

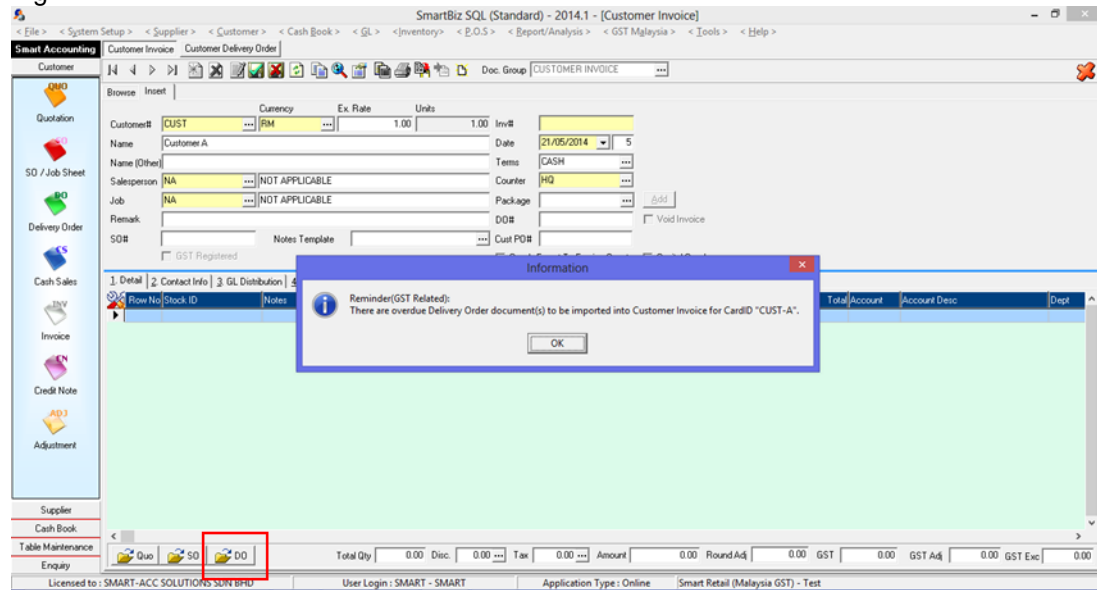
E. GST REPORTING

A1. Customer Delivery Order (DO) More Than 21 Days (Time Of Supply Rule)

This report will list out the Delivery Orders more than 21 days that are not issued Invoice. Basing on the GST TOS rules, customers are supposed to issue invoices within 21 days of issuance of Delivery Order.

When performing Customer Invoice Transaction, SmartSQL will prompt out a message box informing that there are Delivery Order/s which is more than 21 days

Fig. 1



A2. Outstanding Customer Invoice > 180 Days

This report will list out the Customer Invoices that are more than 180 days not paid. Customer are supposed to provide a Bad Debt Relief for such invoices. The transaction method is by [Customer Adjustment].

Fig. 2

- i. Select the customer code and type in the remarks
- ii. Select the adjustment type.

If this adjustment is to reduce the invoice amount (such as discount given), then select [Type] = Minus(-).
If this adjustment is to increase the invoice amount (such as consultation fees), then select [Type] = Plus(+).
- iii. Adjustment document number will be automatically generated. You can type in your own document number if required.
- iv. Key in the document date.
- v. Select the correct account code. Example, if Bad Debts Relief, select provision For bad Debts.
- vi. Key in the amount.
- vii. Select the correct GST Tax Code.
- viii. Un-tick (disable) the [IsGSTTaxExc].

A3. Outstanding Supplier Invoice > 180 Days

This report will list out the Supplier Invoices that are more than 180 days not paid. Customer are supposed to provide a Provision For Bad Debt for such invoices. The transaction method is by [Supplier Adjustment].

Fig. 3

- i. Select the supplier code and type in the remarks
- ii. Select the adjustment type.

If this adjustment is to reduce the invoice amount (such as discount given), then select [Type] = Minus(-).
If this adjustment is to increase the invoice amount (such as consultation fees), then select [Type] = Plus(+).
- iii. Adjustment document number will be automatically generated. You can type in your own document number if required.
- iv. Key in the document date.
- v. Select the correct account code. Example, select Provision For Bad Debts code.
- vi. Key in the amount.
- vii. **Select the correct GST Tax Code (AJS).**
- viii. Un-tick (disable) the [IsGSTTaxExc].

Malaysia GST – SmartSQL Reporting

A4. Collection For Customer Bad Debts

This report will provide a listing on Customer Bad Debts relief

Fig. 4

Smart Retail (Malaysia GST) - 2016

Bad Debts Listing

Date : 01/01/14 To 31/12/14

Printed By : SMART

Printed Date : 26/06/2014

Sep 2014

SUPPLY

Date	Doc No	Description	Amount	GST Before IRR	IRR	GST After IRR	Code
30/09/2014	BDRCV1	Customer A	3,000.00	169.81	79.12 %	169.81	AJS
30/09/2014	OSM6M	Provision for Bad Debts	6,570.00	371.89	79.12 %	371.89	AJS
			9,570.00	541.70		541.70	

Nov 2014

SUPPLY

Date	Doc No	Description	Amount	GST Before IRR	IRR	GST After IRR	Code
05/11/2014	BDRCV1-1	Customer A	2,480.00	140.38	78.96 %	140.38	AJS
			2,480.00	140.38		140.38	

A5. Collection For Supplier Bad Debts

This report will provide a listing on Supplier Provision For Bad Debts

Fig. 5

Smart Retail (Malaysia GST) - 2016

Bad Debts Listing

Date : 01/01/14 To 31/12/14

Printed By : SMART

Printed Date : 26/06/2014

Jul 2014

PURCHASE

Date	Doc No	Description	Amount	GST Before IRR	IRR	GST After IRR	Code
31/07/2014	BDRLF1	Bad debt relief claim on month of July 2016	5,480.00	310.19	100.00 %	310.19	AJP
			5,480.00	310.19		310.19	

Sep 2014

PURCHASE

Date	Doc No	Description	Amount	GST Before IRR	IRR	GST After IRR	Code
25/09/2014	228	Adjustment Input Tax	29,500.00	1,770.00	79.12 %	1,770.00	AJP
26/09/2014	229	Adjustment Input Tax	31,500.00	1,890.00	79.12 %	1,890.00	AJP
			61,000.00	3,660.00		3,660.00	

Nov 2014

PURCHASE

Date	Doc No	Description	Amount	GST Before IRR	IRR	GST After IRR	Code
05/11/2014	POS6M	Supplier AA	6,570.00	371.89	78.96 %	371.89	AJP
			6,570.00	371.89		371.89	

Malaysia GST – SmartSQL Reporting

B1. Purchase And Supply Listing

This report provides a listing monthly Purchase and Supply transactions. It is to be view/printed on a monthly basis.

