

# SQL Accounting Training Guide Part 2

Account

Payroll

[www.SQL.com.my](http://www.SQL.com.my)

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## 8 Inventory

### 8.1 Maintain Stock Group :

Allow user to set default account posting for the particular group of items.

Video Guide Link: [http://www.sql.com.my/video/sqlacc\\_tutorial/08-01\\_Maintain\\_Stock\\_Item.mp4](http://www.sql.com.my/video/sqlacc_tutorial/08-01_Maintain_Stock_Item.mp4)

Step 1 : Stock | Maintain Stock Group | New

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.

**In this case, you can create different stock group for different costing method, apply on different item code.**

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## 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](http://www.sql.com.my/video/sqlacc_tutorial/08-01_Maintain_Stock_Item.mp4)

Step 1 : Stock | Maintain Stock Item | New.

**Maintain Item**

**Maintain Stock Item**

Code:   Serial No.  Stock Control  Active

Description:

Item Group:  Reorder Level:  Remark 1:

Base UOM:  Reorder Qty:  Remark 2:

Ref. Cost:  Lead Time:

Ref. Price:  Output Tax:

Shelf:  Input Tax:  Bal Qty: 98.00

UOM	RATE	Ref. Cost	Ref. Price	Min Price	Base
UNIT	1.00	1,500.0000	2,399.00		<input checked="" type="checkbox"/>
BOX	10.00	12,000.0000	23,900.00		
CTN	12.00	16,000.0000	0.00		

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 difference from the system default output tax in **Tools | Option | Customer**)

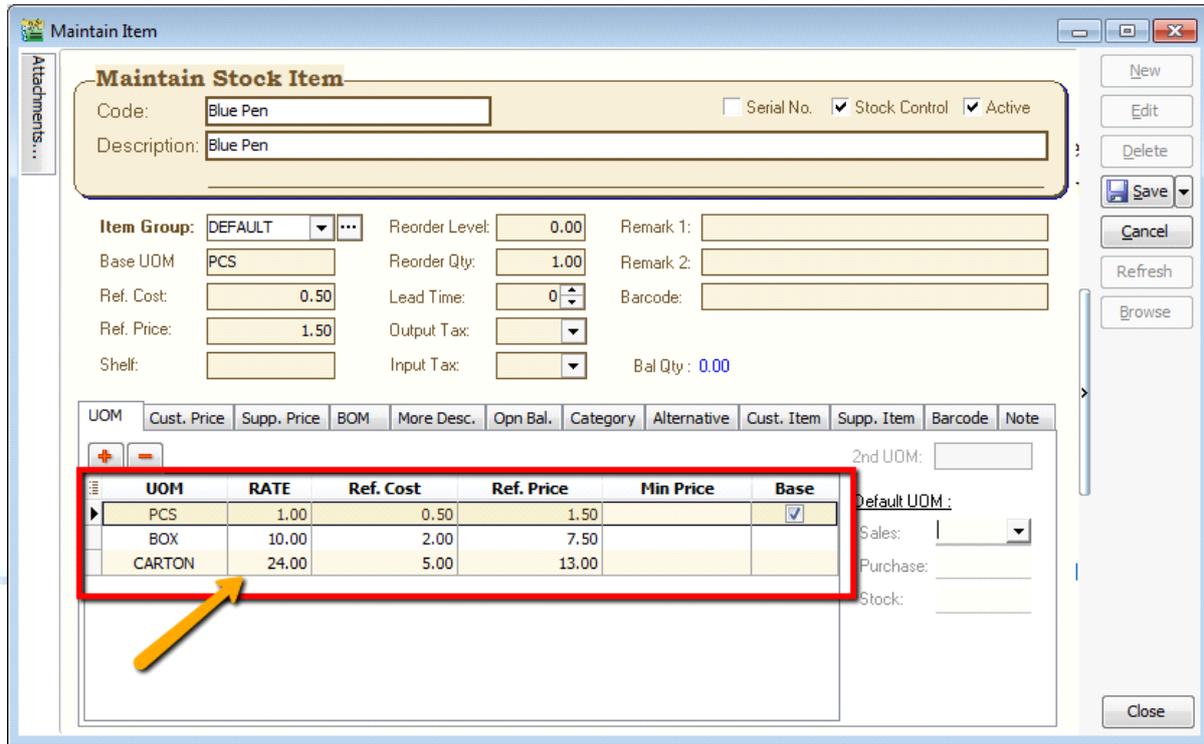
**Input Tax** = Default input tax code for an item ( only needed to define if difference from the system default output tax in **Tools | Option | Supplier**)

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

Step 7 : **2<sup>nd</sup> 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 :



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 Received Entry

Cancelled

Stk Rec No : <<New>>

Next No :- RC-00003

Date :- 16/11/2015

Description :- Stock Received

Update Cost

Item Code	Description	Location	Project	Qty	UOM	Unit Cost	Sub Total
123	123	---	---	10.00	UNIT	0.00	0.00
BOMBOM	BOM of BOM	---	---	5.00	UNIT	10.00	50.00
D-PRE-50	DIGI PREPAID-RM50	---	---	3.00	UNIT	50.00	150.00
COVER	HANDPHONE COVER	---	---	2.00	UNIT	6.00	12.00
E-BAT	ERICSSON BATTERY	---	---	10.00	UNIT	100.00	1,000.00
				30.00			1,212.00

Reason :

Authorised By : Remark :

### 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.

Step 1 : Stock | Stock Issue | New.

Stock Issue Entry

Cancelled

Stk Issue No : <<New>>

Next No :- IS-00003

Date :- 16/11/2015

Description :- Stock Issue

Update Cost

Item Code	Description	Location	Project	UOM	Qty	Unit Cost
123	123	---	---	UNIT	10.00	0.00
BOMBOM	BOM of BOM	---	---	UNIT	5.00	10.00
D-PRE-50	DIGI PREPAID-RM50	---	---	UNIT	3.00	40.00
COVER	HANDPHONE COVER	---	---	UNIT	2.00	1.50
E-BAT	ERICSSON BATTERY	---	---	UNIT	10.00	100.00
					30.00	

Reason :

Authorised By : Remark :

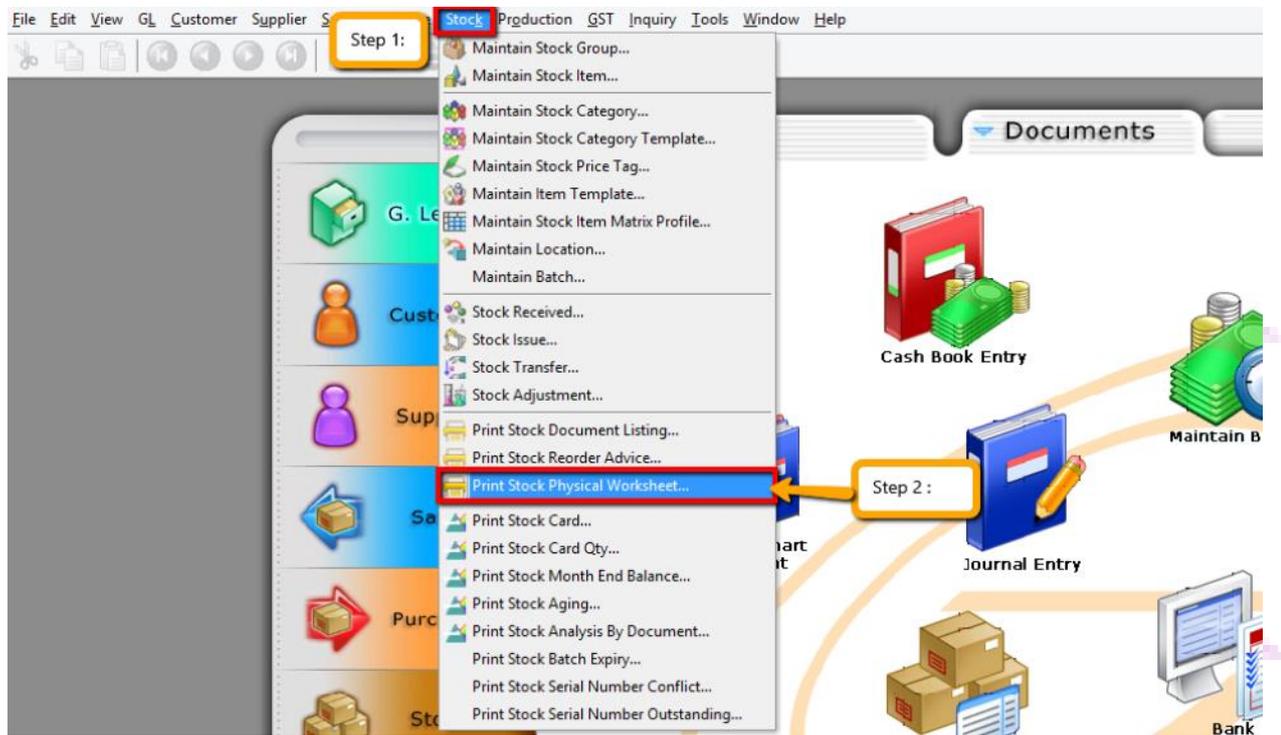
Click on the update cost so that system will auto capture the real time costing base on the document date.

### 8.6 Stock Adjustment / Stock Take :

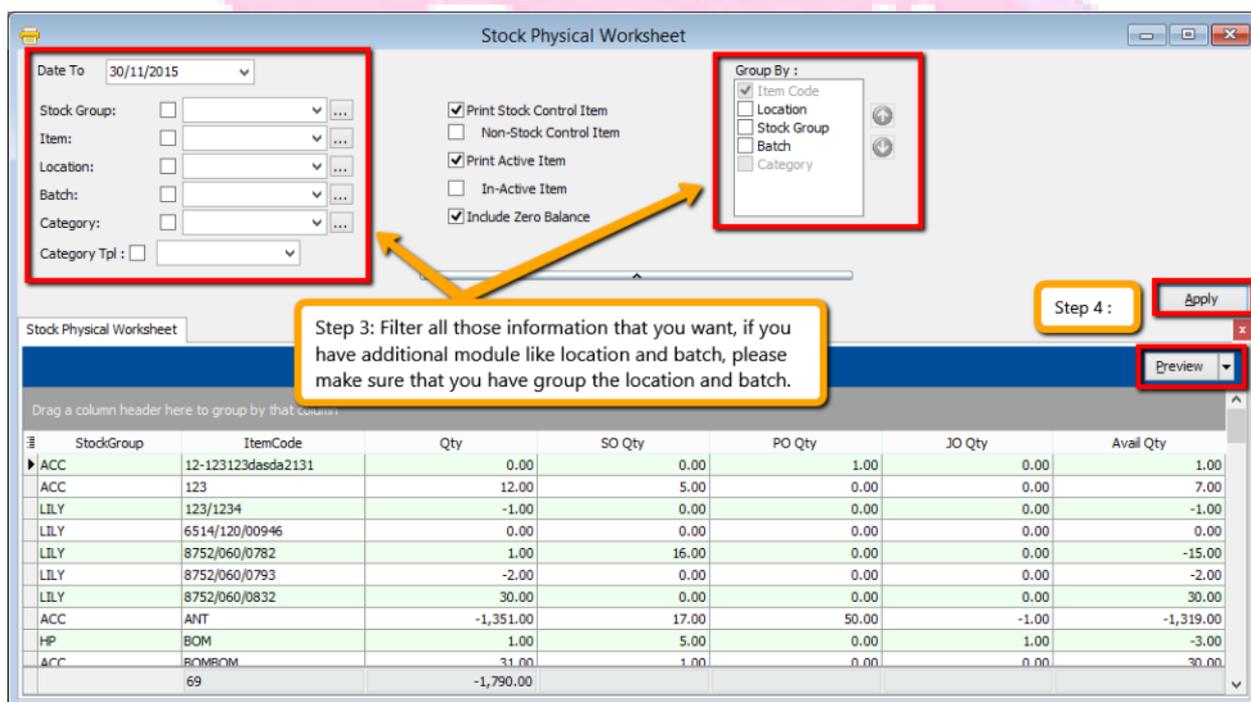
Allow user to key-in quantity in and out from the system, just like combination of stock received and stock issue, normally use it for stock take purpose. (Stock | Stock Adjustment | New)

Video Guide Link: [http://www.sql.com.my/video/sqlacc\\_tutorial/GST-03\\_StockTax.mp4](http://www.sql.com.my/video/sqlacc_tutorial/GST-03_StockTax.mp4)

#### How SQL System can help during Stock Take ?

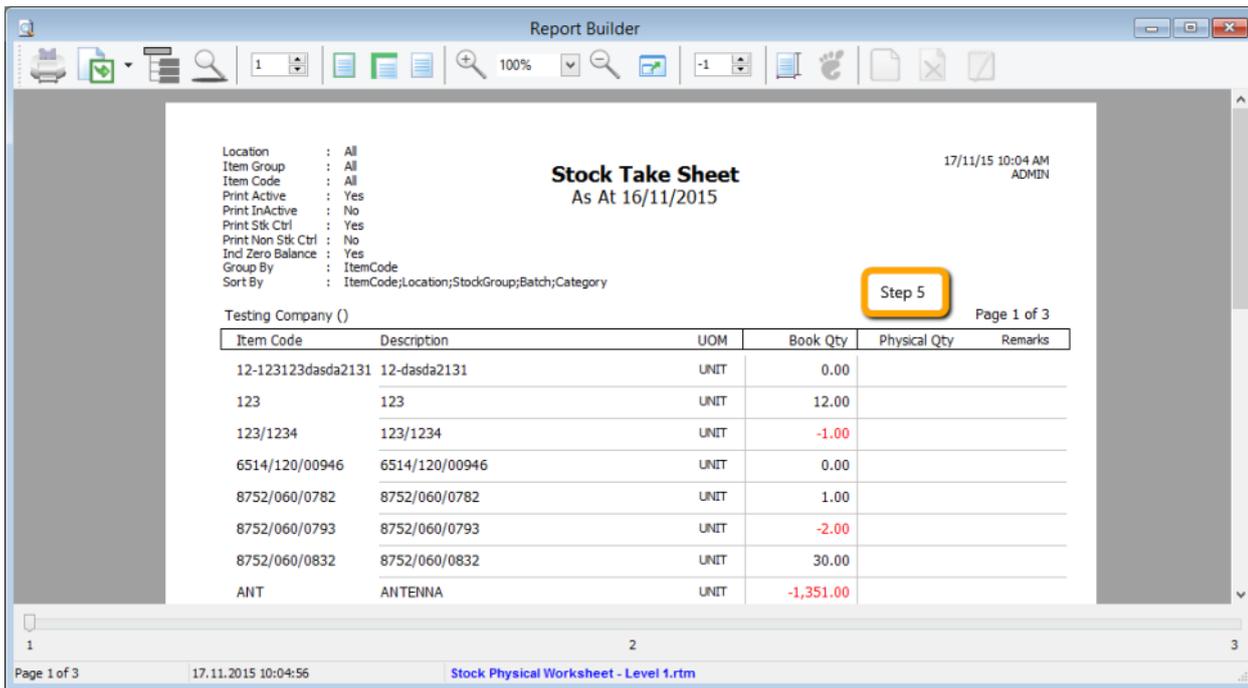


Step 1 & 2 : Click on **Stock** then choose **Print Stock Physical Worksheet**.

