SQL Account®
EDUCATION GUIDE

Contents

1 SQL Account Modules

SQL Account is a centralize system to assist the business (or departments) to record and process daily documents from sales, purchase, stock, and bank. It also a tool for SST reporting.

Warehouse

Stock

Accounts

GL

Customer

Supplier

SQL Account Modules

Operations

Sales

Purchase

Production

SST

Government
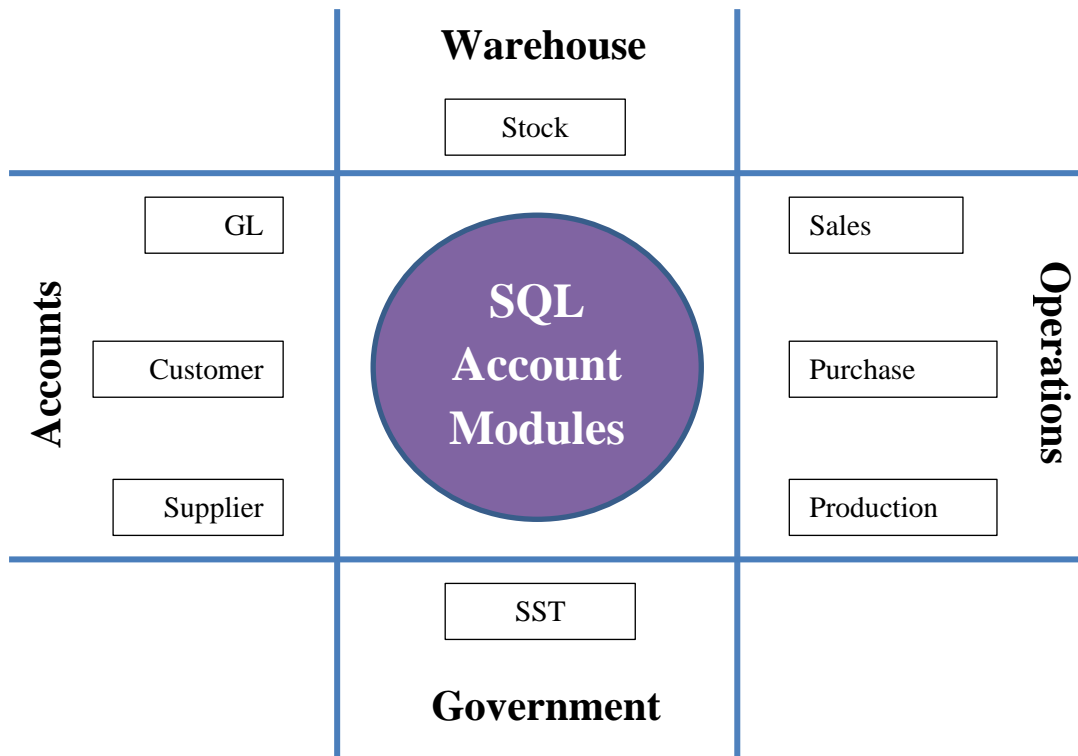
1. **General Ledger**, a general ledger accounting where records all transactions posted from various journal (eg. general, sales, purchase, bank), an entry for general journal and expenses payment (eg. sales person claims, water and electricity expenses). Bank reconciliation, cash flow statement and financial reports are available in this module.
2. **Customer**, a sales ledger accounting where monitor the outstanding and payment received from the customers. Customer report such as reminder letter, customer aging and analysis reports are available here.
3. **Supplier**, a purchase ledger accounting where monitor the outstanding and payment received from the customers. Customer report such as reminder letter, customer aging and analysis reports are available here.
4. **Sales**, a module to handle all the sales activities from quotation, sales order, delivery order, tax invoice, debit note and credit note. Advance sales reports in help business to identity the top sales of the products.
5. **Purchase**, a module to records all the purchase activities from purchase request, purchase order, goods receive, purchase invoice, purchase debit note, and purchase returns.
6. **Production**, a manufacturing data process. It helps to identify the materials required and planned based on the customer orders.
7. **Stock**, an inventory control, stock take adjustment and for monitor the stock movement from one location to another location. Stock aging to identify out the obsolete stock.
8. **SST**, a Tax compliance accounting system. Readiness to process and submit the SST and others SST reports.

2 Getting Started SQL Account System

2.1 How to set Financial Period & System Conversion Date

https://www.youtube.com/watch?v=yH8VfNGjEr0&feature=youtu.be

Step 1: **Tools | Options**
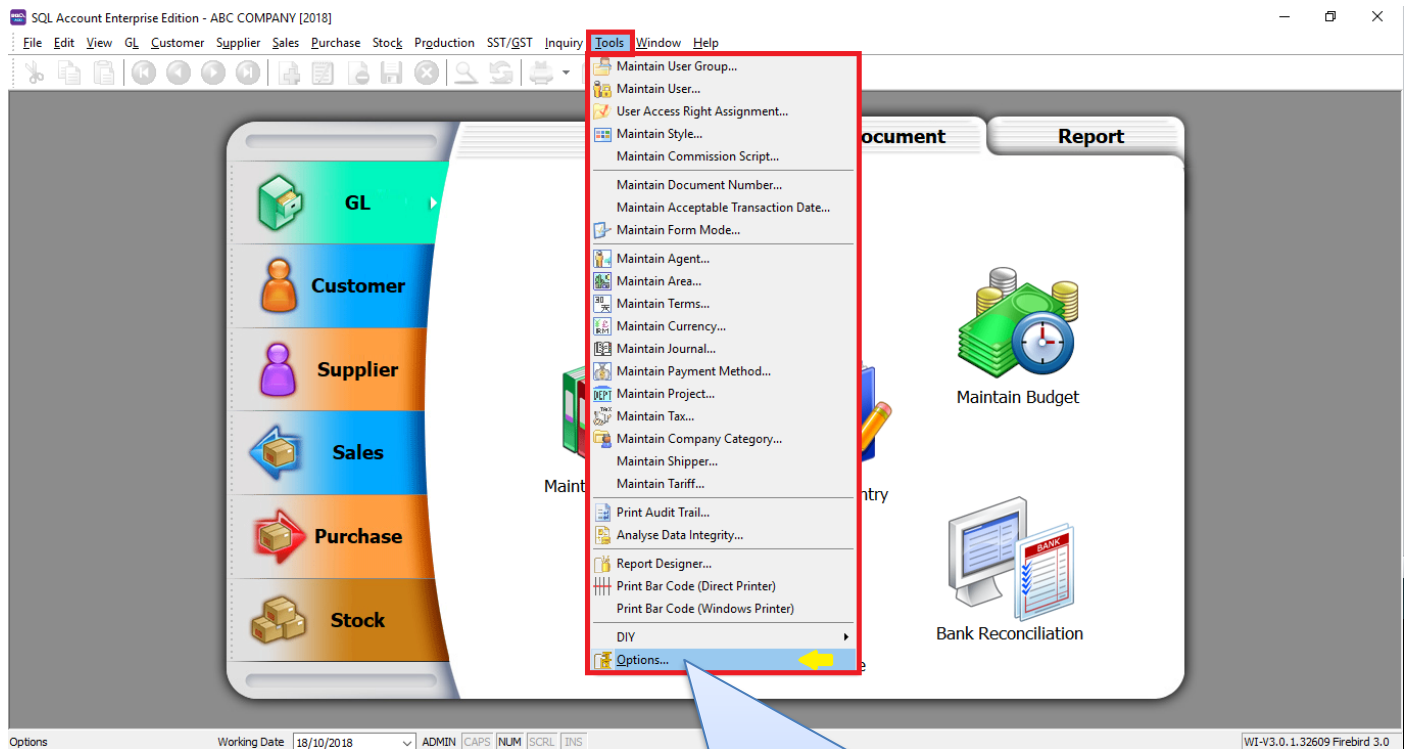
Once you setup your Financial Start Period & System Conversion Date it is not easy to change it again. It is set only once when you create a NEW database.

Step 2: Select **General Ledger**

Step 3: Select **Financial Start Period & System Conversion Date**
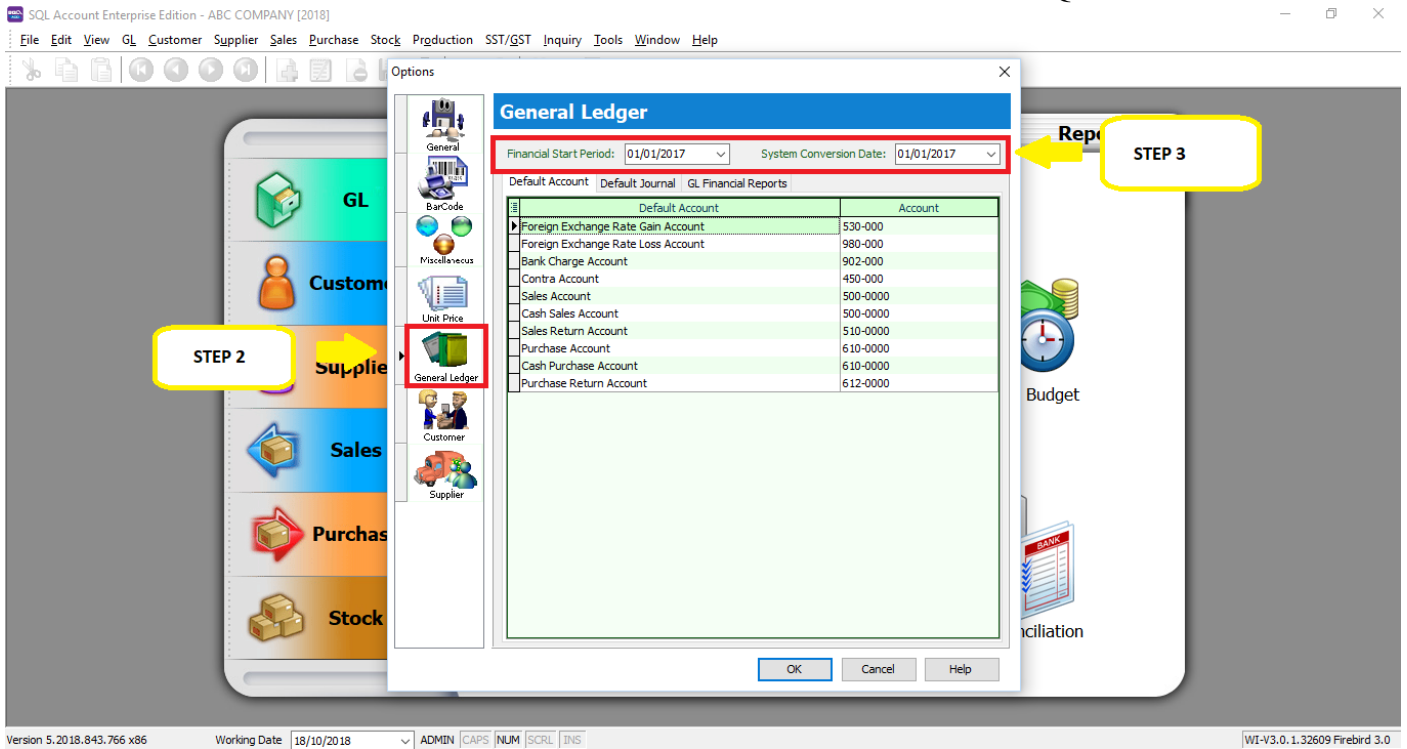
Situation 1:

My financial period starts on 1st January every year, I start using SQL from 1/1/2015.

Financial Start Period = 1/1/2015   System Conversion Date = 1/1/2015

Situation 2:

My financial period starts on 1st January every year, I start using SQL from 1/4/2015.

Financial Start Period = 1/1/2015   System Conversion Date = 1/4/2015

2.2   Start SST

2.2.1   Activate SST

This is initiate setup of SST Malaysia module in SQL Account.

Step 1 : go to SST | Start SST Now
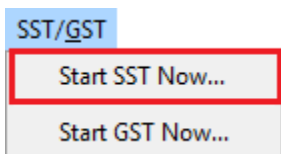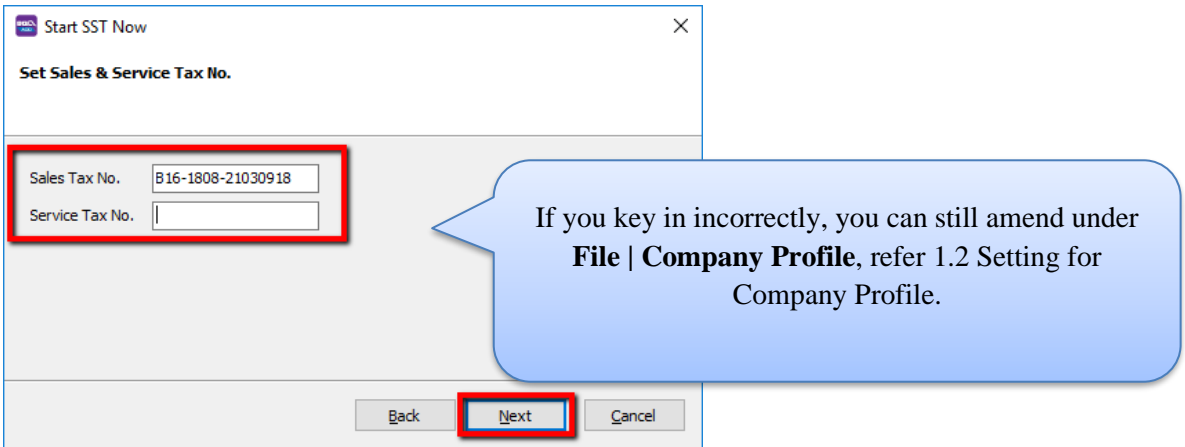
Step 2 : Choose country Malaysia & click next.

Once SST country profile is set. It **cannot be reversed**
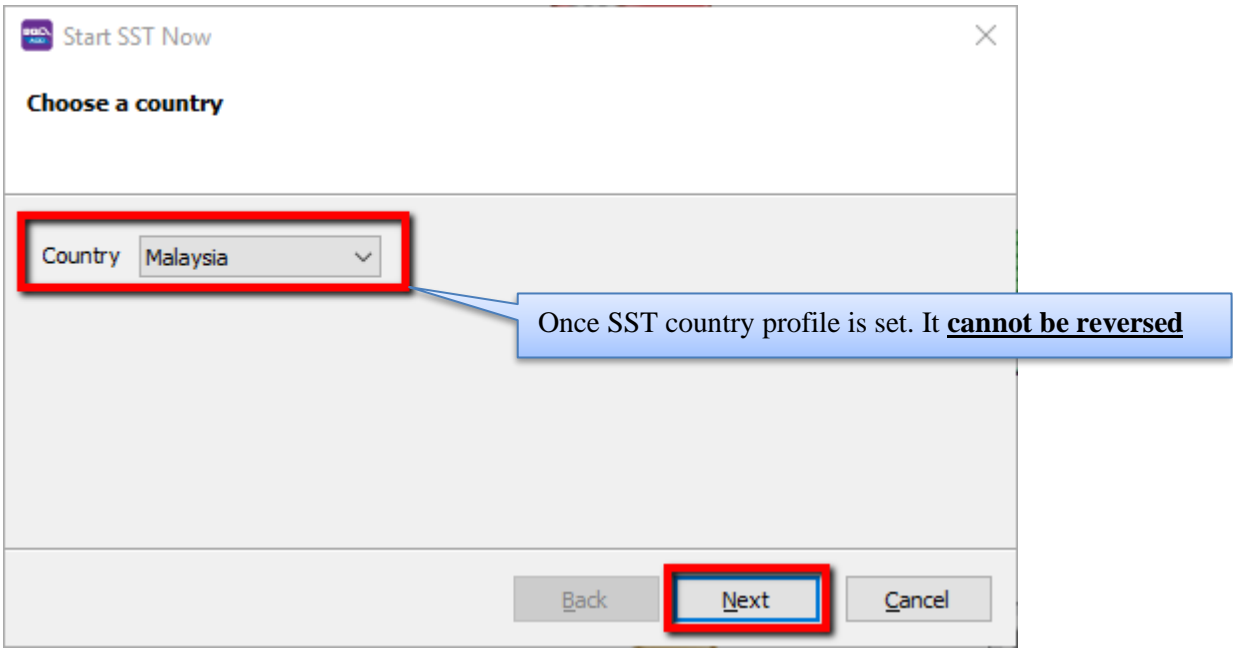
Step 3 : Set your SST Effective Date & click next.

In general, SST2.0 in Malaysia starts on 1st September 2018, different companies may have different SST effective dates due to their financial year-end dates and other reasons. Please refer to your MySST approval letter to get the correct effective date.
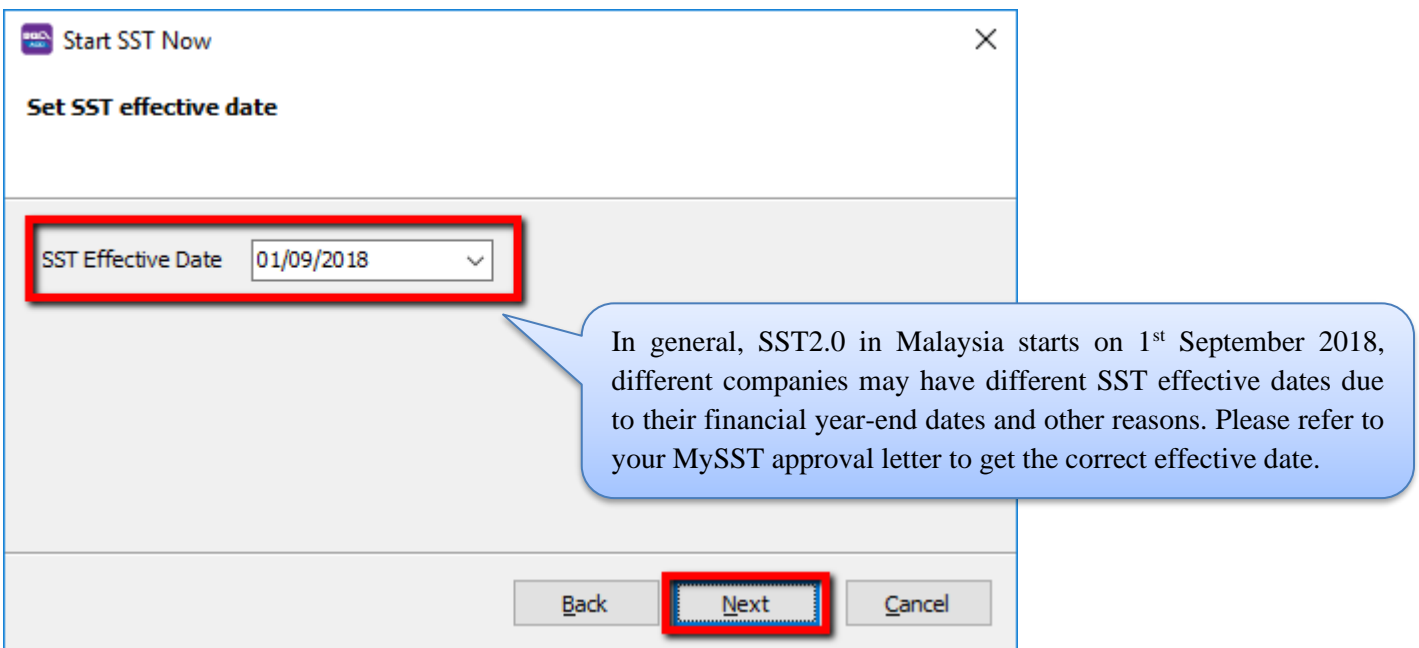
Step 4 : Enter your Sales Tax Number / Service Tax Number and click on Next.

Start SST Now	×

Set Sales & Service Tax No.
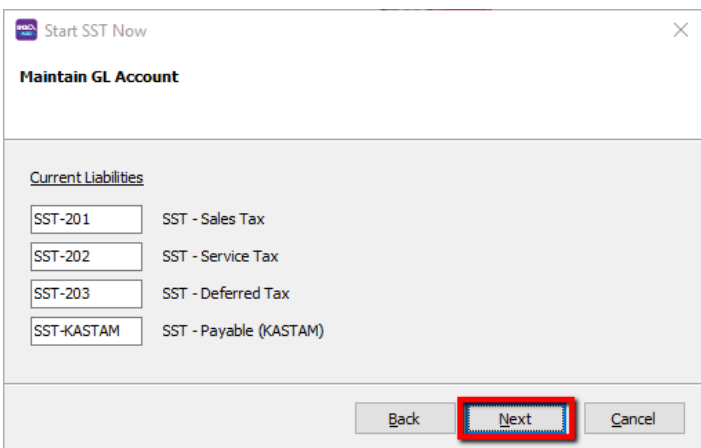
Sales Tax No.   B16-1808-21030918

Service Tax No.

> If you key in incorrectly, you can still amend under **File | Company Profile**, refer 1.2 Setting for Company Profile.

Back   Next   Cancel

Step 5 : SQL will auto create the following account, click on Next.

Start SST Now	×
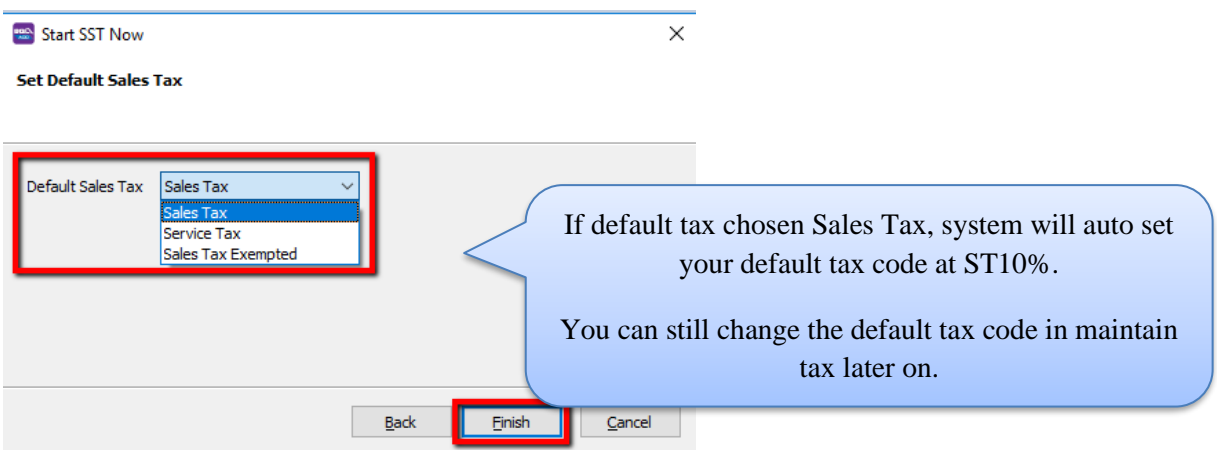
Maintain GL Account

Current Liabilities

SST-201	SST - Sales Tax
SST-202	SST - Service Tax
SST-203	SST - Deferred Tax
SST-KASTAM	SST - Payable (KASTAM)

Back   Next   Cancel

Step 6 : Choose your default Tax & click on Finish.

Start SST Now	×

Set Default Sales Tax
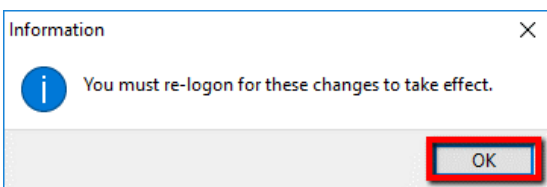
Default Sales Tax   Sales Tax
Sales Tax
Service Tax
Sales Tax Exempted

> If default tax chosen Sales Tax, system will auto set your default tax code at ST10%.
>
> You can still change the default tax code in maintain tax later on.

Back   Finish   Cancel

Step 7 : click on OK, to re-login the system.

Information	×

ⓘ You must re-logon for these changes to take effect.

OK

Step 8 : After log-in, you will see a new drop down list for SST Functions, the SST setup is now completed.

2.2.2   Maintain Tariff

Step 1 : go to Tools | Maintain tariff | New

Insert your product tariff code here, you can also find out your product tariff code from
http://mysstext.customs.gov.my/tariff/
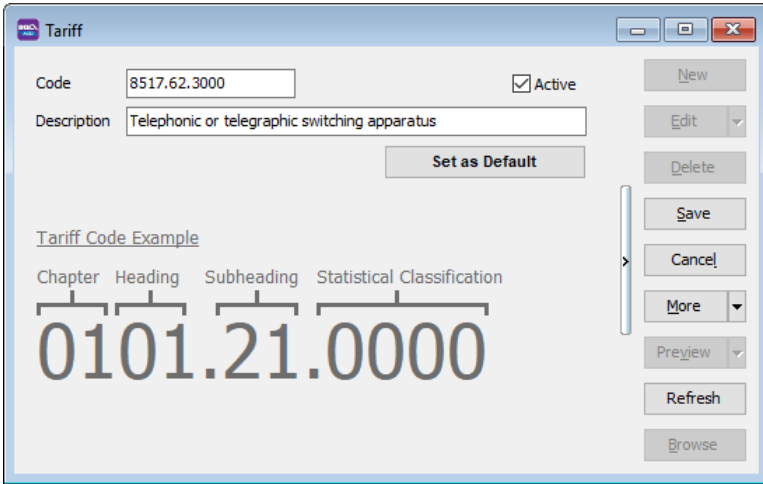
2.3   Setting of Company Profile

Step 1: **File** | **Company Profile**

Fill in your company particulars and if this company is subject to both sales and service tax, fill in the Sales Tax number / Service Tax number.
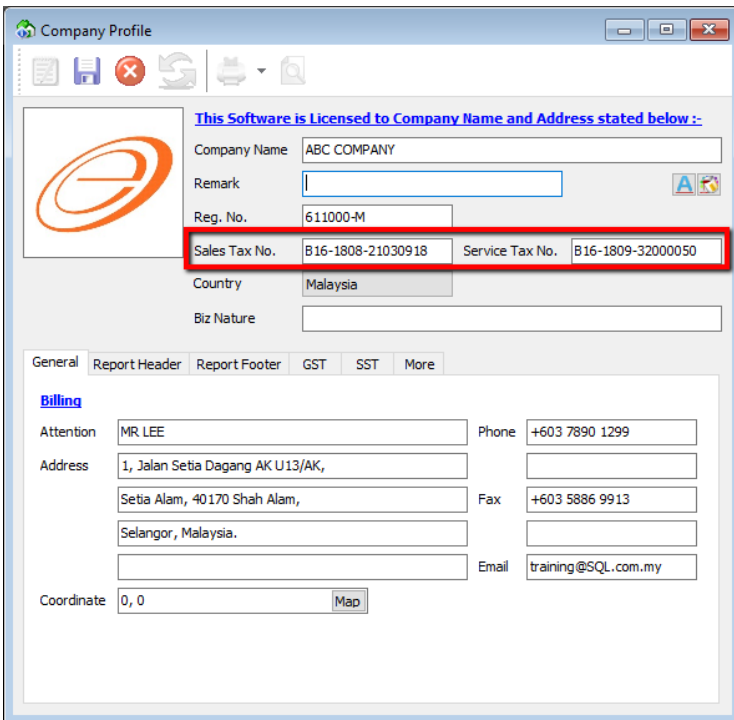
Step 2: Select **Report Header & Set Report Header**

3   Master Data Creation

3.1   General Ledger (Maintain Chart of Account)

https://www.youtube.com/watch?v=hsdpDJImya4&feature=youtu.be

3.1.1   Creating a New Account

Step 1: Select **GL | Maintain Account | Select category (e.g. Fixed Assets) | New**

Step 2: Enter the **GL Code** and **Description** *(alphanumeric characters are acceptable)*

Step 3: Check the **Special Account Type** if applicable, e.g. the account is belonging to Accumulated Deprn Account (Fixed Assets)

Step 4: Click **OK**. Your new account is now created.
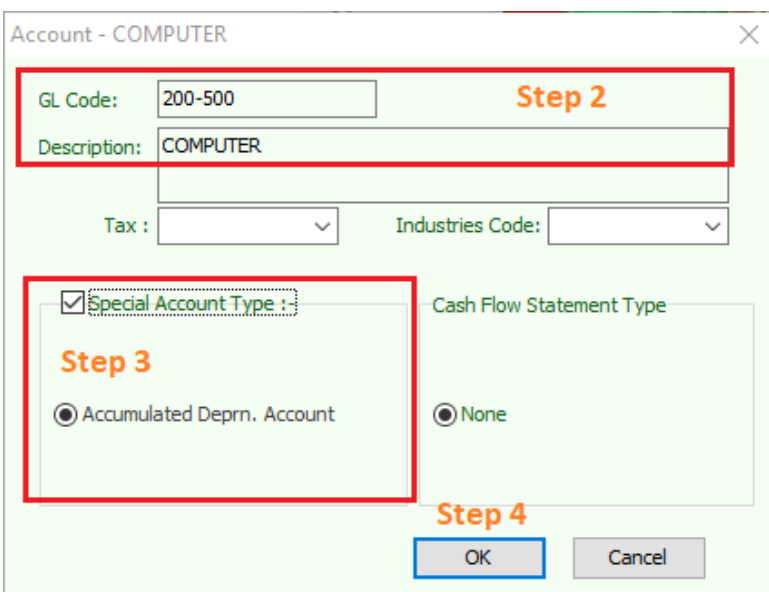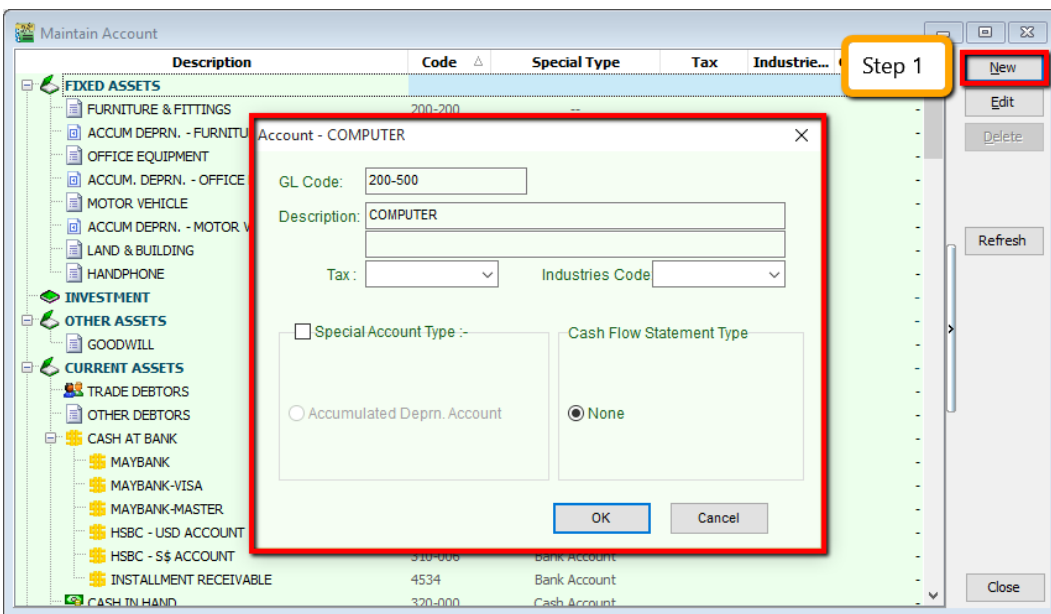
3.1.2 Creating a Sub Account

Step 1: Point to the parent account (e.g. Cash at Bank)

Step 2: Follow the same steps from **2.1.1 Create New Account**
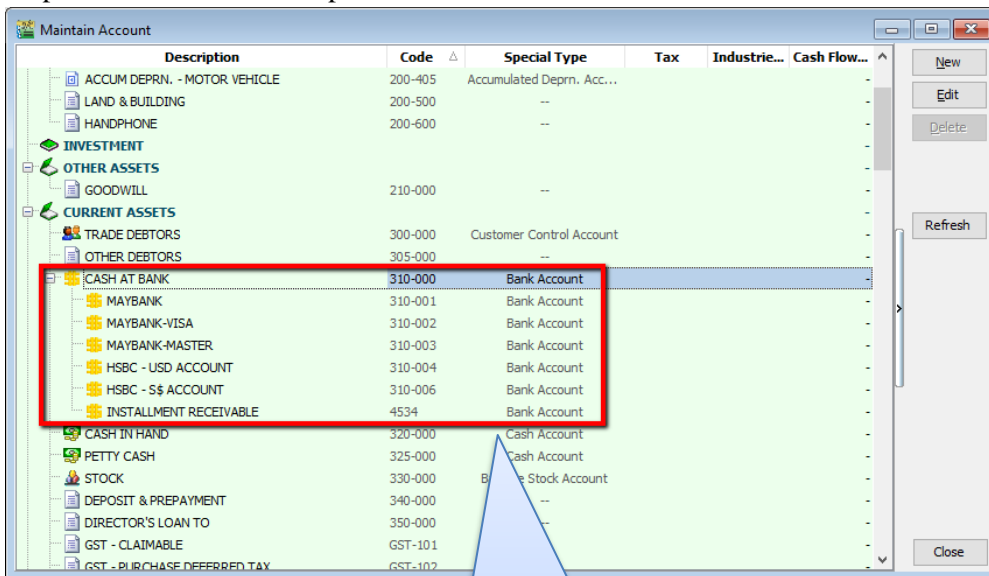
> You are allow to create an *unlimited level* of sub accounts. Just point to any account, and add a sub or sub-sub account to it.

