ROYAL MALAYSIAN CUSTOMS

GOODS AND SERVICES TAX

GUIDE
TO
ENHANCE YOUR ACCOUNTING SOFTWARE TO BE GST COMPLIANT

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INTRODUCTION

1.   This guide provides a set of principles for businesses to adopt in developing or enhancing their accounting software to be GST compliant.

2.   Businesses are advised to ensure their Software developers follow the recommendations in this guide. For example, the accounting software must be able to generate a standard file known as the "GST Audit File" (GAF).

3.   Although the contents of this guide are largely written from a taxation perspective, the requirements are in line with existing best practices for business applications.

IMPORTANCE OF ACCOUNTING SOFTWARE FOR BUSINESSES

4.   Proper record keeping is necessary for accurate tax declarations. Using accounting software helps greatly in record keeping. In addition, the use of accounting software generates other operational and financial information that are useful for management of the business.

5.   With a proper accounting system in place to accurately capture and produce accounting information for tax reporting purposes, businesses are less likely to make errors in their tax declarations. This would reduce compliance costs for businesses, as any tax reporting errors would result in penalties being imposed.

6.   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.

GUIDANCE FOR SOFTWARE DEVELOPERS

General Principles

7.   Software developers are required to ensure its accounting software:

(a)   Provides the issuance of tax invoice as well as credit / debit note in compliance with GST legislation.

(b)   Provides a reporting facility for the generation of information necessary to prepare tax returns.

(c)   Provides comprehensive documentation to assist auditors and users to understand how the system operates.

(d)   Incorporates adequate internal controls to ensure reliability of the data being processed.

(e)   Creates adequate audit trails to assist auditors to understand the flow of events and reconstruct the events if necessary.

(f)   Has in place archival and restoration of archived data mechanisms to ensure the integrity and readability of electronic records after an extended period.

(g)   Contains key data elements necessary for business.

(h)   Allows production of GST Audit File (GAF) by non-specialists (*staff who do not have an IT background*).

8.   These general principles will be elaborated in the following paragraphs.

Provide the issuance of tax invoices as well as credit / debit notes in compliance with GST legislation

9.   Accounting software should be able to produce tax invoices as well credit / debit notes with the related details as provided in GST model (please refer to GST SPECIFIC ISSUE of this guide / proposal for further details).

Provides a reporting facility for the generation of information necessary to prepare tax returns

10.　Accounting software should allow users to easily obtain the necessary information required for periodic filing of GST tax returns. For example, the accounting software should be able to generate report containing all the data elements required for the GST electronic submission. (Please refer **Appendix 3** for the data elements required for GST e-filing).

Provides comprehensive documentation to assist auditors and users to understand how the system operates

11.　The accounting software should have proper documentation that allows its users and auditors to operate and understand the accounting software easily. Examples on delivery of such documentation can include printed manuals, system-based help files and online help.

Incorporates adequate internal controls to ensure reliability of the data being processed

12.　Software developers are required to ensure that internal controls within the accounting software are able to perform preventive, restorative and corrective functions. In other words, it is able to detect errors and prevent reversal of errors that have been processed in the system.

13.　Internal controls in accounting software that are relevant to the integrity of a tax declaration include:-

System Access	Access controls to ensure that only authorized users can access and process data according to the permissions given.
Data Capture	Input and output controls to ensure accuracy and completeness of data being captured.
Data Processing	Processing controls to protect and ensure the integrity of the information, and that it remains correct throughout processing. It should also ensure that all input data are only processed once.

Output Controls	Controls to ensure that system output is in the correct format and the recipients will be alerted to take the necessary follow up actions, if required.
Data Security Controls	Controls to prevent the editing and deleting of entries originally recorded. Changes to recorded entries should be made by journal entry and be adequately documented with information such as: - Person making modifications - Date of change - Previous entry details - Current entry details
Back-up Procedures	Back up controls to guarantee retention of back-up copies of electronic records, computer programs, system documentation and recovery of electronic records in case of system failure.
Processing Logic	Controls to ensure that criteria used to process data are correct and that any change to the processing logic are appropriately approved.

Creates adequate audit trails to assist auditors to understand the flow of events and reconstruct the events if necessary

14.   The accounting software should allow the user to trace the information in a tax return and reconcile with the accounting and business records. Hence, it is important that the accounting software provides the auditor with adequate audit trail to understand the flow of events and if necessary, to reconstruct the events. The system must not allow anyone to amend data in the system without creating the necessary audit trails. Audit trails must be organized according to the date and time of the events.

Has in place archival and restoration of archived data mechanisms that ensure the integrity and readability of electronic records after an extended period

15.   The accounting software should have archival procedures ensuring the integrity and readability of electronic records after an extended period (minimum 7 years). There should be a restoration mechanism for the user to restore the archived data, verify that restoration process is complete and able to generate necessary reports and GAF from the restored data.

Contains key data elements necessary for business

16.   JKDM recommends accounting software to allow the capture of data elements presented in **Appendix 1** in its accounting software. These data elements are common business information that should be maintained. Hence, capturing and maintaining these data elements in accounting software would represent a form of good record keeping practices.

17.   JKDM recognizes that not all businesses will need to input all the data elements presented in **Appendix 1**. Indeed, some of these data elements may not be available on the source documentation either sent or received by a business, particularly for small and medium enterprise (SME). In such instance, software developers should endeavor to allow businesses to capture those data elements that are relevant.

18.   Software developers should be aware that some of the data elements presented in **Appendix 1** are required for the purpose of generating GST Audit File (GAF). Therefore, JKDM requires these data elements be captured in any accounting software being used by businesses in Malaysia.

Allows production of GST Audit File (GAF) by non-specialists (*staff who do not has an IT background)*

19.   JKDM will conduct periodic audits to ensure that tax returns are being prepared correctly. For this purpose, businesses may be required to submit detailed breakdown of their business transactions. Submitting this information electronically will save time and cost for businesses.

20.   It is crucial that the detailed information transmitted between MyGST and businesses are complete, accurate and in a format that is readable by MyGST. Hence, it is recommended that software developers design their accounting software to generate a GAF. The GAF is a file containing a standard set of accounting information set out in **Appendix 5**. Businesses should be given the flexibility of selecting the time period for which the GAF is required.

(a)   GAF should be a pure collection of data either in flat file format using "pipe" delimited text file format or in XML file format. The GAF should not be a report image file. Refer to **Appendix 5**, Para 2 for details of the XML schema and Para 3 for bar delimited file format.

(b)   An examples of GAF in text file format and XML format are in Para 2.2 and Para 3.2 in **Appendix 5**.

21.   The file is based on entries to be found in a General Ledger Chart of Accounts, together with master file data for customers and suppliers, and details of invoices, orders, payments and adjustments.

22.   GAF will be created from either entry data stored on the original accounting system at the time of processing, or from a combination of entry data and master file information current at the time of the original entry. Software Developers may wish to design systems that create GAF in different ways, (e.g. when the transaction is recorded, or at the time of archiving data to create a permanent record of auditable transactions).

23.   In some integrated systems the data will be available entirely from one system. In other systems, the data may be stored in several systems (e.g. order processing, financial accounting etc.) the GAF should be constructed to allow data from either single or many sources.

24.   In the case of Multi-National Companies (MNCs), auditors are likely to need access to large amounts of data. It is desirable for developers of the more complex Enterprise Resource Planning (ERP) systems to be able to map their products against GAF data elements, and thus facilitate an easy production of GAF by a non-specialist.

GST SPECIFIC ISSUES

25.   This section attempts to address several common GST issues that Software Developers should be aware of in designing their accounting software.

Tax Invoice

26.   Tax invoice is an important document with respect to GST. If invoice issued by the supplier does not comply with the GST legislation, the buyer will not be eligible for ITC. Therefore, software developer must ensure their system is able to comply with the GST legislation. The tax invoice must fulfill the following criteria:

(i)   the word 'tax invoice" in a prominent place;

(ii)   the invoice serial number;

(iii)   the date of issuance of the invoice;

(iv)   the name, address, GST identification number of the supplier

(v)   the name and address of the buyer;

(vi)   the description sufficient to identify the goods or services supplied;

(vii)   for each description, the quantity of the goods or the extent of the services and the amount payable, excluding tax;

(viii)   any discount offered;

(ix)   the total amount payable excluding tax, the rate of the tax and the total tax chargeable to be shown separately;

(x)   the total amount payable including the total tax chargeable; and

(xi)   any amount in para (ix) and (x) must be converted into Malaysian currency (MYR) if they expressed in a foreign currency.

(xii)   state separately the gross total amount payable in respect of each supply and rate (i.e. separate amount of exempt, zero, standard or other supplies).

Credit Note / Debit Note

27.   If there are changes in quantity, amount, tax rate or cancellation of transactions, credit note/ debit note must be issued by the related parties (i.e. seller or buyer).

28.   Credit note / debit note must have the following details:

(i)   the words "credit note or "debit note" in prominent place;

(ii)   the serial number and the date of issue;

(iii)   the name, address and GST identification number of the supplier;

(iv)   the name and address of the buyer

(v)   the reason for its issue;

(vi)   a description which relates to the transactions;

(vii)   the quantity and amount of the transaction;

(viii) the total amount excluding tax;

(ix)   the rate and amount of tax; and

(x)   the number and date of the original tax invoice.

Purchase Listing

29.   For GST purposes, Purchase Listing includes purchases, expenses and importation of goods regardless whether the importation of goods is a result of a purchase.

30.   For importation of goods into Malaysia including those importation of goods under special schemes such as Approved Trader Scheme and Warehousing Scheme, it is important that details such as the document number of import declaration (K1 or K9 forms) approved by JKDM and actual GST paid to JKDM can be captured by the accounting software.

31.   Consequently, it is insufficient for the accounting software to extract transactions only from ledgers relating to purchases or trade creditors for GAF.

32.   The software should allow the capture of Malaysia Ringgit equivalent value of GST when the supplier's tax invoice is denominated in a foreign currency using the exchange rate indicated by the supplier.

Supply Listings

33.   The concept of supply in GST is different from the accounting concept of revenue. For example, the value of business goods put to private use is a deemed supply but not revenue to the company. The software should capture the value of deemed supply and the relevant GST and this amount should be included in the listing. The accounting software must be able to cater for the capturing of such supply correctly.