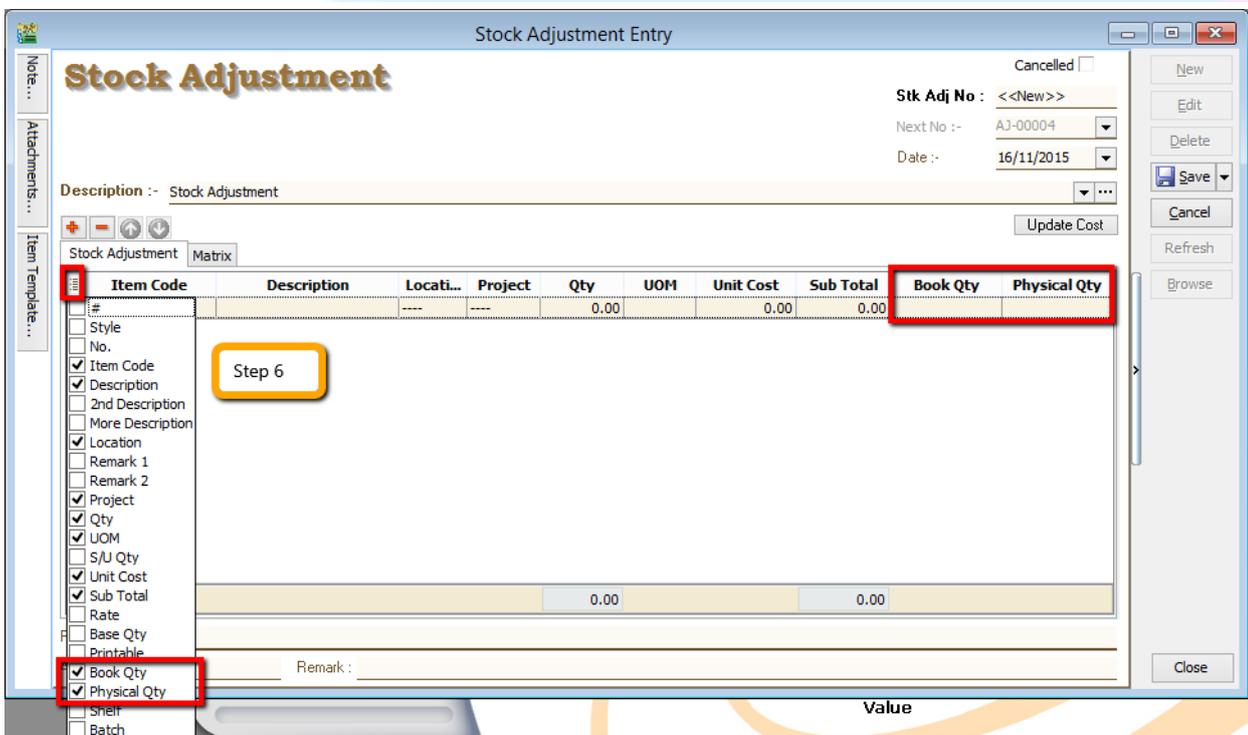


Step 3 : **Filter** the date, stock group or others **information** that you want to do for the stock take, please **make sure** that you have **choose the correct location and batch** if you have **this 2 modules**.

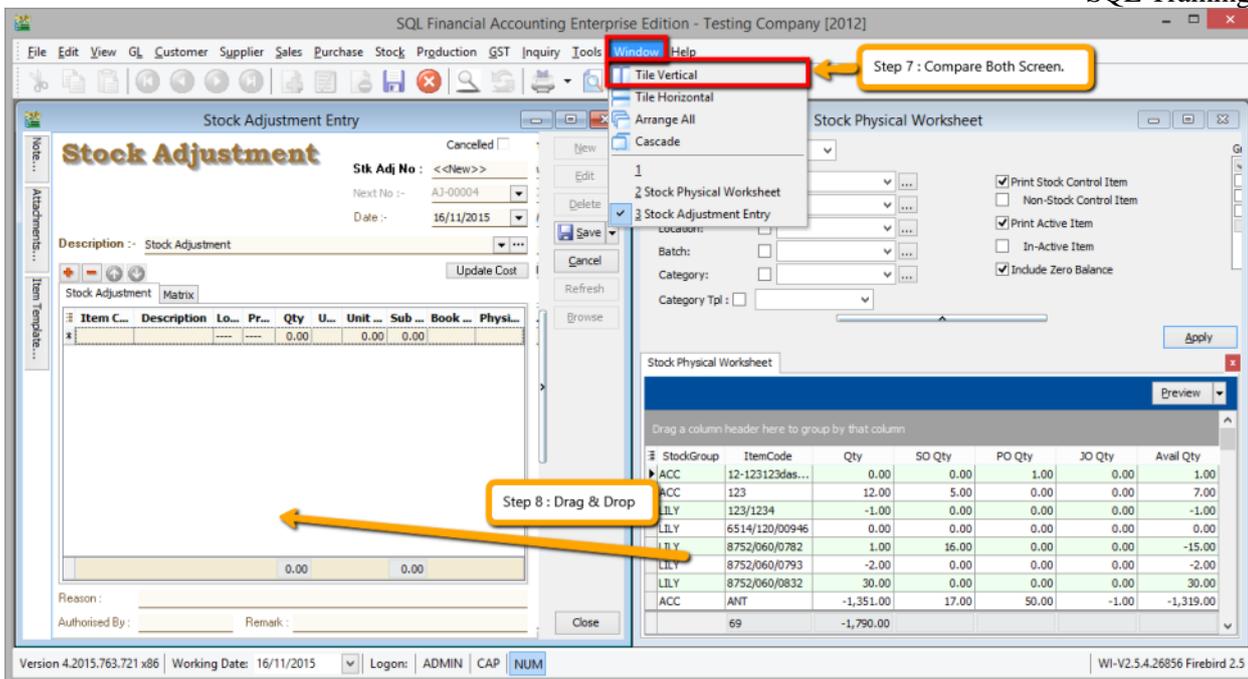
Step 4 : Click on **Apply and Preview**.



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**.

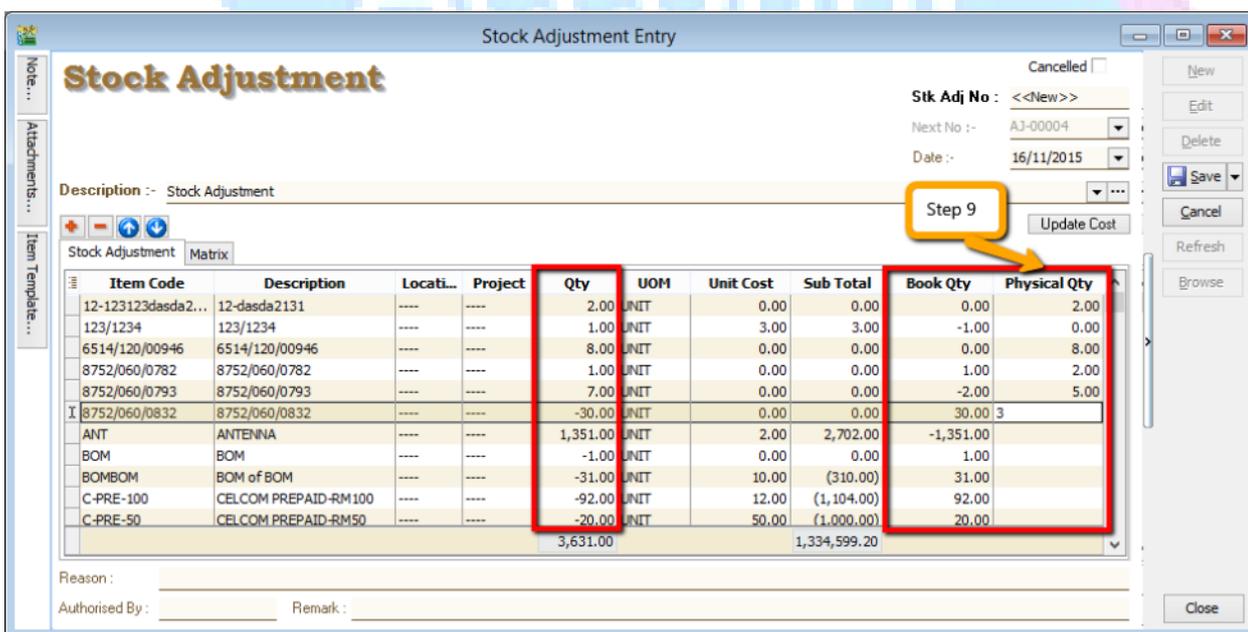


Step 6 : After complete update the stock take report, click on **Stock | Stock Adjustment | Drag Out Book Qty and Physical Qty**.



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**.



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.

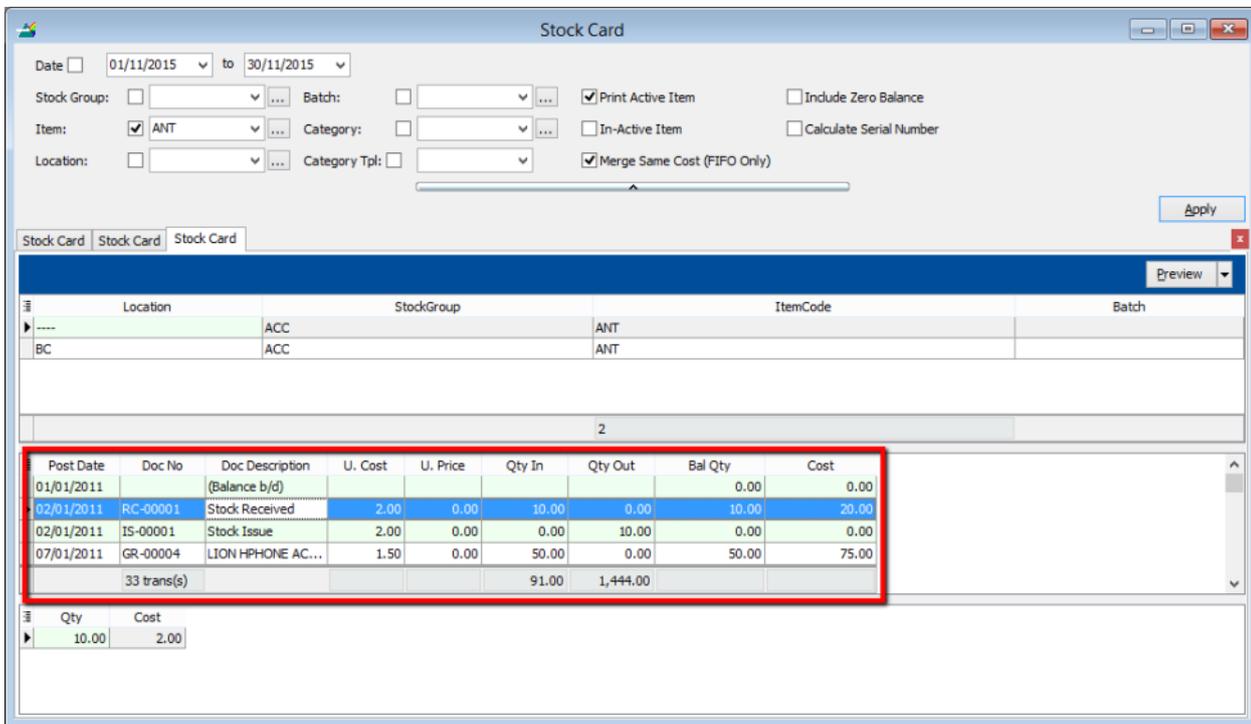
*Book Qty = Quantity that record in system.*  
*Physical Qty = Actual Quantity at your warehouse.*  
*Qty = Variant between Physical and Book Quantity, system will auto adjust then update accordingly. ( Physical Qty – Book Qty )*

## 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.**

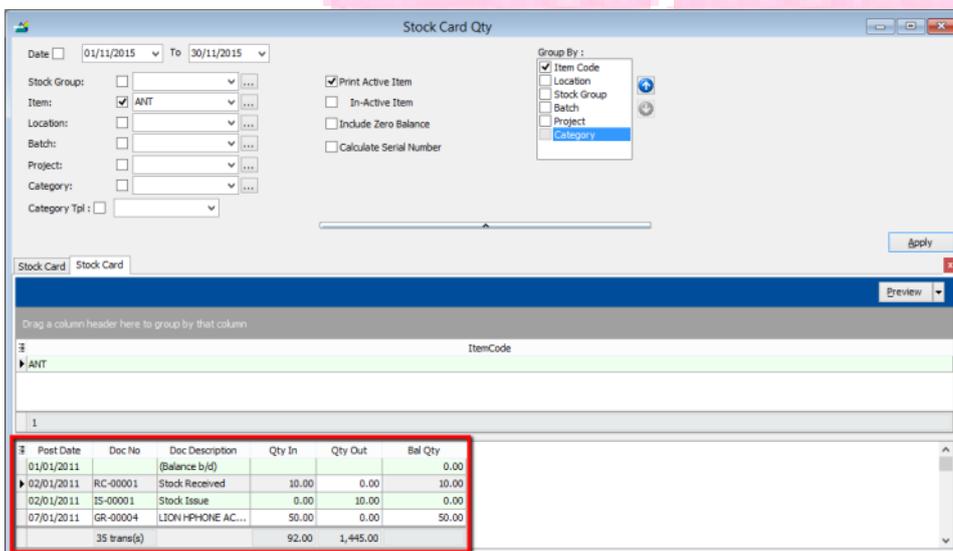


Post Date	Doc No	Doc Description	U. Cost	U. Price	Qty In	Qty Out	Bal Qty	Cost
01/01/2011		(Balance b/d)					0.00	0.00
02/01/2011	RC-00001	Stock Received	2.00	0.00	10.00	0.00	10.00	20.00
02/01/2011	IS-00001	Stock Issue	2.00	0.00	0.00	10.00	0.00	0.00
07/01/2011	GR-00004	LION HPHONE AC...	1.50	0.00	50.00	0.00	50.00	75.00
33 trans(s)					91.00	1,444.00		

### 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 Card Qty | Apply.**



Post Date	Doc No	Doc Description	Qty In	Qty Out	Bal Qty
01/01/2011		(Balance b/d)			0.00
02/01/2011	RC-00001	Stock Received	10.00	0.00	10.00
02/01/2011	IS-00001	Stock Issue	0.00	10.00	0.00
07/01/2011	GR-00004	LION HPHONE AC...	50.00	0.00	50.00
35 trans(s)			92.00	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.**

Stock Month End Balance

Date To: 31/12/2015

Group By: Location, Stock Group, Batch, Item Code, Category

Print Active Item, In-Active Item, Merge Same Cost (FIFO Only), Include Zero Balance, Calculate Serial Number

StockGroup	ItemCode	Location	Batch	UTD Qty	UTD Cost
ACC	123	----		12.00	92.39
ACC	ANT	----		-1,351.00	0.00
ACC	BOMBOM	----		31.00	700.00
ACC	COVER	----		72.00	167.80
ACC	E-BAT	----		-3.00	0.00
ACC	FTW	----		-1.00	0.00
	44				116,405.84

