SQL Accounting Training Guide Part 2



Account

Contents

| 8 Inventory | |
|--|----------|
| 8.1 Maintain Stock Group : | |
| 8.2 Maintain Stock Item : | 4 |
| 8.3 Sales & Purchase Document : | 5 |
| 8.4 Stock Received : | 6 |
| 8.5 Stock Issue : | 6 |
| 8.6 Stock Adjustment / Stock Take : | 7 |
| 9 Inventory Reports : | |
| 9.1 Stock Card : | |
| 9.2 Stock Card Qty : | |
| 9.3 Stock Month End Balance : | |
| 9.4 Stock Reorder Advice : | |
| 10 Advance GST Info : | |
| 10.1 Bank Charges Reversal | |
| 10.1.1 Direct key bank charges during payment receipt. | |
| 10.1.2 Key Bank Charges Using Payment Voucher. | |
| 10.2 Import Goods Treatment : | |
| 10.3 Import Service Treatment : | |
| Payment made before the invoice | |
| Invoice first payment after | |
| 10.4 Gift / Deemed Supply : | |
| 10.5 1 Cent Rounding : | |
| 11 6 Months Bad Debt : | |
| 11.1 6 Bad Debt Relief | |
| 11.2 6 Bad Debt Recover | |
| 11.3 Print GST Bad Debt Relief : | |
| 12 21 Days Rules: | |
| 12.1 21 Days Non-Refundable Deposit: | |
| Option A : Proforma Invoice first to collect deposit | <u> </u> |
| Opion B : Directly key-in deposit payment received | |
| 12.2 21 Days DO: | |
| | |

8 Inventory

8.1 Maintain Stock Group :

| Allow user to set default account posting for the particular group of items. | |
|---|---------------|
| Video Guide Link: <u>http://www.sql.com.my/video/sqlacc_tutorial/08-01_Maintain_Stock_Ite</u> | <u>em.mp4</u> |
| | |

$Step \ 1: \textbf{Stock} \mid \textbf{Maintain Stock Group} \mid \textbf{New}$

| | | Maintain Group | | | - | |
|--|-----------------|--------------------------|---------------------------|-------------|----------|----------------|
| -Maintain Sto | ck Group | | | | | New |
| Code: Description: Costing Metho | HP HANDPHONE | Step 2 : Uj and Costi | pdate Code, ng Method. | Description | / Active | Edit Delete |
| GL Account Co | <u>de :-</u> | | | 1 | | |
| Sales Code: | 500-0000 🗸 | Purchase Code: | 610-0000 🗸 | | | Kentesh |
| Cash Sales Code: | 500-0000 🗸 🤇 | Cash Purchase Code: | 610-0000 🗸 | G. 0 | | Browse |
| S. Return Code: | 510-0000 🗸 | P. Return Code: | 612-0000 👻 | Step 3 | | |
| | | | | | | Close |

Step 2 : You can enter your **code** and **description**; by the way you can assign your **costing method** eg: FIFO, Weighted Average & Fixed Cost.

Step 3: Assign the account accordingly by sales, cash sales, sales return, purchase, cash purchase and purchase return.



8.2 Maintain Stock Item :

Allow user to maintain an item or service that you provide.

Video Guide Link: http://www.sql.com.my/video/sqlacc_tutorial/08-01_Maintain_Stock_Item.mp4

Step 1 : Stock | Maintain Stock Item | New.

| 1 | | | | | Maintain | Item | | | | | |
|------------|--------------------|------------------------|-------------|-------------|---------------|-------------------|----------------|---------------------------------|-------------|-----------|-----------------------------|
| Attachment | - Ma Cod | intain S le: | tock Iter | n Step | 0 2 | | Serial No. | Stock Contr | ol 🔽 Active | | <u>N</u> ew <u>E</u> dit |
| 5 | Des | cription: IPH | HONE 6 | | | | | | | | <u>D</u> elete |
| | | | | | | | | | | <u>ار</u> | <u>S</u> ave - |
| Sten | lten | Group: AC | .c 🔽 | ··· Reorder | Level: 0 | .00 Remark 1: | | | | | Cancel |
| 3 & 4 | Base | UOM UN | IIT | Reorder | Qty: 1. | .00 Remark 2: | | | | | Refresh |
| | Ref. | Cost: | 1,500.000 | D Lead Tin | ne: 0 | • • | | | | | Browse |
| | Ref. | Price: | 2,399.0 | 0 Output T | ax: | ▼ Step 5 | | | | | Bourse |
| | Shel | f: | | Input Ta | × | 💌 🛛 🖉 Bal Qty : 🤧 | 3.00 | | | > | |
| | UOM | Cust. Price | Supp. Price | BOM More D | esc. Opn Bal. | Category Alternat | ive Cust. Item | Supp. Item | Barcode 🔸 🕨 | | |
| | + | = | | | | | | 2nd UOM: | | IJ | |
| | 1 | UOM | RATE | Ref. Cost | Ref. Price | Min Price | Base | Default LION | A - | | |
| | ► _ | UNIT | 1.00 | 1,500.0000 | 2,399 | 9.00 | v | Sales: | <u></u> | | |
| | | CTN | 12.00 | 12,000.0000 | 23,900 | 0.00 Step | | Purchase: | | | |
| | | | 7 | | - | | | Stock: | | | |
| | | Step 7 | | | | | | STOOK. | | | |
| | | | | | | | | | | | Close |

Step 2 : You can enter your code and description.

Step 3 : You can assign your item by group as what you had maintain under maintain stock group.

Step 4 : You can insert **Base UOM** as default / **smallest unit of measurement. Ref Cost and Ref Price** is used as **default purchase and sales price**.

Step 5: We categorize **Reorder Level**, **Reorder Qty and Lead Time** as one group, due to setting here, you can preset all this detail, in order when stock quantity reach reorder level, can generate report as a reminder to purchase.

Reorder Level = When stock balance drop certain level, system will be able to prompt you to re-order your stock

Reorder Qty = The quantity you wish to reorder when you print reorder advice report

Lead Time = The number of days required for your stock item to arrive.

Output Tax = Default output tax code for an item (only needed to define if if difference from the system default output tax in **Tools** | **Option** | **Customer**)

Input Tax = Default input tax code for an item (only needed to define if if difference from the system default output tax in **Tools** | **Option** | **Supplier**)

Step 6 : You can set MIN PRICE, in order your sales person won't sell in the *below min price*.

Step 7 : 2nd UOM purpose is useful for *different packaging*, give a scenario as below :

Scenario A :

I am selling blue pen, blue pen have different package, I sell by *pcs*, by *box* or by *carton*. Now, I can preset as this way :

| Code: Descripti | Blue Pen on: Blue Pen | | | ∏ s | erial No. 🔽 Stock Co | ntrol 🔽 Active | , | <u>E</u> dit |
|---|---|---|-------------------------------|--|----------------------|----------------|---|--------------|
| Item Grou Base UOM Ref. Cost: Ref. Price: Shelf: UOM Cus | up: DEFAULT PCS 0.50 1.50 st. Price Supp. Price BC | Reorder Level: Reorder Qty: Lead Time: Output Tax: Input Tax: | 0.00 1.00 0 ÷ • • | Remark 1: Remark 2: Barcode: Bal Qty : 0.00 gory Alternative C | ust. Item Supp. Item | Barcode Note | | Sav |
| + - | M RATE | Ref. Cost Re | ef. Price | Min Price | Base | : | | |
| PCS BO) CART | 1.00 (10.00 ON 24.00 | 0.50 2.00 5.00 | 1.50 7.50 13.00 | | Sales: | e: | 1 | |
| | | | | | | | | |

So, you can see here, I have different Unit of Measurement (UOM) and different rate,

Base Rate = PCS = 1

Box = 10 PCS Carton = 24 PCS

8.3 Sales & Purchase Document :

Sales & Purchase Document, you may refer to Accounting Part 3 Sales & Purchase.

Reminder :

Purchase = Stock will auto update cost and quantity start from Purchase | Purchase Good Received.

Sales = Stock will auto deduct cost and quantity start from Sales | Delivery Order.

8.4 Stock Received :

Allow user to increase stock quantity without purchasing. It is normally used when you have assembled or manufactured finished goods. Just have to key-in item code, quantity IN and cost that you want.

| Step | 1 | : | Stock | Stock | Received | New. |
|------|---|---|-------|-------|----------|------|
|------|---|---|-------|-------|----------|------|

| | | | Stock Receiv | ed Entry | | | | | |
|--------------------|------------------|-------------|--------------|----------|-------|------|-------------------------------------|--|-----------------------|
| Stoc | k Recei | ived | | | | | Stk Rec No Next No :- Date :- | Cancelled : < <new>> RC-00003 16/11/2015</new> | Nev Edi Dele |
| Description + - | - Stock Received | | | | | | | Update Cost | <u>C</u> ano Refre |
| Iter | n Code | Description | Location | Project | Qty | UOM | Unit Cost | Sub Total | Brow |
| 123 | 123 | | | | 10.00 | UNIT | 0.00 | 0.00 | |
| BOMBOM | BOM of | BOM | | | 5.00 | UNIT | 10.00 | 50.00 | |
| D-PRE-50 | DIGI PR | EPAID-RM50 | | | 3.00 | UNIT | 50.00 | 150.00 | > |
| COVER | HANDPH | HONE COVER | | | 2.00 | UNIT | 6.00 | 12.00 | |
| È-BAT | ERICSS | ON BATTERY | | | 10.00 | UNIT | 100.00 | 1,000.00 | |
| | | | | | 30.00 | | | 1.212.00 | U |
| Reason : | | | | | 30.00 | | | 1,212.00 | |
| A 10 1 1 10 | | | | | | | | | |

8.5 Stock Issue :

Allow user to **decrease stock quantity without selling**. It is normally used when you consume the raw material during assembly or when manufacturing finished goods or even sometime use for internal usage. Just have to key-in item code, quantity OUT and cost you may click on the Update Cost then system will auto detect the actual costing base on your document date.

| ep 1 : Stocl | k St <mark>ock Issue</mark> N | ew. | | | | | | | |
|-------------------------------|-----------------------------------|-------------------------------|--|--------------------------------|---------------------------------------|---------------------------------------|-------------------|-----------------------|---|
| | S | tock Issue Entry | | | | | | | |
| Stock Is | SUC | | | | Stk Issue No Next No :- Date :- | Ca : < <n 15-00 16/1</n | ew>> 003 1/2015 | New Edit Delete | |
| • - O O Stock Issue Matrix | | | | | | <u>_</u> | Update Cost | Cancel Refresh | |
| Item Code | Description 123 | Location | Project | UOM | 2 | 10.00 | Unit Cost 0.00 | Browse | |
| BOMBOM | BOM of BOM | | | UNIT | | 5.00 | 10.00 | | |
| D-PRE-50 | DIGI PREPAID-RM50 | | | UNET | | 3.00 | 40.00 | | the second |
| COVER | HANDPHONE COVER | | | UNIT | | 2.00 | 1.50 | 2 | |
| ▶E-BAT | ERICSSON BATTERY | | | | | 10.00 | 100.00 | | particity |
| | | Click on capture docume | the update co the real time o nt date. | ost so that sy costing base | tem will auto on the | | | U | |
| | | | | | | 30.00 | | | |
| Reason : | | | | | | | | | |
| Authorised By : | Remark : | | | | | | | Close | |

8.6 Stock Adjustment / Stock Take :

Allow user to key-in quantity in and out from the system, just like combination of stock received and stock issue, normally use it for stock take purpose. (Stock | Stock Adjustment | New)

Video Guide Link: http://www.sql.com.my/video/sqlacc_tutorial/GST-03_StockTax.mp4

How SQL System can help during Stock Take ?



Step 1 & 2 : Click on Stock then choose Print Stock Physical Worksheet.

| 1 | | Stock Phy | sical Worksheet | | | |
|--|--|--|---|--|---|---|
| Date To 30/11/20 Stock Group: [Item: [Location: [Batch: [Category: [Category Tpl :] | | Print Stock Con Non-Stock Co Print Active Iter In-Active Iter In- | trol Item ontrol Item n Nance | Group By : Them Code Location Stock Group Batch Category | Ste | p 4 : |
| Drag a column header | here to group by that country | additional module like sure that you have gro | location and batch, oup the location and | please I batch. | _ | Preview V |
| Drag a column header | here to group by that counter ItemCode | additional module like sure that you have gro | location and batch, oup the location and | please d batch. | JO Qty | Preview Avail Qty |
| Drag a column header StockGroup ACC | here to group by that country ItemCode 12-123123dasda2131 | additional module like sure that you have gro _{Qty} | location and batch, oup the location and SO Qty 0.00 | PO Qty | JO Qty 0.00 | Preview Preview Avail Qty 1.00 |
| Drag a column header StockGroup ACC ACC | here to group by that country ItemCode 12-123123dasda2131 123 | Qty 0.00 12.00 | SO Qty 0.00 5.00 | PO Qty 1.00 0.00 | JO Qty 0.00 0.00 | Preview Avail Qty |
| rag a column header StockGroup ACC LILY | here to group by that comment ItemCode 12-123123dasda2131 123 123/1234 | Qty 0.00 12.00 -1.00 | SO Qty 0.00 5.00 0.00 | PO Qty 1.00 0.00 0.00 | JO Qty 0.00 0.00 | Preview |
| Drag a column header StockGroup ACC ALLY LILY | here to group by that courses ItemCode 12-123123dasda2131 123 123/1234 6514/120/00946 | Qty Qty 0.00 12.00 -1.00 0.00 | SO Qty 0.00 5.00 0.00 0.00 | PO Qty 0.00 0.00 0.00 | JO Qty 0.00 0.00 0.00 0.00 | Preview |
| Drag a column header StockGroup ACC ACC LILY LILY LILY | here to group by that courses ItemCode 12-123123dasda2131 123 123/1234 6514/120/00946 8752/060/0782 | Qty Qty 0.00 12.00 -1.00 0.00 1.00 | SO Qty 0.00 5.00 0.00 0.00 16.00 | PO Qty PO Qty 1.00 0.00 0.00 0.00 0.00 | JO Qty 0.00 0.00 0.00 0.00 0.00 | Preview |
| Vrag a column header StockGroup ACC ACC LILY LILY LILY LILY | here to group by that count ItemCode 12-123123dasda2131 123 123/1234 6514/120/00946 8752/060/0782 8752/060/0793 | Qty 0.00 Qty 0.00 12.00 -1.00 0.00 1.00 -2.00 | SO Qty 0.00 5.00 0.00 0.00 0.00 0.00 0.00 0.0 | PO Qty PO Qty 1.00 0.00 0.00 0.00 0.00 0.00 | JO Qty 0.00 0.00 0.00 0.00 0.00 0.00 | Preview |
| Drag a column header StockGroup ACC ACC LILY LILY LILY LILY LILY LILY | here to group by that counts TtemCode 12-123123dasda2131 123 123/1234 6514/120/00946 8752/060/0782 8752/060/07832 | Qty 0.00 2.00 0.00 0.00 0.00 0.00 0.00 0.0 | SO Qty 0.00 5.00 0.00 0.00 16.00 0.00 0.00 | PO Qty PO Qty 1.00 0.00 0.00 0.00 0.00 0.00 0.00 | JO Qty 0.00 0.00 0.00 0.00 0.00 0.00 | Avail Qty |
| Drag a column header StockGroup ACC LILY LILY LILY LILY LILY LILY ACC | here to group by that codes: ItemCode 12-123123dasda2131 123 123/1234 6514/120/00946 8752/060/0782 8752/060/0793 8752/060/0832 ANT | Qty 0.00 2.00 0.00 0.00 0.00 0.00 0.00 0.0 | SO Qty 0.00 5.00 0.00 0.00 0.00 0.00 0.00 0.0 | PO Qty PO Qty 1.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 | JO Qty 0.00 0.00 0.00 0.00 0.00 0.00 -1.00 | Avail Qty 1.00 7.00 -1.00 0.00 -15.00 -2.00 30.00 -1,319.00 |
| Drag a column header StockGroup ACC LILY LILY LILY LILY LILY LILY LILY LI | Step Step have a make here to group by that coulors make 12-123123dasda2131 123 123123dasda2131 123/1234 6514/120/00946 8752/060/0782 8752/060/0782 8752/060/0783 8752/060/0783 8752/060/0783 80M BOM | Qty 0.00 0 | SO Qty 0.00 5.00 0.00 0.00 0.00 0.00 0.00 0.0 | PO Qty PO Qty 1.00 0. | JO Qty 0.00 0.00 0.00 0.00 0.00 0.00 -1.00 1.00 | Avail Qty 1.00 7.00 1.100 0.00 -1.5.00 -2.00 30.00 -1,319.00 -3.00 |
| Drag a column header StockGroup ACC ACC LILY LILY LILY LILY LILY LILY LILY LI | Item Step have a make here to group by that course make 12-123123dasda2131 123 123123dasda2131 123 123123dasda2131 123 123/1234 6514/120/00946 8752/060/0782 8752/060/0783 8752/060/0783 8752/060/0832 ANT BOM BOMBOM BOMBOM | Qty Qty 0.00 12.00 -1.00 0.00 1.00 -2.00 30.00 -1,351.00 1.00 31.00 | SO Qty 0.00 5.00 0.00 0.00 0.00 0.00 0.00 0.0 | PO Qty PO Qty 1.00 0. | JO Qty 0.00 0.00 0.00 0.00 0.00 0.00 0.00 -1.00 1.00 0.00 | Preview ▼ Avail Qty Avail Qty 1.00 7.00 0.00 -1.500 -2.00 30.00 -1,319.00 30.00 |

Step 3 : Filter the date, stock group or others information that you want to do for the stock take, please make sure that you have choose the correct location and batch if you have this 2 modules.

