 60 days later (TOS Rules).

Malaysia GST – SmartSQL Training Transactions

VII. Self-Recipient Accounting

Under the concept of **"recipient self-accounting"**, the local customer, irrespective of whether he is registered or not, will account for output tax on the supply made by overseas principal as if he had himself supplied the goods in Malaysia in the furtherance of a business. If he is a registered person, he then nets off the output tax payable with the corresponding deemed input tax credits. In this manner, the local customer does not have to pay GST upfront on such receipt of goods from the toll manufacturer.

The local customer has to do the "recipient self-accounting" when he receives invoice from the overseas principal or when he makes payment to the principal, whichever is the earlier.

Extract from KASTAM GUIDE ON APPROVED TOLL MANUFACTURING SCHEME Draft as at 27 October 2013, item number 11 and 12.

VII a. Payment For Overseas Consultation Services

Inv. No.	159
Inv. Date	5/7/2016
Inv. Amount	USD 1,000.00
	RM 3,500.00
USD to RM Rate	3.50
Remarks	Consultation Service
GST Rate	6 %
GST Amount	RM 210.00
GST Code	TX
Inv. Full Amount	USD 2,500.00
	RM 8,750.00

PV No.	0123A
PV Date	5/7/2016
Payment Amount	USD 1,000.00
	RM 3,500.00
USD to RM Rate	3.50
Inv. No.	159
Inv. Date	5/7/2016
Remarks	Consultation Service
GST Rate	6 %
GST Amount	RM 210.00
GST Code	DS

Inv. No.	159-1
Inv. Date	6/9/2016
Inv. Amount	USD 1,500.00
	RM 5,250.00
USD to RM Rate	3.50
Remarks	Consultation Service
GST Rate	6 %
GST Amount	RM 315.00
GST Code	TX
Inv. Full Amount	USD 2,500.00
	RM 8,750.00

PV No.	0123A
PV Date	6/9/2016
Payment Amount	USD 1,000.00
	RM 5,250.00
USD to RM Rate	3.50
Inv. No.	159-1
Inv. Date	6/9/2016
Remarks	Consultation Service
GST Rate	6 %
GST Amount	RM 315.00
GST Code	DS

i.   Select the supplier code and key in the particulars.

ii.   [GST Registered] is automatically enabled for all new detail transactions [IsGSTTaxExc]. This will ensure that all detail transaction will have the proper GST Tax Code as set in Default Settings. User will still be able to choose another GST Tax Code during the transactions and unmark [IsGSTTaxExc].

ii.   Since this transaction does not involved a Stock Code, type in the description in the [Notes] field by pressing [F11]

iii.   If [GST Registered] is disabled, then all detail transactions will have "ZP" as GST Tax Code. User will still able to choose another 0 rated GST Tax Code during the transactions.

iv.   Select the correct GST Tax Code.

iv.   If the price of this detail transaction is inclusive of GST amount, then un-tick (disable) the [IsGSTTaxExc].

v.   If this is a Foreign Currency transaction, the screen will show the amount in the transacted currency. All reports will show the amount in RM as well as the currency in use. GST amount is calculated based on the conversion amount.

vi.   Go to Payment Transaction.

vii.   Select Type [Supplier Payment] and choose the Supplier Code and correct currency and exchange rate. The outstanding invoices on the currency will appear the detail screen below.

viii.   Key in the amount in the currency chosen. Key in also the particulars of [Cheque#].

ix.   At the screen below, double click on mouse or key in the amount in the [Applied] column of the invoice.