3.2 Maintain Customer

https://www.youtube.com/watch?v=qn0xmeHUZkk&feature=youtu.be

There are 4 main tabs under Maintain Customer, let's look at them

3.2.1 General (Maintenance)
Create New Customer

Step 1: **Customer | Maintain Customer | New**

Step 2: **Enter the customer's name and other information accordingly.**

Step 3: You can categorize your customers into different groups, e.g. Category, agents, area

Step 4: You can also insert more than one billing / delivery addresses (unlimited)

Step 5: There are different options for viewing a customer aging and customer statement

Customer Statement

Brought Forward: Summary Statement

Open Item: Detail Statement

Customer Aging

Invoice Date: based on IV Date

Due Date: Based on after due date (terms)

16

Customer Code is auto-generated by the system; it is based on the first letter of the company name you choose.
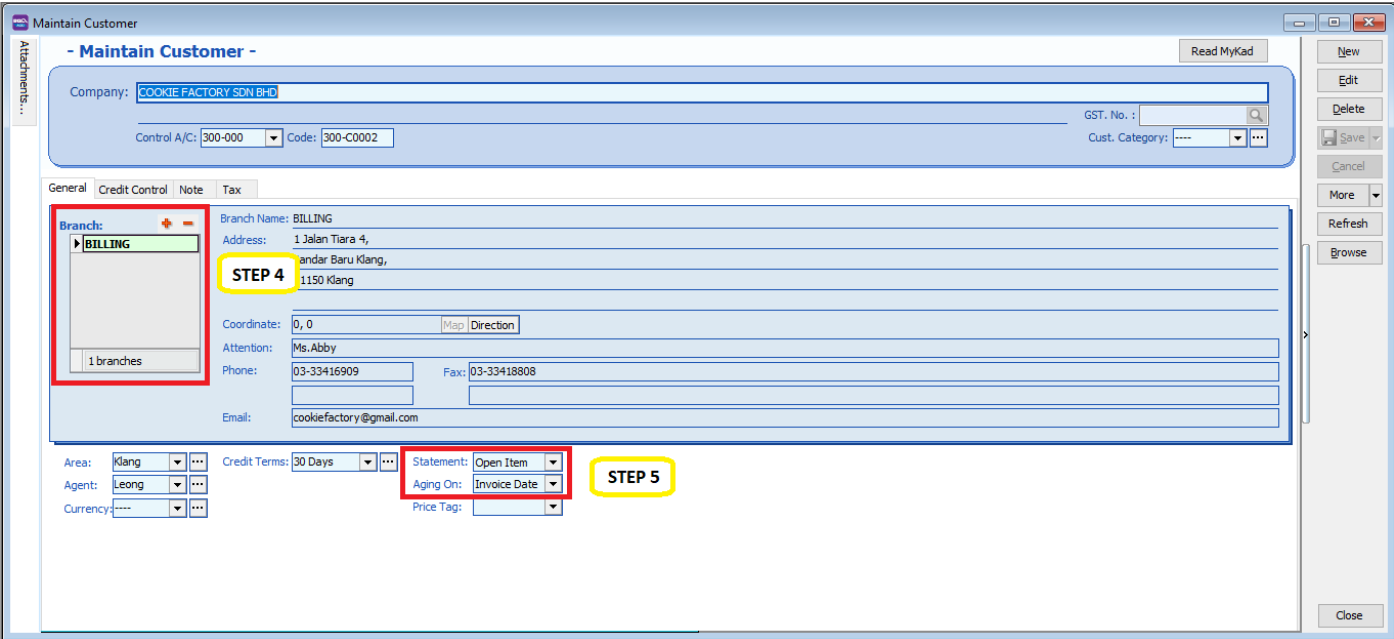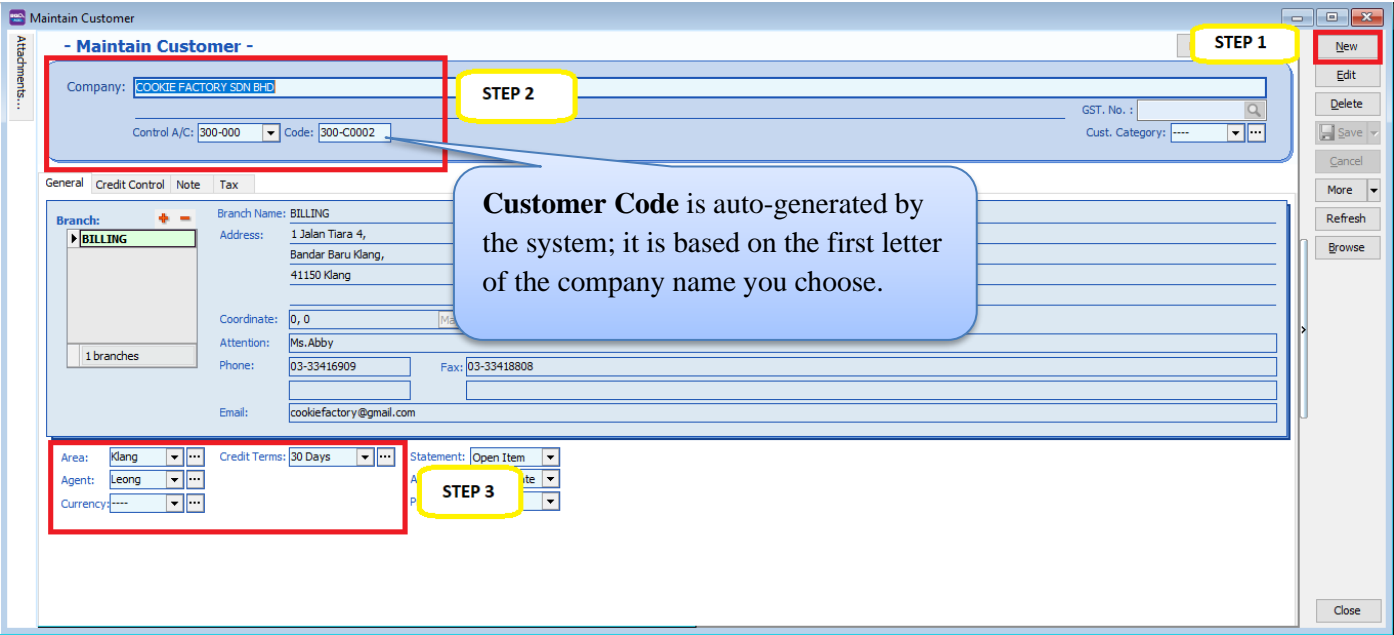
For step 3, how do you create your new agent/ area? Refer to the step below:
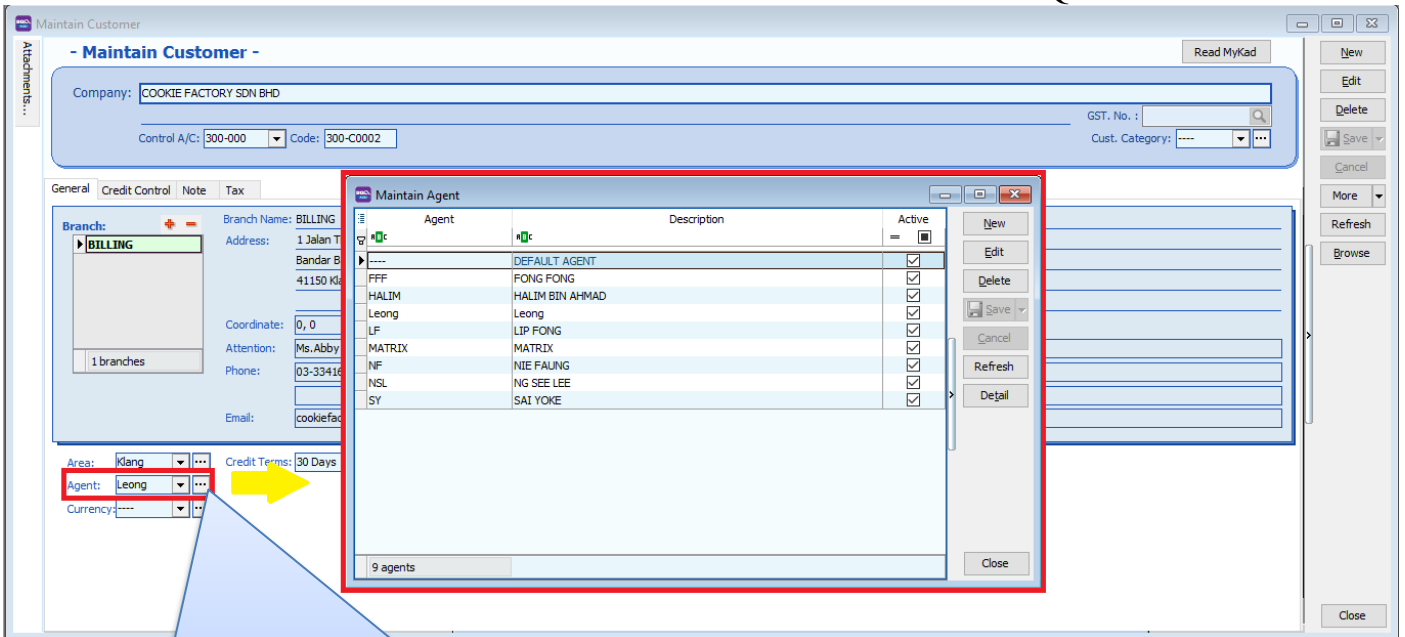
1. Click on " ..." button to maintain agent
2. New
3. Insert Code & Description

3.2.2   Advance Credit Control (*Pro Package Inclusive)
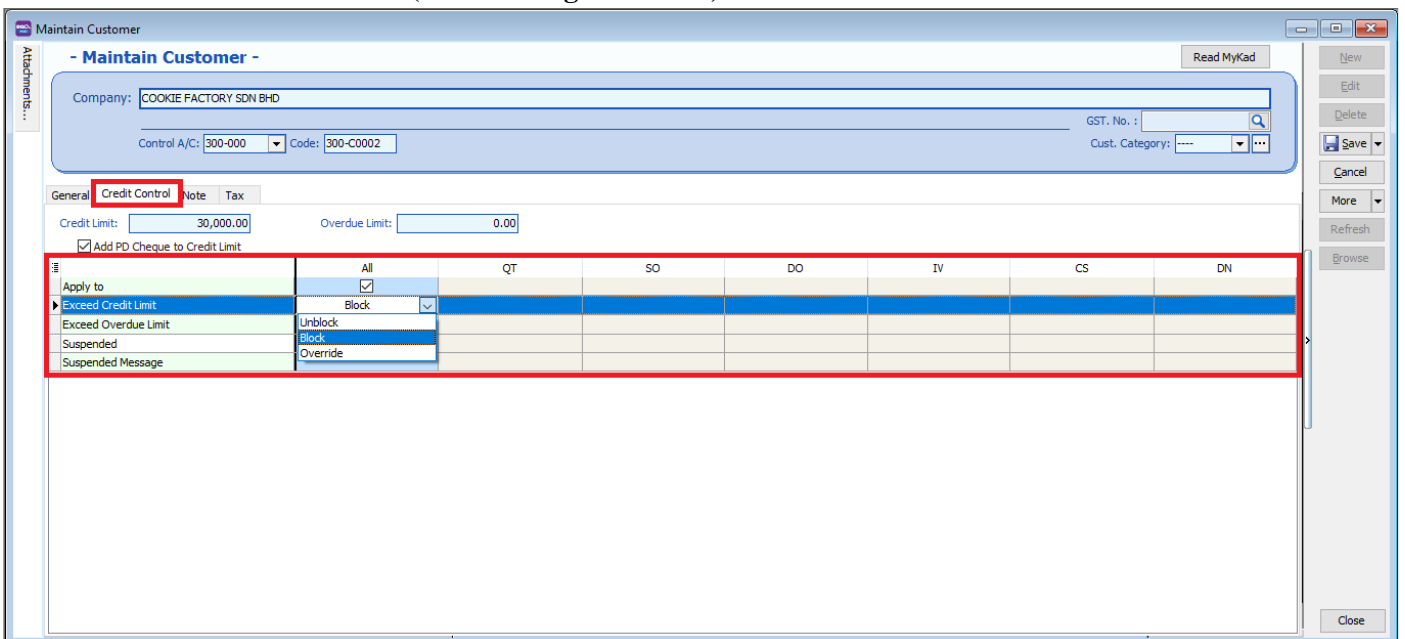
You can set the credit limit and overdue limit amounts as well as blocking a certain transaction entry for specific customers. What does the document include and for the following documents: Quotation(QT), Sales Order(SO), Delivery Order(DO), Invoice (IV), Cash Sales (CS) and Debit Note(DN)

We can also set once exceed limit & overdue limit,

i.   Unblock – No restrictions

ii.   **Block – Blocked for all users**
iii.   **Override – Certain users which have access rights can key in their username & password to override.**
iv.   **Suspended – Blocked with suspended message**

3.2.3   Tax

If the customer provides you with certificate exemption number, you may fill in part A & B as below.
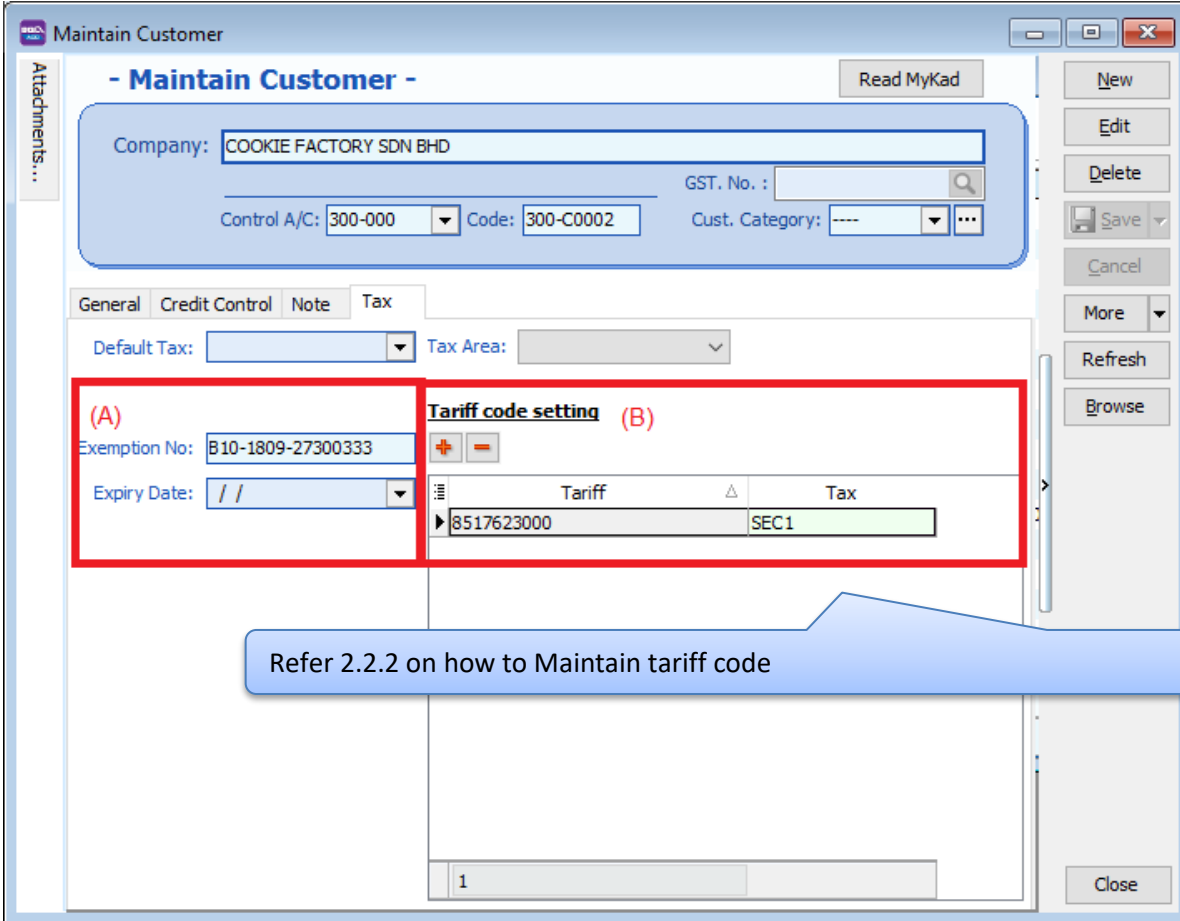
No	PART D			EXPLANATORY NOTES		
18b3	Schedule C (Raw Materials / Packaging / Components)					
i	Item 1 and 2 (Purchase / Importation of Raw Material Exempted from Sales Tax)	Item	Persons	Goods Exempted		Tax Code
		1	Any registered manufacturer	Raw materials, components, packaging materials excluding petroleum.		SEC 1
		2	Any registered manufacturer of petroleum product	Raw materials, components, packaging materials including petroleum to be used as raw material.		SEC 2
ii	Item 3 and 4 (Purchase / Importation of Raw Material on behalf of Registered Manufacturer Exempted From Sales Tax)	3	Any person acting on behalf of registered manufacturer	Raw materials, components, packaging materials excluding petroleum.		SEC 3
		4	Any person acting on behalf of registered manufacturer of petroleum product	Raw materials, components, packaging materials including petroleum to be used as raw material.		SEC 4
iii	Item 5 (Value of Work Performed Exempted from Sales Tax)	5	Any registered manufacturer	Semi-finished **taxable goods** or finished **taxable goods** for subcontract work and subsequently returned after completion of work. Report as value of work performed.		SEC 5

3.3 Maintain Supplier
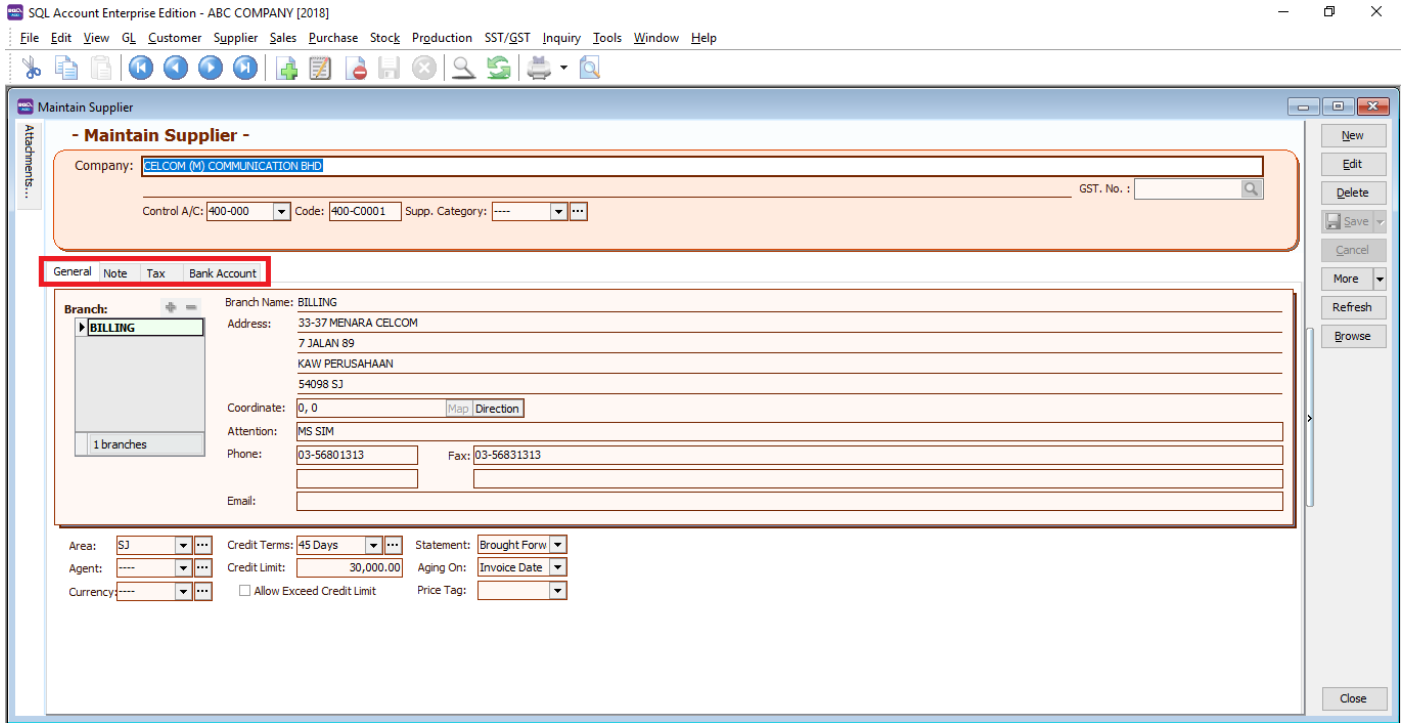
Maintain Supplier it's just a mirror of Maintain Customer, please refer to 2.2 Maintain Customer.

Additional features: GIRO (beta version)

http://www.sql.com.my/document/sqlacc_docs/PDF/13-05-GIRO_SupplierPayment.pdf

3.4 Maintain Stock Group

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

Step 1: **Stock | Maintain Stock Group | New**

Step 2: You can enter your **code** and **description**; you can also assign your **costing method** e.g. FIFO, Weighted Average & Fixed Cost.

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

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

3.5   Maintain Stock Item

Allows user to maintain an item or service that you provide for your business.

https://www.youtube.com/watch?v=o4Z3oyhdeq0&feature=youtu.be

Step 1: **Stock | Maintain Stock Item | New.**

Step 2: You can enter your **code** and **description.**

Step 3: You can assign your item to a **group** (see 2.4 Maintain Stock Group to create a new group)

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

Step 5: We categorize **Reorder Level, Reorder Qty and Lead Time** as one group. The settings here; allow you to pre-set all these details, so that if the stock quantity drops to the reorder level, report is generated as a reminder to reorder.

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

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

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

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

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

** If you pre-set Tax in Customer & Stock Item, system default will capture Maintain Customer Tax Code only follow by Stock Item**

Step 6: You can set **MIN PRICE**, so that your sales personnel won't sell *below min price*.

Step 7: **Multiple UOM purpose is useful for different packaging, as illustrated by the scenario below:**

<u>Scenario A:</u>

I am selling blue pens, blue pens haves different packaging, I can sell by *pcs*, by *box* or by *carton*. Now, I can pre-set them this way:
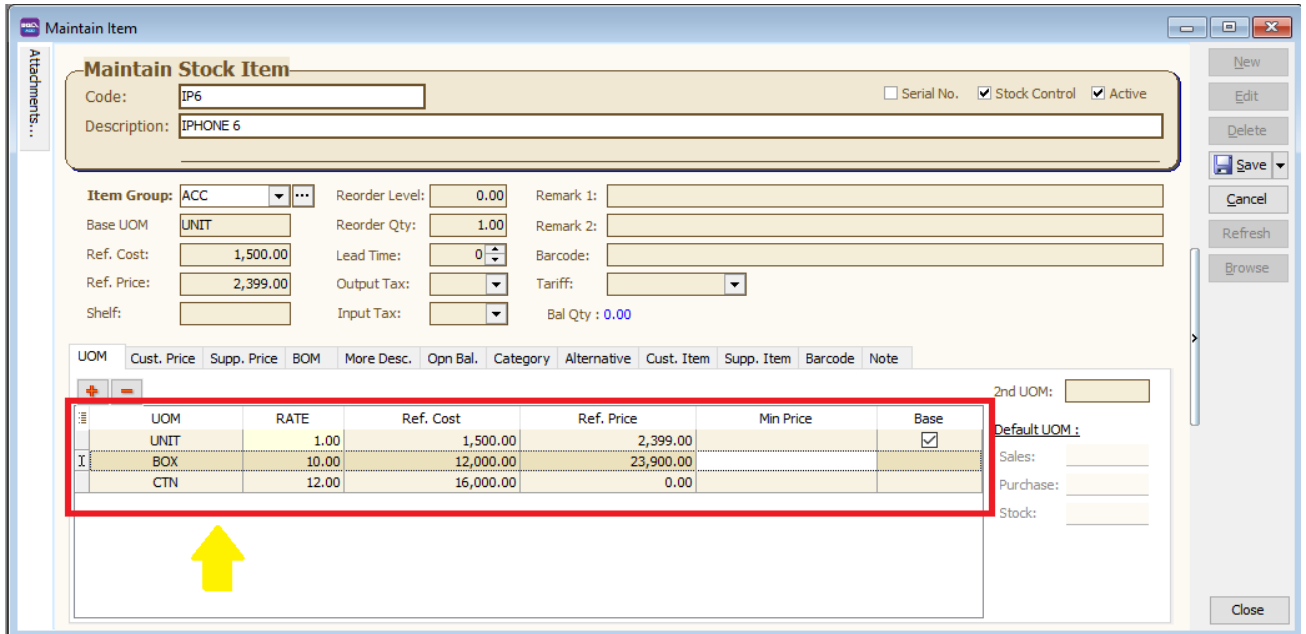
As you can see above, I have different Units of Measurement (UOM) and different rates,

Base Rate = PCS = 1
Box = 10 PCS
Carton = 24 PCS

4   Sales & Purchase

4.1   Purchase Work Flow

Example of sales process work flow aligned with SQL Account flow:
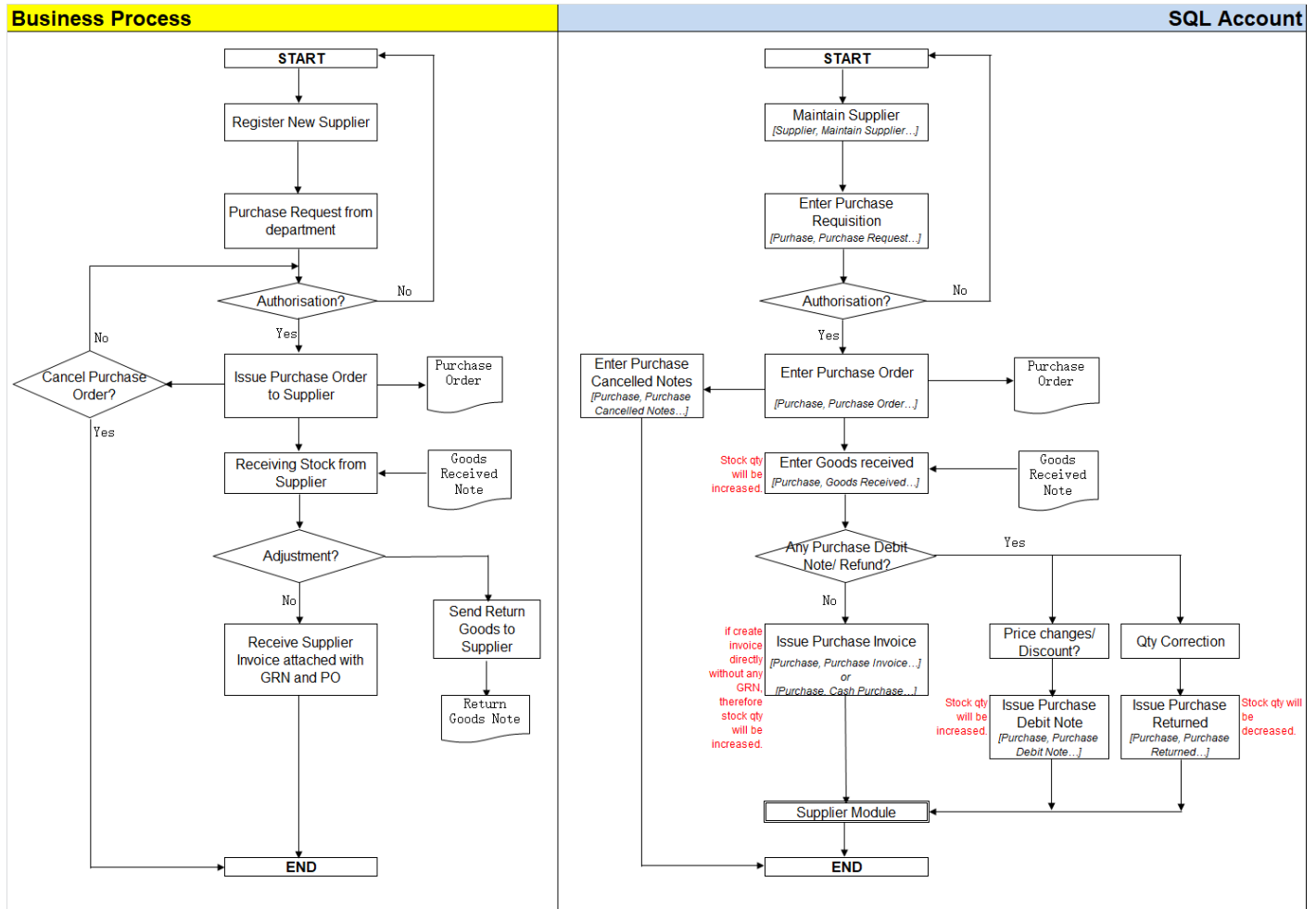
4.2 Purchase Order

Step 1: **Purchase | Purchase Order | New**

Step 2: **Select Supplier**

Step 3a: **Insert Item Code and details** (e.g. Qty, Unit Cost)

> Tips: You can navigate the search column by using the "TAB" button on your keyboard. It will apply to all drop down tables.

Step 3b: **Click on the show/hide/move column icon to customize your column layout.**

Step 3c: If you want to key in for a discount amount, you may tick the discount field by following step 3b and update the discount field. You can key in multiple levels of discount as shown by the picture attached.

Step 4: After updating, click **Save**.