34.   In addition, for GST reporting purposes, a supply includes export of goods notwithstanding that there is no sale taking place.

35.   Hence, it is also insufficient for the GAF to generate supply listings based on sales ledgers or trade debtors ledgers as supply encompasses more than revenue such as deemed supply.

36.   For companies not using Malaysia Ringgit (MYR) as its functional currency, the software should be capable of converting the value of supply and output tax into Malaysia Ringgit (MYR) currency based on prevailing exchange rate for GST reporting purposes.

CONCLUSION

37.   Accounting software is a useful tool to help businesses maintain important and useful business records. Software developers can include additional features to the software (such as capital assets adjustment calculator and etc.) by designing their accounting software to be in compliance with this guide thereby helping businesses to better comply with their record keeping and reporting obligations.

FEEDBACK AND COMMENTS

38.   Any feedback or comments will be greatly appreciated. Please email your feedbacks or comments to either Khairul Nizam B. Othman (khairulnizam.othman@customs.gov.my) or Ab Halim B. Assar (abhalim.assar@customs.gov.my).

FURTHER ASSISTANCE AND INFORMATION

39.   Further information can be obtained from:

(a)   GST Website: www.gst.customs.gov.my

(b)   GST Hotline: 03-88822111

(c)   Customs Call Centre:

- Tel   : 03-78067200/ 1-300-888-500

- Fax   : 03-78067599

- E-mail   : ccc@customs.gov.my

APPENDIX 1 – Key Data Elements commonly held in Accounting Software

Bold Data Elements represents the data elements being used in the generation of GAF

Key Data Elements   **Descriptions**

   1. Company Information

			Descriptions
Company Information	**Business Name**		Company Name of business user
	Business RN		Business Registration Number
	GST No		GST Registration Number of business user
	Company Address	Line 1	
		Line 2	
		Line 3	
		City	
		Postal Code	
		State	
		Country	
	Financial Year		Company financial year / financial period
	Start Date		Company financial year start-date
	End Date		Company financial year end-date
	Currency Code		Functional currency used in accounting software (in 3 Char ISO).Empty means functional currency used is Malaysia Ringgit (MYR)
	Product Version		Accounting software name and version
	GAF Version		GST Audit File (GAF) version number

2. Masterfiles

2.1 Supplier

Supplier Information	Supplier ID		Unique code for the supplier
	Supplier Name		Name of supplier
	SupplierBRN		Business Registration No of supplier
	DateGSTStatusVerified		Date GST status last checked
	SupplierGSTNo		GST registration number of supplier
	BillingAddress	Line 1	
		Line 2	
		Line 3	
		City	
		PostalCode	
		State	
		Country	
	ShipToAddress	Line 1	
		Line 2	
		Line 3	
		City	
		PostalCode	
		State	
		Country	
	Telephone		Contact number of supplier
	Fax		Fax number of supplier
	Email		Email of supplier
	Website		Website of supplier

2.2 Customer

CustomerInformation	Customer ID		Unique code for the customer
	Customer Name		Name of customer
	Customer BRN		Business Registration no. of customer
	Date GST Status Verified		Date GST status last checked
	CustomerGSTNo		GST registration number of customer
	BillingAddress	Line 1	
		Line 2	
		Line 3	
		City	
		PostalCode	
		State	
		Country	
	ShipToAddress	Line 1	
		Line 2	
		Line 3	
		City	
		PostalCode	
		State	
		Country	
	Telephone		Contact number of supplier
	Fax		Fax number of supplier
	Email		Email of supplier
	Website		Website of supplier

2.3 General Ledger

GeneralLedger	AccountID		GL Code for individual account
	AccountName		Name of individual GL account
	AccountType		Type of account – Asset / Liability / Sale / Expense
	OpeningDebitBalance		Opening Debit Balance
	OpeningCreditBalance		Opening Credit Balance

2.4 Tax Code Table

TaxCodeTable	TaxType		Tax type for look-up in tables (GST should be one of the tax types)
	Description		Description of tax type
	TaxCodeDetails	TaxCode	Tax code for lookup in tables
		TaxPercentage	Tax percentage
		Description	Description

See Appendix 2 for an example of GST Code Table

Key Data Elements				Descriptions
3. Source Documents				
3.1 Purchase Invoices / Imports / Credit Notes Received from Supplier				
PurchaseInvoice	**InvoiceNo**			Company Name of business user
	ImportDeclarationNo			Import Declaration Number
	Period			Prescribed Accounting Period (e.g. 01/01/2009 to 31/03/2009)
	InvoiceDate			Date of invoice issued
	InvoiceType			Document Type – self-billed, ePoS, full tax invoice.
	GLPostingDate			Date posting to GL
	BatchID			Systems generated batch ID
	SystemID			Unique number created by the system for the document
	TransactionID			A unique number, which may be based on one or more series, which identifies the transaction
	Line	**LineNo**		Number of Invoice Line
		AccountID		GL code for individual account
		SupplierID		Unique for the supplier
		OrderReferences	OriginatingNo	Origination Order Number
			OrderDate	Date of order
			DeliveryNoteNo	Delivery note reference
			DeliveryDate	Date goods are delivered
			ConsignmentNo	Unique Consignment Reference Number or B/L, AWB or Lorry Chit Number
		ShipTo	DeliveryAddress Line 1	
			Line 2	
			Line 3	
			City	
			PostalCode	
			State	
			Country	
		ShipFrom	DeliveryNoteNo.	
			DeliveryDate	
			ConsignmentNo	
			DeliveryAddress Line 1	
			Line 2	
			Line 3	
			City	
			PostalCode	
			State	
			Country	
		ProductCode		Product Code
		ProductDescription		Description of product
		Quantity		Quantity of goods and services supplied
		UnitofMeasure		Quantity unit of measure e.g. pack of 12
		UnitPrice		Unit price for the unit/group of units
		GSTTaxPointDate		Date of supply of goods
		References	CreditNote Reference	Credit note reference (where applicable) to original invoice
			Reason	Credit note reason or rationale
		DebitAmount		Debit amount for transaction (in functional currency
		CreditAmount		Credit amount for transaction (in functional currency
		CurrencyMYR		No entry means functional currency is in Malaysia Ringgit
			ExchangeRate	Exchange rate where applicable
			DebitAmountRM	Debit amount for transaction in Malaysia Ringgit
			CreditAmountRM	Credit amount for transaction in Malaysia Ringgit
		Tax	TaxType-GST	Tax type for look-up in tables
			TaxCode	Tax code for lookup in tables
			TaxPercentage	Tax percentage (to be pulled from Tax Code Table)
			TaxAmount	Tax amount for transaction in functional currency
			CurrencyMYR	No entry means functional currency is in Malaysia Ringgit
			ExchangeRate	Exchange rate where applicable
			TaxAmountMYR	Tax amount for transaction in Malaysia Ringgit
	DocumentTotal	NetTotal		Total sales value excluding GST in functional currency
		TaxPayableTotal		Total Tax in functional currency (after Prompt Payment Discount if applicable)
		GrossTotal		Total amount including tax in functional currency
		CurrencyMYR		No entry means functional currency is in Malaysia Ringgit
			ExchangeRate	Exchange rate where applicable NetTotal Total sales value excluding GST in Malaysia Ringgit
			TaxPayable	Total Tax in Malaysia Ringgit (after Prompt Payment Discount if applicable)
		Settlement	PromptPayDisc	Discount given for prompt payment
			SettlementAmount	Settlement amount
			SettlementDate	Date settled
			PaymtMechanism	Payment mechanism

Key Data Elements				Descriptions
3. Source Documents				
3.2 Sales Invoices / Credit Notes Issued to Customers				
SalesInvoice	**InvoiceNo**				Company Name of business user
	Period				Prescribed Accounting Period (e.g. 01/01/2009 to 31/03/2009)
	InvoiceDate				
	InvoiceType				Document Type – self-billed, ePoS
	GLPostingDate				Date posting to GL
	BatchID				Systems generated batch ID
	SystemID				Unique number created by the system for the document
	TransactionID				A unique number, which may be based on one or more series, which identifies the transaction
	Line	**LineNo**			Number of Invoice Line
		AccountID			GL code for individual account
		CustomerID			Unique code for the customer
		OrderReferences	OriginatingNo		Origination Order Number
			OrderDate		Date of order
		ShipTo	DeliveryNoteNo		Delivery note reference
			DeliveryDate		Date goods are delivered
			ConsignmentNo		Unique Consignment Reference Number or B/L, AWB or Lorry Chit Number
			DeliveryAddress	Line 1	
				Line 2	
				Line 3	
				City	
				PostalCode	
				State	
				Country	
		ShipFrom	DeliveryNoteNo.		Delivery note reference
			DeliveryDate		
			ConsignmentNo		
			DeliveryAddress	Line 1	
				Line 2	
				Line 3	
				City	
				PostalCode	
				State	
				Country	
		ProductCode			Product Code
		ProductDescription			Description of product
		Quantity			Quantity of goods and services supplied
		UnitofMeasure			Quantity unit of measure e.g. pack of 12
		UnitPrice			Unit price for the unit/group of units
		GSTTaxPointDate			Date of supply of goods
		References	CreditNote	Reference	Credit note reference (where applicable) to original invoice
				Reason	Credit note reason or rationale
		DebitAmount			Debit amount for transaction (in functional currency
		CreditAmount			Credit amount for transaction (in functional currency
		CurrencyMYR			No entry means functional currency is in Malaysia Ringgit
			ExchangeRate		Exchange rate where applicable
			DebitAmountRM		Debit amount for transaction in Malaysia Ringgit
			CreditAmountRM		Credit amount for transaction in Malaysia Ringgit
		Tax	TaxType-GST		Tax type for look-up in tables
			TaxCode		Tax code for lookup in tables
			TaxPercentage		Tax percentage (to be pulled from Tax Code Table)
			TaxAmount		Tax amount for transaction in functional currency
			CurrencyMYR		No entry means functional currency is in Malaysia Ringgit
				ExchangeRate	Exchange rate where applicable
				TaxAmountMYR	Tax amount for transaction in Malaysia Ringgit
	DocumentTotal	NetTotal			Total sales value excluding GST in functional currency
		TaxPayableTotal			Total Tax in functional currency (after Prompt Payment Discount if applicable)
		GrossTotal			Total amount including tax in functional currency
		CurrencyMYR			No entry means functional currency is in Malaysia Ringgit
			ExchangeRate		Exchange rate where applicable NetTotal Total sales value excluding GST in Malaysia Ringgit
			TaxPayable		Total Tax in Malaysia Ringgit (after Prompt Payment Discount if applicable)
		Settlement	PromptPayDisc		Discount given for prompt payment
			SettlementAmount		Settlement amount
			SettlementDate		Date settled
			PaymtMechanism		Payment mechanism