Step 4 : Click on Apply and Preview.

| ٩ | | Rep | oort Builder | | | | |
|-------------|--|---|--------------------------------------|-----------|--------------|-------------------------|----|
| 🗮 🗟 - 🔚 | Q 1 🖶 📄 | 📄 📄 🔍 100% | v 🔍 🛃 -1 😫 | S 📕 | | | |
| | | | | | | | ^ |
| | Location : All Item Group : All Item Code : All Print Active : Yes Print InActive : No Print Stk Ctrl : Yo Print Stk Ctrl : No Ind Zero Balance : Yes | : | Stock Take Sheet As At 16/11/2015 | | 17/ | 11/15 10:04 AM ADMIN | |
| | Group By : Item Sort By : Item Testing Company () | .ode Code;Location;StockGroup;Batch; | Category | | Step 5 | Page 1 of 3 | |
| | Item Code | Description | UOM | Book Qty | Physical Qty | Remarks | |
| | 12-123123dasda2131 | 12-dasda2131 | UNIT | 0.00 | | | |
| | 123 | 123 | UNIT | 12.00 | | | |
| | 123/1234 | 123/1234 | UNIT | -1.00 | | | |
| | 6514/120/00946 | 6514/120/00946 | UNIT | 0.00 | | | |
| | 8752/060/0782 | 8752/060/0782 | UNIT | 1.00 | | | |
| | 8752/060/0793 | 8752/060/0793 | UNIT | -2.00 | | | |
| | 8752/060/0832 | 8752/060/0832 | UNIT | 30.00 | | | |
| | ANT | ANTENNA | UNIT | -1,351.00 | | | × |
| Ū. | | | | | | | |
| 1 | | | 2 | | | | 3 |
| Page 1 of 3 | 17.11.2015 10:04:56 | Stock Physical W | orksheet - Level 1.rtm | | | | ,a |

Step 5 : **Print out this stock physical worksheet -stock take sheet** for stock keeper to manually fill in the actual stock physical quantity at warehouse, so stock keeper just have to **fill in the actual quantity into the physical qty column.**

| | | | | Stock A | djustment | Entry | | | | | - • • |
|---------------------------------------|--|--------------------|--------|---------|-------------|-------|-------------------|-------------------|---------------------------------------|--|---|
| · · · · · · · · · · · · · · · · · · · | Stock A | djustment | | | | | | | Stk Adj No : Next No :- Date :- | Cancelled < <new>> AJ-00004 • 16/11/2015 • Update Cost</new> | New Edit Delete Save ▼ Cancel |
| | Item Code If the C | Description Step 6 | Locati | Project | Qty 0.00 | UOM | Unit Cost 0.00 | Sub Total 0.00 | Book Qty | Physical Qty | Browse |
| | Sub Total Rate Base Qty | | | | 0.00 | | | 0.00 | | | |
| | Printaple Book Qty Physical Qty Shelf Shelf | Remark : | | | _ | | | Va | lue | | Close |

Step 6 : After complete update the stock take report, click on **Stock** | **Stock Adjustment** | **Drag Out Book Qty and Physical Qty.**

SQL Training Guide Part 2

| 2 | SQL Financial Accounting Enterpri | e Edition - Testing Compa | iny [2012] | | - • × |
|-------------------------------|--|--|------------------------------------|--|-----------------------|
| Eile | Edit View GL Customer Supplier Sales Purchase Stock Production GST Inquiry Tools | indow Help | | | |
| | B B I O O O O B B B H 🛛 🛇 S 🛎 - 6 🛛 | Tile Vertical | Step 7 : Compare | Both Screen. | |
| | | Tile Horizontal | | | |
| | Stock Adjustment Entry | Arrange All | Stock Physical Worksheet | | |
| Note Attachments Item Templat | Stock Adjustment Canceled Stk Adj No : < <new>> Stk Adj No : <<new>> Next No : AJ 00004 Dale : 16/11/2015 Description :- Stock Adjustment Stock Adjustment Update Cost Stock Adjustment Matrix Item C Description Lo Pr Qty U Unit Sub Book Physi Item C Description Lo Pr 0.00 0.00 0.00</new></new> | Cascade 1 2 Stock Physical Worksheet 3 Stock Adjustment Entry Cucason: Category: Category Tpl: | | Print Stock Control Item Non-Stock Control Item Print Active Item In-Active Item In-Active Item Include Zero Balance | G |
| | , | Stock Physical Worksheet Drag a column header here to StockGroup ItemCode | group by that column Qty SD Qty | PO Qty JO Qty | Preview |
| | | ACC 12-123123das. | 0.00 0.00 | 1.00 0.00 | 1.00 |
| | Step 8 : Drag & Dro | ACC 123 | 12.00 5.00 | 0.00 0.00 | 7.00 |
| | | 123/1234 | -1.00 0.00 | 0.00 0.00 | -1.00 |
| | | LTLY 8752/060/0782 | 1.00 16.00 | 0.00 0.00 | -15.00 |
| | 0.00 | LILY 8752/060/0793 | -2.00 0.00 | 0.00 0.00 | -2.00 |
| | 0.00 | LILY 8752/060/0832 | 30.00 0.00 | 0.00 0.00 | 30.00 |
| | Reason: | ACC ANT | -1,351.00 17.00 | 50.00 -1.00 | -1,319.00 |
| | Authorised By : Remark : Oose | 69 | -1,790.00 | | ~ |
| Versi | n 4.2015.763.721 x86 Working Date: 16/11/2015 🛛 🖌 Logon: ADMIN CAP NUM | | | WI-V2.5 | .4.26856 Firebird 2.5 |

Step 7 : **Repeat the Step 1 & 2** to call out the Stock Physical Worksheet again, at the same time open 2 screen, one is stock adjustment another is stock physical worksheet, then click on **Window | Tile Vertical.**

Step 8 : Click on the first item in **Stock Physical Worksheet**, press on **Ctrl + A** on keyboard to select all items. **Then Drag & Drop into Stock Adjustment.**

| | | | Stock | Adjustmer | nt Entry | | | | | | | | | |
|---------------------------------|----------------------|--------|---------|-----------|----------|-----------|--------------|--------------|-------------------|-----|--------|--|--|--|
| Stock A | diustment | | | | | | | | Cancelled | | New | | | |
| otoca a | alasemene | | | | | | | Stk Adj No : | < <new>></new> | | Edit | | | |
| | | | | | | | | Next No :- | AJ-00004 | • | | | | |
| | | | | | | | | Date :- | 16/11/2015 | - | Delete | | | |
| | | | | | | | | | | | | | | |
| Description :- Stack Adjustment | | | | | | | | | | | | | | |
| Step 9 Update Cost | | | | | | | | | | | | | | |
| Stock Adjustment Matrix | | | | | | | | | | | | | | |
| Item Code | Description | Locati | Project | Qty | UOM | Unit Cost | Sub Total | Book Qty | Physical Qty | k i | Browse | | | |
| 12-123123dasda2 | . 12-dasda2131 | | | 2.00 | UNIT | 0.00 | 0.00 | 0.00 | 2.00 | | | | | |
| 123/1234 | 123/1234 | | | 1.00 | UNIT | 3.00 | 3.00 | -1.00 | 0.00 | | | | | |
| 6514/120/00946 | 6514/120/00946 | | | 8.00 | UNIT | 0.00 | 0.00 | 0.00 | 8.00 | | > | | | |
| 8752/060/0782 | 8752/060/0782 | | | 1.00 | UNIT | 0.00 | 0.00 | 1.00 | 2.00 | | | | | |
| 8752/060/0793 | 8752/060/0793 | | | 7.00 | UNIT | 0.00 | 0.00 | -2.00 | 5.00 | | | | | |
| I 8752/060/0832 | 8752/060/0832 | | | -30.00 | UNIT | 0.00 | 0.00 | 30.00 | 3 | | | | | |
| ANT | ANTENNA | | | 1,351.00 | UNIT | 2.00 | 2,702.00 | -1,351.00 | | | 0 | | | |
| BOM | BOM | | | -1.00 | UNIT | 0.00 | 0.00 | 1.00 | | | | | | |
| BOMBOM | BOM of BOM | | | -31.00 | UNIT | 10.00 | (310.00) | 31.00 | | | | | | |
| C-PRE-100 | CELCOM PREPAID-RM100 | | | -92.00 | UNIT | 12.00 | (1,104.00) | 92.00 | | | | | | |
| C-PRE-50 | CELCOM PREPAID-RM50 | | | -20.00 | UNIT | 50.00 | (1.000.00) | 20.00 | | | | | | |
| | | | | 3,631.00 | | | 1,334,599.20 | | | ¥ . | | | | |
| | | | | | | | | | | | | | | |
| neason; | | | | | | | | | | | | | | |
| heason: | | | | | | | | | | - | | | | |

Step 9 : Base on the stock keeper's Stock Take Report then **fill in the actual physical quantity** on your warehouse into the Stock Adjustment **Physical Qty column**, then system will base on Book Qty and calculate the variant then apply at Qty column.

Book Qty = Quantity that record in system. Physical Qty = Actual Quantity at your warehouse. Qty = Variant between Physical and Book Quantity, system will auto adjust then update accordingly.(Physical Qty – Book Qty)

9 Inventory Reports :

9.1 Stock Card :

A subsidiary report which each individual movement of stock is recorded, every stock movement such as Purchases, Sales and Returns.

Step : Stock | Print Stock Card | Apply.

| 4 | | | | | Stoc | k Card | | | | | |
|-----------------|---------------|-----------------|-------------|----------|--------|--------------|--------------------|-----------------|-----------|--|-----------|
| Date 🗌 | 01/11/2015 | ✓ to 30/11/2015 | ~ | | | | | | | | |
| Stock Group: | | v Batd | h: 🗌 |] | ¥ | Print Active | Item | Include Zero B | alance | | |
| Item: | ANT | ✓ Cate | gory: |] | v | In-Active It | em | Calculate Seria | al Number | | |
| Location: | | ✓ Cate | gory Tpl: 🗌 | | ~ | Merge Sam | e Cost (FIFO Only) | | | | |
| | | | | (| | ^ | | | | | |
| | | t Coul | | | | | | | | | Apply |
| Stock Card St | ock Card Stoc | k Card | | | | | | | | | × |
| | | | | | | | | | | | Preview - |
| 1 | Location | 100 | St | ockGroup | | | 1 | ItemCode | | | Batch |
| PC | ACC ANT | | | | | | | | | | |
| | | | | | | 2 | | | | | |
| Post Date | Doc No | Doc Description | U. Cost | U. Price | Qty In | Qty Out | Bal Qty | Cost | | | ^ |
| 01/01/2011 | | (Balance b/d) | | | | | 0.00 | 0.00 | | | |
| 02/01/2011 | RC-00001 | Stock Received | 2.00 | 0.00 | 10.00 | 0.00 | 10.00 | 20.00 | | | |
| 02/01/2011 | IS-00001 | Stock Issue | 2.00 | 0.00 | 0.00 | 10.00 | 0.00 | 0.00 | | | |
| 07/01/2011 | GR-00004 | LION HPHONE AC | 1.50 | 0.00 | 50.00 | 0.00 | 50.00 | 75.00 | | | |
| | 33 trans(s) | | | | 91.00 | 1,444.00 | | | | | * |
| I Qty | Cost | | | | | | | | | | |
| 10.00 | 2.00 | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |
| | | | | | | | | | | | |

9.2 Stock Card Qty :

Same purpose with stock card but stock card qty without costing and pricing, this is useful for those customers that want to block the user from view stock costing.

| Step : Stock Print Stock | c Card Qty Ap | ply. | | |
|---|--|---|--------------|------|
| 4 | Stock Card Qty | | | |
| Dete 01/11/2015 To 30/11/2015 Stock Group: Item: ANT Location: Batch: Category: Stock Carel Stock Carel | Print Active Item In-Active Item In-Active Item Calculate Serial Number | Group By : Utem Cade Stock Group Stock Group Poject Category | <u>Soriy</u> | m.my |
| | | | Preview - | |
| Dran a chi wo header here to oroun hu that chi wo | | | | |
| 3 | ItemCod | ie . | | |
| ▶ ANT | | - | | |
| | | | | |
| 1 | | | | |
| # Post Date Doc No Doc Description Qty In 01/01/2011 (Balance b/d) • 02/01/2011 RC-00001 Stock Received 10.0 02/01/2011 IS-00001 Stock Issue 0.0 02/01/0211 IS-00001 IStock Issue 0.0 | Qty Out Bal Qty 0.00 0.00 0 0.00 10.00 0 10.00 0.00 0 0.00 50.00 | | ^ | |
| 35 trans(s) 92.0 | 0 1,445.00 | | ~ | |

9.3 Stock Month End Balance :

The Monthly Stock Balance Report summarizes the stock balances of the participant as of a calendar month end. The report also shows the monthly custody fee charged for each stock.

Step : Stock | Print Stock Card Qty | Apply.

| 4 | | Stock Month End Baland | e | | |
|--|---|--|--|-----------|------------|
| Date To 31/12/2015 Stock Group: | > > > > > > > | Print Active Item In-Active Item Merge Same Cost (FIFO Only) Indude Zero Balance Calculate Serial Number | Group By : Cocation Stock Group Bath Item Code Category | © © | |
| ock Month End Balance | | ۲ | | | Apply |
| rag a column header here to grou | o by that column | | | | Preview - |
| StockGroup | ItemCod | e Location | Batch | UTD Qty | UTD Cost |
| ACC | 123 | | | 12.00 | 92.39 |
| ACC | ANT | | | -1,351.00 | 0.00 |
| CC | BOMBOM | | | 31.00 | 700.00 |
| CC | COVER | | | 72.00 | 167.80 |
| .CC | E-BAT | | | -3.00 | 0.00 |
| CC | FTW | | | -1.00 | 0.00 |
| | 44 | | | | 116,405.84 |
| Qty Cost 10.00 0.00 2.00 46.20 | | | | | |
| | | | | | |

You may get the final figure from here then update at accounting stock value so that P&L and Balance Sheet Report will capture.

After get the closing stock value then where to key-in the figure so that will appear at P&L and Balance Sheet report?

9.4 Stock Reorder Advice :

This report to show reorder advice according to stock level, normally used to trace pending Purchase Order and Sales Order. You may compare as below:

Step : Stock | Print Stock Reorder Advice | Apply.



P/S : This report item code will show out when the particular item have reach the reorder level, else the item won't show out in the list.

om.my



Where to fill-in the Stock Reorder quantity in system?



With Simple & full Tax Invoice mode

It's a good idea to have a mini POS that sit on top of SQL Account, simple setup because almost everything is actually SQL Account based. Use SQL Account stock list, and can real time link or batch link. The POS is can consider fully

integrated with SQL Account, work fine with Price Tag. For outlet like mini market, pharmacy, Stationery, Spare Parks & etc





-

Direct post to SQL Accounting in real time or by Daily

2,998,75

2.998.75

Touch Mode

Data From

This Computer C Exported file

Posting Doc. No. : C1-2015-11-23

O Monthly
● Daily 23/11/15

Set Tax Date

Posted Amount

Accept multiple payments



www.sql-pos.com

SQL Posting

Close

X

10 Advance GST Info :

10.1 Bank Charges Reversal

Video Guide Link: http://www.sql.com.my/video/sqlacc_tutorial/GST-08_GAF.mp4

There are two methods to handle for bank charges GST Reversal :

10.1.1 Direct key bank charges during payment receipt.

Step 1 : Supplier | Supplier Payment | Bank Charges = Bank Charge Amount (RM 0.50) + GST Amount (RM 0.03).

| | | | | | Supplier l | Payment En | try | | | | | | | |
|----|---------------|---------------------|-------|---------------|-----------------|-----------------------------------|-----------------------|---------------|---------|---------|----------|--|--|--|
| | Supj Proje | olier Coo ect : | le: 4 | • | Supplier Ba | Supplier Bank: Currency: | | | | | | | | |
| ľ | Su | pplier | Pa | yment | | P/V No : <> | | | | | | | | |
| iT | Can | elled | | | | Next No: PV-00060 | | | | | 📙 Save 🔻 | | | |
| | | | | | | Date : 01/04/2015 | | | | | Cancel | | | |
| ч | | | | | | | Agent : | | - | | | | | |
| | Pay | to : | DIGI | COMMUNICATI | ON BHD | | SA | - | Î | Refresh | | | | |
| | Paym | ent By : | MAYE | BANK | ▼ | | Paid Amoun | t: | 100.00 | | Browse | | | |
| | Bank Cheq | Charge : ue No : | | | 0.53 Bar Ent | nk Charge = E ter to this colu | 3ank Charge + 1mn. | - Tax Amount | | J | | | | |
| | Des | cription: | Pay | ment For Acco | unt | ▼ | Unapplied A | lmt: | 100.00 | | | | | |
| | | | | | Knock-off Inv | voices / Debit | Notes | | | | | | | |
| | Knoc | k Off Grid | | | | | | | | | | | | |
| | ≣т. | Da | ite | Post Date | Doc No. | Amount | Outstanding | Pay | Ext. No | | | | | |
| | ▶ PI | 06/01/ | 2014 | 06/01/2014 | PI-00002 | 3,500.00 | 3,500.00 | 3,500.00 0.00 | | | | | | |
| | PI | 11/12/ | 2014 | 11/12/2014 | 1 | 20.00 | 20.00 | 20.00 0.00 | | | | | | |
| | PI | 12/02/ | 2015 | 12/02/2015 | PI-00030 | PI-00030 530.00 530.00 0.00 | | | | | | | | |
| | | 3 doc | | | Total: | 4,050.00 | 4,050.00 | 0.00 | | | | | | |
| 10 | | | | | | | | | | | Close | | | |

At the month end, you have to reverse back total how much for bank charge Tax Amount, may get it from bank Statement. May refer your bank statement as below:

www.SGL.com.m



Matayan Banking Berhad (3813-K) (GST ID NO. : 000141295616) Floor, Menara Mauhanic 100 Jalan Tun Parati, 50050 Kuala Lumour, Mataya