Step 5: To preview the report, you may click on the preview button and select the format you wish to print.
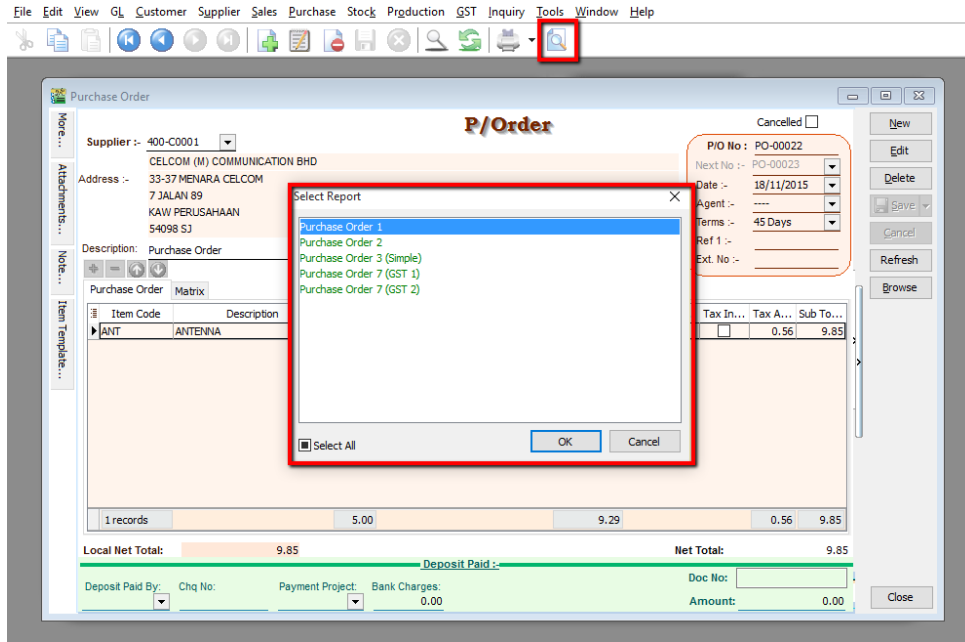
4.3   Purchase Goods Received

Step 1: **Purchase | Goods Received | New**

Step 2: Select **Supplier Code**

Step 3: **Right Click on G/R Note title**, select **Transfer from Purchase Order**, tick the document that you wish to transfer

Step 4: **Save** the Goods Received Note

After clicking Transfer From Purchase Order, your item will be displayed in **GREEN**.
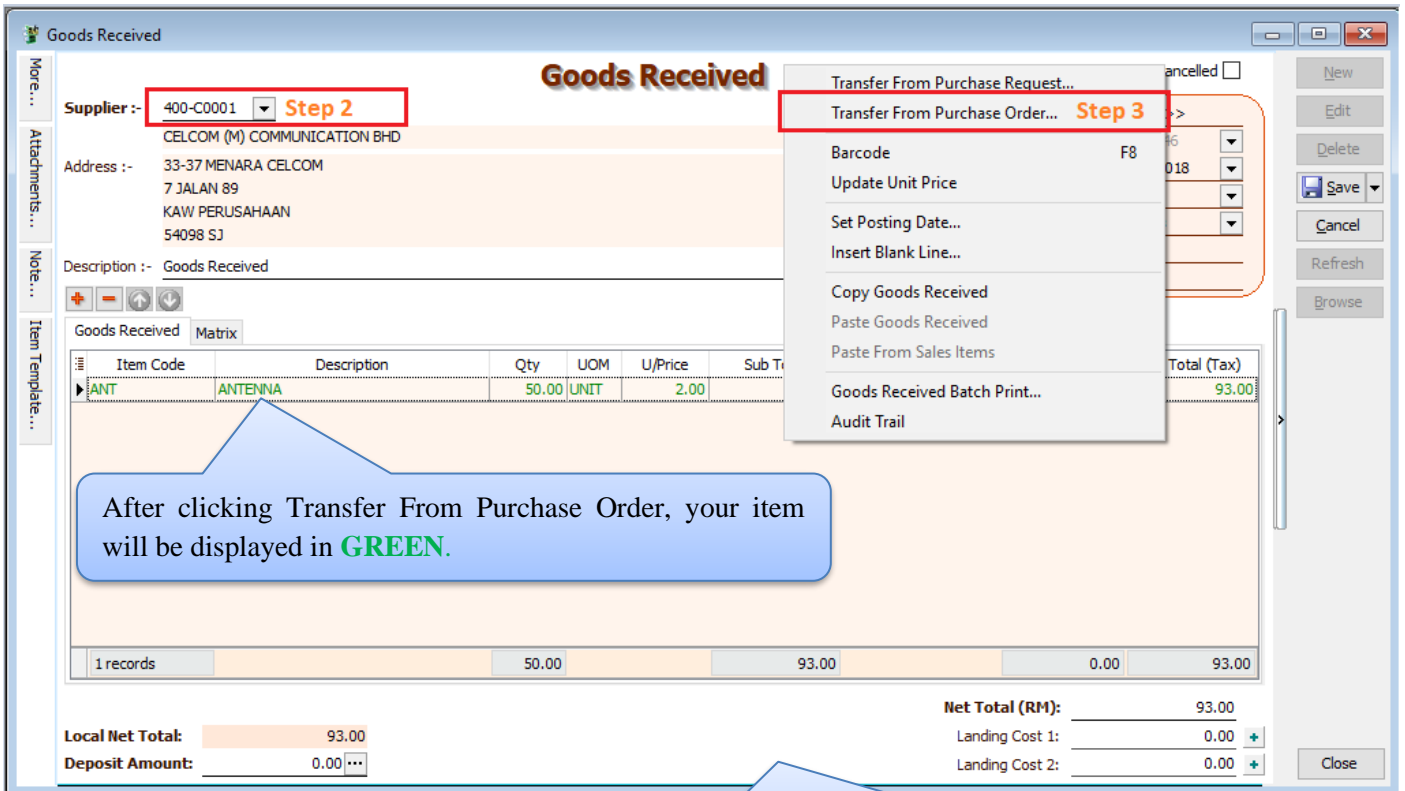
Once you save the Goods Received Note, the system will automatically update the stock quantity and costing.

26

4.4 Purchase Invoice

Step 1: **Purchase | Purchase Invoice | New**

Step 2: **Select Supplier Code**

Step 3: **Right Click on Purchase Invoice title**, select **Transfer from Goods Received**, tick the document that you wish to transfer

Step 4: **Save** the Purchase Invoice

4.5 Sales Work Flow

Example of sales process work flow aligned with SQL Account flow:

4.6 Sales Quotation

https://www.youtube.com/watch?v=2hKhtpaQfP4&feature=youtu.be
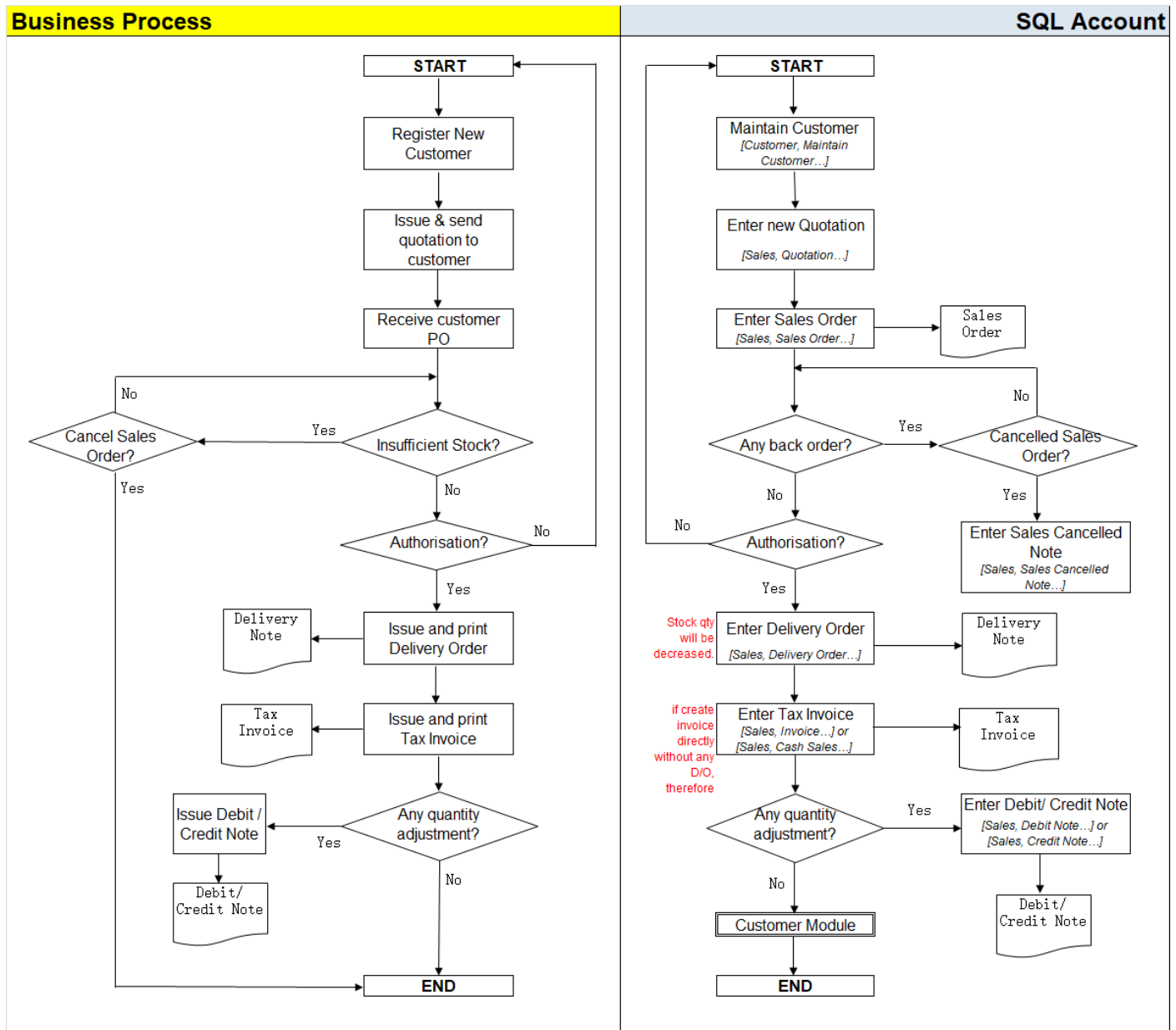
Step 1: **Sales | Quotation | New**

Step 2: Select **Customer Code**

Step 3: Insert the item that is requested by the customer, and you can estimate your profit & loss in this transaction by checking on **Profit Estimator**

Step 4: After everything is keyed in correctly, save the **Sales Quotation**

Step 5: **Preview** the report and you can **print** or **export** it into PDF/ Email/ RTF(Microsoft Word)/Excel or others.

4.7 Sales Order

https://www.youtube.com/watch?v=klEAjmFT0og&feature=youtu.be

Step 1: **Sales | Sales Order | New**

Step 2: Select **Customer Code**

Step 3: **Right Click on Sales Order title,** select **Transfer from Quotation**. You can either transfer the whole quotation or only part of the quotation document (*Partial Delivery Module requested)

	X/F Qty	Bal.	Org.	Code	Doc. No	Doc. Date	Item Code	Description	UOM
▶ ☐		10.00	10.00	300-A0...	1	19/12/2017	C-PRE-50	CELCOM PREPAID-R...	UNIT
☐		1.00	1.00	300-A0...	QT-00008	20/12/2017	ANT	ANTENNA	UNIT
☐		1.00	1.00	300-A0...	QT-00009	09/01/2017	COVER	HANDPHONE COVER	UNIT
☐		2.00	2.00	300-A0...	QT-00011	18/10/2018	JMAST-BLCK-L	JMAST-BLCK-L	UNIT
☐		5.00	5.00	300-A0...	QT-00011	18/10/2018	JMAST-BLUE-L	JMAST-BLUE-L	UNIT
☐		10.00	10.00	300-A0...	QT-00011	18/10/2018	JMAST-RED -L	JMAST-RED -L	UNIT

☑ Tick Selection   ☐ Untick Selection   ☑ Tick ALL   ☐ Untick ALL   OK   Cancel

Step 4: Save the **Sales Order.**

For additional reports showing outstanding sales orders, you can access **Sales | Print Outstanding Sales Document Listing**, and select **Sales Order** to view. This also applies to other sales documents.

4.8 Sales Delivery Order

Step 1: **Sales | Delivery Order | New**

Step 2: Select **Customer Code**

Step 3: **Right Click on D/Order title**, select **Transfer from Sales Order**.

Step 4: Save the **Delivery Order.**

1. Once the delivery order is saved, the stock will be deducted.

4.9   Sales Invoice

https://www.youtube.com/watch?v=hQ6bX5pOKRQ&feature=youtu.be

Step 1: **Sales | Invoice | New**

Step 2: Select **Customer Code**

Step 3: **Right Click on Invoice** title, select **Transfer from Delivery Order**.

Step 4: **Save** the Invoice.

4.9.1   Show double entry

https://www.youtube.com/watch?v=FAKSzjEezjo&t=9s

There have 2 methods to show double entry of the transactions:

First Method - After you save then invoice then you can press on keyboard short cut key " Ctrl + O" to get the show double entry result.

Tips : Once you save your Sales Invoice, you can press your keyboard CTRL + O to check your double entry of this sales invoice.

Second Method – After you save the invoice, you may right click on the wording of Invoice then select "Show Double Entry".

4.10 Sales Cash Sales

Step 1: **Sales | Cash Sales | New**

Step 2: Select **Customer Code**

Step 3: Insert item and **Save** the **Cash Sales.**

Step 4: When saving, the system will prompt a **Payment/ Change** dialog box

Upon Save, the payment received info will update automatically & system will also auto generate an official receipt in customer | Customer Payment.

4.11 Sales Credit Note

https://www.youtube.com/watch?v=2LrsegwiWJM&feature=youtu.be
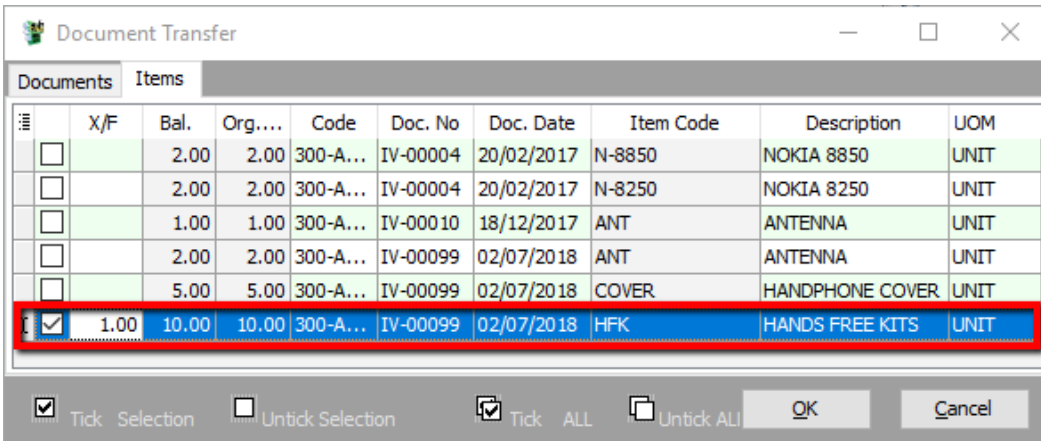
Step 1: **Sales | Credit Note | New**

Step 2: Select **Customer Code**

Step 3: **Right Click on Credit Note title**, select **Transfer from Sales Invoice/ Cash Sales,** enter the returned quality in X/F column.

Step 4: **Save** the Credit Note.
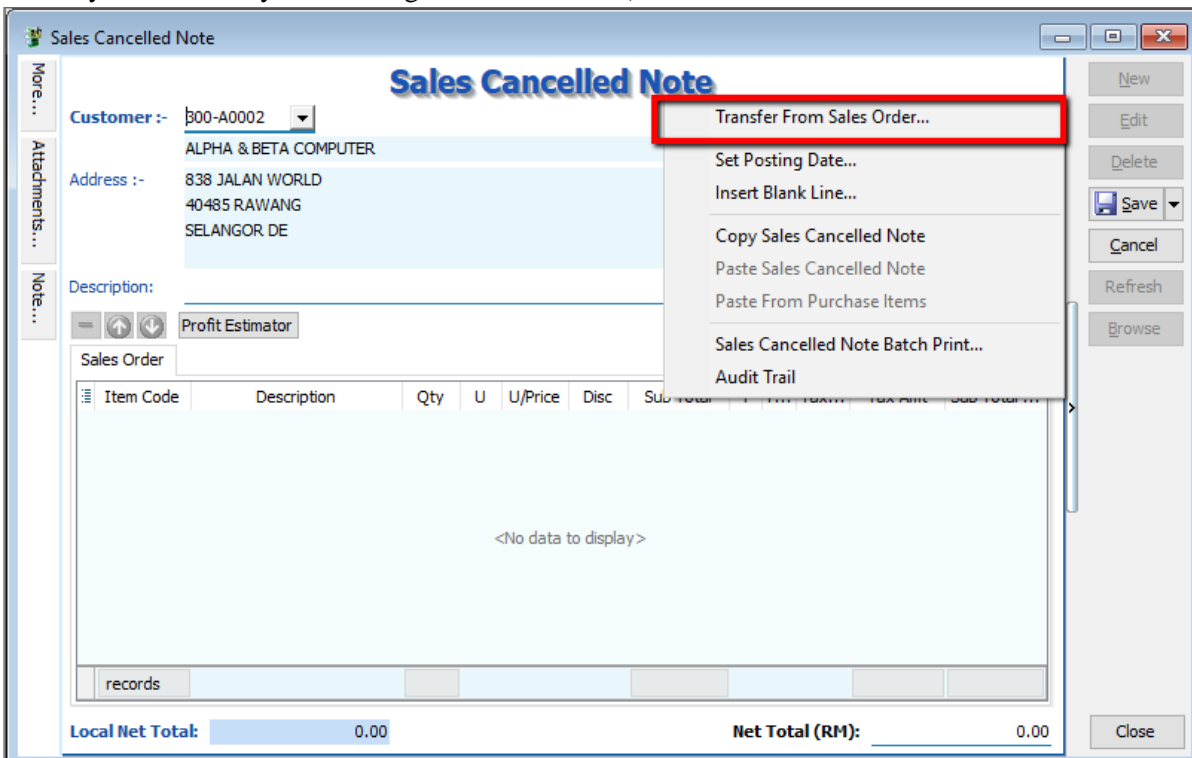
4.12 Sales Cancelled Note (required partial delivery module)

Sales Cancelled Note is used for the cancelling of any outstanding Sales Order.

Step 1: **Sales | Sales Cancelled Note | New.**

Step 2: **Right Click on the Cancelled Note title**, select **Transfer from Sales Order**; (in Sales Cancelled Note, items can only be inserted by transferring from Sales Order)

Step 3: You can choose to transfer the sales order either by the whole document or partially.
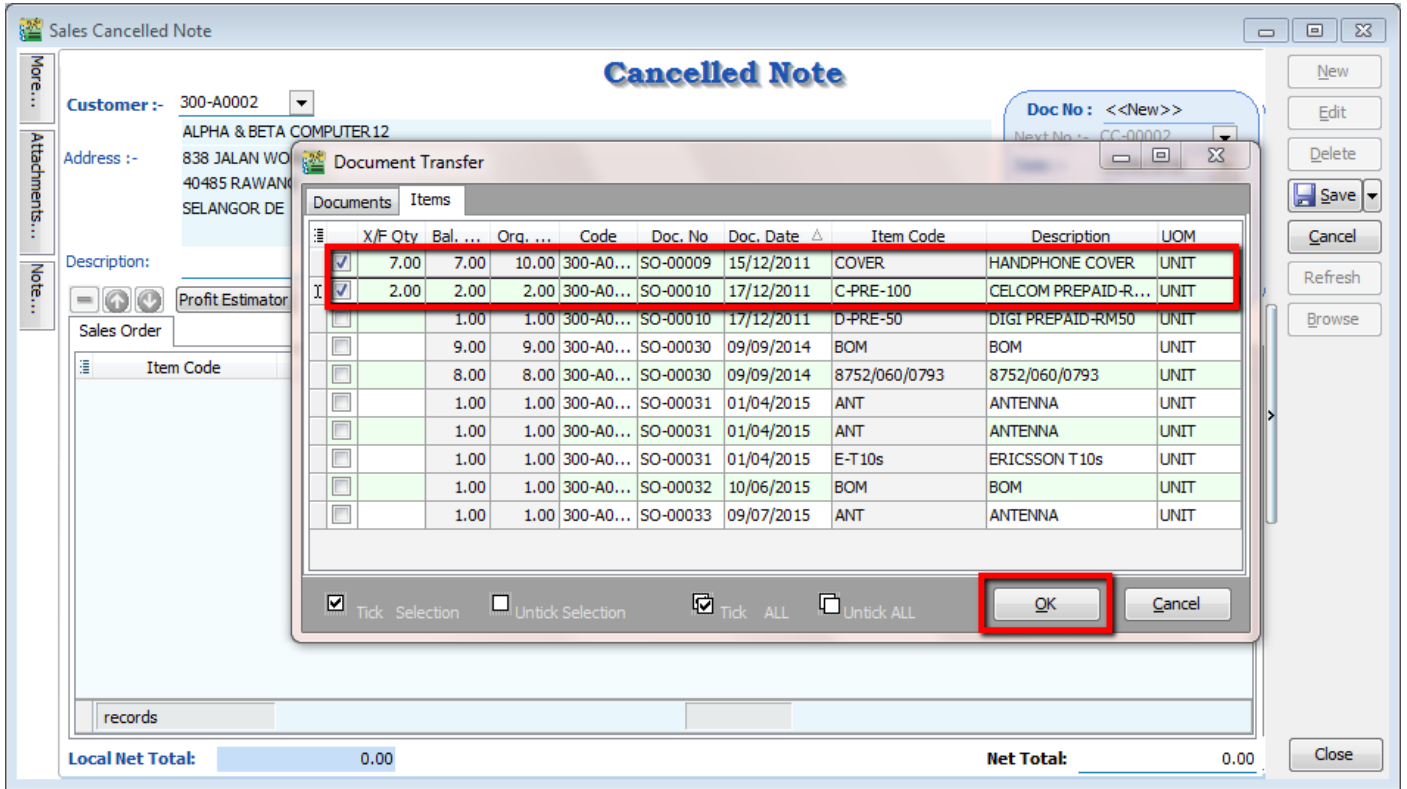
Step 4: **Save** the Cancelled Note.

5 Customer & Supplier

5.1 Customer Work Flow (AR*)

Example of **customer (AR)** process work flow aligned with SQL Account flow:
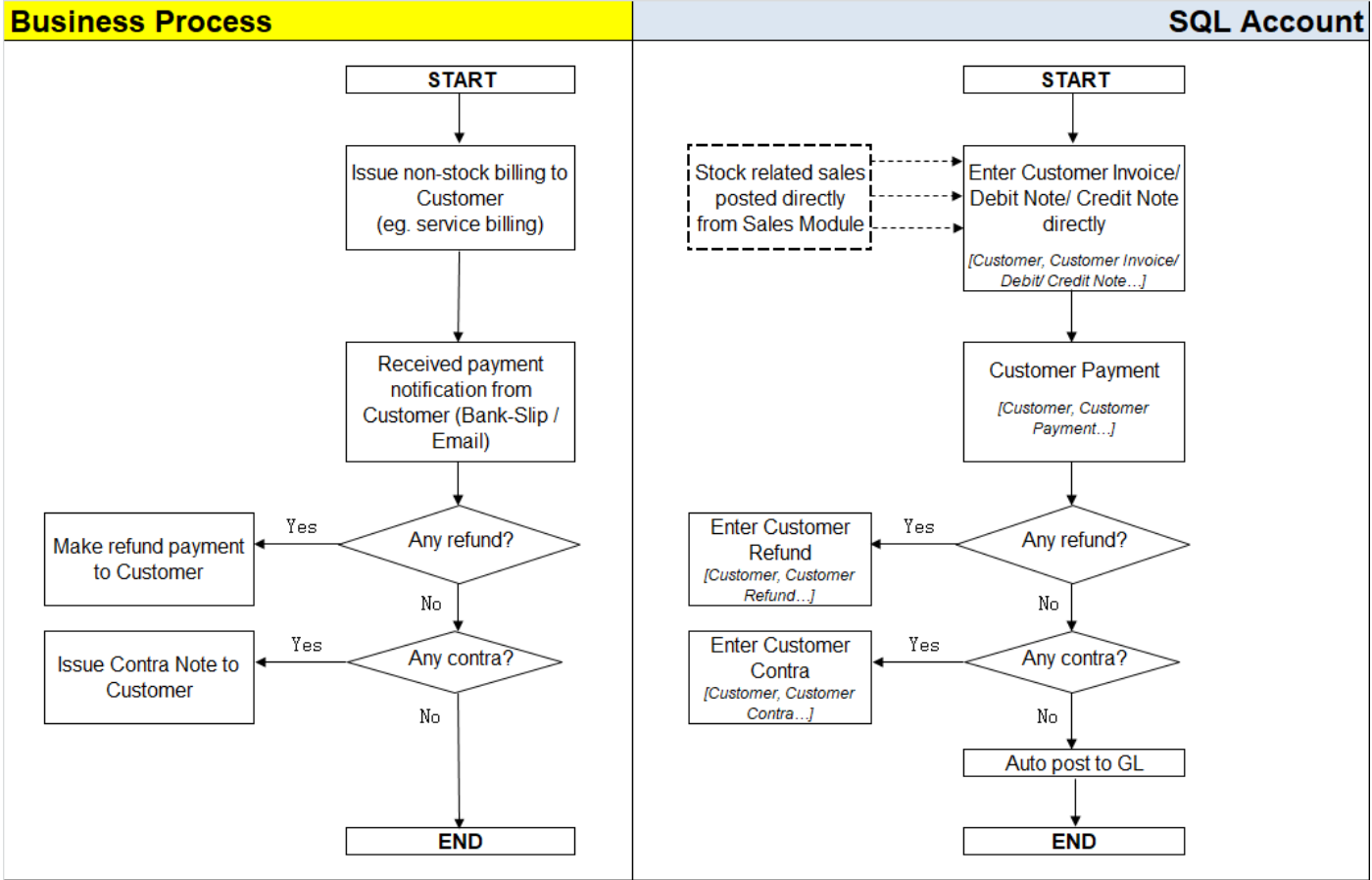
*AR = Account Receivable

5.2 Customer Invoice

The difference between Customer Invoice and Sales Invoice:

Customer Invoice shows only the accounts code and does not show Qty / Unit Price.

Sales Invoice is linked to the stock and account modules. Hence, we advise users who need to key in stock items to use Sales Invoice. Once the information in the Sales Invoice is updated, the information in the Customer Invoice will automatically be updated by the system.

Create a new **Customer Invoice**?
Step 1: **Customer | Customer Invoice | New**

Step 2: Select **Customer Code** | insert transaction and amount.
Step 3: **Save**

5.3   Customer Payment

5.3.1   Local Bank Payment

https://www.youtube.com/watch?v=IjHX5ys846I&feature=youtu.be

Step 1: **Customer | Customer Payment | New**

Step 2: Select your **Customer**

Step 3: Select the **bank for your account and cheque no** if applicable

Step 4: Key in the **customer payment amount**

Step 5: **Tick the corresponding invoice/debit note to be knocked off**

5.3.2   Post Dated Cheque

Step 1: Search for the payment that you want to edit, click on **Edit**, right click on Customer Payment, you will see **Set Posting Date**
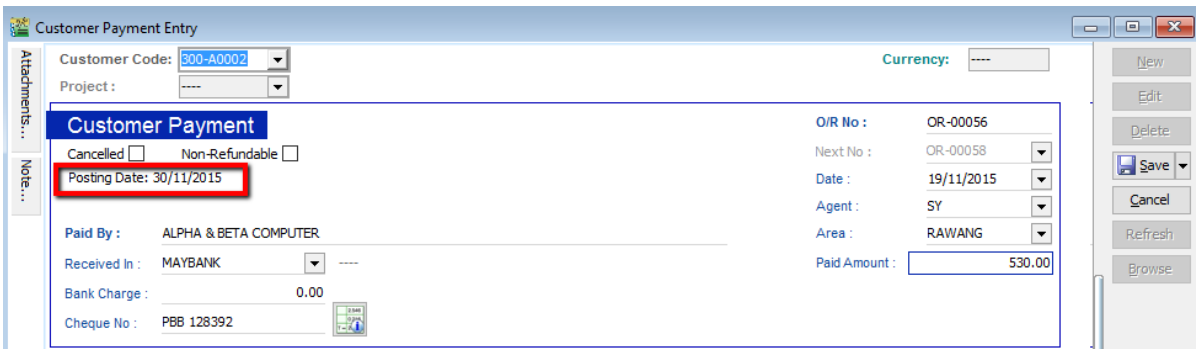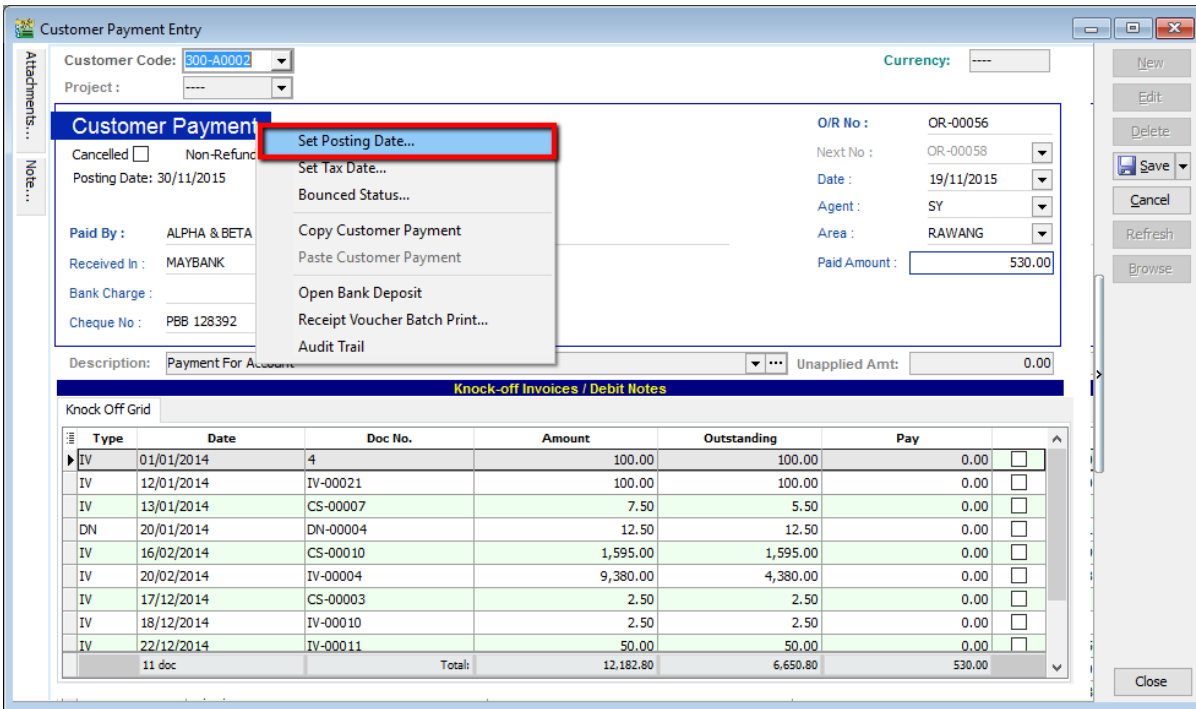
5.3.3   Bounced Cheque

Step 1: Search for the payment that you want to edit, click on **Edit,** right click on Customer Payment, you will see **Bounced Status**
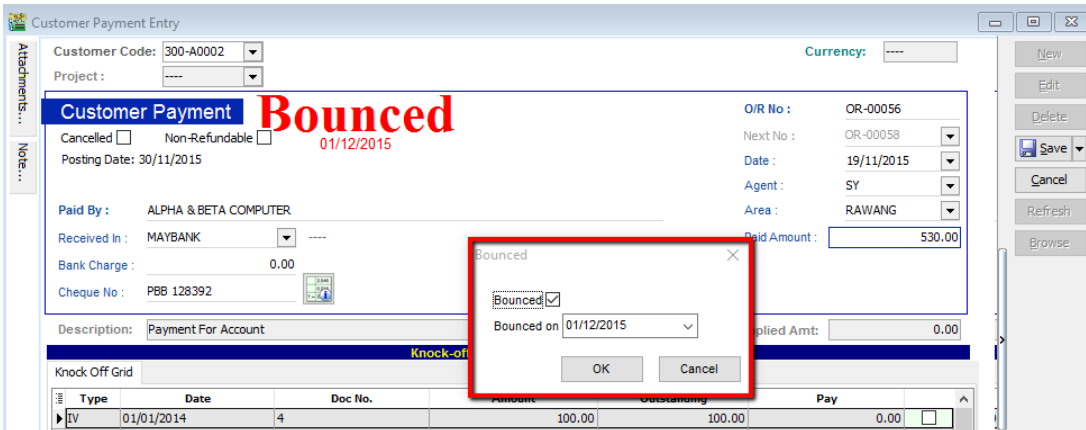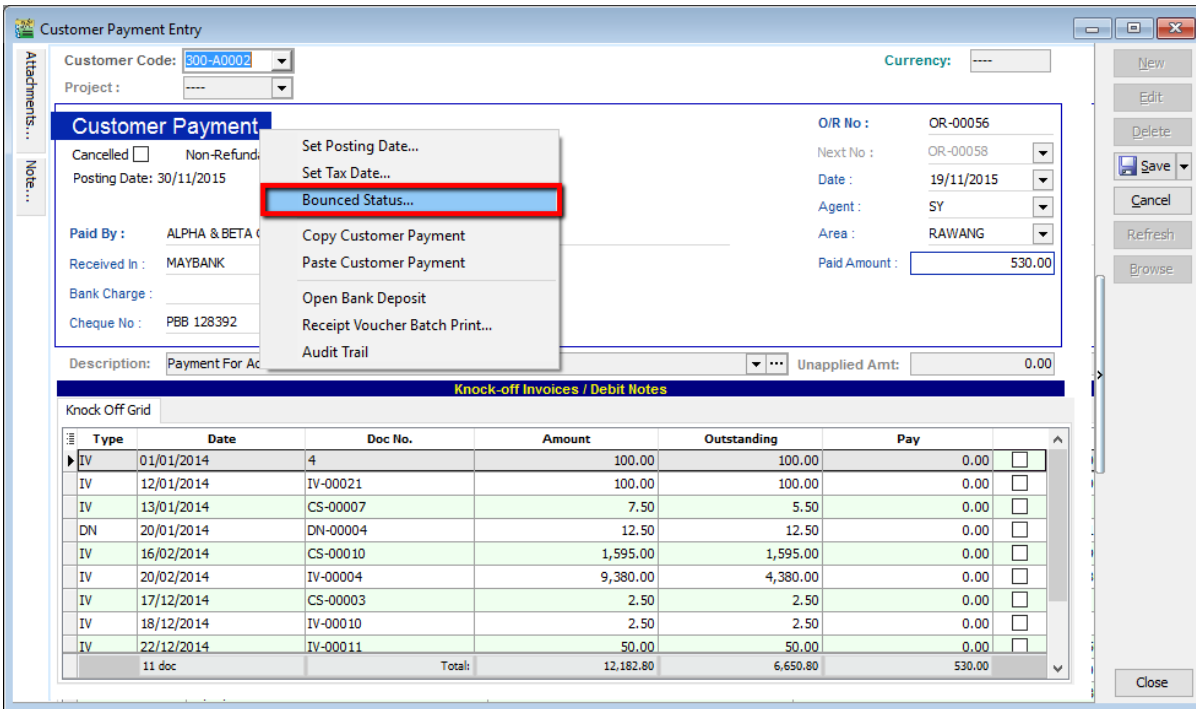
After bounced, system will auto revert the payment out, you can view your ledger.
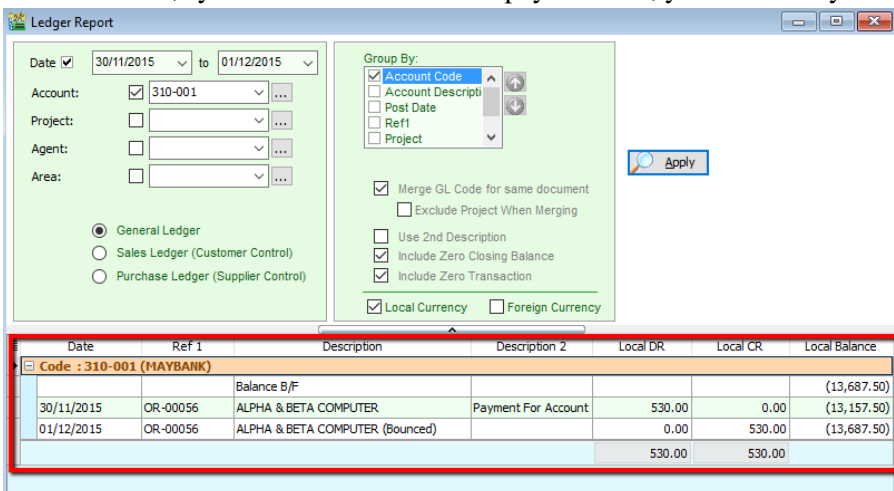
5.4   Customer Credit Note

If the situation involves return stock from customer, please do Sales Credit Note and knock off it in Customer Credit Note as below step.