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

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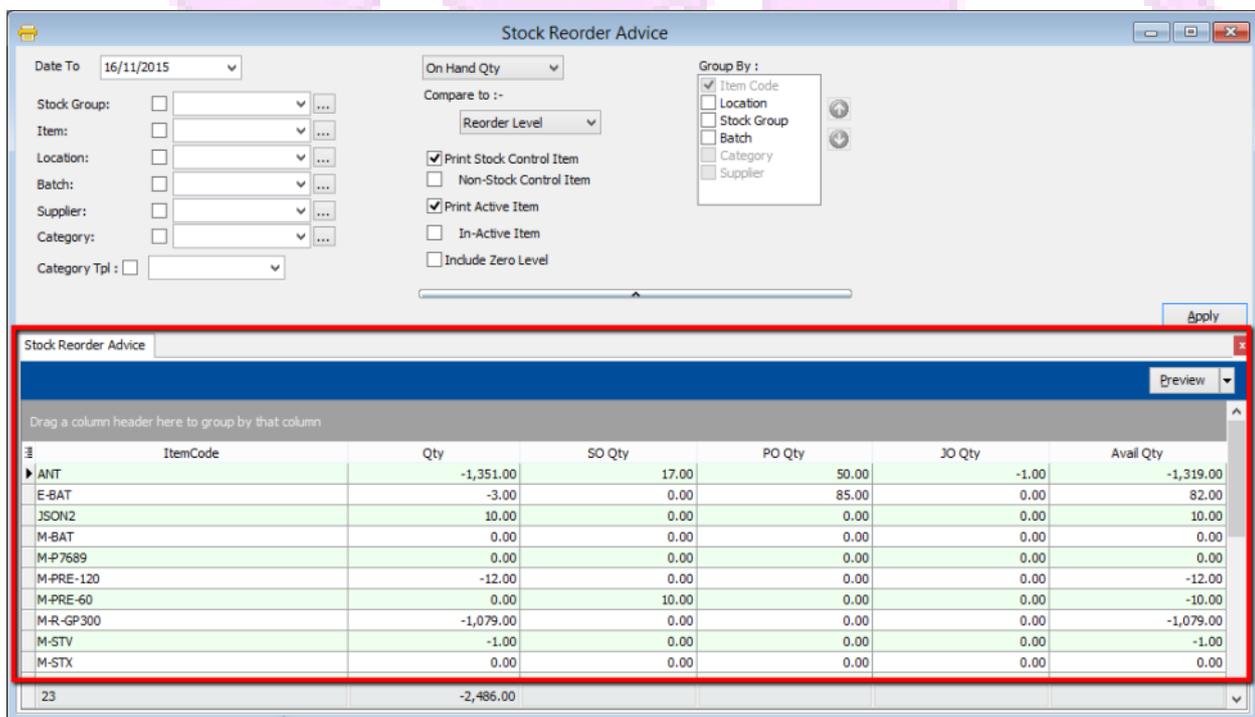
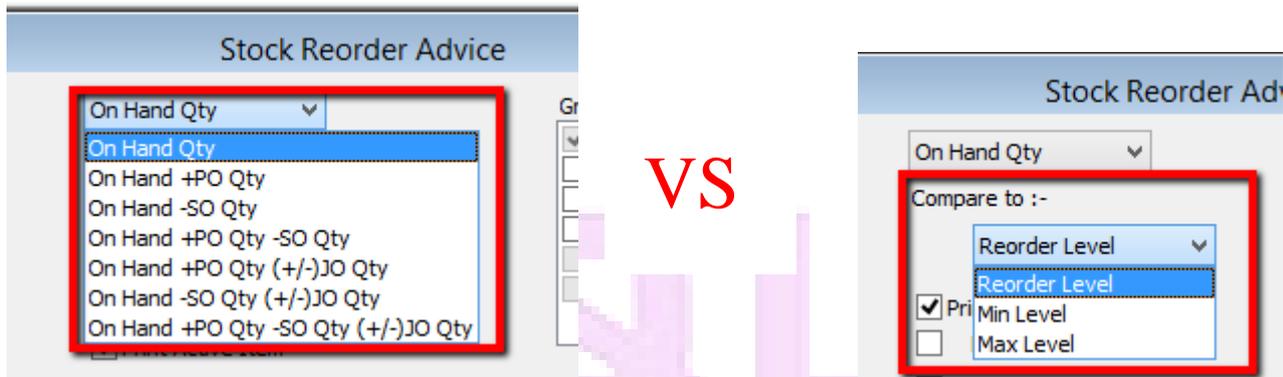


After get the closing stock value then where to key-in the figure so that will appear at P&L and Balance Sheet report?

**9.4 Stock Reorder Advice :**

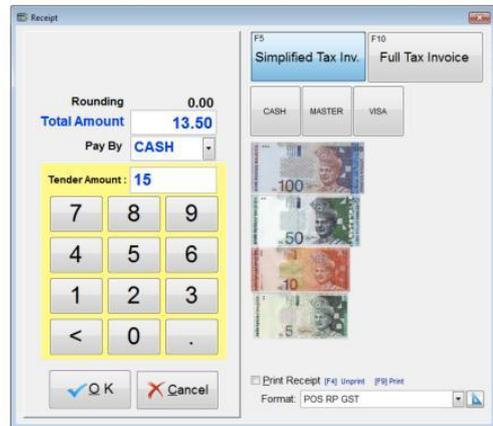
This report to show reorder advice according to stock level, normally used to trace pending Purchase Order and Sales Order. You may compare as below:

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.

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

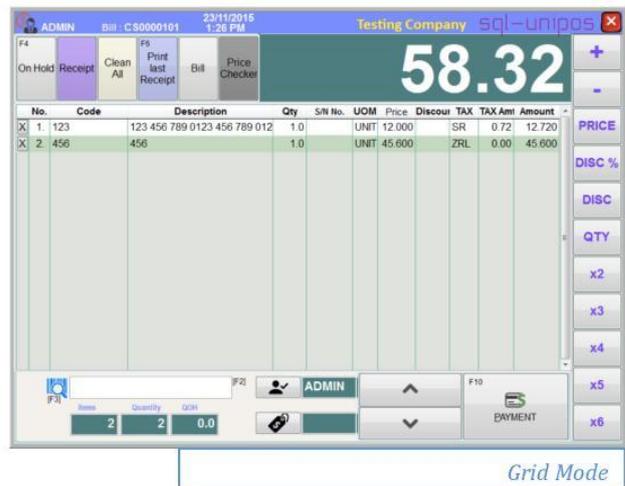


With Simple & full Tax Invoice mode

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



Touch Mode



Grid Mode

Accept multiple payments



Direct post to SQL Accounting in real time or by Daily

[www.sql-pos.com](http://www.sql-pos.com)

## 10 Advance GST Info :

### 10.1 Bank Charges Reversal

Video Guide Link: [http://www.sql.com.my/video/sqlacc\\_tutorial/GST-08\\_GAF.mp4](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 Payment Entry**

Supplier Code: 400-D0001 Supplier Bank: Currency: ---

Project : ---

**Supplier Payment** P/V No : <<New>>

Cancelled  Next No : PV-00060

Pay to : DIGI COMMUNICATION BHD Date : 01/04/2015

Payment By : MAYBANK Agent : ---

Bank Charge : 0.53 Area : SA

Cheque No : Paid Amount : 100.00

Description: Payment For Account Unapplied Amt: 100.00

**Knock-off Invoices / Debit Notes**

T...	Date	Post Date	Doc No.	Amount	Outstanding	Pay	Ext. No
PI	06/01/2014	06/01/2014	PI-00002	3,500.00	3,500.00	0.00	
PI	11/12/2014	11/12/2014	1	20.00	20.00	0.00	
PI	12/02/2015	12/02/2015	PI-00030	530.00	530.00	0.00	
3 doc				Total:	4,050.00	4,050.00	0.00

Bank Charge = Bank Charge + Tax Amount  
Enter to this column.

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:

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Malayan Banking Berhad (3813-C) (GST ID NO. : 000141295616)  
 14th Floor, Menara Maybank, 100 Jalan Tun Perak, 50050 Kuala Lumpur, Malaysia

E STREAM SOFTWARE SDN BHD

MUKAI / PAGE :

NO INVOIS CUKAI : CBS150430512398030655  
 税务发票号 :

TAX INVOICE NO

TARIKH PENYATA : 30/04/15  
 结单日期 :

STATEMENT DATE

NOBOMOR AKAUN : 512398030655  
 户数 :

ACCOUNT NUMBER

ELIGIBLE FOR PROTECTION BY PIDM / TAX INVOICE

CORPORATE CURRENT ACCOUNT

URUSNIAGA AKAUN/ 户口收支项 /ACCOUNT TRANSACTIONS

TARIKH MASUK 进支日期 ENTRY DATE	TARIKH NILAI 瓜过账日期 VALUE DATE	BUTIR URUSNIAGA 进支项说明 TRANSACTION DESCRIPTION	JUMLAH URUSNIAGA 账 码 TRANSACTION AMOUNT	BAKI PENYATA 结单存餘 STATEMENT BALANCE
		IV51276 89		
		BEBK04 6288		
30/04		CLEARING CHQ DEP	.00+	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 SDN BHD SO 5740 FEE SQL MAINTENANCE	.00+	49.20
		ENDING BALANCE :		
		LEDGER BALANCE :		
		TOTAL DEBIT :		
		TOTAL CREDIT :		
		TOTAL GST DEBITS		.81
		TOTAL GST CREDITS		.00
<p>SNAP EVERYTHING, SELL ANYTHING! WITH M2U PAY "SNAP&amp;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&amp;C APPLY.</p> <p>CURRENT ACCOUNT HOLDERS ARE ENCOURAGED TO REGISTER VIA MAYBANK2U TO</p>				

BAKI LEGAR      ■ BAKI AKHIR - CEK BELUM JELAS  
 可應用存餘      ■ 截止結餘減未過賬瓜  
 LEDGER BALANCE ■ ENDING BALANCE - UNCLEARED CHEQUES

Perhatian / Note  
 (1) Segala bilangan dan baki tersebut akan dianggap betul terkecuali Bank ini diberitahu atas sebarang perbezaan dalam tempoh 14 hari.  
 此對賬單所註之賬項及結餘額應核對，如有差誤請在十四天內通知本行。  
 All items and balances shown will be considered correct unless the Bank is notified of any discrepancy within 14 days.

(2) Sila beritahu kami sebarang pertukaran alamat secara bertulis  
 請通知本行在何地址更換。  
 Please notify us of any change of address in writing

Wang yang keluar berlebihan  
 ditandakan dengan DR  
 本欄內註DR者為結欠  
 Overdrawn balances are  
 denoted by DR

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)**

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**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 :

**Payment Voucher**

Cancelled

Voucher No: PV-00060  
 Next No: PV-00061  
 Date: 31/12/2015  
 Project: ----

Pay To: GST BANK CHARGES REVERSAL

Payment By: MAYBANK    Currency: ----    Agent: ----  
 Bank Charge : 0.00    Cheque No: ----    Area: ----

G/L Code	GL Description	Description	Project	Amount	Tax	Tax I...	Tax Amount	Sub Total (Tax)	Tax ...
902-000	BANK CHAR...	MAYBANK - GST BANK CHARG...	----	0.50	TX	<input type="checkbox"/>	0.03	0.53	6%

1 records    Total:    0.50    0.03    0.53



**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:** [http://www.sql.com.my/video/sqlacc\\_tutorial/GST-29-Import\\_Goods\\_Treatment.mp4](http://www.sql.com.my/video/sqlacc_tutorial/GST-29-Import_Goods_Treatment.mp4)

**Overseas Supplier Invoice :**

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



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

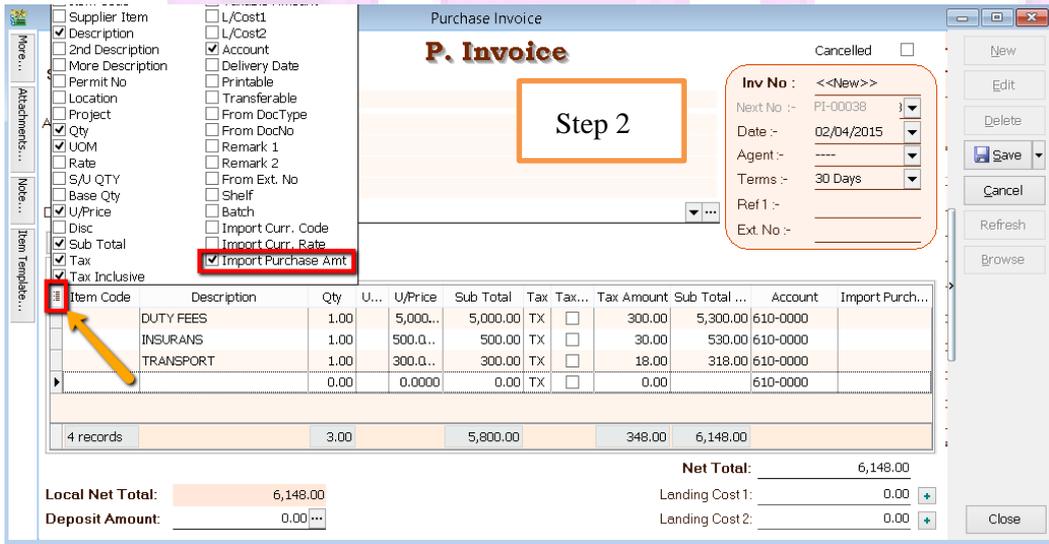
**Goods value = 96,250 (USD25,000 x 3.8500)**  
**Freight = 1,000**  
**Insurance = 500**  
**Total (MYR) = 97,750**

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

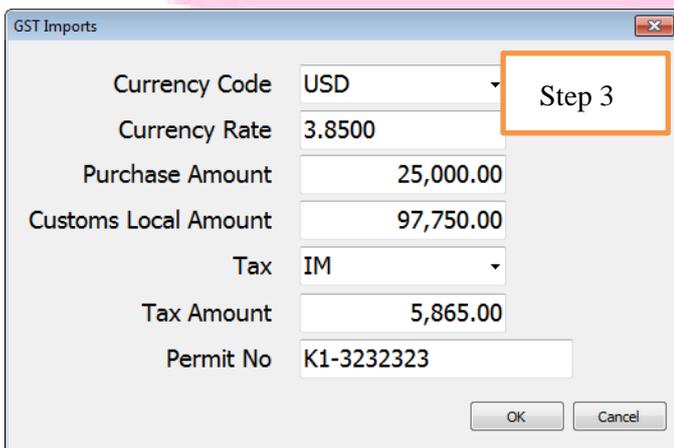
	Net(MYR)	GST	Gross (MYR)
<b>Est. Duties (Import&amp;/Excise Duty)</b>	0.00		
<b>Est. GST on Import (97,750 x 6%)</b>	5865.00		
Est Duties and GST on Import	5865.00		5865.00
<b>Duty Processing Fee</b>	100.00	6.00	106.00
<b>Total Payable</b>			5971.00

**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.



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 :



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

Supplier: 400-F0001  
FORWARDER AGENT

Description: Purchase

Account	Description	Qty	UOM	U/Price	Sub Total	Tax	Tax Includ...	Tax Amount	Sub Total (Tax)
615-000	Purchase Value USD 25,000.00@3.8500 = RM 96,250.00, Permit No: K1-3232323	0.00		0.00	0.00	IM		5,865.00	5,865.00
610-000	Duty Processing Fee	1.00		100.00	100.00	TX		6.00	106.00
								5,871.00	5,971.00

Cancelled

Inv No: <<New>>  
Next No: P1-00031  
Date: 06/04/2015  
Agent: ----  
Terms: 30 Days  
Ref 1:  
Ext. No:

Payroll

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### 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](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
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

