

To activate GST function at *System >> General Setup*

**General Setup**

Company | Options | Stock | Bills

Company Name: GST COMPANY TRADING SDN BHD

Address: 123, JALAN PERTAMA,  
11220 PENANG

Registration No.: 23456-K

Tax No.: GST2015-008

Phone #1: 604-6561234

Phone #2:

Fax: 604-6571234

Email:

Website:

**This Year Accounting Period**

From Date: 01/01/2015 To: 31/12/2015

Actual Start Date: 01/01/2015

Default Currency: MYR

GST Format: Malaysia

Load Clear

OK Cancel

Account No.	Description	Account Type	Account Group	Classified As	Group To A/C
3040/0000	Deposit & Prepayment	Balance Sheet	Current Assets		3040/0000
3050/0000	GST Input Tax	Balance Sheet	Current Assets		3050/0000
3050/0001	GST Liability	Balance Sheet	Current Assets		3050/0001
3050/0002	GST Bad Debt	Balance Sheet	Current Assets		3050/0002
3060/0000	GST Suspend Purchase	Balance Sheet	Current Assets		3060/0000
3080/0000	Provision for Bad Debt	Balance Sheet	Current Assets		3080/0000
4000/0000	Trade Creditors	Balance Sheet	Current Liabilities	CR	4000/0000
4005/0001	Other Creditors	Balance Sheet	Current Liabilities		4005/0001
4005/0002	Amount Owing to Director	Balance Sheet	Current Liabilities		4005/0002
4010/0001	Accruals	Balance Sheet	Current Liabilities		4010/0001
4020/0001	H.P. Creditor - HL Finance PJK 888	Balance Sheet	Current Liabilities		4020/0001
4025/0001	Hire Purchase Interest Suspense	Balance Sheet	Current Liabilities		4025/0001
4030/0001	Term Loan - PBB Bank	Balance Sheet	Current Liabilities		4030/0001
4050/0000	GST Output Tax	Balance Sheet	Current Liabilities		4050/0000
4050/0001	GST Claimable	Balance Sheet	Current Liabilities		4050/0001
4060/0000	GST Suspend Sales	Balance Sheet	Current Liabilities		4060/0000
4080/0001	Provision for Taxation	Balance Sheet	Current Liabilities		4080/0001
5000/0000	Sales	P&L	Revenue	S	5000/0000
5005/0000	Cash Sales	P&L	Revenue	S	5005/0000
5020/0000	Return Inwards	P&L	Revenue	SJ	5020/0000
5030/0000	Discount Allowed	P&L	Revenue	SJ	5030/0000

Chart of Account (related to GST accounts)

Tax Code	Description	Tax Group	A/C No.	Percent %	Method
AP	Any adjustment made to Input Tax (e.g. : Bad Debt	AP	3050/0000	6.00%	E
API	Any adjustment made to Input Tax (e.g. : Bad Debt	AP	3050/0000	6.00%	I
AS	Any adjustment made to Output Tax (e.g. : Bad De	AS	4050/0000	6.00%	E
ASI	Any adjustment made to Output Tax (e.g. : Bad De	AS	4050/0000	6.00%	I
BL	Purchases GST but not claimable	BL	3050/0000	6.00%	E
BLI	Purchases GST but not claimable (Inc)	BL	3050/0000	6.00%	I
DS	Deem supplies (e.g. : Transfer or disposal of asset	DS	4050/0000	6.00%	E
DSI	Deem supplies (e.g. : Transfer or disposal of asset	DS	4050/0000	6.00%	I
EP	Purchases exempted from GST (e.g. : Residential	EP	3050/0000	0.00%	
ES	Exempt supplies under GST	ES	4050/0000	0.00%	
ES43	Incidental Exempt supplies	ES43	4050/0000	0.00%	
ESN43	Non incidental Exempt supplies	ESN43	4050/0000	0.00%	
GP	Purchase transactions which disregarded under G	GP	3050/0000	0.00%	
GS	Disregarded supplies	GS	4050/0000	0.00%	
IM	Import of goods	IM	3050/0000	6.00%	E
IMI	Import of goods (Inc)	IM	3050/0000	6.00%	I
IS	Imports under special scheme (e.g. : Approved Tra	IS	3050/0000	0.00%	
NR	Purchase from non GST-registered supplier	NR	3050/0000	0.00%	
OP	Purchases with out of scope of GST legislation	OP	3050/0000	0.00%	
OS	Out-of-scope supplies	OS	4050/0000	0.00%	
RS	Relief supply under GST	RS	4050/0000	0.00%	

Sample      Add      Edit      Delete      Close

Click "Sample" button to generate TAX Code

**Edit GST # SR**

Tax Code: SR

Description: Standard-rated supplies with GST charged

Tax Group: SR      Standard-rated supplies with GST charged

A/C No.: 4050/0000      GST Output Tax

Rate: 6.00%

Calculation Method: Exclusive

Special Type: [Dropdown]

Discontinue

Save      Cancel

**Edit Debtor # 3000/A001**

A/C No.

