

ABC SDN BHD
32A, 1st Floor, Jalan Tiara 4,
Bandar Baru Klang,
41150 Klang, Selangor DE.

Tel : 03-3341 6909 Fax : 03-3341 2909

GST ID : 10001/2015

Cash Sales

No. : CS-00001

	Qty	RM	Tax
ANTENNA @ 40.00 / CARTON	2.00	84.80	SR
ERICSSON BATTERY @ 150.00 / UNIT	3.00	477.00	SR
HANDS FREE KITS @ 15.00 / UNIT	5.00	75.00	ZR(L)
LEATHER CLIP @ 1.20 / UNIT	12.00	15.26	SR
NOKIA 3310 @ 958.38 / UNIT	6.00	6,095.30	SR

Total Amt Incl. GST @ 6% : 6,747.36

Rounding Adjustment : -0.01

Total Amt Payable : **6,747.35**

Paid Amount : 6,800.00

Change : 52.65

Total Qty Tender : 28

GST Summary	Amount (RM)	Tax (RM)
SR	6,294.68	377.68
ZR(L)	75.00	0.00

THANK YOU

For any enquiry, please e-mail us:

support@sql.com.my
26/12/2013 5:00:12 PM



Sample Company Sdn Bhd (123945-M)
32A, 1st Floor, Jalan Tiara 4,
Bandar Baru Klang,
41150 Klang, Selangor DE.
(GST Reg No : 100004/2015)

Tax Invoice

Billing Address			Delivery Address		
A'BEST TELECOMMUNICATION PTE LTD			BILLING		
2134 SOUTH NORT ROAD, #98 & #100-NF100, NEWTON CITY CENTER, 59405 SINGAPORE			2134 SOUTH NORT ROAD, #98 & #100-NF100, NEWTON CITY CENTER, 59405 SINGAPORE		
Attn	MS JENNIFER		Attn	MS JENNIFER	
Tel	02-9864874		Tel	02-9864874	
Fax	02-9864876		Fax	02-9864876	

Customer Account	Sales Executive	Currency Rate	Name	Page No	Invoice No.	Date
300-A0001	LF	3.50005	ADMIN	1 of 1	IV-00004	25/12/2015

No	Description	Qty	Price/Unit	Discount	Sub Total	Total Excl. GST (RM)	GST Amt @ 6% (RM)	Total Incl. GST (RM)	Tax
1	ANTENNA	2.00	CART ON	40.00	80.00	280.00	16.80	296.80	SR
2	ERICSSON BATTERY	3.00	UNIT	150.00	450.00	1,575.02	94.50	1,669.52	SR
3	HANDS FREE KITS	5.00	UNIT	15.00	75.00	262.50	0.00	262.50	ZR(L)
4	LEATHER CLIP	12.00	UNIT	1.20	14.40	50.40	3.01	53.41	SR
5	NOKIA 3310	6.00	UNIT	988.00	3% 5,750.16	20,125.86	1,207.55	21,333.41	SR

US DOLLAR : SIX THOUSAND SEVEN HUNDRED FORTY SEVEN AND CENTS TWENTY THREE ONLY

Total Amount Due		6,369.56	22,293.78	1,321.86	23,615.64
Payment Terms	Ref 1	Ref 2	GST Amount	Total Payable	
30 Days	DO 1	doc no2	377.67	6,747.23	

Authorised Signature
ABC SDN BHD (654321-V)



Sample Company Sdn Bhd (123945-M)
32A, 1st Floor, Jalan Tiara 4,
Bandar Baru Klang,
41150 Klang, Selangor DE.
(GST Reg No : 100004/2015)

Self-Billed Invoice

Approval No. : 2012315/2015

Supplier Address

NOKIA CORP LTD
SUITE 210
COMPLEX NOKIA
NO 234 NOKIA ROAD
30489 LA

(GST ID No: 102013/2021)

Attn MR ANDERSON
Tel 00-029-948476

Fax 00-029-948477

Delivery Address

ABC SDN BHD
32A, 1st Floor, Jalan Tiara 4,
Bandar Baru Klang,
41150 Klang, Selangor DE.