Step 1: **Customer | Customer Credit Note**

Step 2: **Edit | Click Yes**

Step 3: **Knocked off accordingly.**
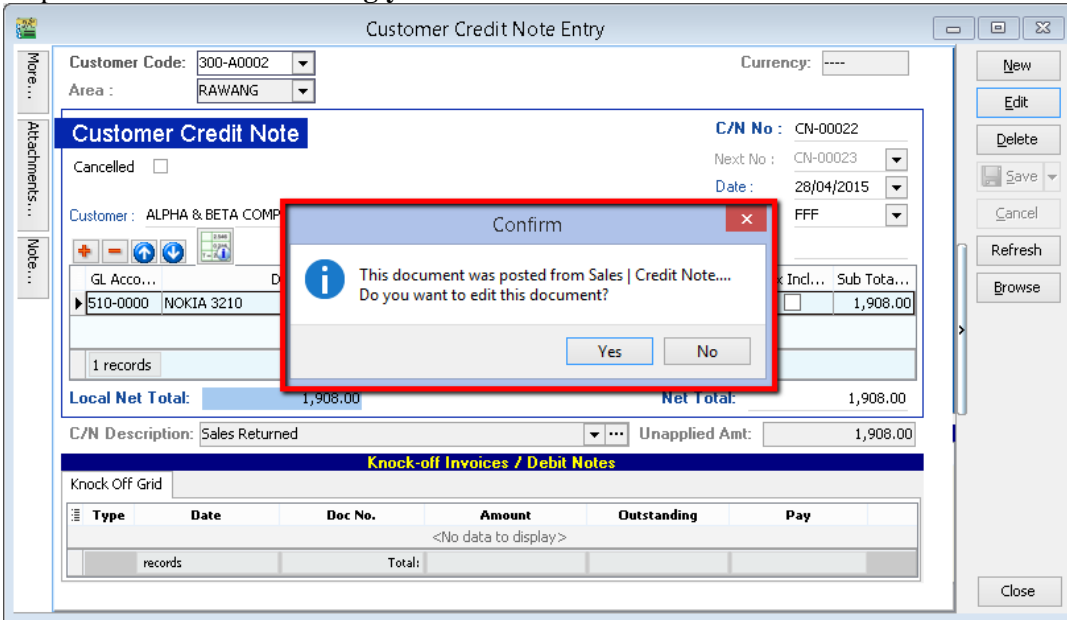
If it does not involve with returned stock, e.g. discount given with

Step 1: **Customer | Customer Credit Note | New CN**

Step 2: **New | Select Customer | Select GL Account | Amount**
Step 3: **Knocked off accordingly.**
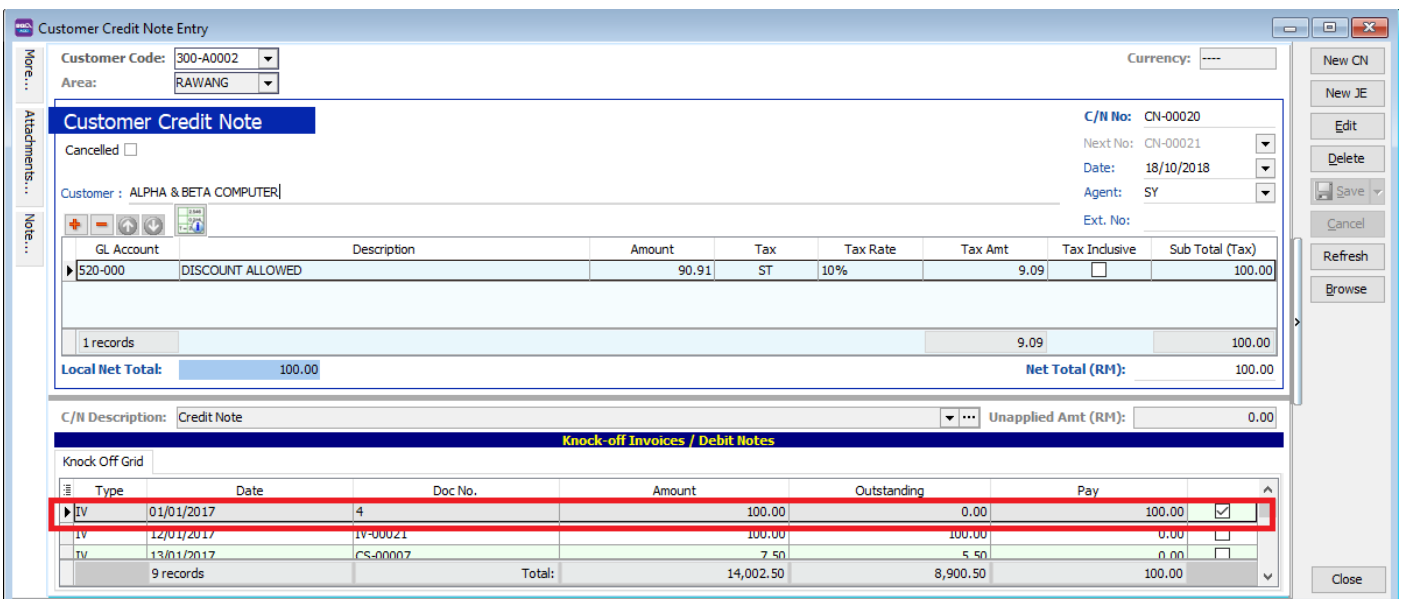
5.4.1   New JE

For non-GST adjustment purpose, a new Journal (JE) is available in

- A. Customer Debit Note and Credit Note
- B. Supplier Debit Note and Credit Note

Step 1: **Customer | Customer Credit Note | New JE.**

Step 2: **New | Select Customer | Select GL Account | Amount.**
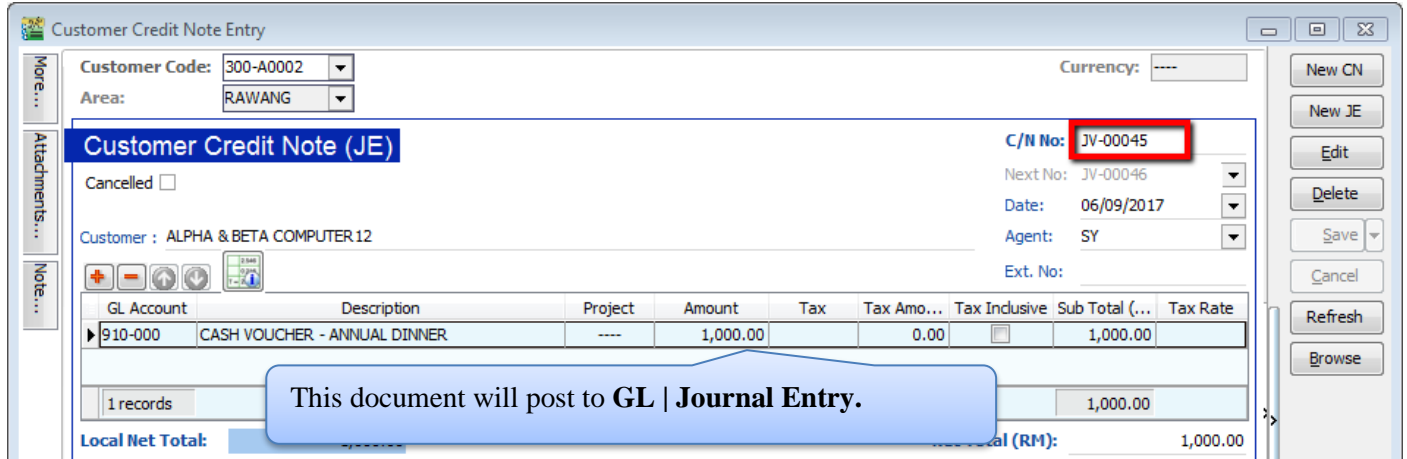
Step 3: **Knocked off accordingly.**

5.5   Customer Refund

You can use this document to refund a customer. You can knock off with Customer Payment or Credit Note which have unapplied amounts.

Step 1: **Customer | Customer Refund.**

Step 2: **Choose the Customer | Select your Payment Method | Enter your Refund Amount**

Step 3: **Knock off the payment or credit note and save.**
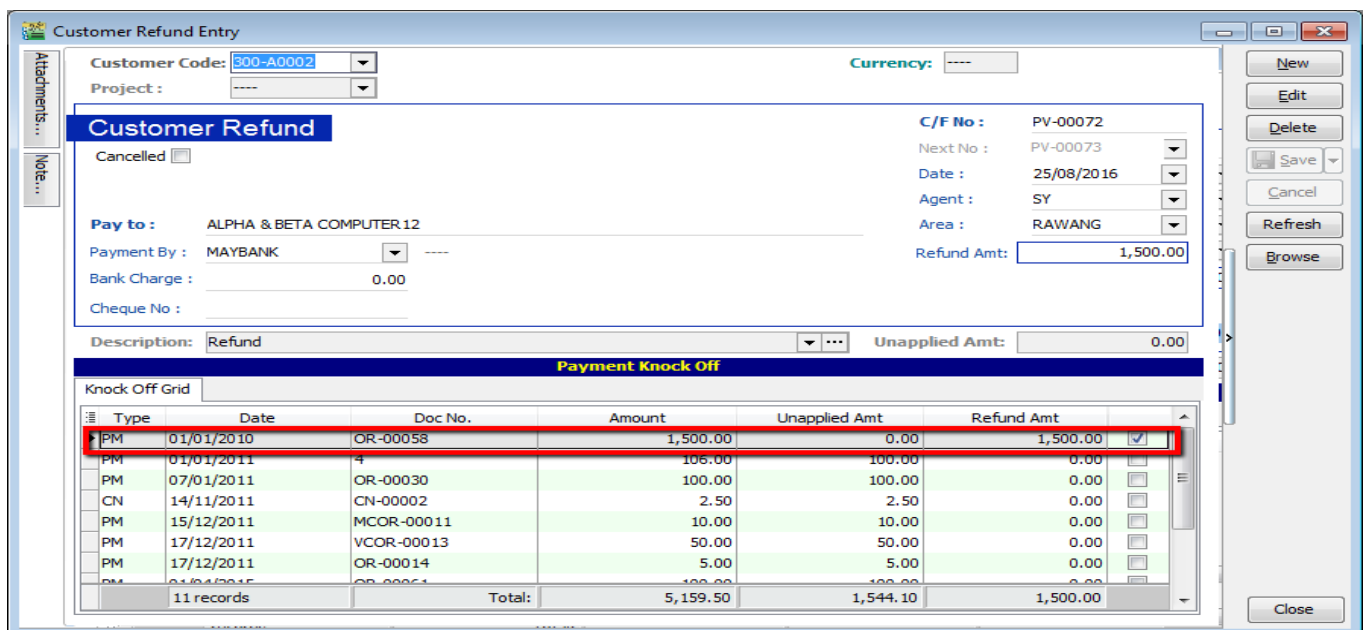
5.6   Customer Contra

If you have a customer who is also a supplier, you may want to offset the outstanding customer and supplier invoices. This is known as a contra entry. You can offset the two invoices by using Customer Contra and Supplier Contra. This means that when you record the invoices as being paid, it will not affect your current bank account balance.

Scenario:
If you have an outstanding sales invoice for RM200 and a purchase invoice for RM150 for the same customer or company, the actual amount owed to you is RM50 and the contra entry amount is RM150.

Step 1: **Tools | Options.**
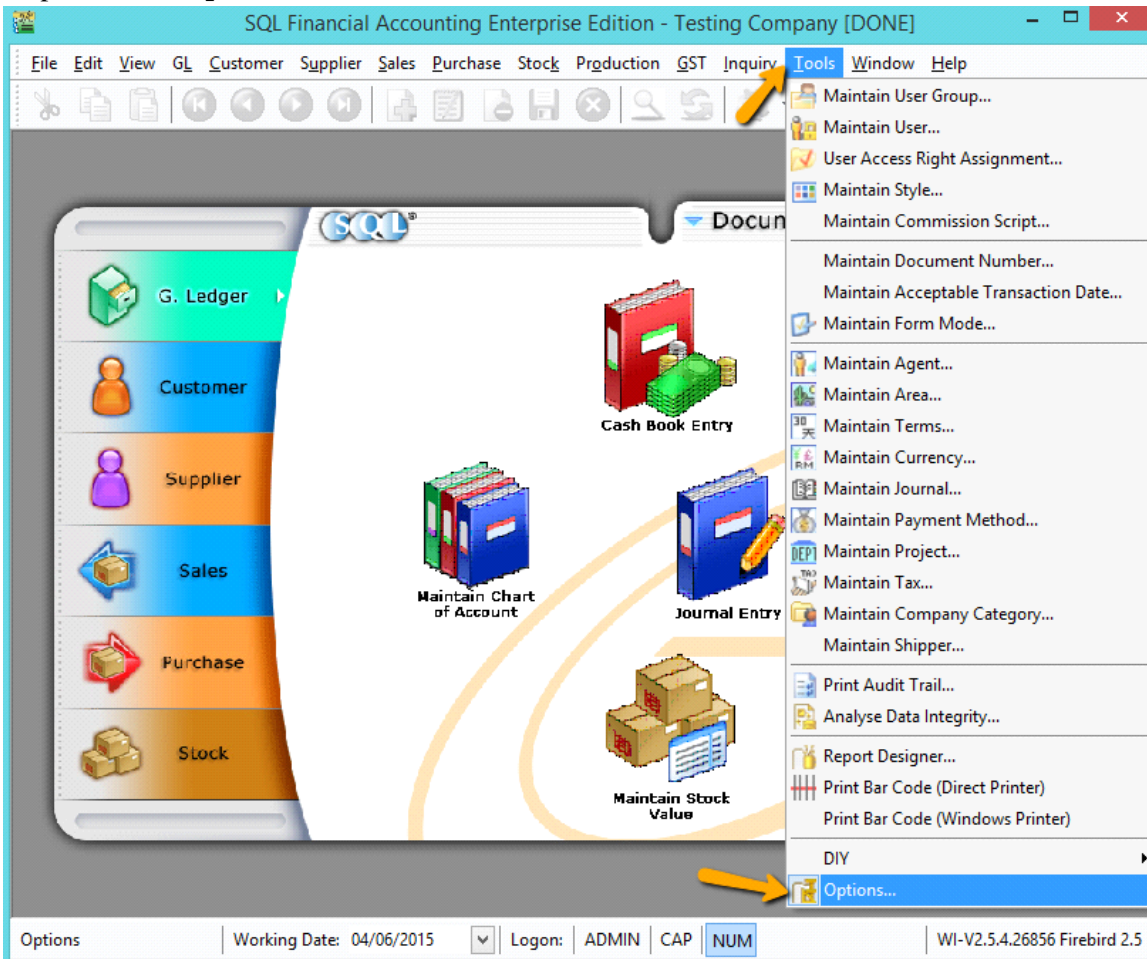
Step 2: General Ledger | Make sure you have assigned a contra account.
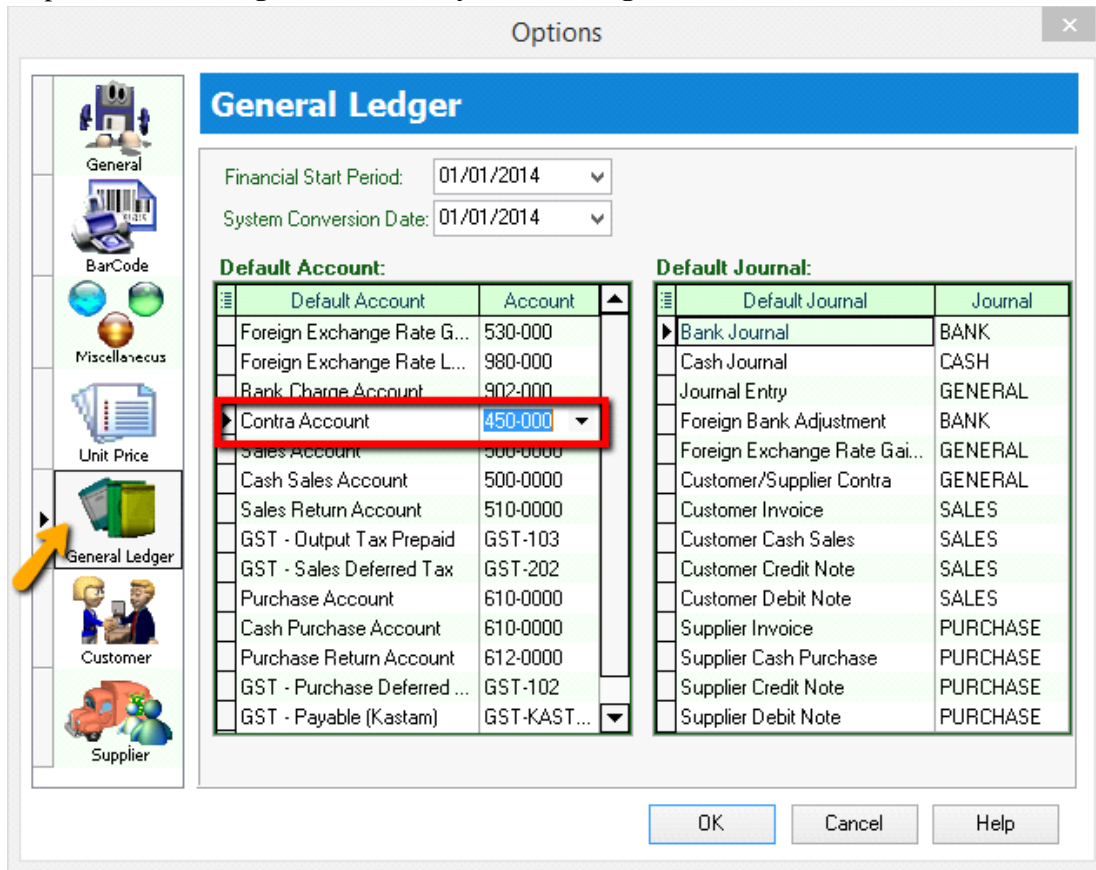
Step 3: Customer | Customer Contra | Click New.

Step 4: Select **Customer Code and key-in the contra amount.**

Step 5: Knock off the corresponding invoice and Save.
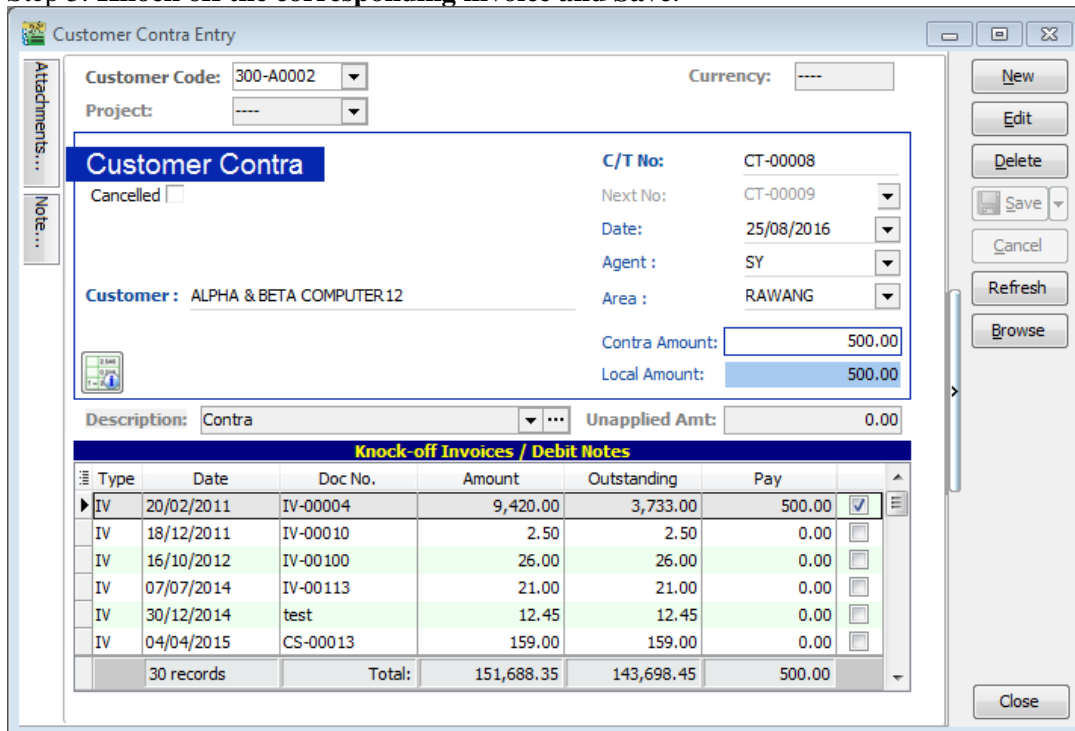
Step 6: Go to **Supplier | Supplier Contra.**

Step 7: You will realize that the **SAME transaction will appear at Supplier Contra Screen,** you just have to **EDIT** the supplier contra.
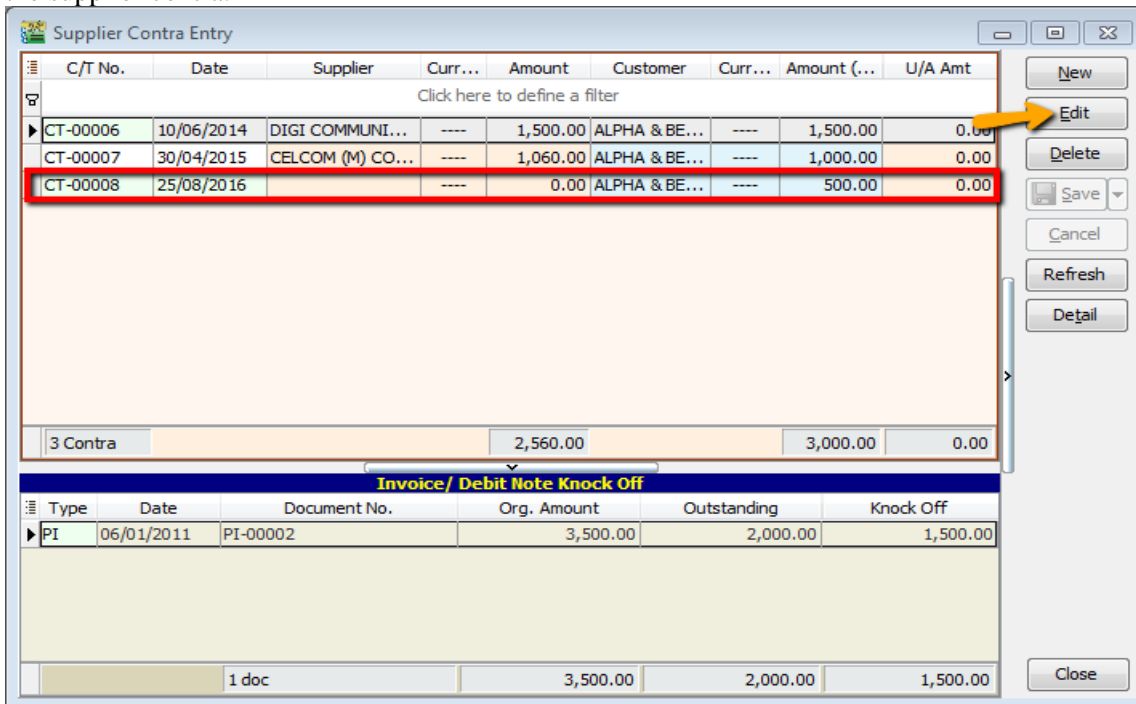
Step 7: **After Editing** you need to **update the supplier contra info accordingly and knock off the outstanding invoices** of supplier.