Name

General Remarks

Billing Address #

Delivery Address #

Area

Phone #1

Phone #2

Fax

Attention

Contact

Email

Website

Control A/C  Trade Debtors

Credit Terms  Days

Credit Limit

Currency

Agent

Nature of Business

Registration No.

Tax Code

First Previous Next Last Save Cancel

**Edit Creditor # 4000/Y001**

A/C No.

Name

General Remarks

Address #

Area

Phone #1

Phone #2

Fax

Attention

Contact

Email

Website

Control A/C  Trade Creditors

Credit Terms  Days

Credit Limit

Currency

Agent

Nature of Business

Bank A/C No.

Registration No.

Tax Code

First Previous Next Last Save Cancel

To maintain Product Item default TAX CODE

**Edit Product # S-003**

Product Code: S-003  
Description: ITEM S003 - STANDARD 6%

General | **Accounts** | Remarks

**Control Accounts**

Purchase	6010/0000	Credit Sales	5000/0000	Bal. Sheet Closing Stock	3030/0000
Cash Purchase	6010/0000	Cash Sales	5005/0000	P&L Opening Stock	6000/0000
Purchase Return	6020/0000	Sales Return	5020/0000	P&L Closing Stock	6050/0000

Set As Default

**Formula** (Setting)

Qty #1	0	<input type="checkbox"/> Use Quantity Formula
Qty #2	0	<input type="checkbox"/> Use Price Formula
Qty #3	0	
Qty #4	0	
Qty #5	0	
Qty #6	0	
Qty #7	0	

**Tax Code**

When Bought	TX
When Sold	SR

First Previous Next Last Save Cancel

## Create Purchase Invoice

Add New Purchase Invoice

Supplier Code:

Name:

Address #:

Attention:

Remark:

Purchase Invoice

No.:

Date:

Reference No.:

Credit Terms:  Days

Agent:

Project:

---

For Accounting Purpose

Description:

Batch Group:

Add New Purchase Invoice

Product Code:

Description:

Remark #1:

Remark #2:

Remark #3:

Remark #4:

Location:

Quantity Bal.:

Quantity:  UNIT

Price:   F.O.C.

Gross Amount:

(Discount):

Amount **MYR**:

Tax Code:

Historical Price

Note

	Product Code	Description	Quantity	Price	Discount	Amount
	1 Z-004	ITEM Z004 - ZERO RATE	1 PC	50.00	0.00	50.00
	2 S-003	ITEM S003 - STANDARD 6%	2 UNIT	100.00	0.00	200.00
			3			

Exclude Tax:

Tax:

Grand Total **MYR**:

## Create a Sales TAX Invoice

Add New Invoice

Header | **Body** | Footer

Customer Code: 3000/A001

Name: CUSTOMER A SDN BHD

Billing Address #  
NO. 80, JALAN KEDUA,  
11230 PENANG

Delivery Address #

Attention: MR DAVID

Remark:

[More Remarks](#)

**Invoice**

No. INV000001

Date: 05/04/2015

P/O Ref.:

Credit Terms: 30 Days

Agent:

Project:

---

For Accounting Purpose

Description: Sales

Batch Group: Sales

Add New Invoice

Header | **Body** | Footer

Product Code: S-003

Description: ITEM S003 - STANDARD 8%

Remark #1:

Remark #2:

Remark #3:

Remark #4:

Location:

Quantity Bal. 2

Quantity 1 UNIT

Price 100.00

Gross Amount 100.00

(Discount) 0.00% 0.00% 0.00

Amount **MYR** 100.00

Tax Code SR 6.00 0.00

Product Code	Description	Quantity	Price	Discount	Amount
1 S-003	ITEM S003 - STANDARD 8%	1 UNIT	100.00	0.00	100.00