Key Data Elements				Descriptions
3. Source Documents				
3.3 Payments				
Payment	PaymentRefNo			Unique reference number for payment
	Period			Prescribed Accounting Period (e.g. 01/01/2009 to 31/03/2009)
	TransactionID			A unique number, which may be based on one or more series, which identifies the transaction
	TransactionDate			Document Date
	PaymentType			Cheque, Giro, Bank Transfer, etc
	Description			Description for payments made
	BatchID			Systems generated batch ID
	SystemID			Unique number created by the system for the document
	Line	LineNo		Number of Invoice Line
		AccountID		GL code for individual account
		SourceDocumentID		The source document to which the line relates
		CustomerID		Unique code for the customer
		SupplierID		Unique code for the supplier
		GSTTaxPointDate		Date of supply of goods
		DebitAmount		Debit amount for transaction (in functional currency
		CreditAmount		Credit amount for transaction (in functional currency
		CurrencyMYR		No entry means functional currency is in Malaysia Ringgit
			ExchangeRate	Exchange rate where applicable
			DebitAmountRM	Debit amount for transaction in Malaysia Ringgit
			CreditAmountRM	Credit amount for transaction in Malaysia Ringgit
		Tax	TaxType-GST	Tax type for look-up in tables
			TaxCode	Tax code for lookup in tables
			TaxPercentage	Tax percentage (to be pulled from Tax Code Table)
			TaxAmount	Tax amount for transaction in functional currency
			CurrencyMYR	No entry means functional currency is in Malaysia Ringgit
			ExchangeRate	Exchange rate where applicable
			TaxAmountMYR	Tax amount for transaction in Malaysia Ringgit
	DocumentTotal	NetTotal		Total sales value excluding GST in functional currency
		TaxPayableTotal		Total Tax in functional currency (after Prompt Payment Discount if applicable)
		GrossTotal		Total amount including tax in functional currency
		CurrencyMYR		No entry means functional currency is in Malaysia Ringgit
			ExchangeRate	Exchange rate where applicable NetTotal Total sales value excluding GST in Malaysia Ringgit
			NetTotal	Total sales value excluding GST in Malaysia Ringgit
			TaxPayable	Total Tax in Malaysia Ringgit (after Prompt Payment Discount if applicable)
		Settlement	PromptPayDisc	Discount given for prompt payment
			SettlementAmount	Settlement Amount
			SettlementDate	Date Settled
15			PaymtMechanism	Payment mechanism

Key Data Elements				Descriptions	
3. Source Documents					
3.4 Credit Notes Issued to Customers					
	CreditNoteNo			Company Name of business user	
	Period			Prescribed Accounting Period (e.g. 01/01/2009 to 31/03/2009)	
	CreditNoteDate				
	GLPostingDate			Date posting to GL	
	BatchID			Systems generated batch ID	
	SystemID			Unique number created by the system for the document	
	TransactionID			A unique number, which may be based on one or more series, which identifies the transaction	
CreditNote	Line	**LineNo**		Number of Credit Note Line	
		AccountID		GL code for individual account	
		InvoiceNo		Related Invoice number	
		ShipTo	DeliveryNoteNo	Delivery note reference	
			DeliveryDate	Date goods are delivered	
			ConsignmentNo	Unique Consignment Reference Number or B/L, AWB or Lorry Chit Number	
			DeliveryAddress — Line 1		
			Line 2		
			Line 3		
			City		
			PostalCode		
			State		
			Country		
		ShipFrom	DeliveryNoteNo.	Delivery note reference	
			DeliveryDate		
			ConsignmentNo		
			DeliveryAddress — Line 1		
			Line 2		
			Line 3		
			City		
			PostalCode		
			State		
			Country		
		ProductCode		Product Code	
		ProductDescription		Description of product	
		Quantity		Quantity of goods and services supplied	
		UnitofMeasure		Quantity unit of measure e.g. pack of 12	
		UnitPrice		Unit price for the unit/group of units	
		GSTTaxPointDate		Date of supply of goods	
		Reason		Credit note reason or rationale	
		DebitAmount		Debit amount for transaction (in functional currency	
		CreditAmount		Credit amount for transaction (in functional currency	
		CurrencyMYR		No entry means functional currency is in Malaysia Ringgit	
			ExchangeRate	Exchange rate where applicable	
			DebitAmountRM	Debit amount for transaction in Malaysia Ringgit	
			CreditAmountRM	Credit amount for transaction in Malaysia Ringgit	
		Tax	TaxType-GST	Tax type for look-up in tables	
			TaxCode	Tax code for lookup in tables	
			TaxPercentage	Tax percentage (to be pulled from Tax Code Table)	
			TaxAmount	Tax amount for transaction in functional currency	
			CurrencyMYR	No entry means functional currency is in Malaysia Ringgit	
			CurrencyMYR — ExchangeRate	Exchange rate where applicable	
			TaxAmountMYR	Tax amount for transaction in Malaysia Ringgit	
	DocumentTotal	NetTotal		Total sales value excluding GST in functional currency	
		TaxPayableTotal		Total Tax in functional currency (after Prompt Payment Discount if applicable)	
		GrossTotal		Total amount including tax in functional currency	
		CurrencyMYR		No entry means functional currency is in Malaysia Ringgit	
			ExchangeRate	Exchange rate where applicable NetTotal Total sales value excluding GST in Malaysia Ringgit	
			TaxPayable	Total Tax in Malaysia Ringgit (after Prompt Payment Discount if applicable)	
		Settlement	PromptPayDisc	Discount given for prompt payment	
			SettlementAmount	Settlement amount	
			SettlementDate	Date settled	
			PaymtMechanism	Payment mechanism	

3. Source Documents

3.5 Debit Note Issued to Customers

DebitNote						Description	
DebitNoteNo						Company Name of business user	
Period						Prescribed Accounting Period (e.g. 01/01/2009 to 31/03/2009)	
DebitNoteDate							
GLPostingDate						Date posting to GL	
BatchID						Systems generated batch ID	
SystemID						Unique number created by the system for the document	
TransactionID						A unique number, which may be based on one or more series, which identifies the transaction	
Line	LineNo					Number of Debit Note Line	
	AccountID					GL code for individual account	
	InvoiceNo					Related Invoice number	
	ShipTo	DeliveryNoteNo				Delivery note reference	
		DeliveryDate				Date goods are delivered	
		ConsignmentNo				Unique Consignment Reference Number or B/L, AWB or Lorry Chit Number	
		DeliveryAddress	Line 1				
			Line 2				
			Line 3				
			City				
			PostalCode				
			State				
			Country				
	ShipFrom	DeliveryNoteNo.				Delivery note reference	
		DeliveryDate					
		ConsignmentNo					
		DeliveryAddress	Line 1				
			Line 2				
			Line 3				
			City				
			PostalCode				
			State				
			Country				
	ProductCode					Product Code	
	ProductDescription					Description of product	
	Quantity					Quantity of goods and services supplied	
	UnitofMeasure					Quantity unit of measure e.g. pack of 12	
	UnitPrice					Unit price for the unit/group of units	
	GSTTaxPointDate					Date of supply of goods	
	Reason					Credit note reason or rationale	
	DebitAmount					Debit amount for transaction (in functional currency	
	CreditAmount					Credit amount for transaction (in functional currency	
	CurrencyMYR					No entry means functional currency is in Malaysia Ringgit	
		ExchangeRate				Exchange rate where applicable	
		DebitAmountRM				Debit amount for transaction in Malaysia Ringgit	
		CreditAmountRM				Credit amount for transaction in Malaysia Ringgit	
	Tax	TaxType-GST				Tax type for look-up in tables	
		TaxCode				Tax code for lookup in tables	
		TaxPercentage				Tax percentage (to be pulled from Tax Code Table)	
		TaxAmount				Tax amount for transaction in functional currency	
		CurrencyMYR				No entry means functional currency is in Malaysia Ringgit	
			ExchangeRate			Exchange rate where applicable	
			TaxAmountMYR			Tax amount for transaction in Malaysia Ringgit	
DocumentTotal	NetTotal					Total sales value excluding GST in functional currency	
	TaxPayableTotal					Total Tax in functional currency (after Prompt Payment Discount if applicable)	
	GrossTotal					Total amount including tax in functional currency	
	CurrencyMYR					No entry means functional currency is in Malaysia Ringgit	
		ExchangeRate				Exchange rate where applicable NetTotal Total sales value excluding GST in Malaysia Ringgit	
		TaxPayable				Total Tax in Malaysia Ringgit (after Prompt Payment Discount if applicable)	
	Settlement	PromptPayDisc				Discount given for prompt payment	
		SettlementAmount				Settlement amount	
		SettlementDate				Date settled	
		PaymtMechanism				Payment mechanism	