4th Ficor, Menara Maybank, 100 Jalan Tun Perak, 50050 Kuala Lumpur, Malayala

| | NO INVOIS CUKAI 税务发票号 TAX INVOICE NO | CBS150430512398030655 |
|--|--|------------------------|
| E STREAM SOFTWARE SDN BHD | TARIKH PENYATA 结單日朔 STATEMENT DATE | 30/04/15 |
| | NOMBOR AKAUN 卢贲 ACCOUNT NUMBER | 512398030655 |
| ELIGIBLE FOR PROTECTION BY PID / / TAX INVOICE | COR | PORATE CURRENT ACCOUNT |

URUSNIAGA AKAUN/ 户口進支項 /ACCOUNT TRANSACTIONS TARIKH MASUK 進支日期 TARIKH NILAI 仄過账日期 跑TIR URUSNIAGA 進支項說明 JUMLAH URUSNIAGA 鈬 码 BAKI PENYATA 结草存除 ENTRY DATE VALUE DATE TRANSACTION DESCRIPTION TRANSACTION AMOUNT STATEMENT BALANCE IV51276 89 BEBK04 6288 CLEARING CHQ DEP .00+ 30/04 49.80 30/04 CLEARING CHQ DEP .00+ 49.80 30/04 CLEARING CHQ DEP .00+ 49.80 30/04 CLEARING CHQ DEP .40+ 07.20 30/04 INTER-BANK PAYMENT INTO A/C .00+ 49.20 SDN BHD SO 5740 FEE SQL MAINTENACE ENDING BALANCE : LEDGER BALANCE : TOTAL DEBIT : TOTAL CREDIT TOTAL GST DEBITS .81 TOTAL GST CREDITS .00 SNAP EVERYTHING, SELL ANYTHING! WITH M2U PAY "SNAP&SELL" APP, NOW YOU CAN SELL ALMOST ANYTHING. JUST TAKE A PHOTO OF THE ITEM AND SHARE THE LINK ON YOUR FACEBOOK OR TWITTER TO SELL IT! DOWNLOAD THIS FREE APP FROM THE APP STORE OR GOOGLE PLAY. T&C APPLY. CURRENT ACCOUNT HOLDERS ARE ENCOURAGED TO REGISTER VIA MAYBANK2U TO • BAKI LEGAR BAKI AKHIR - CEK BELUM JELAS 可應用存餘 -LEDGER BALANCE -截止結除減未過賬仄 ENDING BALANCE - UNCLEARED CHEQUES Wang yang keluar berlebihan ditandakan dengan DR Alex FaiLANCE - ENDING BALANCE - UNCLEARED CHEUDES Segale bliangen den beki tersebut akan dianggep betui terkecuail Benk In dibertahu etes sebarang perbezaen dalam tempoh 14 hari. 此對馬單所說之購買及結除額應接對 如有差誤請在十四天內通知本行。 Per (1) 本關內誌DR者爲結欠 Overdrawn belan denoted by DR ices are

All items and balances shown will be considered correct unless the Bank is notified of any discrepancy within 14 days. (2) Sile bertahu kami sebarang pertukaran alamat secara bertuils 請通知本行在何地止更换。 Plesse notify us of any change of address in writing



Step 2 : GL | Journal Entry | New | Select Bank Charges – GST Reversal.

- A : Select Bank Charges Account to reverse out.
- **B** : Enter Bank Charges Taxable Amount. (The total bank charges before GST)
- **C** : Select the Tax Code.
- D : Enter Bank Charges Tax Amount. (May get it from Bank Statement)

10.1.2 Key Bank Charges Using Payment Voucher.

You may use Payment Voucher to capture the bank charges with GST after you received your monthly bank statement. With this method, you don't have to do GST Reversal at Journal Entry anymore.

Step : GL | Cash Book Entry | Payment Voucher key in as below :

| <u>7</u> | | | | Cash Book E | intry | | | | | |
|----------|-------------------------|----------------|---|-------------|----------------|-----------|----------------------|------------------------|-------|----------------|
| Note | Paume | ent Vo | wehen | | | | | Canc | elled | <u>N</u> ew ▼ |
| · • | | | ACCORES . | | | | Voucher No: | PV-00060 | | Edit |
| ttad | | | | | | | Next No: | PV-00061 | - | <u>D</u> elete |
| Iment | | | | | | | Date: | 31/12/2015 | | 📃 Save 👻 |
| 5 | | | | | | | Project : | | - | Cancel |
| | Pay To | GST BANK CH | ARGES REVERSAL | | | | | | ▼ | Refresh |
| | | | | | | | | Ab | | Browse |
| | Payment By: | MAYBANK | Dauh Chausau 0.00 | Currency: | | | | Agent. | | |
| | | CS | Bank Charge : 0.00 | Cheque No: | | | | Alea | • | |
| | Document Deta | ail Grid | | | | | | | | |
| | ≣ G/L Code ▶ 902-000 | GL Description | Description MAYBANK - GST BANK CHARG | Project | Amount 0.50 | Tax Tax I | Tax Amount S 0.03 | ub Total (Tax) 0.53 | Tax | > |
| | | | | 1 | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | U |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | 1 records | | Total: | | 0.50 | | 0.03 | 0.53 | | Close |



10.2 Import Goods Treatment :

IM - "Import of goods with GST incurred". It means there is an input tax claimable. Tax rate is 6%.

Purchase of goods from oversea supplier, the supplier invoice received will not incurred GST. However, the GST will be taken place when the goods are discharged out from the port to forwarder warehouse or direct to the buyer. Custom will incurred the GST on the total value stated in K1 form.

[GST | Maintain Tax...]

You can found the following tax code available in SQL Financial Accounting.

| Tax Code | Description | Tax Rate % |
|----------|---|------------|
| IM-0 | Import of goods with no GST incurred (for Foreign Supplier Account) | 0% |
| IM | Import of goods with GST incurred | 6% |
| | | |

Video Guide Link: <u>http://www.sql.com.my/video/sqlacc_tutorial/GST-29-Import_Goods_Treatment.mp4</u>

Oversea Supplier Invoice :

Step 1 : Purchase | Purchase Invoice. Select the tax code " IM-0 ". Tax amount = 0.00.

| | Purchase Invo | ice | | | | | | | _ | | | | _ | , • 🔀 | |
|-------|---------------|----------------|-------------|---------|----------|------|----------|------------|-----------------|-------------------|--------------|--------------|---|---------|----|
| More. | C | 100 110001 | 1100 0 0 | | | | P. In | voice | S | Step 1 | | Cancelled | | New | |
| | Supplier :- | 400-10001 | USD @ 3 | .8000 | | | | | | • | Inv No : | PI-00030 | Л | Edit | |
| Att | 1 | NOKIA CORP LTD | | | | | | | | | Next No :- | PI-00031 👻 | | Delete | |
| a d | Address :- | SUITE 210 | | | | | | | | | Date :- | 06/04/2015 💌 | | Delete | |
| men | | COMPLEX NOKIA | 40 | | | | | | | | Agent:- | 🔻 | | Save 🔻 | |
| 5 | | 30480 LA | AD | | | | | | | | Terms :- | 60 Days 💌 | | Cancel | |
| | Description | Durchase | | | | | | | | | Ref 1 :- | | | | |
| Not | Description. | | | | | | | | | • | Ext. No :- | | П | Refresh | |
| | + = 6 | | | | | | | | | | | | | | |
| - | Invoice M | 1atrix | | | | | | | | | | | ľ | prowse | |
| tem | Item Coo | de Description | Qty UOM | U/Price | Sub Tota | Tax | Tax Indu | Tax Amount | Sub Total (Tax) | Import Curr. Code | Import Curr. | Import Purch | | | B. |
| em | ANT | ANTENNA | 100.00 UNIT | 250.00 | 25,000.0 | IM-0 | | 0.00 | 25,000.0 | 00 | | | | | 1 |
| plate | | | | | | | | | | | | | | | |
| | | | | | | | | | | | | | ŀ | > | |

When your item discharge from Customs, you will received the K1 Form, which consists of the following detail, example :

| | Goods value | = 96,250 | (USD25,000 x | |
|---|-------------|-----------------|--------------|--|
| | 3.8500) | | | |
| (| Freight | = | 1,000 | |
| | Insurance | = <u>500</u> | | |
| | Total (MYR) | = <u>97,750</u> | | |

Therefore, the forwarder will raised their invoice for details as shown in below:-

| | Net(MYR) | GST | Gross (MYR) |
|-----------------------------------|----------|------|-------------|
| Est. Duties (Import&/Excise Duty) | 0.00 | | |
| Est. GST on Import (97,750 x 6%) | 5865.00 | | |
| Est Duties and GST on Import | 5865.00 | | 5865.00 |
| Duty Processing Fee | 100.00 | 6.00 | 106.00 |
| Total Payable | | | 5971.00 |

Forwarder Invoice Input :

Step 2 : Select the **forwarder supplier code in Purchase Invoice**. Then call out **Import Purchase Amt**, then click on the Import Purchase Amt.

| More | Supplier Item | □ L/Cost1 L/Cost2 L/Cost2 Account Delivery Date | | | Pu P | irchase Invo | ice ic | e | | | | Cancelled | | | New | |
|---------------------------|---|---|-----------------------------|---|--|---|-----------------------------|-----|--|-------------------------------|--|---------------------------------------|--------------------------|------------------|--|--|
| Attachments Note Item Tem | Project Project VUM Rate S/U QTY Base Qty U/Price Disc VU/Price Sub Total Tax | Transferable Transferable From DoctYpe From DoctYpe From DoctNo Remark 1 Remark 2 From Ext. No Shelf Batch Import Curr. C Import Curr. A Import Purchas | ode ate se Amt | | | | | Ste | ep 2 | . | Next No :- Date :- Agent :- Terms :- Ref1 :- Ext. No :- | PI-00038 02/04/2015 30 Days | 3 V V V | | Eait Delete Save Cancel Refresh Browse | |
| plate | I tem Code | Description DUTY FEES INSURANS TRANSPORT | Qty 1.00 1.00 0.00 | U | U/Price 5,000 500.Q 300.Q 0.0000 | Sub Total 5,000.00 500.00 300.00 0.00 | Tax TX TX TX TX | Tax | Tax Amount 300.00 30.00 18.00 0.00 | Sub Tot 5,30 53 31 | Accou 0.00 610-000 0.00 610-000 0.00 610-000 610-000 | Int Import F | Purch | • • • • | | |
| | 4 records | | 3.00 | | | 5,800.00 | | | 348.00 | 6,14 | 3.00 | | | ł. | | |
| | Local Net Tota Deposit Amou | ul: 6,148. nt: 0.00 | .00 | | | | | | L | Net T anding C anding C | ost 1: ost 2: | 6,14 | 3.00 0.00 + 0.00 + | | Close | |

Step 3 : You have to **input** the information according to the **K1 Form** and press OK. How to make sure you update correctly? May refer below :

| GST Imports | | × |
|----------------------|------------|--------|
| Currency Code | USD - | Step 3 |
| Currency Rate | 3.8500 | |
| Purchase Amount | 25,000.00 | |
| Customs Local Amount | 97,750.00 | |
| Tax | IM - | |
| Tax Amount | 5,865.00 | |
| Permit No | K1-3232323 | |
| | C | Cancel |

| | Input Value | Explanation |
|---------------------|-------------|---|
| Currency Code | USD | Currency on the goods |
| Currency Rate | 3.85 | Follow K1 exchange rate |
| Purchase Amount | 25,000.00 | Goods value in foreign currency |
| Custom Local Amount | 97,750.00 | Follow K1 total value taxable (after freight, Insurance,etc) |
| Tax | IM | 6% |
| Tax Amount | 5,865.00 | 97,750.00 x 6% |
| Permit No | K1-3232323 | Key-in K1 no. |

Step 4 : After press **OK** to GST Import screen, purchase invoice item description will be updated with GST Import info.

| 🦉 P | urchase Invoice | | |
|---------------|------------------------------------|---|---|
| More | Supplier :- 4 | 00-F0001 🔽 | Cancelled Cancelled Edit |
| Attachments | Address :- | RWARDER AGENT | Step 4 Next No :- PI-00031 • Date :- 06/04/2015 • • Agent :- • • • |
| Note | Description :- PL | urchase | Ref1: Ext. No:- |
| Item Template | I Account 615-000 ▶ 610-0000 | Perchase Value USD 25,000.00@3.8500 = RM 96,250.00, Permit No: K1-3232323 0.00 Duty Processing Fee 1.00 | DM U/Price Sub Tota Tax Tax Indu Tax Amount Sub Total (Tax) > 0.00 0.00 IM 5,65.00 5,65.00 106.00 100.00 Tx 6.00 106.00 106.00 100.00 Tx 5,65.00 106.00 100.00 100.00 Tx 5,00 100.00 100.00 100.00 Tx 5,00 100.00 100.00 100.00 100.00 Tx 5,00 100.00 |
| | | 1.00 | 100.00 5,871.00 5,971.00 |



10.3 Import Service Treatment :

GST on Imported Services (Sec 13) is accounted by way of the reverse charge mechanism.

Reverse Charge Mechanism (also known as Self Recipient Accounting-RSA)

A supplier who does not belong in Malaysia and supplies services to a customer in Malaysia does not have to charge GST. However, the customer who received the services is required to account for GST by a reverse charge mechanism. The recipient have to pay tax for the imported services he received and the same time claim input tax in his GST return. Reverse charge mechanism is an accounting procedure where a recipient (as the customer) of the supply, acts as both, the supplies and the recipient of the services.

Video Guide Link: http://www.sql.com.my/video/sqlacc_tutorial/GST-21-Imported_Services(RSA).mp4

Example:

1. Royalty fee charged in Malaysia by non resident business situated outside Malaysia from Jan - Dec 2016 = USD 200,000

ollin1

2. Date of invoice = 10 March 2016

3. Bank prevailing rate = Rm2.50 (Date: 10 March 2016)

Calculation for GST:

1. Consideration for the supply @Rm2.50 = Rm500,000.00 + GST 6%

2. GST to be accounted by recipient @6% GST = Rm30,000.00

RSA:

Account GST output = Rm30,000.00 Claim GST Input = Rm30,000.00

Time of Supply

- 1. When supply are paid for (Date of payment made) no longer
- 2. Since 01 Jan 2016, which ever is the earlier:-
- a. Payment made; or
- b. Invoice date.

Step 1 : Make sure you have create a tax coder which under RSA and Tax type is under Easy GST- Recipient Self-Accounting, Input Tax = TX, Output Tax = DS.

| Sp Tax | | | |
|-------------------|---|------------------|------|
| Code | RSA 🖉 Active | New | |
| Description | Easy GST - Recipient Self-Accounting | <u></u> Edit ▼ | |
| | Switch to Standard Mode | Delete | m.mv |
| Tax Type | Easy GST - Recipient Self-Accounting - | Save | |
| Input Tax | тх - | Cance <u>l</u> > | |
| Purchases with GS | T incurred at 6% and directly a tributable to taxable supplie | s Marra | |
| Output Tax | DS 🔹 | <u>M</u> ore • | |
| Deemed supplies | | Preview - | |
| | | Refresh | |
| | | Browse | |

Payment made before the invoice

Step 1 : Click GL | Cash Book Entry (PV) | New PV.

| 2 | Cash Book Ent | try | | | | | | | | |
|---|---------------|------------|--------------------|-------------------|------|-----------|----------|---|---|--------------|
| 1 | Voucher No. | Date △ | Description | Cheque No | From | Local DR | Local CR | * | | New PV |
| 8 | | | Click here t | o define a filter | | | | | | Now OR |
| | OR-00058 | 01/01/2010 | ALPHA & BETA COMP | | PM | 1,500.00 | 0.00 | | | IVEW OR |
| Þ | 4 | 01/01/2011 | ALPHA & BETA COMP | | PM | 106.00 | 0.00 | | | Edit |
| | OR-00030 | 07/01/2011 | ALPHA & BETA COMP | 87678868 | PM | 100.00 | 0.00 | | Ē | Delete |
| Г | OR-00027 | 09/01/2011 | KITTY SECURITY SDN | | PM | 10,000.00 | 0.00 | = | | Delete |
| | OR-00003 | 11/01/2011 | KITTY SECURITY SDN | OBB 124358 | PM | 4,000.00 | 0.00 | - | | <u>S</u> ave |
| Г | OR-00036 | 13/01/2011 | ALPHA & BETA COMP | | PM | 2.00 | 0.00 | | | Cancel |
| | OR-00004 | 22/01/2011 | KITTY SECURITY SDN | EBB 124789 | PM | 6,000.00 | 0.00 | | | |
| | OR-00005 | 20/02/2011 | KITTY SECURITY SDN | MBB 393000 | PM | 10,000.00 | 0.00 | | | Refresh |
| Г | OR-00006 | 20/02/2011 | ALPHA & BETA COMP | MBB 388900 | PM | 5,000.00 | 0.00 | | ſ | Detail |
| | OR-00008 | 20/02/2011 | AB ENTERPRISE SDN | MBB 399921 | PM | 6,000.00 | 0.00 | | | |
| | CS-00009 | 18/03/2011 | AB ENTERPRISE SDN | | PM | 475.00 | 0.00 | | | |
| | MCOR-00010 | 12/09/2011 | CASH SALES | 1240 3154 3419 | PM | 1,500.00 | 0.00 | | 1 | |
| | CS-00002 | 09/12/2011 | KITTY SECURITY SDN | | PM | 25,600.00 | 0.00 | | | |
| | MCOR-00011 | 15/12/2011 | ALPHA & BETA COMP | | PM | 10.00 | 0.00 | | | |
| Г | OR-00012 | 17/12/2011 | ALPHA & BETA COMP | | PM | 2.50 | 0.00 | | J | |
| Г | OR-00014 | 17/12/2011 | ALPHA & BETA COMP | | PM | 5.00 | 0.00 | | | |
| Г | VCOR-00013 | 17/12/2011 | ALPHA & BETA COMP | | PM | 50.00 | 0.00 | | | |
| Г | OR-00016 | 30/12/2011 | A'BEST TELECOMMUN | | PM | 1,234.00 | 0.00 | | | |
| Г | OR-00019 | 30/12/2011 | A'BEST TELECOMMUN | 1234 | PM | 80.00 | 0.00 | | | |
| Г | OR-00021 | 31/12/2011 | AB ENTERPRISE SDN | | PM | 100.00 | 0.00 | | | |
| Г | OR-00022 | 31/12/2011 | AB ENTERPRISE SDN | | PM | 100.00 | 0.00 | | | |
| | OR-00056 | 21/02/2013 | CASH SALES | | PM | 1,000.00 | 0.00 | | | |
| | OR-00057 | 21/11/2013 | ALPHA & BETA COMP | | PM | 10.00 | 0.00 | | - | |
| | 51 vouchers | | | | | 87,786.20 | 106.00 | Ŧ | | Close |

Step 2 : Enter the payment date eg. 02/06/2016Step 3 : Select RSA in tax column.

| | | | | | | | Voucher No: Next No: | < <ne< th=""><th>w>></th><th>•</th><th>F</th></ne<> | w>> | • | F |
|-------------------------|-----------------|-----------------|----------------|-----------|-------|-------|-------------------------|--|------------------|----------|------------|
| | | | | | | | Date: | 02/06 | 6/2016 | - | - |
| | | | | | | | Project : | | | • | De |
| ау То | Royalty Oversea | LTD | | | | | | | | • | |
| | | | | | | | | | | [| <u>C</u> a |
| ayment By: | HSBC - USD ACCO | JUNT | ▼ Curren | cy: USD | Rate: | 4.10 | 00 | Agent: | | - | Re |
| + - 0 | C S Bar | ik Charge : | 0.00 Cheque | e No: | | | | Area: | | • | Bro |
| Document D | etail Grid | | | | | | | | | > | |
| | CL Description | Des | cription | Amount | Tax | Tax R | Tax I Tax A | mo | Sub Tota | l (Tax) | |
| ■ G/L Code | GL Description | | | | DCA | 00/ | | 0.00 | 10 | 000 00 | |
| ■ G/L Code I 999-999 | ROYALTY FEE | MAYBANK - Royal | ty Oversea LTD | 10,000.00 | KSA | 0% | | 0.00 | 10, | ,000.00 | J |

Note: Tax amount will be calculated after process the GST Return.