Exclude Tax	100.00
Tax	6.00
<b>Grand Total MYR</b>	<b>106.00</b>

Sample Sales TAX INVOICE

**GST COMPANY TRADING SDN BHD** 23456-K

(GST Reg No.: GST2015-0088)

123, JALAN PERTAMA,  
11220 PENANG

Tel No.: 604-6561234 Fax No.: 604-6571234

**Bill To #**

**CUSTOMER A SDN BHD**  
NO. 80, JALAN KEDUA,  
11230 PENANG

Attention : MR DAVID  
Tel : 04-8899004

**TAX INVOICE**

**No. :** INV000001

**Date :** 05/04/2015

**P/O Ref. :**

**Terms :** 30 days

**Page :** 1

No.	Code	Description	Qty	Price	Disc.	Tax	Amount	Tax Code
1	S-003	ITEM S003 - STANDARD 6%	1 UNIT	100.00		6.00	106.00	SR

RINGGIT M'SIA ONE HUNDRED SIX ONLY

<b>Subtotal</b>	100.00
<b>Discount</b>	0.00
<b>Total (excluding GST)</b>	100.00
<b>GST payable @ 6%</b>	6.00
<b>Total (Inclusive GST)</b>	RM 106.00

<u>GST summary</u>	<u>Amount (RM)</u>	<u>GST (RM)</u>
SR @ 6%	100.00	6.00

FOR GST COMPANY TRADING SDN BHD

CUSTOMER SIGNATURE & STAMP



**View GL Transaction # SI - INV000001**

Select Entry: Single Entry  
 Batch Group: 10 Sales

**Sales**

Date	A/C No.	Reference No.	Description	Debit MYR	Credit MYR
05/04/2015	5000/0000	INV000001	CUSTOMER A SDN BHD	0.00	100.00

**Tax Code**:  **Taxable MYR**: 0.00 **Tax MYR**: 0.00  
 Link To: Default  
 Project:

Date	A/C No.	Reference No.	A/C Description	Debit	Credit
05/04/2015	5000/0000	INV000001	Sales	0.00	100.00
05/04/2015	4050/0000	INV000001	GST Output Tax	0.00	6.00
05/04/2015	3000/A001	INV000001	CUSTOMER A SDN BHD	106.00	0.00
				106.00	106.00

**Accounting Double Entries auto-posted from Sales Invoice issued**

**Add New GL Transaction**

Select Entry: Fast Entry

Batch Group: 30 Bank

Master A/C: 3010/0001 Bank - PBB A/C

	Debit	Credit
	0.00	800.00

Follow Description entered below **Upkeep of Motor Vehicle**

Auto

Date	A/C No.	Reference No.	Description	Debit MYR	Credit MYR
30/04/2015	9020/0007	PV 0002	Bank - PBB A/C	800.00	0.00
			car maintenance for ABC1234		

Tax Code: TX-N43 Taxable MYR: 800.00 Tax MYR: 48.00

Link To: Default

Project: [ ]

Bill Type: P

Pay To/By: [ ]

Payment For: [ ]

Cheque No.: [ ]

Date	A/C No.	Reference No.	A/C Description	Debit	Credit
30/04/2015	3010/0001	PV 0001	Bank - PBB A/C	0.00	530.00
30/04/2015	9020/0003	PV 0001	Printing & Stationery	500.00	0.00
30/04/2015	3050/0000	PV 0001	GST Input Tax	30.00	0.00
				530.00	530.00

**Other GL Transaction Entry**

## GST related Reports

**GST COMPANY TRADING SDN BHD - Million Accounting System**

General Debtors Creditors Stock Sales Purchase System Help

- GL Accounts
- A/C Opening Balance
- Maintain Stock Value
- Batch
  - GL Transaction
  - Recurring Transaction
- Cash Book
- Bank Reconciliation
- Miscellaneous
- View Ledgers
- Print Ledgers
- Trial Balance
- Profit & Loss Account
- Balance Sheet
- More Reports

**More Reports**

**General**

1. Print Batch of Transaction
2. Manufacturing Report
3. Fixed Assets Report
4. Gain/Loss Report
5. Cash Flow Statement
6. Print Range of Accounts
7. Transaction Voucher Listing
8. Audit Transaction

**Cash Book Reports**

9. Print Payment Voucher
10. Print Receipt
11. Print Cheque

**GST**

12. GST Transaction Listing
13. GST Form
14. Generate GAF
15. GST Accrual Report

**Project Reports**

Logout

Exit

**GST-03**

Part A & B Part C Part D

**Part A : Registered Person Details**

1) GST No.

