

# **Sage 300 2019**

## **Malaysia Tax Reports Implementation Guide**

Version TM 6.6A



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Last updated: September 10, 2018

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# Overview

## Introduction

The Malaysia Tax Reports module (T/M) enables you to

- Print the GST-03 report
- Generate the **GAF v2.0** file for submission to Malaysia Customs.

This Guide provides instructions for setting up the Malaysia Tax Reports module for Sage 300 2019. You should review the following sections carefully to ensure that the setup proceeds smoothly:

- Minimum Module Requirements
- Version Compatibility
- Setup and Configuration
- Generating and Printing Reports

## Modules Required

The information in this section is based on the ROYAL MALAYSIAN CUSTOMS - GUIDE TO ENHANCE YOUR ACCOUNTING SOFTWARE TO BE GST COMPLIANT (**edition released on 26 February 2018**)

To comply with JKDM, you need at least the following the Sage 300 modules:

- System Manager
- Tax Services
  - Mandatory for Sage 300 to handle transactions with tax
  - Required for generating Tax Tracking reports for Sales, Purchases and Tax Returns (GST-03)
- Bank Services
- General Ledger
  - Required for generating the GST Audit File (GAF)
- Account Payable
  - Required for Purchase transactions with Tax information
- Account Receivable
  - Required for Sales transactions with Tax information

## **Additional Modules Supported**

The Malaysia Tax Reports module uses the Purchase Order and Order Entry modules to detect transaction details in Invoices and Credit/Debit notes to include in GAF files.

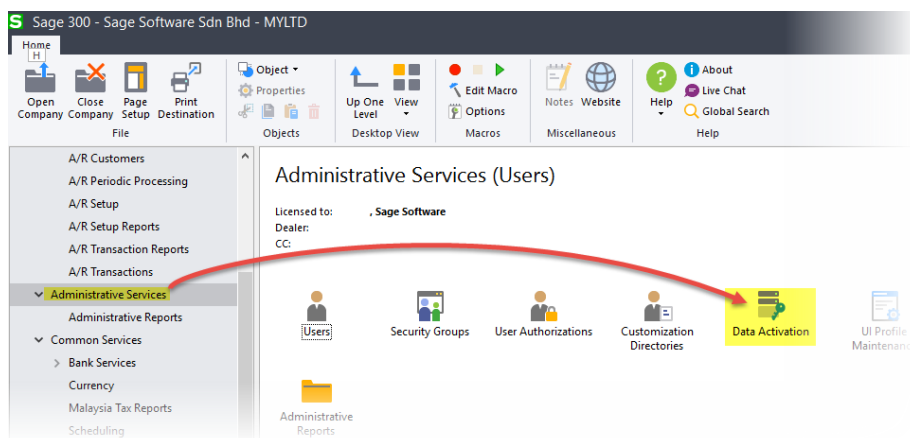
# Installation and Setup

## Installing Malaysia Tax Reports

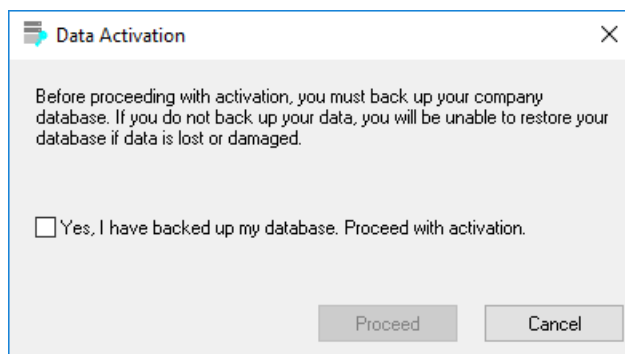
Install Malaysia Tax Reports from the 2019 installation EXE file.

## Activating Malaysia Tax Reports

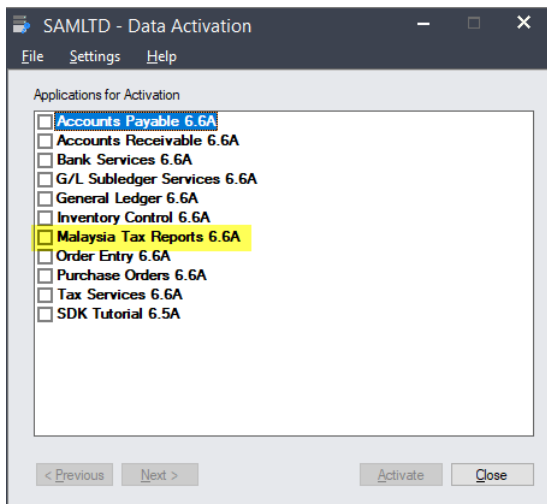
1. Log into Sage 300 2019.
2. From **Administrative Services**, double-click **Data Activation**.



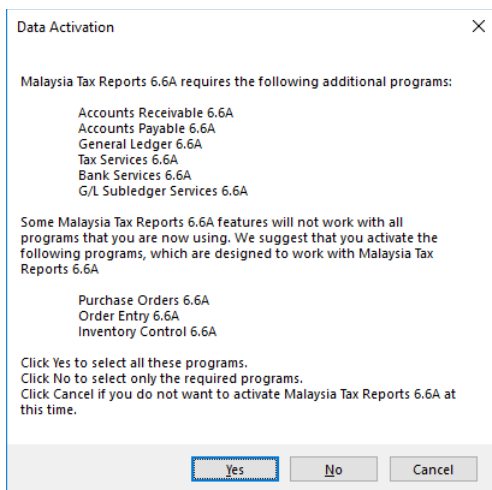
3. On the “Data Activation” message window, select the check box to confirm that the company database has been backed up.



Click **Proceed** to open the “Data Activation” window.

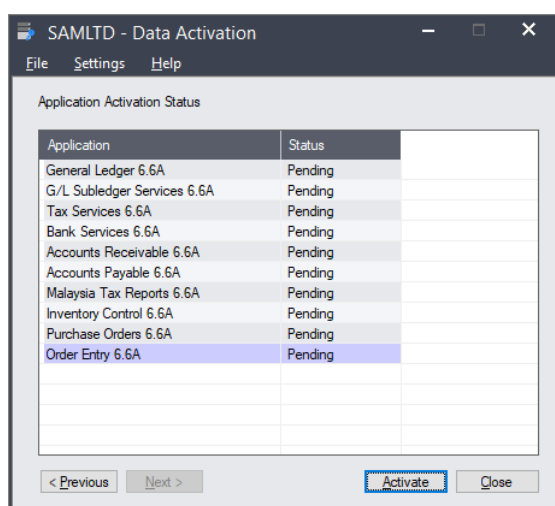


4. Select the **Malaysia Tax Reports** check box, and then click **Next**.
5. If you have not activated the Sage 300 applications required to run Malaysia Tax Reports, you are asked if you want them to be activated.



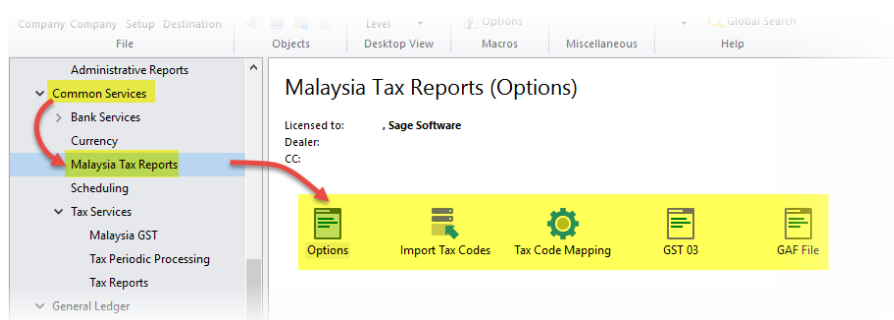
- Click **Yes** to activate all the required and optional applications.
  - Click **No** to activate only the required applications.
6. The “Data Activation” window lists all the applications that are pending activation.







Click **Activate** to activate the listed applications.

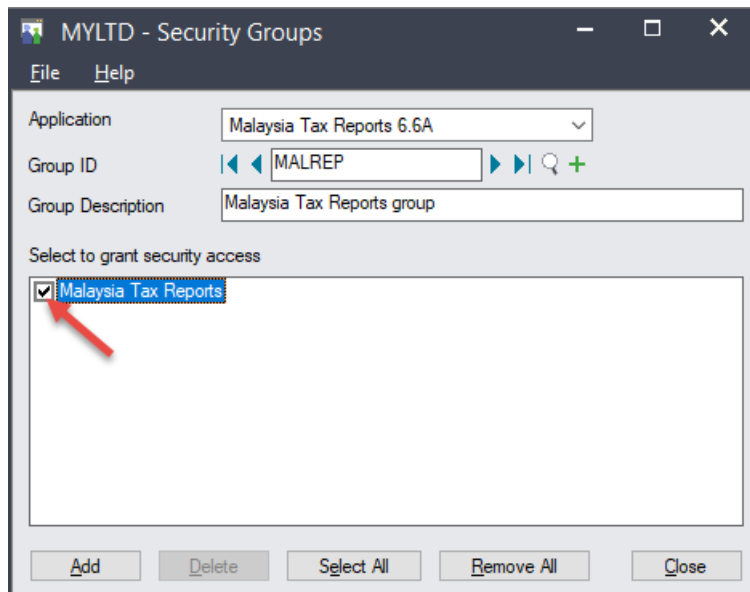
The activation creates a folder, **Malaysia Tax Reports** under **Common Services**, which contains shortcuts to its programs.



## Configuring the security settings

Use Sage 300 Administrative Services to provide access for your users to Malaysia Tax Reports.

1. Run Sage 300 as Administrator.
2. From **Administrative Services**, double-click **Security Groups** to open the “Security Groups” window.
3. In the **Application** field, select **Malaysia Tax Reports**.
4. In the **Group ID** field, either click  to select an existing user group, or click  to enter a unique ID for a new user group to which access to Malaysia GST is to be granted.
5. In the list of actions, select the **Malaysia Tax Reports** check box.

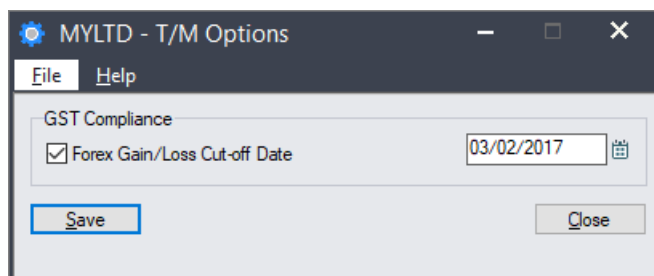


6. Click **Close**, and then **Yes** to the confirmation message.

## Forex Gain/Loss Cut-off Date

Malaysia Tax Reports (T/M) supports forex gains and losses for both the A/R and A/P modules. It also allows you to enable and set a cut-off date before which any recorded forex gain/loss is not reported in the GST-03 and GAF files.

1. From **Common Services > Malaysia Tax Reports**, double-click **Options** to open the "T/M Options" window.



2. To set a cut-off date, select the **Forex Gain/Loss Cut-off Date** check box, and enter or click on the calendar icon to select a date.
3. Click **Save** and then **Close** to save your settings and exit the "T/M Options" window.

## Setting up Tax authorities

Set up a Tax Authority for each jurisdiction as follows:

1. From **Tax Services**, double-click **Tax Authorities** to open the “Tax Authorities” window.

2. In the **Tax Authority** field, enter or click to select the code for an existing Tax Authority, or click to enter a unique code of up to 12 characters to set up a new Tax Authority.
3. If required, in the **Description** field, enter a description of the Tax Authority.
4. Click the **Profile** tab, and complete the fields as required.

If you select **No Reporting** in the **Report Tax on Retainage Document** field, the **Maximum Tax Allowable** and **No Tax Charged Below** fields become available for entering information.

5. In the **Report Level** field, select **At invoice level** to record the tax information at invoice level on the Tax Tracking report.