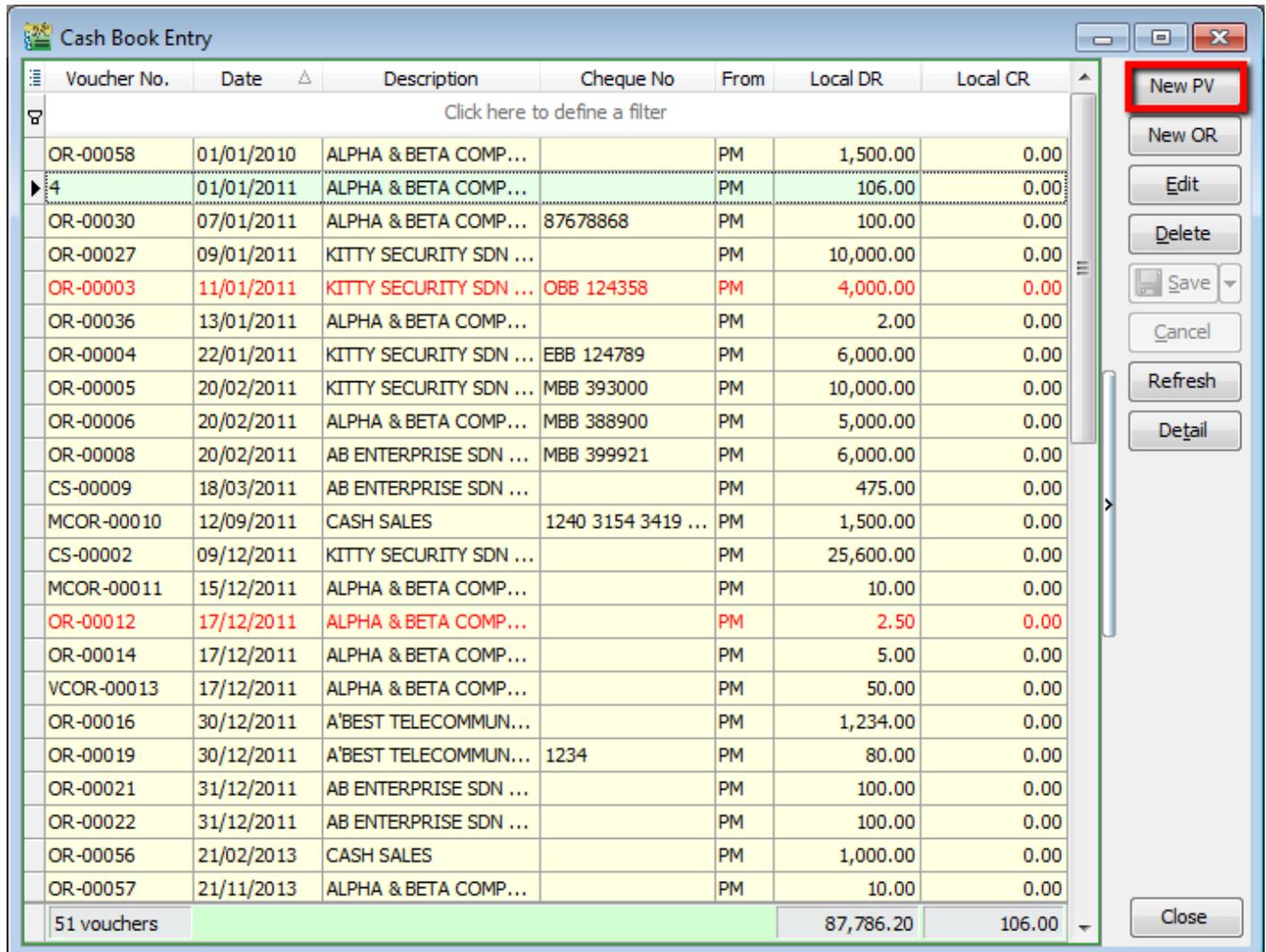
1. When supply are paid for (Date of payment made) - no longer
2. Since 01 Jan 2016, which ever is the earlier:-
  - a. Payment made; or
  - b. Invoice date.

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.

The screenshot shows the 'Tax' configuration window. The 'Code' field contains 'RSA' and is checked as 'Active'. The 'Description' field contains 'Easy GST - Recipient Self-Accounting'. There is a 'Switch to Standard Mode' button. The 'Tax Type' dropdown is set to 'Easy GST - Recipient Self-Accounting'. The 'Input Tax' dropdown is set to 'TX' and the 'Output Tax' dropdown is set to 'DS'. Below these fields, there is a note: 'Purchases with GST incurred at 6% and directly attributable to taxable supplies'. At the bottom, it says 'Deemed supplies'. On the right side, there are buttons for 'New', 'Edit', 'Delete', 'Save', 'Cancel', 'More', 'Preview', 'Refresh', and 'Browse'.

**Payment made before the invoice**

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



Voucher No.	Date	Description	Cheque No	From	Local DR	Local CR
Click here to define a filter						
OR-00058	01/01/2010	ALPHA & BETA COMP...		PM	1,500.00	0.00
4	01/01/2011	ALPHA & BETA COMP...		PM	106.00	0.00
OR-00030	07/01/2011	ALPHA & BETA COMP...	87678868	PM	100.00	0.00
OR-00027	09/01/2011	KITTY SECURITY SDN ...		PM	10,000.00	0.00
OR-00003	11/01/2011	KITTY SECURITY SDN ...	OBB 124358	PM	4,000.00	0.00
OR-00036	13/01/2011	ALPHA & BETA COMP...		PM	2.00	0.00
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
OR-00006	20/02/2011	ALPHA & BETA COMP...	MBB 388900	PM	5,000.00	0.00
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
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
OR-00012	17/12/2011	ALPHA & BETA COMP...		PM	2.50	0.00
OR-00014	17/12/2011	ALPHA & BETA COMP...		PM	5.00	0.00
VCOR-00013	17/12/2011	ALPHA & BETA COMP...		PM	50.00	0.00
OR-00016	30/12/2011	A'BEST TELECOMMUN...		PM	1,234.00	0.00
OR-00019	30/12/2011	A'BEST TELECOMMUN...	1234	PM	80.00	0.00
OR-00021	31/12/2011	AB ENTERPRISE SDN ...		PM	100.00	0.00
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

Step 2 : Enter the payment date eg. 02/06/2016

Step 3 : Select RSA in tax column.

Payroll

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Cash Book Entry

**Payment Voucher**

Cancelled

Voucher No: <<New>>  
 Next No: PV-00001  
 Date: 02/06/2016  
 Project: ----

Pay To: Royalty Oversea LTD

Payment By: HSBC - USD ACCOUNT    Currency: USD    Rate: 4.1000    Agent: ----  
 Bank Charge: 0.00    Cheque No:    Area: ----

Document Detail Grid

G/L Code	GL Description	Description	Amount	Tax	Tax R...	Tax I...	Tax Amo...	Sub Total (Tax)
I 999-999	ROYALTY FEE	MAYBANK - Royalty Oversea LTD	10,000.00	RSA	0%	<input type="checkbox"/>	0.00	10,000.00

1 records    Total: 10,000.00    0.00    10,000.00

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.**

Journal of Transaction Listing

Date  01/06/2016 to 30/06/2016

Journal:  BANK

Project:

Agent:

Area:

Payment Method:

Sort By: Date, Ref No

Use 2nd Description   

Ref No 1	Account C...	Post Date	Description	Project	Curr...	Account Description	Local DR	Local CR	Tax
PV-00001	999-999	02/06/2016	MAYBANK - Royalty Oversea ...	----	USD	ROYALTY FEE	41,000.00	0.00	RSA
PV-00001	GST-101	02/06/2016	MAYBANK - Royalty Oversea ...	----	----	GST - CLAIMABLE	2,460.00	0.00	TX
PV-00001	310-004	02/06/2016	Royalty Oversea LTD	----	USD	HSBC - USD ACCOUNT	0.00	41,000.00	
PV-00001	GST-201	02/06/2016	MAYBANK - Royalty Oversea ...	----	----	GST - PAYABLE	0.00	2,460.00	DS

Count = 4    43,460.00    43,460.00

**Double Entry - RSA:**

Account Code	Account Description	Tax Code	Local DR	Local CR	Taxable Period
GST-101	GST - Claimable	TX	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**.

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 of Transaction Listing

Date: 01/06/2016 to 30/06/2016

Journal:  PURCHASE

Project:

Aqent:

Area:

Payment Method:

Sort By: Date, Ref No

Use 2nd Description

Apply

Ref No	Account C...	Post Date	Description	Project	Curr...	Account Description	Local DR	Local CR	Tax
PI-00012	999-999	02/06/2016	NOKIA CORP LTD	----	USD	ROYALTY FEE	84,000.00	0.00	RSA
PI-00012	GST-101	02/06/2016	NOKIA CORP LTD	----	----	GST - CLAIMABLE	5,040.00	0.00	TX
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 - PAYABLE	0.00	5,040.00	DS

Count = 4

89,040.00 89,040.00

(Ref No 1 = PI-00012) Customize...

**Double Entry - RSA:**

Account Code	Account Description	Tax Code	Local DR	Local CR	Taxable Period
GST-101	GST - Claimable	TX	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)

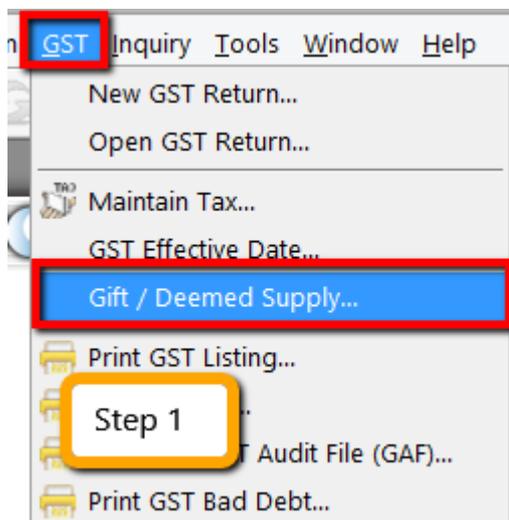


### 10.4 Gift / Deemed Supply :

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](http://www.sql.com.my/video/sqlacc_tutorial/GST-20_Gift.mp4)

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

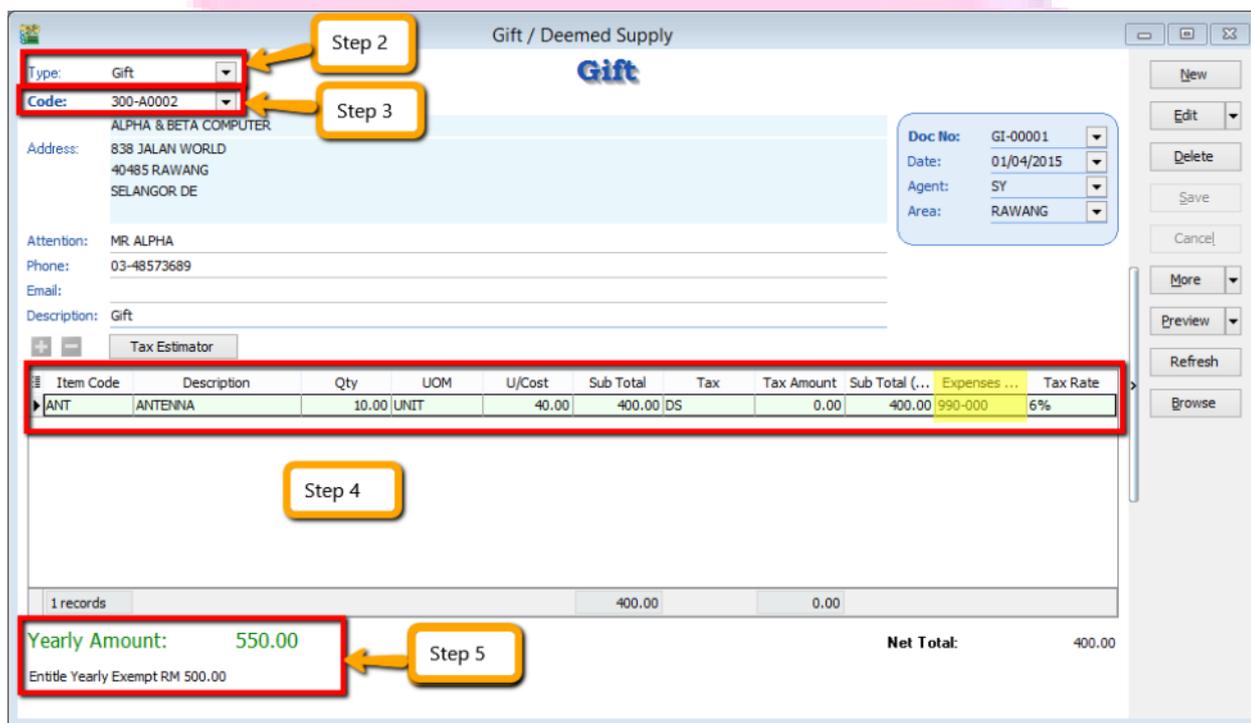


Step 2 : Select the document type either **Gift** or **Deem Supply**.

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 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.

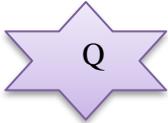
		Amaun (Amount)
5) Cukai Output		
Output Tax		
a) Jumlah Nilai Pembekalan Berkadar Standard *	RM	578.30
<i>Total Value of Standard Rated Supply</i>		
b) Jumlah Cukai Output (Termasuk Hutang Lapuk Dibayar Balik dan Pelarasan lain) *	RM	34.70
<i>Total Output Tax (Inclusive of Bad Debt Recovered &amp; other Adjustments) *</i>		

Borang ini ditetapkan di bawah Peraturan-Peraturan Cukai Barang dan Perkhidmatan 20XX (This form is prescribed under Goods and Services Tax Regulations 20XX)

Step 6

Doc Date	Tax Date	Tax	Local Amount	Local Tax Amount	Doc No	From Doc Type
05/07/2015	05/07/2015	SR	0.00	0.00	IV-07/15001	IV
01/08/2015	01/08/2015	SR	28.30	1.70	IV-08/15001	IV
08/08/2015	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 \$ 42,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**.



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

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### 10.5 1 Cent Rounding :

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.

The screenshot shows the 'Options' dialog box for a 'Customer'. The 'Customer' tab is selected. The 'Perform Tax / Local Amount Rounding' checkbox is checked and highlighted with a red box. Other options include 'Use Cash Sales No. for Payment Received', '5 Cents Rounding (Sales Invoice)', and '5 Cents Rounding (Cash Sales)'. The 'Customer Account Code Format' table shows a format of '%.3s-%.1s%.4d' for the company 'Testing Company'.

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 :

Invoice

Customer: 300-A0002  
ALPHA & BETA COMPUTER  
838 JALAN WORLD  
40485 RAWANG  
SELANGOR DE

Description: Sales

Profit Estimator

Item Code	Description	Qty	UOM	U/Price	Sub Total	Tax	Tax In...	Tax Amount	Sub Total (Tax)
BOM	BOM	1.00	UNIT	7.77	7.77	SR	<input type="checkbox"/>	0.47	8.24
JMAST-BLCK-M	JMAST-BLCK-M	1.00	UNIT	7.77	7.77	SR	<input type="checkbox"/>	0.47	8.24
2 records		2.00			15.54			0.94	16.48

Deposit Amount: 0.00  
Local Net Total: 16.48  
Net Total: 16.48

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

Customer: 300-A0002  
ALPHA & BETA COMPUTER  
838 JALAN WORLD  
40485 RAWANG  
SELANGOR DE

Description: Sales

Profit Estimator

Item Code	Description	Qty	UOM	U/Price	Sub Total	Tax	Tax In...	Tax Amount	Sub Total (Tax)
BOM	BOM	1.00	UNIT	7.77	7.77	SR	<input type="checkbox"/>	0.46	8.23
JMAST-BLCK-M	JMAST-BLCK-M	1.00	UNIT	7.77	7.77	SR	<input type="checkbox"/>	0.47	8.24
2 records		2.00			15.54			0.93	16.47