Step 4 : After GST Return processed, you can check the double entry posting from **GL** | **Print Journal of Transaction Listing.**

| Journal o | of Transactio | n Listing | | | | | | |
|--|--|--|--|--------------------------|----------------------------|---|---------------------------------------|---|
| Date Journal: Proiect: Agent: Area: Payment | 01/06/201 | 6 v to 3 | 0/06/2016 ~ Sort ~ ~ ~ ~ ~ | By: No se 2nd Desc | cription | | ply | |
| Ref No 1 | Account C | Post Date | Description | Project C | urr | Account Description | Local DP | Level CD Terr |
| | | | | 1101000 0 | MILL | Account Description | LUCAIDK | LOCALCK LAX |
| PV-00001 | 999-999 | 02/06/2016 | MAYBANK - Royalty Oversea | US | SD R | OYALTY FEE | 41,000.00 | 0.00 RSA |
| PV-00001 PV-00001 | 999-999 GST-101 | 02/06/2016 02/06/2016 | MAYBANK - Royalty Oversea MAYBANK - Royalty Oversea | Us | SD RO | OYALTY FEE ST - CLAIMABLE | 41,000.00 2,460.00 | 0.00 RSA 0.00 TX |
| PV-00001 PV-00001 PV-00001 | 999-999 GST-101 310-004 | 02/06/2016 02/06/2016 02/06/2016 | MAYBANK - Royalty Oversea MAYBANK - Royalty Oversea Royalty Oversea LTD | Us | SD R(GS SD HS | OYALTY FEE ST - CLAIMABLE SBC - USD ACCOUNT | 41,000.00 2,460.00 0.00 | 0.00 RSA 0.00 TX 41,000.00 |
| PV-00001 PV-00001 PV-00001 PV-00001 | 999-999 GST-101 310-004 GST-201 | 02/06/2016 02/06/2016 02/06/2016 02/06/2016 | MAYBANK - Royalty Oversea MAYBANK - Royalty Oversea Royalty Oversea LTD MAYBANK - Royalty Oversea | Us Us Us Us | SD R0 GS SD H9 GS | OYALTY FEE ST - CLAIMABLE SBC - USD ACCOUNT ST - PAYABLE | 41,000.00 2,460.00 0.00 0.00 | 0.00 RSA 0.00 TX 41,000.00 2,460.00 DS |
| PV-00001 PV-00001 PV-00001 PV-00001 | 999-999 GST-101 310-004 GST-201 | 02/06/2016 02/06/2016 02/06/2016 02/06/2016 | MAYBANK - Royalty Oversea MAYBANK - Royalty Oversea Royalty Oversea LTD MAYBANK - Royalty Oversea | US US US | SD R(GS SD HS GS | OYALTY FEE ST - CLAIMABLE SBC - USD ACCOUNT ST - PAYABLE | 41,000.00 2,460.00 0.00 0.00 | 0.00 RSA 0.00 TX 41,000.00 2,460.00 DS |

Double Entry - RSA:

| Account Code | Account Description | Tax Code | Local DR | Local CR | Taxable Period |
|--------------|---------------------|----------|----------|----------|---------------------------------|
| GST-101 | GST - Claimable | ТХ | 2,460.00 | 0.00 | June 2016 (follow payment date) |
| GST-201 | GST - Payable | DS | 0.00 | 2,460.00 | June 2016 (follow payment date) |

Invoice first payment after

Step 1 : Create a **purchase invoice** and select the tax code is under **RSA**.

| pplier Invoice Entry | | | | | | |
|--|----------------------|--------------------------|---------------------|--|--|----------|
| Supplier Code: 4 Area : | 00-N0001 💌 | | | Currene Rate: | USD 4.2000 | <u>N</u> |
| Supplier Inv Cancelled Bill From : NOKIA | CORP LTD | | | Inv No : < <n< td=""> Next No : PI-00 Date : 02/06 Agent : Terms : 60 Da Ext. No : </n<> | ew>> 0012 • 5/2016 • • ays • | Del |
| Purch I 999-9 ROYALT | Description Y FEE | Proj Amount 20,000.00 | Tax Tax T RSA 0% | Tax Tax Inclusiv | e Sub Total (Tax) 20,000.00 | > |
| 1 record | Total: | 2,000.00 | 1 | 20.00 | 2,120.00 | |
| | | | | | | |
| Local Net Total : | 8,904.00 | | | Net Total: | 2,120.00 | |

Note: Tax amount will be calculated after process the GST Return.

Step 4 : After GST Return processed, you can check the double entry posting from **GL** | **Print Journal of Transaction Listing.**

SQL Training Guide Part 2

| 🕍 Journal d | of Transactio | n Listing | | | | | | | | | × |
|--|---------------|------------|----------------|-----------------------|------------------------|-----------|---------|-------------------|-----------|-----------|-----|
| Date 🗹 Journal: Project: Agent: Area: Payment | 01/06/201 | 6 v to 3 | 0/06/2016 | Sort Date Ref I | By: No se 2nd De | escriptio | n | | oly | | |
| Ref No 1 | Account C | Post Date | Description | | Project | Curr | Acc | count Description | Local DR | Local CR | Tax |
| PI-00012 | 999-999 | 02/06/2016 | NOKIA CORP LTD | | | USD | ROYAL | TY FEE | 84,000.00 | 0.00 | RSA |
| PI-00012 | GST-101 | 02/06/2016 | NOKIA CORP LTD | | | | GST - | CLAIMABLE | 5,040.00 | 0.00 | ΤX |
| PI-00012 | 400-N0001 | 02/06/2016 | Purchase | | | USD | NOKIA | CORP LTD | 0.00 | 84,000.00 | |
| PI-00012 | GST-201 | 02/06/2016 | NOKIA CORP LTD | | | | GST - I | PAYABLE | 0.00 | 5,040.00 | DS |
| | | | | | | | | | | | |
| | Count = 4 | | | | | | | | 89,040.00 | 89,040.00 | |
| 📕 🗹 (Ref | No 1 = PI-000 | 12) | | | | | | | | Custom | ize |

Double Entry - RSA:

| Account Code | Account Description | Tax Code | Local DR | Local CR | Taxable Period |
|--------------|---------------------|----------|----------|----------|---------------------------------|
| GST-101 | GST - Claimable | ТХ | 5,040.00 | 0.00 | June 2016 (follow invoice date) |
| GST-201 | GST - Payable | DS | 0.00 | 5,040.00 | June 2016 (follow invoice date) |

avrol



10.4 Gift / Deemed Supply :

Gift Rule apply when you are giving gift to your customer or employee which the total amount is more than RM 500 per person on a yearly basis. SQL will also handle the Gift Rule automatically.

Video Guide Link: http://www.sql.com.my/video/sqlacc_tutorial/GST-20_Gift.mp4

Step 1 : Click on GST | Gift / Deemed Supply.

| n <u>G</u> s | <mark>ST I</mark> nquiry <u>T</u> ools <u>W</u> indow <u>H</u> elp | |
|--------------|--|---------|
| G | New GST Return | |
| | Open GST Return | |
| _ 🔊 | 🖁 Maintain Tax | |
| | GST Effective Date | |
| | Gift / Deemed Supply | |
| - | Print GST Listing | |
| 6 | Step 1 | |
| 5 | Audit File (GAF) | |
| - | Print GST Bad Debt | boolint |

Step 2 : Select the document type either Gift or Deem Supply.

Step 3 : Select Customer / staff.

Step 4 : Key-in your item code or else actually you can key-in description directly instead of maintain the item code then treat as gift so is optional for you. Please enter your preferred **expenses account code**.

Step 5 : System will **auto detect the yearly amount** as per financial year for the particular customer/Staff so once the customer / staff have received the gift amount exceed RM 500 then system will **auto calculate the tax amount**.

| | | Step 2 | Gift / Deemed Supply | | | |
|---|-----------------------|-----------------------|--|--|------------------------|------------------|
| Туре: | Gift 💽 | | Gift | | | New |
| Code: | 300-A0002 | Step 3 | | | | <u>E</u> dit ▼ |
| Address: | 838 JALAN WORLD | | | Doc No: Date: | GI-00001 O1/04/2015 | Delete |
| | SELANGOR DE | | | Agent: | SY 🔽 | Save |
| Attention: | MR ALPHA | | | Area: | RAWANG 💌 | Cancel |
| Phone: | 03-48573689 | | | | | More 👻 |
| Email: | CA. | | | | | |
| Description: | GITL Tax Estimator | | | | | Preview - |
| | Tax Esunator | | | | | Refresh |
| | | | | | | |
| Item Co ► ANT | ANTENNA | 10.00 UNIT | 40.00 400.00 DS | Tax Amount Sub Total (Expense 0.00 400.00 990-000 | 6% Tax Rate | > Browse |
| ltem Co ► ANT | ANTENINA | Qty UOM 10.00 UNIT | 4 U/Cost Sub Total Tax 40.00 400.00 DS | Tax Amount Sub Total (Expense 0.00 400.00 990-000 | s Tax Rate 6% | > <u>B</u> rowse |
| t≊ Item Co ►ANT | ANTENNA | | 1 U/Cost Sub lotal Tax 40.00 400.00 DS | Tax Amount Sub Total (Expense 0.00 400.00 990-000 | s Tax Rate 6% | Browse |
| E≣ Item Co ►ANT | | Qty UOM 10.00 UNIT | 1 U/Cost Sub Iotal Tax 40.00 400.00 DS | Tax Amount Sub Total (Expense 0.00 400.00 990-000 | 5% Tax Rate | Browse |
| i≊ Item Co ▶ANT | | Qty UOW 10.00 UNIT | 1 U/Cost Sub lotal Tax 40.00 400.00 DS | Tax Amount Sub Total (Expense 0.00 400.00 990-000 | 5 Tax Rate 6% | Browse |
| ANT | | Step 4 | 1 U/Cost Sub Iotal Tax 40.00 400.00 DS | Tax Amount Sub Total (Expense 0.00 400.00 990-000 | 6% | > Browse |
| I records | soe Description | Step 4 | 40.00 400.00 DS | Tax Amount Sub Total (Expense 0.00 400.00 990-000 0.00 0.00 900-000 | 5 Tax Rate 6% | Browse |
| ANT | antenna s | Step 4 | 4 U/Cost Sub lotal Tax 40.00 400.00 DS 400.00 | Tax Amount Sub Total (Expense 0.00 400.00 990-000 0.00 400.00 990-000 | 5 Tax Rate 6% | Browse |
| I Item Co ANT I records Yearly A Fotile Yearly | ANTENNA | Step 4 | 40.00 Sub lotal Tax 40.00 400.00 DS 400.00 rep 5 | Tax Amount Sub Total (Expense 0.00 400.00 990-000 0.00 400.00 990-000 | 5 Tax Rate 6% | Browse |

SQL Training Guide Part 2

Step 6 : During process of GST-03 Return, if the system detects there are deemed supplies (DS) under gift, it will add this GST Tax under DS as output Tax, the tax amount will auto capture.

| | 5) Cukai Ou Output ī a) Jumi Tot b) Jumi Pēla Tot Borang ini dite | tput Tax lah Nilai Pembekalan Bo lah Culae of Standard Ra lah Cukai Output (Term arasan lain) * al Output Tax (Inclusive etapkan di bawah Peraturan-Pe | erkadar Standard * ated Supply asuk Hutang Lapuk Diba e of Bad Debt Recovered raturan Cukai Barang dan Perkh | RM yar Balik dan RM 1 & other Adjustments) * idmatan 200X (This form is presc | Amaun 578.30 34.70 sibed under Goods and Services Ta: | (Amount) Ste | ep 6 |
|--------|--|---|--|--|--|-----------------|---------------|
| | | | GST-03 | - Field_5b | | | - • × |
| 3 | Doc Date | Tax Date | Tax | Local Amount | Local Tax Amount | Doc No | From Doc Type |
| ▶ 05/0 | 7/2015 | 05/07/2015 | SR | 0.00 | 0.00] | IV-07/15001 | IV |
| 01/0 | 8/2015 | 01/08/2015 | SR | 28,30 | 1.70 1 | IV-08/15001 | IV |
| 08/0 | 8/2015 | 08/08/2015 | DS | 550.00 | 33.00 (| GI-00002 | GI |
| | | | | 578.30 | 34.70 | | |

- Base on the latest updated info from Kastam the figure should be <u>\$ 42,</u>Kastam rules will according to the previous Gift amount and sum up total X 6%,whenever the figure exceed \$ 500 and above.
- Yearly limit 500 as per FINANCIAL YEAR.

Payroll



How if I want to gift to my staff, then what should I do?

<u> 10.5 1 Cent Rounding :</u>

The total GST payable on all goods and services shown on a tax invoice may be **rounded off to the nearest whole cent** (i.e. two decimal places). With the discontinuation of the issuing of 1 cent coins, some businesses may round their bills to the nearest 5 cents to facilitate cash payment by their customers. Whether a bill should be rounded up or rounded down to the nearest 5 cents is a business decision.

When a tax invoice contains several line items of standard-rated supplies, the total GST amount on your invoice may be computed based on:

Summing the GST amount for each line item; or

Total amount payable (excluding GST) for all line items x 6%

The total GST amount computed may differ due to the method used. Both methods of computing the total GST amount are acceptable so long as you apply the chosen method **consistently**.