If you are adding a Tax Authority, but are not ready to enter tax rates, you can select **No Reporting** until you are ready to accumulate tax information.

6. Select the **Allow Tax in Price** check box to include the tax in the selling price. This is dependent on the **Tax Included** option being selected in Accounts Receivable, and the Item Pricing.
7. You can enter identifying information for a “principal” in the **Reference Number** and **Reference Name** fields. You can group tax reporting by these principals.
8. Click the **Accounts** tab to select the tax related accounts.

MYLTD - Tax Authorities

File Help

Tax Authority: JKDM Description: Jabatan Kastam Diraja Malaysia

Profile Accounts

Tax Liability Account: 1350 GST - Output

☒ Tax Recoverable

Recoverable Tax Account: 1351 GST - Input

Recoverable Rate: 100.00000

☐ Expense Separately

Expense Account:

Save Delete Close

9. In the **Tax Liability Account** field, enter the general ledger account to which amounts calculated as sales taxes for this Tax Authority are posted.
10. Select the **Tax Recoverable** check box if the tax paid on purchases can be recovered from the Tax Authority.

In the **Recoverable Tax Account** field, enter the general ledger asset or contra liability account to which recoverable tax amounts are posted.

In the **Recoverable Rate** field, enter the percentage of tax paid that is recoverable. If this is less than 100%, you can select the **Expense Separately** check box to expense the unrecoverable portion, or you can include it in the cost of the purchased items.

11. For taxes that are not recoverable, you can create a separate Tax Authority for which you select the **Expense Separately** option, and enter a tax expense account.

MYLTD - Tax Authorities

File Help

Tax Authority: JKDMNC Description: JKDM (Not Claimable)

Profile Accounts

Tax Liability Account: 8999 GST Expense

☐ Tax Recoverable

Recoverable Tax Account:

Recoverable Rate: 100.00000

☒ Expense Separately

Expense Account: 8999 GST Expense

Add Delete Close

## Adding or editing tax classes

For each Tax Authority, you must define tax classes for sales and purchases to identify the type of tax needed. You can define up to 10 tax classes for each of the following:

- Customers

- Sales items
- Vendors
- Purchase items

## Sales transactions

For sales transactions, you must classify information into two major areas to create a matrix:

- Customer types
- Items

You should consult your solution provider and GST consultant when setting up tax classes for your business.

1. From **Tax Services**, double-click **Tax Classes** to open the “Tax Classes” window.

Class	Description	Exempt
1	Taxable Customer	No
2	Non-Taxable Customer	No
3	Export Customer	No

2. In the **Tax Authority** field, select the Tax Authority for which the tax classes are being set up.
3. In the **Transaction Type** field, select **Sales**.
4. In the **Class Type** field, select **Customers**.
5. In the table, press your **Insert** key to enter the relevant Customer tax classes. The following are examples:
  - Taxable customer
  - Non-Taxable Customer (Local)
  - Non-Taxable Customer (Export)

**Note:** The first class should be your standard taxable class.

6. Click **Save** to save your Customer tax classes.
7. In the **Class Type** field, select **Items**, and then enter the Items tax classes for the Tax Authority. Examples are:
  - Taxable item
  - Non-Taxable item

- Services
- Free Gift over RM500

Class	Description	Exempt
1	Taxable item	No
2	Non-Taxable item	No
3	Services	No
4	Free Gift over RM500	No
5	AJS-Any Adjustment made to Output Tax	No
6	AJS-BD-Any Adjustment made to Output Tax	No
7		No

8. Click **Save** to save your Sales Items tax classes for the Tax Authority.

## Purchase transactions

For purchase transactions, you must classify information into two major areas to create a matrix:

- Customer types
  - Items
1. From **Tax Services**, click **Tax Classes** to open the “Tax Classes” window.
  2. In the **Tax Authority** field, select the **Tax Authority** for which the tax classes are being set up.
  3. In the **Transaction Type** field, select **Purchases**.
  4. In the **Class Type** field, select **Vendors**.
  5. In the table, enter the relevant Vendor tax classes. The following are examples:
    - GST Registered Vendor
    - Non GST Registered Vendor
    - Tax from Custom (Import)

Class	Description	Exempt
1	GST Registered Vendor	No
2	Non GST Registered Vendor	No
3	Tax from Customs (Import)	No

6. Click **Save** to save your Vendor tax classes.
7. In the **Class Type** field, select **Items**, and then enter the Items tax classes for the Tax Authority. Examples are:
  - Taxable Item
  - Non-Taxable Item
  - Services
  - Import Item (Special Scheme)
  - Exempted item
  - Out-of-Scope
  - Capital Goods
  - AJP-BD-Bad Debt Relief made to Input Tax
  - AJP-Any Adjustment made to Input Tax

MYLTD - Tax Classes

File Help

Tax Authority: JKDM Jabatan Kastam Diraja Malaysia

Transaction Type: Purchases Class Type: Items

Class	Description	Exempt
1	Taxable Item	No
2	Non-Taxable Item	No
3	Services	No
4	Import Item (Special Scheme)	No
5	Exempted Item	No
6	Out-of-Scope	No
7	Capital Goods	No
8	AJP-BD-Bad-Debt-Relief made to Input Tax	No
9	AJP-Any Adjustment made to Input Tax	No

Save Delete Close

8. Click **Save** to save your Purchase Items tax classes for the Tax Authority.

## Entering tax rates

After entering your sales and purchases tax classes, you can enter their tax rates.

1. From **Tax Services**, click **Tax Rates** to open the “Tax Rates” window.
2. In the **Tax Authority** field, select the required Tax Authority.
3. In the **Transaction Type** field, select **Sales**.
4. On the Sales matrix, enter the tax rates as percentages, as shown in the following example.

The screenshot shows the 'MYLTD - Tax Rates' window. The 'Tax Authority' is set to 'JKDM' and the 'Transaction Type' is set to 'Sales'. The 'Last Maintained' date is '08/02/2018'. The table below shows the tax rates for various item tax classes.

Item Tax Class	1 - Taxable Cust...	2 - Non-Taxable...	3 - Export Custo...
1 - Taxable item	6.00000	0.00000	0.00000
2 - Non-Taxable I...	0.00000	0.00000	0.00000
3 - Services	6.00000	0.00000	0.00000
4 - Free Gift over ...	6.00000	0.00000	0.00000
5 - AJS-Any Adju...	6.00000	0.00000	0.00000
6 - AJS-BD-Any A...	6.00000	0.00000	0.00000
7 -	0.00000	0.00000	0.00000

5. Click **Save** to save your Sales transactions tax rates.
6. In the “Tax Rates” window **Transaction Type** field, select **Purchases**.
7. On the Purchases matrix, enter the tax rates as percentages, as shown in the following example.

The screenshot shows the 'MYLTD - Tax Rates' window. The 'Tax Authority' is set to 'JKDM' and the 'Transaction Type' is set to 'Purchases'. The 'Last Maintained' date is '08/02/2018'. The table below shows the tax rates for various item tax classes.

Item Tax Class	1 - GST Registe...	2 - Non GST Re...	3 - Tax from Cus...
1 - Taxable Item	6.00000	0.00000	6.00000
2 - Non-Taxable I...	0.00000	0.00000	0.00000
3 - Services	6.00000	0.00000	6.00000
4 - Import Item (S...	0.00000	0.00000	0.00000
5 - Exempted Item	0.00000	0.00000	0.00000
6 - Out-of-Scope	0.00000	0.00000	0.00000
7 - Capital Goods	6.00000	0.00000	0.00000
8 - AJP-BD-Bad...	6.00000	0.00000	6.00000
9 - AJP-Any Adju...	6.00000	0.00000	6.00000

8. Click **Save** to save your Purchases transactions tax rates.



## Non-claimable purchase tax rates

Non-Claimable Tax “BL” must be entered in a separate Tax Authority, so that it can be recorded as a separate expense account.

When setting up a tax class and tax rates for non-claimable purchase items, in the “Tax Classes” and “Tax Rates” windows **Tax Authority** field, select the non-claimable Tax Authority that you created previously.

- Taxable item (Not Claimable)

MYLTD - Tax Classes

File Help

Tax Authority: JKDMNC JKDM (Not Claimable)

Transaction Type: Purchases Class Type: Items

Class	Description	Exempt
1	Taxable Item (Not Claimable)	No

Save Delete Close

The following is an example of a non-claimable Tax Rate setup:

MYLTD - Tax Rates

File Help

Tax Authority: JKDMNC JKDM (Not Claimable)

Transaction Type: Purchases

Last Maintained: 08/02/2018



Item Tax Class	1 - GST Registe...	2 - Non GST Re...	3 - Tax from Cus...
1 - Taxable Item (...)	6.00000	0.00000	0.00000

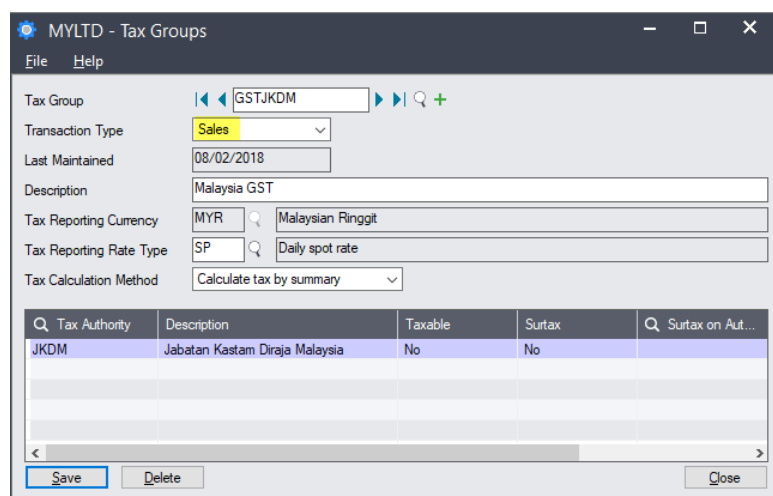
Save Delete Close

## Adding and editing tax groups

Create sales and purchases tax groups to which you assign tax authorities.

**Note:** Defining a tax reporting source currency for multicurrency companies allows you to report taxes in a currency that is different to the customer/vendor currency or the functional currency.

1. From **Tax Services**, click **Tax Groups** to open the “Tax Groups” window.
2. In the **Tax Group** field, click  to select an existing tax group to edit, or click  to enter a unique code to set up a new group.
3. In the **Transaction Type** field, select **Sales**.



Tax Authority	Description	Taxable	Surtax	Surtax on Aut...
JKDM	Jabatan Kastam Diraja Malaysia	No	No	

4. To use multicurrency accounting, select the **Tax Reporting Currency** and **Tax Reporting Rate Type**.

**Note:** The currency of the Tax Authority must be the same as that of the tax group. All customers and vendors assigned to a tax group must use the same currency as the group.

5. In the **Tax Calculation Method** field, select the method used by the group to calculate tax.
  - **Calculate tax by summary.** The tax is calculated by multiplying the invoice total by the tax rate.
  - **Calculate tax by detail.** The tax is calculated on each invoice detail, by multiplying the tax base by the tax rate.
6. In the table, complete the following columns for each Tax Authority.
  - If the tax charged by the authority is taxable by another authority lower down in the list, in the **Taxable** column, type **Yes**.
  - If there is a surtax on the tax amount for the authority, in the **Surtax** column, type **Yes**. In the **Surtax on Authority** column, select the Tax Authority on which the surtax is based.
7. In the **Transaction Type** field, select **Purchases**, and repeat the above steps.

MYLTD - Tax Groups

File Help

Tax Group: GSTJKDM

Transaction Type: Purchases

Last Maintained: 08/02/2018

Description: Malaysia GST

Tax Reporting Currency: MYR (Malaysian Ringgit)

Tax Reporting Rate Type: SP (Daily spot rate)

Tax Calculation Method: Calculate tax by summary

Tax Authority	Description	Taxable	Surtax	Surtax on Aut...
JKDM	Jabatan Kastam Diraja Malaysia	No	No	

Save Delete Close

- Click **Save** to save your changes to the Tax Group.