Fig. 6

Smart Retail (Malaysia GST) - 2016

Purchase And Supply GST Monthly Report

Date : 01/07/14 To 31/07/14

Printed By : SMART
Printed Date : 26/06/2014

Jul 2014

PURCHASE

Date	Doc No	Description	Amount	Rate	GST	Code
01/07/2014	155	Purchase Item A	18,000.00	6.00 %	1,080.00	TX
02/07/2014	156	Purchase Item B	16,000.00	6.00 %	960.00	TX
03/07/2014	157	Import Item C	8,000.00	6.00 %	480.00	IM
04/07/2014	158	Import Item D	3,000.00	6.00 %	180.00	IM
05/07/2014	159	Import Consultation Services Inv 159 (Tot	3,500.00	6.00 %	210.00	TX
06/07/2014	160	Import Item EE	15,000.00	0.00 %	0.00	IS
07/07/2014	161	Purchase Item AA	43,000.00	6.00 %	2,580.00	BL
08/07/2014	162	Purchase Item AB	73,000.00	6.00 %	4,380.00	BL
09/07/2014	163	Purchase Item F	31,000.00	0.00 %	0.00	NR
10/07/2014	164	Purchase Item G	29,000.00	0.00 %	0.00	NR
11/07/2014	165	Purchase Item H	24,000.00	0.00 %	0.00	ZP
12/07/2014	166	Purchase Item I	21,000.00	0.00 %	0.00	ZP
13/07/2014	167	Purchase Item J	20,500.00	0.00 %	0.00	EP
14/07/2014	168	Purchase Item K	19,000.00	0.00 %	0.00	EP
15/07/2014	169	Purchase Item L	18,000.00	0.00 %	0.00	OP
16/07/2014	170	Purchase Item M	14,500.00	0.00 %	0.00	OP
17/07/2014	171	Purchase Item N	10,500.00	6.00 %	630.00	TX-E43
18/07/2014	172	Purchase Item L	33,000.00	6.00 %	1,980.00	TX-E43
19/07/2014	173	Purchase Item R	9,000.00	6.00 %	540.00	TX-N43
20/07/2014	174	Purchase Item S	10,800.00	6.00 %	648.00	TX-N43
21/07/2014	175	Purchase item X Cth Elektrik Mix Claims	12,000.00	6.00 %	720.00	TX-RE
21/07/2014	CNP-002	Purchase Discounts	-5,100.00	6.00 %	-306.00	TX
22/07/2014	176	Purchase item Y Cth Rent Tower Crane	17,000.00	6.00 %	1,020.00	TX-RE
23/07/2014	177	Purchase Item T	11,500.00	0.00 %	0.00	GP
24/07/2014	178	Purchase Item U	11,800.00	0.00 %	0.00	GP
26/07/2014	DNP-002	Debit Note Received (Apr - Purchase Iter	3,500.00	6.00 %	210.00	TX
31/07/2014	BDRLF1	Bad debt relief claim on month of July 20	5,480.00	6.00 %	310.19	AJP
			475,980.00		15,622.19	

Malaysia GST – SmartSQL Reporting

Fig. 7

Jul 2014

SUPPLY

Date	Doc No	Description	Amount	Rate	GST	Code
01/07/2014	INV0119	Supply Item A1	200,000.00	6.00 %	12,000.00	SR
02/07/2014	INV0120	Supply Item B1	39,000.00	6.00 %	2,340.00	SR
03/07/2014	INV0121	Supply Local Item C1	20,000.00	0.00 %	0.00	ZRL
04/07/2014	INV0122	Supply Eksport Item D1	25,000.00	0.00 %	0.00	ZRE
05/07/2014	01-10011	Item A	10,000.00	6.00 %	600.00	SR
05/07/2014	INV0124	Supply Item AA1	1,000.00	0.00 %	0.00	ES43
05/07/2014	PV0123A	OVC CONSULTANT	3,500.00	6.00 %	210.00	DS
06/07/2014	INV0125	Supply Item BB1	700.00	0.00 %	0.00	ES43
07/07/2014	INV0126	Supply Item AAA1	1,000.00	0.00 %	0.00	ES
08/07/2014	INV0127	Supply Item BBB1	800.00	0.00 %	0.00	ES
09/07/2014	INV0128	Supply Item A2	1,000.00	6.00 %	60.00	DS
10/07/2014	INV0129	Supply Item B2	1,500.00	6.00 %	90.00	DS
11/07/2014	INV0130	Supply Item A3	3,000.00	0.00 %	0.00	OS
12/07/2014	INV0131	Supply Item B3	2,500.00	0.00 %	0.00	OS
13/07/2014	INV0132	Supply Item A4	500.00	0.00 %	0.00	ES
14/07/2014	INV0133	Supply Item B4	300.00	0.00 %	0.00	ES
15/07/2014	INV0134	Supply Item A5	2,000.00	0.00 %	0.00	RS
16/07/2014	INV0135	Supply Item B5	2,500.00	0.00 %	0.00	RS
17/07/2014	INV0136	Supply Item A6	1,500.00	0.00 %	0.00	GS
18/07/2014	INV0137	Supply Item B6	6,000.00	0.00 %	0.00	GS
21/07/2014	CNS003	Sales Discounts	-6,500.00	0.00 %	0.00	ZRL
21/07/2014	DNS003	Under Charge for INV 0081	8,699.99	0.00 %	0.00	ZRL
			323,999.99		15,300.00	

Malaysia GST – SmartSQL Reporting

B2. GST03 & Tax Code Monthly Summary

This report provides a listing of GST03 and Tax Code breakdown. It is to be view/printed on a monthly basis.

Fig. 8

Smart Retail (Malaysia GST) - 2016

GST03 And Tax Code Monthly Summary

Date : 01/07/14 To 31/07/14

Printed By : SMART
Printed Date : 26/06/2014

Jul 2014

GST 03

Item	Amount
Item 5a	252,169.81
Item 5b	15,130.19
Item 6a	139,200.00
Item 6b	8,662.19
Item 7	6,468.00
Item 8	0.00
Item 10	22,199.99
Item 11	25,000.00
Item 12	4,300.00
Item 13	4,500.00
Item 14	15,000.00
Item 15	900.00
Item 16	0.00
Item 17	5,169.81
Item 18	0.00

IRR 100.00 %
DMR 1 % Qualify

Purchase

Code	Amount	Rate	GST
TX	35,900.00	6 %	2,154.00
IM	11,000.00	6 %	660.00
IS	15,000.00	0 %	0.00
BL	116,000.00	6 %	6,960.00
NR	60,000.00	0 %	0.00
ZP	45,000.00	0 %	0.00
EP	39,500.00	0 %	0.00
OP	32,500.00	0 %	0.00
TX-E43	43,500.00	6 %	2,610.00
TX-N43	19,800.00	6 %	1,188.00
TX-RE	29,000.00	6 %	1,740.00
GP	23,300.00	0 %	0.00
AJP	5,169.81	6 %	310.19

Supply

Code	Amount	Rate	GST
SR	246,169.81	6 %	14,770.19
ZRL	22,199.99	0 %	0.00
ZRE	25,000.00	0 %	0.00
ES43	1,700.00	0 %	0.00
DS	6,000.00	6 %	360.00
OS	5,500.00	0 %	0.00
ES	2,600.00	0 %	0.00
RS	4,500.00	0 %	0.00
GS	7,500.00	0 %	0.00
AJS	0.00	6 %	0.00

B3. GST03 Summary

This report provides a monthly summary of GST03. It should be view/printed on a monthly basis and should start from the 1st reporting month. The report provides a 12 month summary of GST03.