Step 8: **Save** the Supplier Contra.
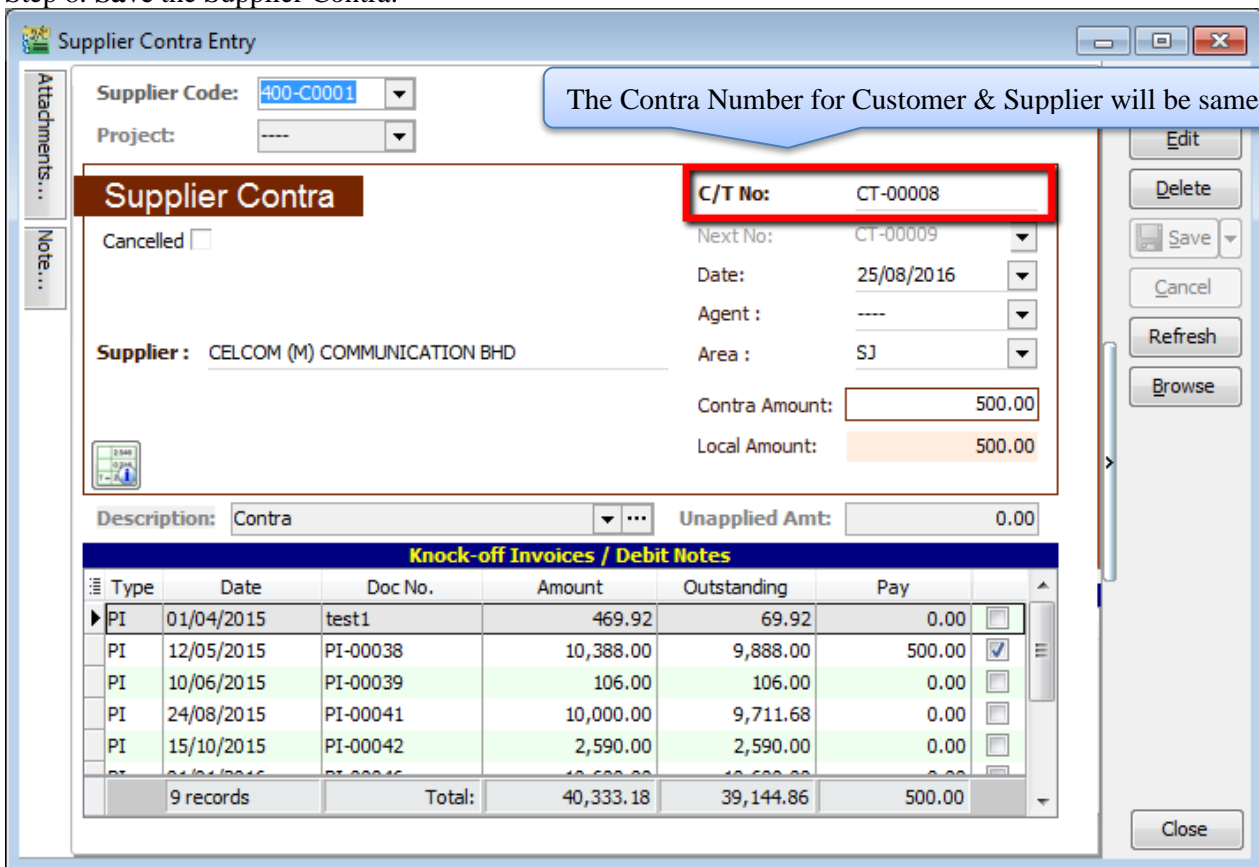
5.7   Supplier Work Flow (AP*)

Example of **supplier (AP)** process work flow aligned with SQL Account flow:
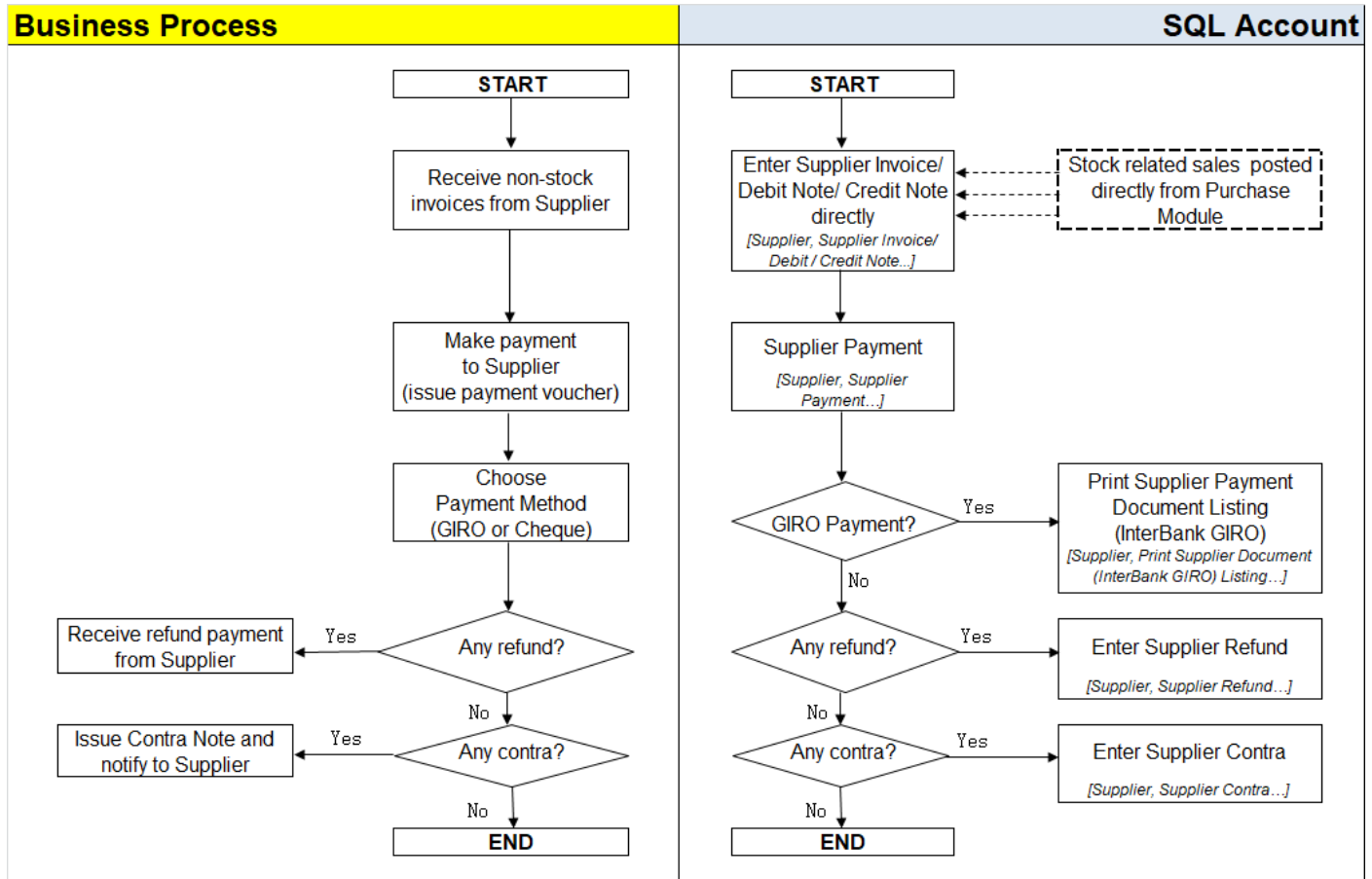
*AP = Account Payable

Supplier module is the similarly feature with Customer Module. You can repeat the Supplier Module same as Customer guide start from *5.2 Customer Invoice* → *5.6 Customer Contra*.

How to use **InterBank GIRO** for supplier payment?
Refer to Interbank GIRO guide start from *11 InterBank GIRO*.

6 General Ledger

6.1 Opening Balance

https://www.youtube.com/watch?v=43y_4awgSlA&feature=youtu.be

6.1.1 General Ledger

Step 1: **GL | Maintain Opening Balance**

Step 2: Highlight the account that you wish to key in as opening balance, and click **Edit.**

Step 3: **Insert the figure in local Dr or local Cr.** Then **Save.**

Step 4: **Make sure the Dr and Cr figures tally**

6.1.2 Customer and Supplier

Step 1: Customer(Supplier) | **New**

Step 2: Set the **Date** (before system conversion date)

Step 3: Key in only the **outstanding amount**.

Step 4: The words "Past Invoice" must appear; (they will not appear if the inserted date is after system conversion date) Click **Save.**
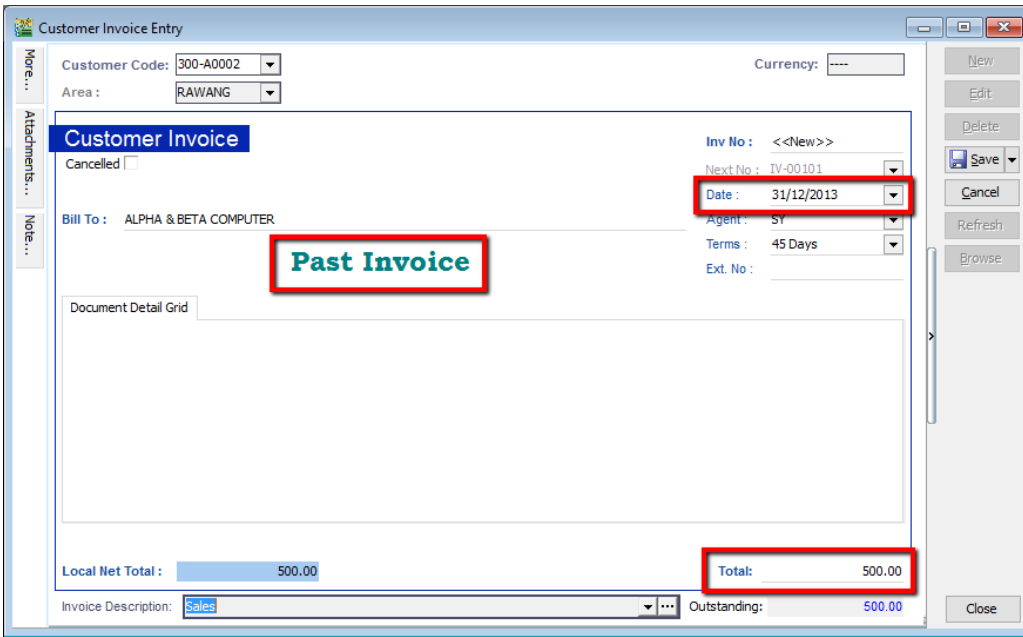
6.1.3   Stock Value

Step 1: **GL | Maintain Stock Value| Edit**

Step 2: Set the year

Step 3: **Insert the Opening Balance**
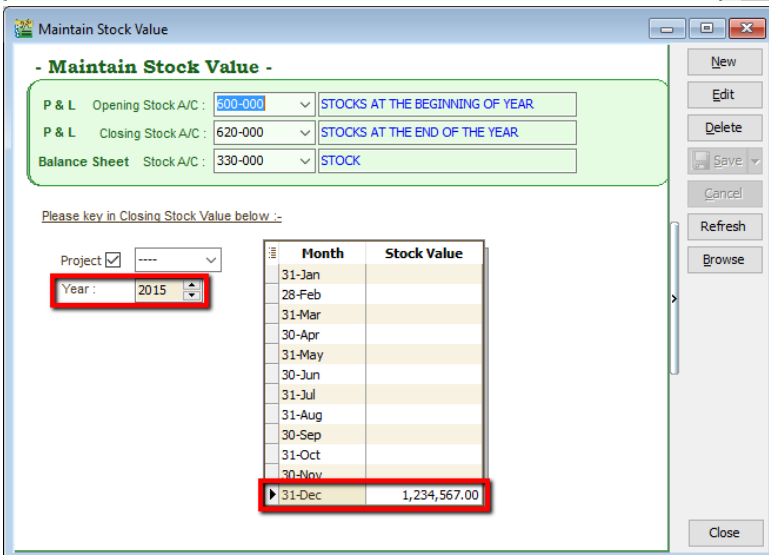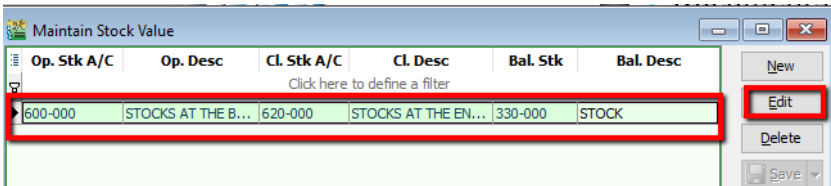
6.1.4 Bank Reconciliation

Step 1: **GL | Bank Reconciliation | New**

Step 2: **Right click, to see Opening Bank Reconciliation**

Step 3: **Set the Date** (before System Conversion Date)

6.2 Journal Entry

https://www.youtube.com/watch?v=WHzNMsCmFHg&feature=youtu.be
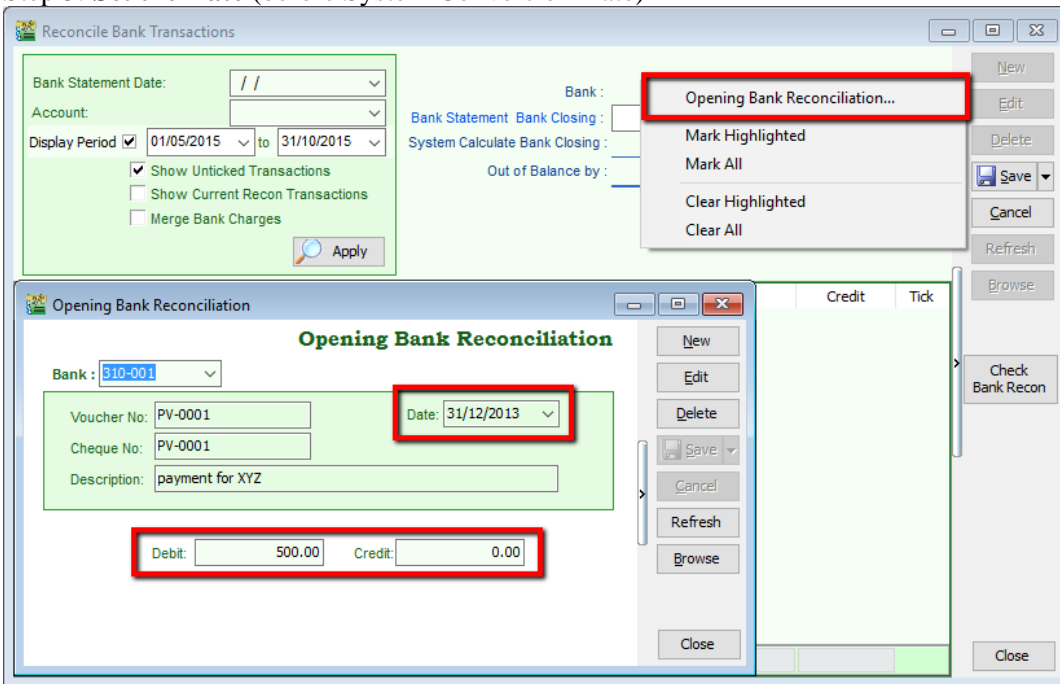
Step 1: **GL | Journal Entry**

Step 2: **Key in your double entry**

Step 3: Click on **Save** (System will blocked in Dr and Cr are not tally)

6.3 Cash Book Entry

https://www.youtube.com/watch?v=rh0L-Kol1ts&feature=youtu.be
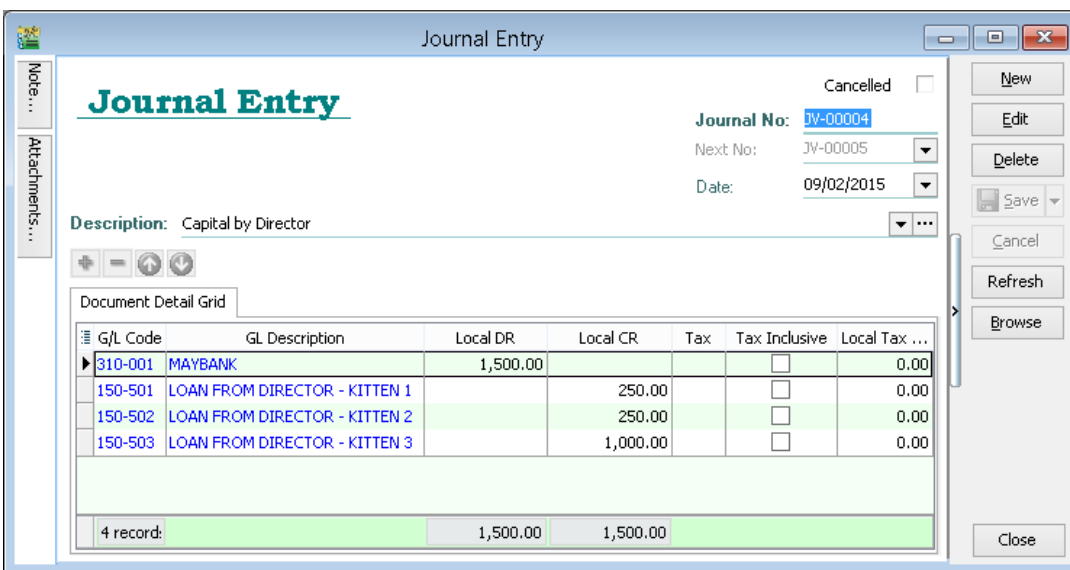
Cash book entry is normally used for a non-customer/ supplier payment or receipt e.g. payment for salaries, utilities etc.

Step 1: **GL | Cash Book Entry | New** (choose between Payment Voucher or Official Receipt)

Step 2: **Insert Payable Name | Select GL Code /Tax /Amount**

7 Inventory

7.1 Stock Received:

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

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

7.2 Stock Issue:

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

Step 1: **Stock | Stock Issue | New.**

7.3 Stock Adjustment / Stock Take:

Allows user to key-in quantity in and quantity out from the system, just like a combination of stock received and stock issue. Normally used for stock take purposes. (**Stock | Stock Adjustment | New**)

https://www.youtube.com/watch?v=uEbCRAftQ4A&feature=youtu.be

How SQL System can help during Stock Take?

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

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

Step 4 : lick on Preview & choose your report format.

Step 5: **Print out the "Stock Take Sheet"** for stock keeper. The stock keeper should manually **fill in the actual quantity into the "physical qty" column.**

Location   : All
Item Group   : All
Item Code   : All
Print Active   : Yes
Print InActive   : No
Print Stk Ctrl   : Yes
Print Non Stk Ctrl : No
Incl Zero Balance : Yes
Group By   : ItemCode
Sort By   : ItemCode;Location;StockGroup;Batch;Category

Stock Take Sheet
As At 30/06/2018

02/07/18 2:23 PM
ADMIN

Training Material-SST ()

Page 1 of 3

Item Code	Description	UOM	Book Qty	Physical Qty	Remarks
123	123	UNIT	0.00		
123/1234	123/1234	UNIT	0.00		
6514/120/00946	6514/120/00946	UNIT	0.00		
8752/060/0782	8752/060/0782	UNIT	1.00		
8752/060/0793	8752/060/0793	UNIT	0.00		
8752/060/0832	8752/060/0832	UNIT	20.00		
ANT	ANTENNA	UNIT	21.00		
BOM	BOM	UNIT	3.00		
BOMBOM	BOM of BOM	UNIT	31.00		
C-PRE-100	CELCOM PREPAID-RM100	UNIT	92.00		
C-PRE-50	CELCOM PREPAID-RM50	UNIT	20.00		

Step 6: After complete updating the stock take report by your stock-keeper, do your stock adjustment in system from **Stock | Stock Adjustment | and drag out Book Qty and Physical Qty.**
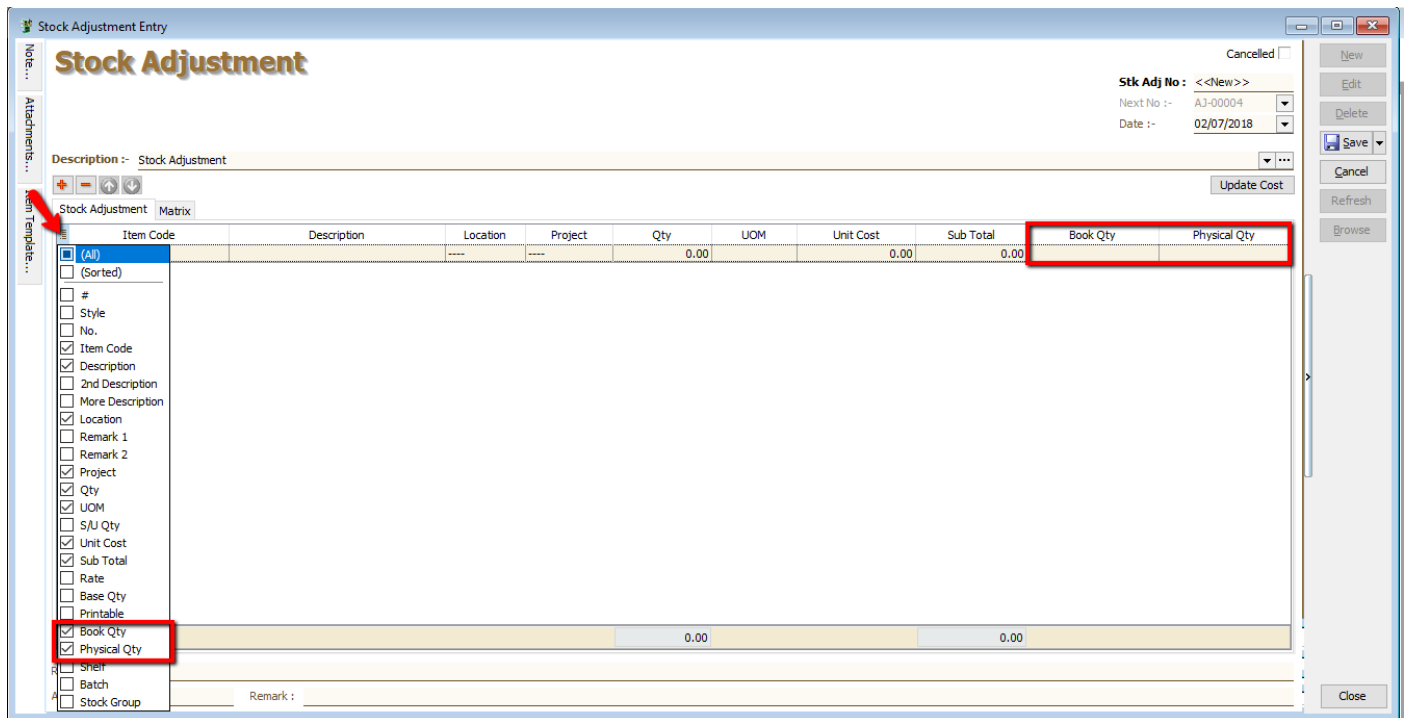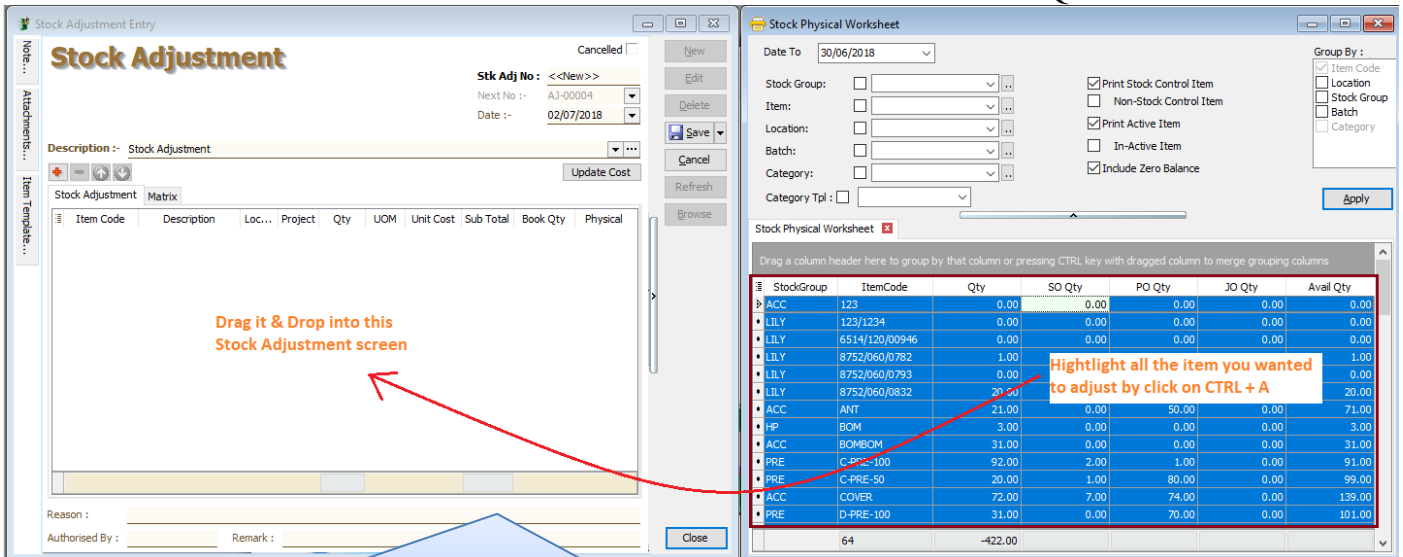
Hint : to Open both Stock Adjustment & Stock Physical Worksheet simultaneously, you can press on window | Tile Vertical

Step 8: Click on the first item in **Stock Physical Worksheet**, press on **Ctrl + A** on the keyboard to select all items. **Then Drag & Drop into Stock Adjustment.**
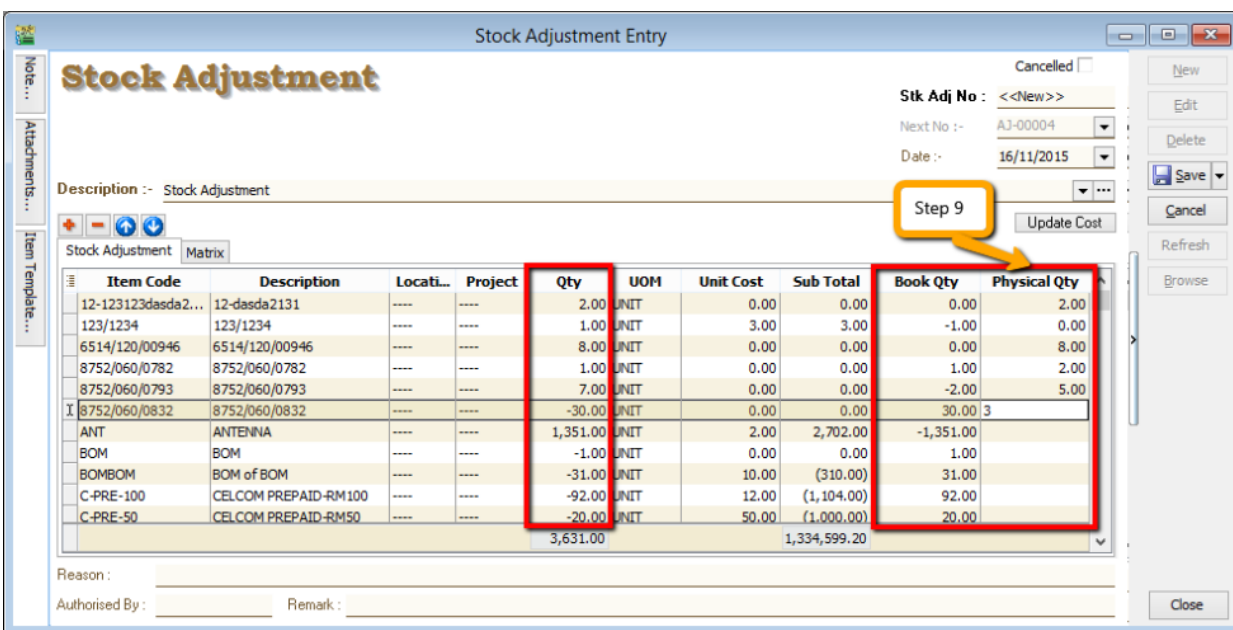
Step 9: Based on the stock keeper's Stock Take Report, **fill in the actual physical quantity** in your warehouse into the Stock Adjustment **Physical Qty column**, the system will calculate the variance based on the Book Qty and apply a correction to the Qty column.

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

8 Reports

8.1 General Ledger Report

8.1.1 Balance Sheet
Go to **GL | Print Balance Sheet**

Step 1: Select your date

Step 2: Choose your preferred format

Step 3: "Show Up to Level" under Option refer to the depth of sub-accounts in your Maintain Chart of Account, the higher the value, the more level of detail will be shown.
Step 4:
a. **Use second description** – use second description which is controlled at GL | Maintain Chart of Account
b. **Zero Balance Account** – choose to show accounts in the report even if their amount is 0.
c. **Display Trade Debtor/Creditor in Details** – show per customer account in detail

Step 5:
a. **Print Sub Account Only** – Select a certain account to view
b. **Print Project Comparison** – you are allowed to view your report by project (project module requested)
c. **Show Column Options** – you can preset setting as attached

Step 6: **Apply**

8.1.2 Profit & Loss Statement
Go to **GL | Print Profit and Loss Statement**

Step 1: Select your date

Step 2: Choose your preferred format

Step 3:
a. **Use second description** – use second description which is maintained under GL | Maintain Chart of Account
b. **Zero Balance Account** – choose to show accounts in the report even if their amount is 0
Step 4:
a. **Print Sub Account Only** – Select a certain account to view
b. **Print Manufacturing Account** – you are only allowed to view manufacturing account if you have set it up under Maintain Chart of Account
c. **Print Project Comparison** – you are allowed to view your report by project (project module requested)

d. **Show Column Options** – refer Balance Sheet
Step 5: **Apply**
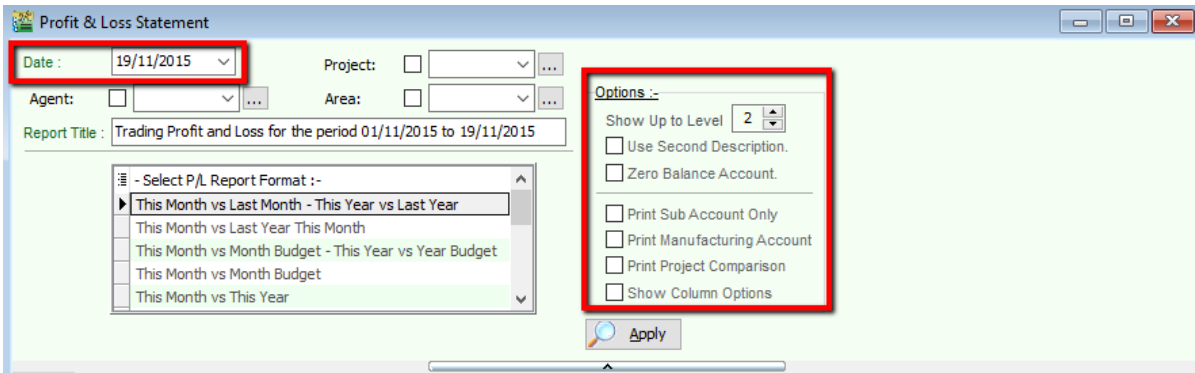
8.1.3   Trial Balance
Go to **GL | Print Trial Balance**

Step 1: Select your date

Step 2: Filter by project, area, agent (optional)
Step 3: Tick whether you want to view General Ledger, Sales Ledger(Customer) or Purchase Ledger (Supplier)

Step 4:
a. **Use second description** – use second description is which maintained under GL | Maintain Chart of Account
b. **Zero Balance Account** – choose to show accounts in the report even if their amount is 0
Step 5: **Apply**
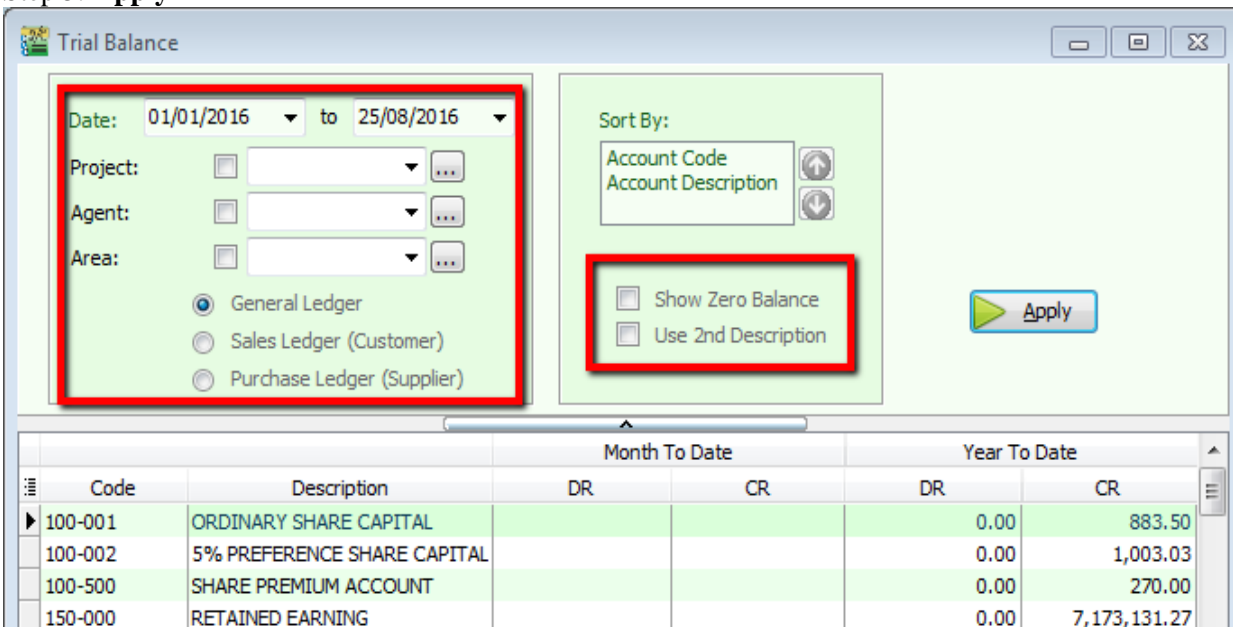
8.1.4   Ledger Report
Go to **GL | Print Ledger Report**

Step 1: Select your date

Step 2: Filter by account, project, area, agent (optional)
Step 3: Tick whether you want to view General Ledger, Sales Ledger(Customer) or Purchase Ledger (Supplier)

Step 4: System can generate by group and give you a summary of each group (group/sort by)

Step 5:
a. **Merge GL Code for same document** – if you have the same account in one single transaction, the system will automatically merge, if you want to separate the account code for the same document, please un-tick.
b. Exclude Project when merging – exclude project when merge GL Account.
c. **Use second description** – use second description which is maintained under GL | Maintain Chart of Account
d. **Include Zero Closing Balance** – choose to show accounts in the report even if their amount is 0
e. **Include Zero Transaction** – choose to show accounts in the report even if there are 0 transactions.
f. **Local Currency & Foreign Currency** – If you have foreign currency transactions, you can tick the foreign currency so that the system will show the figures in foreign currency compare versus local currency.

Step 6: **Apply.**

8.2   Customer Report

8.2.1   Customer Aging
Step 1: **Customer | Print Customer Aging | Filter Aging Date**

Step 2: Choose your preferred report format options.