## Setting the tax code mapping

Lastly, assign the Tax Code suggested by the Tax Authority. Refer to Appendix 1 for more tax code details.

- From **Common Services > Malaysia Tax Reports**, double-click **Tax Code Mapping** to open the “T/M Tax Code Mapping” window.

If you used the Malaysia GST macro that was available previously, tax codes mapped there are copied to this window.

- In the **Tax Authority** field, select the Tax Authority for which the tax codes are to be mapped.
- In the **Transaction Type** field, select **Sales** to list the Sales tax classes you have created for the selected Tax Authority.

MYLTD - T/M Tax Code Mapping

File Help

Tax Authority: JKDM (Jabatan Kastam Diraja Malaysia)

Transaction Type: Sales

Effective Date: 5/2/2018

Item Tax Class	1 - Taxable Cust...	2 - Non-Taxable...	3 - Export Custo...
1 - Taxable item	SR	ZRL	ZRE
2 - Non-Taxable i...	ZRL	ZRL	ZRE
3 - Services	SR		
4 - Free Gift over ...	DS		
5 - AJS-Any Adju...	AJS		AJS
6 - AJS-BD-Any A...	AJS-BD		AJS-BD

Save Copy Mapping Close

- Double-click on each tax class field and click the **Search** (🔍) icon to open the “Finder - Malaysia GST Tax Codes” window.

Item Tax Class	1 - Taxable Cust...	2 - Non-Taxable...
1 - Taxable item	SR	ZRL
2 - Non-Taxable i...	ZRL	ZRL
3 - Services	SR	
4 - Free Gift over ...	DS	

- Highlight the required tax code, and click **Select** to insert it into the tax class field.

You may sometimes need to update the list of JDKM tax codes in Sage 300. For more information, see “Updating the JDKM tax codes” on page 22.

Tax Code	Effective Date	Transaction Type	Description
AJS	1/1/2014	Sales	Any adjustment made to Output ...
AJS-BD	1/1/2014	Sales	Bad Debt Recovered for AJS.
DS	1/1/2014	Sales	Deemed supplies under GST legi...
ES	1/1/2014	Sales	Exempt supplies under GST legis...
ES-GU	1/1/2014	Sales	Exempt supplies of land for gener...
ES43	1/1/2014	Sales	Incidental Exempt Supplies
GS	1/1/2014	Sales	Disregarded supplies under GST ...
IES	1/1/2014	Sales	Incidental exempt supplies under...
NA	MYGST v2.2.0.1 2014	Sales	Not Applicable
NS	1/1/2014	Sales	Matters to be treated as neither a...
NTX	1/1/2014	Sales	Supplies with no tax chargeable.
OS	1/1/2014	Sales	Out-of-scope supplies under GS...
OS-ER	1/1/2014	Sales	Out-of-scope supplies for Enforc...
OS-OV	1/1/2014	Sales	Out-of-scope supplies between o...
OS-OVN	1/1/2014	Sales	Supplies made outside Malaysia ...

In the above example, the following tax codes are applied:

- Selling Fruit Juice (taxable) to a Local Customer is in matrix (1,1). The tax code should be SR.
- Selling Rice (non-taxable) to a Local Customer is in matrix (1,2). The tax code should be ZRL.
- Selling Fruit Juice to Singapore (export) is in matrix (1,3). The tax code should be ZRE.

Data shown in these images are for illustration purposes only. You should consult your solution provider and a GST consultant on setting up Tax classes tailored to your business model.

6. In the **Transaction Type** field, select **Purchases** to list the Purchases tax classes that you created for the selected Tax Authority.

MYLTD - T/M Tax Code Mapping

File Help

Tax Authority: JKDM | Jabatan Kastam Diraja Malaysia

Transaction Type: Purchases

Effective Date: 5/2/2018

Item Tax Class	1 - GST Register	2 - Non GST Register	3 - Tax from Customer
1 - Taxable Item	TX	NR	
2 - Non-Taxable Item	GP		
3 - Services		RP	
4 - Import Item (S...			
5 - Exempted Item	IS		
6 - Out-of-Scope		EP	
7 - Capital Goods			
8 - AJP-BD-Bad...			
9 - AJP-Any Adju...			

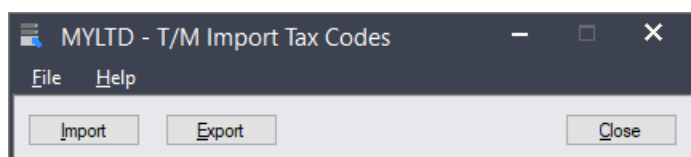
Save Copy Mapping Close

7. Double-click on each tax class field and click the **Search** (🔍) icon to open the “Finder - Malaysia GST Tax Codes” window.
8. Highlight the required tax code, and click **Select** to insert it into the tax class field.

## Updating the JDKM tax codes

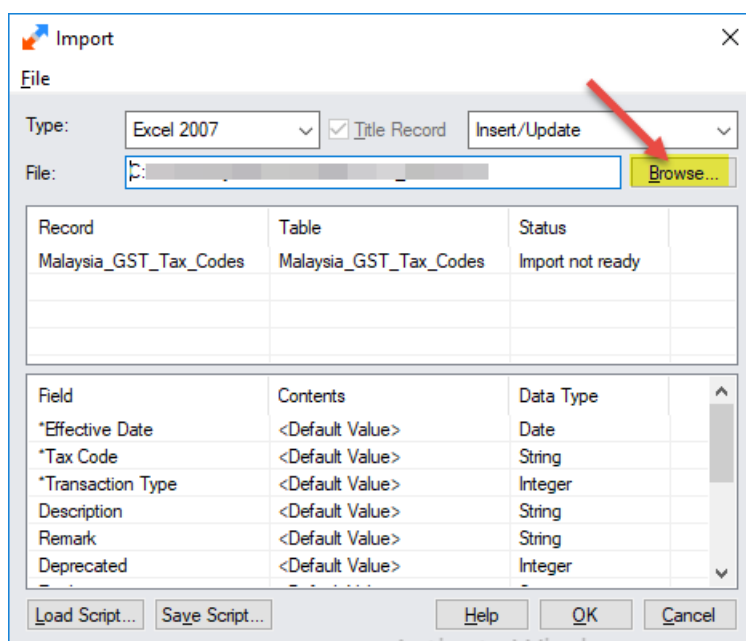
If JDKM changes the tax codes, you can use the “T/M Import Tax Codes” window to import an updated list into Sage 300 from a previously saved file.

1. From **Common Services > Malaysia Tax Reports**, double-click **Import Tax Codes** to open the “T/M Import Tax Codes” window.



As a precaution, you can save the list of tax codes that you are currently using by clicking **Export**..

2. Click **Import**, and then **Yes** to the warning message.
3. On the “Import” window, click **Browse** to select the file from which the tax code list is to be imported.



4. Click **OK** to import the updated tax code list.

## Integration settings

There are mandatory fields required to generate the GAF and GST-03. The following shows how to configure the data before entering any transactions.

## Company Profile

1. From **Common Services**, double-click **Company Profile** to open the “Company Profile” window.
2. On the “Company Profile” window, enter the following information into the relevant fields:

Company names => **Doing Business As**

Company BRN => **Business Reg. No.**

Company GST No. => **Tax Number**

## Accounts Payable and Accounts Receivable

The transfer of information from the General Ledger to the GAF requires some General Ledger Integration settings in Accounts Receivable and Accounts Payable. This information is recorded in the GAF under **L Record Elements**.

GUIDE ON ACCOUNTING SOFTWARE ENHANCEMENT TOWARDS GST COMPLIANCE  
As at 05 February 2018

(iv) L Record Elements

The L record is used to record general ledger transactions by the company.

Record Type	Element #	Element Name	Data Type	Header	Comments
L	1	Record Identifier	AN	L	Must be a single character corresponding to record type. Must be 'L'.
L	2	Transaction Date	DATE	L2_TransactionDate	Format: dd/MM/yyyy
L	3	Account ID	AN	L3_AccountID	General Ledger Code for individual account
L	4	Account Type	AN	L4_AccountType	Type of account: Profit and Loss (PL) or Balance Sheet (BS), or Retained Earning (RE) ***GAF v2.0 new field
L	5	Account Name	AN	L5_AccountName	Name of individual General Ledger account
L	6	Transaction Description	AN	L6_TransactionDescription	Transaction Description GL Detail Description
L	7	Entity Name	AN	L7_EntityName	Name of entity involved (if applicable) GL Entry Description
L	8	Transaction ID	AN	L8_TransactionID	Transaction ID of unique group number that related with double entries. Example: Recommend format "yyyyMM-serialNumber"/"2016-06-00001"
L	9	Source Document ID	AN	L9_SourceDocID	Source document number to which line relates (For example, cheque number, invoice number, credit note number, trust receipt number) GL Detail Reference
L	10	Source Type	AN	L10_SourceType	Refers to type of transaction such as AR. Refers to the type of transaction such as AR, AP, Inventory, Sales, Purchases, Cash Disbursement, Cash Receipt, General Journal etc.
L	11	Debit	C	L11_Debit	Debit Amount
L	12	Credit	C	L12_Credit	Credit amount
L	13	Running Balance	C	L13_RunningBalance	Running Balance Amount

## Accounts Payable

1. From **Accounts Payable > A/P Setup**, double-click **G/L Integration** to open the “A/P G/L Integration” window.
2. For Account Payable Invoice entry transactions, such as Invoices, Debit Notes, and Credit Notes, click the **Transactions** tab to set the A/P G/L Integration as follows. Select the appropriate information in the GL for the GAF:

Vendor Name => **G/L Entry Description**

Document Number => **G/L Detail Reference**

Detail Description => **G/L Detail Description**

Transaction Type	G/L Entry Description	G/L Detail Reference	G/L Detail Description	G/L Detail Comment
Invoice	Vendor Name	Document Number	Description	
Invoice Detail		Document Number	Detail Description	
Debit Note	Vendor Name	Document Number	Description	
Debit Note Detail		Document Number	Detail Description	
Credit Note	Vendor Number	Document Number	Description	
Credit Note Detail		Document Number	Detail Description	
Payment	Vendor Name	Document Number	Description	
Payment Detail		Apply-To Document ...	Description	
Payment Advance Credit Claim		Apply-To Document ...	Check Number	
Prepayment	Description-Vendor N...	Document Number-C...	Vendor Name-Check ...	
Apply Document	Description	Vendor Number-Vend...	Document Number	
Apply Document Detail		Apply-To Document ...	Document Number	
Miscellaneous Payment	Remit To	Invoice Number	Description	
Miscellaneous Payment Detail		Invoice Number	Detail Description	
Miscellaneous Adjustment		Detail Reference	Document Number	
Miscellaneous Adjustment Detail		Detail Reference	Document Number	
Adjustment	Description	Vendor Number-Vend...	Document Number	
Adjustment Detail		Reference	Document Number	
Revaluation	Batch Type-Posting S...	Document Number	Vendor Number-Vend...	
Reverse Check	Reversal Description	Payee	Check Number-Chec...	

Buttons: Open..., Save, Close

3. For Account Payable Miscellaneous Payment transactions, set the following integration.

Remit To => **G/L Entry Description**

Invoice Number => **G/L Detail Reference**

Detail Description => **G/L Detail Description**

The system populates the Vendor Name in the **Remit To** field automatically if a vendor is selected.