VIII. Customer Bad Debts Relief

Inv. No.	INV0001
Inv. Date	1/1/2016
Inv. Amount	10,000.00
CN Issued Date	12/5/2016
CN No.	CNS-001
CN Amount	2,000.00
Partial Payment	3,000.00
Partial Payment Date	14/5/2016
Balance Invoice Amount includes GST	5,480.00 (5,000.00 + 480.00 GST)

Inv. No.	INV0001
Inv. Date	1/1/2016
Inv. Amount	10,000.00
CN Issued Date	12/5/2016
CN No.	CNS-001
CN Amount	2,000.00
Partial Payment	3,000.00
Partial Payment Date	14/5/2016
Balance Invoice Amount includes GST	5,480.00
Bad Debt Relief	5,480.00
Date Of Bad Debt Relief	31/7/2016
GST Rate	6 % / 106%
GST Amount	RM 310.19
GST Code	AJP
Remarks	Bad Debts Relief

i.   At Cash Book Receipt, perform a transaction for partial payment received of RM3,000.00. This is a normal payment received and as such, no GST Code is required.

ii.   At Customer Adjustment, select the customer code and type in the remarks
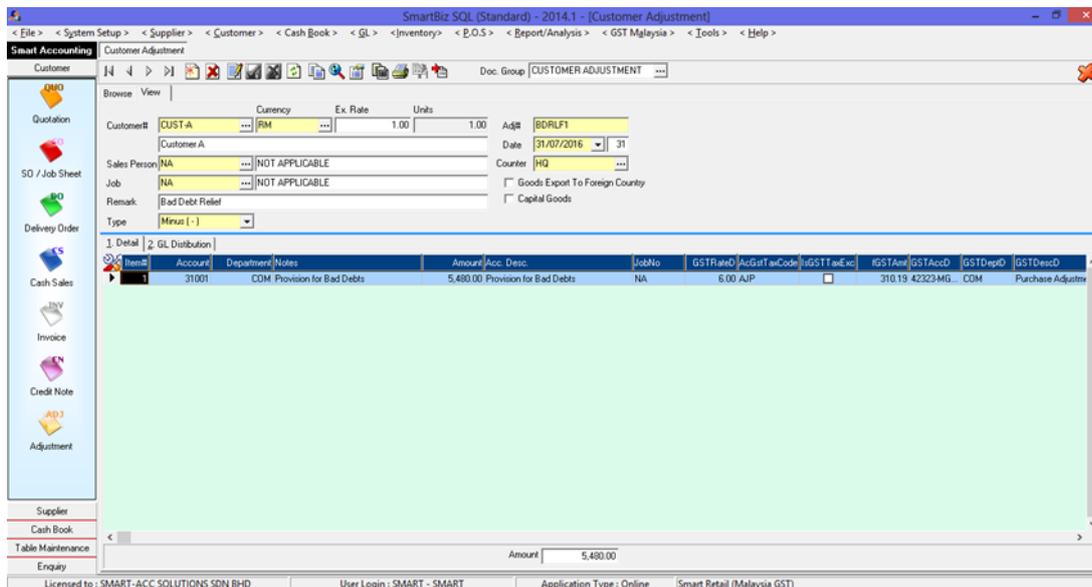
iii. Select the adjustment type. Bad Debt Relief normally is [Minus(-)]

iv.   Adjustment document number will be automatically generated. You can type in your own document number if required. Key in the document date.

v.   Select the correct account code. In this scenario, select Provision For Bad Debts code. Key in the amount.

vi.   Select the correct GST Tax Code. If this transaction is inclusive of GST amount, then un-tick (disable) the [IsGSTTaxExc]. Bad Debt Relief normally is inclusive of GST, as such, un-tick the [IsGSTTaxExc].

IX.   Customer Bad Debts Recover

Inv. No.	INV0001
Inv. Date	1/1/2016
Inv. Amount	10,000.00
Bad Debt Recover Date	25/9/2016
Bad Debt Recover Amount	3,000.00
GST Rate	6 % / 106%
GST Amount	169.81
GST Code	AJS
Balance Invoice Amount includes GST	2,480.00 (2,339.62 + 140.38 GST)