Fig. 9

Smart Retail (Malaysia GST) - 2016														
User:GST-Nbr:01														
GST03 Summary														
Code Details		Jan-14	Feb-14	Mar-14	Apr-14	May-14	Jun-14	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Total 2014
05	Output Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
05a	Total Value of Standard Rated Supply	132,000.00	110,000.00	140,000.00	105,400.00	155,000.00	126,543.40	252,169.81	229,886.78	157,250.00	107,000.00	145,000.00	137,500.00	1,797,750.00
05b	Total Output Tax (Inclusive of Bad Debt Recovered and Other Adjustments)	7,920.00	6,600.00	8,400.00	6,324.00	9,300.00	7,592.60	15,130.19	13,793.21	9,976.70	6,420.00	8,840.38	8,250.00	108,547.08
06	Input Tax	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
06a	Total Value of Standard Rated Acquisition	85,700.00	100,000.00	98,500.01	123,500.00	86,500.00	144,000.00	139,200.00	316,500.00	103,250.00	289,000.00	126,500.00	289,500.00	1,882,150.01
06b	Total Input Tax (Inclusive of Bad Debt Relief and Other Adjustments)	4,975.47	5,847.14	5,758.29	7,178.36	5,100.96	8,404.28	8,662.19	15,710.96	9,654.55	15,858.84	7,790.20	17,047.66	111,988.90
07	GST Amount Payable (Item 5b - Item 6b)	2,944.53	752.86	2,641.71	0.00	4,199.04	0.00	6,468.00	0.00	322.15	0.00	1,050.18	0.00	18,378.46
08	GST Amount Claimable (Item 6b - Item 5b)	0.00	0.00	0.00	854.36	0.00	811.68	0.00	1,917.75	0.00	9,438.84	0.00	8,797.66	21,820.28
10	Total Value of Local Zero-Rated Supplies	25,000.00	26,000.00	25,500.00	24,000.00	28,000.00	29,000.00	22,199.99	46,000.00	27,500.00	20,000.00	25,300.00	23,500.00	320,999.99
11	Total Value of Export Supplies	30,000.00	31,000.00	30,500.00	29,000.00	33,000.00	34,000.00	25,000.00	50,000.00	32,500.00	25,000.00	33,300.00	23,000.00	376,300.00
12	Total Value of Exempt Supplies	103,500.00	106,500.00	105,500.00	97,500.00	121,500.00	127,500.00	4,300.00	223,500.00	118,000.00	76,500.00	108,300.00	90,000.00	1,285,800.00
13	Total Value of Supplies Granted GST Relief	25,500.00	27,500.00	26,500.00	23,500.00	31,500.00	33,500.00	4,500.00	65,500.00	30,000.00	15,500.00	26,100.00	28,500.00	338,100.00
14	Total Value of Goods Imported Under Approved Trader Scheme	19,000.00	17,000.00	18,000.00	23,000.00	13,000.00	11,000.00	15,000.00	39,000.00	24,500.00	43,500.00	18,800.00	59,000.00	300,800.00
15	Total Value of GST Suspended under item 1d	1,140.00	1,020.00	1,080.00	1,380.00	780.00	660.00	900.00	2,340.00	1,470.00	2,610.00	1,116.00	3,540.00	18,036.00
16	Total Value of Capital Goods Acquired	0.00	0.00	0.00	0.00	0.00	0.00	0.00	210,000.00	0.00	0.00	0.00	0.00	210,000.00
17	Bad Debt Relief	0.00	0.00	0.00	0.00	0.00	0.00	5,169.81	0.00	0.00	0.00	0.00	0.00	5,169.81
18	Bad Debt Recovered	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,830.19	0.00	2,339.62	0.00	5,169.81

Date Printed By
26/05/14 12:13:27 PM
SMART

Malaysia GST – SmartSQL Reporting

B4. Customer Debit/Credit Note Listing

This report provides a listing of Customer Debit/Credit Note transactions.

Fig. 10

Smart Retail (Malaysia GST) - 2016

Customer Debit/Credit Note Listing

Date : 01/01/14 To 31/12/14

Printed By : SMART
Printed Date : 26/06/2014

Doc No.	Date	Cust Code	GST Code	Amt	GST	Match Doc	Match Date
CNS-001	15/02/2014	CUST-A Sales Discounts	SR	-2,120.00 -2,000.00	0.00 -120.00	INV0001	15/02/2014
DNS-001	15/04/2014	CUST-A Debit Note (Mar Supply item A1 - 1/3/2016)		0.00	0.00		
		Supply Item A1	SR	18,900.00	1,134.00	INV0040	01/03/2014
		Supply Item A1	SR	-15,500.00	-930.00	INV0040	01/03/2014
CNS-002	21/06/2014	CUST-A Sales Discount for INV 0080		-4,770.00	0.00		
		Sales Discounts	SR	-4,500.00	-270.00	INV0080	21/06/2014
DNS-002	21/06/2014	CUST-A Under Charges for INV 0061		0.00	0.00		
		Supply Item B1	SR	14,100.00	846.00	INV0061	02/04/2014
		Supply Item B1	SR	-12,000.00	-720.00	INV0061	02/04/2014
CNS003	21/07/2014	CUST-EXP-AA Sales Discounts	ZRL	-6,500.00 -6,500.00	0.00 0.00	INV0101	21/07/2014
DNS003	21/07/2014	CUST-EXP-AA Under Charge for INV 0081		0.00	0.00		
		Supply Local Item C1	ZRL	36,699.99	0.00	INV0081	
		Supply Local Item C1	ZRL	-28,000.00	0.00	INV0081	

B5. Supplier Debit/Credit Note Listing

This report provides a listing of Supplier Debit/Credit Note transactions.