4. Click **Save** to save your settings.



## Accounts Receivable

1. From **Accounts Receivable > A/R Setup**, double-click **G/L Integration** to open the "A/R G/L Integration" window.
2. For A/R Invoice transactions, such as Invoices, Debit Notes and Credit Notes, click the **Transactions** tab and set the A/R G/L Integration as follows. Select the appropriate information in the GL for the GAF:

Customer Name => **G/L Entry Description**

Document Number => **G/L Detail Reference**

Detail Description => **G/L Detail Description**

Transaction Type	G/L Entry Description	G/L Detail Reference	G/L Detail Description	G/L Detail Comment
Invoice	Customer Name	Document Number	Description	
Invoice Detail		Document Number	Detail Description	
Debit Note	Customer Name	Document Number	Description	
Debit Note Detail		Document Number	Detail Description	
Credit Note	Customer Name	Document Number	Description	
Credit Note Detail		Document Number	Detail Description	
Receipt	Customer Name	Document Number	Description	
Receipt Detail		Apply-To Document ...	Description	
Receipt Advance Credit Claim		Apply-To Document ...	Check/Receipt Number	
Prepayment	Description-Customer ...	Description-Check/R...	Check/Receipt Number	
Unapplied Cash	Description	Customer Number-Cu...	Check/Receipt Number	
Apply Document	Description-Customer ...	Document Number	Description-Customer ...	
Apply Document Detail		Apply-To Document ...	Document Number	
Miscellaneous Receipt	Payer	Invoice Number	Description	
Miscellaneous Receipt Detail		Invoice Number	Detail Description	
Miscellaneous Adjustment		Detail Reference	Document Number	
Miscellaneous Adjustment Detail		Detail Reference	Document Number	
Adjustment	Description	Customer Number-Cu...	Document Number	
Adjustment Detail		Reference	Document Number	
Refund	Description	Customer Number-Cu...	Document Number	
Refund Detail		Document Number	Apply-To Document ...	
Revaluation	Batch Type-Posting S...	Document Number	Customer Number-Cu...	
Return Customer Check	Reversal Description	Payer	Check Number-Chec...	

Buttons: Open..., Save, Close

3. For Accounts Receivable Miscellaneous Receipt transactions, set the following integration.

Payer => **G/L Entry Description**

Invoice Number => **G/L Detail Reference**

Detail Description => **G/L Detail Description**

The system populates the Customer name in the **Payer** field automatically if a customer is selected.

## Customer and vendor information

The Customer and Vendor GST numbers are also required. This information is reflected in the GAF under the **P and S Record Elements**.

GUIDE ON ACCOUNTING SOFTWARE ENHANCEMENT TOWARDS GST COMPLIANCE  
As at 05 February 2018

### (iii) S Record Elements

The S Records should record sales made by the company defined in the C record.

Record Type	Element #	Element Name	Data Type	Header	Comments
S	1	Record Identifier	AN	S	Must be a single character corresponding to record type and must be 'S'
S	2	Customer Name	AN	S2_CustomerName	Name of customer
S	3	Customer BRN	AN	S3_CustomerBRN	Business Registration Number (BRN) of company which attain the supply/sale (if any)
S	4	Customer GST No	AN	S4_CustomerGSTNo	GST registration number of company from which supply was made (if any)
S	5	Invoice Date	DATE	S5_InvoiceDate	Invoice Date (Format: dd/MM/yyyy)
S	6	Invoice No	AN	S6_InvoiceNo	Invoice Number
S	7	Export Declaration Number	AN	S7_ExportK2No	Export Declaration Number. (e.g., Customs Form No. 2)
S	8	Line Number	AN	S8_LineNo	Number of Invoice Line
S	9	Product Description	AN	S9_ProductDescription	Description for what was sold
S	10	Supply Value (in MYR)	C	S10_SValueMYR	Value of supply excluding GST in Malaysia Ringgit
S	11	Supply Value GST Amount	C	S11_SGSTValueMYR	Value of GST on supply in Malaysia Ringgit
S	12	Tax Code	AN	S12_TaxCode	Tax code for lookup in tables
S	13	Country	AN	S13_Country	Destination of goods being exported. Example: KOREA
S	14	Foreign Currency Code	AN	S14_FCYCode	ISO's currency codes (3-letter/alphabetic code) of Foreign Currency. Example: USD
S	15	Supply Foreign Currency Amount	C	S15_SValueFCY	Value of supply excluding GST in Foreign Currency (if applicable)
S	16	Supply Currency GST Amount	C	S16_SGSTValueFCY	Value of GST on supply in Foreign Currency (if applicable)

Customer GST \*\*\* GAF v2.0 new field

Export Declaration Number \*\*\* GAF v2.0 new field

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## Customer information

1. From **Accounts Receivable > A/R Customers**, double-click **Customers** to open the "A/R Customers" window.
2. On the "A/R Customers window", click the **Address** tab to enter the following information into the relevant fields:

Customer Name => **Customer Name**

Customer BRN => **Business Reg. No.**

- Click the **Invoicing** tab to enter the following information:

Customer GST => **Registration Number**

MYLTD - A/R Customers

File Settings Help

Customer Number \* AZ001 Required

Customer Name ANSON HOTEL MANAGEMENT S/B

Address Contact Processing **Invoicing** Optional Fields Statistics Activity Comments

Customer Price List MYR Customer Type Base Primary Ship-To 1

Inventory Location W01

FOB Point

Ship Via UPS

☒ Allow Partial Shipments ☐ Allow Web Store Shopping ☒ Allow Backorder Quantities

Check for Duplicate POs None

Q Salesperson Code	Salesperson Name	Percentage

Tax Group \* GSTMYR Tax Group - MYR

Tax Authority	Q Tax Class	Registration Number
Custom & Excise - MYR	1	GST001

Save Delete Close

- Click **Save** to save your settings.
- From **Accounts Receivable > A/R Customers**, double-click **Ship-To Locations** to open the “A/R Ship-To Locations” window.
- In the “A/R Ship-To Locations” window, create a default Primary Ship-To-Location to specify the country to which Account Receivable transactions for the selected customer are shipped.

MYLTD - A/R Ship-To Locations

File Help

Customer No. AZ001 ANSON HOTEL MANAGEMENT S/B

Ship-To Location	Description	Primary Ship-To	Address	City	State/Pro
1	MALAYSIA	Yes			
2	INDONESIA	No			
3	SINGAPORE	No			

Open... New... Delete Close

The **Country** field should not be blank.

MYLTD - A/R Ship-To Locations

File Help

Customer No. AZ001 ANSON HOTEL MANAGEMENT S/B

Ship-To Location 1 MALAYSIA

Address Contact Invoicing Optional Fields

Last Maintained 08/05/2018 ☐ Inactive ☒ Primary Ship-To

Address

City Country MALAYSIA

State/Prov. Telephone

Zip/Postal Code Fax

E-mail

Territory

Save Delete Close

This information is recorded in the GAF under **S Record Elements**.

### Vendor information

1. From **Accounts Payable > A/P Vendors**, double-click **Vendors** to open the “A/P Vendors” window.
2. On the “A/P Vendors”, click the **Address** tab to enter the following information into the relevant fields:

Supplier Name => **Vendor Name**

Supplier BRN => **Business Reg. No.**

MYLTD - A/P Vendors

File Settings Help

Vendor Number \* A-002

Vendor Name \* AMODAL SDN BHD

Address Contact Processing Invoicing Optional Fields Statistics Activity Comments

Group Code \* TRADE GROUP-TRADE

Business Reg. No. GST99124

☐ On Hold Last Maintained 08/05/2018 ☐ Inactive

Short Name AMODAL Start Date 01/01/2010

Legal Name

Address GROUND FLOOR

22 JALAN IMBI

KUALA LUMPUR

City Country MALAYSIA

State/Prov. Telephone

Zip/Postal Code 55100 Fax

E-mail

Web Site

Save Delete Close

3. Click the **Invoicing** tab to enter the following information into the relevant field:

**Supplier GST = Registration Number**

MYLTD - A/P Vendors

File Settings Help

Vendor Number \* A002

Vendor Name \* AMODAL SDN BHD

Address Contact Processing **Invoicing** Optional Fields Statistics Activity Comments

Distribute By None Primary Remit-To

Duplicate Invoice Checking

Vendor and Amount None Vendor and Date None

Tax Group GSTMYR Tax Group - MYR

Tax Authority	Q Tax Class	Registration Number	Tax Included
Custom & Excise - MYR	2	GST99124	No

Save Delete Close

This information is recorded in the GAF the under **P Record Elements**.

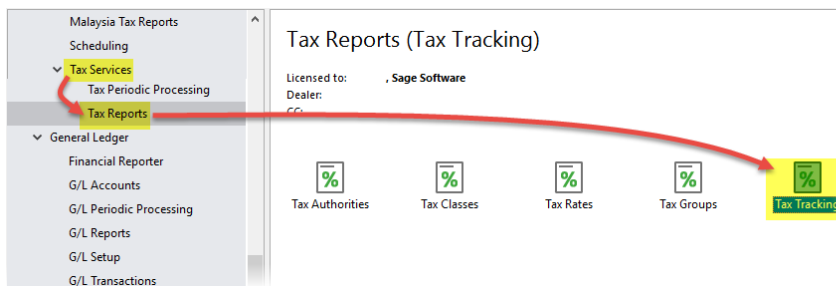
If you use the Order Entry module, the **S record** information is acquired from Order Entry Invoice transactions when they are posted to Accounts Receivable. Make sure that both the customer and the items tax are set up before entering transactions.

If you use the Purchase Order module, once the PO Invoice is posted in Accounts Payable, the details of the PO Invoice are updated in the GAF.

The Malaysia Tax Authority (JKDM) requires the periodic submission of certain reports.

## Tax Tracking report

1. To run a Purchase and Sales Tax Tracking report, from **Tax Services > Tax Reports**, double-click **Tax Tracking**.



2. On the “Tax Tracking Report” window do the following:
  - a. Under **Report By**, select the desired period.
  - b. Under **Print By**, select **Item Tax Class**.
  - c. In the **Transaction Type** field, select the desired transaction type, which can be **Sales** or **Purchases**.

The image shows the 'MYLTD - Tax Tracking Report' window. It has a menu bar with 'File' and 'Help'. Below the menu bar are two search boxes: 'From Tax Authority' and 'To Tax Authority', both containing 'JKDM'. Below these is a 'Print Amounts In' dropdown set to 'Tax Reporting Currency'. The 'Report By' section has two radio buttons: 'Fiscal Period' (selected) and 'Document Date'. To the right of these are 'From' and 'To' date pickers, both set to '2017 - 12'. The 'Print By' section has two radio buttons: 'Tax Authority' and 'Item Tax Class' (selected). To the right are 'From Item Tax Class' and 'To Item Tax Class' dropdowns, set to '1' and '10' respectively. The 'Transaction Type' dropdown is set to 'Sales'. At the bottom are 'Print' and 'Close' buttons.

3. Click **Print** to run the report.

This information should be kept for tax audit purposes. **DO NOT** choose “Clear Tax Tracking Information” unless the GST-03 and GAF reports have been generated.