Step 3: You can select either 4 months, 6 months or 12 months aging

Step 4: Click on **Apply**

8.2.2   Customer Statement
Step 1: **Customer | Print Customer Statement | Set Date Range**

Step 2: Choose your preferred options.
a. **Default Statement Type** – The default Setting preset under Maintain Customer
b. **Open Item Statement** – Show all outstanding transaction row by row
c. **Brought Forward Statement** – Show outstanding amount from previous months as a lump-sum

Step 3: You can select either 6 months or 12 months' statement

Step 4: Click on **Apply**

8.2.3   Customer Due Document Listing

In this report, you can print a reminder letter to remind customers of outstanding amounts.

Step 1: **Filter by Date, Document** (Invoice, Debit Note, Credit Note, Contra)

Step 2: Overdue or Undue document.

Step 3: System can generate by group and give you a summary on each group (group/sort by)

Step 4: **Apply.**

Step 5: If you want to **print a reminder letter**, **make sure you tick the customer code under "group / sort by" and Apply.**

Step 6: Preview the report and you will see **Cust Overdue Letter**, choose your preferred format.

Testing Company o

Date: 27/08/2016
Page: 1 of 1

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

RE : OVERDUED ACCOUNT

Our record shows that an amount of RM   10.60 is now overdued. A list of overdued invoices is shown as below :

DATE	TYPE	INV/DN NO.	TERMS	DUE DATE	AGE	AMOUNT DUE
13/05/2015	IV	IV-00127	45 Days	27/06/2015	427	10.60

				Total Amount:		10.60

We shall be grateful if you could let us have your payment soonest possible.

This is a computer generated document. Please ignore this reminder should you have made the aforesaid payment.

Thank you and best regards,

Yours faithfully,

Account Dept.
- - - - - - - - - - - - - - - .

8.2.4   Customer Analysis By Document

This report is used to analyse all customer documents in one report. You can check total Invoice, Credit Note, Debit Note, Payment and the rest of the document amount.

Step 1: **Customer | Customer Analysis By Document**

Step 2: Filter by Document Date and any others optional field to display.

Step 3: **Apply.**

Company Name	B/F Local Amt	Inv Local	Payment Local	CN Local Amt	DN Local Amt	Contra Local	Bounced Payment Local	Bounced Refund Local	Refund Local	C/F Local Amt
A'BEST TELECOMMUNICATION PTE...	15,655.21									15,655.21
ALPHA & BETA COMPUTER	10.60									10.60
ALPHA & BETA COMPUTER 12	138,232.86	4,309.99	(2,266.00)	(1,060.00)		(500.00)			1,500.00	140,216.85
AB ENTERPRISE SDN BHD	6,961,454.50	300.00								6,961,754.50
ali enterprise	0.00	26.93	(13.33)	(530.00)						(516.40)
CASH SALES-A	(1,498.50)									(1,498.50)
chris	106,106.00									106,106.00
FAUNG TECK WAI	3,084.00									3,084.00
KITTY SECURITY SDN BHD	(4,700.00)									(4,700.00)
STAR TRADING SDN BHD	1,000.00									1,000.00
US CORPORATION PE LTD	(762.75)	389.28								(373.47)
Count = 11	7,218,581.92	5,026.20	(2,279.33)	(1,590.00)	0.00	(500.00)			1,500.00	7,220,738.79

8.3 Sales Report

8.3.1 Sales Document Listing
Go to Sales | Print Sales Document Listing

Step 1: You can filter which type of document you want: e.g, **Sales Quotation /Sales Order/ Deliver Order/ Invoice Listing**

Step 2: Filter by **date**, if left untick means all periods will be shown

Step 3: Filter area by pipelines (It's optional)

Step 4: System can generate by group and can give you a summary on each diff group (group/sort by)

Step 5: Click **Apply** to generate, whenever you change any setting under Step 3 or 4, please redo by clicking Apply

8.3.1.1 Export report into Excel

Step 1: **Right click on any title bar**

Step 2: **Click on Grid Export | Export to Excel.**
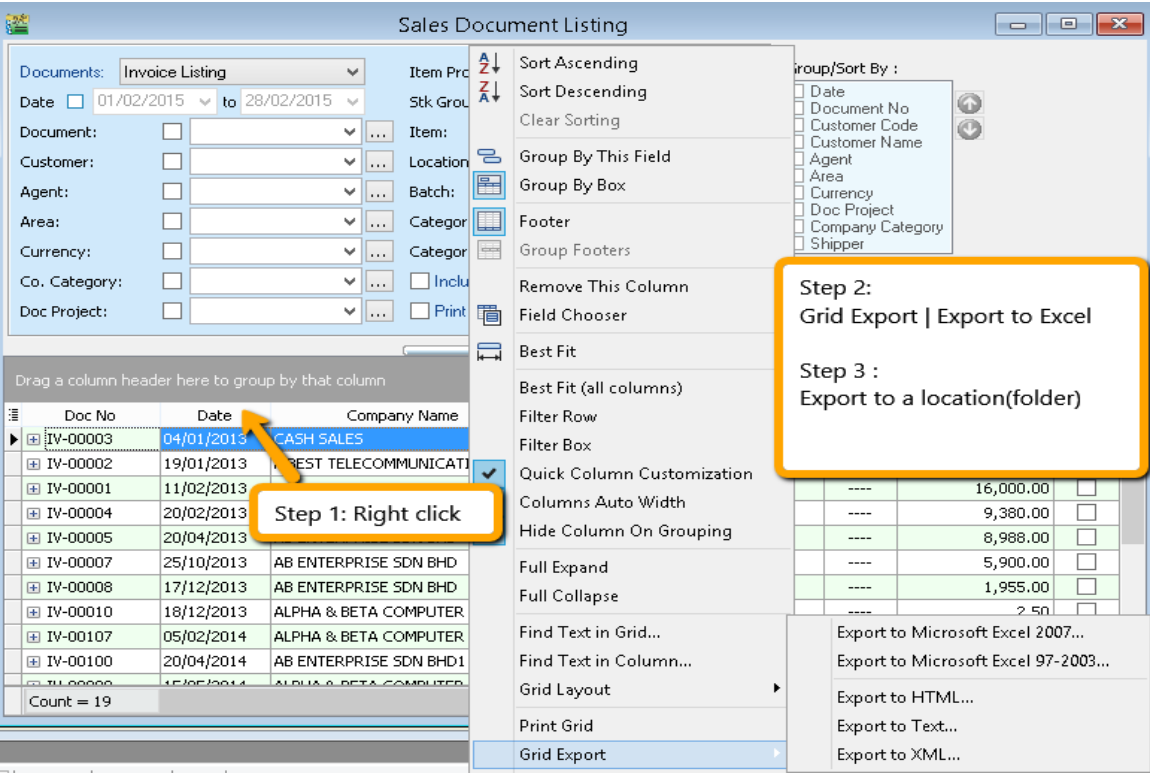
8.3.1.2 Batch Printing Invoices

If you want to print out entire month invoices by batch and into a page-by-page format,

Step 1: **Sales | Print Sales Document Listing.**

Step 2: T**ick "Print Document Style"**

https://www.youtube.com/watch?v=MbNMVn0mBiw&feature=youtu.be

Remember to tick **Print Document Style**
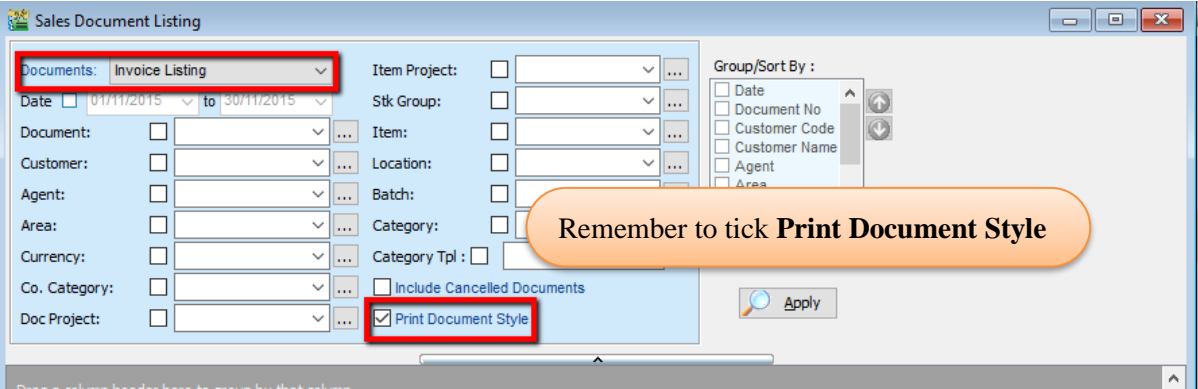
8.3.2 Outstanding Sales Document Listing (Require Partial Delivery Module)

This report can help you check the transfer document's info, such as the amount of outstanding items for the particular document and; which invoices the DO have been transferred to.

Step 1: **Sales | Print Outstanding Sales Document Listing.**

Step 2: Filter the information that you want and apply.

Step 3:

a. **Print Outstanding Item** – to check outstanding items which have not yet been transferred.

b. **Print Fulfilled Item** – to check those documents which have been fully transferred and transferred to which document.

c. **Include cancelled documents** – tick to show cancelled documents in the report.

d. **Outstanding SO & PO** – to check the number of outstanding items from sales order and purchase order

e. **Transfer Doc Date Follow Filtered Date** – tick this if you want the document transfer date (e.g. transfer document Sales Order to Invoice both will followed filtered date.

Step 4: **Apply.**

Step 5: If you want to know where this **document has already been transferred to**, you just **Preview** the report.

Sales Outstanding Delivery Order Listing.rtm

Date   :   All
Delivery Date :   All
Document   :   All
Company   :   All
Co Category :   All
Agent   :   All
Area   :   All
Doc Project :   All
Project   :   All
Item   :   All   27/08/16 11:34 AM
Location   :   All   ADMIN
Category   :   All
Incl Cancelled: No
Sort By   :   DocDate;DocNo;Code

Outstanding Delivery Order Listing
As At 27/08/2016

Page 1 of 2

Testing Company ()

| | | | | | | | Transfer | | |
Seq.	Code	Description	U/Price	Delivy date	Orig Qty	O/Stding	Date	Doc No	Tfer Qty
DO-00001		**KITTY SECURITY SDN BHD**							
1	M-R-GP300	MOTOLORA RADIUS GP300	1,000.0000	11/01/11	40.00	24.00	11/02/11	IV-00001	16.00
DO-00002		**A'BEST TELECOMMUNICATION PTE LTD**							
2	E-BAT	ERICSSON BATTERY	150.0000	19/01/11	5.00	0.00	19/01/11	IV-00002	5.00
3	E-T10s	ERICSSON T10s	800.0000	19/01/11	5.00	5.00			
4	N-3210	NOKIA 3210	900.0000	19/01/11	5.00	0.00	19/01/11	IV-00002	5.00
5	N-3310	NOKIA 3310	988.0000	19/01/11	10.00	10.00			
6	N-BAT	NOKIA BATTERY	150.0000	19/01/11	15.00	15.00			
DO-00006		**ALPHA & BETA COMPUTER12**							
7	N-8250	NOKIA 8250	890.0000	20/02/11	2.00	0.00	20/02/11	IV-00004	2.00
8	N-8850	NOKIA 8850	3,800.0000	20/02/11	2.00	0.00	20/02/11	IV-00004	2.00
DO-00007		**KITTY SECURITY SDN BHD**							
9	M-R-GP300	MOTOLORA RADIUS GP300	1,000.0000	20/02/11	20.00	5.00	09/12/11	CS-00002	15.00
10	N-BAT	NOKIA BATTERY	150.0000	20/02/11	4.00	0.00	09/12/11	CS-00002	4.00
DO-00008		**AB ENTERPRISE SDN BHD**							
11	N-7110	NOKIA 7110	1,388.0000	20/02/11	1.00	0.00	20/04/11	IV-00005	1.00
12	N-8850	NOKIA 8850	3,800.0000	20/02/11	2.00	0.00	20/04/11	IV-00005	2.00
DO-00003		**KITTY SECURITY SDN BHD**							
13	M-R-GP300	MOTOLORA RADIUS GP300	1,000.0000	22/02/11	20.00	10.00	09/12/11	CS-00002	10.00

1   2

Page 1 of 2 | 27.08.2016 11:34:12 | Sales Outstanding Delivery Order Listing.rtm

8.4 Inventory Report

A subsidiary report where each individual movement of stock is recorded, including stock movements from Purchases, Sales and Returns.

8.4.1   Stock Card:

Step: **Stock | Print Stock Card | Apply.**

8.4.2   Stock Card Qty:

Same purpose with stock card but stock card qty is without costing and pricing, this is useful for customers who want to block specific users from viewing stock costing.

Step: **Stock | Print Stock Card Qty | Apply.**

8.4.3   Stock Month End Balance:

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

Step: **Stock | Print Stock Card Qty | Apply.**

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

8.4.4 Stock Reorder Advice:

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

Step: **Stock | Print Stock Reorder Advice | Apply.**

VS

	ItemCode	Qty	SO Qty	PO Qty	JO Qty	Avail Qty
▶	ANT	-1,351.00	17.00	50.00	-1.00	-1,319.00
	E-BAT	-3.00	0.00	85.00	0.00	82.00
	JSON2	10.00	0.00	0.00	0.00	10.00
	M-BAT	0.00	0.00	0.00	0.00	0.00
	M-P7689	0.00	0.00	0.00	0.00	0.00
	M-PRE-120	-12.00	0.00	0.00	0.00	-12.00
	M-PRE-60	0.00	10.00	0.00	0.00	-10.00
	M-R-GP300	-1,079.00	0.00	0.00	0.00	-1,079.00
	M-STV	-1.00	0.00	0.00	0.00	-1.00
	M-STX	0.00	0.00	0.00	0.00	0.00
	23	-2,486.00				

P/S: This report item code will only display when a particular item qty reaches the reorder level, otherwise the item will not show in the list.

9 Historical of GST

Historical of changes in GST Accounting Guideline.

	From 1 April 2015	18/07/2016	20/07/2016	01/08/2016	29/08/2016	02/03/2017	05/02/2018
	First GST Implementation	Introduced New GST Accounting Guide	FIRST Amendment New GST Accounting Guide	SECOND Amendment New GST Accounting Guide	Announcement on Removal of Guide Accounting Software (Revised as at 01/08/2016)	Introduce New GST Accounting Guide	Guide on Accounting Software Enhancement towards GST Compliance revised as at 05 February 201 8
Tax Code:	ES43 TX-N43 TX-E43	IES (Recode) TX-ES (Recode) TX-IES (Recode) ZDA (New) IM-CG (New)	IES TX-ES TX-IES ZDA IM-CG	IES TX-ES TX-IES ZDA IM-CG	ES43 TX-N43 TX-E43	IES TX-ES TX-IES ZDA IM-CG (Removed) NTX (New) OS-TXM (New)	IES TX-ES TX-IES ZDA IM-CG (Reinstate) NTX OS-TXM
Guide:	Petrol RON 95 --> ZP EP GP ZP	RP EP GP ZP	RP EP GP ZP	RP EP GP ZP	Petrol RON 95 --> ZP EP GP ZP	RP EP GP ZP	RP--> ZP EP --> ZP GP --> ZP ZP --> ZP
GST-03 :	Field 10: ZRL Field 11: ZRE Field 13: RS Field 15 : IS x 6%	Field 10: ZRL, ZDA Field 11: ZRE Field 13: RS Field 15 : IS x 6%	Field 10: ZRL, ZDA Field 11: ZRE Field 13: **RS, GS** Field 15 : IS x 6%	Field 10: ZRL, ZDA Field 11: ZRE Field 13: **RS, GS** Field 15 : IS x 6%	Field 10: ZRL Field 11: ZRE Field 13: RS Field 15 : IS x 6%	Field 10: ZRL, NTX Field 11: ZRE, ZDA Field 13: RS Field 15 : IS x 6%	**Field 10: ZRL** Field 11: ZRE, ZDA Field 13: RS **Field 15: OS, OS-TXM, GS, NTX, SR-JWS**
TAP :	24 columns	24 columns	24 columns	24 columns	24 columns	24 columns	25 columns

🟧 Starting point to change

9.1 GST Audit File (GAF)

1. GAF is constructed from 5 records elements.
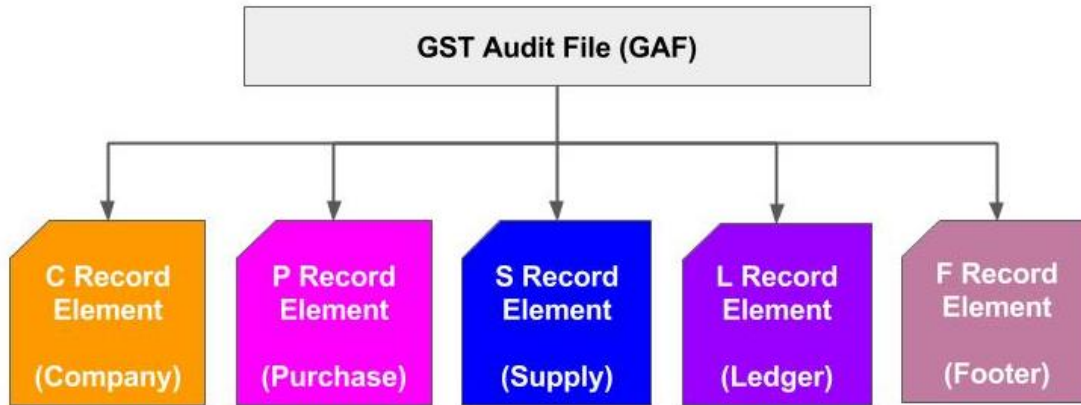
2. GAF – Record Elements **(P, S)**.
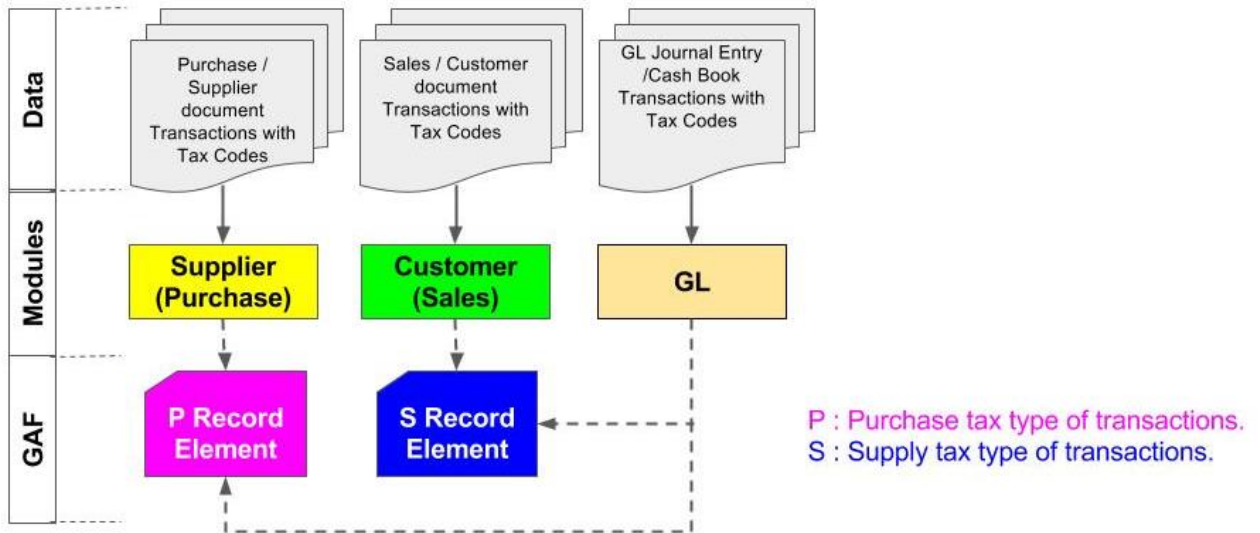
3. GAF – Record Elements **(L)**.

4. GAF – Record Elements **(F)**.

F : Footers (Record counters)

Closing Balance Sum = 0 (Balance)
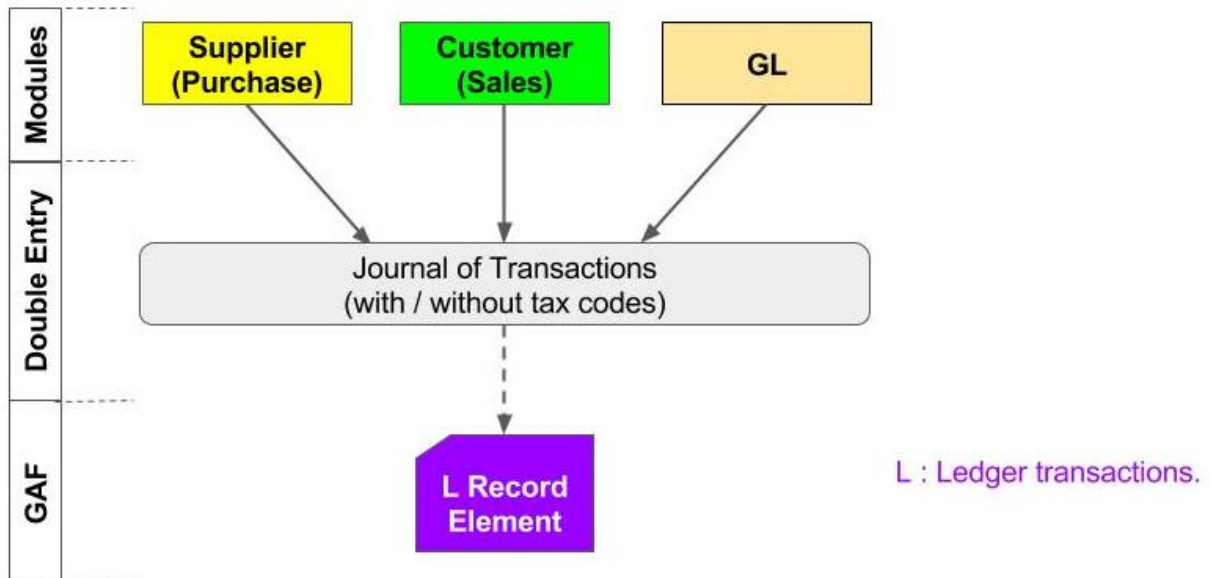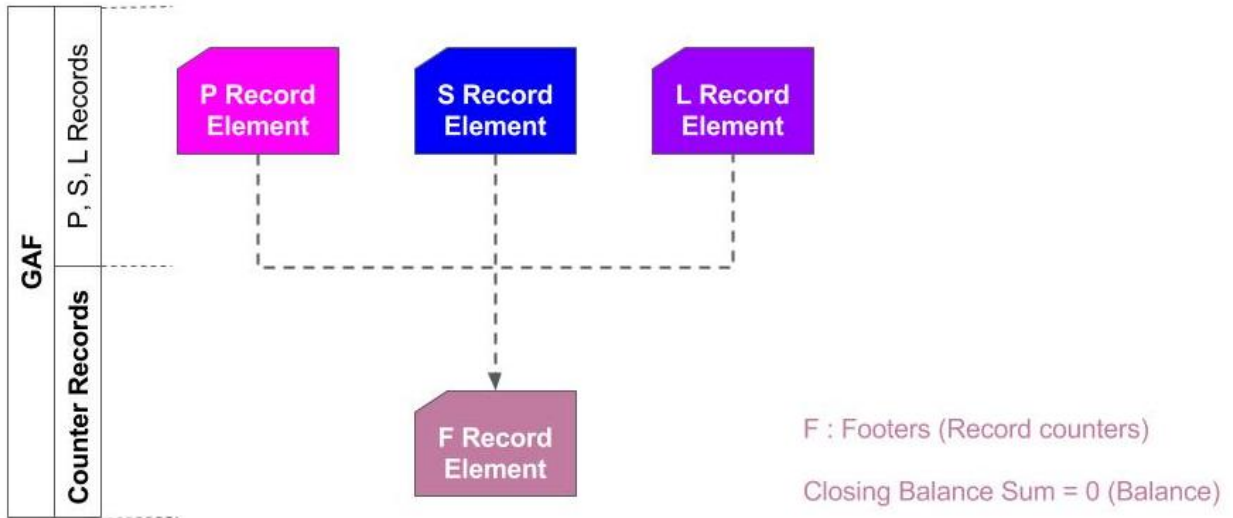
9.2 Generate GAF

GAF = GST Audit File.

The purpose of a GAF is for Customs to audit the accuracy of your GST Return but GAF submission is only required upon request. It is not required to be submitted with GST-03.

Step 1: Click on **GST | Open GST Return.**
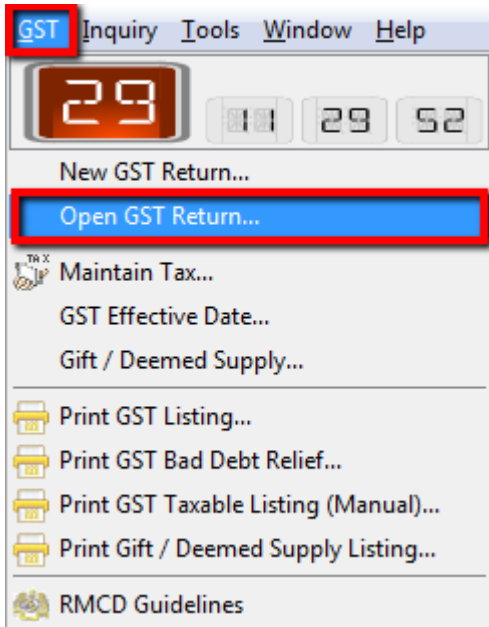
Step 2: Select the cycle for the GAF that you want to generate. Then click on the **arrow down button** and select **Generate GST Audit File(GAF).**

Step 3: The result is generated based on **General, Sales & Purchase Ledger** for you to check your transactions before submitting to Customs for auditing purposes.

Step 4: You may check the report.

Step 5: Click on **Save as Text**.

Step 6: Save your GAF text file to desktop.
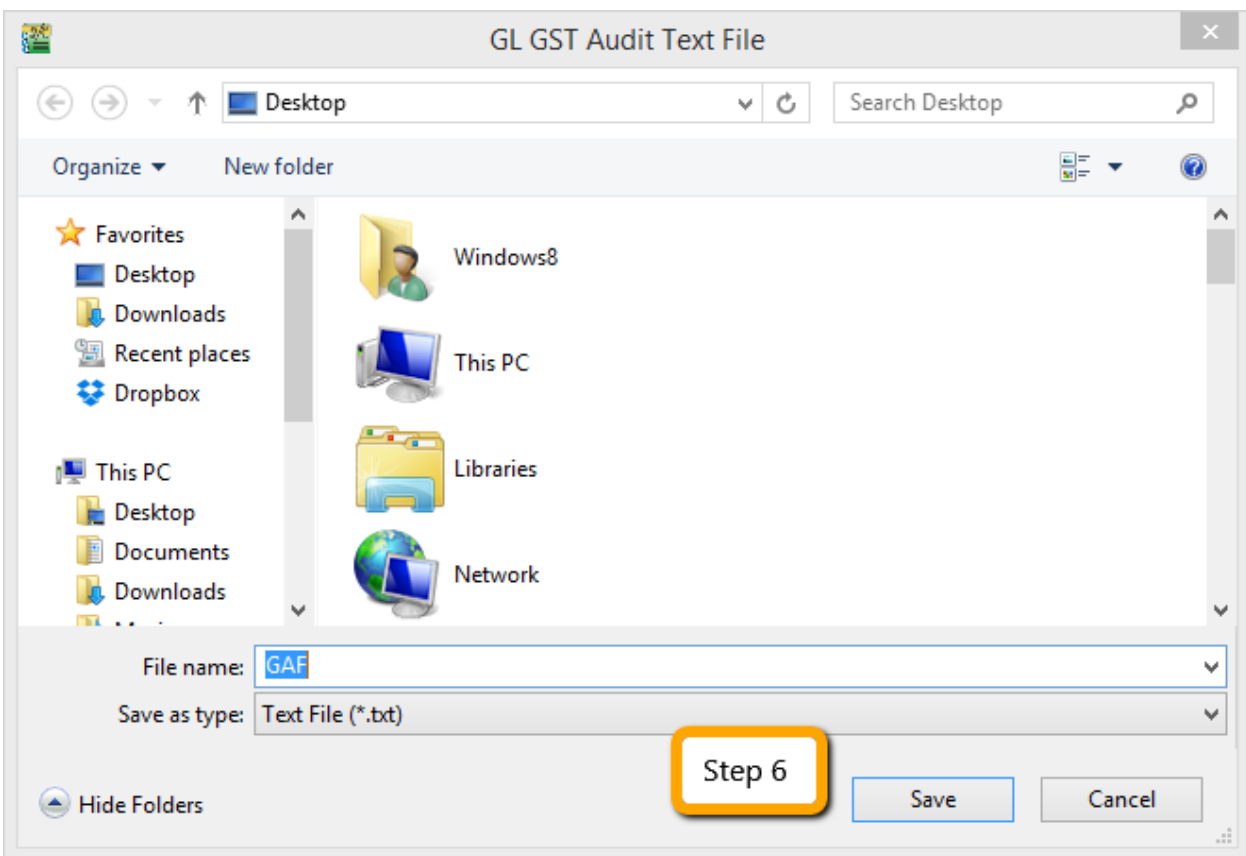
Step 7: After saving, the message "File generated successfully" will automatically pop-up, just click **OK**.
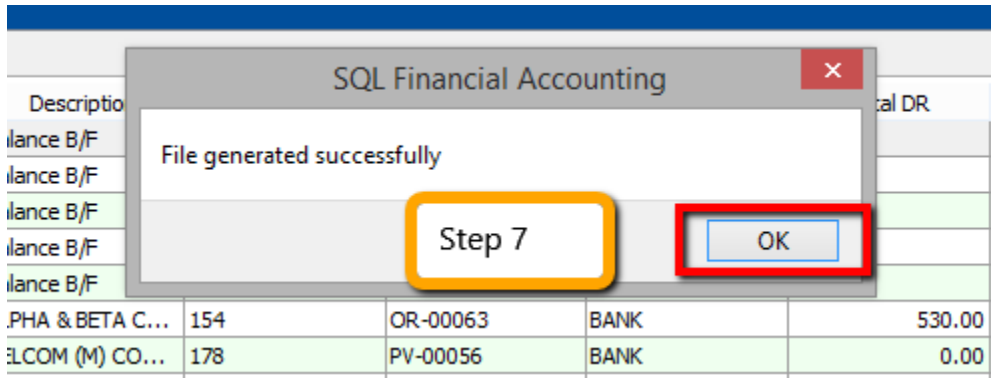
Go to desktop to select the GAF.txt file. The output will be similar to the image below:
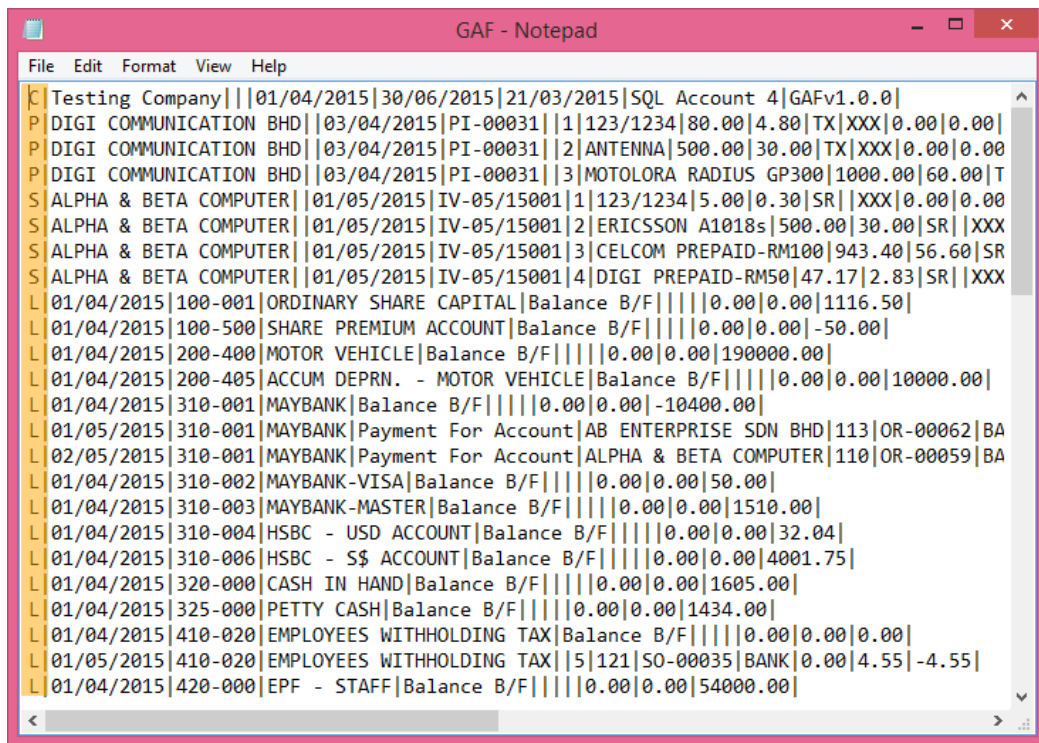
The above is the exported file that has fulfilled all requirements by Customs, you may submit to (https://gst.customs.gov.my/TAP) :

C= Company Name

P = Purchase Transaction

S = Sales Transaction

L = General Ledger transaction

You have to submit GAF File upon request by Customs.