(GST ID No: IDGST:10001/2015)

Attn
Tel

Fax

Supplier Account Purchase Executive Currency Rate
400-N0001 ---- **3.50005**

Name Page No
ADMIN **1 of 1**

Invoice No.	Date
PI-00004	25/12/2015

No	Description	Qty	Price/Unit	Discount	Sub Total	Total Excl. GST (RM)	GST Amt @ 6% (RM)	Total Incl. GST (RM)	Tax
1	ANTENNA	5.00	CART ON	30.00	150.00	525.01	31.50	556.51	TX6
2	ERICSSON BATTERY	4.00	UNIT	200.00	800.00	2,800.04	168.00	2,968.04	TX6
3	HANDS FREE KITS	3.00	UNIT	10.00	30.00	105.00	6.30	111.30	TX6
4	LEATHER CLIP	10.00	UNIT	0.80	8.00	28.00	0.00	28.00	ZP
5	NOKIA 3310	6.00	UNIT	600.00	3,600.00	12,600.18	756.01	13,356.19	TX6

US DOLLAR : FOUR THOUSAND EIGHT HUNDRED SIXTY TWO AND CENTS EIGHTY ONLY

Total Amount Due	4,862.80	16,058.23	961.81	17,020.04
------------------	----------	-----------	--------	-----------

Payment Terms
60 Days

GST Amount
274.80

Total Payable
4,862.80

Authorised Signature
ABC SDN BHD (654321-V)

**GST Summary Sheet of Total Acquisition and Input Tax
for Taxable Period 01/12/2014 to 31/12/2014**

Types of Acquisition	Value of Acquisition Excluding GST (RM)	Input Tax 6% (RM)	
		Claimable	Non- Claimable
STANDARD RATE			
1. Normal Purchase - to make standard rated supply	16,030.23	961.81	NIL
Normal Purchase - to make Exempt supply	3,924.01	NIL	235.44
Normal Purchase - to make incidental Exempt Supply (Reg. 43 & 44A)	3,924.01	235.45	NIL
2. Purchase of Capital Goods - to make standard rated supply	1,200.00	72.00	NIL
Normal Purchase - to make Exempt supply	78.13	NIL	4.69
3. Supplies with GST Relief	431.00	NIL	25.86
4. Imported Services	NIL	NIL	NIL
5. GST Import	58,087.11	3,485.21	NIL
Sub Total	83,674.49	4,754.47	265.99
Adjustments :			
Bad Debt Relief	30.32	1.82	NIL
Credit Note	123.11	7.39	NIL
Sub Total	153.43	9.21	0
Total	83,827.92	4,763.68	265.99

**GST Summary Sheet of Total Supply and Output Tax
for Taxable Period 01/12/2014 to 31/12/2014**

Types of Supply	Value of Supply Excluding GST (RM)	Output Tax 6% (RM)
STANDARD RATE		
1. Normal Supply	22,031.27	1,321.90
2. Disposal of business assets	123.48	7.41
3. Deemed Supply : Gifts, business assets used privately, etc.	8,276.04	496.55
4. Imported Services	NIL	NIL
Sub Total	30,430.79	1,825.86
Adjustments :		
Any adjustment made to Output Tax	34.23	2.05
Bad Debt Recover	31.13	1.87
Sub Total	65.36	3.92
Total	30,496.15	1,829.78
Net Tax Payable/(Claimable) [Output Tax - Input Tax]	(2,933.90)	

**GST Summary Sheet for Additional Information
for Taxable Period 01/12/2014 to 31/12/2014**

Types of Supply	Value (RM)	GST (RM)
Total Value of Zero-Rated - Local Supplies	262.50	NIL
Total Value of Export Supplies	157.50	NIL
Total Value of Exempt Supplies	254.63	NIL
Total Value of Supplies with GST Relief	431.00	NIL
Total Value of Goods Imported User Special Scheme and GST Suspended	3,924.01	235.44
Total Value of Disregarded Supplies	101.85	NIL
Sub Total	5,131.49	NIL



**JABATAN KASTAM DIRAJA MALAYSIA
ROYAL MALAYSIA 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 untuk pertanyaan lanjut.
Please contact Customs CallCenter at 1-300-88-8500 / 03-78067200 or email ccc@customs.gov.my for further enquiry.