Example:

You are a stationery retailer. Your customer purchased 3 pens and pay for all her items collectively. The tax invoice issued to your customer will contain the following 3 line items.

| Item | Amount payable (excluding GST) | GST Amount for each item |
|-----------|--------------------------------|--------------------------|
| Green Pen | RM 1.77 | RM 0.11 (0.1062) |
| Red Pen | RM 1.77 | RM 0.11 (0.1062) |
| Blue Pen | RM 1.77 | RM 0.11 (0.1062) |

Method 1: GST is computed based on summing the GST amount for each line item: Total GST amount = RM0.11 + RM0.11 + RM0.11 = RM 0.33

Method 2: GST is computed based on total amount payable (excluding GST) for all line items X 6% Total GST amount = (RM 1.77 + RM 1.77 + RM 1.77) X 6% = RM 0.3

System Auto Correct with 1 Cent Different :

Step 1 : Tools | Option | Customer.

| Options | | |
|----------------|--|------|
| 4 | Customer | |
| General | Default Control Account: 300-000 Default Output Tax: SR Default Credit Terms: C.O.D. | |
| Mixelanagur | Default Credit Limit: 30000 - | |
| | Image: Company Name Format Sample Testing Company %.3s-%.1s%.4d 300-T0888 | |
| General Ledger | Default Customer Aging Format | n.my |
| Customer | ✓ Use Cash Sales No. for Payment Received ✓ Perform Tax / Local Amount Rounding 5 Cents Rounding (Sales Invoice) | |
| Supplier | ✓ 5 Cents Rounding (Cash Sales) | |
| | OK Cancel Help | |

1.1 **Tick One Cent Different Rounding** (Local Currency Fields) for all /AR/SL Documents(Recommend) 1.2 : Press OK

Sales Invoice | New | Refer below screen :

| 29 | | Invoice | |
|------------------------|--|--|--|
| More | | Invoice | Cancelled New |
| e Attachments Note Ite | Customer: 300-A0002 ALPHA & BETA COMPUTER Address :- 838 JALAN WORLD 40485 RAWANG SELANGOR DE Description :- Sales Composition :- Sale | • | Inv No : < <new>> Next No :- IV-00099 ▼ Date :- 12/04/2015 ▼ Agent :- SY ▼ Terms :- 45 Days ▼ Ref 1.:- Ext. No.:- ■ Ext. No.:- ■ Browse</new> |
| em Template | Item Code Description BOM BOM JMAST-BLCK-M JMAST-BLCK-M | Qty UOM U/Price Sub Total Tax Tax. Tax. | Tax Amount Sub Total (Tax) 0.47 8.24 0.47 8.24 |
| | 2 records Deposit Amount: Local Net Total: 16.48 | 2.00 15.54 | 0.94 16.48 et Total:16.48 Close |

But once you save you will notice the first line of the Tax Amount will be different, this is because system using Total Amount of IV to calculate 6%. Refer below Screen:

| Invoice | | | | | | | | | | | | | |
|---------|--|--------------------------------------|-------------------------------|--|--|--|--|--|--|--|--|--|--|
| More. | | Invoice | Cancelled New | | | | | | | | | | |
| : | Customer: 300-A0002 | (| Inv No : IV-00099 Edit | | | | | | | | | | |
| Atta | ALPHA & BETA COMPUTER | | Next No :- IV-00100 | | | | | | | | | | |
| dhme | Address :- 838 JALAN WORLD 40485 RAWANG | | Date : 12/04/2015 | | | | | | | | | | |
| ents. | SELANGOR DE | | Agent :- SY Torma : 45 Davis | | | | | | | | | | |
| : | | | Ref 1.:- | | | | | | | | | | |
| Note | Description :- Sales | ▼ | Ext. No. :- Refresh | | | | | | | | | | |
| ÷ | 💠 = 🕜 🕐 Profit Estimator | | Browse | | | | | | | | | | |
| Iter | Invoice Matrix | | | | | | | | | | | | |
| nTer | Item Code Description | Qty UOM U/Price Sub Total Tax Tax In | Tax Amount Sub Total (Tax) | | | | | | | | | | |
| npla | BOW BOW | 1.00 UNIT 7.77 7.77 SR | 0.46 8.23 | | | | | | | | | | |
| 10 | | | | | | | | | | | | | |
| | | | - | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | • | | | | | | | | | | |
| | 2 records | 2.00 15.54 | 0.93 16.47 | | | | | | | | | | |
| | Deposit Amount: 0.00 ··· | | | | | | | | | | | | |
| | Local Net Total: 16.45 | Net | t Total: 16.47 Close | | | | | | | | | | |
| | | | | | | | | | | | | | |

Formula: Sum up SubTotal with Tax, Multiple with 6%(Note : system will exclude the Subtotal if the Tax Rate is 0%)

Tax Amount Calc = RM 15.54 * 6% = 0.93, mostly system will reverse on first line of the Item.

Note: If you don't want system to help you to do the One Cent Rounding, please refer Step 1 to un-tick the option will do.

Manually Insert the Cents Different in system :

So once you post into SQL there is going to have few cents different (due to combine all the rounding issue for daily transaction), in version 710 above we have new feature of able to <u>amend tax amount</u> for those transaction <u>without</u> <u>ITEM CODE</u> :





Then you may refer to below screen to key-in tax amount directly:

| 22 | | | | | Invoi | ce | | | | | | | | |
|--------|-----------------------------|----------------|------------------|---------|-----------|---------|----------|-----------|--------|-------|----------------------|---------------|-------|---------|
| More. | Invoice | | | | | | | | | | | | | New |
| : | Customer: | 300-A0002 | | | | | | | | lr | nv No : | IV-04/16001 | | Edit |
| ttachn | Address :- | 838 JALAN WO | RLD | | | | | | | Ne | ext No :- | IV-04/16002 | | Delete |
| nents. | | 40485 RAWANG | 5 | | | | | | | Ag | gent :- | SY | • | Save ▼ |
| : | | SELANGOR DE | | | | | | | | Te | erms (- lef 1 - s | 45 Days | • | Cancel |
| ote | Description :- | Sales | | | | | | | • | Ex | d. No. :- | | —) | Refresh |
| Iter | Invoice M | Profit Estin | nator | | | | | | | | | | | Browse |
| n Tem | Item C | ode | Description | Project | Qty UOM | U/Price | Discount | Sub Total | Тах Та | x I 1 | Tax Amou | unt Sub Total | (Tax) | |
| plate | ANT | ANTENNA | 4 | | 1.00 UNIT | 1.77 | | 1.77 | SR | | | 0.11 | 1.88 | |
| ÷ | | (To Tally | with POS System) | | 0.00 | 0.00 | | 0.00 | SR | | (| 0.01 | 0.01 | > |
| | 2 racord | | | | 1.00 | | | 1 77 | | | | 112 | 1.89 | |
| | 2 records | 5 | | | 1.00 | | | 1.77 | | | (| J.12 | 1.89 | |
| | Deposit Amo Local Net To | ount: otal: | 0.00 | | | | | | | Net T | otal: | | 1.89 | Close |

so you can key-in in this way as per above, key-in the different into the Tax Amount column.



There is only allowed when without item code and make sure you have **disable the 1 cent** rounding under (Tools->Options->Customer->Un-tick the 1 cent rounding option.)

<u>11 6 Months Bad Debt :</u>

Video Guide link: http://www.sql.com.my/video/sqlacc_tutorial/GST-15_BadDebt.mp4

What is 6 Months "Bad Debt" Relief?

A GST registered business can claim bad debt relief (GST Tax amount paid earlier to Kastam) if they have not received any payment or part of the payment from their debtor after 6th months from the date of invoice. The business should also have made sufficient efforts to recover the debt. Look at the <u>scenario A</u> below:

Company issued an Invoice at 15th January 2016. The 6th month expires as at end of 15th June 2016. The bad debt relief **must be claimed immediately** in July taxable period.

| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
|------------|----------|-------|-------|-----|---------|-------------|
| 15/01/2016 | February | March | April | May | June | July |
| Invoice | | | | | Expired | Claim Bad |
| | | | | | | Debt Relief |

The definition of "*Bad Debt*" in this scenario is NOT the outstanding amount has been written off from the accounts. It is just a mechanism use by Kastam to help business recover the output tax they have paid earlier, which customer not fully /partially pay the outstanding. In more simple way, is the customer delay their payment.

What happen if the bad debt relief not claimed immediately after the export 6th month? The taxable person must apply in writing for Director General's (DG) approval on his intention to claim at such later date.

What is 6 Months "Bad Debt" Recover?

When a GST registered business have recovered the amount be it full or partial from their debtor, they must pay back to Kastam the GST Tax amount that have claim as Bad Debt Relief earlier. This GST tax amount will be calculated in proportion to the payment recovered from debtor. Refer scenario B :

Invoice issued at 15th January 2016. The 6th month expires at the end of Jun and the bad debt relief claim in July. Payment recovered from debtor in 20th December 2014. Then Bad Debt recovered GST <u>must be paid immediately</u> in December taxable period.

| 1 | 2 3 4 5 | 6 | 7 | 8 9 10 11 | 12 | 13 |
|------------|-----------|---------|-------------|-----------|------------|----------|
| 15/01/2016 | Feb Mac | June | July | Aug Sep | 20/12/2016 | Jan 2017 |
| | Apr May | | | Oct Nov | | |
| Invoice | | Expired | Claim Bad | | Pay Bad | |
| | | | Debt Relief | | Debt | |
| | | | | | Recovered | |

WARNING : "Bad Debt" goes **<u>both</u>** ways. If you dint pay your supplier, then 6 months later you must payback Kastam then input tax that your business have claim earlier

11.1 6 Bad Debt Relief

Video Guide Link: http://www.sql.com.my/video/sqlacc_tutorial/GST-16_BadDebtRelief.mp4

In GST era, you are required to take sufficient efforts to recover your customers' outstanding payment before you claim Bad Debts Relief.

How to be more effort to avoid "bad debt" relief?

Customer Statement

Step : Customer | Print Customer Statement | Filter the options accordingly | Apply | Preview | Print.



Customer Overdue Letter

Step : Customer Print Customer Due Document Listing | Filter the options accordingly | Select Group By "Customer Name" | Apply | Preview | Select report "Customer Overdue Letter" | OK.



The scenario below illustrates how system handle Bad Debt Relief automatically. Refer to the listing below there are few invoices in April, assuming your **GST starts 1 April 2015** and you are **submitting your GST Return Quarterly.**

| 🚰 Invoice | | | | | | | . • × |
|-------------|------------|-----------|-------------------------|---------|-------------|------|--------------|
| Invoice No | Date | Code | Company | Curre | Amount | | New |
| 8 | | Click | here to define a filter | | | | |
| V-00003 | 04/01/2013 | 300-C0001 | CASH SALES | | 5,22 | 5.00 | |
| IV-00002 | 19/01/2013 | 300-A0001 | A'BEST TELECOMMUNICATIO | S\$ | 7,50 | 0.00 | Delete |
| IV-00001 | 11/02/2013 | 300-K0001 | KITTY SECURITY SDN BHD | | 16,00 | 0.00 | |
| IV-00004 | 20/02/2013 | 300-A0002 | ALPHA & BETA COMPUTER | | 9,38 | 0.00 | Save V |
| IV-00006 | 21/02/2013 | 300-A0002 | ALPHA & BETA COMPUTER | | 36 | 0.00 | Cancel |
| IV-00005 | 20/04/2013 | 300-A0003 | AB ENTERPRISE SDN BHD | | 8,98 | 8.00 | |
| IV-00007 | 25/10/2013 | 300-A0003 | AB ENTERPRISE SDN BHD | | 5,90 | 0.00 | Refresh |
| IV-00008 | 17/12/2013 | 300-A0003 | AB ENTERPRISE SDN BHD | | 1,59 | 5.00 | Detail |
| IV-00010 | 18/12/2013 | 300-A0002 | ALPHA & BETA COMPUTER | | : | 2.50 | |
| IV-00011 | 22/12/2013 | 300-A0002 | ALPHA & BETA COMPUTER | | 5 | 0.00 | > |
| IV-00099 | 01/04/2015 | 300-A0002 | ALPHA & BETA COMPUTER | | 10,45 | D.00 | |
| IV-00105 | 01/04/2015 | 300-K0001 | KITTY SECURITY SDN BHD | | 10 | 5.00 | |
| IV-00106 | 01/04/2015 | 300-K0001 | KITTY SECURITY SDN BHD | | 20 | 5.00 | |
| IV-00100 | 01/05/2015 | 300-T0001 | STAR TRADING SDN BHD | | 10,45 | 0.00 | |
| IV-00101 | 01/06/2015 | 200-A0003 | AB ENTERPRISE SDN BHD | | 10,45 | 0.00 | |
| IV-00102 | 01/07/2015 | 300-Kuu | KITTY SECURITY SDN BHD | | | 0.00 | |
| IV-00103 | 01/08/2015 | 300-T0001 | STAR CADING SDN BHD | April + | 6 mth = Oct | .00 | |
| XXXX | 01/08/2015 | 300-A0002 | ALPHA & BETA C. PUTTER | Mav + | 6 Mth = Nov | .00 | |
| IV-00104 | 01/09/2015 | 300-A0002 | ALPHA & BETA COMPUTER | | anth a Dee | .00 | |
| YYYY | 01/09/2015 | 300-A0002 | ALPHA & BETA COMPUTER | Jun + t | omin = Dec | .00 | |
| 20 Invoices | | | | _ | 120,102 | .50 | Close |

When you process 3rd process which is from 1/10/2015 until 31/12/2015, the screen below wil prompt out :

| Bad Debt Relief | | | | | | x |
|---------------------|--------|--------------|------------|--------------|------------|---|
| <u>Sales</u> | 3 | Type Doc No. | Tax Date | Local Amount | Tax Amount | |
| Billing (Claimable) | ▶ 🔽 IV | V IV-00099 | 01/04/2015 | 10,450.00 | 450.00 | |
| Daveraat | V IV | V IV-00100 | 01/05/2015 | 10,450.00 | 450.00 | |
| Payment | V IV | / IV-00101 | 01/06/2015 | 10,450.00 | 450.00 | |
| | V IV | V IV-00105 | 01/04/2015 | 106.00 | 6.00 | |
| Purchase | V IV | V IV-00106 | 01/04/2015 | 206.00 | 11.66 | |
| Billing (Payable) | | | | | | |
| Payment | | | A | pril + 6 mth | = Oct | |
| | | | N | lay + 6 mth | = Nov | |
| | | | J | un +6mth | = Dec | |
| | | | | | | |
| | | | | | | |
| | | Count = 5 | | 31,662.00 | 1,367.66 | |
| | | | | | OK Cance | e |
| | | | | | | |

Bad Debt Relief apply in both ways, Sales & Purchase. You are compolsory to refund to Customs for Input Tax which you have claimed six months ago for those outstanding Purchase Invoice. But no worry, system will again handle the issue for you automatically, as below :

| Bad Debt Relief | | - | - | - | | 100 | x | | | | | |
|--|----------------------------------|---|--|---|--|----------|--------|--|---|--|---|--|
| <u>Sales</u> Billing (Claimable) Payment | I Type ► PI PI PI PI | Doc No. PI-00029 PI-00030 PI-00031 | Tax Date 01/04/2015 01/05/2015 01/06/2015 | Local Amount 5,300.00 10,600.00 5,300.00 | Tax Amount 300.00 600.00 300.00 | _ | | | C | | ľ | |
| Purchase Billing (Payable) | | | | | , | <u>'</u> | | | | | | |
| Tayment | | | | | | | | | | | | |
| | | Count = 3 | | 21,200.00 | 1,200.00 | | | | | | | |
| | | | | | | ок | Cancel | | | | | |

And you can see those outstanding purchase invoice will appear in the list under Purchase | Billing(Payable)

11.2 6 Bad Debt Recover

Video Guide Link: http://www.sql.com.my/video/sqlacc_tutorial/GST-17_BadDebtRecover.mp4

Bad Debt Recovery is when a customer makes his outstanding payment after you have processed the Bad Debt Relief, same apply to Supplier. Let's say, customer pay partial RM 5,300 on 1/1/2016 and also another full payment as at 1/2/2016, refer below:

Step 1 : Issue Customer | Customer Payment | and knock off the invoice which have 6 months bad debt relief.



Step 2 : Repeat the same for supplier side...After this we process to GST Return from 1/1/2016 until 31/3/2016.

| 🚰 New GST Return | |
|---|--|
| GST Return Process From 01/01/2016 To 31/03/2016 Process Date 02/02/2015 Amendment C/F Refund for GST Longer Period Adjustment | |
| Description Description GST Return - 01 Jan 2016 to 31 Mar 2016 Ref 1 Ref 2 | |
| Process | |

So, system will auto list you the both payment with the tax recover figure, it's the total amount you will need to pay back, supplier side payment where will list you too... as well as GST-03, refer item no 7 & 8.



11.3 Print GST Bad Debt Relief :

This report is help you to analyse the GST Bad Debt Relief happenings on each invoices.

A taxable person may claim bad debt relief subject to the requirements and conditions set forth under sec.58 of the GSTA 2014 and the person has not received any payment or part of the payment in respect of the taxable supply from the debtor after the sixth month from the date of supply.

The bad debt relief may be claimed if - (amended on 28 Oct 2015 from DG Decision) (a) requirements under s.58 GSTA and Part X of GST Regulations 2014 are fulfilled; and (b) the supply is made by a GST registered person to another GST registered person

The bad debt relief shall be claimed immediately in the taxable period after the expiry of the sixth month from the date of supply. If the bad debt relief is not claimed by the supplier in the immediate taxable period immediately after the expiry of the sixth month, then the taxable person has to notify the Director General (DG) within 30 days after the expiry of the sixth month on his intention to claim at a later date.

A GST registered person who has made the input tax claim but fails to pay his supplier within six months from the date of supply shall account for output tax immediately after the expiry of the sixth month (s.38(9) GSTA).

The word 'month' in sec.58 refers to calendar month or complete month -

Example: Invoice issued at 15 th January 2017. For monthly taxable period, the sixth month expires at the end of June and the bad debt relief shall be claimed in July taxable period.