9.3 GST Listing Report

This report is to analyse the detail of GST transactions grouped by tax type. It can be used to check against GST-03.

Step 1: **GST | Print GST Listing.**

Step 2: Filter the date range that you want to apply or you can filter by GST Process, tax code.

Step 3: Click **Apply**.

You can filtering any keyword, eg : Bank Charges, system will auto filter..

10 Tools

10.1 Maintain User

Step 1: Select **Tools | Maintain User | New**

Step 2: Enter the **Code and Name** *(both can be the same e.g. Code = ALI, Name = ALI)*

Step 3: Click on **More** Options and look for **Change Password**.
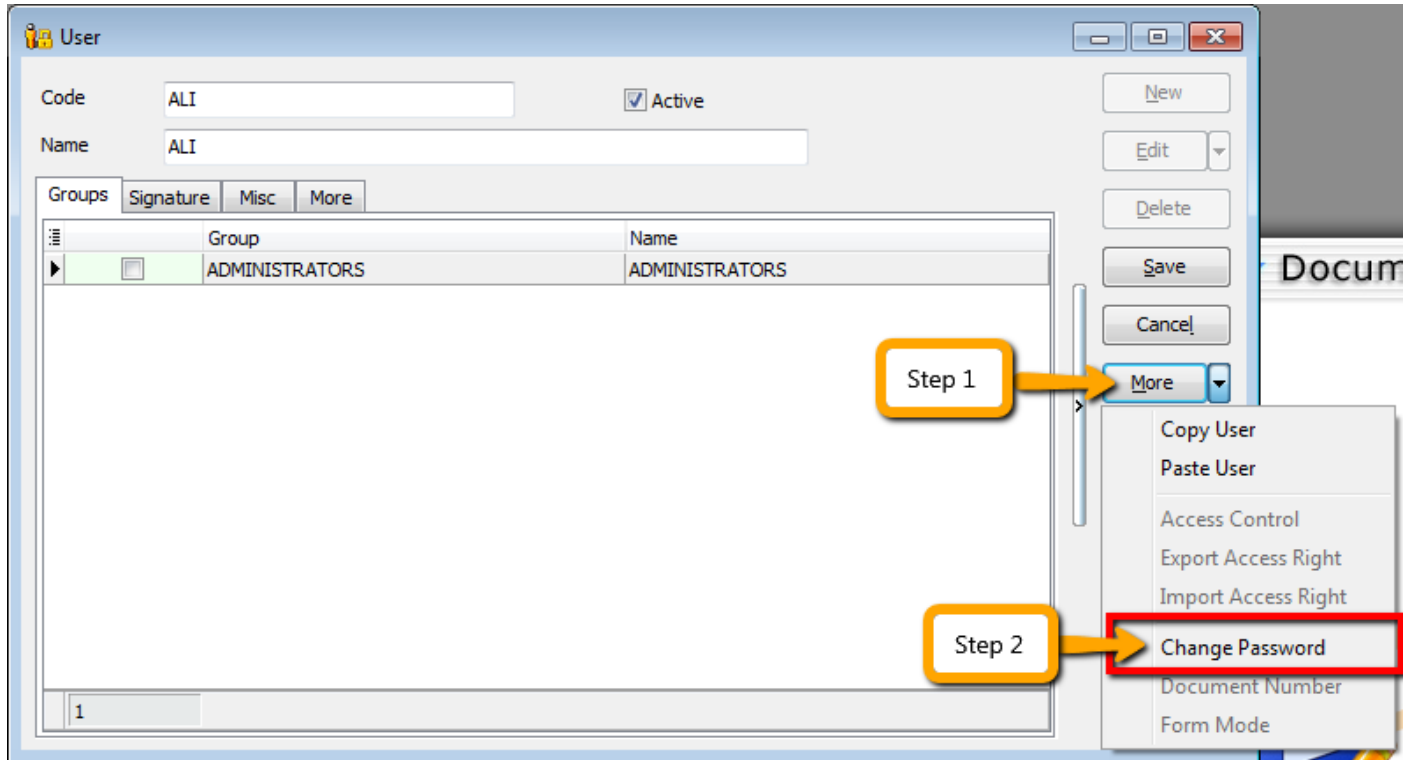
Step 4: Click **Save.** Your new user account is now created.

> SQL User license is per concurrent basis (i.e. how many users can login to the system at the same time). This mean that if you have 5 staffs in the office who can access SQL but you only 3 license for 3 concurrent users, you can still maintain all 5 users in the system but only 3 users can login and access at the same time.

10.1.1   User Access Right

https://www.youtube.com/watch?v=t_TJKdOihfw&feature=youtu.be

Not every user is going to have the same access rights as ADMIN, and ADMIN user might want to set security control settings in system.

Step 1: Select **Tools | Maintain User | Edit for the user that you want to set the access right fors.**

Step 2: Click on **More** Options and look for **Access Right.**

Step 4: You need to check the transactions / functions (row), compare with the user (column) and **tick = Allowed** or **untick = Disallowed**, the action for a particular user for particular transactions. For example, base on the setting in the following images, the user is not allowed to delete Customers or to view Customer Payments.
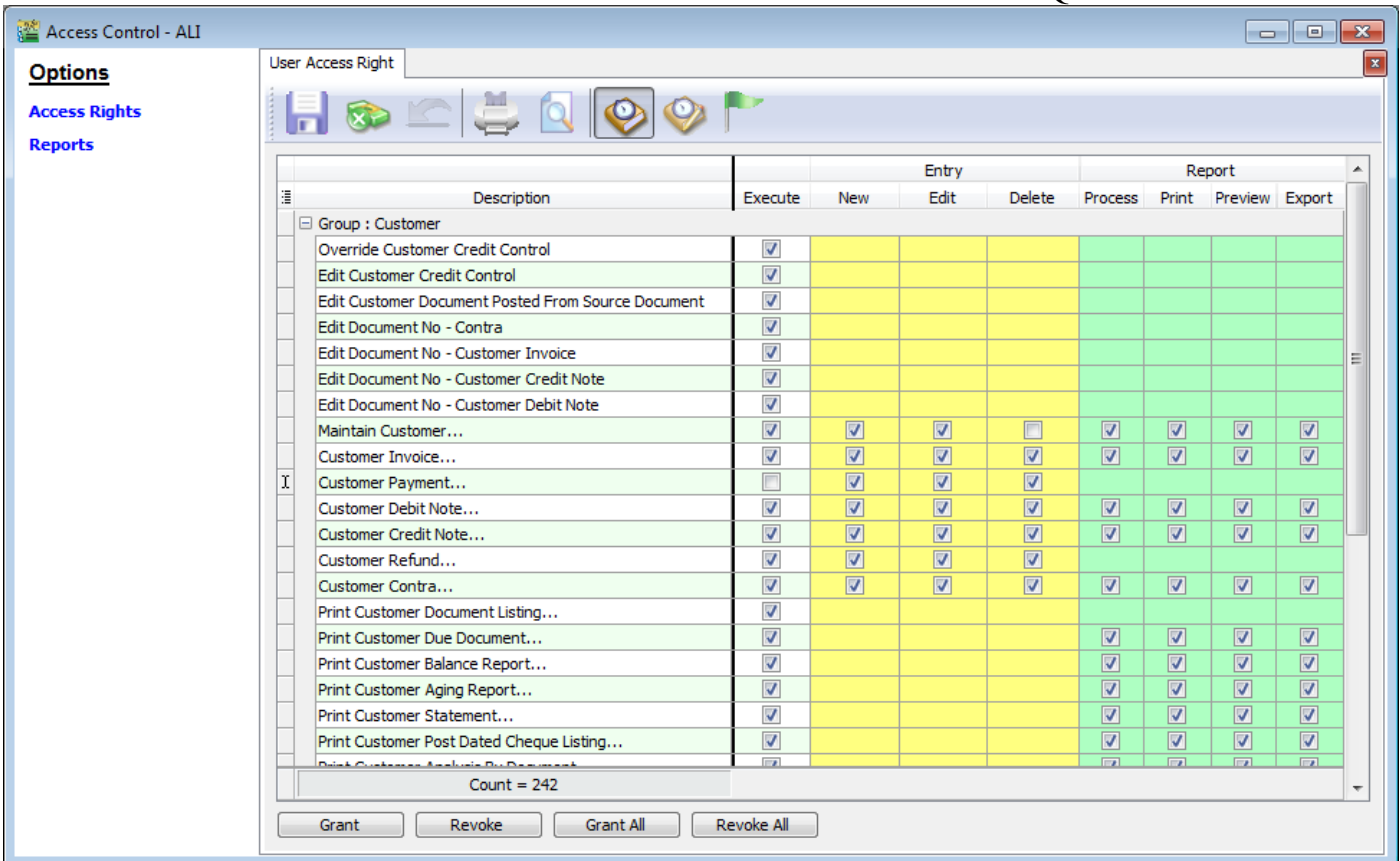
10.2 Maintain Document Number

You can maintain document number format and next number.

https://www.youtube.com/watch?v=hFR6TfqxnRU&feature=youtu.be

Step 1: **Tools | Maintain Document Number.**

Step 2: Insert **description** for the particular set of document and select a **document type** (e.g. Payment Voucher)

Step 3: The system's defaults is the **Forma**t %.5d, where "%" is the formula which allows the function to auto-run for the document number while 5d stands for 5 digits.

Standard Numbering format:	
%.nd	n is the numeric value (i.e. the number of character to be shown e.g. %.**5d** = **5** character
{@dd/mm/yyyy}	This will follow the document date. E.g. If the document date is 15 Jan 2016 then it will show as 15//01/2016 followed by the running format eg **{@dd/mm/yyyy}-%.5d**, next number is 12345 then output will be **15/01/2016-12345**

Step 4: You can select the **Frequency** option as Never Reset or others.

Step 5: Set the **Next Number** for this document.

10.3 Maintain Acceptable Transaction Date

Maintain Acceptable Transaction Date allows you to control which documents you are allowed to maintain (New, Edit) based on their dates.

Brief – Any document which date falls within the allowed transaction dates. CAN be edited vice-versa, any document which date falls outside the allowed transaction dated CANNOT be edited/created.

Step 1: **Tools | Maintain Acceptable Transaction Date**

Step 2: Click on **Append** (Icon with + symbol)

Step 3: Choose the period which you want to **allow transactions**

Step 4: **Save.**
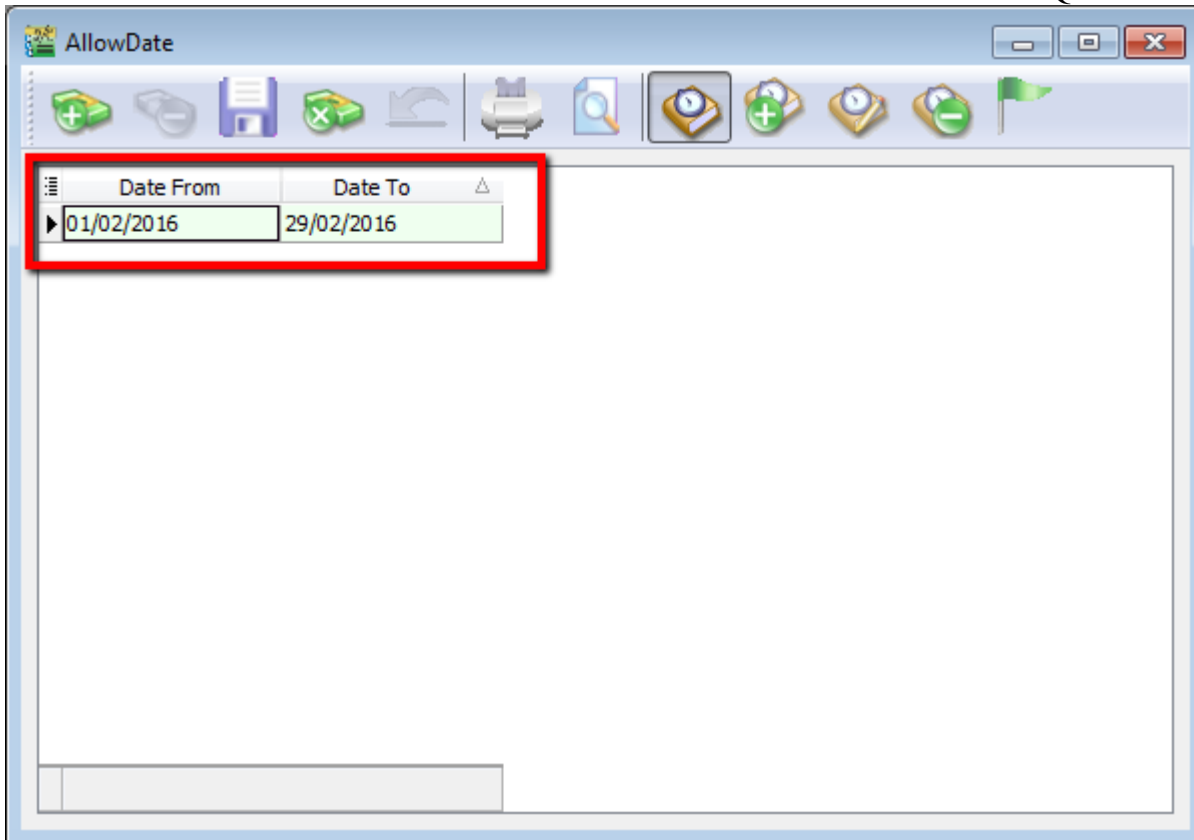
Example: Date From **(01/02/2016) & Date To (29/02/2016)** allows an Invoice with date (08/02/2016) to be edited/created.

If a user tries to enter the date of an Invoice as (01/01/2016) which falls outside the allowed period, it will be blocked. An error message of "Transaction date {dd/mm/yyyy} falls outside acceptable transaction date. Do you want to save it?" If the user click "Yes" a dialogue box will request override permission by ID/PW with rights to override it.

Friendly reminder:
Please maintain access rights before allowing any user to override the acceptable transaction date.

10.3.1   Override Acceptable Transaction Date

To override i.e. save a document that falls outside the acceptable transaction dates, you will need to be logged-in as a user with the right to override acceptable transactions dates.

Step 1: **Tool | Maintain User**. Double click on the user that you want to **edit**.

Step 2: Click on **More | Access Control**

Step 3: Under **Group Tools**, tick or untick the option of **Override Acceptable Transaction Date** to allow or deny the user from having the overriding right to save a document out of the acceptable transaction period.

Step 4: **Save** the access right.

If the user Is not permitted to override, the system will prompt with an option and you can choose either

➢ **OK = cancel saving**

➢ **Override = Enter user the ID and password of a user who can override then save the transaction.**

10.4 Maintain Form Mode

Form Mode helps to filter data based on defined criteria. It is used to restrict users to view only specific sets of data for a certain document. For example, agent **Lip Fong'** *can view and access the sales invoices belonging to his agent code* **LF** ONLY.

https://www.youtube.com/watch?v=bqSDZlAhM5I&feature=youtu.be

Step 1: **Tools | Maintain Form Mode | New**.

Step 2: **Enter Code & Select the document** form that you want to filter, e.g. Invoice
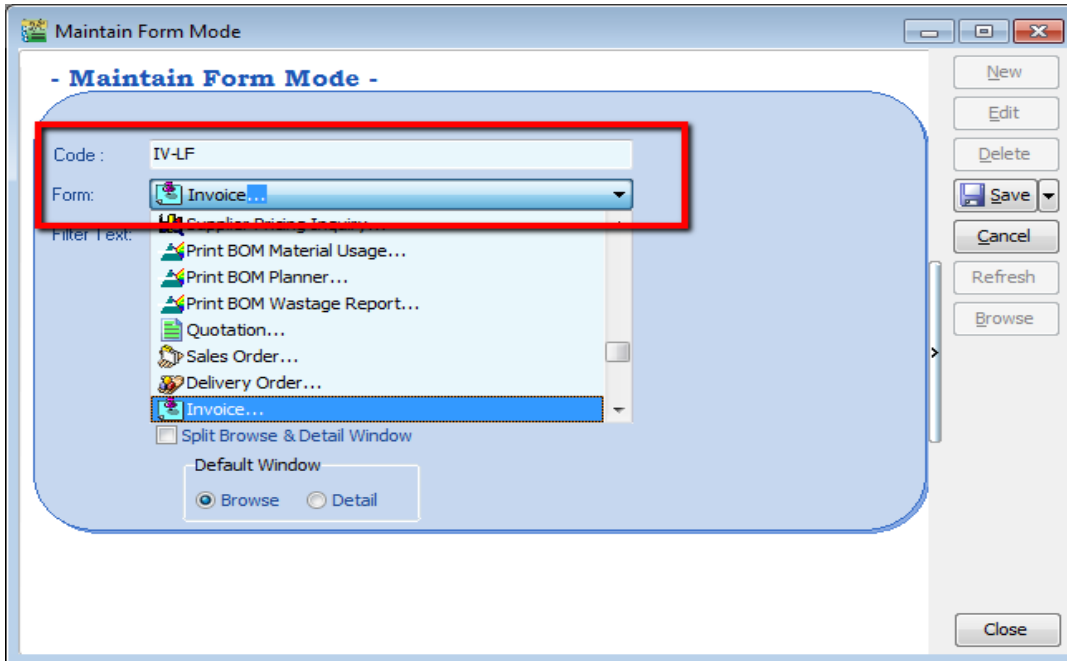
Step 4: Click on the **Customize Filter** and then click on the **press the button to add a new condition**.
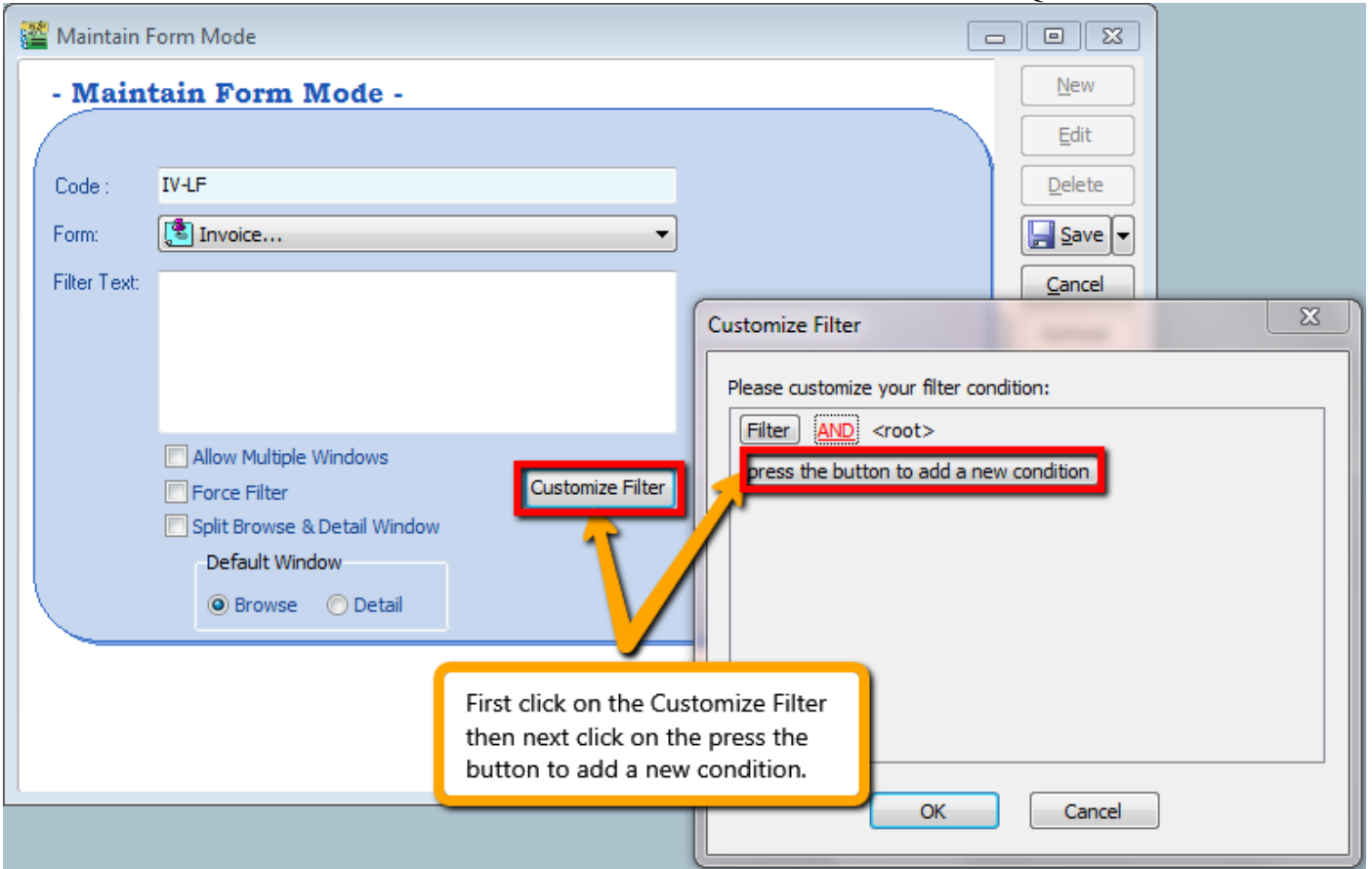
Step 5: Change the **"SL_IV.DOCKEY" to "SL_IV.Agent"** because right now I need to filter based on sales invoice agent field, then change **the "= equals" to "like"** after that **enter the agent code** that you want to filter and click on **OK**.
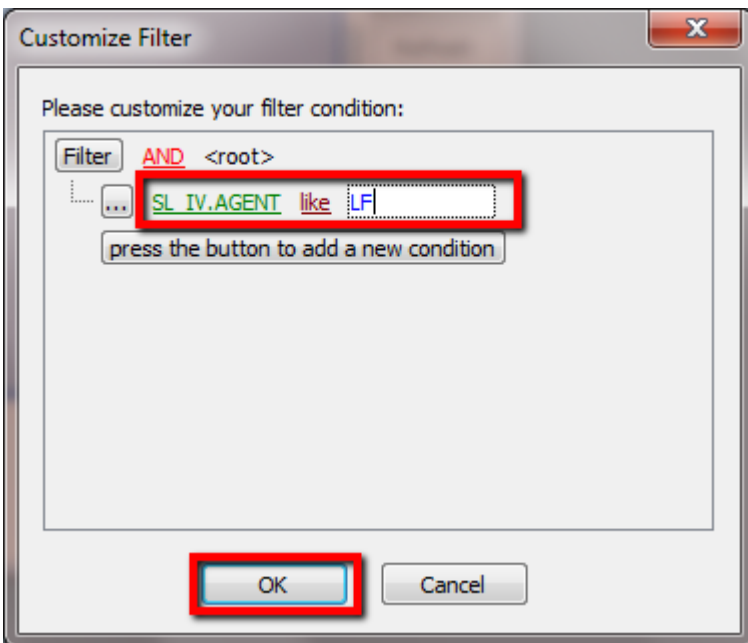
Step 6: Make sure the info is updated correctly then you can **Save.**

Other optional setting:

Options	Explanation
Allow Multiple Windows	To allow duplicate Windows screen by click from the menu list.
Force Filter	Force filter.
Split Browse & Detail Windows	Enable to split the Windows when click on Browse and Detail button.
Default Windows * Browse * Detail	To set the default mode.

Step 10: If you have set **more than 1 form mode**, once you click Sales | Invoice | you will get the prompt browse mode to choose which form mode that you want to apply.
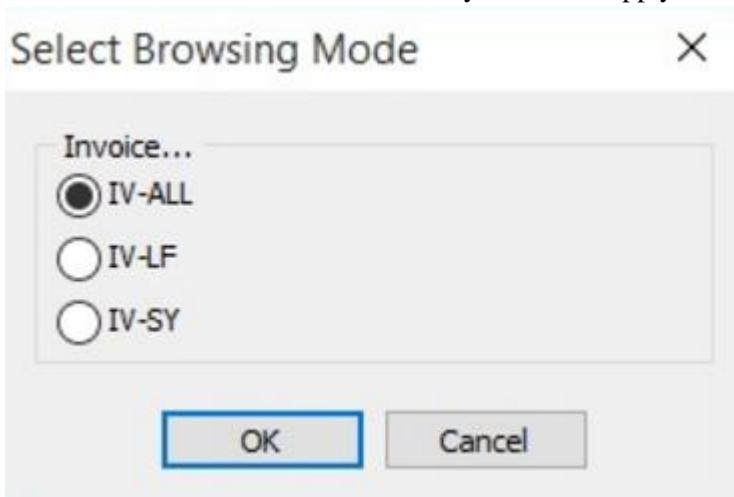
10.4.1 Form Mode VS User

How do I apply the format mode on a specific user?

Step 1: **Tools | User Access Right Assignment**…

Step 2: Under the list of security, click on **form mode**

Step 3: Select the user, eg: user code: LF (Lip Fong)

Step 4: Tick to apply the **form mode**, e.g. tick **form mode: IV-LF** and click Save
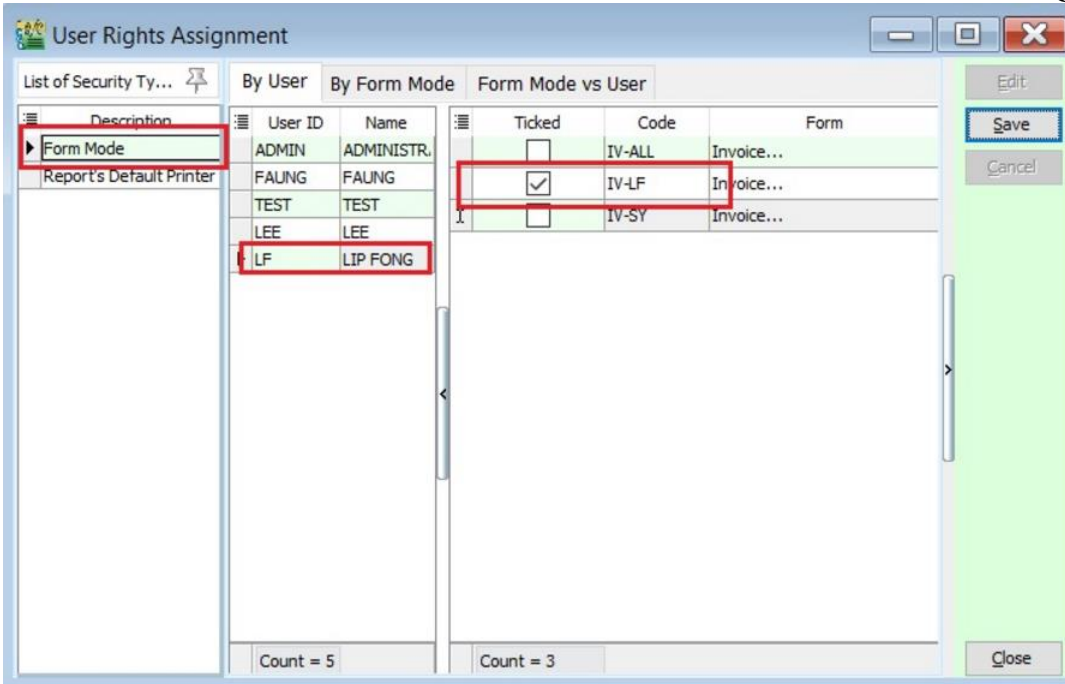
10.5 Maintain Terms

Maintain Terms allows the user to maintain their Customer and Supplier terms. In SQL there are 3 types of different terms for you to assign.

Step 1: **Tools | Maintain Terms | New**

Step 2: **Insert Code, Description and allocated Term Type.**
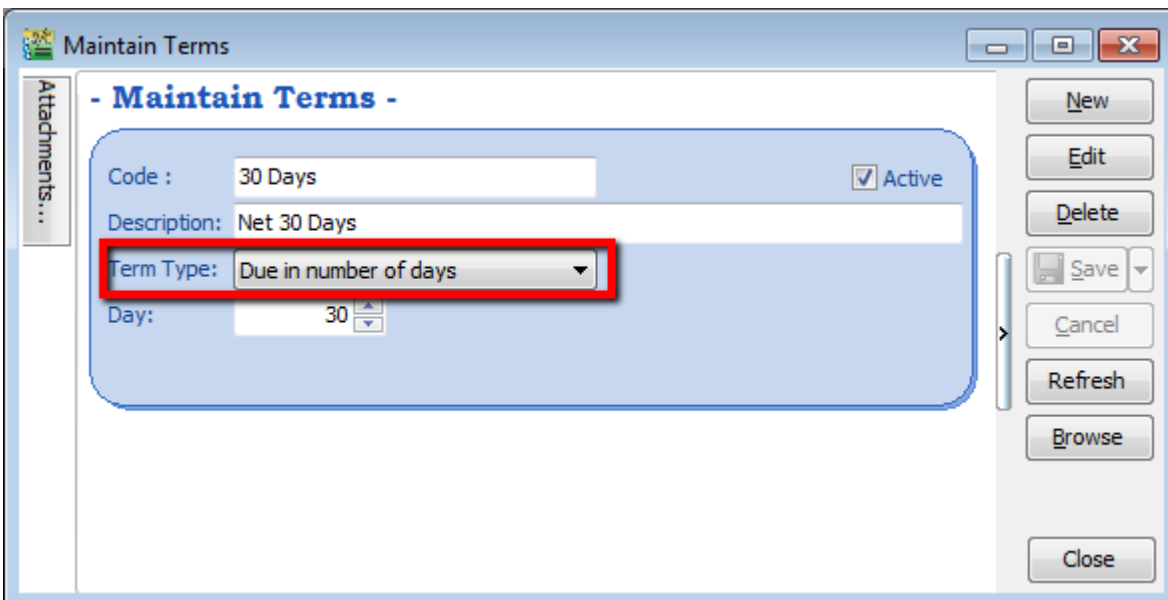
➢ **Due in number of days** – Means how many days until document is due, e.g. if you set 30 days then the document will be due on the 30th day from the document date.

> ➢ **Due on specific day of the month** – Means how many months and which day the document is due, e.g. if you set it as 1 Month 6 Days the document will be due on the 6th of the next month.

> ➢ **Due in the month end** – Means how many months until the document is due at the end of the final month, e.g. if you set it as 2 months, the document will be due at the end of 2nd month.

10.6 Maintain Currency

https://www.youtube.com/watch?v=qfhtlAjW4As&feature=youtu.be

You can bill overseas customers & suppliers in foreign currencies e.g. USD, SGD, Euro & etc. **(Prof Package Inclusive)**

Step 1: **Tools | Maintain Currency | New**

Step 2: **Maintain Customer / Supplier to assign the currency**

Step 3: Sales document, select the customer, sample as below:

Step 3a : Currency Rate will be follow your setting from Tools | Maintain Currency, but it is still changeable in this invoice.

Step 3b : Unit Price entered is in based on Customer's currency eg this customer is in USD.