MYGST - Tax Tracking Report (by Item Tax Class and Fiscal Period in Tax Reporting Currency) - [Preview for C:\GST\CustomReports\Malaysia\TX61A\ENG\TX6850.RPT]

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Sales Item Tax Tracking (TX6850)

Customer No.	Customer Name	Doc. Date	Document No.	Src. Code	Tax Rpt. Exch. Rate	Tax Cts Code	Rate	Source Sales Curr.	Tax Reporting Tax Base	Tax Amount
AZ002	ARISTON TRADERS SDN BHD	1/11/2016	0007	AR-IN	1.000000	5 DS	6.00000	29,680.00 MYR	28,000.00	1,680.00
AZ002	ARISTON TRADERS SDN BHD	1/12/2016	0008	AR-IN	1.000000	5 DS	6.00000	27,560.00 MYR	26,000.00	1,560.00
Item Tax Class 5 Total									54,000.00	3,240.00
BZ003	PERABOT SDN BHD	1/13/2016	0009	AR-IN	1.000000	6 OS	0.00000	21,000.00 MYR	21,000.00	0.00
BZ003	PERABOT SDN BHD	1/14/2016	0010	AR-IN	1.000000	6 OS	0.00000	18,000.00 MYR	18,000.00	0.00
Item Tax Class 6 Total									39,000.00	0.00
BZ004	BUAH-BUAHAN BEKALAN SDN BHD	1/17/2016	0011	AR-IN	1.000000	8 RS	0.00000	14,000.00 MYR	14,000.00	0.00
BZ004	BUAH-BUAHAN BEKALAN SDN BHD	1/18/2016	0012	AR-IN	1.000000	8 RS	0.00000	11,500.00 MYR	11,500.00	0.00
Item Tax Class 8 Total									25,500.00	0.00
BZ006	KEDAI BUKU SDN BHD	1/19/2016	0013	AR-IN	1.000000	9 GS	0.00000	15,500.00 MYR	15,500.00	0.00
BZ006	KEDAI BUKU SDN BHD	1/20/2016	0014	AR-IN	1.000000	9 GS	0.00000	7,500.00 MYR	7,500.00	0.00
Item Tax Class 9 Total									23,000.00	0.00
Fiscal 2016-1 Total									303,500.00	7,920.00
Year-Period: 2016-2										
AZ001	ANSON HOTEL MANAGEMENT S/B	2/1/2016	0017	AR-IN	1.000000	1 SR	6.00000	16,960.00 MYR	16,000.00	960.00
AZ001	ANSON HOTEL MANAGEMENT S/B	2/2/2016	0018	AR-IN	1.000000	1 SR	6.00000	14,840.00 MYR	14,000.00	840.00
AZ001	ANSON HOTEL MANAGEMENT S/B	2/15/2016	CNS-001	AR-CR	1.000000	1 SR	6.00000	-2,120.00 MYR	-2,000.00	-120.00
AZ003	MOBILE HP SDN BHD	2/15/2016	0031	AR-IN	1.000000	1 SR	6.00000	27,560.00 MYR	26,000.00	1,560.00
Item Tax Class 1 Total									54,000.00	3,240.00
BZ001	BIJAKUTUSAN SDN BHD	2/3/2016	0019	AR-IN	1.000000	2 ZRE	0.00000	26,000.00 MYR	26,000.00	0.00
BZ001	BIJAKUTUSAN SDN BHD	2/4/2016	0020	AR-IN	1.000000	2 ZRE	0.00000	31,000.00 MYR	31,000.00	0.00
Item Tax Class 2 Total									57,000.00	0.00
BZ002	BIJAKBAJU SDN BHD	2/5/2016	0021EW	AR-IN	1.000000	3 ES43	0.00000	18,000.00 MYR	18,000.00	0.00
BZ002	BIJAKBAJU SDN BHD	2/6/2016	0022	AR-IN	1.000000	3 ES43	0.00000	13,000.00 MYR	13,000.00	0.00
Item Tax Class 3 Total									31,000.00	0.00
AZ002	ARISTON TRADERS SDN BHD	2/9/2016	0023	AR-IN	1.000000	5 DS	6.00000	30,740.00 MYR	29,000.00	1,740.00
AZ002	ARISTON TRADERS SDN BHD	2/10/2016	0024	AR-IN	1.000000	5 DS	6.00000	28,620.00 MYR	27,000.00	1,620.00
Item Tax Class 5 Total									56,000.00	3,360.00
BZ003	PERABOT SDN BHD	2/11/2016	0025	AR-IN	1.000000	6 OS	0.00000	22,000.00 MYR	22,000.00	0.00
BZ003	PERABOT SDN BHD	2/12/2016	0026	AR-IN	1.000000	6 OS	0.00000	19,000.00 MYR	19,000.00	0.00

This report includes a summary of the tax codes on the last page.

MYGST - Tax Tracking Report (by Item Tax Class and Fiscal Period in Tax Reporting Currency) - [Preview for C:\GST\CustomReports\Malaysia\TX61A\ENG\TX6850.RPT]

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Sales Item Tax Tracking (TX6850)

Summary By Tax Authority and Tax Class

Tax Authority	Tax Code	Tax Reporting Currency	Tax Base	Tax Amount
JKDM Jabatan Kastam Diraja Malaysia	AJS	MYR	6,198.11	371.89
JKDM Jabatan Kastam Diraja Malaysia	AJS-SD	MYR	5,169.81	310.19
JKDM Jabatan Kastam Diraja Malaysia	DS	MYR	732,400.00	43,944.00
JKDM Jabatan Kastam Diraja Malaysia	ES43	MYR	406,000.00	0.00
JKDM Jabatan Kastam Diraja Malaysia	GS	MYR	345,401.00	0.00
JKDM Jabatan Kastam Diraja Malaysia	OS	MYR	629,800.00	0.00
JKDM Jabatan Kastam Diraja Malaysia	RS	MYR	364,300.00	0.00
JKDM Jabatan Kastam Diraja Malaysia	SR	MYR	1,209,252.00	72,655.12
JKDM Jabatan Kastam Diraja Malaysia	ZRE	MYR	756,500.00	0.00
JKDM Jabatan Kastam Diraja Malaysia	ZRL	MYR	420.00	0.00

1 authority printed

## GAF report

1. From **Common Services > Malaysia Tax Reports**, double-click **GAF File** to generate the GAF in text format for submission to JKDM.
2. On the “T/M GST Audit File Generator” window, enter the period to be covered in the report, and the name and location of the output report file.
3. Click **Generate** to generate the GAF report.

The generated output file is as shown below. Please note the change of format between GAF v1.0 and GAF v2.0.

```

C|C2_CompanyName|C3_CompanyBRN|C4_CompanyGSTNo|C5_PeriodStart|C6_PeriodEnd|C7_GAFCreationDate|C8_SoftwareVersion|C9_GAFVersion|
C|Sage Software Sdn Bhd - MYLTD|NSC-GST050201|01/01/2016|31/01/2016|06/04/2017|Sage 300 ERP 2014|GAFv2.0|
P|P2_SupplierName|P3_SupplierBRN|P4_SupplierGSTNo|P5_InvoiceDate|P6_PostingDate|P7_InvoiceNo|P8_ImportK1No|P9_LineNo|P10_ProductDescrip|
P|ARTX ADVERTISING & TRADING|A-001|GST99101|01/01/2016|01/01/2016|001||1|Purchase item A|10000.00|600.00|TX|XXX|0.00|0.00|
P|ARTX ADVERTISING & TRADING|A-001|GST99101|02/01/2016|02/01/2016|002||1|Purchase item B|8000.00|480.00|TX|XXX|0.00|0.00|
P|AMODAL SDN BHD|A-002|GST99124|05/01/2016|05/01/2016|003||1|Import item C|20000.00|1200.00|TX-CG|XXX|0.00|0.00|
P|AMODAL SDN BHD|A-002|GST99124|06/01/2016|06/01/2016|004||1|Import item D|5000.00|300.00|TX-CG|XXX|0.00|0.00|
P|XYEN MARKETING (JB) SDN BHD|GST99150|07/01/2016|07/01/2016|005||1|Import item E|12000.00|0.00|IS|XXX|0.00|0.00|
P|XYEN MARKETING (JB) SDN BHD|GST99150|08/01/2016|08/01/2016|006||1|Import item EE|7000.00|0.00|IS|XXX|0.00|0.00|
P|ASSOCIATED DESIGN PRESS|A-003|09/01/2016|09/01/2016|007||1|Purchase item AA|35000.00|2100.00|TX-NC|XXX|0.00|0.00|
P|ASSOCIATED DESIGN PRESS|A-003|10/01/2016|10/01/2016|008||1|Purchase item AB|20000.00|1200.00|TX-NC|XXX|0.00|0.00|
P|XYEN STORE SDN BHD||11/01/2016|11/01/2016|009||1|Purchase item F|23000.00|0.00|ZP|XXX|0.00|0.00|
P|XYEN STORE SDN BHD||12/01/2016|12/01/2016|010||1|Purchase item G|21000.00|0.00|ZP|XXX|0.00|0.00|
P|XYEN FRUIT STORE SDN BHD||13/01/2016|13/01/2016|011||1|Purchase item H|16000.00|0.00|EP|XXX|0.00|0.00|
P|XYEN FRUIT STORE SDN BHD||14/01/2016|14/01/2016|012||1|Purchase item I|13000.00|0.00|EP|XXX|0.00|0.00|
P|HARDWARE SDN BHD||15/01/2016|15/01/2016|013||1|Purchase item J|12500.00|0.00|OP|XXX|0.00|0.00|
P|HARDWARE SDN BHD||16/01/2016|16/01/2016|014||1|Purchase item K|11000.00|0.00|OP|XXX|0.00|0.00|
P|TECHNOLOGY ENGINEERING LTD||17/01/2016|17/01/2016|015||1|Purchase item L|9000.00|0.00|RP|XXX|0.00|0.00|
P|TECHNOLOGY ENGINEERING LTD||18/01/2016|18/01/2016|016||1|Purchase item M|6500.00|0.00|RP|XXX|0.00|0.00|
P|SUPPER MART SERVICES||GST99174|19/01/2016|19/01/2016|017||1|Purchase item N|2500.00|150.00|TX-IES|XXX|0.00|0.00|
P|SUPPER MART SERVICES||GST99174|20/01/2016|20/01/2016|018||1|Purchase item L|25000.00|1500.00|TX-IES|XXX|0.00|0.00|
P|PAPER COLLECTION LTD||25/01/2016|25/01/2016|019||1|Purchase item T|3500.00|0.00|NP|XXX|0.00|0.00|
P|ARTX ADVERTISING & TRADING|A-001|GST99101|25/01/2016|25/01/2016|021||1|Purchase item V|1000.00|60.00|TX|XXX|0.00|0.00|
P|PAPER COLLECTION LTD||26/01/2016|26/01/2016|020||1|Purchase item U|3800.00|0.00|NP|XXX|0.00|0.00|
P|ARTX ADVERTISING & TRADING|A-001|GST99101|26/01/2016|26/01/2016|022||1|Purchase item W|1200.00|72.00|TX|XXX|0.00|0.00|
S|S2_CustomerName|S3_CustomerBRN|S4_CustomerGSTNo|S5_InvoiceDate|S6_InvoiceNo|S7_ExportK2No|S8_LineNo|S9_ProductDescription|S10_SV
S|ANSON HOTEL MANAGEMENT S/B|AZ001|GST001|01/01/2016|0001|EDN0001|1|Supply item A1|10000.00|600.00|SR|MALAYSIA|XXX|0.00|0.00|

```

## GST-03 report

1. From **Common Services > Malaysia Tax Reports**, double-click **GST 03** to prepare the GST-03 submission to JKDM.
2. In the **From Tax Authority** and **To Tax Authority** fields, you can specify the range of Tax authorities for which the GST-03 report is to be generated. Enter the same Tax Authority in both fields to specify only one.



MYLTD - T/M Malaysia GST Filing (GST-03)

File Help

Start Year/Period: 2017 - 01  
End Year/Period: 2017 - 01

From Tax Authority: JKDM  
To Tax Authority: JKDM

Field 4 Return and Payment Due Date: 2/28/2017

3. Click **Generate** to display the data for the selected period.

MYLTD - T/M Malaysia GST Filing (GST-03)

File Help

Start Year/Period: 2017 - 01  
End Year/Period: 2017 - 01

From Tax Authority: JKDM  
To Tax Authority: JKDM

☒ Use Tax Authority Reference Number for Tax Number  
☒ Use Tax Authority Reference Name for Business Name

Field 4 Return and Payment Due Date: 2/28/2017

**Generate** View Error

Output Tax

Field 5a Total Value of Standard Rated Supply: 0.00  
Field 5b Total Output Tax: 0.00

4. Under **Field 19**, enter the applicable industrial codes and their corresponding output tax values.

The information retrieved from reports depends on how the items have been set up. For example, if you use Inventory Control, you can enter the industrial code into Item->Commodity Number, and then use this to extract it from the report.