Inv. No.	INV0001
Inv. Date	1/1/2016
Inv. Amount	10,000.00
Bad Debt Recover Date	5/11/2016
Bad Debt Recover Amount	2,480.00
GST Rate	6 % / 106%
GST Amount	140.38
GST Code	AJS
Balance Invoice Amount includes GST	0.00

i.   At Cash Book Receipt, perform a transaction for payment received on Bad Debts. This is a bad debts payment received and as such, GST Code is required.
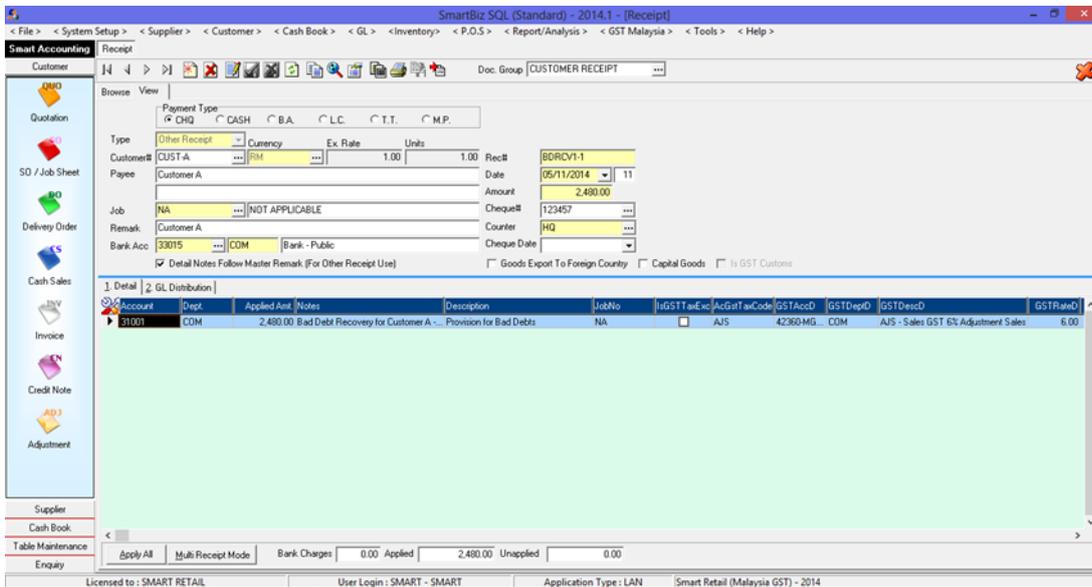
ii.   Select Type [Other Receipt] as the customer amount owing had been transfer to Bad Debts relief. Choose the Customer Code and correct currency and exchange rate.

ii.   Key in the amount in the currency chosen. Key in also the particulars of [Cheque#], if any.

iii.   At the screen below, select the correct account code. In this case, select Provision For Bad Debts code. Key in the amount.

iv.   Un-tick the [IsGSTTaxExc] and select Tax Code "AJS".

Malaysia GST – SmartSQL Training Transactions

X.   Supplier Bad Debts Relief

Inv. No.	053
Inv. Date	1/3/2016
Inv. Amount	9,500.00
Partial Payment	3,500.00
Partial Payment Date	14/7/2016
Balance Invoice Amount includes GST	6,570.00 (6,000.00 + 570.00 GST)

Inv. No.	INV0001
Inv. Date	1/3/2016
Inv. Amount	10,000.00
Partial Payment	3,500.00
Partial Payment Date	14/7/2016
Balance Invoice Amount includes GST	6,570.00
Bad Debt Relief	6,570.00
Date Of Bad Debt Relief	30/9/2016
GST Rate	6 % / 106%
GST Amount	RM 371.89
GST Code	AJS
Remarks	Bad Debts Relief

i.   At Cash Book Payment, perform a transaction for partial payment of RM3,500.00. This is a normal payment and as such, no GST Code is required.