Step 1 : GST | Print GST Bad Debt Relief

| | Debt Relief | | | | | | | | 1 | |
|---|---|--|--|---|---|--|---|--|---|-------------------------------|
| eport Sa ate 01/01 Ba Ba Ba Dn | ales 1/2015 v to ad Debt Relief Clair ad Debt Relief Not ad Debt Relief Not ad Debt Relief Not | ✓ Custo 31/12/2015 ✓ Agent med Area: Claim Curre Happen Doc P nding Co. C | ner: | > > > > > | Group/Sort By Date Doament Company (Company (Agent Area Currency Doc Projec Company (| No Code Name | | | | Apply |
| Doc Typ | ype Doo 1V-00109 | : No Company Name ALPHA & BETA C | Doc Date | Tax Date 05/04/2015 | Local Amount 2,060.00 | Local Tax Amount 60.00 | Outstanding 1,060.00 | Tax Paid 29.13 | To Be Recover 30.87 | Preview V Age (Months) |
| | | ALDHA & BETA C | 15/04/2015 | 15/04/2015 | 1,060.00 | 60.00 | 1,060.00 | 0.00 | 60.00 | |
| 6 | 14-00105 | ALTIN OLDETH C | | and the second se | | | and the second se | | | |
| is M | IV-00105 | ALPHA & BETA C | 22/04/2015 | 22/04/2015 | 1,060.00 | 60.00 | 106.00 | 54.00 | 6.00 | |
| | IV-00105 IV-00106 IV-00101 | ALPHA & BETA C | 22/04/2015 | 22/04/2015 23/04/2015 | 1,060.00 9,540.00 | 60.00 \$40.00 | 106.00 6,890.00 | 54.00 150.00 | 6.00 | 3 |
| 1 1 1 1 | IV-00105 IV-00106 IV-00101 IV-00102 | ALPHA & BETA C ALPHA & BETA C ALPHA & BETA C | 22/04/2015 23/04/2015 12/05/2015 | 22/04/2015 23/04/2015 12/05/2015 | 1,060.00 9,540.00 127,200.00 | 60.00 \$40.00 7,200.00 | 106.00 6,890.00 127,200.00 | 54.00 150.00 0.00 | 6.00 390.00 7,200.00 | |
| | 1V-00105 IV-00106 IV-00101 IV-00102 S invaices | ALPHA & BETA C ALPHA & BETA C ALPHA & BETA C | 22/04/2015 23/04/2015 12/05/2015 | 22/04/2015 23/04/2015 12/05/2015 | 1,060.00 9,540.00 127,200.00 140,920.00 | 60.00 \$40.00 7,200.00 7,920.00 | 106.00 6,890.00 127,200.00 136,316.00 | 54.00 150.00 0.00 233.13 | 6.00 390.00 7,200.00 7,686.87 | |
| D | 1V-00105 1V-00106 1V-00101 1V-00102 5 invoice: | ALPHA & BETA C ALPHA & BETA C ALPHA & BETA C ALPHA & BETA C | 22/04/2015 23/04/2015 12/05/2015 Ta | 22/04/2015 23/04/2015 12/05/2015 | 1,060.00 9,540.00 127,200.00 140,920.00 Local Amount | 60.00 540.00 7,200.00 7,920.00 Tax | 106.00 6,890.00 127,200.00 136,316.00 Paid | 54.00 150.00 0.00 233.13 Tax | 6.00 390.00 7,200.00 7,686.87 Taxi | ble Period |
| D | 1V-00105 1V-00106 1V-00101 1V-00102 5 invoice: Doc Type | ALPHA & BETA C ALPHA & BETA C ALPHA & BETA C ALPHA & BETA C ALPHA & BETA C | 22/04/2015 23/04/2015 12/05/2015 12/05/2015 Ta 05/04/2015 | 22/04/2015 23/04/2015 12/05/2015 x Date | 1,060.00 9,540.00 127,200.00 140,920.00 Local Amount 2,06 | 60.00 540.00 7,200.00 7,920.00 Tax | 106.00 6,890.00 127,200.00 136,316.00 Paid 60.00 SR,Z | 54.00 150.00 0.00 233.13 Tax RL | 6.00 390.00 7,200.00 7,686.87 Tax 01 Apr 2015 | ible Period to 30 Jun 2015 |
| r r r D | 1V-00105 1V-00106 1V-00101 1V-00102 S invoice: Doc Type | ALPHA & BETA C ALPHA & BETA C ALPHA & BETA C ALPHA & BETA C ALPHA & BETA C Doc No 1V-00109 OR-00061 | 22/04/2015 23/04/2015 12/05/2015 12/05/2015 Ta 05/04/2015 22/10/2015 | 22/04/2015 23/04/2015 12/05/2015 x Date | 1,060.00 9,540.00 127,200.00 140,920.00 Local Amount 2,06 1,00 | 60.00 540.00 7,200.00 7,920.00 Tax 0.00 | 105.00 6,890.00 127,200.00 136,316.00 Paid 60.00 SR,Z 0.00 | 54.00 150.00 0.00 233.13 Tax RL | 6.00 390.00 7,200.00 7,686.87 Taxi 01 Apr 2015 | ible Period to 30 Jun 2015 |

<u>Sales</u>

| Explanation |
|--|
| GST bad debt relief that you HAVE TICKED to claim on outstanding invoices when process your GST returns. |
| GST bad debt relief that you DO NOT TICKED to claim on outstanding invoices when process your GST returns. |
| Outstanding invoices the GST Amount not expired at 6 months GST bad debt relief. |
| To include the outstanding invoices are zero. |
| |

Purchase

| Checkbox | Explanation |
|----------------------|---|
| Bad Debt Relief Paid | GST bad debt relief have paid on the outstanding supplier invoices when process your GST |
| | returns. |
| Bad Debt Relief Not | GST bad debt relief not pay yet on the outstanding supplier invoices. It could be due to late |
| Pay | receive the supplier invoice. |
| Bad Debt Relief Not | Outstanding invoices the GST Amount not expired at 6 months GST bad debt relief. |
| Happen | |
| Include Zero | To include the outstanding invoices are zero. |
| Outstanding | |
| | |

If you decided not to claim Bad Debt Relief, you need to apply to Customs within 5 days from the last day of that taxable period if you not claiming your Bad Debt Relief. Bear in mind that whether you claim your Bad Debt Relief or not, your Customers still need to do the Bad Debt Relief (Payable).

How SQL can help to print the bad debt relief unclaimed letter?

Step 1 : GST | Print GST Bad Debt Relief | Filter Bad Debt Relief Not Claim and Bad Debt Relief Not Happen.

| Report | Sales | ~ | |
|--------|----------------------------|---|------------|
| Date 0 | 1/01/2015 V to 31/12/2015 | ~ | |
| | Bad Debt Relief Claimed | | GE.CONTINY |
| E | Bad Debt Relief Not Claim | | |
| | Bad Debt Relief Not Happen | | |
| | Include Zero Outstanding | | |

Step 2 : Click on Apply and Preview.

| . | | | GST Bac | d Debt Relief | | | | | | 3 |
|-----------------------------|----------------|-----------------|-------------|---------------|---------------------|-------------|----------|---------------|-------------------|---|
| Report Sales | ~ | Customer: | | v G | Group/Sort By | | | | | |
| Date 01/01/2015 v to 31/12/ | 2015 🗸 | Agent: | | ¥ | Date Document No | | | | | |
| Bad Debt Relief Claimed | | Area: | | × | Company Code | 0 | | | | |
| Rad Debt Ballef Not Claim | | Currencu | | | Company Name | 0 | | | | |
| | | contency. | | | Area | | | | | |
| Bad Debt Relief Not Happe | n - | Doc Project: | | ¥ | Doc Project | | | | | |
| Include Zero Outstanding | | Co. Category: | | × | Company Categ | ory | | | Step 2 | |
| | | _ | | ^ | | | | | | |
| | | | | | | | | | Apply | |
| Sales | | | | | | | | | | × |
| | | | | | | | | | Preview - | |
| a Doc Type Doc No | Company Nam | e Doc Date | Tax Date | Local Amount | Local Tax Amo | Outstanding | Tax Paid | To Be Recover | Age (Months) | |
| ▶ IV IV-04/15002 | ALPHA & BETA. | 20/04/2015 | 20/04/2015 | 4,240.00 | 240.00 | 4,240.00 | 240.00 | 0.00 | 6 | |
| IV IV-05/15001 | ALPHA & BETA. | 01/05/2015 | 01/05/2015 | 1,585.30 | 89.73 | 1,585.30 | 89.73 | 0.00 | 5 | |
| IV IV-06/15002 | ALPHA & BETA. | 06/06/2015 | 06/06/2015 | 106,000.00 | 6,000.00 | 2 140 00 | 6,000.00 | 0.00 | 4 | and the second se |
| IV IV-00/15001 | ALPHA & BETA. | 01/07/2015 | 01/07/2015 | 5.30 | 0.30 | 5.30 | 0.30 | 0.00 | 3 | |
| IV IV-07/15001 | FAUNG TECK | 05/07/2015 | 05/07/2015 | 106.00 | 6.00 | 106.00 | 6.00 | 0.00 | 3 | 1000 |
| 8 invoices | | A + 100 100 + F | A ISA ISA P | 167,998,30 | 9,486.03 | 167,468.30 | 6,486.03 | 0.00 | | |
| | | | | | 5, 100100 | | - | | | |
| Doc Type | Doc No 5002 | 20/04/201 | Tax Date | Local Amount | 40.00 | 240.00 St | Tax | 01 Apr | 2015 to 30 Jun 2. | |
| | | | | ., | | | | | | |
| | | | | | | 240.00 | | | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| Step 3 : Pick up | which | repor | t you pi | refer. | | | | | | |
| - i - i | | | | | | | | \sim | | |
| | | | Select F | report | | | | | | |
| | | | | | | | | | | |
| GST Bad Debt Re | lief - Sa | ales | | | | | | | | |
| GST-BM Bad Deb | t Relief. | - Inclaim | ed Letter | 1 | | | | | | |
| | C RELICE | Chickennin | L | - | | | | | | |
| GST-BM Bad Deb | t Relief | -Unclaim | ed Letter | 2 | | | | | | |
| GST-EN Bad Debt | t Relief- | -Unclaim | ed Letter | 1 | | | | | | |
| GST-EN Bad Debt | t Relief. | - Inclaim | ed Letter | 2 | | | | | | |
| GST-EN Dad DED | (Relief | ondaim | eu Letter | 2 | | | | _ | | |
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| _ | | | | | 014 | | Consul | | | |
| Select All | | | | | OK | | Cancel | | | |
| | | | | | | | | | | |
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| | | ** |
|---|--|---|
| # | Report Name | Usage |
| 1 | GST Bad Debt Relief - Sales | GST Bad Debt Relief Listing with detail based on the checkbox ticked. |
| 2 | GST-BM Bad Debt Relief-Unclaimed Letter 1 | Bahasa Malaysia bad debt relief unclaimed letter format 1 to Director General |
| 3 | GST-BM Bad Debt Relief-Unclaimed Letter 2 | Bahasa Malaysia bad debt relief unclaimed letter format 2 to Director General |
| 4 | GST-EN Bad Debt Relief-Unclaimed Letter 1 | English version bad debt relief unclaimed letter format 1 to Director General |
| 5 | GST-EN Bad Debt Relief-Unclaimed Letter 2 | English version bad debt relief unclaimed letter format 2 to Director General |

12 21 Days Rules:

Value of goods/services delivered to customer & non-refundable deposits from customer become taxable income in 21 days even if **invoice** is not issued.

Refer to "Time of Supply" in Kastam General Guide: <u>http://gst.customs.gov.my/en/rg/Pages/rg_gg.aspx</u>

Video Guide Link: http://www.sql.com.my/video/GST-12_21DaysGST.mp4

Good delivered to customer & non-refundable deposits from customer become taxable in 21 days even if invoice is not issued.

* Refer to "Time of Supply" in Kastam General Guide http://gst.customs.gov.my/en/rg/Pages/rg_gg.aspx

Below are 3 different scenario

| DO Date(Basic Tax Point) | Invoice Date with 21 Days Rules (Actual Tax Point) | GST Return Closing Date | Last Dat for GST Submission |
|-----------------------------|---|----------------------------|--------------------------------|
| 01/03/2016 | 22/03/2016 | 31/03/2016 | 30/04/2016 |
| 11/03/2016 | 01/04/2016 | 30/04/2016 | 30/05/2016 |

If the Company submit GST Return every month, Delivery order issued on 01/03/2016, invoice date and GST Return also in march.

Or if delivery order issued on 11/03/2016, invoice date and GST Return will also on april.

| DO Date(Basic Tax | Invoice Date with | GST Return Closing | Last Dat for GST |
|-------------------|----------------------------------|--------------------|------------------|
| Point) | 21 Days Rules (Actual Tax Point) | Date | Submission |
| 11/03/2016 | Din't invoice on 1/4/2016 | 31/03/2016 | 30/05/2016 |

Now 3rd scenario, Delivery order in march, no invoice in April, then refer to delivery order , therefore, delivery order in march, GST Return also in march .

Delivery order or non-refundable deposit even without an invoice and generate tax, in order to comply 21 days rules. It is not compulsory to issue an invoice within 21 days, but is compulsory to submit tax within 21 days.

SQL Account solution with confirmation from KASTAM MALAYSIA

Option1 : Generate DO Listing to be converted to invoice.

Option2 : Prepayment of GST from DO & non-refundable deposit before invoice is issued to comply with 21 days rule.

• Prepayment Acount

It is commonly stated that invoice need to be issued within 21 days. If it is compulsory to issue invoice within 21 days then why do we need a revert back to basic tax point?

Option 2 exist because GST is required to be calculated within 21 days NOT invoice need to be issued within 21 days.

- Refer to "Time of Supply" in Kastam General Guide http://gst.customs.gov.my/en/rg/Pages/rg_gg.aspx
- Refer to "Time of Supply" in Kastam Handbook for GST for Businesses http://gst.customs.gov.my/en/rg/Pag

Businesses That Don't or Not Practical to Invoice in 21 Days

Collection of Non-Refundable Deposits

Advance : Travel Agency, Event Management, Restaurant, Caterings, Hotels, Automobile Trading, School, Labour Supply...etc.

Services Rendered Upon Deposits : Opticians, Repair Works, Project Based Work, Advertising Agencies...etc.

Delivery of Goods/Services

Supply to Large Businesses or Sites

Courier Service, Transport

Others

Businesses with weak internal control

This is one of the most "leceh" rule to comply without a system to auto detect or auto calculate

12.1 21 Days Non-Refundable Deposit:

Under time of supply rules, non-refundable deposit will be taxable even before invoice is issued within 21 days. It would consider a form of GST prepayment before billing. SQL Account will clearly distinguish non-refundable deposit by utilizing the deposit function in Sales Order. The logic of behind using Sales Order is because a non-refundable deposit should be clearly documented with stock or service item defined and also terms & conditions clearly stated. A normal official receipt is not able to include all these information especially on stock supplies. All deposits from Sales Order will automatically generate an official receipt.

Video Guide Link: <u>http://www.sql.com.my/video/sqlacc_tutorial/GST-14_21DaysDeposit.mp4</u>

Option A : Proforma Invoice first to collect deposit.

Step 1 : Click New to create a new sales order.

Step 2 : Choose which customer that you want to generate for this sales order.

Step 3 : Please make sure the date is under GST Effective Date.

Step 4 : **Insert which item code** that you want to bill the customer.

Step 5 : Please **update the deposit received info** accordingly that you received how much from your customer so system will generate the Official Receipt Number above the Amount.





| <u>111</u> | | | | | | | Sale | s Order | | | | | | | | | |
|-------------|--------------------------|---|-------------------------------------|-----------------|-----------------------|------|----------|----------------|-----------|-------|------------|---------------|------------------------------|---|---|------------------------------------|------------------|
| More | Customer :- | 300-A0002 | • | | | | | Sales | Order | | | | | Cancelle | ed 🗌 | | New |
| Attachments | Address :- | ALPHA & B 838 JALAN 40485 RAW SELANGOR | ETA COMPUTER WORLD /ANG DE | | | | | | | Tran | sferred to | o Sales | | Next No :- Date :- Agent :- Terms :- Pat 1 :- | SO-00033 SO-00036 02/05/2015 SY 30 Days | • 5 • • | Edit Delete Save |
| Note. | Description: | Sales Order | Estimator | | | | | | | | | | • … | Ext. No :- | |) | Refresh |
| : | Sales Order | Matrix | | | | | | | | | | | | | | | Browse |
| æm Te | Iten | n Code | | Description | | Qty | UOM | U/Price | Sub Total | T | ax Tax I | ndu | Tax Amo | unt 30.00 | Sub Total (T | ax) | |
| late | | | | | | | | | | | | <u>:</u> (| 5-1 : [Officia auto g | Double al Rece genera | e click eipt th ated. | the nat | × |
| | Local Net T | otal: | 530.0 | 0 | | 5.00 | | | | 00.00 | | | Net | Total | | 530.00 | · |
| | Deposit into: 310-001 | Chq MBB | lo: P. 12345 | ayment Project: | Bank Charges: 0.00 | | <u> </u> | eposit Receive | ed :- | | | | | Doc No: Amount: | | DR-00059 500.00 | Close |

Step 5-2 : System will auto access into customer payment, you just have to click on EDIT.

Step 5-3 : Once you click on Edit then system will prompt you reminder that "This document was posted from Sales | Sales Order (SO-xxxxx).Do you want to edit this document ?" You just have to click on **YES**.

| | Customer Payment Entry | |
|-----------|---|---|
| Attachm | Customer Code: 300-A0002 Currency: Project : | New |
| ents Note | Customer Payment O/R No : OR-00059 Cancelled Non-Refundable Next No : OR-00063 Date : 02/05/2015 Agent : SY Paid By : ALPHA & BETA COMPUTER Area : RAWANG | ♥ ete ♥ ♥ ete ♥ ♥ ete ♥ |
| | Received In : MAYBANK | 500.00 |
| | Bank Charge: 0.00 Cheque No: MBB 12345 Description: Payment For Account Knock Off Grid Yes | 500.00 |
| | Type Date Doc Nor Amount Pay | 5-2 : Click on Edit. |
| | 5-3 : System will inform you that this document was posted from Sales Order,do you want to Edit?Click YES | |
| | doc Total: | Close |

Step 5-4 : Kindly tick / check on the option of Non- Refundable and Save.