Fig. 11

Smart Retail (Malaysia GST) - 2016

Supplier Debit/Credit Note Listing

Date : 01/01/14 To 31/12/14

Printed By : SMART
Printed Date : 26/06/2014

Doc No.	Date	Supplier Code	GST Code	Amt	GST	Match Doc	Match Date
CNP-001	15/03/2014	SUPP-AA Credit Note Received (Feb-Purchase Item A 12/2/16)		-3,710.00	0.00		
		Purchase Item A	TX	-3,500.00	-210.00	027	15/03/2014
DNP-001	15/03/2014	SUPP-AA Debit Note Received (Feb - Purchase Item B Undercharge 2/2/2016)		0.00	0.00		
		Purchase Item B	TX	9,500.01	569.99	028	02/02/2014
		Purchase Item B	TX	-7,000.00	-420.00	028	02/02/2014
CNP-002	21/07/2014	SUPP-AA Received CN (Jun Purchase item B - 21/2/16)		-5,406.00	0.00		
		Purchase Discounts	TX	-5,100.00	-306.00	130	21/07/2014
DNP-002	26/07/2014	SUPP-AA Debit Note Received (Apr - Purchase Item B Undercharge 2/4/2016)		0.00	0.00		
		Purchase Item B	TX	13,500.00	810.00	078	02/04/2014
		Purchase Item B	TX	-10,000.00	-600.00	078	02/04/2014
CNP-003	21/08/2014	SUPP-AA Received CN (July Purchase item H - 17/2/16)		-8,200.00	0.00		
		Purchase Discounts	ZP	-8,200.00	0.00	165	21/08/2014
DNP-003	26/08/2014	SUPP-AA Debit Note Received (Jun - Purchase Item I Undercharge 12/6/2016)		0.00	0.00		
		Purchase Item I	ZP	12,200.00	0.00	140	12/06/2014
		Purchase Item I	ZP	-9,000.00	0.00	140	12/06/2014

Malaysia GST – SmartSQL Reporting

B6. Capital Goods Purchase Listing

This report provides a listing of Capital Goods purchases.

Fig. 12

Smart Retail (Malaysia GST) - 2016						
Capital Goods Purchase Listing						
Date : 01/01/14 To 31/12/14						
Printed By : SMART Printed Date : 26/06/2014						
Aug 2014						
PURCHASE						
Date	Doc No	Description	Amount	GST Before IRR	IRR	GST After IRR Code
01/08/2014	180	Purchase Item Capital Goods (- subject to CGA)	210,000.00	12,600.00	77.51 %	9,766.26 TX-RE
			210,000.00	12,600.00		9,766.26

B7. GST Payable/Claimable Listing

This report provides a listing for GST Payable/Claimable and should be printed base on the GST period (as registered with Kastam).

Fig. 13

Smart Retail (Malaysia GST) - 2016						
GST Payable/Claimable Listing						
Date : 01/01/14 To 31/01/14						
Printed By : SMART Printed Date : 26/06/2014						
Jan 2014						
PURCHASE						
Date	Doc No	Description	Amount	GST Before IRR	IRR	GST After IRR Code
05/01/2014	003	Import Item C	20,000.00	1,200.00	78.65 %	1,200.00 IM
06/01/2014	004	Import Item D	5,000.00	300.00	78.65 %	300.00 IM
			25,000.00	1,500.00		1,500.00
01/01/2014	001	Purchase Item A	10,000.00	600.00	78.65 %	600.00 TX
02/01/2014	002	Purchase Item B	8,000.00	480.00	78.65 %	480.00 TX
25/01/2014	025	Purchase Item V	1,000.00	60.00	78.65 %	60.00 TX
26/01/2014	026	Purchase Item W	1,200.00	72.00	78.65 %	72.00 TX
			20,200.00	1,212.00		1,212.00
19/01/2014	017	Purchase Item N	2,500.00	150.00	78.65 %	150.00 TX-E43
20/01/2014	018	Purchase Item L	25,000.00	1,500.00	78.65 %	1,500.00 TX-E43
			27,500.00	1,650.00		1,650.00
23/01/2014	019	Purchase Item R	1,000.00	60.00	78.65 %	0.00 TX-N43
24/01/2014	020	Purchase Item S	2,800.00	168.00	78.65 %	0.00 TX-N43
			3,800.00	228.00		0.00
23/01/2014	021	Purchase Item X Concrete Mix Claimable	4,000.00	240.00	78.65 %	188.76 TX-RE
24/01/2014	022	Purchase Item Y Rent Tower Crane	9,000.00	540.00	78.65 %	424.71 TX-RE
			13,000.00	780.00		613.47
SUPPLY						
Date	Doc No	Description	Amount	GST Before IRR	IRR	GST After IRR Code
11/01/2014	INV0009	Supply Item A2	28,000.00	1,680.00	78.65 %	1,680.00 DS
12/01/2014	INV0010	Supply Item B2	26,000.00	1,560.00	78.65 %	1,560.00 DS
			54,000.00	3,240.00		3,240.00
01/01/2014	INV0001	Supply Item A1	10,000.00	600.00	78.65 %	600.00 SR
02/01/2014	INV0002	Supply Item B1	13,000.00	780.00	78.65 %	780.00 SR
23/01/2014	INV0019	Supply Item A7	30,000.00	1,800.00	78.65 %	1,800.00 SR
24/01/2014	INV0020	Supply Item B7	25,000.00	1,500.00	78.65 %	1,500.00 SR
			78,000.00	4,680.00		4,680.00
			Debit	Credit		
GST Amount Payable (Item 5b-6b)			0.00	2,944.53		
AJP			0.00	0.00		
AJS			0.00	0.00		
BL			0.00	3,300.00		
IM			0.00	1,500.00		
TX			0.00	1,212.00		
TX-E43			0.00	1,650.00		
TX-N43			0.00	228.00		
TX-RE			0.00	780.00		
DS			3,240.00	0.00		
SR			4,680.00	0.00		
GST Expenses			3,694.53	0.00		

Malaysia GST – SmartSQL Reporting

Fig. 14

SmartBiz SQL (Standard) - 2014.1 - [Payment]

< File > < System Setup > < Supplier > < Customer > < Cash Book > < GL > < Inventory > < P.O.S > < Report/Analysis > < GST Malaysia > < Tools > < Help >

Smart Accounting > Payment

Customer: [Browse] View: [View]

Payment Type: ☒ CHQ ☐ CASH ☐ B.A. ☐ L.C. ☐ T.T.