☐ **Pindaan
Amendment**

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

- | | |
|--|---|
| 1) No. CBP *
GST No. * | <input type="text" value="IDGST:10001/2015"/> |
| 2) Nama Perniagaan *
Name of Business * | <input type="text" value="ABC SDN BHD"/> |

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

- | | | |
|---|---------------------------|--|
| 3) Tempoh Bercukai *
Taxable Period * | Tarikh Mula
Start Date | <input type="text" value="01-12-2015"/>
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 * | | <input type="text" value="31-01-2014"/>
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="24,031.27"/> |
| 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="1,483.86"/> |

No. CBP *
GST No. *

IDGST:10001/2015

6) Cukai Input /Input Tax

Amaun (Amount)

- a) Jumlah Nilai Perolehan Berkadar Standard *
Total Value of Standard Rated Acquisition

RM 16,330.23

- b) Jumlah Cukai Input (Termasuk Hutang Lapuk dan
Pelarasan lain) *

RM 1,121.70

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

- 7) Amaun CBP Kena Dibayar (Butiran 5b - Butiran 6b) *
GST Amount Payable (Item 5b - Item 6b) *

RM 362.16

ATAU / OR

- 8) Amaun CBP Boleh Dituntut (Butiran 6b - Butiran 5b) *
GST Amount Claimable (Item 6b - Item 5b) *

RM 0.00

- 9) Adakah anda memilih untuk membawa ke hadapan pembayaran balik CBP?
Do you choose to carry forward refund for GST?

☐

Ya
Yes

☒

Tidak
No

BAHAGIAN C : MAKLUMAT TAMBAHAN
PART C : ADDITIONAL INFORMATION

Amaun (Amount)

- 10) Jumlah Nilai Pembekalan Tempatan Berkadar Sifar *
Total Value of Local Zero-Rated Supplies *

RM 402.50

- 11) Jumlah Nilai Pembekalan Eksport *
Total Value of Export Supplies *

RM 4,999.98

- 12) Jumlah Nilai Pembekalan Dikecualikan *
Total Value of Exempt Supplies *

RM 800.00

- 13) Jumlah Nilai Pembekalan Diberi Pelepasan CBP *
Total Value of Supplies Granted GST Relief *

RM 111.00

- 14) Jumlah Nilai Pengimportan Barang Dibawah Skim Pedagang Diluluskan *
Total Value of Goods Imported Under Approved Trader Scheme *

RM 222.00

- 15) Jumlah Nilai CBP Import Digantung dibawah butiran 14 *
Total Value of GST Suspended under item 14 *

RM 333.00

- 16) Jumlah Nilai Perolehan Harta Modal *
Total Value of Capital Goods Acquired *

RM 0.00

- 17) Pelepasan Hutang Lapuk *
Bad Debt Relief *

RM 50.00

- 18) Hutang Lapuk Dibayar Balik *
Bad Debt Recovered *

RM 200.00

No. CBP *
GST No. *

IDGST:10001/2015

19) Pecahan Nilai Cukai Output mengikut Kod Industri Utama
Breakdown Value of Output Tax in accordance with the Major Industries Code

Kod (Code)	Nilai Cukai Output (Value of Output Tax)		Peratusan(Percentage)
SR	RM	24,031.27	72.44 %
ZR(E)	RM	4,999.98	15.07 %
ES43	RM	1,131.19	3.41 %
ESN43	RM	1,000.00	3.01 %
ES	RM	800.00	2.41 %
Lain-lain Others	RM	1,213.50	3.66 %
JUMLAH TOTAL	RM	33,175.94	100%

BAHAGIAN D : AKUAN
PART D : DECLARATION

Saya, dengan ini mengaku bahawa maklumat dinyatakan dalam borang ini adalah benar, betul dan lengkap.
I, hereby declare that the information stated in this form are true, correct and complete.

20) Nama Orang Diberi Kuasa *
*Name of Authorized Person **

21) No. Kad Pengenalan
Identity Card No.

Baru (New) *

Lama (Old)

22) No. Pasport *
*Passport No. **

Wajib untuk warga negara asing (Mandatory for foreign citizen)

23) Kewarganegaraan *
*Nationality **

24) Tarikh
Date

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

25) Tandatangan *
*Signature **

UNTUK KEGUNAAN PEJABAT (FOR OFFICE USE ONLY)

Tarikh Diterima *
*Received Date **

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

Tarikh Cop Pos *
*PostmarkDate **

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