ii.   At Supplier Adjustment, select the supplier code and type in the remarks
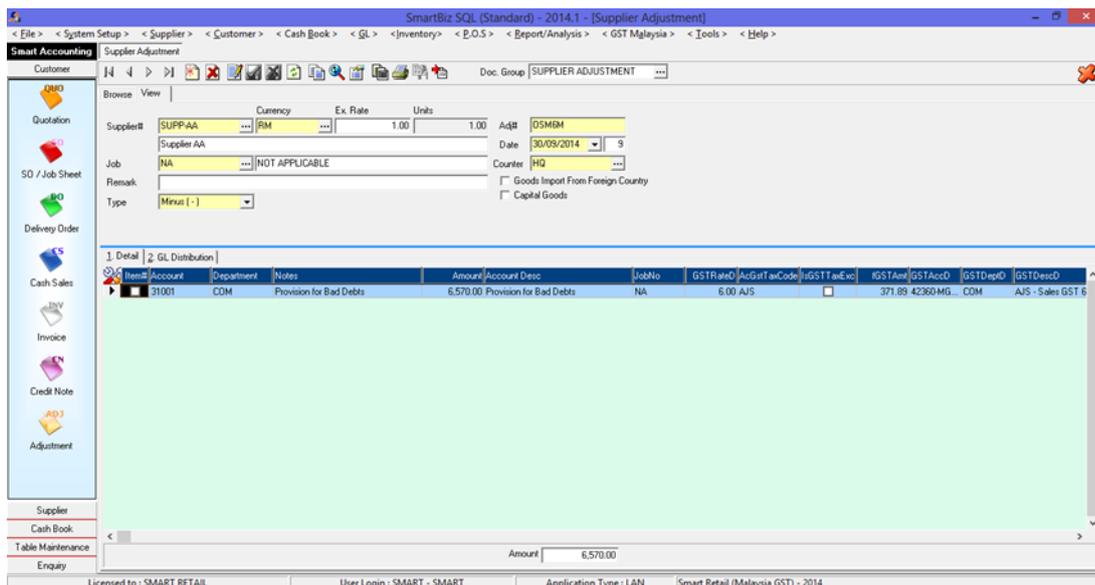

iii.   Select the adjustment type. Bad Debt Relief normally is [Minus(-)]

iv.   Adjustment document number will be automatically generated. You can type in your own document number if required. Key in the document date.

v.   Select the correct account code. In this scenario, select Provision For Bad Debts code (A different Provision For Bad Debts code can be set, depending on the customer accounting policies). Key in the amount.

vi.   Select the correct GST Tax Code. If this transaction is inclusive of GST amount, then un-tick (disable) the [IsGSTTaxExc]. Bad Debt Relief normally is inclusive of GST, as such, un-tick the [IsGSTTaxExc].

XI.   Supplier Bad Debts Paid

Inv. No.	053
Inv. Date	1/3/2016
Inv. Amount	9,500.00
Bad Debt Payment Date	18/11/2016
Bad Debt Payment Amount	6,570.00
GST Rate	6 % / 106%
GST Amount	371.89
GST Code	AJP
Balance Invoice Amount includes GST	0.00

i.   At Cash Book Payment, perform a transaction for payment to Bad Debts. This is a bad debts payment and as such, GST Code is required.
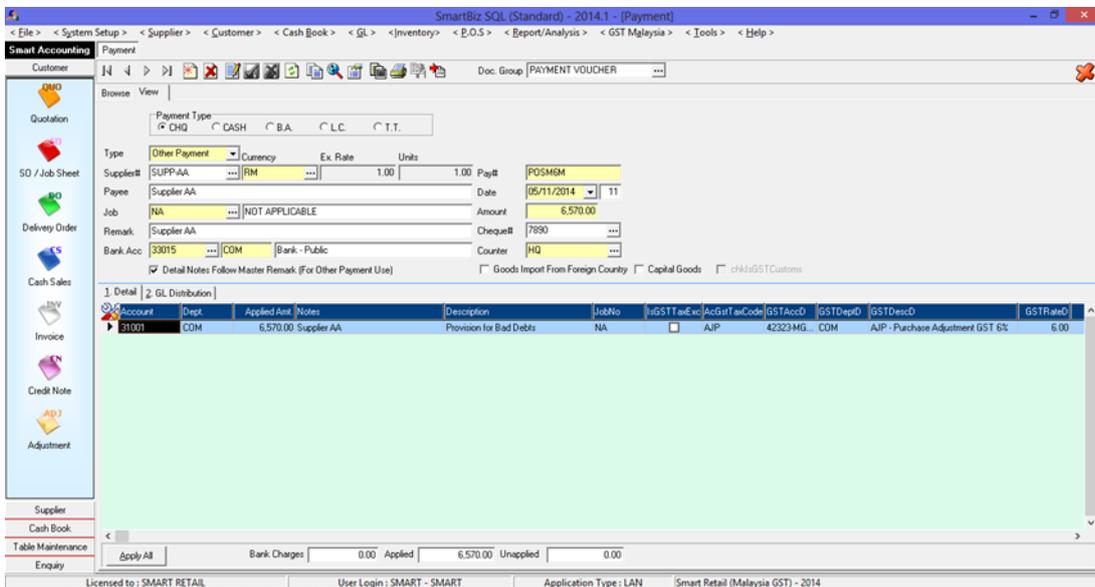