Type: Other Payment Currency: [RM] Ex. Rate: [1.00] Units: [1.00] Pay#: [PAY10004]

Supplier: [Kastam Di Raja Malaysia] Date: [23/02/2016] 26

Job: [NA] NOT APPLICABLE Amount: [2,944.53]

Remark: [Payment Of January 2016 GST] Cheque#: [PBB123123]

Bank Acc: [33015] COM [Bank - Public] Counter: [HQ]

☒ Detail Notes Follow Master Remark (For Other Payment Use) ☐ Goods Import From Foreign Country ☐ Capital Goods ☒ chklIsGSTCustom

1. Detail 2. GL Distribution

Account	Dept	Applied Amt	Notes	Description	JobNo	InGST	InEx	AcGst	AcCode	GSTAccD	GSTDepD	GSTDescD	GSTRateD
42310MGST	COM	-3,300.00	Payment Of January 2016 GST	Input GST	NA	<input checked="" type="checkbox"/>		BL	42314MG	COM		Purchase GST 6% Not Claimable	0.00
42310MGST	COM	-1,500.00	Payment Of January 2016 GST	Input GST	NA	<input checked="" type="checkbox"/>		IM	42312MG	COM		Import GST 6% Tax	0.00
42310MGST	COM	-1,212.00	Payment Of January 2016 GST	Input GST	NA	<input checked="" type="checkbox"/>		TX	42311MG	COM		Purchase GST 6% Tax	0.00
42310MGST	COM	-1,650.00	Payment Of January 2016 GST	Input GST	NA	<input checked="" type="checkbox"/>		TXE43	42319MG	COM		Purchase GST 6% Incidental Exemp...	0.00
42310MGST	COM	-228.00	Payment Of January 2016 GST	Input GST	NA	<input checked="" type="checkbox"/>		TXN43	42320MG	COM		Purchase GST 6% Non-Incidental E...	0.00
42310MGST	COM	-780.00	Payment Of January 2016 GST	Input GST	NA	<input checked="" type="checkbox"/>		TXRE	42321MG	COM		Purchase GST 6% Taxable or Exem...	0.00
42350MGST	COM	3,240.00	Payment Of January 2016 GST	Output GST	NA	<input checked="" type="checkbox"/>		DS	42355MG	COM		Sales GST 6% Deemed Supplies	0.00
42350MGST	COM	4,680.00	Payment Of January 2016 GST	Output GST	NA	<input checked="" type="checkbox"/>		SR	42351MG	COM		Sales GST 6% Tax	0.00
90128	COM	166.53	Payment Of January 2016 GST	GST Expenses	NA	<input checked="" type="checkbox"/>							
42999	COM	3,528.00	Payment Of January 2016 GST	GST Reconciliation	NA	<input checked="" type="checkbox"/>							

Bank Charges: [0.00] Applied: [2,944.53] Unapplied: [0.00]

Licensed to: SIMON CORPORATION User Login: SMART - SMART Application Type: LAN Smart Retail (Malaysia GST) - 2016

- From the above report, perform a Payment entry (if the amount is claimable, then use Receipt entry when amount is received)
- Select Type [Other Payment].
- Ensure the check box [chklIsGSTCustom] is marked. This will make the GstRate to be 0, as this is only an accounting entry.
- At the detail section, key in the Input GST or Output GST account code and also the GST Expense account and the amount as in the report (Fig. S1). Ensure that the Tax Codes are correct.

C1. Annual Adjustment

This report provides a listing for transactions under Tax Code TX-RE. It also provides the report for adjustment to be made on the following year.

Fig. 15i

Smart Retail (Malaysia GST) - 2016
User-GST-Nbr:01
ANNUAL ADJUSTMENT 2014

Date	Inv. No.	Description	Inv. Amount	GST Amount	IRR	Date Printed Printed By		ITC Claimed	Code
						26/06/14 12:36:40 PM	SMART		
23/01/2014	021	Purchase item X Concrete Mix Claimable	4,000.00	240.00	78.65 %			188.76	TX-RE
24/01/2014	022	Purchase item Y Rent Tower Crane	9,000.00	540.00	78.65 %			424.71	TX-RE
21/02/2014	047	Purchase item X Concrete Mix Claimable	3,000.00	180.00	76.84 %			138.31	TX-RE
22/02/2014	048	Purchase item Y Rent Tower Crane	8,000.00	480.00	76.84 %			368.83	TX-RE
21/03/2014	073	Purchase item X Elektrik Mix Claimable	3,500.00	210.00	78.93 %			165.75	TX-RE
22/03/2014	074	Purchase item Y Rent Tower Crane	8,500.00	510.00	78.93 %			402.54	TX-RE
21/04/2014	097	Purchase item X Cth Elektrik Mix Claimable	6,000.00	360.00	77.29 %			278.24	TX-RE
22/04/2014	098	Purchase item Y Cth Rent Tower Crane	11,000.00	660.00	77.29 %			510.11	TX-RE
21/05/2014	123	Purchase item X Cth Elektrik Mix Claimable	1,000.00	60.00	78.80 %			47.28	TX-RE
22/05/2014	124	Purchase item Y Cth Rent Tower Crane	6,000.00	360.00	78.80 %			283.68	TX-RE
21/06/2014	149	Purchase item X Cth Elektrik Mix Claimable	6,000.00	360.00	76.89 %			276.80	TX-RE
22/06/2014	150	Purchase item Y Cth Rent Tower Crane	11,000.00	660.00	76.89 %			507.47	TX-RE
21/07/2014	175	Purchase item X Cth Elektrik Mix Claimable	12,000.00	720.00	100.00 %			720.00	TX-RE
22/07/2014	176	Purchase item Y Cth Rent Tower Crane	17,000.00	1,020.00	100.00 %			1,020.00	TX-RE
01/08/2014	180	Purchase item Capital Goods (- subject to CGA)	210,000.00	12,600.00	77.51 %			9,766.26	TX-RE
21/08/2014	200	Purchase item X Cth Elektrik Mix Claimable	14,000.00	840.00	77.51 %			661.08	TX-RE
22/08/2014	201	Purchase item Y Cth Rent Tower Crane	19,000.00	1,140.00	77.51 %			883.61	TX-RE
21/09/2014	224	Purchase item X Cth Elektrik Mix Claimable	6,500.00	390.00	79.12 %			308.57	TX-RE
22/09/2014	225	Purchase item Y Cth Rent Tower Crane	9,500.00	570.00	79.12 %			450.98	TX-RE
21/10/2014	250	Purchase item X Cth Elektrik Mix Claimable	10,500.00	630.00	78.70 %			495.81	TX-RE
22/10/2014	251	Purchase item S Cth Rent Tower Crane	11,500.00	690.00	78.70 %			543.03	TX-RE
21/11/2014	276	Purchase item X Cth Elektrik Mix Claimable	4,300.00	258.00	78.96 %			203.72	TX-RE
22/11/2014	277	Purchase item Y Cth Rent Tower Crane	9,300.00	558.00	78.96 %			440.60	TX-RE
21/12/2014	302	Purchase item X Cth Elektrik Mix Claimable	14,000.00	840.00	83.72 %			703.25	TX-RE
22/12/2014	303	Purchase item Y Cth Rent Tower Crane	19,000.00	1,140.00	83.72 %			954.41	TX-RE
			433,600.00	26,016.00				20,733.83	