Step 5-5 : Once you need raise the invoice to the customer, may transfer from sales order after that go Customer Payment look for the Sales Order's Official Receipt Number EDIT and Knock-off the invoice

| | | С | ustomer Payment Entry | | | |
|--|--|---|---|---|--|--------------------------|
| Customer Project : | r Code: 300-A0002 💌 | | | | Currency: | New Edit |
| Custo Cancelled | mer Payment | 5-4 · | Please ticked / c | hecked on | /R No: OR-00059 ext No: OR-00063 ▼ ate: 02/05/2015 ▼ | Delete |
| Paid By Received | : ALPHA & BETA COMPUT | rer the o | ption of non-ref | undable. | gent : SY ▼ rea : RAWANG ▼ aid Amount : 500.00 | C se Re est Br vse |
| Bank Cha Cheque N | rge : () lo : MBB 12345 | | | | aplied Apt: 500.00 | |
| Descript | Torn. Payment of Account | Kno | ock-off Invoices / Debit Notes | Una Una | | 5-5: |
| Knock Off | Grid | | | | | Save. |
| 🗄 Туре | Date | Doc No. | Amount | Outstanding | Pav | |
| | | Doction | | | | |
| ► IV | 20/02/2011 | IV-00004 | 9,380.00 | 3,083.00 | 0.00 | |
| ► IV IV | 20/02/2011 18/12/2011 | IV-00004 IV-00010 | 9,380.00 | 3,083.00 | 0.00 | |
| IV IV DN | 20/02/2011 18/12/2011 12/02/2014 | IV-00004 IV-00010 DN-00006 | 9,380.00 2.50 2,000.00 | 3,083.00 2.50 2,000.00 | 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0 | |
| ► IV IV DN IV | 20/02/2011 18/12/2011 12/02/2014 12/02/2014 | IV-00004 IV-00010 DN-00006 IV-00100 | 9,380.00 2.50 2,000.00 508.40 | 3,083.00 2.50 2,000.00 508.40 | 0.00 0 0.00 0 0.00 0 0.00 0 | |
| IV IV IV IV IV | 20/02/2011 18/12/2011 12/02/2014 12/02/2014 18/01/2015 | IV-00004 IV-00010 DN-00006 IV-00100 IV-00103 | 9,380.00 2.50 2,000.00 508.40 1,000.00 | 3,083.00 2.50 2,000.00 508.40 500.00 | 0.00 0. | |
| IV IV DN IV IV IV | 20/02/2011 18/12/2011 12/02/2014 12/02/2014 18/01/2015 10/03/2015 | IV-00004 IV-00010 DN-00006 IV-00100 IV-00103 1000006 | 9,380.00 2.50 2,000.00 508.40 1,000.00 10.00 | 3,083.00 2.50 2,000.00 508.40 500.00 10.00 | 0.00 | |
| IV IV DN IV IV IV IV IV | 20/02/2011 18/12/2011 12/02/2014 12/02/2014 18/01/2015 10/03/2015 01/05/2015 | IV-0004 IV-00010 DN-00066 IV-00100 IV-00103 1000006 IV-05/15001 | 9,380.00 2.50 2,000.00 508.40 1,000.00 10.00 1,585.30 | 3,083.00 2.50 2,000.00 508.40 500.00 10.00 1,585.30 | 0.00 | |
| ▶ [V IV DN IV IV IV IV IV IV | 20/02/2011 18/12/2011 12/02/2014 12/02/2014 18/01/2015 10/03/2015 01/05/2015 01/08/2015 | IV-00004 IV-00010 DN-00006 IV-00100 IV-00103 1000006 IV-05/15001 IV-08/15001 | 9,380.00 2.50 2,000.00 508.40 1,000.00 10,00 1,585.30 530.00 | 3,083.00 2.50 2,000.00 508.40 500.00 10.00 1,585.30 530.00 | 0.00 | |

Opion B : Directly key-in deposit payment received.

Step 1 : Select Customer Customer Payment Click on NEW to create new Customer Payment.

Step 2 : Ticked / Checked on the option of Non-Refundable.

Step 3 : Update all the info of the payment that you received from Customer and Save.

Step 4 : Once you have raise the invoice to the customer, then go Customer Payment look for the same Official Receipt Number EDIT and Knock-off the invoice.

| | | | Customer Payment Entry | | | |
|---|-------------------|--|--|---|--|---|
| Customer Coo Project : | de: 300-A | 0002 • | | Cur | rency: | <u>N</u> ew |
| Custom Cancelled Paid By : Received In : Bank Charge : Cheque No : | ALPHA & MAYBAN | Ment Refundable Refundable BETA COMPUTER K 0.00 45 | 2. Tick / check on the option of Non- Refundable. | O/R No : Next No : Date : Agent : Area : Paid Amount : | OR-00063 OR-00064 1.▼ 03/04/2015 ▼ SY ▼ RAWANG ▼ 530.00 | De ete De ete Concel Ruiresh E owse |
| Description: | Payment | For Account | ▼ … | Unapplied Amt: | 530.00 | 1. Click |
| | | Knock | -off Invoices / Debit Notes | 5 | | New. |
| | Date | Doc No. | Amount | Outstanding | Pay A | |
| ►IV 20/0 | 2/2011 | IV-00004 | 9,380.00 | 3,083.00 | 0.00 | |
| IV 18/1 | 2/2011 | IV-00010 | 2.50 | 2.50 | 0.00 | |
| DN 12/0 | 2/2014 | DN-00006 | 2,000.00 | 2,000.00 | 0.00 | |
| IV 12/0 | 2/2014 | IV-00100 | 508.40 | 508.40 | 0.00 | |
| 8 doc | | Total: | 15,016.20 | 8,219.20 | 0.00 🗸 | Close |

Let process GST Return and See :

Step $\boldsymbol{8}$: Insert the period that you want to process.

Step 9 : Click on the Process.

| 🖀 N | lew GST Return | | - | 2.5.2 | |
|--------------|--------------------------|---------------------|----------|-------|------|
| GST Return | | | | | |
| Process From | n 01/04/2015 ∨ To | 30/06/2015 🗸 | | | |
| Process Date | 21/03/2015 🗸 | <u></u> | | | |
| Amendm | ent | T | | | |
| | ing for (-S) | | | | |
| Longer P | 8.Insert the p | period that | | | |
| Description | you want to | process. | H D | | |
| Description | GST Return - 01 Apr 2 | 2015 to 30 Jun 2015 | | | |
| Ref 1 | | | | | |
| | | | | | |
| 9.Click | | | | | |
| Proces | sss. | Process | | con | n.my |

Step 10 : Wondering where is the figure come from? Step 11 : **Click on the GST – 03.**

| | | | | Open GST Re | eturn | | | | |
|---|----------|------------|--|--------------------------|----------|-------------|------------------|-----------------------------------|---|
| : | Status | Date From | Date To | Description | Σ Output | Σ Input Tax | GST Amount Pay | | |
| | | 01/04/2015 | 30/06/2015 | GST Return - 01 Ap | 128.58 | 94.80 | 33.78 | GST-03 | - |
| | | [| 10.Want this figur which transactio | to know e from on? | | 04.00 | 11. hav on | Then you re to click GST-03 |] |
| | | | Count = 1 | | 128.58 | 94.80 | 33.78 | | _ |
| N | ew GST R | eturn | | | | | | | |

Step 12 : From the GST-03 report, you are able to see the figure, just double click the figure then system will show out the break down.

| CST-03 (Malaysia) | | | | | |
|--|--|---|------------------------|---------------|----------------|
| Fast Report Image: Testing and Testing and Testing Company 1 Image: Testing Company | GSTGST | -03 (Malaysia) | | | |
| Fast Report X Pest Report X X Pest Report X X X Pest Report Pest Report Pest Report X X Pest Report | | | | <u>A</u> pply | |
| Image: | Fast Report | | | x | h |
| 2) Nama Penilogaan * Name of Business * Testing Company 2) Name of Business * Testing Company BAHAGIAN B : BUTIRAN PENYATA PART B : RETURN DE TAILS 3) Tempoh Bercukal * Taxable Period * Tarikin Akhir Serahan Penyata dan Bayran * Return and Payment Due Date 4) Tarikin Akhir Serahan Penyata dan Bayran * Return and Payment Due Date * 31-07-2015 HH (DD) * BB (MM) * TTTT (YYYYY) 5) Cukal Output Output Tax 31-07-2015 HH (DD) * BB (MM) * TTTT (YYYY) 6) Cukal Output Output Tax 31-07-2015 HH (DD) * BB (MM) * TTTT (YYYY) 7) Jumia N Nila Pembekalan Berkadar Standard * Total Value of Sandard Reted Supply Ama un (Amound) 0) Jumia N Nila Periodakan Berkadar Standard * Total Value of Sandard Reted Supply RM 2.067.27 Total Value of Sandard Reted Supply 1) Jumia N Nila Dembekalan Berkadar Standard * Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustmentation Debtar san Jahn) * Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustmentation Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustmentation Debtar san Jahn) * Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustmentation Debtar san Jahn) * 1 12.Double click on the figure to 1 | 🚔 🖻 • 🕨 • 🖥 🔍 🛛 | | 2 78% 🔽 🔍 🗹 | | <u>.</u> |
| BAHAGIAN B : BUTRAN PENYATA PART B : RETURN DETAILS 3) Tempoh Bercukai * Taxable Period * 3) Tempoh Bercukai * Taxable Period * Tarikh Mula Start Date 01-04-2015 HH (DQ) * BB (MM) * TTTT (YYYY) Tarikh Akhir Serahan Penyata dan Bayaran * Return and Payment Due Date * Amaun (Amount) Output Output Tax 31-07-2015 HH (DD) * BB (MM) * TTTT (YYYY) Amaun (Amount) Output Output Tax 31-07-2015 HH (DD) * BB (MM) * TTTT (YYYY) S) Cukai Output Output Tax Output Output Output Tax Output Output (Terma Suk Hutang Lapuk Dibayar Baik dan Pelarasan Bah)* Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustmente) Berneg H disegter diseated Periode Cuke Barg set Periode unar Seate and Sender Ter Report Tal Output Tax (Inclusive Oka Barg set Periode unar Seate and Sender Ter Report Tal Data Diate Periode Cuke Barg set Periode unar Seate and Sender Ter Report Tal Data Diate Tax (Inclusive Return Cuke Barg set Periode unar Seate and Sender Ter Report Total Output Tax (Inclusive Return Periode at the Return Periode Unar Seate and Sender Ter Report <t< td=""><td>2) Nama Pernlagaan * Name of Business *</td><td></td><td></td><td>^</td><td></td></t<> | 2) Nama Pernlagaan * Name of Business * | | | ^ | |
| 3) Tempoh Bercukai * Tarikh Mula 01-04-2015 Tarikh Akhir Start Date HH (DD) * BE (MM) * TTTT (MM) Tarikh Akhir 30-06-2015 End Date 31-07-2015 HH (DD) * BE (MM) * TTTT (MM) 0-04-2015 HH (DD) * BE (MM) * TTTT (MM) 0-05-2015 HH (DD) * BE (MM) * TTTT (MM) 0-07-2015 Neturn and Payment Due Date * 3) Jumiah Nilai Pembekaian Berkadar Standard * 0. Jumiah Nilai Pembekaian Berkadar Standard * 1. Jumiah Cukai Output (Termasuk Hutang Lapuk Dibayar Balik dan Persater di abung de Debt Recovered & other Adjustnessy RM 128.58 Value of Standard Rated Supply 0. Jumiah Otkai Output (Termasuk Hutang Lapuk Dibayar Balik dan Persateration Cuka Barang den Persidenti abungs den det dender Seadt and Enclese Ter Repare 128.58 Dering in diversion Seature Persident Cuka Barang den Persident Davis (Inte form is prescrited under Seadt and Enclese Ter Repare 1 12.Double click on the figure to | BAH | AGIAN B : BUTIRAN PENYATA PART B : RETURN DETAILS | | | |
| Tarikh Akhir 30-06-2015 End Date HH (DD) - BB (MM) - TTTT (YYYY) 4) Tarikh Akhir Serahan Penyata dan Bayaran * 31-07-2015 Return and Payment Due Date * HH (DD) - BB (MM) - TTTT (YYYY) 5) Cukal Output Amaun (Amount) Output Tax Amaun (Amount) 0.1 Unitah Niai Pembekalan Berkadar Standard * RM 7 total Value of Standard Rated Supply RM 0. Jumiah Cukal Output (Termasuk Hutang Lapuk Dibayar Balik dan Pelarasan lain) * RM Total Output Tax (inclusive of Bad Debt Recovered & other Adjustmence) RM Borney in disegten diseuch Persiture Cuke Bareng der Persitisten Kein ZXX (The form a gesorded under Goods and Services Tex Report 1 12.Double click on the figure to 1 | 3) Tempoh Bercukal * Taxable Perlod * | Tarikh Mula <i>Start Date</i> HH (DD) - BB (MM) - TT | TTT (2000) | | |
| 4) Tarikh Akhir Serahan Penyata dan Bayaran * Return and Payment Due Date * 31-07-2015 HH (DD) * BB (MM) * TTTT (YYYY) 5) Cukai Output Output Tax a) Jumiah Niai Pembekaian Berkadar Standard * Total Value of Standard Rated Supply 6) Jumiah Cukai Output (Termasuk Hutang Lapuk Dibayar Balik dan Pelarasan lain) * Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustneskey Bonnes in deegten diseuch Persiuren Desiuren Desiuren Data Bereg den Perifetion eten 2000 (The form is presched under Goost and Sender Ter Repuise Yo) 1 12.Double click on the figure to | | Tarikh Akhir 30-06-2015 End Date HH (DD) - BB (MM) - TT | TT (***** | | |
| 5) Cukal Output Output Tax a) Jumiah Nilai Pembekalan Berkadar Standard * Total Value of Standard Rated Supply b) Jumiah Cukal Output (Termasuk Hutang Lapuk Dibayar Balik dan Pelarasan lain) * Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustmented) Borneg in dielegten diseand Pealures- | 4) Tarikh Akhir Serahan Penyata dan Bayaran * Return and Payment Due Date * | 31-07-2015 HH (DD) - BB (MM) - TT | TT (0000) | | |
| Total Value of Standard Rated Supply b) Jumiah Cukal Output (Termasuk Hutang Lapuk Dibayar Balik dan RM 128.58 Pelarasan laih) * Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustmenks) Remay in distingtion Desiure Persiure Cukai Recovered & other Adjustmenks) Recovered & the recovered & other Adjustmenks) Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustmenks) Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustmenks) Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustmenks) Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustmenks) Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustmenks) Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustmenks) Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustmenks) Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustmenks) Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustmenks) Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustmenks) Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustmenks) Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustmenks) Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustmenks) Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustmenks) Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustmenks) Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustmenks) Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustmenks) Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustmenks) Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustmenks) Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustmenks) Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustmenks) Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustmenks) Total Output Tax (Inclusive of Bad Debt Recov | 5) Cukal Output Output Tax a) Jumlah Nilai Pembekalan Berkadar Standard | RM 2,067.27 | lmaun (Amount) | | |
| Borney in distant Design Observe Designed Designed on Partition star 2003 (This form is presponded under Goods and Senteer Ter Regulation Volume 1 1 12.Double click on the figure to | Total Value of Standard Rated Supply b) Jumlah Cukal Output (Termasuk Hutang Lapu Pelarasan lain) * Total Output Tax (Inclusive of Bad Debt Rec | k Dibayar Ballk dan RM 128.58 overed & other Adjustmenney | | | \overline{n} |
| 12.Double click on the figure to | Soning ini dielagkan di basah Peraturan-Peraturan Cukai Sarang dar | Perkhidmalan 2003 (This form is greacibed under Goods and Sen | vices Tex Regulation 1 | , | 1.5 |
| | | 12.Double click on t | he figure to | | |
| ¹ view the detail of transaction. ³ | 1 | view the detail of tra | ansaction. | 3 | |
| Page 1 of 3 22.03.2015 18:04:56 | Page 1 of 3 22.03.2015 18:04:56 | | | | |

SQL Training Guide Part 2

System will auto detect the deposit amount(tax inclusive) the official receipt that without issue invoice within 21 Days.

| 2 | 8 | | GST-0 | 3 - Field_5b | | | | × |
|---|------------|------------|-------|--------------|------------------|-------------|---------------|---|
| 1 | Doc Date | Tax Date | Tax | Local Amount | Local Tax Amount | Doc No | From Doc Type | ^ |
| | 01/04/2015 | 01/04/2015 | DS | 0.00 | 0.00 | GI-00001 | GI | |
| | 02/04/2015 | 02/04/2015 | SR | (1,000.00) | (60.00) | CN-00022 | CN | |
| | 02/04/2015 | 02/04/2015 | SR | 100.00 | 6.00 | DO-00028 | DO | |
| | 02/04/2015 | 02/04/2015 | SR | (1,000,00) | (60.00) | CN-00023 | CN | |
| E | 03/04/2015 | 03/04/2015 | SR | 500.00 | 30.00 | OR-00063 | PM | |
| | 20/04/2015 | 20/04/2015 | SR | 236.00 | 14.16 | IV-04/15002 | IV | 1 |
| | 01/05/2015 | 01/05/2015 | SR | 47.17 | 2.83 | IV-05/15001 | IV | |
| | 01/05/2015 | 01/05/2015 | SR | 500.00 | 30.00 | IV-05/15001 | IV | |
| | 01/05/2015 | 01/05/2015 | SR | 5.00 | 0.30 | IV-05/15001 | IV |] |
| | 01/05/2015 | 01/05/2015 | cn | 042.40 | EC 20 | TV OE/15001 | TV | 1 |







How if I have the invoice after that?

Let process and see :

Step 1 : Click New to create invoice.

Step 2 : Choose the Customer.