ii.   Select Type [Other Payment] as the supplier amount owing had been transfer to Bad Debts relief. Choose the Supplier Code and correct currency and exchange rate.

ii.   Key in the amount in the currency chosen. Key in also the particulars of [Cheque#], if any.

iii.   At the screen below, select the correct account code. In this case, select Provision For Bad Debts code. Key in the amount.

iv.   Un-tick the [IsGSTTaxExc] and select Tax Code "AJP".

Malaysia GST – SmartSQL Training Transactions

XII.   Capital Goods Acquisition (Purchase)

Assuming the company's financial year ends on 31/12/2016. The company has purchased a computer system which is complete with hardware, server, software, OS, firewalls and so on, at price of RM 210,000.00 and GST is RM12, 600.00, on August 1, 2016

| Date	Inv. No.	Code	Qty	Price	Amount	Gst Rate	GST	GST Code
1/8/16	180	Computer	1	210,000.00	210,000.00	6 %	12,600.00	TX-RE
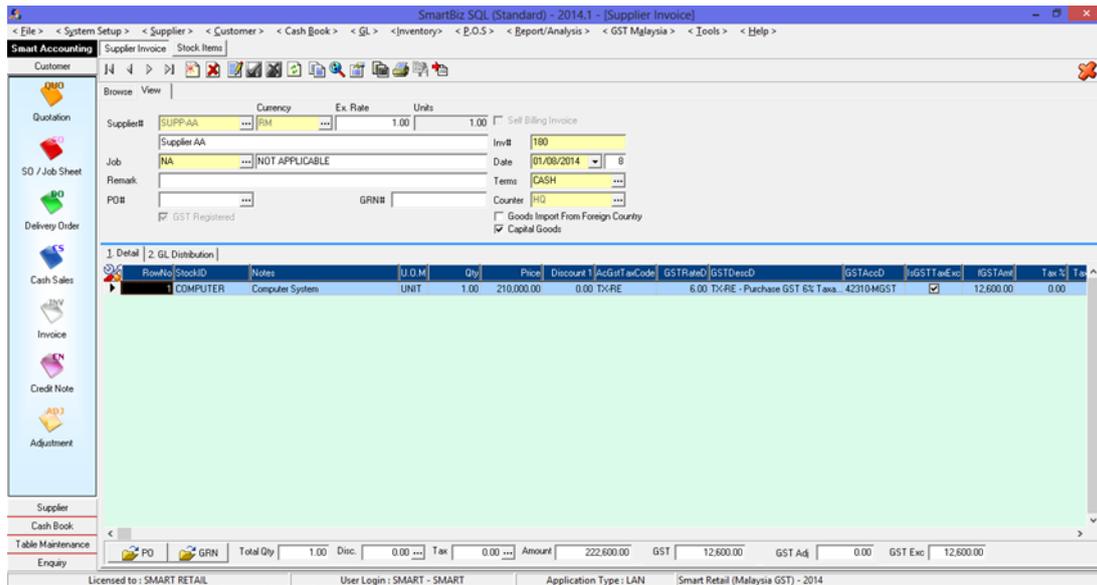
i.   [GST Registered] is automatically enabled for all new detail transactions [IsGSTTaxExc]. This will ensure that all detail transaction will have the proper GST Tax Code as set in Default Settings. User will still be able to choose another GST Tax Code during the transactions and unmark [IsGSTTaxExc].

ii.   Tick the check box [Capital Goods] if this is a Capital Goods sale

iii.   If [GST Registered] is disabled, then all detail transactions will have "ZP" as GST Tax Code. User will still able to choose another 0 rated GST Tax Code during the transactions (c).

iv.   Select the correct GST Tax Code.

v.   If the price of this detail transaction is inclusive of GST amount, then un-tick (disable) the [IsGSTTaxExc].