Field 19

Code	Output Tax Value	Percentage (in %)
	0.00	0
	0.00	0
	0.00	0
	0.00	0
	0.00	0
Others	0.00	0
Total:	0.00	100%

Close

5. If you specify a single Tax Authority, the **Use Tax Authority Reference Number for Tax Number** and **Use Tax Authority Reference Name for Business Name** check boxes become available.

MYLTD - T/M Malaysia GST Filing (GST-03)

From Tax Authority: JKDM  
To Tax Authority: JKDM

☒ Use Tax Authority Reference Number for Tax Number  
☒ Use Tax Authority Reference Name for Business Name

Select these check boxes to use what is entered in the “Tax Authorities” window **Reference Number** and **Reference Name** fields for the selected Tax Authority as the Tax Number and Business Name in the GST-03 report..

Report Level AL Invoice Level

☒ Allow Tax In Price

Reference Number 786786786786

Reference Name My Reference Name

Save Delete Close

4) Sila tandakan ( X ) dalam petak yang berkenaan.  
Please tick ( X ) accordingly.

5) Sekiranya mengiklarkan 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 A : BUTIRAN ORANG BERDAFTAR**  
**PART A : DETAILS OF REGISTERED PERSON**

1) No. CBP \*  
GST No. \* 786786786786

2) Nama Perniagaan \*  
Name of Business \* My Reference Name

6. You can drill down into each value by clicking on the  icon.

Input Tax			
Field 6a	Total Value of Standard Rated Acquisition	116,400.00	Field 6b
Field 7	GST Amount Payable	1,512.00	Field 19
Field 8	GST Amount Claimable		
Field 9	<input type="checkbox"/> Carry Forward refund for GST		
Field 10	Total value of zero rated supplies	59,200.00	
Field 11	Total Value of export supplies	0.00	

This generates a list of transactions as shown below.

[illegible]

7. Click **Print** to print the GST-03 report.

**JABATAN KASTAM DIRAJA MALAYSIA**  
**ROYAL MALAYSIAN CUSTOMS DEPARTMENT**

**PENYATA CUKAI BARANG DAN PERKHIDMATAN**  
**GOODS AND SERVICES TAX RETURN**

**GST - 03**

**Nota Penting (Important Notes)**

- Sila isikan borang ini dengan mengunakan **HURUF BESAR**.  
Please type in using **BLOCK LETTERS**.
- Sila rujuk Buku Panduan Mengisi Borang Cukai Barang dan Perkhidmatan (CBP).  
Please refer to Goods and Services Tax (GST) Forms Guide.
- Ruangan yang bertanda (\*) adalah wajib diisi.  
Column with (\*) is a mandatory field.
- Sila tandakan (X) dalam petak yang berkenaan.  
Please tick (X) accordingly.
- Selalunya masukkan nilai sifar, iaitu isi angka "0".  
If declaring a zero amount, please fill in "0".
- Sila hubungi Pusat Panggilan Kastam di talian 1-300-88-8800 / 03-7067200 atau email [coo@customs.gov.my](mailto:coo@customs.gov.my) untuk pertanyaan lanjut.  
Please contact Customs Call Center at 1-300-88-8800 / 03-7067200 or email [coo@customs.gov.my](mailto:coo@customs.gov.my) for further enquiry.

☐ **Pindaan**  
**Amendment**

**BAHAGIAN A : BUTIRAN ORANG BERDAFTAR**  
**PART A : DETAILS OF REGISTERED PERSON**

1) No. CBP \*  
GST No. :

2) Nama Perniagaan \*  
Name of Business :

**BAHAGIAN B : BUTIRAN PENYATA**  
**PART B : DETAILS OF RETURN**

3) Tempoh Bercuti \*  
Taxable Period :  
Tarikh Mula  
Start Date :   
Tarikh Akhir  
End Date :   
Tarikh Akhir Semasa  
Return and Payment Due Date :

4) Jumlah Cukai Output  
Output Tax :  
a) Jumlah Nilai Pembekalan Berkecualian \*  
Total Value of Standard Rated Supply \* :   
b) Jumlah Cukai Output (Termasuk Nilai Cukai ke atas Hutang Lajuk Dibayar Balik dan Pembebasan lain) \*  
Total Output Tax (inclusive of Tax Value on Bad Debt Recovered & other Adjustments) \* :

P.U. (A) 190

No. CBP \*  
GST No. :

6) Cukai Input / Input Tax :  
a) Jumlah Nilai Pembekalan Berkecualian Standard dan Berkecualian \*  
Total Value of Standard Rate and Zero-Rate Supplies \* :   
b) Jumlah Cukai Input (Termasuk Nilai Cukai ke atas Pembebasan Hutang Lajuk dan Pembebasan lain) \*  
Total Input Tax (inclusive of Tax Value on Bad Debt Relief & other Adjustments) \* :

7) Jumlah Cukai Output Dibayar (Butiran D - Butiran B) \*  
GST Amount Payable (Item D - Item B) \* :

8) Jumlah Cukai Output Dibayar (Butiran D - Butiran B) \*  
GST Amount Payable (Item D - Item B) \* :

9) Adakah anda memilih untuk membezakan pembayaran balik CBP?  
Do you choose to vary forward refund for GST? ☐ Ya / Yes ☒ Tidak / No

**BAHAGIAN C : MAKLUMAT TAMBAHAN**  
**PART C : ADDITIONAL INFORMATION**

10) Jumlah Nilai Pembekalan Tempatan Berkecualian \*  
Total Value of Local Zero-Rated Supplies \* :   
11) Jumlah Nilai Pembekalan Eksport \*  
Total Value of Export Supplies \* :   
12) Jumlah Nilai Pembekalan Diwaikan \*  
Total Value of Exempt Supplies \* :   
13) Jumlah Nilai Pembekalan Diawal Pembebasan CBP \*  
Total Value of Supplies Granted GST Relief \* :   
14) Jumlah Nilai Pengimportan Barang Di bawah Skema Pedagang Diluluskan \*  
Total Value of Goods Imported Under Approved Trader Scheme \* :   
15) Jumlah Nilai Lain-lain Pembekalan \*  
Total Value of Other Supplies \* :   
16) Jumlah Nilai Penyelesaian Harta Movable \*  
Total Value of Capital Goods Acquired \* :   
17) Jumlah Nilai Pembebasan Hutang Lajuk Termasuk Cukai \*  
Total Value of Bad Debt Relief Inclusive Tax \* :   
18) Jumlah Nilai Hutang Lajuk Dibayar Balik Termasuk Cukai \*  
Total Value of Bad Debt Recovered Inclusive Tax \* :

8. Alternatively, click on the **Generate TAP Return File** button to produce a TAP file for submission via the JKDM website.

TAP-20160101-20160229 - Notepad

File Edit Format View Help

242000.00|14520.00|161700.00|9702.00|0|112000.00|0.00|60000.00|53000.00|36000.00|128000.00|0.00|0.00|0.00|14520.00|0.00|0.00|0.00|0.00|0.00

In Accounts Receivable and Order Entry, you can now enter an Export Declaration Number at the Header level for the whole invoice, or at the Detail level for each invoice item.

An **Export Declaration Number** field is available in the following locations:

- On the “A/R Invoice Entry” (**Accounts Receivable > A/R Transactions > Invoice Entry**) window
  - Detail level in the table on the **Document** tab
  - Header level on the **Taxes** tab
- On the “O/E Invoice Entry” (**Order Entry > O/E Transactions > Invoice Entry**) window
  - Detail level in the table on the **Invoice** tab
  - Header level on the **Taxes** tab

**Note:** If an Export Declaration Number is entered at both the Header and the Detail levels, the Detail level entry has priority, and is reported in the GAF File.

# Appendix A – Types of GST for Malaysia

## JKDM Recommended Tax Codes for Goods and Services Tax

Notes: The tax codes listed are recommendations to allow proper classifications of typical purchase and sales scenarios encountered by GST-registered businesses for the purpose of ST. The list is not intended to be prescriptive nor comprehensive.

### Purchases & Expenses Incurred

No	Description	GST-03 Field
1	Purchases with GST	6a
2	Purchases under Flat Rate Scheme	6a
3	Imported goods	6a
4	Acquisition of capital items reported capital goods acquired (item 16)	6a
5	Transaction which is eligible for Deemed input tax	6a
6	Purchase attributable to Incidental exempt supplies	6b
7	Purchase attributable to mixed supplies (taxable)	6a
8	Adjustments on bad debts relief reported Bad debt relief (item 17)	6b
9	Annual / Longer Period Adjustments	6b
10	Other Adjustments on input tax	6b
11	TOTAL PURCHASES AT STANDARD & FLAT RATE (Item 1-10) reported standard rated acquisition (item 6a & 6b)	
12	Imported Goods under Approved Trader scheme	14
13	Imported Goods where GST has been deferred	
14	Purchase under Blocked input tax	
15	Purchase from non GST-registered supplier	
16	Purchase from GST-registered supplier with no GST	
17	Purchase which is out of the scope of GST	
18	Purchase attributable to exempt supplies	

No	Description	GST-03 Field
19	Purchases exempted from GST (e.g. relief)	
20	Purchase attributable to mixed supplies (exempt)	
21	Purchases for non-business use	
22	Other Purchase with no GST	
23	TOTAL PURCHASES WITHOUT GST (Item 12-22)	
<b>24</b>	<b>TOTAL PURCHASES (Item 11 + 23)</b>	

## GST Tax Code for Purchases

Tax Type	Description	Tax Code	Tax Rate	Description	GST-03
GST	Goods And Services Tax (Malaysia)	TX	6%	Purchases with GST incurred at 6% and directly attributable to taxable supplies.	6a, 6b
GST	Goods And Services Tax (Malaysia)	TX-CG	6%	Purchase with GST incurred for capital goods acquisition.	6a, 6b, 16
GST	Goods And Services Tax (Malaysia)	TX-ES	6%	Purchase with GST incurred directly attributable to non-incidental exempt supplies. (Note: Replace TX-N43)	6a, 6b
GST	Goods And Services Tax (Malaysia)	TX-IES	6%	Purchase with GST incurred directly attributable to incidental exempt supplies. (Note: Replace TX-E43)	6a, 6b
GST	Goods And Services Tax (Malaysia)	TX-RE	6%	Purchase with GST incurred that is not directly attributable to taxable or exempt supplies. (Applicable for partially exempt trader/mixed supplier only)	6a, 6b
GST	Goods And Services Tax (Malaysia)	IM	6%	Import of goods with GST incurred. (By referring Customs Form No. 1 (K1),and/or other reference documents)	6a, 6b
GST	Goods And Services Tax (Malaysia)	IM-CG	6%	Importation of capital goods with GST incurred. (By referring Customs Form No. 1 (K1),and/or other reference documents)	6a, 6b, 16

GST	Goods And Services Tax (Malaysia)	IS	0%	Imports of goods under Approved Trader Scheme (ATS) whereas the payment of GST chargeable is suspended on the goods imported.	14
GST	Goods And Services Tax (Malaysia)	BL	6%	Purchases with GST incurred but not claimable (Disallowance of Input Tax) (e.g. medical expenses for staff).	-
GST	Goods And Services Tax (Malaysia)	NR	0%	Purchase from non GST-registered supplier with no GST incurred.	-
GST	Goods And Services Tax (Malaysia)	ZP	0%	Purchase from GST-registered supplier with no GST incurred.	-
GST	Goods And Services Tax (Malaysia)	OP	0%	Purchase transactions which is out of the scope of GST legislation (e.g. purchase of goods overseas).	-
GST	Goods And Services Tax (Malaysia)	AJP	6%	Any adjustment made to Input Tax (e.g. Bad Debt Relief & other input tax adjustment).	6b only
GST	Goods And Services Tax (Malaysia)	TX-FRS	2%	Purchase under Flat Rate Scheme.	6a, 6b
GST	Goods And Services Tax (Malaysia)	TX-NC	6%	GST incurred and choose not to claim the input tax.	-

Special notes:

\* Applicable to GST-registered businesses that makes both taxable and exempt supplies. For more information, please refer to GST guide "Partially Exempt Traders and Input Tax Recovery" available at <http://gst.customs.gov.my>

\*\* Further break down of tax code for GST-03 Field 17 Bad Debt Relief.