Key Data Elements				Descriptions	As at 11 SEPTEMBER 2014
4. General Ledgers					
JournalID				Source GL journal identifier, or invoices and payments in single ledger systems	
Description				Description for the journal entry made	
SourceType				AR and AP - or type of customer / supplier	
Transactions	**TransactionID**			A unique number, which may be based on one or more series, which identifies the transaction	
	Period			Prescribed Accounting Period (e.g. 01/01/2009 to 31/03/2009)	
	TransactionDate			Document Date	
	SourceID			Details of person or application that entered the transaction	
	Description			Description of transactions	
	BatchID			Systems generated batch ID.	
	GLPostingDate			Date posting to GL	
	CustomerID			Unique code for the customer	
	SupplierID			Unique code for the supplier	
	SystemID			Unique number created by the system for the document	
	Line	RecordID		Identifier to trace entry back (Line Number)	
		AccountID		GL code for individual account	
		SourceDocumentID		The source document to which the line relates (cheque number / invoice number / credit note number / trust receipt number)	
		SystemEntryDate		Date captured by system	
		Description		Description	
		DebitAmount		Debit amount for transaction in functional currency	
		CreditAmount		Credit amount for transaction in functional currency	
		CurrencyMYR		*No entry means functional currency is in Malaysia Ringgit*	
			ExchangeRate	Exchange rate where applicable	
			DebitAmountRM	Debit amount for transaction in Malaysia Ringgit	
			CreditAmountRM	Credit amount for transaction in Malaysia Ringgit	
		Tax	TaxType-GST	Tax type for look-up in tables	
			TaxCode	Tax code for lookup in tables	
			TaxPercentage	Tax percentage (to be pulled from Tax Code Table)	
			TaxAmount	Tax amount for transaction in functional currency	
			CurrencyMYR	No entry means functional currency is in Malaysia Ringgit	
				ExchangeRate	Exchange rate where applicable
				TaxAmountMYR	Tax amount for transaction in Malaysia Ringgit

APPENDIX 2 – Recommended Tax Codes for Goods and Services Tax

GST Tax Code for Purchase

Tax Type	Description	Tax Code	Tax Rate	Description
GST	Goods And Services Tax (Malaysia)	TX	6%	Purchases with GST incurred at 6% and directly attributable to taxable supplies.
GST	Goods And Services Tax (Malaysia)	I*M*	6%	Import of goods with GST incurred.
GST	Goods And Services Tax (Malaysia)	IS	0%	Imports under special scheme with no GST incurred (e.g. Approved Trader Scheme, ATMS Scheme).
GST	Goods And Services Tax (Malaysia)	BL	6 %	Purchases with GST incurred but not claimable (*Disallowance of Input Tax*) (e.g. medical expenses for staff).
GST	Goods And Services Tax (Malaysia)	NR	0%	Purchase from non GST-registered supplier with no GST incurred.
GST	Goods And Services Tax (Malaysia)	ZP	0%	Purchase from GST-registered supplier with no GST incurred. (e.g. supplier provides transportation of goods that qualify as international services).
GST	Goods And Services Tax (Malaysia)	EP	0%	Purchases exempted from GST. E.g. purchase of residential property or financial services.
GST	Goods And Services Tax (Malaysia)	OP	0%	Purchase transactions which is out of the scope of GST legislation (e.g. purchase of goods overseas).
GST *	Goods And Services Tax (Malaysia)	TX-E43	6%	Purchase with GST incurred directly attributable to incidental exempt supplies.
GST *	Goods And Services Tax (Malaysia)	TX-N43	6%	Purchase with GST incurred directly attributable to non-incidental exempt supplies.
GST *	Goods And Services Tax (Malaysia)	TX-RE	6%	Purchase with GST incurred that is not directly attributable to taxable or exempt supplies.
GST *	Goods And Services Tax (Malaysia)	GP	0%	Purchase transactions which disregarded under GST legislation (e.g. purchase within GST group registration).
GST	Goods And Services Tax (Malaysia)	AJP	6%	Any adjustment made to Input Tax e.g.: Bad Debt Relief & other input tax adjustment.

GST Tax Code for Supply

Tax Type	Description	Tax Code	Tax Rate	Description
GST	Goods And Services Tax (Malaysia)	SR	6%	Standard-rated supplies with GST Charged.
GST	Goods And Services Tax (Malaysia)	ZRL	0%	Local supply of goods or services which are subject to zero rated supplies.
GST	Goods And Services Tax (Malaysia)	ZRE	0%	Exportation of goods or services which are subject to zero rated supplies.
GST *	Goods And Services Tax (Malaysia)	ES43	0%	Incidental Exempt supplies.
GST	Goods And Services Tax (Malaysia)	DS	6%	Deemed supplies (e.g. transfer or disposal of business assets without consideration).
GST	Goods And Services Tax (Malaysia)	OS	0%	Out-of-scope supplies.
GST	Goods And Services Tax (Malaysia)	ES	0%	Exempt supplies under GST
GST	Goods And Services Tax (Malaysia)	RS	0%	Relief supply under GST.
GST	Goods And Services Tax (Malaysia)	GS	0%	Disregarded supplies.
GST	Goods And Services Tax (Malaysia)	AJS	6%	Any adjustment made to Output Tax e.g : Longer period adjustment, Bad Debt recover, outstanding invoice > 6 months& other output tax adjustments.

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

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

APPENDIX 2-1: EXPLANATION TO THE TAX CODE

1. GST Tax Code for Purchases:

i. Tax Code: TX

This refers to goods and/or services purchased from GST registered suppliers. The prevailing GST rate is 6% wef 1/04/2015. As it is a tax on final consumption, a GST registered trader will be able to claim credits for GST paid on goods or services supplied to them. The recoverable credits are called input tax. Examples include goods or services purchased for business purposes from GST registered traders.

ii. Tax Code: IM

All goods imported into Malaysia are subjected to duties and/or GST. GST is calculated on the value which includes cost, insurance and freight plus the customs duty payable (if any), unless the imported goods are for storage in a licensed warehouse or Free Trade Zone, or imported under Warehouse Scheme, or under the Approved Trader Scheme. If you are a GST registered trader and have paid GST to Malaysia Customs on your imports, you can claim input tax deduction in your GST returns submitted to the Director General of Custom.

iii. Tax Code: IS

This refers to goods imported under the Approved Trader Scheme (ATS) and Approved Toll Manufacturer Scheme (ATMS), where GST is suspended when the trader imports the non-dutiable goods into Malaysia. These two schemes are designed to ease the cash flow of Trader Scheme (ATS) and Approved Toll Manufacturer Scheme (ATMS), who has significant imports.

iv. Tax Code: BL

This refers to GST incurred by a business but GST registered trader is not allowed to claim input tax incurred. The expenses are as following:

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

v. Tax Code: NR

This refers to goods and services purchased from non-GST registered supplier/ trader. A supplier / trader who is not registered for GST is not allowed to charge and collect GST. Under the GST model, any unauthorized collection of GST is an offence.

vi.   **Tax Code: ZP**

This refers to goods and services purchased from GST registered suppliers where GST is charged at 0%. This is also commonly known as zero-rated purchases. The list as in the Appendix A1 to Budget 2014 Speech.

vii. **Tax Code: EP**

This refers to purchases in relation to residential properties or certain financial services where there no GST was charged (i.e. exempt from GST). Consequently, there is no input tax would be incurred on these supplies. Examples as in Appendix A2 Budget 2014 Speech.

viii. **Tax Code: OP**

This refers to purchase of goods outside the scope of GST. An example is purchase of goods overseas and the goods did not come into Malaysia, the purchase of a business transferred as a going concern. For purchase of goods overseas, there may be instances where tax is imposed by a foreign jurisdiction that is similar to GST (e.g. VAT). Nonetheless, the GST registered trader is not allowed to claim input tax for GST/ VAT incurred for such purchases. This is because the input tax is paid to a party outside Malaysia.

ix.   **Tax Code: TX-E43**

This is only applicable to GST registered trader (group and ATS only) that makes both taxable and exempt supplies (or commonly known as partially exempt trader). TX-E43 should be used for transactions involving the payment of input tax that is directly attributable to the making Incidental Exempt Supplies. Incidental Exempt Supplies include interest income from deposits placed with a financial institution in Malaysia, realized foreign exchange gains or losses, first issue of bonds, first issue of shares through an Initial Public Offering and interest received from loans provided to employees, factoring receivables, money received from unit holders for units received by a unit trust etc.

x.   **Tax Code: TX-N43**

This is only applicable to GST registered trader that makes both taxable and exempt supplies (or commonly known as partially exempt trader). TX-N43 should be used for transactions involving the payment of input tax that is directly attributable to the making Non-Incidental Exempt Supplies. Example for this tax code are your company bought wall paper for your residential apartment rented to others and purchase costs are already included 6% GST, but you are not eligible to claim the amount of input tax as it would be applied directly to make exempt supply (rental of resident apartment).

xi.   **Tax Code: TX-RE**

This is only applicable to GST registered trader that makes both taxable and exempt supplies (or commonly known as partially exempt trader). This refers to GST incurred that is not directly attributable to the making of taxable or exempt supplies (or commonly known as residual input tax). Example includes operation over-head for a development of mixed property (properties comprise of residential & commercial).

xii. Tax Code: GP

Purchase within GST group registration, purchase made within a Warehouse Scheme etc.

xiii. Tax Code: AJP

Any adjustment made to Input Tax such as bad debt relief & other input tax adjustments.

2. GST Tax Code for Supply:

i. Tax Code: SR

A GST registered supplier must charge and account GST at 6% for all sales of goods and services made in Malaysia unless the supply qualifies for zero-rating, exemption or falls outside the scope of the proposed GST model. The GST collected from customer is called output tax. The value of sale and corresponding output tax must be reported in the GST returns.

ii. Tax Code: ZRL

A GST registered supplier can zero-rate (i.e. charging GST at 0%) certain local supply of goods and services if such goods or services are included in the Goods and Services Tax (Zero Rate Supplies) Order 20XX.Examples includes sale of fish, cooking oil.

iii. Tax Code:ZRE

A GST registered supplier can zero-rate (i.e. charging GST at 0%) the supply of goods and services if they export the goods out of Malaysia or the services fall within the description of international services. Examples includes sale of air-tickets and international freight charges.

iv. Tax Code: ES43

This is only applicable to GST registered trader that makes both taxable and exempt supplies (or commonly known as partially exempt trader). This refers to exempt supplies made under incidental exempt supplies. Incidental Exempt Supplies include interest income from deposits placed with a financial institution in Malaysia, realized foreign exchange gains or losses, first issue of bonds, first issue of shares through an Initial Public Offering and interest received from loans provided to employees also include factoring receivables, money received from unit holders for units received by a unit trust etc.

v. Tax Code: DS

GST is chargeable on supplies of goods and services. For GST to be applicable there must be goods or services provided and a consideration paid in return. However, there are situations where a supply has taken place even though no goods or services are provided or no consideration is paid. These are known as deemed supplies. Examples include free gifts (more than RM500) and disposal of business assets without consideration.

vi. Tax Code: OS

This refers to supplies (commonly known as out-of-scope supply) which are outside the scope and GST is therefore not chargeable. In general, they are transfer of business as a going concern, private transactions, third country sales (i.e. sale of goods from a place outside Malaysia to another place outside Malaysia).

vii. Tax Code: ES

This refers to supplies which are exempt under GST. These supply include residential property, public transportation etc.

viii. Tax Code: RS

This refers to supplies which are supply given relief from GST.

ix. Tax Code: GS

This refers to supplies which are disregarded under GST. These supplies include supply within GST group registration, sales made within Warehouse Scheme etc.

x. Tax Code: AJS

Any adjustment made to Output Tax, Example such as longer period adjustment, bad debt recovered, outstanding invoices more than 6 months & other output tax adjustments.