Fig. 15ii

Date	Inv. No.	Description	Inv. Amount	GST Amount	IRR	ITC Claimed	Code
			Amount	AIRR	TX-RE 2014		
		Total ITC Claim TX-RE For the Year 2014	433,600.00		20,733.83		
		Total ITC Claim TX-RE For the Year 2014	433,600.00	80.02 %	20,818.00		
		Adjustment For Output Tax			84.17		
		GST Annual adjustment for the year 2014			<u>1,402.83</u>		
		Total exempt input tax (TX-N43) which is eligible for De Minimis Rule need to be accounted as output tax			1,188.00		
		Adjustment on ITC claim due to ineligibility of De Minimis Rule			<u>19,800.00</u>		
		Adjustment for 2014					
		TX-RE Adjustment	-84.17				
		TX-N43 Adjustment	1,188.00				
		Total adjustment (AJS)	<u>1,103.83</u>				
		Annual Adjustment on ITC due to ineligibility of De Minimis Rule					
		DR GST Expenses	1,103.83	0.00			
		CR GST Output Tax	0.00				
					1,103.83 AJS		

Malaysia GST – SmartSQL Reporting

Fig. 15iii

SmartBiz SQL (Standard) - 2014.1 - [Journal Entry]

< File > < System Setup > < Supplier > < Customer > < Cash Book > < GL > < Inventory > < P.O.S > < Report/Analysis > < GST Malaysia > < Tools > < Help >

Smart Accounting Journal Entry

Customer: [Browse] [View] Doc. Group: JOURNAL ENTRY

References# [ADJ01] Job No [NA] [NOT APPLICABLE]
 Date Enter [01/01/2015] 13 Remark [GST Annual Adjustment For The Year 2014]
 Counter [HQ] [Capital Goods] [Is GST Customs]

Detail

Department	Account	GSTRate0	Debit	JobNo	Credit	Acc. Desc.	Notes	AnalysisID	AcGrtAccCode	IGSTTaxExc	IGSTAm	GSTAcc0	GSTD
CDM	42350-MGST	6.00	NA		1,402.83	Output GST	Output GST		A/P	<input checked="" type="checkbox"/>	84.17	42310-MG	CDM
CDM	85000		NA		84.17	Other Income	Other Income			<input checked="" type="checkbox"/>	0.00		
CDM	42350-MGST		1,571.17	NA	0.00	Output GST	Output GST			<input checked="" type="checkbox"/>	0.00		

Total Debit: 1,571.17 Total Credit: 1,571.17

Licensed to: SMART RETAIL User Login: SMART - SMART Application Type: LAN Smart Retail (Malaysia GST) - 2016

- i. From the above report, perform a Journal entry on the following financial year.

C3. GAF (GST Audit File)

GAF is a text file for submission to Kastam to a designated website which will be made known when customer registered with Kastam.

Jabatan Kastam Diraja Malaysia (JKDM) will conduct audit on businesses from time to time to ensure that businesses are making correct tax declarations. It is a common procedure for JKDM to request for certain accounting information as part of the audit. For businesses using manual records, the process of producing the records required by JKDM is usually time-consuming. Businesses using accounting software that is able to generate the GAF as recommended in this guide would find it easier to meet JKDM requests and this saves the businesses time and effort

Fig. 17i

```
[CompInfoStart]
CompanyName[CompanyID|GSTNo|PeriodStart|PeriodEnd|GAFCreationDate|ProductVersion|GAFVersion]
Smart Retail (Malaysia GST)|123456-x|User-GST-Nbr-01|01/01/2016|01/01/2016|09/05/2014|SmartBizSQL Version 2014.1 Build 0000|GAFv1.0.0|
CompanyInfoEnd]
PurcDataStart]
SupplierName|SupplierID|InvoiceDate|InvoiceNo|ImportKINo|LineNo|ProductDescription|PurchaseValueRM|GSTValueRM|TaxCode|FCYCode|PurchaseFCY|GSTFCY|
Supplier AA|01/01/2016|001-01||1|Purchase Item A|10000.00|600.00|TX|XXX|10000.00|600.00|
Supplier AA|02/01/2016|002-01||1|Purchase Item B|8000.00|480.00|TX|XXX|8000.00|480.00|
Supplier Import A|05/01/2016|003-01||1|Import Item C|20000.00|1200.00|IM|XXX|20000.00|1200.00|
Supplier Import A|06/01/2016|004-01||1|Import Item D|5000.00|300.00|IM|XXX|5000.00|300.00|
Supplier Import A|07/01/2016|005-01||1|Import Item E|12000.00|0.00|IS|XXX|12000.00|0.00|
Supplier Import A|08/01/2016|006-01||1|Import Item EE|7000.00|0.00|IS|XXX|7000.00|0.00|
Supplier AA|09/01/2016|007-01||1|Purchase Item AA|35000.00|2100.00|BL|XXX|35000.00|2100.00|
Supplier AA|10/01/2016|008-01||1|Purchase Item AB|20000.00|1200.00|BL|XXX|20000.00|1200.00|
Supplier AA|11/01/2016|009-01||1|Purchase Item F|23000.00|0.00|NR|XXX|23000.00|0.00|
Supplier AA|12/01/2016|010-01||1|Purchase Item G|21000.00|0.00|NR|XXX|21000.00|0.00|
Supplier AA|13/01/2016|011-01||1|Purchase Item H|16000.00|0.00|ZP|XXX|16000.00|0.00|
Supplier AA|14/01/2016|012-01||1|Purchase Item I|13000.00|0.00|ZP|XXX|13000.00|0.00|
Supplier AA|15/01/2016|013-01||1|Purchase Item J|12500.00|0.00|EP|XXX|12500.00|0.00|
Supplier AA|16/01/2016|014-01||1|Purchase Item K|11000.00|0.00|EP|XXX|11000.00|0.00|
Supplier AA|17/01/2016|015-01||1|Purchase Item L|9000.00|0.00|OP|XXX|9000.00|0.00|
Supplier AA|18/01/2016|016-01||1|Purchase Item M|6500.00|0.00|OP|XXX|6500.00|0.00|
Supplier AA|19/01/2016|017-01||1|Purchase Item N|2500.00|150.00|TX-E43|XXX|2500.00|150.00|
Supplier AA|20/01/2016|018-01||1|Purchase Item L|25000.00|1500.00|TX-E43|XXX|25000.00|1500.00|
Supplier AA|23/01/2016|019-01||1|Purchase Item R|1000.00|60.00|TX-N43|XXX|1000.00|60.00|
Supplier AA|23/01/2016|021-01||1|Purchase Item X Cth Concrete Mix Claimable (Invoice value is 4,000)|4000.00|240.00|TX-RE|XXX|4000.00|240.00|
Supplier AA|24/01/2016|020-01||1|Purchase Item S|2800.00|168.00|TX-N43|XXX|2800.00|168.00|
Supplier AA|24/01/2016|022-01||1|Purchase Item Y Cth Rent Tower Crane (invoice value is 9,000)|9000.00|540.00|TX-RE|XXX|9000.00|540.00|
Supplier AA|25/01/2016|023-01||1|Purchase Item T|3500.00|0.00|GP|XXX|3500.00|0.00|
Supplier AA|25/01/2016|025-01||1|Purchase Item V|1000.00|60.00|TX|XXX|1000.00|60.00|
Supplier AA|26/01/2016|024-01||1|Purchase Item U|3800.00|0.00|GP|XXX|3800.00|0.00|
Supplier AA|26/01/2016|026-01||1|Purchase Item W|1200.00|72.00|TX|XXX|1200.00|72.00|
PurcDataEnd|282800.00|8670.00|26|
SuppDataStart]
CustomerName|CustomerID|InvoiceDate|InvoiceNo|LineNo|ProductDescription|SupplyValueRM|GSTValueRM|TaxCode|Country|FCYCode|SupplyFCY|GSTFCY|
Customer A|01/01/2016|0001|1|Supply Item A|10000.00|600.00|SR|XXX|10000.00|600.00|
```