Deposit Amount: 0.00  
Local Net Total: 16.45  
Net Total: 16.47

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

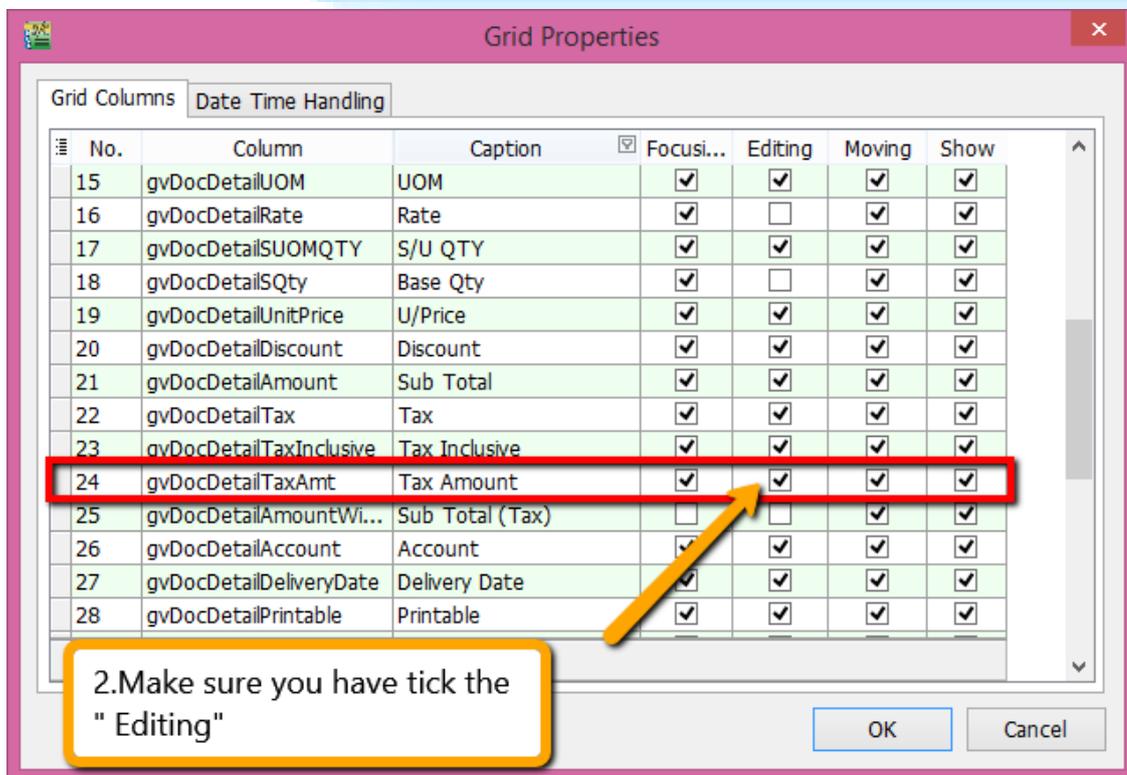
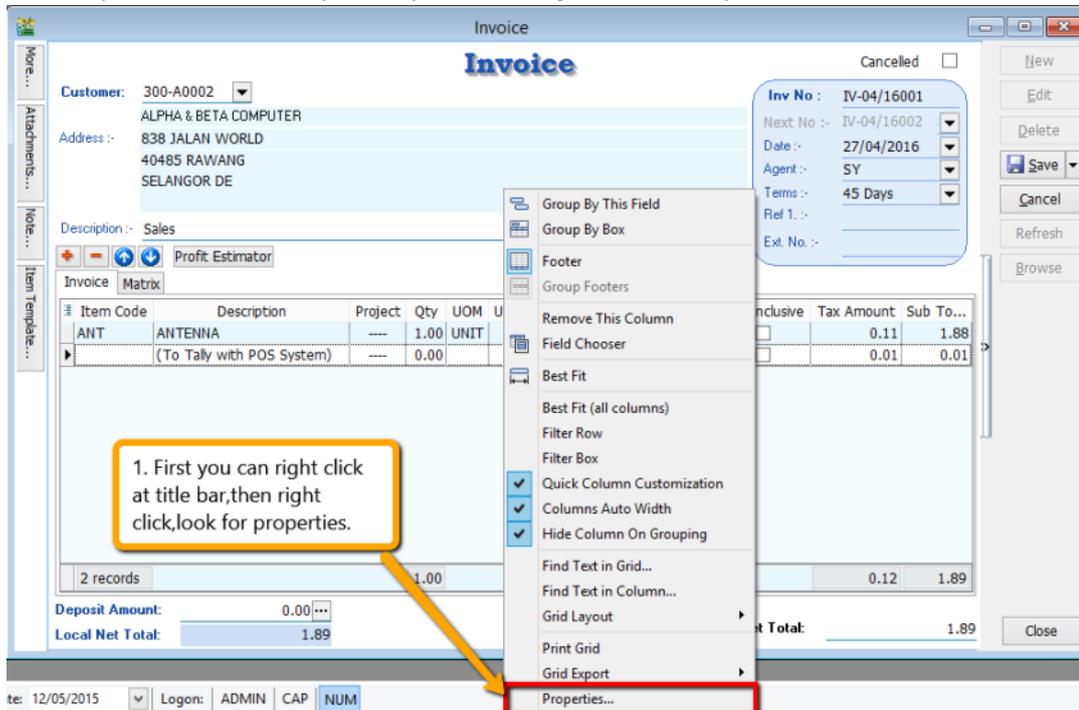
Tax Amount Calc = RM 15.54 \* 6% = 0.93, mostly system will reverse on first line of the Item.

**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 **amend tax amount** for those transaction **without ITEM CODE** :

You may follow below way to tally with the figure of POS System :



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

The screenshot shows an 'Invoice' window with the following details:

- Customer: 300-A0002
- Address: ALPHA & BETA COMPUTER, 838 JALAN WORLD, 40485 RAWANG, SELANGOR DE
- Description: Sales
- Inv No: IV-04/16001
- Date: 27/04/2016
- Agent: SY
- Terms: 45 Days

Item Code	Description	Project	Qty	UOM	U/Price	Discount	Sub Total	Tax	Tax I...	Tax Amount	Sub Total (Tax)
ANT	ANTENNA	---	1.00	UNIT	1.77		1.77	SR	<input type="checkbox"/>	0.11	1.88
	(To Tally with POS System)	---	0.00		0.00		0.00	SR	<input type="checkbox"/>	0.01	0.01

Summary: 2 records, 1.00 Qty, 1.77 Sub Total, 0.12 Tax Amount, 1.89 Sub Total (Tax).  
 Deposit Amount: 0.00...  
 Local Net Total: 1.89  
 Net Total: 1.89

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

1. Key-in Description, make sure without Item Code.
2. Key-in the figure directly into tax amount column will do.

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.)

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## 11 6 Months Bad Debt :

Video Guide link: [http://www.sql.com.my/video/sqlacc\\_tutorial/GST-15\\_BadDebt.mp4](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 6<sup>th</sup> months from the date of invoice. The business should also have made sufficient efforts to recover the debt. Look at the scenario A below:

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

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

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

[www.sql.com.my](http://www.sql.com.my)

11.1 6 Bad Debt Relief

**Video Guide Link:** [http://www.sql.com.my/video/sqlacc\\_tutorial/GST-16\\_BadDebtRelief.mp4](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.

Tel : 03-48573689  
Fax : 03-48573690

Closing Balance 28,518.00

Attention	Sale Details	Customer Account	Currency	Name	Page No	Terms	Date
MR ALPHA	SY	300-A0002	RM	ADMIN	1 of 1	45 Days	31/12/2015
Date	Invoice	Transaction Description	Debit	Credit	Sales		
01/01/2013	4	Cash Sales	100.00				100.00
07/01/2013	OR-00030	Payment For Account		100.00			0.00
12/01/2013	87678868	Sales	100.00				100.00
13/01/2013	CS-00007	Cash Sales	5.50				105.50 P
20/01/2013	DN-00004	Delivery Order	12.50				118.00
16/02/2013	CS-00010	Cash Sales	1,595.00				1,713.00
20/02/2013	IV-00004	Sales	4,380.00				6,093.00 P
14/11/2013	CN-00002	Sales Returned		2.50			6,090.50
15/12/2013	MCOR-00011	Payment For Account		10.00			6,080.50
17/12/2013	OR-00014	Payment For Account		5.00			6,075.50
17/12/2013	VCOR-00013	Payment For Account		50.00			6,025.50
18/12/2013	IV-00010	Sales	2.50				6,028.00
01/04/2015	IV-00059	Sales	10,450.00				16,478.00
01/07/2015	OR-00056	Payment For Account		530.00			15,948.00
01/08/2015	X000	Sales	1,060.00				17,008.00
01/09/2015	IV-00104	Sales	1,060.00				17,458.00
01/09/2015	YYYY	Sales	1,060.00				28,518.00

RINGGIT MALAYSIA : TWENTY EIGHT THOUSAND FIVE HUNDRED AND EIGHTEEN ONLY RM: 28,518.00

Current Mth	1 Month	2 Months	3 Months	4 Months	5 Months
-	-	-	11,510.00	1,060.00	(530.00)
6 Months	7 Months	8 Months	9 Months	10 Months	11 Mths & Above
-	-	10,450.00	-	-	6,028.00

**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.

**Testing GST Company** (0987654321)  
Address is blank  
Address is blank  
Address is blank  
Address is blank

Date: 31/12/2015  
Pages: 1 of 1

To: ALPHA & BETA COMPUTER  
838 JALAN WORLD  
40485 RAWANG  
SELANGOR DE

**RE : OVERDUE ACCOUNT**  
Our record shows that an amount of RM 28,512.50 is now overdue. A list of overdue invoices is shown as below :

DATE	TYPE	INV/DN NO.	TERMS	DUE DATE	AGE	AMOUNT DUE
01/01/2013	IV	4	45 Days	15/02/2013	1049	100.00
07/01/2013	PM	OR-00030			1088	(100.00)
12/01/2013	IV	IV-00021	45 Days	26/02/2013	1038	100.00
20/01/2013	DN	DN-00004	45 Days	06/03/2013	1030	12.50
16/02/2013	IV	CS-00010	45 Days	02/04/2013	1003	1,595.00
20/02/2013	IV	IV-00004	45 Days	06/04/2013	999	4,380.00
14/11/2013	CN	CN-00002			777	(2.50)
15/12/2013	PM	MCOR-00011			746	(10.00)
17/12/2013	PM	OR-00014			744	(5.00)
17/12/2013	PM	VCOR-00013			744	(50.00)
18/12/2013	IV	IV-00010	45 Days	01/02/2014	698	2.50
01/04/2015	IV	IV-00059	45 Days	16/05/2015	229	10,450.00
01/07/2015	PM	OR-00056			183	(530.00)
01/08/2015	IV	X000	45 Days	15/09/2015	107	1,060.00
01/09/2015	IV	IV-00104	45 Days	16/10/2015	76	10,450.00
01/09/2015	IV	YYYY	45 Days	16/10/2015	76	1,060.00

Total Amount: 28,512.50

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 No	Date	Code	Company	Curre...	Amount
IV-00003	04/01/2013	300-C0001	CASH SALES	----	5,225.00
IV-00002	19/01/2013	300-A0001	A'BEST TELECOMMUNICATIO...	S\$	7,500.00
IV-00001	11/02/2013	300-K0001	KITTY SECURITY SDN BHD	----	16,000.00
IV-00004	20/02/2013	300-A0002	ALPHA & BETA COMPUTER	----	9,380.00
IV-00006	21/02/2013	300-A0002	ALPHA & BETA COMPUTER	----	360.00
IV-00005	20/04/2013	300-A0003	AB ENTERPRISE SDN BHD	----	8,988.00
IV-00007	25/10/2013	300-A0003	AB ENTERPRISE SDN BHD	----	5,900.00
IV-00008	17/12/2013	300-A0003	AB ENTERPRISE SDN BHD	----	1,595.00
IV-00010	18/12/2013	300-A0002	ALPHA & BETA COMPUTER	----	2.50
IV-00011	22/12/2013	300-A0002	ALPHA & BETA COMPUTER	----	50.00
IV-00099	01/04/2015	300-A0002	ALPHA & BETA COMPUTER	----	10,450.00
IV-00105	01/04/2015	300-K0001	KITTY SECURITY SDN BHD	----	106.00
IV-00106	01/04/2015	300-K0001	KITTY SECURITY SDN BHD	----	206.00
IV-00100	01/05/2015	300-T0001	STAR TRADING SDN BHD	----	10,450.00
IV-00101	01/06/2015	300-A0003	AB ENTERPRISE SDN BHD	----	10,450.00

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

Type	Doc No.	Tax Date	Local Amount	Tax Amount
IV	IV-00099	01/04/2015	10,450.00	450.00
IV	IV-00100	01/05/2015	10,450.00	450.00
IV	IV-00101	01/06/2015	10,450.00	450.00
IV	IV-00105	01/04/2015	106.00	6.00
IV	IV-00106	01/04/2015	206.00	11.66

Count = 5      31,662.00      1,367.66

Bad Debt Relief apply in both ways, Sales & Purchase. You are compulsory 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 :

Type	Doc No.	Tax Date	Local Amount	Tax Amount
PI	PI-00029	01/04/2015	5,300.00	300.00
PI	PI-00030	01/05/2015	10,600.00	600.00
PI	PI-00031	01/06/2015	5,300.00	300.00

Count = 3      21,200.00      1,200.00

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](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.

The screenshot shows the 'Customer Payment Entry' window. The 'Customer Payment' section is active, showing details for 'ALPHA & BETA COMPUTER' with a 'Paid Amount' of 5,300.00. Below this is a table titled 'Knock-off Invoices / Debit Notes' with columns: Type, Date, Doc No., Amount, Outstanding, and Pay. The table contains several rows of invoice data. The row for invoice IV-00099 dated 01/04/2015 is highlighted in red, showing an amount of 10,450.00, an outstanding of 5,150.00, and a payment of 5,300.00. The total for the table is 34,217.50 for Amount, 23,915.50 for Outstanding, and 5,300.00 for Pay.

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

The screenshot shows the 'New GST Return' window. The 'Process From' date is 01/01/2016 and the 'To' date is 31/03/2016. The 'Process Date' is 02/02/2015. There are checkboxes for 'Amendment' and 'C/F Refund for GST'. The 'Description' field contains 'GST Return - 01 Jan 2016 to 31 Mar 2016'. There are fields for 'Ref 1' and 'Ref 2'. A 'Process' button is at the bottom.

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.

14) Jumlah Nilai Pengimportan Barang Dibawah Skim Pedagang Diluluskan * Total Value of Goods Imported Under Approved Trader Scheme *	RM	0.00
15) Jumlah Nilai CBP Import Digantung dibawah beiran 14 * Total Value of GST Suspended under item 14 *	RM	0.00
16) Jumlah Nilai Perolehan Harta Modal * Total Value of Capital Goods Acquired *	RM	0.00
17) Pelepasan Hutang Lapuk * Bad Debt Relief *	RM	33,470.00
18) Hutang Lapuk Dibayar Balik * Bad Debt Recovered *	RM	10,450.00

### 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

**Report:** Sales  
**Date:** 01/01/2015 to 31/12/2015  
 Bad Debt Relief Claimed  
 Bad Debt Relief Not Claim  
 Bad Debt Relief Not Happen  
 Include Zero Outstanding

**Group/Sort By:**  
 Date  
 Document No  
 Company Code  
 Company Name  
 Agent  
 Area  
 Currency  
 Doc Project  
 Company Category

Doc Type	Doc No	Company Name	Doc Date	Tax Date	Local Amount	Local Tax Amount	Outstanding	Tax Paid	To Be Recover	Age (Months)
IV	IV-00109	ALPHA & BETA C...	05/04/2015	05/04/2015	2,060.00	60.00	1,060.00	29.13	30.87	7
IV	IV-00105	ALPHA & BETA C...	15/04/2015	15/04/2015	1,060.00	60.00	1,060.00	0.00	60.00	7
IV	IV-00106	ALPHA & BETA C...	22/04/2015	22/04/2015	1,060.00	60.00	106.00	54.00	6.00	7
IV	IV-00101	ALPHA & BETA C...	23/04/2015	23/04/2015	9,540.00	540.00	6,890.00	150.00	390.00	7
IV	IV-00102	ALPHA & BETA C...	12/05/2015	12/05/2015	127,200.00	7,200.00	127,200.00	0.00	7,200.00	7
5 invoices					140,920.00	7,920.00	136,316.00	233.13	7,686.87	

Doc Type	Doc No	Tax Date	Local Amount	Tax Paid	Tax	Taxable Period
IV	IV-00109	05/04/2015	2,060.00	60.00	SR,ZRL	01 Apr 2015 to 30 Jun 2015
PM	OR-00061	22/10/2015	1,000.00	0.00		
IV	IV-00109	31/10/2015	545.44	(30.87)	SL-AJP-BD	01 Oct 2015 to 31 Oct 2015
					29.13	

**Sales**

Checkbox	Explanation
Bad Debt Relief Claimed	GST bad debt relief that you HAVE TICKED to claim on outstanding invoices when process your GST returns.
Bad Debt Relief Not Claim	GST bad debt relief that you DO NOT TICKED to claim on outstanding invoices when process your GST returns.
Bad Debt Relief Not Happen	Outstanding invoices the GST Amount not expired at 6 months GST bad debt relief.
Include Zero Outstanding	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 Pay	GST bad debt relief not pay yet on the outstanding supplier invoices. It could be due to late receive the supplier invoice.
Bad Debt Relief Not Happen	Outstanding invoices the GST Amount not expired at 6 months GST bad debt relief.
Include Zero Outstanding	To include the outstanding invoices are zero.