Step 3 : Right click at the wording of "Invoice" then look for transfer from Sales Order.

| | | | 2 Choose | | Invoice | | | | | | | | |
|---------------|-------------------------|--|--------------------|--------|--|----|-------|-----------------------------------|-------------|-----------------------------------|---|----------|---------------|
| More Attachm | Customer: Address :- | 300-A0002 ALPHA & BETA COMPUTER 838 BJALA WORLD 838 BJALA WORLD | which customer. | | Transfer From Quotation Transfer From Sales Order Transfer From Delivery Order | | ~ | | | Inv No : Next No :- Date :- | Cancelled < <new>> IV-03/15100 23/03/2015</new> | | |
| ients | | HUHBS RAWANG SELANGOR DE | | | Barcode Update Unit Price | F8 | | 3. Right click at invoice then | | Agent :- Terms :- Ref 1. :- | SY 45 Days | • | <u>⊆</u> a el |
| Note I | Description :- | Sales O Profit Estimator atrix | | | Set Posting Date Insert Blank Line | | | choose transfer from | - | Ext. No. :- | | | Ref sh |
| tem Template. | 3 Ite | m Code Description | n Proje | ct Qty | Copy Invoice Paste Invoice Paste From Purchase Items | | x Tab | Sales Order. | Sub Total (| (Tax) Fr | om Doc | Click | New |
| <u> </u> | | | | | Invoice Batch Print Audit Trail | | | | | | in | voice | |
| | | | | | | | | | | | | | |

Step 4 : Checked on the Sales Order that you created just now.

| | | Do | ocument Transfer | | - 🗆 🛛 |
|--|---|-----------|---|------------|---|
| ocuments Items | | | | | |
| Doc Date | Doc No | Code | Company Name | Curren | Amount |
| 15/12/2011 | SO-00009 | 300-A0002 | ALPHA & BETA COMPUTER | | 50.00 |
| 17/12/20/1 | | | | | 250.00 |
| | | | | | 250.00 |
| □ 17/12/2 4 | Check on | the sale | s order that you cr | eated just | 50.00 |
| 17/12/20 17/12/20 12/02/20 4. | Check on | the sale | es order that you cr | eated just | 50.00 1,010.00 |
| □ 17/12/2 □ 17/12/2 □ 12/02/2 □ 12/02/2 □ 12/02/2 | Check on ow. | the sale | es order that you cr | eated just | 50.00 1,010.00 20.00 |
| □ 17/12/2 □ 17/12/2 □ 12/02/2 □ 12/02/2 □ 12/02/2 | Check on ow. | the sale | es order that you cr | eated just | 230.00 50.00 1,010.00 20.00 100.00 |
| □ 17/12/2 □ 17/12/2 □ 12/02/2 □ 12/02/2 | Check on ow. | the sale | es order that you cr | eated just | 230.00 50.00 1,010.00 20.00 100.00 60.00 |
| 17/12/2 17/12/2 12/02/2 12/02/2 12/02/2 105/20 09/05/2014 ✓ 02/05/2015 | Check on ow. 50-00032 50-00033 | the sale | ALPHA & BETA COMPLITER ALPHA & BETA COMPLITER | eated just | 230.00 50.00 1,010.00 20.00 100.00 60.00 530.00 |
| 17/12/2 17/12/2 12/02/2 12/02/2 12/05/20 105/20 09/05/2014 ✓ 02/05/2015 01/04/2015 | Check on ow. 50-00032 50-00033 50-00034 | the sale | ALPHA & BETA COMPUTER ALPHA & BETA COMPUTER ALPHA & BETA COMPUTER | eated just | 230.00 50.00 1,010.00 20.00 100.00 60.00 530.00 3,021.00 |

Step 6 : All the info of sales order will auto capture at the sales invoice including the tax info. Then is it will deduct twice?

| · · · · · · · · · · · · · · · · · · · | Invoice | |
|--|--|---|
| Customer: 200 40002 | Invoice | Cancelled New |
| Address : Sub-NAUCE V Address : Salava WORLD SELANOR DE | | (Inv No : 1V-36/15001 Eot Next No : 1V-36/15001 ♥ Date : 01/08/2015 ♥ Agent : SY ♥ Temms: 30 Days ♥ Ref 1.: ♥ |
| Profit Estimator | | Ext. No. :- Browse |
| Item Code Description | Project Qty UOM U/Price Sub Total Tax Tax Ind Tax Amount 5.00 UNIT 100.00 500.00 SR 30.00 | Sub Total (Tax) From Doc No 530.00 (SO-00033 |
| Lagyde | 6.All the info of sales order capture in sales invoice,incluinfo. | will auto uding tax |
| 1 records | 5.00 500.00 30.00 | 530.00 |
| Deposit Amount: 500.00 Local Net Total: 530.00 | | Net Total: 530.00 Close |

Step 7 : Once you have raise the invoice to the customer, then go Customer Payment look for the same Official Receipt Number EDIT and Knock-off the invoice

| | | (| Customer Payment Entry | | | | |
|----------------|-----------------------|-----------------------|---------------------------------|-------------|-----------------------|---------|--------------|
| Customer Cor | de: 300-A0002 💌 | | | | Currency: | | New |
| Project : | 🔻 | | | | | | Edit |
| Custome | er Payment | | | | 0/R No : 0R-0 | 063 | Dinte |
| Cancelled | Non-Refundable 🗹 | | | | Next No : OR-00 | 064 💌 | |
| | | | | | Date : 03/04 | /2015 👻 | |
| | | | | | Agent : SY | • | <u>C</u> cel |
| Paid By : | ALPHA & BETA COMPUTER | | | | Area : RAW | NG 🔻 | Reresh |
| Received In : | MAYBANK 👻 | | | | Paid Amount : | 530.00 | Buyse |
| Bank Charge : | 0.00 | | | | | | |
| Cheque No : | MBB 12345 | 2140 9244 T- K. | | | | | Edit the |
| Description: | Payment For Account | | | | ▼ ···· Unapplied Amt: | 0.00 | Official |
| | | Ki | nock-off Invoices / Debit Notes | | | | Receipt |
| Knock Off Grid | | | | | | | Receipt. |
| 🗄 Туре | Date | Doc No. | Amount | Outstanding | Pay | ^ | |
| DN | 12/02/2014 | DN-00006 | 2,000.00 | 2,000.00 | 0.0 | 0 | |
| IV | 12/02/2014 | IV-00100 | 508.40 | 508.40 | 0.0 | 0 🗌 – | |
| IV | 18/01/2015 | IV-00103 | 1,000.00 | 500.00 | 0.0 | 0 🗌 | |
| IV | 10/03/2015 | 1000006 | 10.00 | 10.00 | 0.0 | | |
| IV | 07/04/2015 | IV-04/15001 | 2,000.00 | 2,000.00 | 0.0 | | Kaala |
| IV | 20/04/2015 | IV-04/15002 | 250.15 | 250.15 | 0.0 | | KNOCK- |
| IV | 01/05/2015 | IV-05/15001 | 1,585.30 | 1,585.30 | 0.0 | 0 📋 | off the |
| IV | 07/06/2015 | IV-06/15001 | 2,140.00 | 2,140.00 | 0.0 | | invoice. |
| ▶ IV | 01/08/2015 | IV-08/15001 | 530.00 | 0.00 | 530.0 | 0 🗸 | |
| | | | | | | | |

Let process GST Return and See :

If Sales Order with deposit within 21days rule no invoice issue, system will automatic calculate 6% GST and declare GST03 to avoid any penalty cause. Invoice issue later will not declare for GST03 for that period after exceed 21days, refer below screen :

SQL Training Guide Part 2

| | | | | Open GST Re | eturn | | | | 8 |
|----|--|---|--|----------------------------|---|--|---|---|--------------|
| : | Status | Date From | Date To | Description | Σ Output | Σ Input Tax | GST Amount Pay | | |
| | | 01/04/2015 | 30/06/2015 | GST Return - 01 Ap | 139.89 | 94.80 | 45.09 | GST-03 | - |
| F | | 01/07/2015 | 30/09/2015 | GST Return - 01 Jul | 33.00 | 0.00 | 33.00 | GST-03 | - |
| | | | | | | | | | |
| | | | Count = 2 | | 172.89 | 94.80 | 78.09 | | |
| Ne | w GST R | eturn | Count = 2 | | 172.89 | 94.80 | 78.09 | | |
| Ne | w GST R | eturn | Count = 2 | GST-03 - Field | 172.89 d_5b | 94.80 | 78.09 | | 23 |
| Ne | ew GST R | eturn ate Tax | Count = 2 | GST-03 - Field | 172.89 d_5b al Amount | 94.80 | 78.09 iount Doc No | p P | S3 : Type |
| Ne | w GST R Doc Da 13/04/201 | eturn ate Tax 1.5 01/08/2 | Count = 2 | GST-03 - Field Tax Loca | 172.89 d_5b al Amount (500.00) | 94.80 Local Tax Am (30 | 78.09 ount Doc No 0.00) OR-00063 | D D From Doc PM | S3 : Type |
| Ne | Doc Da 3/04/201 | eturn ate Tax 1.5 01/08/2 1.5 05/07/2 | Count = 2 | GST-03 - Field Tax Loca | 172.89 d_5b al Amount (500.00) 100.00 | 94.80 Local Tax Am (30 | 78.09 ount Doc No 0.00) OR-00063 6.00 IV-07/15001 | D From Doc PM 1 IV | S3 |
| | Doc Da 3/04/201 5/07/201 | eturn ate Tax .5 01/08/2 .5 05/07/2 .5 05/07/2 | Count = 2 Count = 2 | GST-03 - Field Tax Loca | 172.89 d_5b al Amount (500.00) 100.00 (100.00) | 94.80 Local Tax Am (30 | 78.09 ount Doc No 0.00) OR-00063 6.00 IV-07/1500 5.00) DO-00028 | PM PM 1 IV DO | ∷Type |
| | Doc Do 3/04/201 5/07/201 1/08/201 | eturn ate Tax 15 01/08/2 15 05/07/2 15 05/07/2 15 01/08/2 | Count = 2 | GST-03 - Field Tax Loca | 172.89 d_5b al Amount (500.00) 100.00 (100.00) 500.00 | 94.80 Local Tax Am (30 (1 | 78.09 ount Doc No 0.00) OR-00063 6.00 IV-07/15001 5.00) DO-00028 30.00 IV-08/15001 | P From Doc PM I IV DO I IV | S3 : Type |
| | Doc Da 3/04/201 5/07/201 1/08/201 8/08/201 | eturn ate Tax 5 01/08/2 5 05/07/2 5 05/07/2 5 01/08/2 5 08/08/2 | Count = 2 Count = 2 | GST-03 - Field Tax Loca | 172.89 d_5b al Amount (500.00) 100.00 (100.00) 500.00 550.00 | 94.80 Local Tax Am (30 (1 33 | 78.09 ount Doc No 0.00) OR-00063 6.00 IV-07/15001 5.00) DO-00028 30.00 IV-08/15001 33.00 GI-00002 | D From Doc PM 1 IV DO 1 IV GI | Type |



12.2 21 Days DO:

Video Guide Link: http://www.sql.com.my/video/sqlacc_tutorial/GST-13_21DaysDO.mp4

Step 1 : Click on the **New.**

Step 2 : Choose the **Customer** that you want to create for the Delivery Order.

- Step 3 : Please make sure that the **Delivery Order Date is under GST Effective Date**.
- Step 4 : Insert which item code that you want to send over to the customer.

Step 5 : All the **tax code will auto assign accordingly**.



Let process for GST Return and see the result :

Step 6 : Click on **GST**



Step 8 : Insert the period that you want to process. Step 9 : Click on the Process.

| GST Return | | |
|-----------------|--|--|
| Process From | 01/04/2015 V To <u>30/06/2015</u> V | |
| Process Date | 21/03/2015 V | |
| Amendme | ent | |
| C/F Refu | nd for GST | |
| Longer P | 8 Insert the period that | and the second s |
| | you want to process | |
| Description | you want to process. | |
| Description | GST Return - 01 Apr 2015 to 30 Jun 2015 | |
| Ref 1 | | |
| | | |
| 9.Click | | |
| Proces | ss. | |
| | Process | |
| Step 10 : Wond | ering where is the figure come from? | |
| Step 11 : Click | on the GST – 03. | |
| ** | Open GST Return | |
| 🗄 Status Da | te From Date To Description ΣOutputΣInput Tax GST Am | ount Pay |
| 01/ | 04/2015 30/06/2015 GST Return - 01 Ap 128.58 94.80 | 33.78 GST-03 💌 |
| | | |
| | | |
| | 10.Want to know | |
| | this figure from | |
| | which | 11.Then you |
| | transaction? | have to click |
| | | on GST-03 |
| | Count = 1 128.58 94.80 | 33.78 |
| New GST Return | 1 | |

Step 12 : From the **GST-03 report**, you are able to see the figure, just **double click** the figure then system will **show out the break down**.

| | | | | <u> </u> |
|---|---|---|-------|----------|
| GST | -03 (Malaysia |) | | |
| | × | | | Apply |
| stReport | | | | × |
| 🚔 💽 - 🕨 - 🔚 🔍 🛛 | 1 | 1 📑 📄 🔍 78% | • 🥄 🛛 | Z → |
| 2) Nama Pemlagaan * Name of Business * | | | | ^ |
| BA | HAGIAN B : BUTIR PART B : RETURN | AN PENYATA I DETAILS | | |
| 3) Tempoh Bercukal * Taxable Perlod * | Tarikh Mula Start Date | 01-04-2015 HH (DD) - BB (MM) - TTTT (YYYY) | | |
| | Tarikh Akhir End Date | 30-06-2015 HH (DD) - BB (MM) - TTTT (YYYY) | | |
| Tarikh Akhir Serahan Penyata dan Bayaran * Return and Payment Due Date * | | 31-07-2015 HH (DD) - BB (MM) - TTTT (YYYY) | | |
| 5) Cukal Output Output Tax | * | Amaun (Amount |) | , |
| Total Value of Standard Rated Supply | | 2,007.27 | | |
| b) Jumiah Cukal Output (Termasuk Hutang Lapu Pelarasan lain) * Total Output Tax (Inclusive of Bad Debt Rec | ık Dibayar Balik dan covered & other Adjustm | RM 128.58 | | |
| Sorang ini diatagkan dibawah Persturan-Persturan Cukai Sarang da | n Perkhidmatan 2000 (This for | m is prescribed under Goods and Services Tex Regulation | ×× 1 | |
| <u> </u> | | | ~ | |
|] | 12.Doub | ole click on the figu | re to | |
| | view the | e detail of transactio | on. | 3 |
| - 4 - 6 2 | | detail of transaction | | |

System will auto detect those tax amount of Delivery Order without issue invoice within 21 Days.

How if I have the invoice after that?

Let process and see :

Step 1 : Click New to create invoice.

Step 2 : Choose the Customer.

Step 3 : Right click at the wording of "Invoice" then look for transfer from Delivery Order.



Step 4 : Checked on the delivery order that you created just now. Step 5 : Click **OK**.

| <u>24</u> | | | Do | ocument Transfer | | - 🗆 | × | |
|-----------|---|------------|-----------|------------------|------------|--------|--------|--|
| Docur | ments Items | | | | | | | |
| | Doc Date | Doc No | Code | Company Name | Curren | Amount | | |
| | 02/04/2015 | DO-00028 | 300-F0001 | FAUNG TECK WAI | | | 106.00 | |
| | | | | | | | | |
| | 4. Check on the delivery order that you created just now. | | | | | | | |
| | Tick Selecti | 5. Click o | n OK | | <u>o</u> k | Can | cel | |

Step 6 : All the info of delivery order will auto capture at the sales invoice, including the tax info. Then is it will deduct twice?

| | | | Invoid | 20 | | Cance | led New |
|----------------|----------------------|---------------|-----------------------|------------------------|----------------------|----------------------|----------------|
| Customer: | 300-F0001 🔻 | | | | | Inv No : IV-07/15 | 001 Edit |
| | FAUNG TECK WAI | | | | | Next No :- IV-07/150 | Delete |
| Address :- | 30 JALAN 13 KAW 19 | | | | | Date :- 05/07/20 | 15 v |
| | 41050 KLANG | | | | | Agent : | ▼ Save ▼ |
| | SELANGOR DE | | | | | Terms :- 30 Days | <u>C</u> ancel |
| Description :- | Sales | | | | ▼ ··· | Ext. No. :- | Refresh |
| + - 6 | Profit Estimator | | | | | | Browse |
| Ite | m Code De | scription Pro | oject Qty UOM U/Price | Sub Total Tax Tax Indu | . Tax Amount Sub Tot | al (Tax) From Doc No | n |
| 8752/060 | 0/0793 8752/060/0793 | | 1.00 UNIT 100. | 00 100.00 SR | 6.00 | 106.00 DO-00028 | |
| | | | | 1 | | | |
| | | | | | | | |
| | | | | | | | > |
| | | | | | | | |
| | | | | 6. All the info o | f delivery order | will auto | |
| | | | | conturo in color | invoico includi | a tha tay i | nfo |
| | | | | capture in sales | invoice,includii | ig the tax i | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| | | | | | | | |
| 1 record | ls | | 1.00 | 100.00 | 6.00 | 106.00 | |
| Deposit An | nount: 0.00 ··· | | | | | | |
| | Total: 106.00 | | | | N | et Total: | 106.00 Close |

If Delivery order issue first and within 21days rule no invoice issue, system will automatic calculate 6% GST and declare GST03 to avoid any penalty cause. Invoice issue later system will auto deduct out the earlier DO that PAID then revise again on the invoice, may refer screen below :

SQL Training Guide Part 2

| 2 / | | | | Open GST I | Return | | | |
|----------------|---------------------------|------------|------------|---------------------|------------|---------------|------------------|---------------|
| 3 | Status | Date From | Date To | Description | Σ Output | Σ Input Tax | ST Amount Pay | |
| | | 01/04/2015 | 30/06/2015 | GST Return - 01 Ap | 139.89 | 94.80 | 45.09 | GST-03 🔻 |
| | | 01/07/2015 | 30/09/2015 | GST Return - 01 Jul | 63.00 | 0.00 | 63.00 | GST-03 🔻 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | Count = 2 | | 202.89 | 94.80 | 108.09 | |
| 1 | Law CET D | | | | | | | |
| New GST Return | | | | | | | | |
| | | | | | | | | |
| 7 | 🦉 GST-03 - Field_5b 🗖 🖻 🙁 | | | | | | | |
| 1 | Doc Da | ate Tax | Date | Tax Lo | cal Amount | Local Tax Amo | unt Doc No | From Doc Type |
| F | 05/07/201 | .5 05/07/2 | 2015 SR | | 100.00 | 6 | 5.00 IV-07/15001 | IV |
| L | 05/07/201 | .5 05/07/2 | 2015 SR | | (100.00) | (6 | .00) DO-00028 | DO |
| | | | 2010 010 | | (| (| | |
| | 01/08/201 | .5 01/08/2 | 2015 SR | | 500.00 | 30 | 0.00 IV-08/15001 | IV |

So as per you view from screen system will auto deduct the tax that you declare earlier and once the invoice transfer from the delivery order, system will auto revise again at the invoice.

63.00

1,050.00