To call the GAF, Select the financial period and click [Start Export GAF]. The exported text file (GAF Audit File.txt) will be located at C:\ or the selected folder.

Fig. 17ii

GST Audit File Export (GAF) - Malaysia

This function will generate Malaysia GST Audit File (GAF).

Financial Period
 1 ... 01/01/2014 ... 3 ... 01/03/2014 ... Lock GST Financial Period

Generate Company Information File
 Generate Purchase Listing File
 Generate Supply Listing File
 Generate General Ledger File
 Generate GST Return File

Output File Directory
 C:\

GAF File Name
 GST Audit File

GST Filing File Name
 GST Filing

Status:
 Process:

GST Filing Option
☐ Carry Forward Refund

View Error Inquiry Export GST Filing Start Export GAF Close

Malaysia GST – SmartSQL Reporting

GST Filing

GST Filing is for submission of GST to Kastam via their online portal, where customer will be provided with a UserID and password.

To call the GST Filing, Select the financial period and click [Export GST Filing]. The exported text file (GAF Filing.txt) will be located at C:\ or the selected folder.

Fig. 18i

The screenshot shows a software window titled "GST Audit File Export (GAF) - Malaysia". The window has a menu bar with "Main Form" and "Inquiry of GST Audit File Result". The main area contains the following fields and controls:

- Financial Period:** Two date pickers showing "1" and "01/01/2014" and "3" and "01/03/2014". A checkbox "Lock GST Financial Period" is to the right.
- Generate Files:** A list of files to be generated:
 - Generate Company Information File
 - Generate Purchase Listing File
 - Generate Supply Listing File
 - Generate General Ledger File
 - Generate GST Return File
- Output File Directory:** A text field showing "C:\".
- GAF File Name:** A text field showing "GST Audit File".
- GST Filing File Name:** A text field showing "GST Filing".
- Status:** A text field.
- Process:** A text field.
- GST Filing Option:** A checkbox labeled "Carry Forward Refund".

At the bottom, there are buttons: "View Error", "Inquiry", "Export GST Filing", "Start Export GAF", and "Close".

Malaysia GST – SmartSQL Reporting

D1. GST Notes

GST Notes is information on GST03 codes

Fig. 19

Smart Retail (Malaysia GST) - 2016

GST03 Notes

Date : 01/01/14 To 31/03/14

Printed By : SMART
Printed Date : 26/06/2014

05a	Total Value of Standard Rated Supply	SR + DS (Total Value of Standard Rated Supply (excluding GST))
05b	Total Output Tax (Inclusive of Bad Debt Recovered and Other Adjustments)	SR + DS + AJS (Total Output Tax (Inclusive of Tax Value on Bad Debt Recovered and other Adjustments))
06a	Total Value of Standard Rated Acquisition	TX + IM + TX-E43 + TX-N43 + TX-RE (Total Value of Standard Rated Acquisition (excluding GST)). TX-N43 will only be included if DMR Status = Quality
06b	Total Input Tax (Inclusive of Bad Debt Relief and Other Adjustments)	TX + IM + TX-E43 + TX-N43 + TX-RE + AJP (Total Input Tax (Inclusive of Tax Value on Bad Debt Relief and other Adjustments)). TX-N43 will only be included if DMR Status = Quality
07	GST Amount Payable (Item 5b - Item 6b)	GST Amount Payable (Item 5b-6b)
08	GST Amount Claimable (Item 6b - Item 5b)	GST Amount Claimable (Item 6b-5b)
10	Total Value of Local Zero-Rated Supplies	ZRL (Local) Total Value of zero rated supplies
11	Total Value of Export Supplies	ZRE (Export) Total Value of export supplies
12	Total Value of Exempt Supplies	ES43 + ES Total Value of exempt supplies
13	Total Value of Supplies Granted GST Relief	RS - Total Value of supplies granted GST relief
14	Total Value of Goods Imported Under Approved Trader Scheme	IS - (value excluding tax) - (Total Value of goods imported under ATS)
15	Total Value of GST Suspended under item 14	IS x 6% (value of tax) - Total Value of GST suspended under item 14
16	Total Value of Capital Goods Acquired	TX - (value excluding tax) - Total Value of capital goods acquired (excluding GST)
17	Bad Debt Relief	AJS - (value excluding tax) - Total Value of Bad Debt Relief(excluding GST)
18	Bad Debt Recovered	AJP - (value excluding tax) - Total Value of Bad Debt Recovered(excluding GST)

Malaysia GST – SmartSQL Reporting

D2. GST Audit Trail

GST Audit Trail will capture any transactions edited or deleted.