APPENDIX 3 – Data Required for GST Filing

GST Tap Return File Format

1.   File Format

c1|c2|c3|c4|b5|c6|c7|c8|c9|c10|c11|c12|c13|i14|c15|i16|c17|i18|c19|i20|c21|i22|c23|c24

c fields must be currency; **i** fields must be integers; **b** fields should be booleans (0 false, 1 true)

2.   Screenshot

3. Format Specifications

C1 – Standard Rated Supply	C13 – Bad Debt Recovered
C2 – Output Tax	I14 - MSIC1
C3 – Standard Rated Acquisition	C15 - MSIC1 Value
C4 – Input Tax	I16 - MSIC2
B5 – Carry Forward	C17 - MSIC2 Value
C6 – Local Supplies	I18 –MSIC3
C7 – Export Supplies	C19 – MSIC3 Value
C8 – Exempt Supplies	I20 – MSIC4
C9 – Supplies GST Relief	C21 – MSIC4 Value
C10 – Goods Imported Under ATS	I22 – MSIC 5
C11 – Capital Goods Acquired	C23 – MSIC 5 Value
C12 – Bad Debt Relief	C24 – Others Value

The items shown below are the information required to complete a GST return (GST-03) by a GST-registered person.

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

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

APPENDIX 4 – MAPPING TAX CODE (Mapping Tax Codes vs GST03 Return)

Purchases & Expenses Incurred

No	Description	GST-03 Field
1	Purchases with GST	6a
2	Purchases under Flat Rate Scheme	6a
3	Imported goods	6a
4	Acquisition of capital items	6a
	reported capital goods acquired (item 16)	
5	Transaction which is eligible for Deemed input tax	6a
6	Purchase attributable to Incidental exempt supplies	6b
7	Purchase attributable to mixed supplies (taxable)	6a
8	Adjustments on bad debts relief	6b
	reported Bad debt relief (item 17)	
9	Annual / Longer Period Adjustments	6b
10	Other Adjustments on input tax	6b
11	TOTAL PURCHASES AT STANDARD & FLAT RATE (Item 1-10)	
	reported standard rated acquisition (item 6a & 6b)	
12	Imported Goods under Approved Trader scheme	14,15
	reported imported under ATS relief (item 14 & 15)	
13	Imported Goods where GST has been deferred	
14	Purchase under Blocked input tax	
15	Purchase from non GST-registered supplier	
16	Purchase from GST-registered supplier with no GST	
17	Purchase which is out of the scope of GST	
18	Purchase attributable to exempt supplies	
19	Purchases exempted from GST (e.g. relief)	
20	Purchase attributable to mixed supplies (exempt)	
21	Purchases for non-business use	
22	Other Purchase with no GST	
23	TOTAL PURCHASES WITHOUT GST (Item 12-22)	
24	TOTAL PURCHASES (Item 11 + 23)	

GST Tax Code for Purchase

Tax Type	Description	Tax Code	Tax Rate	Description	Ref. no. modul system GST	GST-03 Field
GST	Goods And Services Tax (Malaysia)	TX	6%	Purchases with GST incurred at 6% and directly attributable to taxable supplies.	1,2,4,5,7	6a, 6b

GST	Goods And Services Tax (Malaysia)	I*M*	6%	Import of goods with GST incurred.	3	6a, 6b
GST	Goods And Services Tax (Malaysia)	IS	0%	Imports under special scheme with no GST incurred (e.g. Approved Trader Scheme, ATMS Scheme).	12,13	14, 15
GST	Goods And Services Tax (Malaysia)	BL	6 %	Purchases with GST incurred but not claimable (*Disallowance of Input Tax*) (e.g. medical expenses for staff).	14	
GST	Goods And Services Tax (Malaysia)	NR	0%	Purchase from non GST-registered supplier with no GST incurred.	15	
GST	Goods And Services Tax (Malaysia)	ZP	0%	Purchase from GST-registered supplier with no GST incurred. (e.g. supplier provides transportation of goods that qualify as international services).	16,19	
GST	Goods And Services Tax (Malaysia)	EP	0%	Purchases exempted from GST. E.g. purchase of residential property or financial services.	18,20	
GST	Goods And Services Tax (Malaysia)	OP	0%	Purchase transactions which is out of the scope of GST legislation (e.g. purchase of goods overseas).	17,21,22	
GST	Goods And Services Tax (Malaysia)	TX-E43	6%	Purchase with GST incurred directly attributable to incidental exempt supplies.	6	6a, 6b
GST *	Goods And Services Tax (Malaysia)	TX-N43	6%	Purchase with GST incurred directly attributable to non-incidental exempt supplies.	20	
GST *	Goods And Services Tax (Malaysia)	TX-RE	6%	Purchase with GST incurred that is not directly attributable to taxable or exempt supplies.	20	6a, 6b (taxable only)
GST	Goods And Services Tax (Malaysia)	GP	0%	Purchase transactions which disregarded under GST legislation (e.g. purchase within GST group registration).	22	
GST	Goods And Services Tax (Malaysia)	AJP	6%	Any adjustment made to Input Tax e.g.: Bad Debt Relief, Debit Note & other input tax adjustment.	8,9,10	6b only

Supplies

Item No	Description	GST-03 Field
1	Standard-rate supplies	5a
2	Flat rate supplies	5a
3	Disposal of capital goods	5a
4	Adjustments for invoices aged more than 6 months	5b
5	Annual / Longer Period Adjustments	5b
6	Other Output tax Adjustments	5b
7	Deemed supplies	5a
8	Other standard-rate supplies (if any)	5a
9	Bad Debt Recovered	5b, 18
	reported bad debts recovered (item 18)	
10	TOTAL STANDARD & FLAT RATE SUPPLIES (ITEM 1-9)	
	reported standard rated supplies (item 5 a & b)	
11	Local zero-rate supplies	10
	reported local zero-rate goods (item 10)	
12	Exported Goods	11
	reported exported goods (item 11)	
13	Relief supplies	13
	reported relief supplies (item 13)	
14	Disregarded supplies	
15	Exempt supplies	12
	reported exempt supplies	
16	Incidental Exempt supplies	12
17	Out-of-scope supplies	
18	Other Supplies with no GST	
19	TOTAL AMOUNT WITHOUT GST (Item 11 - 18)	
20	TOTAL SUPPLIES (Item 10 + 19)	

GST Tax Code for Supply

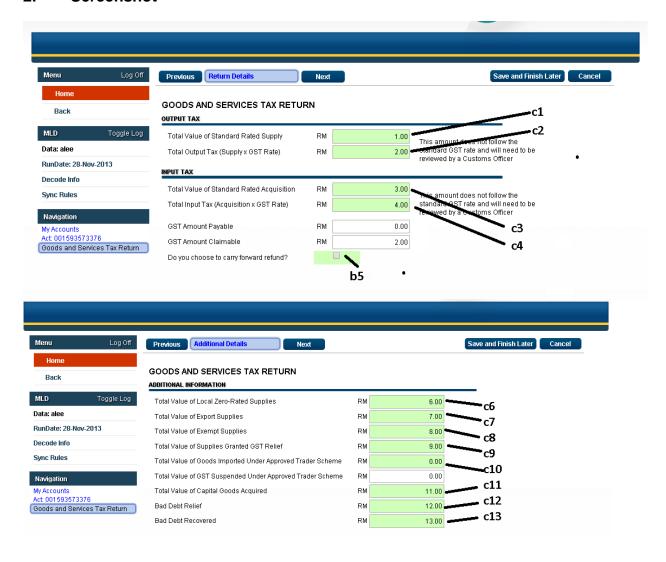| Tax Type	Description	Tax Code	Tax Rate	Description	Ref. no. modul system GST	GST-03 Field
GST	Goods And Services Tax (Malaysia)	SR	6%	Standard-rated supplies with GST Charged.	1,2,3,8	5a, 5b
GST	Goods And Services Tax (Malaysia)	ZRL	0%	Local supply of zero rated supplies.	11	10
GST	Goods And Services Tax (Malaysia)	ZRE	0%	Exportation of goods or services which are subject to zero rated supplies.	12	11
GST	Goods And Services Tax (Malaysia)	ES43	0%	Incidental Exempt supplies.	15	12
GST	Goods And Services Tax (Malaysia)	DS	6%	Deemed supplies (e.g. transfer or disposal of business assets without consideration).	7	5a, 5b
GST	Goods And Services Tax (Malaysia)	OS	0%	Out-of-scope supplies.	17,18	
GST	Goods And Services Tax (Malaysia)	ES	0%	Exempt supplies under GST.	15,16	12
GST	Goods And Services Tax (Malaysia)	RS	0%	Relief supply under GST.	13	13
GST	Goods And Services Tax (Malaysia)	GS	0%	Disregarded supplies.	14	
GST	Goods And Services Tax (Malaysia)	AJS	6%	Any adjustment made to Output Tax e.g.: Longer period adjustment, Bad Debt recover, outstanding invoice > 6 months& other output tax adjustments.	4,5,6,9	5b only

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

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

APPENDIX 4-1 PARTIAL EXEMPTION GUIDE

INPUT TAX RECOVERABLE RATIO (IRR) = (T-O) / (T+E-O)

T =   **SR + ZRL+ZRE + DS + OS + RS + GS**

E =   **ES**

O =		
	ES43	**Incidental financial supplies**
	ES	**Disposal of assets which are exempted (e.g. residential house)**
	SR	**Disposal of assets**
	DS	**Self-recipient accounting transactions, i.e. any supplies users make to themselves (e.g. imported services etc.)**
	OS	**Out of scope transactions which are not taxable in Malaysia**

Note :

*1. Code**ES43**is only for incidental supplies, therefore it will not be part of the IRR formula*

2. For other excluded transactions ("O"), users need to analyse their transactions in ES, SR, DS & OS, then make necessary adjustment before they can apply the correct ratio

3. Users should apply IRR on their TX-RE transactions

De minimis rule (DmR)

= exempt supply is RM5,000 or less and 5% or less

= (exempt supplies / total supplies) = not more than RM5,000 and 5%

T =   **SR + ZRL+ZRE + DS + OS + RS + GS**

E =   **ES**

De minimis rule = ES / ES + (SR + ZRL+ZRL + DS + OS + RS + GS)

APPENDIX5 – File Format Definition for GST Audit File (GAF) in Text File Format

GST Audit File Upload Specifications

1. Introduction

The GST Audit file is a way for taxpayers to submit information relevant to auditors in response to an audit request for information letter. The information provided includes company IDs, names, supply and purchases, and general ledger transactions. There is also a footer record to ensure file integrity.
There are two types of files that can be submitted, an XML file and a Bar-Delimited-File which accomplish the same goal whose information will appear the same to auditors.