2) Name of Business

**Part B : Return Details**

3) Taxable Period

Start Date

End Date

4) Return and Payment Due Date

5) Output Tax

a) Total Value of Standard Rated Supply

b) Total Output Tax

6) Input Tax

a) Total Value of Standard Rated Acquisition

b) Total Input Tax

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

**OR**

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

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

Generate File Print Preview Excel PDF Customize Close

Preview & Print of FORM GST-03



JABATAN KASTAM DIRAJA MALAYSIA  
ROYAL MALAYSIAN CUSTOMS DEPARTMENT

GST - 03

PENYATA CUKAI BARANG DAN PERKHIDMATAN  
GOODS AND SERVICES TAX RETURN

Nota Penting (Important Notes)

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

Pindaan  
Amendment

BAHAGIAN : BUTIRAN ORANG BERDAFTAR  
PART A : REGISTERED PERSON DETAILS

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

BAHAGIAN B : BUTIRAN PENYATA  
PART B : RETURN DETAILS

- 3) Tempoh Bercukai \*  
Taxable Period \*
 

	Tarikh Mula Start Date	<input type="text" value="01-01-2015"/> HH (DD) - BB (MM) - TTTT (YYYY)
	Tarikh Akhir End Date	<input type="text" value="31-12-2015"/> HH (DD) - BB (MM) - TTTT (YYYY)
- 4) Tarikh Akhir Serahan Penyata dan Bayaran \*  
Return and Payment Due Date \*   
HH (DD) - BB (MM) - TTTT (YYYY)
- 5) Cukai Output  
Output Tax
 

		Amaun (Amount)
a) Jumlah Nilai Pembekalan Berkadar Standard * Total Value of Standard Rated Supply *	RM	<input type="text" value="100.00"/>
b) Jumlah Cukai Output (Termasuk Hutang Lapuk Dibayar Balik dan Pelarasan lain) * Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustments) *	RM	<input type="text" value="6.00"/>

### Generate GAF for Audit

**Generate GAF**

**Generate Audit File**

From Date: 01/01/2015  
To Date: 31/12/2015  
File Format: Text File  
To Folder: C:\Documents and Settings\PG\Desktop\

Update 2nd Description as Import K1 No.

View OK Cancel

**MESSAGE**

Generate complete.

OK

**View Audit File Data**

To Folder: C:\Documents and Settings\PG\Desktop\ Load

Profile | GL | Purchases | Supplies | **Text**

```
C|GST COMPANY TRADING SDN
BHD|23456-K|GST2015-0088|01/01/2015|31/12/2015|14/08/2014|Million Accounting System
Version 3|GAFv1.0.0|
P|SUPPLIER Y||02/04/2015||-780||1|Purchase|50.00|0.00|ZP|XXX|0.00|0.00|
P|SUPPLIER Y||02/04/2015||-780||2|Purchase|200.00|12.00|TX|XXX|0.00|0.00|
S|CUSTOMER A SDN BHD||05/04/2015|INV000001|1|Sales|100.00|8.00|SR|XXX|0.00|0.00|
L|01/01/2015|3000/A001|CUSTOMER A SDN BHD|OPENING BALANCE||||0.00|0.00|0.00|
L|05/04/2015|3000/A001|CUSTOMER A SDN BHD|Sales|CUSTOMER A SDN
BHD|2|INV000001|AR|106.00|0.00|106.00|
L|01/01/2015|3050/0000|GST Input Tax|OPENING BALANCE||||0.00|0.00|0.00|
L|02/04/2015|3050/0000|GST Input Tax|Purchase|SUPPLIER Y|1|-780|AP|12.00|0.00|12.00|
L|01/01/2015|4000/Y001|SUPPLIER Y|OPENING BALANCE||||0.00|0.00|0.00|
L|02/04/2015|4000/Y001|SUPPLIER Y|Purchase|SUPPLIER
Y|1|-780|AP|0.00|262.00|-262.00|
L|01/01/2015|4050/0000|GST Output Tax|OPENING BALANCE||||0.00|0.00|0.00|
L|05/04/2015|4050/0000|GST Output Tax|Sales|CUSTOMER A SDN
BHD|2|INV000001|AR|0.00|6.00|-6.00|
L|01/01/2015|5000/0000|Sales|OPENING BALANCE||||0.00|0.00|0.00|
L|05/04/2015|5000/0000|Sales|Sales|CUSTOMER A SDN
BHD|2|INV000001|AR|0.00|100.00|-100.00|
L|01/01/2015|6010/0000|Purchases|OPENING BALANCE||||0.00|0.00|0.00|
L|02/04/2015|6010/0000|Purchases|Purchase|SUPPLIER Y|1|-780|AP|200.00|0.00|200.00|
```