Fig. 20

Smart Retail (Malaysia GST) - 2016

Audit Trail

Date : Changes done on Documents Dated On and after 01/01/14

Printed By : SMART
Printed Date : 26/06/2014

May 2014

Date	Doc No	Action	Date Change	Remark
03/05/2014	01-10002	Edit	30/05/2014	[AcGSTTaxCode] Changed From "ZR" To "ZRL";
03/05/2014	INV0081	Delete	20/05/2014	
20/05/2014	INV0098	Delete	30/05/2014	

Jun 2014

Date	Doc No	Action	Date Change	Remark
06/06/2014	01-10004	Delete	06/06/2014	
06/06/2014	01-10005	Delete	06/06/2014	
16/06/2014	01-10004	Delete	16/06/2014	
16/06/2014	01-10004	Delete	05/07/2014	

Jul 2014

Date	Doc No	Action	Date Change	Remark
05/07/2014	01-10003	Delete	05/07/2014	
05/07/2014	01-10005	Delete	05/07/2014	
05/07/2014	01-10005	Delete	05/07/2014	
05/07/2014	01-10005	Delete	16/06/2014	
05/07/2014	01-10010	Delete	16/06/2014	
05/07/2014	INV0123	Delete	30/05/2014	

Jan 2015

Date	Doc No	Action	Date Change	Remark
01/01/2015	ADJ01	Delete	26/06/2014	
01/01/2015	ADJ01	Delete	26/06/2014	
01/01/2015	ADJ01	Delete	26/06/2014	

Feb 2015

Date	Doc No	Action	Date Change	Remark
01/02/2015	CSH10001	Delete	16/06/2014	
02/02/2015	CSH10002	Delete	16/06/2014	
02/02/2015	CSH10002	Delete	16/06/2014	

Jan 2016

Date	Doc No	Action	Date Change	Remark
01/01/2016	001	Delete	07/05/2014	

Date	Doc No	Action	Date Change	Remark
01/01/2016	INV0001	Delete	07/05/2014	
02/01/2016	INV0002	Edit	21/05/2014	
02/01/2016	INV0002	Edit	21/05/2014	
11/01/2016	INV0007	Delete	07/05/2014	
13/01/2016	INV0011	Edit	07/05/2014	[UomQty] Changed From "175.0000" To "210.0000";
15/01/2016	INV0013	Edit	07/05/2014	[AcGSTTaxCode] Changed From "ES" To "OS";
15/01/2016	INV0013	Edit	07/05/2014	[AcGSTTaxCode] Changed From "OS" To "ES";

Malaysia GST – SmartSQL Reporting

D3. GST General Ledger

GST General Ledger provides a breakdown of Tax Codes

Fig. 21i

Smart Retail (Malaysia GST) - 2016

General Ledger Listing

Date : 01/01/14 To 31/01/14

Printed By : SMART
Printed Date : 26/06/2014

General Ledger Listing By Tax Code

Smart Retail (Malaysia GST) - 2016

Tax Code	Date	Document No	Cheque No	Debit	Credit	Balance
42310-MGST Input GST						
BL	BL - Purchase GST 6% Not Claimable					
	09/01/2014	007	Supplier AA	2,100.00		2,100.00
	10/01/2014	008	Supplier AA	1,200.00		3,300.00
				3,300.00		3,300.00
EP	EP - Purchase GST 0% Exempted					
	15/01/2014	013	Supplier AA			0.00
	16/01/2014	014	Supplier AA			0.00
GP	GP - Purchase GST 0% Disregard					
	25/01/2014	023	Supplier AA			0.00
	26/01/2014	024	Supplier AA			0.00
IM	IM - Import GST 6% Tax					
	05/01/2014	003	Supplier Import A	1,200.00		1,200.00
	06/01/2014	004	Supplier Import A	300.00		1,500.00
				1,500.00		1,500.00
IS	IS - Import Special Scheme GST 0% Tax					
	07/01/2014	005	Supplier Import A			0.00
	08/01/2014	006	Supplier Import A			0.00
NR	NR - Purchase GST 0% From Non GST Supplier					
	11/01/2014	009	Supplier AA			0.00
	12/01/2014	010	Supplier AA			0.00
OP	OP - Purchase GST 0% Out Of Scope					
	17/01/2014	015	Supplier AA			0.00
	18/01/2014	016	Supplier AA			0.00
TX	TX - Purchase GST 6% Tax					
	01/01/2014	001	Supplier AA	600.00		600.00
	02/01/2014	002	Supplier AA	480.00		1,080.00
	25/01/2014	025	Supplier AA	60.00		1,140.00
	26/01/2014	026	Supplier AA	72.00		1,212.00
				1,212.00		1,212.00
TX-E43	TX-E43 - Purchase GST 6% Incidental Exempt Supply					
	19/01/2014	017	Supplier AA	150.00		150.00
	20/01/2014	018	Supplier AA	1,500.00		1,650.00
				1,650.00		1,650.00
TX-N43	TX-N43 - Purchase GST 6% Non-Incidental Exempt Supply					
	23/01/2014	019	Supplier AA	60.00		60.00
	24/01/2014	020	Supplier AA	168.00		228.00
				228.00		228.00
TX-RE	TX-RE - Purchase GST 6% Taxable or Exempt Supplies					
	23/01/2014	021	Supplier AA	240.00		240.00
	24/01/2014	022	Supplier AA	540.00		780.00
				780.00		780.00
ZP	ZP - Purchase GST 0% From GST Supplier					
	13/01/2014	011	Supplier AA			0.00
	14/01/2014	012	Supplier AA			0.00
				8,670.00		8,670.00
42350-MGST Output GST						

Malaysia GST – SmartSQL Reporting

Fig. 21ii

General Ledger Listing By Tax Code				Smart Retail (Malaysia GST) - 2016		
Tax Code	Date	Document No	Cheque No	Debit	Credit	Balance
42350-MGST						
Output GST						
DS	DS - Sales GST 6% Deemed Supplies					
	11/01/2014	INV0009	Customer A		1,680.00	-1,680.00
	12/01/2014	INV0010	Customer A		1,560.00	-3,240.00
					3,240.00	-3,240.00
ES	ES - Sales GST 0% Exempt Sales					
	09/01/2014	INV0007	Customer A			0.00
	10/01/2014	INV0008	Customer A			0.00
	15/01/2014	INV0013	Customer A			0.00
	16/01/2014	INV0014	Customer A			0.00
ES43	ES43 - Sales GST 0% Tax Incidental Exempt					
	07/01/2014	INV0005	Customer A			0.00
	08/01/2014	INV0006	Customer A			0.00
GS	GS - Sales GST 0% Disregard Supplies					
	19/01/2014	INV0017	Customer A			0.00
	20/01/2014	INV0018	Customer A			0.00
OS	OS - Sales GST 0% Out Of Scope					
	13/01/2014	INV0011	Customer A			0.00
	14/01/2014	INV0012	Customer A			0.00
RS	RS - Sales GST 0% Relief Supply					
	17/01/2014	INV0015	Customer A			0.00
	18/01/2014	INV0016	Customer A			0.00
SR	SR - Sales GST 6% Tax					
	01/01/2014	INV0001	Customer A		600.00	-600.00
	02/01/2014	INV0002	Customer A		780.00	-1,380.00
	23/01/2014	INV0019	Customer A		1,800.00	-3,180.00
	24/01/2014	INV0020	Customer A		1,500.00	-4,680.00
					4,680.00	-4,680.00
ZRE	ZRE - Exportation of goods or services which are subject to zero					
	06/01/2014	INV0004	Customer Export			0.00
ZRL	ZRL - Sales GST 0% Tax					
	05/01/2014	INV0003	Customer Export			0.00
					7,920.00	-7,920.00