2. XML File Specification

Our XML files should file the XML 1.0 Specification

2.1 XML Schema

```
<?xml version="1.0" encoding="utf-8"?>
<xsd:schema xmlns:xsd="http://www.w3.org/2001/XMLSchema">
     <xsd:annotation>
          <xsd:documentation xml:lang="en">GST Audit File (GAF)</xsd:documentation>
     </xsd:annotation>

     <xsd:element name="GSTAuditFile">
          <xsd:complexType>
               <xsd:sequence>

                    <!--Tables-->
                    <xsd:element name="Companies" type="CompanyInformation"/>
                    <xsd:element name="Purchases" type="PurchaseListing"/>
                    <xsd:element name="Supplies" type="SupplyListing"/>
                    <xsd:element name="Ledger" type="GeneralLedger"/>
                    <xsd:element name="Footer" type="Footer"/>
```

```
                </xsd:sequence>
            </xsd:complexType>
        </xsd:element>

<!--COMPANY INFORMATION-->
        <xsd:complexType name="CompanyInformation">
            <xsd:sequence>
                <xsd:element name="Company" minOccurs="1" maxOccurs="1" >
                    <xsd:complexType>
                        <xsd:sequence>
                            <xsd:element name="BusinessName" type="xsd:string"/>
                            <xsd:element name="BusinessRN" type="xsd:string"/>
                            <xsd:element name="GSTNumber" type="xsd:string"/>
                            <xsd:element name="PeriodStart" type="xsd:date" default="9999-12-31"/>
                            <xsd:element name="PeriodEnd" type="xsd:date" default="9999-12-31"/>
                            <xsd:element name="GAFCreationDate" type="xsd:date" default="9999-12-31"/>
                            <xsd:element name="ProductVersion" type="xsd:string"/>
                            <xsd:element name="GAFVersion" type="xsd:string" default="GAFv1.0.0"/>
                        </xsd:sequence>
                    </xsd:complexType>
                </xsd:element>
            </xsd:sequence>
        </xsd:complexType>

        <!--PURCHASE INFORMATION-->
        <xsd:complexType name="PurchaseListing">
            <xsd:sequence>
                <xsd:element name="Purchase" minOccurs="1" maxOccurs="unbounded">
                    <xsd:complexType>
                        <xsd:sequence>
                            <xsd:element name="SupplierName" type="xsd:string"/>
                            <xsd:element name="SupplierBRN" type="xsd:string"/>
                            <xsd:element name="InvoiceDate" type="xsd:date" default="9999-12-31"/>
                            <xsd:element name="InvoiceNumber" type="xsd:string"/>
                            <xsd:element name="ImportDeclarationNo" type="xsd:string"/>
                            <xsd:element name="LineNumber" type="xsd:nonNegativeInteger"/>
                            <xsd:element name="ProductDescription " type="xsd:string"/>
                            <xsd:element name="PurchaseValueMYR " type="xsd:decimal"/>
```

```
                                    <xsd:element name="GSTValueMYR" type="xsd:decimal"/>
                                    <xsd:element name="TaxCode" type="xsd:string"/>
                                    <xsd:element name="FCYCode" type="xsd:string" default="XXX"/>
                                    <xsd:element name="PurchaseFCY" type="xsd:decimal"/>
                                    <xsd:element name="GSTFCY" type="xsd:decimal"/>
                            </xsd:sequence>
                        </xsd:complexType>
                </xsd:element>
        </xsd:sequence>
</xsd:complexType>

<!--SUPPLY INFORMATION-->
<xsd:complexType name="SupplyListing">
        <xsd:sequence>
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                                <xsd:sequence>
                                    <xsd:element name="CustomerName" type="xsd:string"/>
                                    <xsd:element name="CustomerBRN" type="xsd:string"/>
                                    <xsd:element name="InvoiceDate" type="xsd:date" default="9999-12-31"/>
                                    <xsd:element name="InvoiceNumber" type="xsd:string"/>
                                    <xsd:element name="LineNumber" type="xsd:nonNegativeInteger"/>
                                    <xsd:element name="ProductDescription" type="xsd:string"/>
                                    <xsd:element name="SupplyValueMYR" type="xsd:decimal"/>
                                    <xsd:element name="GSTValueMYR" type="xsd:decimal"/>
                                    <xsd:element name="TaxCode" type="xsd:string"/>
                                    <xsd:element name="Country" type="xsd:string"/>
                                    <xsd:element name="FCYCode" type="xsd:string" default="XXX"/>
                                    <xsd:element name="SupplyFCY" type="xsd:decimal"/>
                                    <xsd:element name="GSTFCY" type="xsd:decimal"/>
                                </xsd:sequence>
                        </xsd:complexType>
                </xsd:element>
        </xsd:sequence>
</xsd:complexType>

<!--GENERAL LEDGER INFORMATION-->
<xsd:complexType name="GeneralLedger">
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                        <xsd:element name="LedgerEntry" minOccurs="1" maxOccurs="unbounded">
                            <xsd:complexType>
                                <xsd:sequence>
                                    <xsd:element name="TransactionDate" type="xsd:date" default="9999-12-31"/>
                                    <xsd:element name="AccountID" type="xsd:string"/>
                                    <xsd:element name="AccountName" type="xsd:string"/>
                                    <xsd:element name="TransactionDescription" type="xsd:string"/>
                                    <xsd:element name="Name" type="xsd:string"/>
                                    <xsd:element name="TransactionID" type="xsd:string"/>
                                    <xsd:element name="SourceDocumentID" type="xsd:string"/>
                                    <xsd:element name="SourceType" type="xsd:string"/>
                                    <xsd:element name="Debit" type="xsd:decimal"/>
                                    <xsd:element name="Credit" type="xsd:decimal"/>
                                    <xsd:element name="Balance" type="xsd:decimal"/>
                                </xsd:sequence>
                            </xsd:complexType>
                        </xsd:element>
                </xsd:sequence>
        </xsd:complexType>
        <xsd:complexType name="Footer">
            <xsd:sequence>
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                <xsd:element name="TotalPurchaseAmountGST" type="xsd:decimal"/>
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                <xsd:element name="TotalSupplyAmount" type="xsd:decimal"/>
                <xsd:element name="TotalSupplyAmountGST" type="xsd:decimal"/>
                <xsd:element name="TotalLedgerCount" type="xsd:nonNegativeInteger"/>
                <xsd:element name="TotalLedgerDebit" type="xsd:decimal"/>
                <xsd:element name="TotalLedgerCredit" type="xsd:decimal"/>
                <xsd:element name="TotalLedgerBalance" type="xsd:decimal"/>
            </xsd:sequence>
        </xsd:complexType>


</xsd:schema>
```