**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: 01/01/2015 to 31/12/2015

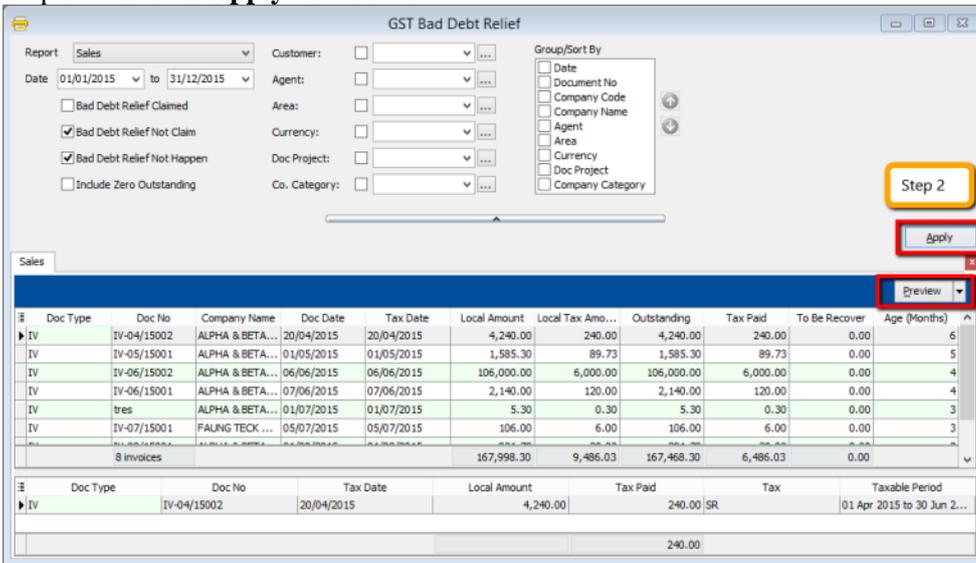
Bad Debt Relief Claimed

Bad Debt Relief Not Claim

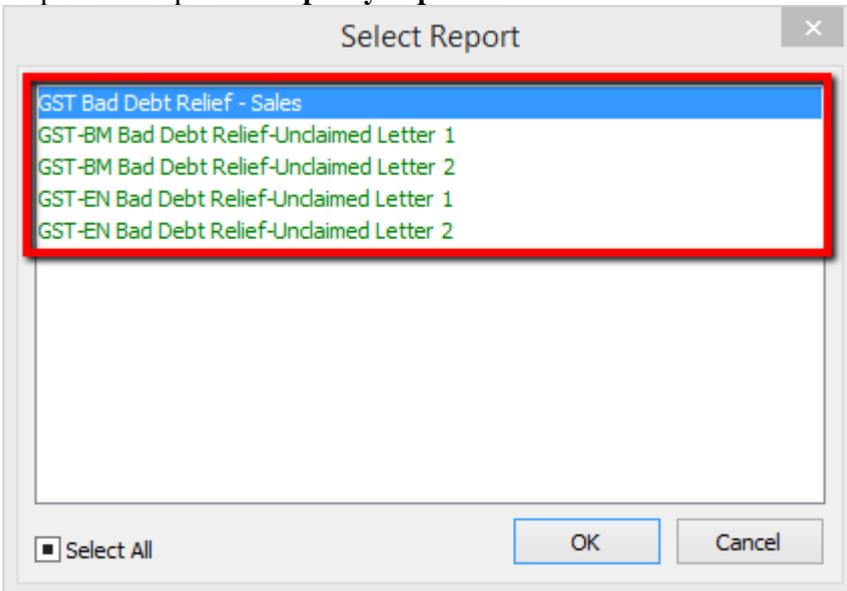
Bad Debt Relief Not Happen

Include Zero Outstanding

Step 2 : Click on **Apply and Preview**.



Step 3 : Pick up which **report you prefer**.



#	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:  
[http://gst.customs.gov.my/en/rg/Pages/rg\\_gg.aspx](http://gst.customs.gov.my/en/rg/Pages/rg_gg.aspx)

Video Guide Link: [http://www.sql.com.my/video/GST-12\\_21DaysGST.mp4](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](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 Point)	Invoice Date with 21 Days Rules (Actual Tax Point)	GST Return Closing Date	Last Dat for GST Submission
11/03/2016	Din't invoice on 1/4/2016	31/03/2016	30/05/2016

Now 3<sup>rd</sup> 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 Account

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](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: [http://www.sql.com.my/video/sqlacc\\_tutorial/GST-14\\_21DaysDeposit.mp4](http://www.sql.com.my/video/sqlacc_tutorial/GST-14_21DaysDeposit.mp4)

#### 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.

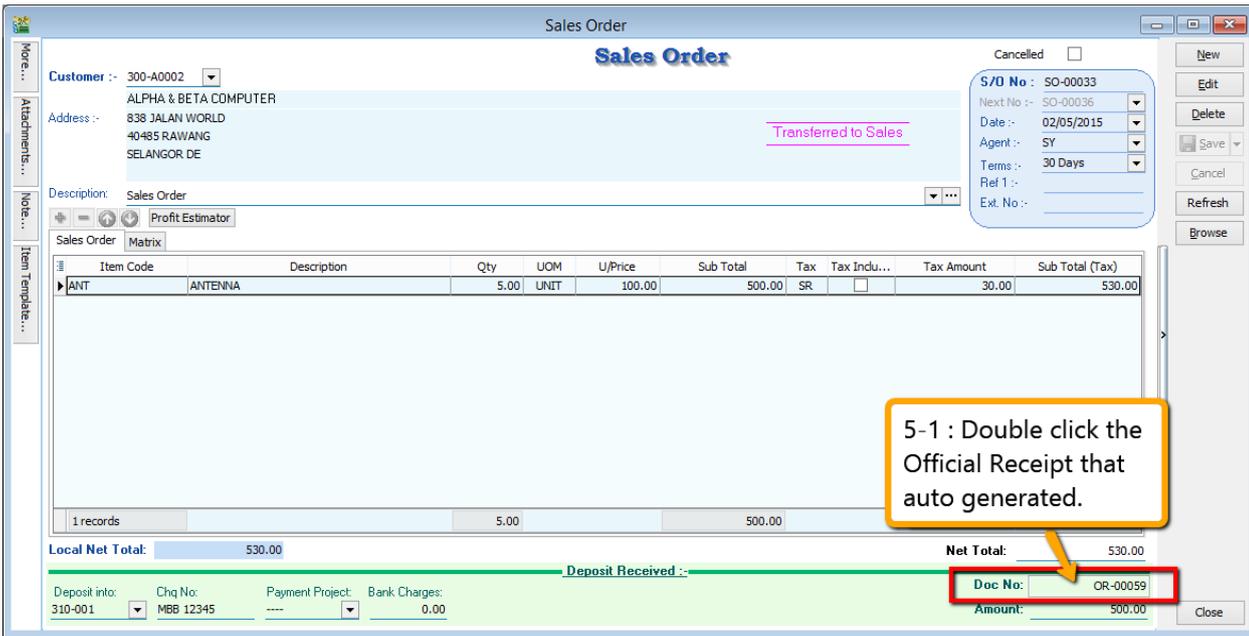
The screenshot shows the 'Sales Order' form in SQL Account. The form is titled 'Sales Order' and includes a 'Customer' dropdown menu, an 'Address' field, and a 'Description' field. The 'Sales Order Matrix' table is visible, showing one item: 'ANT' (ANTENNA) with a quantity of 5.00, a unit price of 100.00, and a sub-total of 500.00. The 'Tax' column shows 'SR' and 'Tax Inclusive' is checked. The 'Local Net Total' is 530.00 and the 'Net Total' is 530.00. The 'Deposit Received' section at the bottom shows 'Deposit into: 310-001', 'Chq No: MBB 12345', 'Payment Project: ---', and 'Bank Charges: 0.00'. The 'Doc No:' is 'OR-00059' and the 'Amount:' is '500.00'. The 'S/O No:' is 'SO-00033' and the 'Date:' is '02/05/2015'. The 'Agent:' is 'SY' and 'Terms:' is '30 Days'. The 'Ref 1:' and 'Ext. No:' fields are empty. The 'Cancelled' checkbox is unchecked. The 'New' button is highlighted in yellow.

Annotations on the screenshot:

1. Click on New Sales Order.
2. Choose which customer that you want to generate for this sales order.
3. Make sure the date is GST Effective Date.
4. Insert which item code that you want bill the customer.
5. Please update the deposit received info that you received how much of the payment from customer.

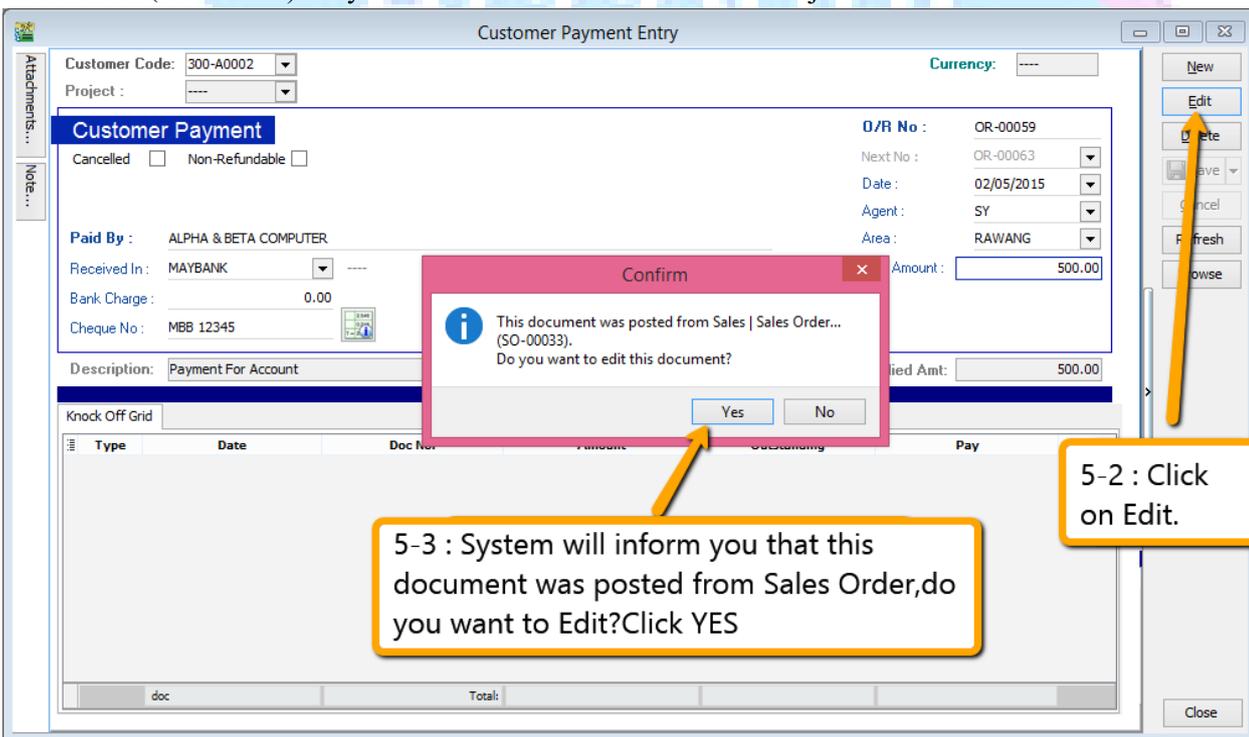
Tax Code Assign Accordingly.

Step 5-1 : **Double click** on the Official Receipt that auto generate from the system.



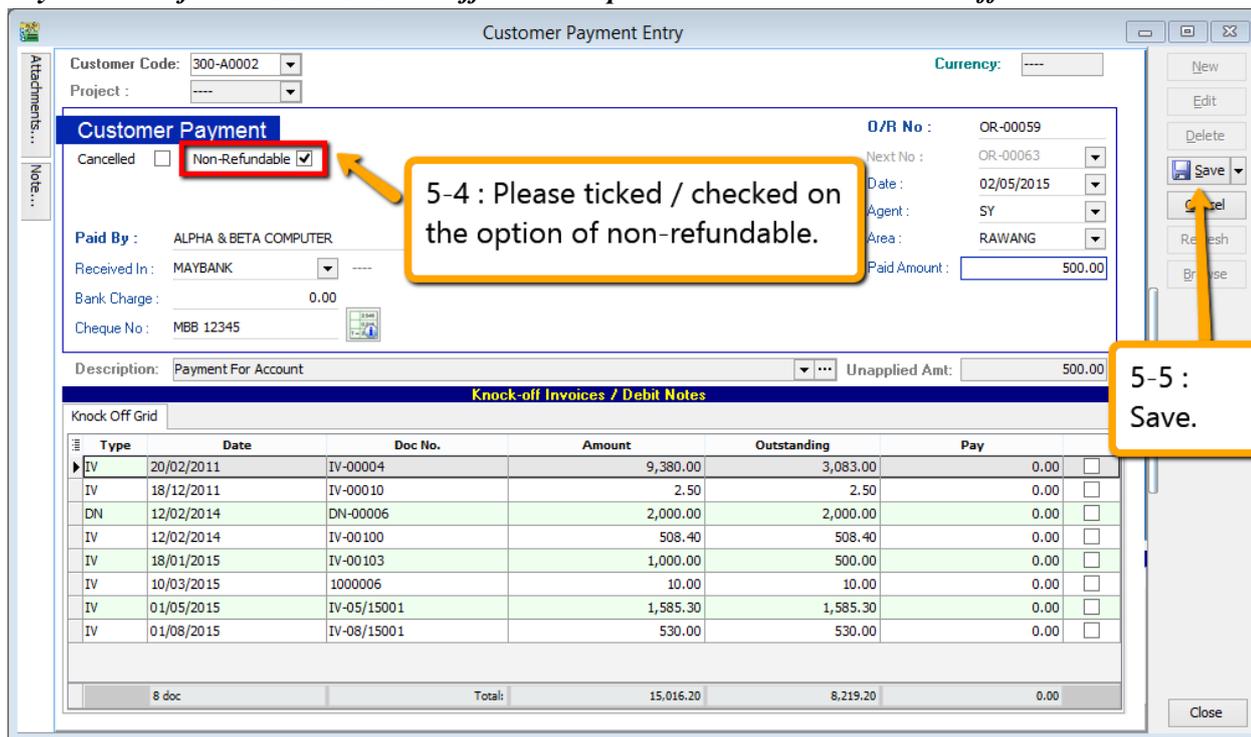
Step 5-2 : System will auto access into customer payment, you just have to click on **EDIT**.

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**.