**The table below lists additional Purchase Tax Codes included with the Sage 300 ERP Malaysia GST App.**

Tax Type	Description	Tax Code	Tax Rate	Description	GST-03
GST **	Goods And Services Tax (Malaysia)	AJP-BD	6%	Any adjustment made to Input Tax only for Bad Debt Relief.	6b, 17
GST	Goods And Services Tax (Malaysia)	NP	0%	Not applicable – Example: Credit note for an invoice that was created before GST started.	

**The table below lists the retired Purchase Tax Codes.**

Tax Type	Description	Tax Code	Tax Rate	Description	Ref. no. module system GST	GST-03
GST	Goods And Services Tax (Malaysia)	TX-E43	6%	Purchase with GST incurred directly attributable to incidental exempt supplies.	6	6a, 6b
GST *	Goods And Services Tax (Malaysia)	TX-N43	6%	Purchase with GST incurred directly attributable to non-incidental exempt supplies.	20	
GST	Goods And Services Tax (Malaysia)	TX-ER	6%	Input tax allowed on the acquisition of goods or services by local authority or statutory body.	6a, 6b	
GST	Goods And Services Tax (Malaysia)	IM-RE	6%	Import of goods with GST incurred that is not directly attributable to taxable or exempt supplies (Residual input tax).	6a, 6b	
GST *	Goods And Services Tax (Malaysia)	EP	0%	Purchases exempted from GST. (e.g. purchase of residential property or financial services).	-	



Tax Type	Description	Tax Code	Tax Rate	Description	Ref. no. module system GST	GST-03
GST **	Goods And Services Tax (Malaysia)	RP	0%	Relief Purchase under GST legislations. (e.g. purchase of RON 95 petrol & Diesel)	-	
GST	Goods And Services Tax (Malaysia)	GP	0%	Purchase transactions which disregarded under GST legislation (e.g. purchase within GST group registration).	-	

## Supplies

Item No	Description	GST-03 Field
1	Standard-rate supplies	5a
2	Flat rate supplies	5a
3	Disposal of capital goods	5a
4	Adjustments for invoices aged more than 6 months	5b
5	Annual / Longer Period Adjustments	5b
6	Other Output tax Adjustments	5b
7	Deemed supplies	5a
8	Other standard-rate supplies (if any)	5a
9	Bad Debt Recovered	5b, 18
	<a href="#">reported bad debts recovered (item 18)</a>	
10	TOTAL STANDARD & FLAT RATE SUPPLIES (ITEM 1-9)	
	<a href="#">reported standard rated supplies (item 5 a &amp; b)</a>	
11	Local zero-rate supplies	10
	<a href="#">reported local zero-rate goods (item 10)</a>	
12	Exported Goods	11
	<a href="#">reported exported goods (item 11)</a>	

Item No	Description	GST-03 Field
13	Relief supplies <a href="#">reported relief supplies (item 13)</a>	13
14	Disregarded supplies	
15	Exempt supplies <a href="#">reported exempt supplies</a>	12
16	Incidental Exempt supplies	12
17	Out-of-scope supplies	
18	Other Supplies	15
19	Other Supplies with no GST	
20	TOTAL AMOUNT WITHOUT GST (Item 11 - 18)	
21	<b>TOTAL SUPPLIES (Item 10 + 19)</b>	

## GST Tax Code for Supply

Tax Type	Description	Tax Code	Tax Rate	Description	GST-03 Field
GST	Goods And Services Tax (Malaysia)	SR	6%	Standard-rated supplies with GST Charged.	5a, 5b
GST	Goods And Services Tax (Malaysia)	ZRL	0%	Local supply of goods or services that are subject to zero rated supplies.	10
	Goods And Services Tax (Malaysia)	ZDA	0%	Exportation of goods from Malaysia to Designated Area (Pulau Langkawi, Labuan, & Pulau Tioman) which are subject to zero rated supplies. (By referring Customs Form No. 2 (K2), and/or other reference documents)	10
GST	Goods And Services Tax (Malaysia)	ZRE	0%	Exportation of goods or services which are subject to zero rated supplies. (By referring Customs Form No. 2 (K2), and/or other reference documents)	11

Tax Type	Description	Tax Code	Tax Rate	Description	GST-03 Field
GST	Goods And Services Tax (Malaysia)	DS	6%	Deemed supplies (e.g. transfer or disposal of business assets without consideration).	5a, 5b
GST	Goods And Services Tax (Malaysia)	OS	0%	Out-of-scope supplies under GST legislations.	15
GST	Goods And Services Tax (Malaysia)	ES	0%	Exempt supplies under GST legislations.	12
	Goods And Services Tax (Malaysia)	IES	0%	Incidental exempt supplies under GST legislations. (Note: Replace ES43)	12
GST	Goods And Services Tax (Malaysia)	RS	0%	Relief supplies under GST legislations.	13
GST	Goods And Services Tax (Malaysia)	GS	0%	Disregarded supplies under GST legislations.	15
GST ***	Goods And Services Tax (Malaysia)	AJS	6%	Any adjustment made to Output Tax e.g.: Longer period adjustment, Bad Debt recover, outstanding invoice > 6 months & other output tax adjustments.	5b only
GST	Goods And Services Tax (Malaysia)	SR-MS	6%	Standard-rated supplies under Margin Scheme	5a, 5b
GST	Goods And Services Tax (Malaysia)	SR-JWS	0%	Supplies under Approved Jeweler Scheme (AJS)	15
GST	Goods And Services Tax (Malaysia)	ES-GU	0%	Exempt supplies of land for general use (Land used for burial, playground or religious building).	
GST	Goods And Services Tax (Malaysia)	NS	0%	Matters to be treated as neither a supply of goods nor a supply of services, and no GST chargeable.	
GST	Goods And Services Tax (Malaysia)	OS-TXM	0%	Out-of-scope supplies made outside Malaysia which will be taxable if made in Malaysia.	15

Tax Type	Description	Tax Code	Tax Rate	Description	GST-03 Field
GST	Goods And Services Tax (Malaysia)	NTX	0%	Supplies with no tax chargeable.	15

Special notes:

\*\*\* Further break down of tax code for GST-03 Field 18 Bad Debt Recover.

**The table below lists additional Supply Tax Codes included with the Sage 300 ERP Malaysia GST App.**

Tax Type	Description	Tax Code	Tax Rate	Description	Ref. no. module system GST	GST-03
GST ***	Goods And Services Tax (Malaysia)	AJS-BD	6%	Any adjustment made to Input Tax only for Bad Debt Recover.	9	5b, 18

**The table below lists the retired Supply Tax Codes.**

Tax Type	Description	Tax Code	Tax Rate	Description	GST-03
GST	Goods And Services Tax (Malaysia)	ES43	0%	Incidental Exempt supplies.	12
GST	Goods And Services Tax (Malaysia)	SR-JS	0%	Standard-rated supplies under Jeweller Scheme	
GST	Goods And Services Tax (Malaysia)	OS-ER	0%	Out-of-scope supplies for Enforcement and Regulatory functions.	
GST	Goods And Services Tax (Malaysia)	OS-OV	0%	Out-of-scope supplies between overseas country with other overseas country.	
GST	Goods And Services Tax (Malaysia)	OS-OVN	0%	Supplies made outside Malaysia which would not taxable if made in Malaysia.	
GST	Goods And Services Tax (Malaysia)	OS-OVT	0%	Supplies made outside Malaysia which would be taxable if made in Malaysia.	

## Explanation of the tax codes

### GST Tax Code for Purchases:

#### 1. Tax Code: TX

This refers to goods and/or services purchased from GST registered suppliers. The prevailing GST rate is 6% with effect from 01/04/2015. As it is a tax on final consumption, a GST registered trader will be able to claim credits for GST paid on goods or services supplied to them for the furtherance of businesses. The recoverable credits are called input tax. Examples include goods or services purchased for business purposes from GST registered traders, imported services etc.

#### 2. Tax Code: TX-CG

This tax code refers to purchases with GST incurred at 6% for all capital goods acquired that is claimable regardless the value of the goods. For example, this includes land and buildings, equipment, machinery, vehicles, or other capital goods which the company claims for input tax, and capitalizes the acquired capital goods as their assets. The GST registrant claiming the capital goods has to declare the value of these claimed capital goods under field (6a & 6b) and field (16) of the GST-03 return.

#### 3. Tax Code: TX-ES

This is only applicable to GST registered traders that make both taxable and exempt supplies (commonly known as partially exempt traders). TX-ES should be used for transactions involving the payment of input tax that is directly attributable to making non-Incidental Exempt Supplies. TX-ES is only included in the GST-03 (field 6a & 6b) return once the *de minimis* rule is fulfilled. An example for this tax code is where your company bought wall paper for your residential apartment rented to others, and the purchase costs already include 6% GST. However, you are not eligible to claim the amount of input tax as it would be applied directly to make an exempt supply (rental of the residential apartment). Please refer to **APPENDIX 5** for more details on the *de minimis* rule. (Note: Replace TX-N43)

#### 4. Tax Code: TX-IES

This refers to transactions involving the payment of input tax attributable to the incidental exempt financial supplies as input tax attributable to taxable supplies. This means that the registered person is entitled to claim any input tax that is attributable to the making of the following incidental exempt financial supplies. Examples of usage for this tax code are purchasing a security box for the accounts clerk to deposit daily earnings of the company in a bank, hiring a security firm to transfer/deposit money into financial institutions (bank), selling lots of shares through a remisier, with GST charged on the commission, and incurred GST on legal agreements and other expenses related to a financial loans. (Note: Replace TX-E43)

#### 5. Tax Code: TX-RE

This is only applicable to GST registered traders that make both taxable and exempt supplies (commonly known as partially exempt traders/mixed suppliers). This refers to GST incurred that is not directly attributable to the making of taxable or exempt supplies (commonly known as residual input tax). However, a mixed supplier can claim the full amount of the residual input tax incurred if the amount of exempt supply fulfilled the *de*

minimis rule. Otherwise, he is required to apportion the residual input tax incurred accordingly. An example is a residual input tax on the operational overheads for a development of mixed property (properties that include residential and commercial). Please refer to APPENDIX 5 for more details on partial exemption.

#### 6. Tax Code: IM

This refers to all goods imported into Malaysia that are subject to GST. The GST amount is calculated on the value, which includes the cost, insurance and freight plus any customs duty payable based on the import declaration form (Customs Form No. 1 (K1), and other reference documents. This tax code is applicable for all GST registrants, unless the imported goods are for storage in a licensed warehouse or Free Trade Zone, or are imported by a GST registrant who is an approved person under a special scheme such as the Warehouse Scheme, or the Approved Trader Scheme.

#### 7. Tax Code: IS

This refers to the total value of goods imported under the Approved Trader Scheme (ATS), where GST is suspended when the trader imports the goods into Malaysia. This scheme is designed to ease the cash flow of traders with significant imports. Approved persons under ATS must declare the total value of the goods imported and the GST amount suspended under ATS in field (14) & field (15) of the GST-03 return.

#### 8. Tax Code: BL

This refers to GST incurred by a GST registered trader who is not allowed to claim the input tax incurred. The expenses include the following:

- The supply to or importation of a passenger car;
- The hiring of passenger car
- Club subscription fees (including transfer fee) charged by sporting and recreational clubs;
- Medical and personal accident insurance premiums by your staff
- Medical expenses incurred by your staff. This excludes those covered under the provision of the employee's Social Security Act 1969, Workmen's Compensation Act 1952 or under any collective agreement under the Industrial Relations Act 1967;
- Benefits provided to the family members or relatives of your staff;
- Entertainment expenses for a person other than employee or existing customer, except entertainment expenses incurred by a person who is in the business of providing entertainment.