2.2 XML Sample

```xml
<?xml version="1.0" encoding="utf-8"?>
<GSTAuditFile>
<Companies>
<Company>
<BusinessName>ABC SDN BHD</BusinessName>
<BusinessRN>654321-V</BusinessRN>
<GSTNumber>IDGST:10001/2015</GSTNumber>
<PeriodStart>2015-12-01</PeriodStart>
<PeriodEnd>2015-12-31</PeriodEnd>
<GAFCreationDate>2015-12-31</GAFCreationDate>
<ProductVersion>2015-12-31</ProductVersion>
<GAFVersion>2015-12-31</GAFVersion>
</Company>
</Companies>
<Purchases>
<Purchase>
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<SupplierBRN>123456-G</SupplierBRN>
<InvoiceDate>2015-12-19</InvoiceDate>
<InvoiceNumber>STV/012324/8</InvoiceNumber>
<ImportDeclarationNo />
<LineNumber>1</LineNumber>
<ProductDescription>Purchase of shark fins</ProductDescription>
<PurchaseValueMYR>300</PurchaseValueMYR>
<GSTValueMYR>18</GSTValueMYR>
<TaxCode>TX</TaxCode>
<FCYCode>XXX</FCYCode>
<PurchaseFCY>0</PurchaseFCY>
<GSTFCY>0</GSTFCY>
</Purchase>
<Purchase>
<SupplierName>THAI FISH CRACKERS</SupplierName>
<SupplierBRN />
<InvoiceDate>2015-12-17</InvoiceDate>
<InvoiceNumber>SH7997561</InvoiceNumber>
<ImportDeclarationNo>B11124699</ImportDeclarationNo>
<LineNumber>1</LineNumber>
<ProductDescription>Purchase of fish crackers from Thai</ProductDescription>
<PurchaseValueMYR>1700</PurchaseValueMYR>
<GSTValueMYR>102</GSTValueMYR>
<TaxCode>IM</TaxCode>
<FCYCode>USD</FCYCode>
<PurchaseFCY>485.71</PurchaseFCY>
<GSTFCY>29.14</GSTFCY>
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<Purchase>
```

```
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<SupplierBRN />
<InvoiceDate>2015-12-18</InvoiceDate>
<InvoiceNumber>JS6657139</InvoiceNumber>
<ImportDeclarationNo>J110013483</ImportDeclarationNo>
<LineNumber>1</LineNumber>
<ProductDescription>Purchase of trout from Russia</ProductDescription>
<PurchaseValueMYR>1900</PurchaseValueMYR>
<GSTValueMYR>0</GSTValueMYR>
<TaxCode>ZP</TaxCode>
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<PurchaseFCY>542.85</PurchaseFCY>
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</Purchase>
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<SupplierBRN>H654211-W</SupplierBRN>
<InvoiceDate>2015-12-26</InvoiceDate>
<InvoiceNumber>SJ/12/5673</InvoiceNumber>
<ImportDeclarationNo />
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<ProductDescription>Medical claims - Mohd. Ali</ProductDescription>
<PurchaseValueMYR>60</PurchaseValueMYR>
<GSTValueMYR>3.6</GSTValueMYR>
<TaxCode>BL</TaxCode>
<FCYCode>XXX</FCYCode>
<PurchaseFCY>0</PurchaseFCY>
<GSTFCY>0</GSTFCY>
</Purchase>
</Purchases>
<Supplies>
<Supply>
<CustomerName>PQR SDN BHD</CustomerName>
<CustomerBRN>867890-B</CustomerBRN>
<InvoiceDate>2015-12-21</InvoiceDate>
<InvoiceNumber>2353</InvoiceNumber>
<LineNumber>1</LineNumber>
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<GSTValueMYR>0</GSTValueMYR>
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<SupplyFCY>0</SupplyFCY>
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<GSTValueMYR>120</GSTValueMYR>
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<SupplyFCY>0</SupplyFCY>
<GSTFCY>0</GSTFCY>
</Supply>
<Supply>
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<CustomerBRN />
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<InvoiceNumber>2352</InvoiceNumber>
<LineNumber>1</LineNumber>
<ProductDescription>fish cracker</ProductDescription>
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<GSTValueMYR>0</GSTValueMYR>
<TaxCode>ZR</TaxCode>
<Country>QATAR</Country>
<FCYCode>USD</FCYCode>
<SupplyFCY>571.43</SupplyFCY>
<GSTFCY>0</GSTFCY>
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<CustomerBRN />
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<InvoiceNumber>2352</InvoiceNumber>
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<ProductDescription>Trout</ProductDescription>
<SupplyValueMYR>2500</SupplyValueMYR>
<GSTValueMYR>0</GSTValueMYR>
<TaxCode>ZR</TaxCode>
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<FCYCode>USD</FCYCode>
<SupplyFCY>714.28</SupplyFCY>
<GSTFCY>0</GSTFCY>
</Supply>
<Supply>
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<CustomerBRN />
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<InvoiceNumber>2352</InvoiceNumber>
<LineNumber>3</LineNumber>
<ProductDescription>Sharkfins</ProductDescription>
<SupplyValueMYR>500</SupplyValueMYR>
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<Country>QATAR</Country>
<FCYCode>USD</FCYCode>
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<Name>THAI FISH CRACKERS</Name>
<TransactionID />
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<Debit>0</Debit>
<Credit>1802</Credit>
<Balance>8198</Balance>
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<AccountName>BANK</AccountName>
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<Name>RUSSIAN TROUT</Name>
<TransactionID>9454</TransactionID>
<SourceDocumentID>TTRef 643271</SourceDocumentID>
<SourceType>AP</SourceType>
<Debit>0</Debit>
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<TransactionDescription>Staff medical claims</TransactionDescription>
<Name>KLINIK NIK</Name>
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<Debit>0</Debit>
<Credit>318</Credit>
<Balance>5916.4</Balance>
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<SourceDocumentID />
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<Name>PQR SDN BHD</Name>
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<SourceType>AR</SourceType>
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```xml
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<LedgerEntry>
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<AccountID>21190</AccountID>
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<TransactionDescription>Purchase of fish crackers from Thai</TransactionDescription>
<Name>THAI FISH CRACKERS</Name>
<TransactionID />
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<SourceType>AP</SourceType>
<Debit>102</Debit>
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<TransactionDate>2015-12-19</TransactionDate>
<AccountID>21190</AccountID>
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<Name>MEI MEI SDN BHD</Name>
<TransactionID>77661</TransactionID>
<SourceDocumentID>STV/012324/8</SourceDocumentID>
<SourceType>AP</SourceType>
<Debit>18</Debit>
<Credit>0.00</Credit>
<Balance>120</Balance>
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<AccountID>21191</AccountID>
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<TransactionDescription>Medical claims - Mohd. Ali</TransactionDescription>
<Name>KLINIK NIK</Name>
<TransactionID />
<SourceDocumentID>SJ/12/5673</SourceDocumentID>
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<SourceDocumentID />
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<Name>THAI FISH CRACKERS</Name>
<TransactionID />
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<TransactionID>77661</TransactionID>
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<AccountID>33556</AccountID>
<AccountName>TRADE CREDITORS</AccountName>
<TransactionDescription>Purchase of trout from Russia</TransactionDescription>
<Name>RUSSIAN TROUT</Name>
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<Name>MEI MEI SDN BHD</Name>
<TransactionID>9455</TransactionID>
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<SourceType>AP</SourceType>
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<Name>MEI MEI SDN BHD</Name>
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<SourceType>AR</SourceType>
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```
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</Footer>
</GSTAuditFile>
```

2.3 Constraints/Conditions

The XML File should only have one company element. If multiple companies need to submit audit information they should be done in separate web requests on separate files.

3. Bar-Delimited File

The bar delimited file is separated by the bar character "|". The bar makes for a better delimiter than commas because it is less likely to be in names and elements in the file. Make sure to run data purification to ensure that any bars in element data are removed.

3.1 Bar-Delimited File Specification

The bar delimited file is made up of lines that each correspond to a record type, there are five record types:

Record Type	Meaning
C	Company
P	Purchase
S	Supply
L	Ledger
F	Footer

3.1.1 Data Types

Data Type	Description	Example
C	Currency	123.45
N	Numeric	123
AN	Alphanumberic	12345678A
DATE	Date	31/12/2013

3.1.2 Empty Values

For Alphanumeric Data

For optional alphanumeric values, where no data is necessary, simply leave an empty space but retain the structure of the file. For see example below for elements Alpha through Delta where Charlie is optional and empty:

Alpha|Bravo|Charlie|Delta|

Alpha|Bravo||Delta|

For Currency and Numeric

For currency and numeric elements, zero amounts should be represented by a 0

All date fields are required

3.1.3 C Record Elements

The C Records should contain information about the company for which this file is submitted. There should only be 1 record of this type in any GAF file submitted. If multiple companies need to submit this information it should be done via a separate web request and new file.

Record Type	Element #	Element Name	Data Type	Comments
C	1	Record Identifier	AN	Must be a single character corresponding to record type. Must be 'C'
C	2	Company Name	AN	The name of the company for which this file is reporting on.
C	3	Company BRN	AN	Business registration number for company
C	4	Company GST number	AN	Company's GST Number
C	5	Period Start	DATE	Filing Period Start Date Must be in format dd/MM/yyyy example: 01/12/2014'
C	6	Period End	DATE	Filing Period End Date Must be in format dd/MM/yyyy example: '31/12/2014'
C	7	File Creation Date	DATE	This should be the date the GAF file is created. Format dd/MM/yyyy example: '31/12/2014'
C	8	Product Version	AN	Accounting software name and version Example: XYB Accountsoft v.2.0
C	9	GAF Version	AN	GST Audit File (GAF) version number

3.1.4 P Record Elements

The P records should record purchases made by the company defined in the C record.

Record Type	Element #	Element Name	Data Type	Comments
P	1	Record Identifier	AN	Must be a single character corresponding to record type. Must be 'P'
P	2	Supplier Name	AN	Name for supplier.
P	3	Supplier BRN	AN	BRN for company from which purchase was made.
P	4	Invoice Date	DATE	Invoice Date Format dd/MM/yyyy
P	5	Invoice No	AN	Invoice Number
P	6	Import Declaration Number	AN	Import Declaration Number. (e.g. Customs Form No. 1 reference no. and etc).
P	7	Line Number	AN	Number of Invoice Line
P	8	Product Description	AN	Description for what was purchased
P	9	Purchase Value (in MYR)	C	Value of purchase excluding GST in Malaysia Ringgit.
P	10	Purchase Value GST Amount	C	Value of GST in Malaysia Ringgit.
P	11	Tax Code	AN	Tax code for lookup in tables. Please refer to Appendix 2Example: TX
P	12	Foreign Currency Code	AN	ISO's currency codes (3-letter alphabetical code) of foreign Currency. Example: USD
P	13	Purchase Foreign Currency Amount	C	Value of purchase excluding GST in Foreign Currency (If applicable).
P	14	Purchase Currency Purchase Amount GST	C	Value of GST in Foreign Currency (If applicable)

3.1.5 S Record Elements

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

Record Type	Element #	Element Name	Data Type	Comments
S	1	Record Identifier	AN	Must be a single character corresponding to record type. Must be 'S'
S	2	Customer Name	AN	Name of customer.
S	3	Customer BRN	AN	BRN for supplier.
S	4	Invoice Date	DATE	Invoice Date Format: dd/MM/yyyy
S	5	Invoice No	AN	Invoice Number
S	6	Line Number	AN	Number of Invoice Line
S	7	Product Description	AN	Description for what was sold
S	8	Sales Value (in MYR)	C	Value of supply excluding GST in Malaysia Ringgit
S	9	Sales Value GST Amount	C	Value of GST in Malaysia Ringgit
S	10	Tax Code	AN	Tax code for lookup in tables. Please refer to Appendix 2Example: SR
S	11	Country	AN	Destination of goods being exported. Example: KOREA
S	12	Foreign Currency Code	AN	ISO's currency codes (3-letteralphabetical code) of foreign Currency. Example: USD

| S | 13 | Sales Foreign Currency Amount | C | Value of supply excluding GST in Foreign Currency (If applicable) |
| S | 14 | Sales Currency Sales Amount GST | C | Value of GST in Foreign Currency (If applicable) |

3.1.6 L Record Elements

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

Record Type	Element #	Element Name	Data Type	Comments
L	1	Record Identifier	AN	Must be a single character corresponding to record type. Must be 'L'
L	2	Transaction Date	DATE	Format: dd/MM/yyyy
L	3	Account ID	AN	General Ledger Code for individual account
L	4	Account Name	AN	Name of individual General Ledger account
L	5	Transaction Description	AN	Transaction Description
L	6	Name	AN	Name of entity involved (if applicable)
L	7	Transaction ID	AN	A unique number that can group related double entries together
L	8	Source Document ID	AN	Source document number to which line relates (For example, cheque number, invoice number, credit note number, trust receipt number)
L	9	Source Type	AN	Refers to type of transaction such as AR. Refers to the type of transaction such as AR, AP, Inventory, Sales, Purchases, Cash Disbursement, Cash Receipt, General Journal etc.
L	10	Debit	C	Debit Amount
L	11	Credit	C	Credit amount
L	12	Balance	C	Balance Amount

3.1.7 F Record Elements

The F records are used to verify the accuracy of the file being submitted. Only one F record should ever be included on a file.