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*



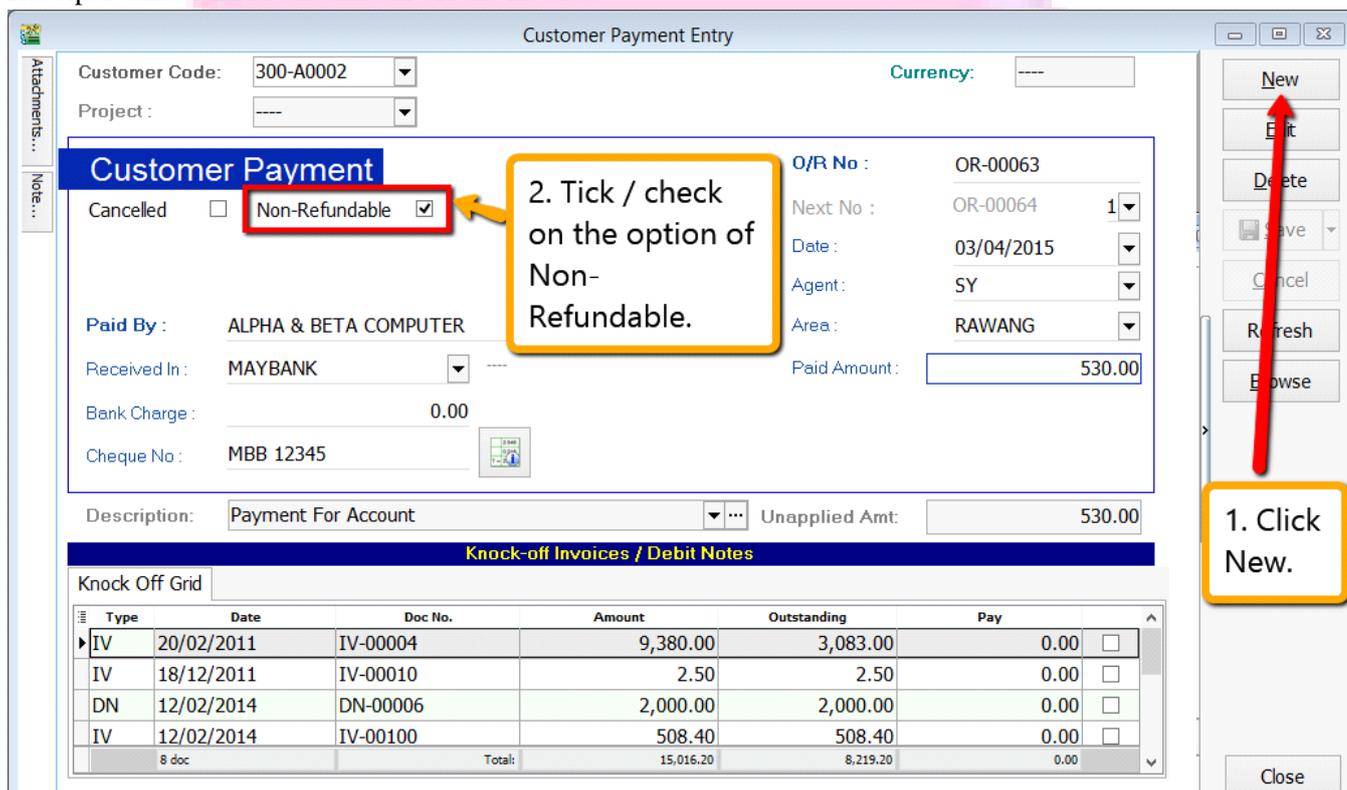
**Opion B : Directly key-in deposit payment received.**

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**.



**Let process GST Return and See :**

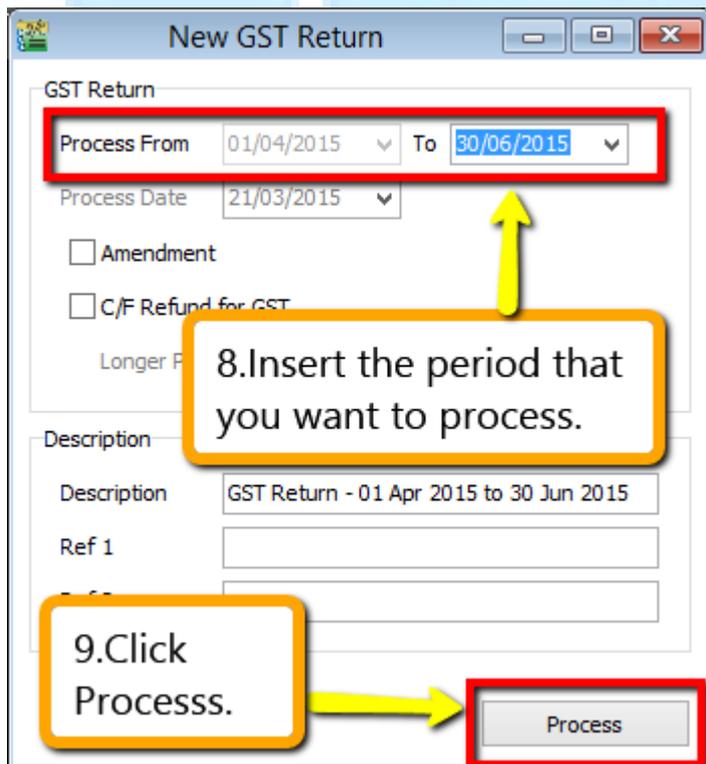
Step 6 : Click on **GST**

Step 7 : Click **New GST Return.**



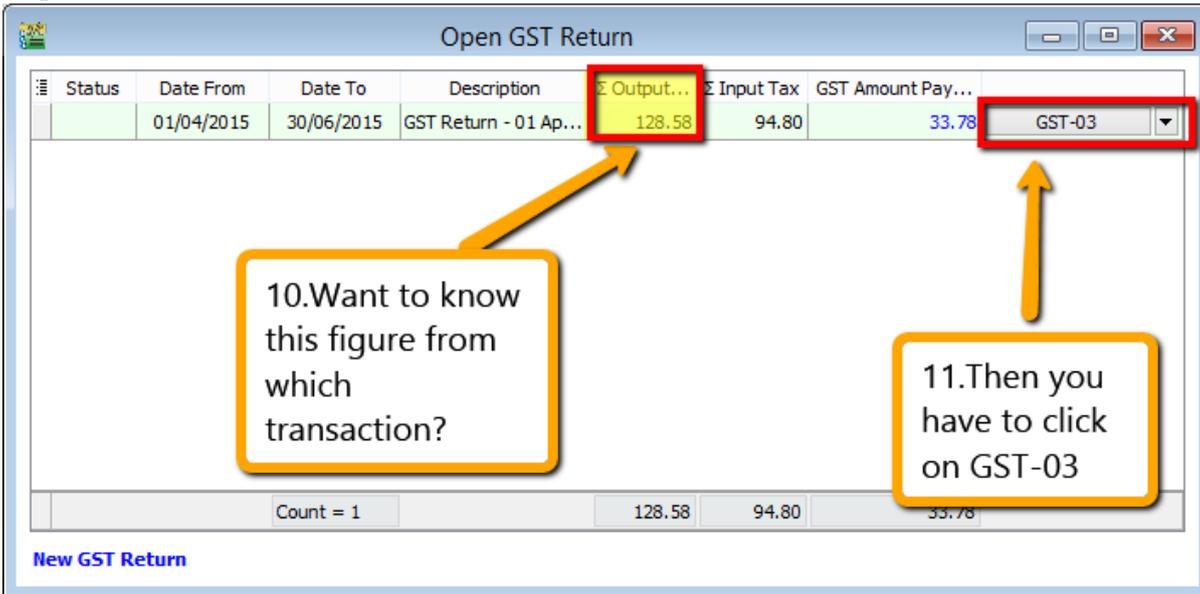
Step 8 : Insert the period that you want to process.

Step 9 : Click on the Process.

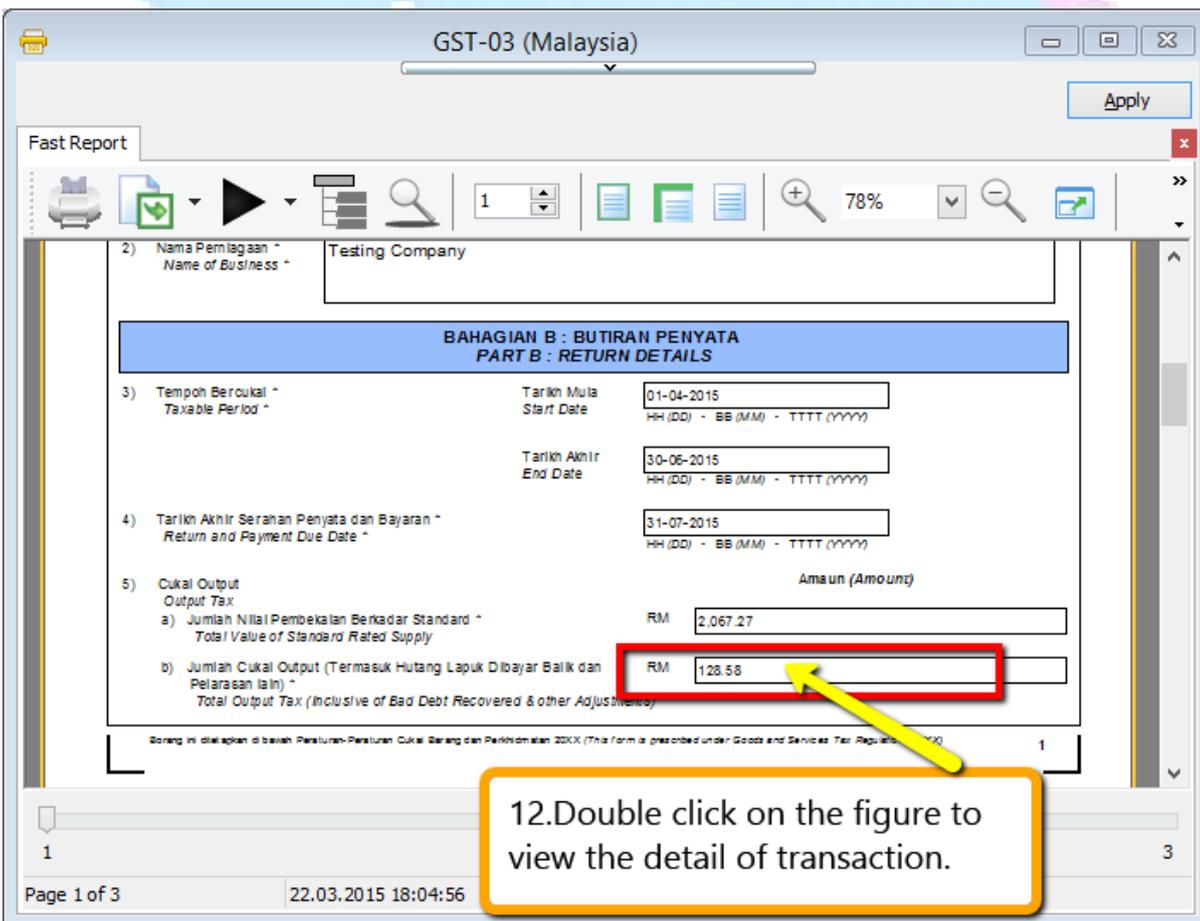


Step 10 : Wondering where is the figure come from?

Step 11 : Click on the GST – 03.



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.



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

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
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
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	SR	0.42	0.25	IV-05/15001	IV

SQL

Account

Payroll

www.SQL.com.my

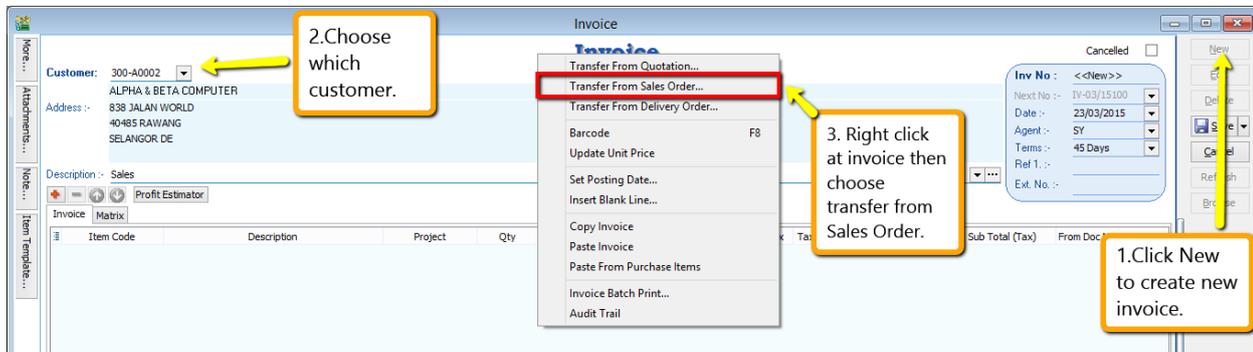
**How if I have the invoice after that?**

Let process and see :

Step 1 : Click New to create invoice.

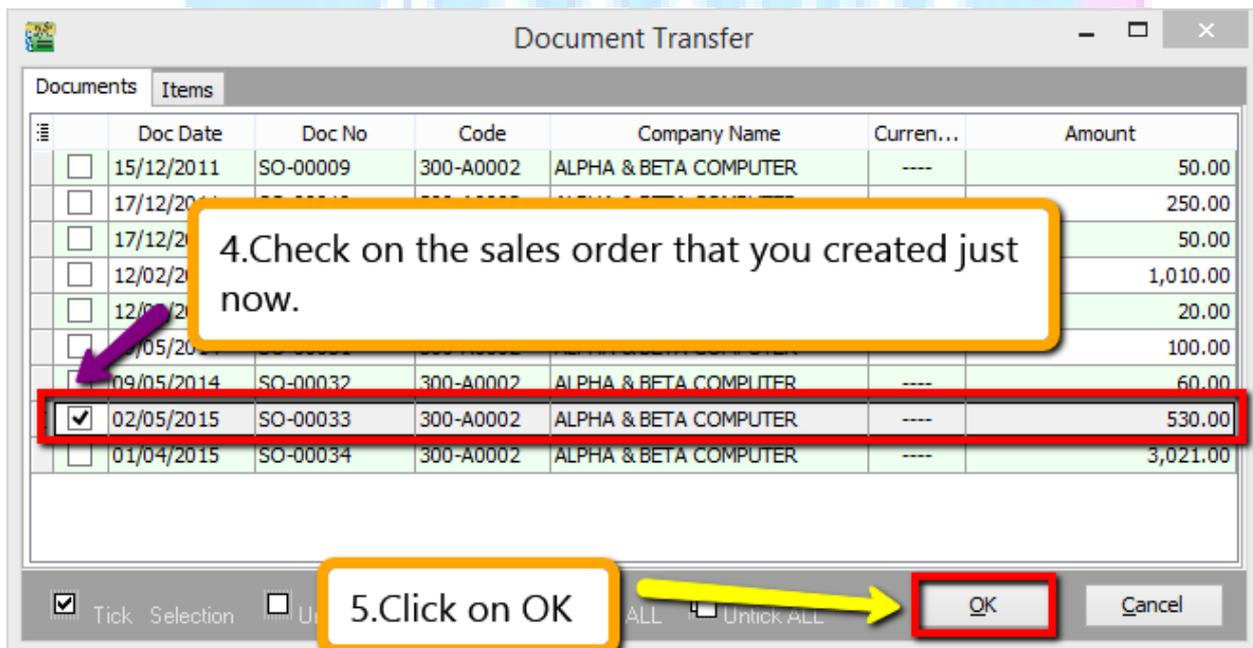
Step 2 : Choose the Customer.