#### 9. Tax Code: NR

This refers to the purchase of goods and services from a non-GST registered supplier/trader. A supplier/trader that is not registered for GST is not allowed to charge and collect GST.

#### 10. Tax Code: ZP

This refers to goods and services purchased from GST registered suppliers where GST is charged at zero-rated or 0%. This is also commonly known as zero-rated purchases. The list of zero-rated purchase as prescribed in GST (Zero-Rated Supply) Order 2014.

**11. Tax Code: EP**

This refers to the purchase of exempt supply such as residential properties or certain financial services where there no GST was charged, as it is exempt from GST.

Consequently, no input tax is incurred on these supplies. Examples of the supply of goods and services as an exempt supply are prescribed in the GST (Exempt Supply) Order 2014.

**12. Tax Code: OP**

This refers to the purchase of goods that are classified as being outside the scope of GST. Example of out of scope purchases are non-business purchases, purchase of services by a person who does not belong in Malaysia other than the supply of imported services, purchase from government supply, except selected government supplies prescribed in the GST (Application To Government) Order 2014, and purchase of goods made for supply outside Malaysia.

**13. Tax Code: RP**

This refers to the purchase of goods which have been given relief from charging and payment of GST. Example for this tax code are the purchase of RON95 petrol, diesel and other supplies as prescribed under GST (Relief) Order 2014.

**14. Tax Code: GP**

This refers to purchase transactions that are disregarded from charging and payment of GST under GST legislation. Examples are purchases within the GST group registration, purchases made within a Warehouse Scheme and other disregarded supplies.

**15. Tax Code: AJP**

This refers to any adjustment made to Input Tax, such as bad debt relief & other input tax adjustments.

**16. Tax Code: TX-FRS**

This refers to purchase from a person who qualifies for Flat Rate Schemes where Flat Rate Addition is charged at 2%. The Flat Rate Scheme (FRS) is applicable to farmer/fisherman/livestock breeder who is not registered under GST because his yearly turnover is below the prescribed threshold limit (RM500,000) and he is not voluntarily registered under GST.

**17. Tax Code: TX-NC**

This refers to GST incurred with purchases, where the company chooses not to claim the input tax. This tax code is not mapped in field 6a & 6b of the GST-03 return, and results as an expense of the company.

**18. Tax Code: NP**

This tax code is applicable for transactions that are treated as neither a purchase of goods nor a purchase of services, so no GST is incurred. For example, users can assign this tax code for purchases under the Second Schedule of GST Act 2014 for supplies that are treated as neither a supply of goods nor a supply of services, such as the purchase of Transfer of Going Concern (TOGC), a purchase from any society or similar organization, insurance indemnity settlement, and diplomatic/consular services.

**19. Tax Code: IM-CG**

This refers to all capital goods imported into Malaysia that are subject to GST. The GST amount is calculated on the value, which includes cost, insurance and freight plus the any customs duty payable based on the import declaration form (Customs Form No. 1 (K1), and other reference documents).

## **GST Tax Code for Supply:**

### **1. Tax Code: SR**

A GST registered supplier must charge and account GST at 6% for all sales of goods and services made in Malaysia, unless the supply qualifies for zero-rated, exemption or falls outside the scope of the GST legislations. The GST collected from customers is called output tax. The value of the sale and corresponding output tax must be reported in field (5a & 5b) in the GST-03 return.

### **2. Tax Code: ZRL**

Zero-rated supply is a taxable supply, which is subject to a rate of zero percent. A GST registered supplier can zero-rate (i.e. charge GST at 0%) certain local supply of goods and services, and the supplier has to declare the value of this zero-rated supply under field (10) of the GST-03 return. Examples of zero-rated supply, as prescribed in the tariff code in GST (Zero-rated Supply) Order 2014, are milled-rice, fresh fruit, and live animals (cattle, buffalo, goat, sheep and swine).

### **3. Tax Code: ZDA**

This refers to the supply of goods from Malaysia to a Designated Area (Pulau Langkawi, Labuan, & Pulau Tioman) that qualifies for a zero-rate if the movement is supported with a Customs No. 2 Form, which states the supplier's name and address as the consignor, and the recipient's name and address in the DA as the consignee, with supporting documents such as an invoice, packing list, etc. Thus, the exportation of goods from Malaysia to a Designated Area is subject to zero-rated supplies, and the supplier has to declare the value of this export under field (10) of the GST-03 return. For more information, please refer to GST (Zero-Rated Supply) Order 2014 and the Guide on Designated Area.

### **4. Tax Code: ZRE**

A GST registered supplier can zero-rate (i.e. charge GST at 0%) the supply of goods that qualify for zero-rate, if the movement of goods is supported with a Customs No.2 Form (K2), which states the supplier's name and address as the consignor, and the overseas recipient's name and address as the consignee. Also, the supply of services falls within the description of zero-rated if the services are attached with supporting documents such as an invoice for an international service. Examples include the sale of air-tickets, and international freight charges. The supplier has to declare the value of this export under field (11) of the GST-03 return.

### **5. Tax Code: DS**

GST is chargeable on supplies of goods and services. For GST to be applicable, there must be goods or services provided, and a consideration paid in return. However, there are situations where a supply has taken place even though no goods or services are provided or no consideration is paid. These are known as deemed supplies. Examples



include free gifts (more than RM500) and the disposal of business assets without consideration.

6. Tax Code: OS

Out of scope supply is a supply which is not within the ambit or boundary of GST, and, therefore, GST is not charged. Examples of out of scope supply are non-business supply, and supply by statutory bodies and local authorities with respect to regulatory and enforcement functions, and supply of goods made outside Malaysia, government supply, except selected government supplies prescribed in the GST (Application To Government) Order 2014.

7. Tax Code: ES

This refers to supplies that are exempt under GST legislations. Exempt supply is a supply which is not subject to GST, and no GST is charged. Examples of exempt supply of services are domestic transportation of passengers by mass public transport i.e. by rail, ship, boat, ferry, express bus, stage bus, school bus, feeder bus, workers' bus and taxi, toll highway, private education and private health services. Examples of exempt supplies of goods are residential properties, land for agricultural use and land for general use as burial ground, a playground or religious building. The supplier has to declare the value of this exempt supply under the field (12) of the GST-03 return.

8. Tax Code: IES

This refers to exempt supplies made under incidental exempt supplies, and is applicable for wholly taxable suppliers and partially exempt trader/mixed suppliers. Incidental exempt supply is a supply of financial services made by a registered person who is not in the business of providing the financial services. Incidental Exempt Supplies, as prescribed in Reg. 40, GST Regulations 2014, includes interest income from deposits placed with a financial institution in Malaysia, interest received from loans provided to employees, factoring receivables, and realized foreign exchange gains. The supplier may declare the value of this incidental exempt supply under field (12) of the GST-03 return. (Note: Replace ES43)

9. Tax Code: RS

This refers to supplies that are given relief from GST. For example, as in Goods and Services Tax (Relief) Order 2014, educational institutions are given relief from the payment of GST on the acquisition of goods.

10. Tax Code: GS

In certain circumstances, a taxable supply may be disregarded for the purpose of GST. Under GST legislation, examples of disregarded supplies include the supply of goods or services between members of a GST group, the supply of goods within warehouses under the Warehousing Scheme, and the supply of goods by a principal who is a taxable person to an agent who is acting in his own name as an auctioneer.

11. Tax Code: AJS

This is any adjustment made to Output Tax, Examples are a longer period adjustment, bad debt recovered, outstanding invoices more than 6 months, & other output tax adjustments.

## 12. Tax Code: SR-MS

This refers to standard-rated supplies under a Margin Scheme. A margin scheme allows an approved person, as defined under regulation 75 of the Goods and Services Tax Regulation 2014 (GSTR), who meets all the conditions imposed under regulation 77 of the GSTR 2014, to calculate and charge GST on the margin i.e. the difference between the price at which the goods are supplied (selling price) and the price at which the goods were acquired (purchase price). If there is no margin (because the purchase price exceeds or equals the selling price), then no GST is imposed.

## 13. Tax Code: SR-JWS

Based on the Sec. 73(2) Approved Jeweller Scheme GST Act 2014, any taxable person who makes any prescribed supply of goods to the approved jeweller shall charge tax, and is not liable to account for tax on the prescribed supply. Any taxable person (approved jeweller) is not required to pay the tax charged to him by the supplier but shall account for the tax in his GST-03 return. This tax code is applicable only for an approved person (Gold Bullion House/Bank) of Approved Jeweller Scheme.

## 14. Tax Code: NS

This refers to supplies treated as neither a supply of goods nor a supply of services, and no GST is chargeable.

## 15. Tax Code: OS-TXM

This refers to out-of-scope supplies made outside Malaysia, which would be taxable if made in Malaysia. The out-of-scope supply must comply with the Malaysia GST legislations to fulfill these tax code conditions. The **OS-TXM** is applicable for calculating the input tax recoverable ratio (IRR) as a “T” element in the standard method of apportionment formula.

## 16. Tax Code: NTX

This refers to a supply for which no tax is chargeable, such as the supply of goods between Free Zone areas. Moreover, there is no GST chargeable on the supply of goods and services within or between designated areas. The supplies have to be declared under Field 10 of the GST-03 return. This NTX is applicable for calculating the input tax recoverable ratio (IRR) as a “T” element in the standard method of apportionment formula.

## Appendix B – Producing Data Required for GST Return Preparation

This is the information required to complete a GST return (GST-03) by a GST-registered person.

Name of field in GST return	Description
Field 5 a	Total Value of Standard Rated Supply (excluding GST)
Field 5 b	Total Output Tax ( <i>Inclusive of Tax Value on Bad Debt Recovered and other Adjustments</i> )
Field 6 a	Total Value of Standard Rated Acquisition (excluding GST)
Field 6 b	Total Input Tax ( <i>Inclusive of Tax Value on Bad Debt Relief and other Adjustments</i> )
Field 7	GST Amount Payable (Item 5b-6b)
Field 8	GST Amount Claimable (Item 6b-5b)
Field 10	Total Value of zero rated supplies
Field 11	Total Value of export supplies
Field 12	Total Value of exempt supplies
Field 13	Total Value of supplies granted GST relief
Field 14	Total Value of goods imported under ATS
Field 15	Total Value of other supplies
Field 16	Total Value of capital goods acquired (excluding GST)
Field 17	Total Value of Bad Debt Relief (including GST)
Field 18	Total Value of Bad Debt Recovered (including GST)

For more information on information required for GST return filing, please refer to the GST-03 Guides and GST forms available at <http://gst.customs.gov.my>

# Appendix C – Notes on Transaction entry for GAF

To comply with GAF generation requirements, please note the following when making data entries in Sage 300.

## Account Payable Transactions

1. All purchase invoices should be entered using a valid vendor code and BRN, and correctly set up Tax Group and Tax Classes.
2. The JKDM GST ACT requires every invoice entry to include Tax information, regardless of whether the transaction is taxable. Transactions posted without Tax information create issues when generating the GAF.
3. An A/P Adjustment does not have Tax adjustment capability. If there is any amendment to Invoices, a credit note or a debit note should be raised for GST Audit purposes.
4. If an A/P Miscellaneous Payment is used, ensure that, after adding up the following fields, it is unique from other transactions.
  - Invoice Number
  - Payment Date
  - Remit-To (Remit-To Name)

## Account Receivable Transactions

1. All sales invoices should be captured under a valid customer code, with the BRN number, and a proper Tax Group and appropriate Tax Classes setting.
2. Every invoice entry must include Tax information, regardless of whether the transaction is taxable. This is a mandatory requirement based on the JKDM GST ACT. Transactions posted without Tax information will cause issues when generating the GAF.
3. An A/R Adjustment does not have Tax adjustment capability. If there is any amendment to Invoices, a credit note or a debit note should be raised for GST Audit purposes.
4. If an A/R Miscellaneous Receipt is used, please ensure that, after adding up following fields, it is unique from other transactions
  - Invoice Number
  - Receipt Date
  - Customer ID (Payer)