Record Type	Element #	Element Name	Data Type	Comments
F	1	Record Identifier	AN	Must be a single character corresponding to record type. Must be 'F'
F	2	Purchase Count	N	Number of P records
F	3	Purchase Amount Sum	C	Sum of all purchases
F	4	Purchase GST Amount GST	C	Sum of all GST on purchases
F	5	Supply Count	N	Number of S records
F	6	Supply Amount Sum	C	Sum of all supplies
F	7	Supply GST Amount Sum	C	Sum of GST on all supplies
F	8	Ledger Count	N	Number of L records
F	9	Debit Sum	C	Sum of all debits on all L records
F	10	Credit Sum	C	Sum of all credits on all L records
F	11	Balance Sum	C	Sum of all Ledger record closing balances. Example: two "L" records with balances 30 and 70, the balance sum amount on the F record is 100

3.2 Bar-Delimited-File example

```
C|ABC SDN BHD|654321-V|IDGST:10001/2015|1/12/2015|31/12/2015|18/2/2014|XYB Accountsoft v1.0|GAFv1.0.0|
P|MEI MEI SDN BHD|123456-G|19/12/2015|STV/012324/8||1|Purchase of shark fins|300.00|18.00|TX|XXX|0.00|0.00|
P|THAI FISH CRACKERS||17/12/2015|SH7997561|B11124699|1|Purchase of fish crackers from Thai|1700.00|102.00|IM|USD|485.71|29.14|
P|RUSSIAN TROUT||18/12/2015|JS6657139|J110013483|1|Purchase of trout from Russia|1900|0.00|ZP|USD|542.85|0.00|
P|Klinik Nik|H654211-W|26/12/2015|SJ/12/5673||1|Medical claims - Mohd. Ali|60.00|3.60|BL|XXX|0.00|0.00|
S|PQR SDN BHD|867890-B|21/12/2015|2353|1|Rental of residential House|1000.00|0.00|ES||XXX|0.00|0.00|
S|PQR SDN BHD|867890-B|21/12/2015|2353|2|Rental of Office|2000.00|120.00|SR||XXX|0.00|0.00|
S|KOREA SEAFOOD||20/12/2015|2352|1|fish cracker|2000.00|0.00|ZRE|KOREA|USD|571.43|0.00|
S|KOREA SEAFOOD||20/12/2015|2352|2|Trout|2500.00|0.00|ZRE|KOREA|USD|714.28|0.00|
S|KOREA SEAFOOD||20/12/2015|2352|3|Sharkfins|500.00|0.00|ZRE|KOREA|USD|142.86|0.00|
L|1/12/2015|10000|BANK|OPENING BALANCE|||||0.00|0.00|10000.00|
L|18/12/2015|10000|BANK|Payment for fish crackers|THAI FISH CRACKERS||TTref784316|AP|0.00|1802.00|8198.00|
L|19/12/2015|10000|BANK|Payment for trout|RUSSIAN TROUT|9454|TTRef 643271|AP|0.00|1900.00|6298.00|
L|26/12/2015|10000|BANK|Staff medical claims|KLINIK NIK|9455|CHQ54680|AP|0.00|63.60|6234.40|
L|28/12/2015|10000|BANK|Payment for shark fins|MEI MEI SDN BHD|9457|CHQ54678|AP|0.00|318.00|5916.40|
L|30/12/2015|10000|BANK|Receipt for sale of seafood|KOREA SEAFOOD|9456|TTRef 134679|AR|5000.00|0.00|10916.40|
L|30/12/2015|10000|BANK|Receipt for residential House & Office rental|PQR SDN BHD|9310|CHQ123456|AR|3120.00|0.00|14036.40|
L|1/12/2015|11200|TRADE DEBTORS|OPENING BALANCE||9311|||0.00|0.00|0.00|
L|20/12/2015|11200|TRADE DEBTORS|Sale of Seafood|KOREA SEAFOOD||INV/ABCPL/2352|AR|5000.00|0.00|5000.00|
L|30/12/2015|11200|TRADE DEBTORS|Receipt for sale of seafood|KOREA SEAFOOD|2352|TTRef 134679|AR|0.00|5000|0.00|
L|1/12/2015|11201|OTHER DEBTORS|OPENING BALANCE||9310|||0.00|0.00|0.00|
L|21/12/2015|11201|OTHER DEBTORS|Rental of residential House & Office|PQR SDN BHD||INV/ABCPL/2353|AR|3120.00|0.00|3120.00|
L|30/12/2015|11201|OTHER DEBTORS|Receipt for residential House & Office rental|PQR SDN BHD|2353|CHQ123456|AR|0.00|3120.00|0.00|
L|1/12/2015|21104|GST - OUTPUT TAX|OPENING BALANCE||9311|||0.00|0.00|0.00|
L|21/12/2015|21104|GST - OUTPUT TAX|Rental of Office|PQR SDN BHD||INV/ABCPL/2353|AR|0.00|120.00|-120.00|
L|1/12/2015|21190|GST - INPUT TAX|OPENING BALANCE||2353|||0.00|0.00|0.00|
L|17/12/2015|21190|GST - INPUT TAX|Purchase of fish crackers from Thai|THAI FISH CRACKERS||SH7997561|AP|102.00|0.00|102.00|
L|19/12/2015|21190|GST - INPUT TAX|Purchase of shark fins|MEI MEI SDN BHD|77661|STV/012324/8|AP|18|0.00|120.00|
L|1/12/2015|21191|GST - DISALLOWED INPUT TAX|OPENING BALANCE||77663|||0.00|0.00|0.00|
L|26/12/2015|21191|GST - DISALLOWED INPUT TAX|Medical claims - Mohd. Ali|KLINIK NIK||SJ/12/5673|AP|3.60|0.00|3.60|
L|1/12/2015|33556|TRADE CREDITORS|OPENING BALANCE|||||0.00|0.00|0.00|
```

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L|17/12/2015|33556|TRADE CREDITORS|Purchase of fish crackers from Thai|THAI FISH CRACKERS||SH7997561|AP|0.00|1802.00|-1802.00|
L|18/12/2015|33556|TRADE CREDITORS|Payment for fish crackers|THAI FISH CRACKERS|77661|TTRef 784316|AP|1802.00|0.00|0.00|
L|18/12/2015|33556|TRADE CREDITORS|Purchase of trout from Russia|RUSSIAN TROUT|9454|JS6657139|AP|0.00|1900.00|-1900.00|
L|19/12/2015|33556|TRADE CREDITORS|Payment for trout|RUSSIAN TROUT|77662|TTRef 643271|AP|1900|0.00|0.00|
L|19/12/2015|33556|TRADE CREDITORS|Purchase of shark fins|MEI MEI SDN BHD|9455|STV/012324/8|AP|0.00|318.00|-318.00|
L|28/12/2015|33556|TRADE CREDITORS|Payment for shark fins|MEI MEI SDN BHD|77663|CHQ54678|AP|318.00|0.00|0.00|
L|1/12/2015|53001|REVENUE - TRADE|OPENING BALANCE||9456|||0.00|0.00|0.00|
L|20/12/2015|53001|REVENUE - TRADE|Sale of Seafood|KOREA SEAFOOD||INV/ABCPL/2352|AR|0.00|2000.00|-2000.00|
L|20/12/2015|53001|REVENUE - TRADE|Sale of Seafood|KOREA SEAFOOD|2352|INV/ABCPL/2352|AR|0.00|2500.00|-4500.00|
L|20/12/2015|53001|REVENUE - TRADE|Sale of Seafood|KOREA SEAFOOD|2352|INV/ABCPL/2352|AR|0.00|500.00|-5000.00|
L|1/12/2015|53010|REVENUE - RENTAL|OPENING BALANCE||2352|||0.00|0.00|0.00|
L|21/12/2015|53010|REVENUE - RENTAL|Rental of residential House|PQR SDN BHD||INV/ABCPL/2353|AR|0.00|1000.00|-1000.00|
L|21/12/2015|53010|REVENUE - RENTAL|Rental of Office|PQR SDN BHD|2353|INV/ABCPL/2353|AR|0.00|2000.00|-3000.00|
L|1/12/2015|62001|EXPENSES - STAFF|OPENING BALANCE||2353|||0.00|0.00|0.00|
L|26/12/2015|62001|EXPENSES - STAFF|Medical claims - Mohd. Ali|KLINIK NIK||SJ/12/5673|AP|60.00|0.00|60.00|
L|1/12/2015|63001|TRADING PURCHASE|OPENING BALANCE|||||0.00|0.00|0.00|
L|17/12/2015|63001|TRADING PURCHASE|Purchase of fish crackers from Thai|THAI FISH CRACKERS||SH7997561|AP|1700.00|0.00|1700.00|
L|18/12/2015|63001|TRADING PURCHASE|Purchase of trout from Russia|RUSSIAN TROUT|77661|JS6657139|AP|1900.00|0.00|3600.00|
L|19/12/2015|63001|TRADING PURCHASE|Purchase of shark fins|MEI MEI SDN BHD|77662|STV/012324/8|AP|300.00|0.00|3900.00|
F|4|3960.00|123.60|5|8000.00|120.00|40|24343.60|24343.60|10000.00|
```