XIII. Self Bill

Supplier Code	ABC-LDG-SAWIT
GST Registration No.	B01-0090011
GST Registration Date	1/8/2016
Self Bill Approval Date	1/10/2016
Self Bill Invoice No.	ABC-10001
Self Bill Invoice Date	25/1/2017
Invoice Amount	27,800.00
GST Rate	6%
GST Tax Code	TX
GST Amount	1,668.00

Supplier Code	BUDU-P-OIL
GST Registration No.	B10-0090002
GST Registration Date	1/9/2016
Self Bill Approval Date	1/11/2016
Self Bill Invoice No.	BUDU-10001
Self Bill Invoice Date	26/1/2017
Invoice Amount	29,800.00
GST Rate	6%
GST Tax Code	TX
GST Amount	1,788.00
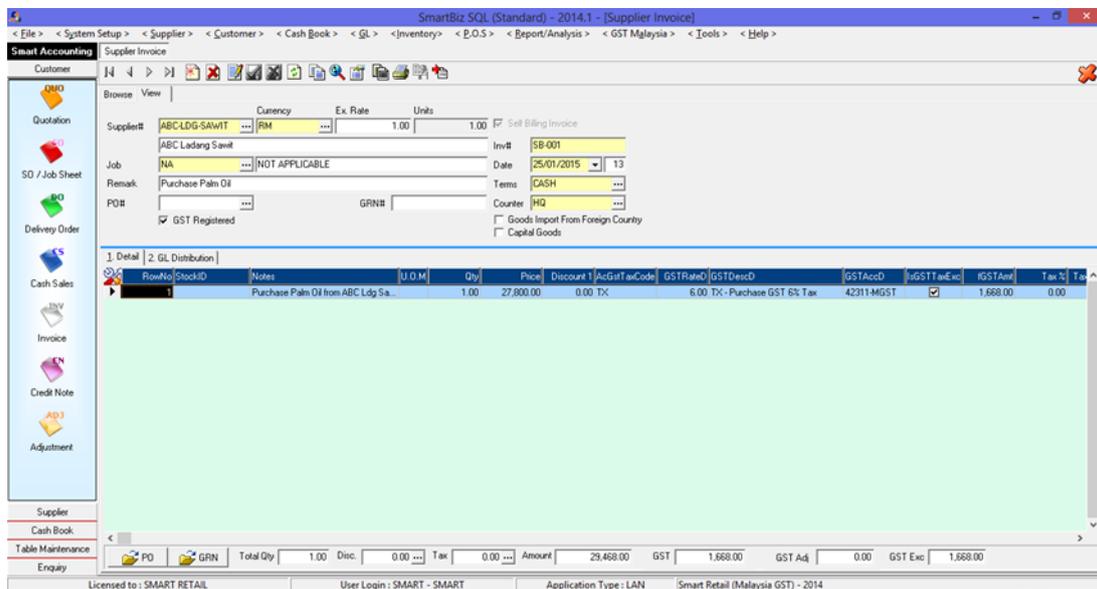
i.   Select and key in the Supplier Code and other relevant information. [Self Billing Invoice] will be automatically marked when a Self Bill Supplier Code is chosen. Self Bill Document Number will be automatically generated (as per document number set in Supplier Maintenance)

ii.   If this transaction does not involved a Stock Code, type in the description in the [Notes] field by pressing [F11]. Otherwise, select a stock code.

iii. If [GST Registered] is disabled, then all detail transactions will have "ZP" as GST Tax Code. User will still able to choose another 0 rated GST Tax Code during the transactions (c).

iv.   Select the correct GST Tax Code.

iv.   If the price of this detail transaction is inclusive of GST amount, then un-tick (disable) the [IsGSTTaxExc].

v.   If this is a Foreign Currency transaction, the screen will show the amount in the transacted currency. All reports will show the amount in RM as well as the currency in use.