Print Close

## Sample GAF file in TEXT format for submission to Custom Department for Audit

```
gaf.txt - Notepad
File Edit Format View Help
P|GST COMPANY TRADING SDN BHD|23456-K|GST2015-0088|01/01/2015|31/12/2015
P|SUPPLIER Y||02/04/2015|I-780||1|Purchase|50.00|0.00|ZP|XXX|0.00|0.00|
P|SUPPLIER Y||02/04/2015|I-780||2|Purchase|200.00|12.00|TX|XXX|0.00|0.00|
S|CUSTOMER A SDN BHD||05/04/2015|INV000001|1|Sales|100.00|6.00|SR||XXX|0.00|C
L|01/01/2015|3000/A001|CUSTOMER A SDN BHD|OPENING BALANCE||||0.00|0.00|0.00|
L|05/04/2015|3000/A001|CUSTOMER A SDN BHD|Sales|CUSTOMER A SDN BHD|2|INVC
L|01/01/2015|3050/0000|GST Input Tax|OPENING BALANCE||||0.00|0.00|0.00|
L|02/04/2015|3050/0000|GST Input Tax|Purchase|SUPPLIER Y|1|I-780|AP|12.00|0.00|1
L|01/01/2015|4000/Y001|SUPPLIER Y|OPENING BALANCE||||0.00|0.00|0.00|
L|02/04/2015|4000/Y001|SUPPLIER Y|Purchase|SUPPLIER Y|1|I-780|AP|0.00|262.00|-2
L|01/01/2015|4050/0000|GST Output Tax|OPENING BALANCE||||0.00|0.00|0.00|
L|05/04/2015|4050/0000|GST Output Tax|Sales|CUSTOMER A SDN BHD|2|INV000001|A
L|01/01/2015|5000/0000|Sales|OPENING BALANCE||||0.00|0.00|0.00|
L|05/04/2015|5000/0000|Sales|Sales|CUSTOMER A SDN BHD|2|INV000001|AR|0.00|10
L|01/01/2015|6010/0000|Purchases|OPENING BALANCE||||0.00|0.00|0.00|
L|02/04/2015|6010/0000|Purchases|Purchase|SUPPLIER Y|1|I-780|AP|200.00|0.00|200.
L|02/04/2015|6010/0000|Purchases|Purchase|SUPPLIER Y|1|I-780|AP|50.00|0.00|250.C
F|2|250.00|12.00|1|100.00|6.00|13|368.00|368.00|0.00|
```

## Sample GAF file in XML format for submission to Custom Department

```
C:\Documents and Settings\PG\Desktop\gaf.xml - Windows Internet Explorer
C:\Documents and Settings\PG\Desktop\gaf.xml
File Edit View Favorites Tools Help
To help protect your security, Internet Explorer has restricted this webpage from running scripts or ActiveX controls that could a

<?xml version="1.0" encoding="UTF-8" ?>
- <GSTAuditFile>
- <Companies>
- <Company>
  <BusinessName>GST COMPANY TRADING SDN BHD</BusinessName>
  <BusinessRN>23456-K</BusinessRN>
  <GSTNumber>GST2015-0088</GSTNumber>
  <PeriodStart>2015-01-01</PeriodStart>
  <PeriodEnd>2015-12-31</PeriodEnd>
  <GAFCreationDate>2015-12-31</GAFCreationDate>
  <ProductVersion>Million Accounting System Version 3</ProductVersion>
  <GAFVersion>GAFv1.0.0</GAFVersion>
</Company>
</Companies>
- <Purchases>
- <Purchase>
  <SupplierName>SUPPLIER Y</SupplierName>
  <SupplierBRN />
  <InvoiceDate>2015-04-02</InvoiceDate>
  <InvoiceNumber>I-780</InvoiceNumber>
  <ImportDeclarationNo />
  <LineNumber>1</LineNumber>
  <ProductDescription>Purchase</ProductDescription>
  <PurchaseValueMYR>50.00</PurchaseValueMYR>
  <GSTValueMYR>0.00</GSTValueMYR>
```