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

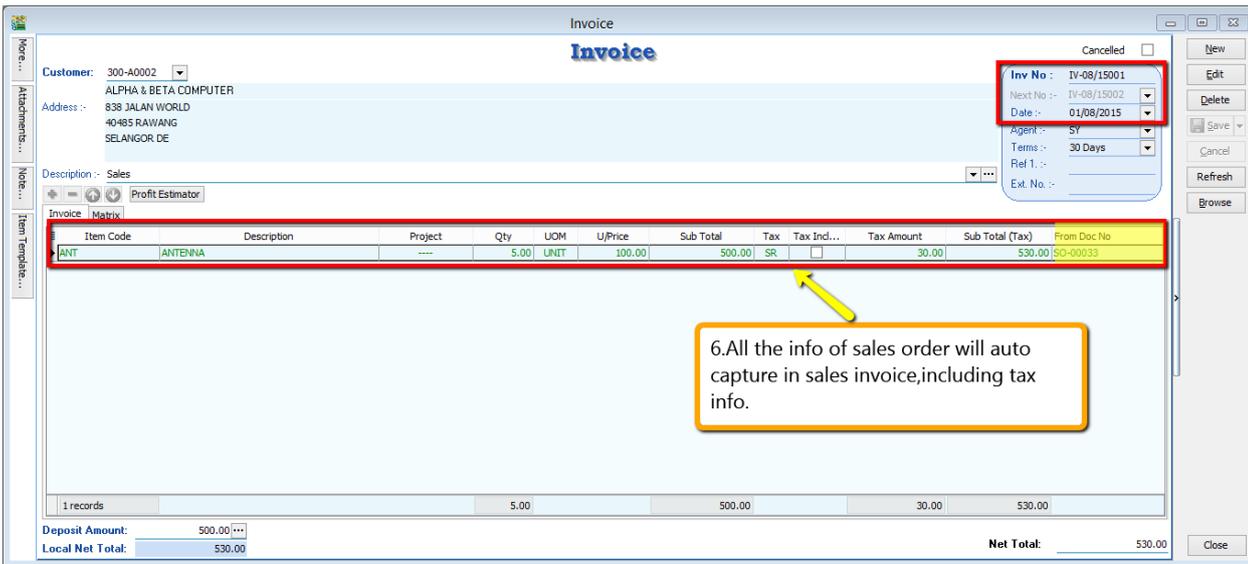


Step 4 : **Checked on the Sales Order** that you created just now.

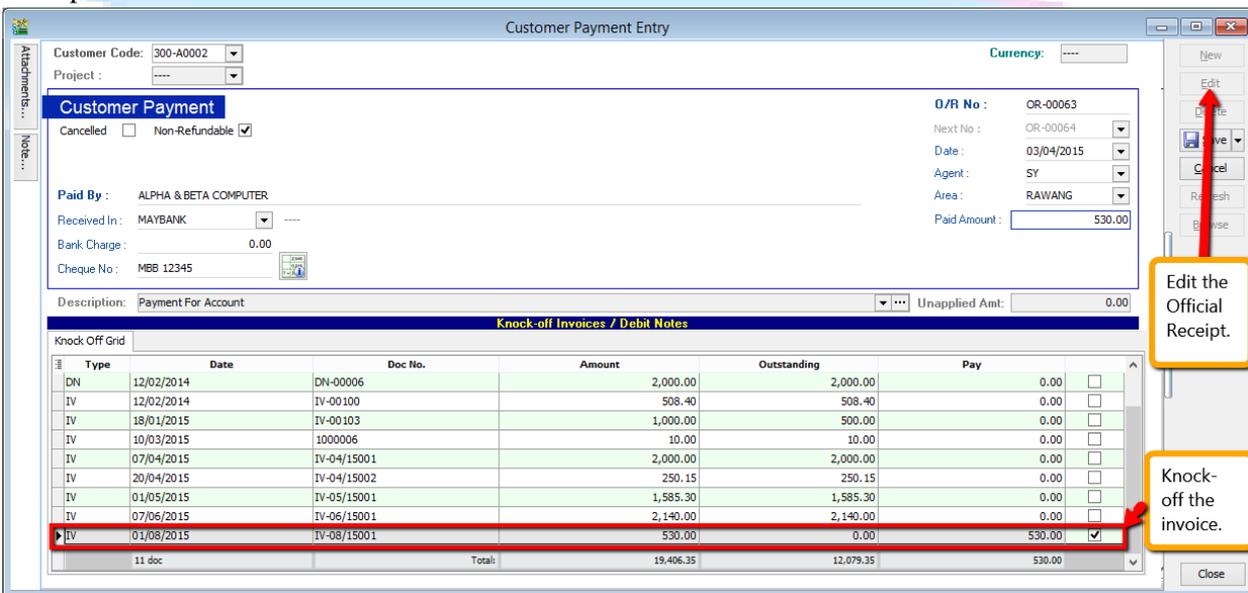
Step 5 : Click **OK**.



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?



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



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 :

Open GST Return

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
	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

[New GST Return](#)

GST-03 - Field\_5b

Doc Date	Tax Date	Tax	Local Amount	Local Tax Amount	Doc No	From Doc Type
03/04/2015	01/08/2015	SR	(500.00)	(30.00)	OR-00063	PM
05/07/2015	05/07/2015	SR	100.00	6.00	IV-07/15001	IV
05/07/2015	05/07/2015	SR	(100.00)	(6.00)	DO-00028	DO
01/08/2015	01/08/2015	SR	500.00	30.00	IV-08/15001	IV
08/08/2015	08/08/2015	DS	550.00	33.00	GI-00002	GI

550.00      33.00



[www.SQL.com.my](http://www.SQL.com.my)

**12.2 21 Days DO:**

**Video Guide Link:** [http://www.sql.com.my/video/sqlacc\\_tutorial/GST-13\\_21DaysDO.mp4](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 7 : Click **New GST Return**.



Step 8 : Insert the period that you want to process.

Step 9 : Click on the Process.

The screenshot shows the 'New GST Return' window. The 'Process From' field is set to '01/04/2015' and the 'To' field is set to '30/06/2015'. The 'Process Date' is '21/03/2015'. There are checkboxes for 'Amendment' and 'C/F Refund for GST'. The 'Description' field contains 'GST Return - 01 Apr 2015 to 30 Jun 2015'. The 'Process' button is at the bottom right.

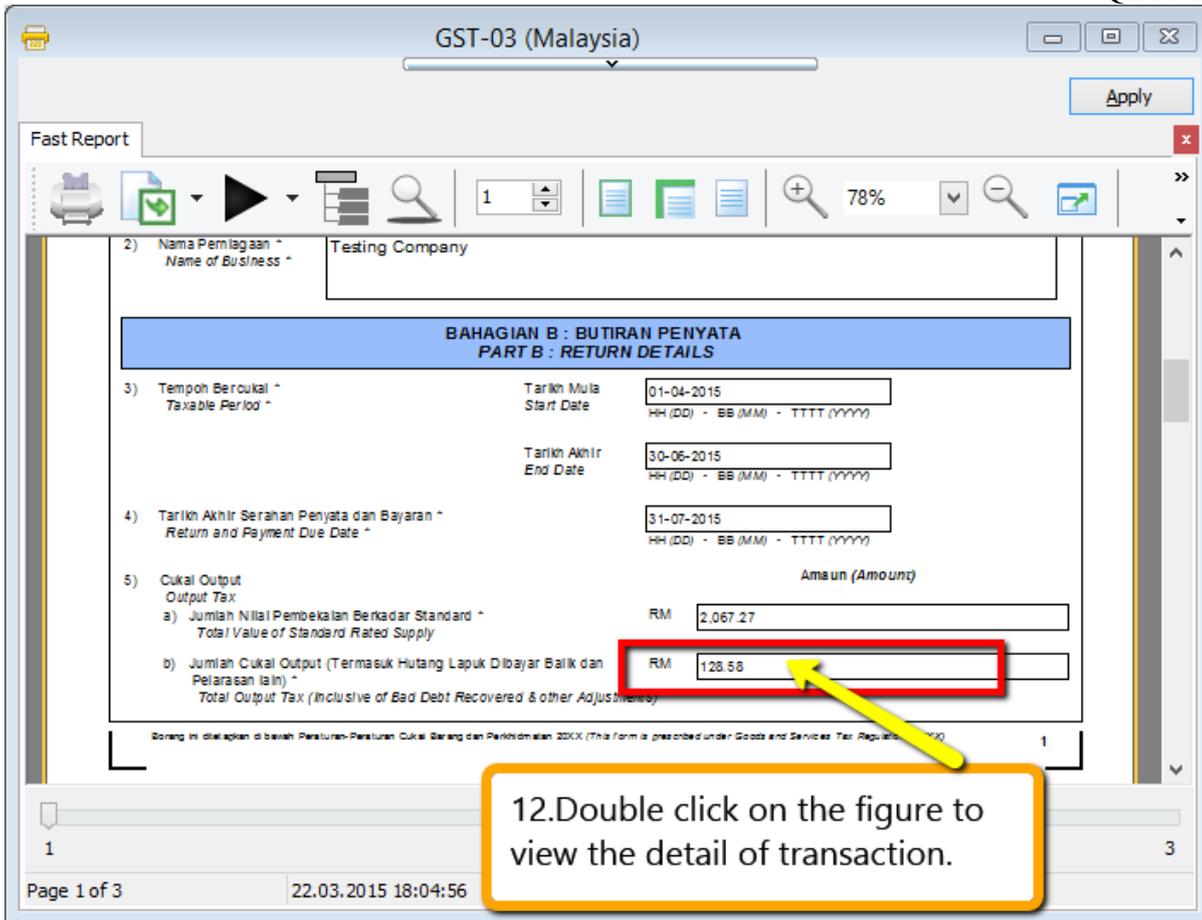
Step 10 : Wondering where is the figure come from?

Step 11 : Click on the GST – 03.

Status	Date From	Date To	Description	Σ Output...	Σ Input Tax	GST Amount Pay...	GST-03
	01/04/2015	30/06/2015	GST Return - 01 Ap...	128.58	94.80	33.78	GST-03

Count = 1      128.58      94.80      33.78

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**.



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

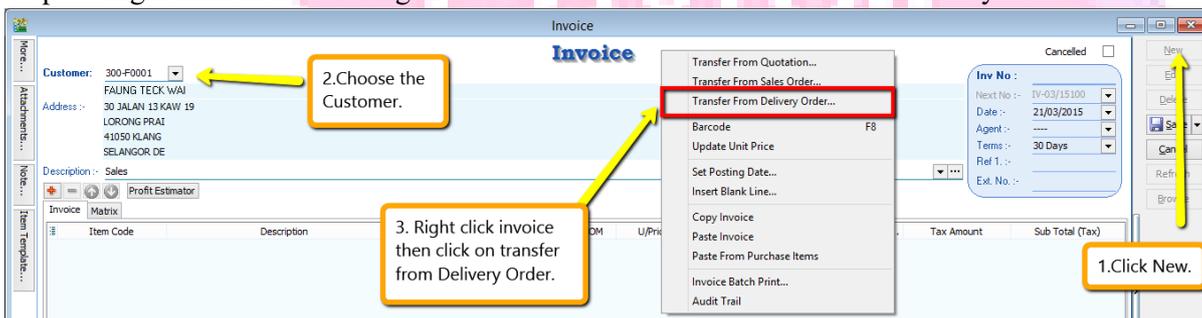
**How if I have the invoice after that?**

Let process and see :

Step 1 : Click New to create invoice.

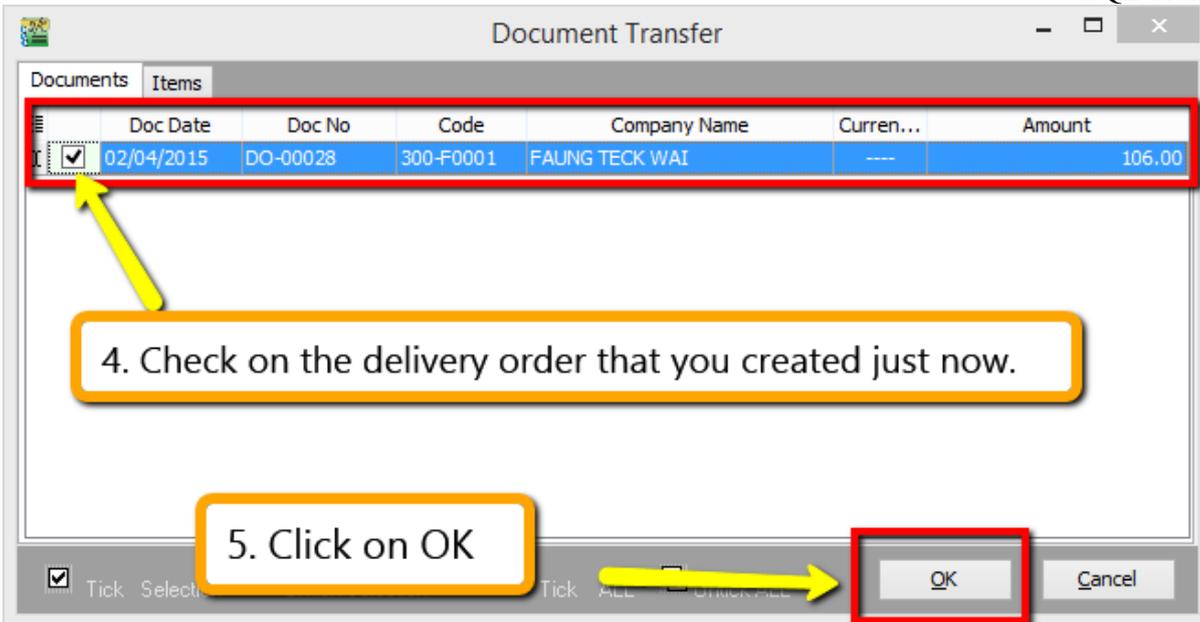
Step 2 : Choose the Customer.

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

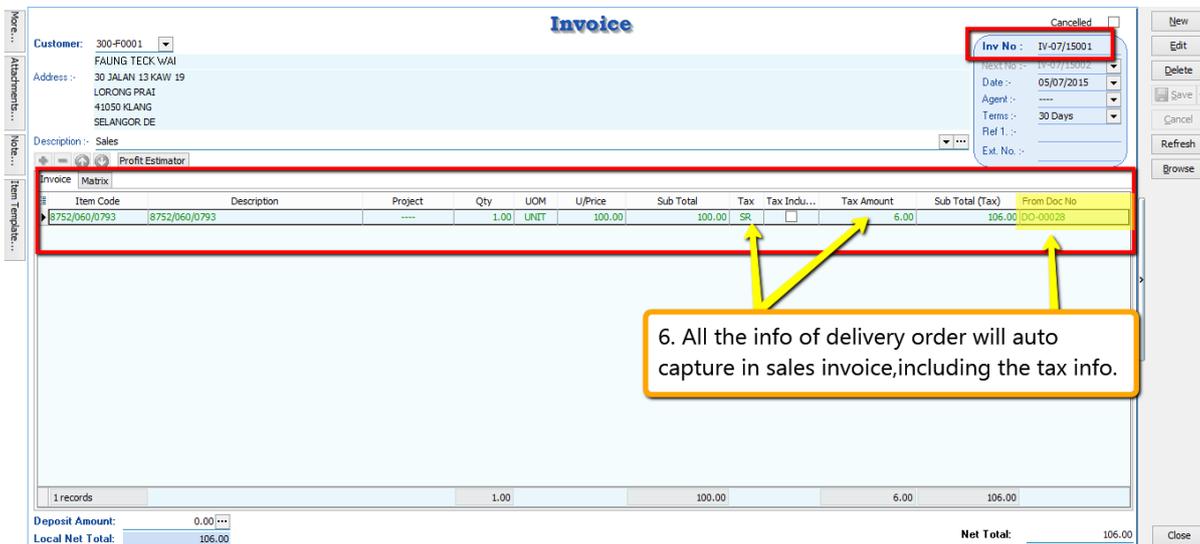


Step 4 : **Checked on the delivery order** that you created just now.

Step 5 : Click **OK**.



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?



**Let process GST Return and See :**

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 :



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
	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	

[New GST Return](#)

Doc Date	Tax Date	Tax	Local Amount	Local Tax Amount	Doc No	From Doc Type
05/07/2015	05/07/2015	SR	100.00	6.00	IV-07/15001	IV
05/07/2015	05/07/2015	SR	(100.00)	(6.00)	DO-00028	DO
01/08/2015	01/08/2015	SR	500.00	30.00	IV-08/15001	IV
08/08/2015	08/08/2015	DS	550.00	33.00	GI-00002	GI
				1,050.00	63.00	

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.

# Payroll

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