Step 3c : system will auto converted into default currency RM on right bottom Local Net Total column.

10.6.1 Payment for Foreign Customer
Customer | Customer Payment | New

10.6.1.1 Customer **invoice billing in USD**, but **payment paid in your local RM bank**
Step 1 : Select your Customer

Step 2 : Choose your RM Bank

Step 3 : Enter your RM Amount

Step 4a & 4b: knock off the invoice and the rate will be update automatically by system. Foreign gain loss will be auto calculated and post to account accordingly. (you can call out Rate & Gain Loss column from the hidden field).

10.6.1.2 Customer Invoice **billing in USD**, **Payment paid in your Foreign USD Bank** (Advance Currency modules required)
Go to Tools | Maintain Payment | edit your USD Bank

Step 1 Currency: You can assign the currency for the particular payment method, so that the payment method will be in foreign currency payment.

Step 2 Bank Charge Acc: You can pre-set bank charges account to the payment method accordingly.

Step 3 OR & PV Number Set: Set default running document number for the particular payment method (optional)

Step 4 Bank Info: able to set Giro info & make payment thru Giro (refer Interbank Giro Topic for more detail)
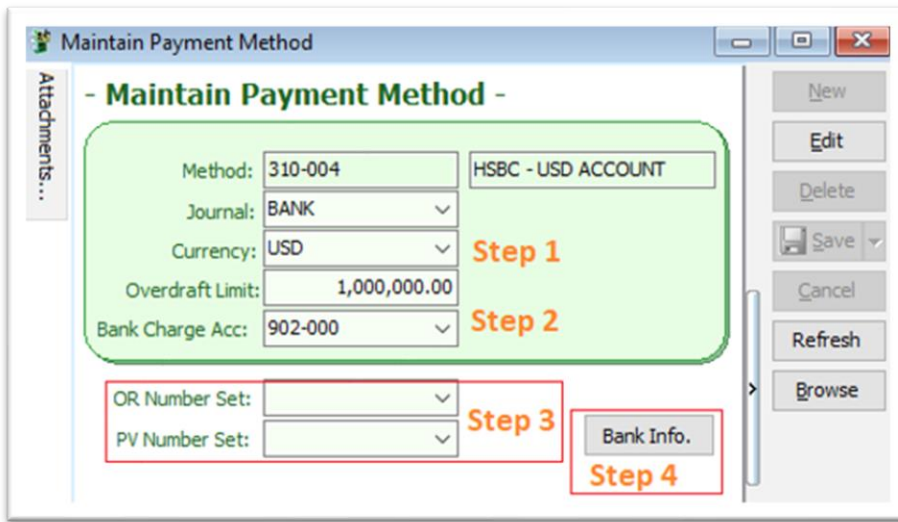
Select your payment received in your **Foreign USD Bank**, enter your **paid Amount in USD**, **Enter your USD Rate** & Knock off the invoice, foreign gain loss will be auto calculated by system.
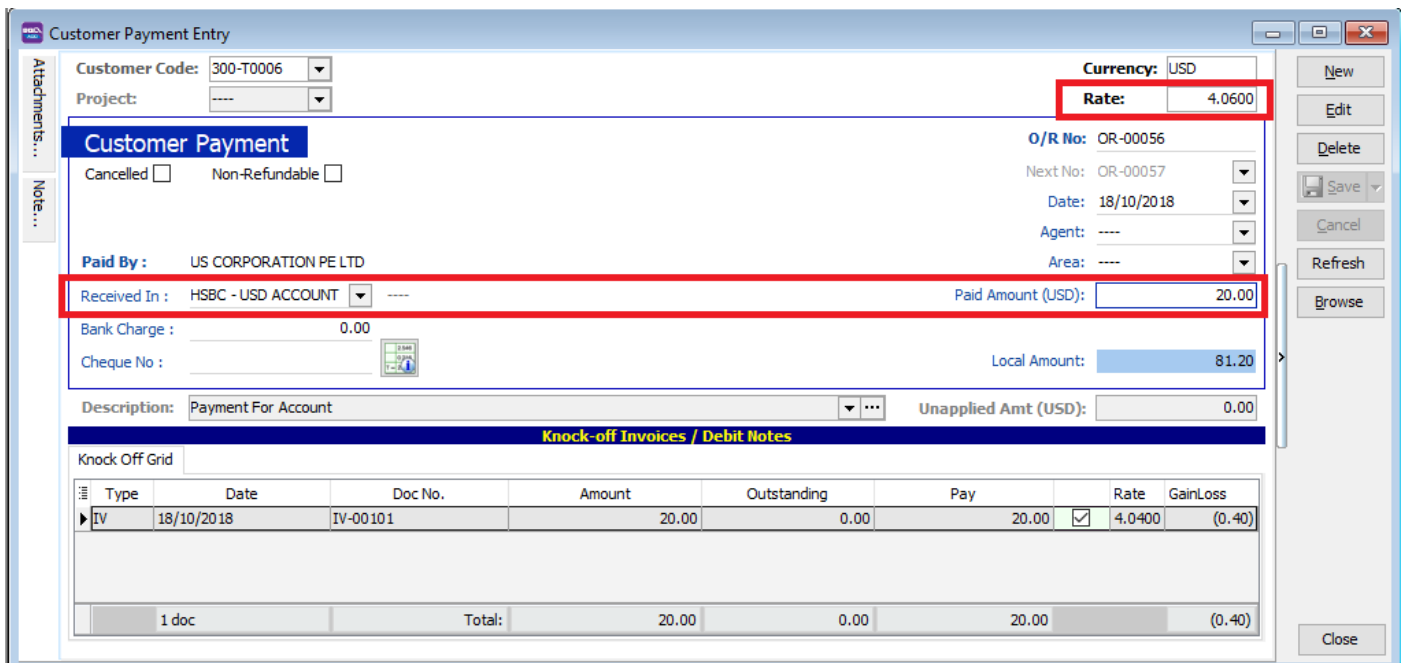
10.6.1.3 Customer Invoice **billing in USD**, but **payment in others currency** eg SGD / RMB / EURO

Step 1: Select your Bank eg you received in SGD Bank, enter your SGD Amount & SGD Rate.

Step 2a: Knock off your USD Invoice.

Step 2b: USD rate will be auto calculated & foreign gain loss will auto calculated and posting to account accordingly.

10.7 Maintain Project (Required Project Module)

This module allows the user to maintain the project accounting on a branch or departmental basis, the user can use this module for simple construction business as they get to view Profit and Loss / Balance Sheet by Project.

Step 1: Click on **Tools | Maintain Project.**
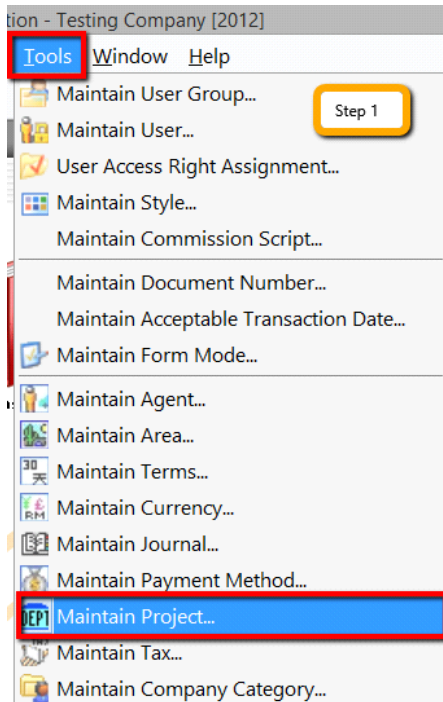
Step 2: Insert **Project Code & Description**. Project Value and Project Cost is not compulsory fields to fill in, if you have filled in then it is for remark purpose.

Step 3: Click on **Tools | Options.**
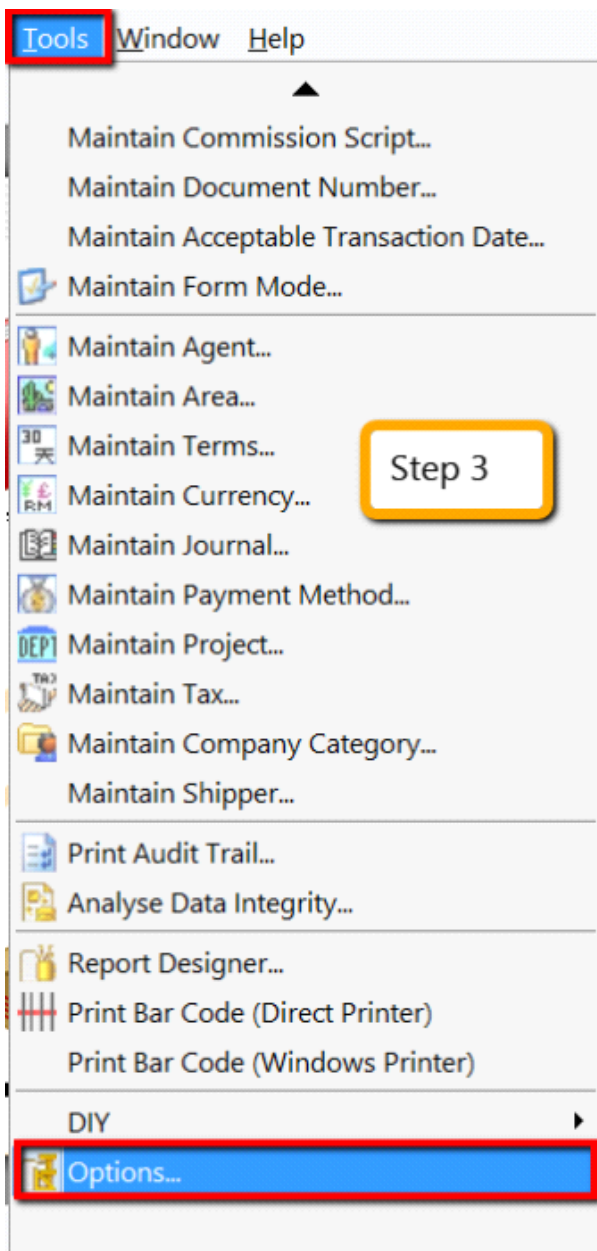
Step 4: Then look for **Miscellaneous** | Make sure the option "**Show Document Project**" is ticked.
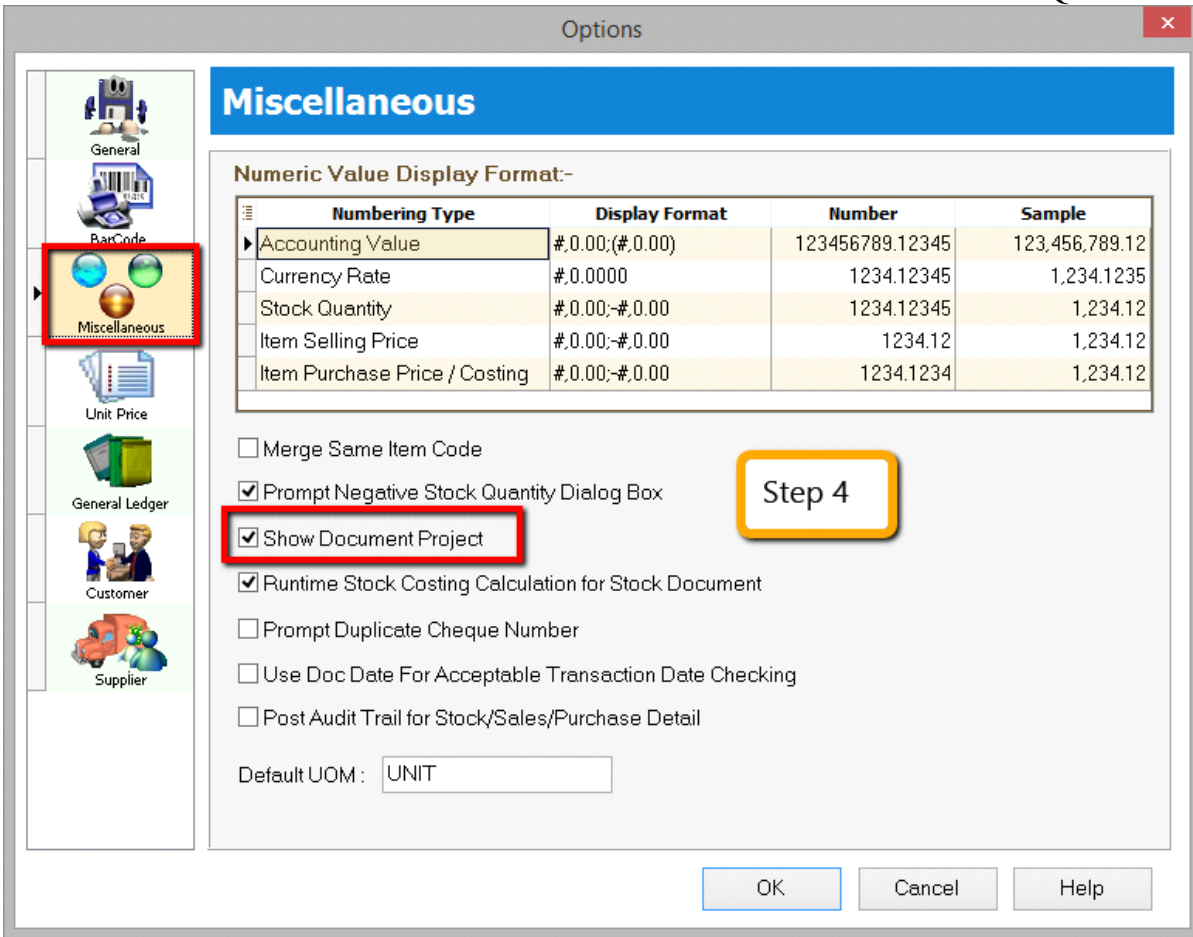
Step 5: During **sales and purchase** transactions, make sure you can **the project column**, then **update** accordingly.
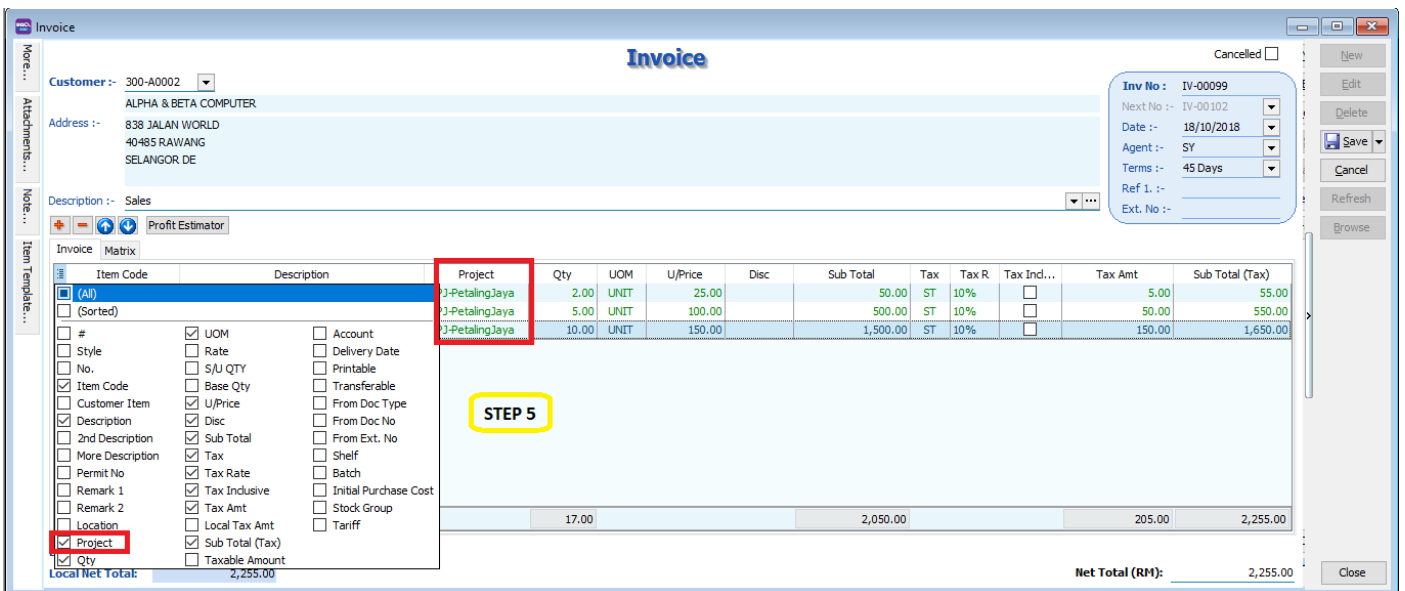
When keying-in a transaction, some users will ask why is there a project at item detail and another beside the Customer | More tab?

What is the difference between More | Project |(Document Project) and Item Detail | Project (Item Project)?
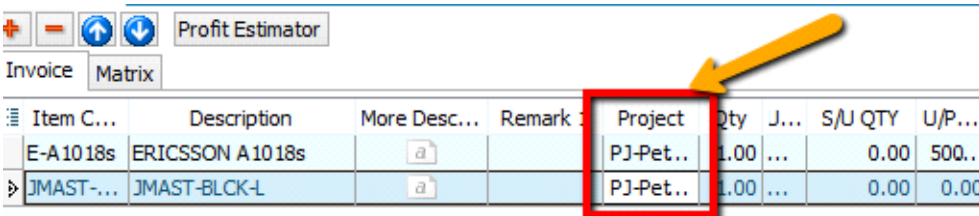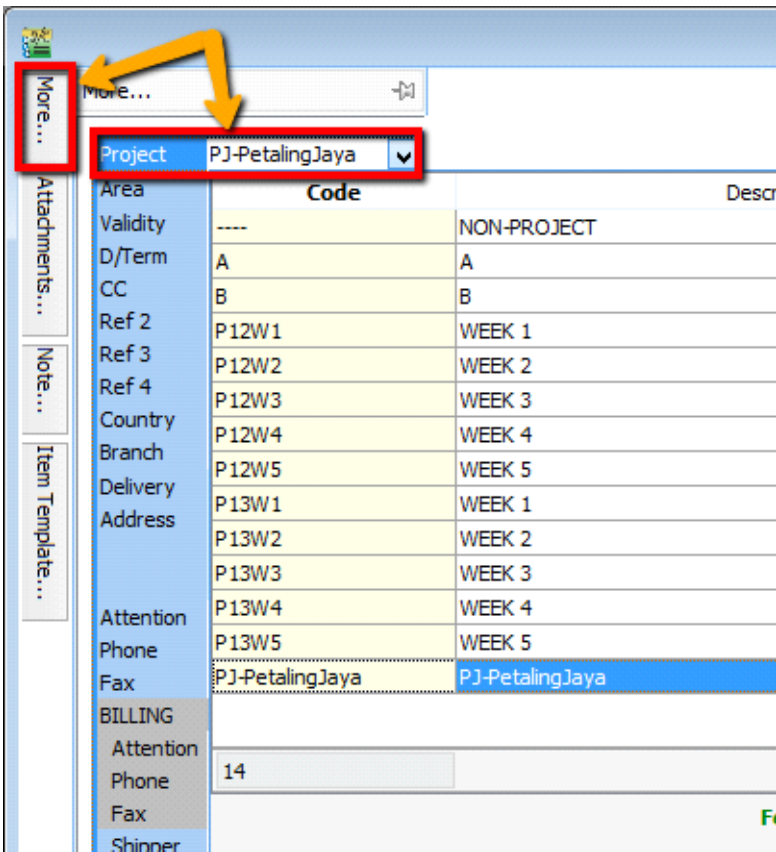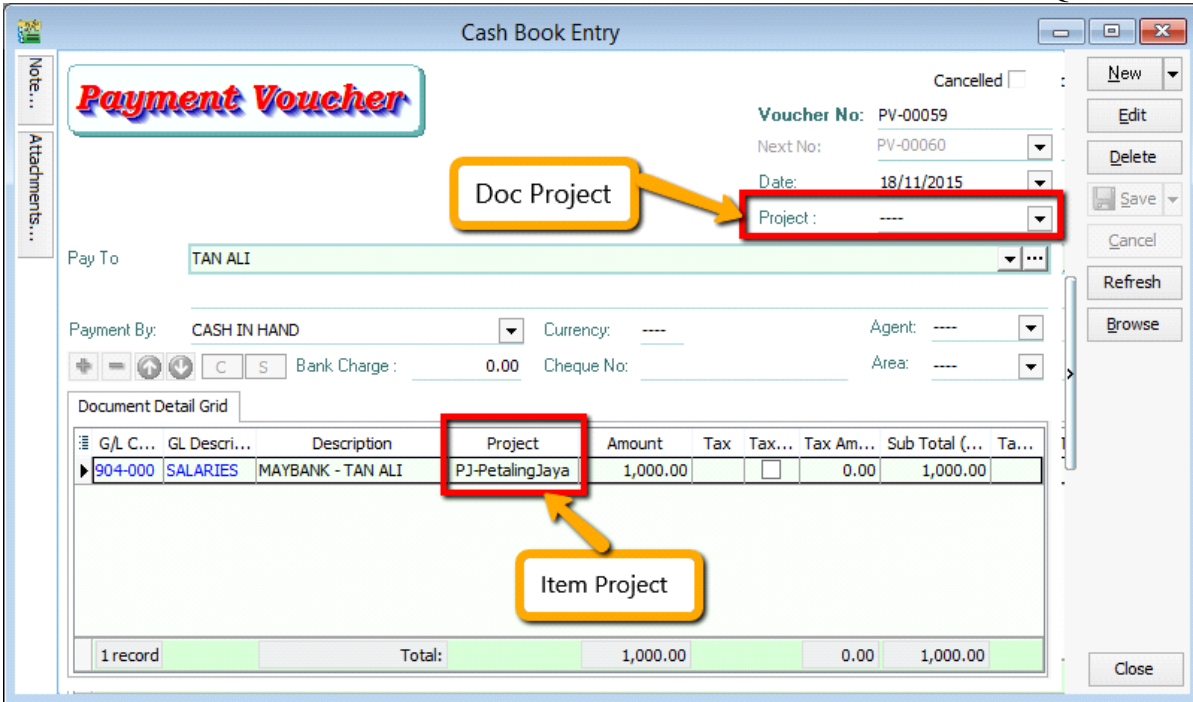
The project feature is also available for GL | Cash Book Entry.

After updating the document with project, how to view report with project and compare by project? For example: **GL | Print Profit & Loss Statement.**

Step 6: Filter by the date that you want to view for the P&L report, then if you want to perform a project-to-project comparison then choose **"Comparison – Project (6 columns)"**
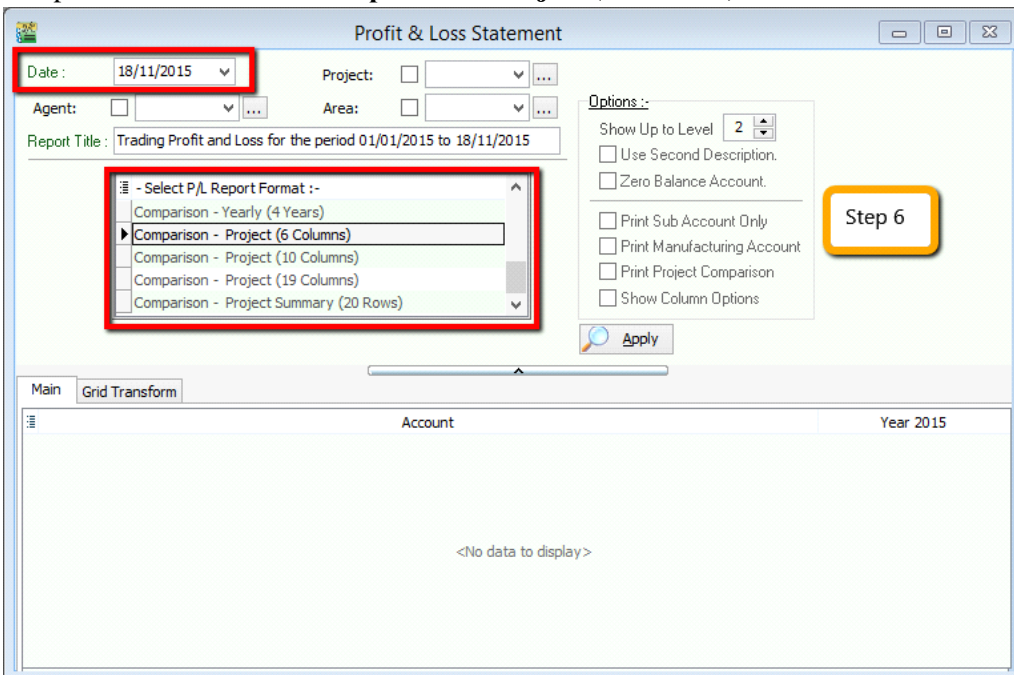
6 Columns = up to 6 projects
10 Columns = up to 10 projects
19 Columns = up to 19 projects.

Step 7:

Step 7.1: After selecting the report that you need, make sure to tick the **"Show Column Options",** then the top of the report will show column options.

Step 7.2: You may change the period that you want to view, e.g. by default it will be **"Current Month".**
If you want to view the whole year figures, then you have to **change to "Current Year".**
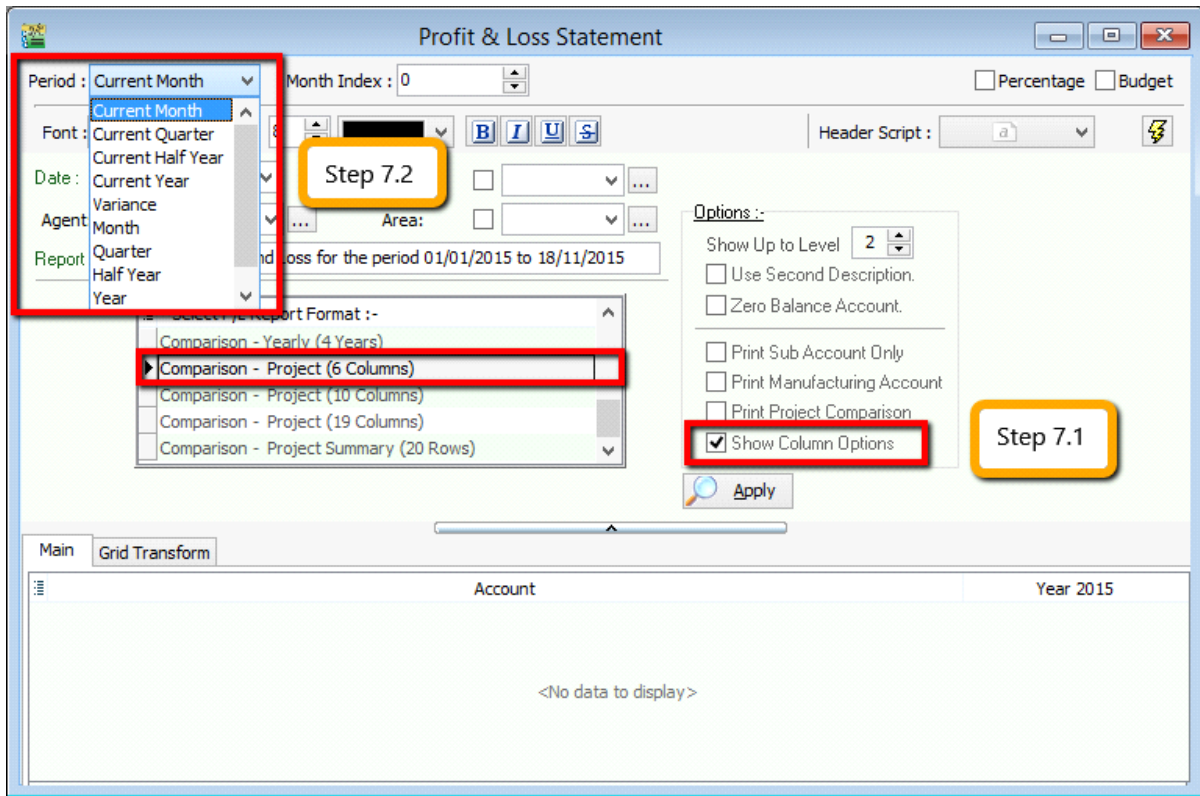
Step 8: After changing the column options, you have to **tick the "Print Project Comparison",** then the project tab will appear on the **right hand site,** you can select which project that you want to view then click on **Add.**
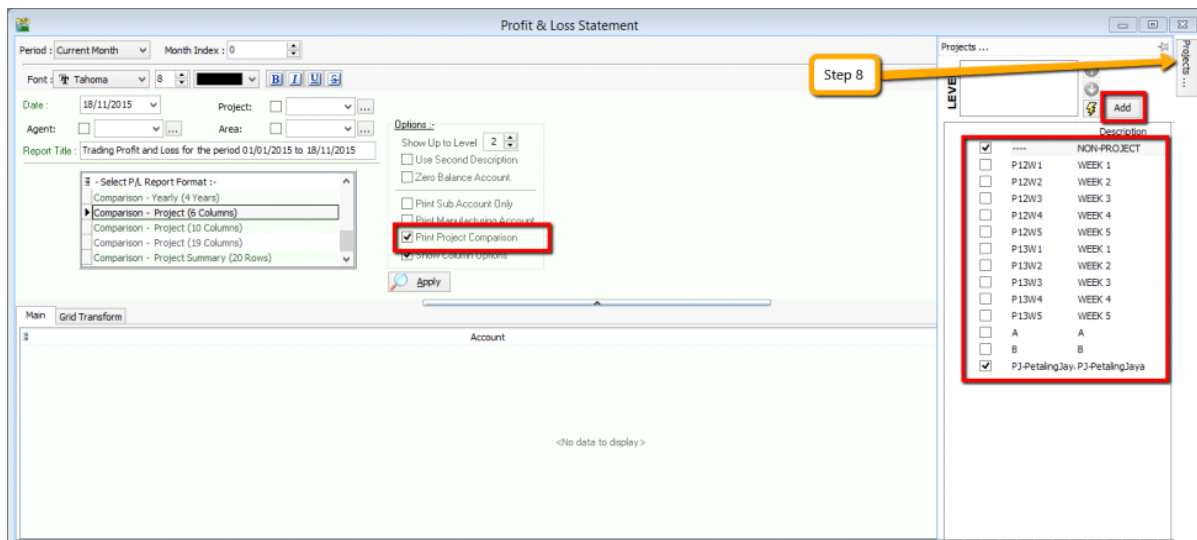
Step 9: Click on **Apply** and you will see the result. The P&L report will compare each project that you select.

10.8 5 Cents Rounding

We can pre-set the system to automatically round your invoice or cash sales amounts to the nearest 5 cents.

https://www.youtube.com/watch?v=VSnX55l_3xw&feature=youtu.be

Step 1: **Tools | Options | Customer**

Step 2: **Tick 5 Cents Rounding** for Sales Invoice/ Cash Sales

11 Interbank GIRO (IBG)

11.1 Bank credit – Supplier Payment IBG

The following shows list of banks file format that are currently supported.

No.	Bank	File Format	Intrabank Transfer	Interbank Transfer
1	Alliance Bank	BizSmart Bulk Payment	Y	Y
2	AmBank	Upload P2	Y	Y
3	Bank Simpanan Nasional	AutoCredit	Y	-
4	CIMB Bank	Bulk Payment	Y	Y
5	Citibank	CitiDirect	Y	Y
6	HSBC	HUB ACH	Y	Y
		HVP	Y	Y
7	Maybank	Ancillary Pay	Y	Y
		AutoCredit System	Y	Y
8	OCBC Bank	Easi-GIRO	Y	Y
9	Public Bank	Electronic Credit Payment	Y	Y
10	RHB Bank	AutoCredit System	Y	-
		Reflex (20.3.4.2 RHB Account Excel File Format)	Y	-
11	UOB	IBG Bulk Payment Services	Y	Y
		IBG Notification	Y	Y

Step 1: Tools | Maintain Payment Method | Edit | Click on the Bank Info.

Step 2: Choose a Bank.

Step 3: Click Ok.
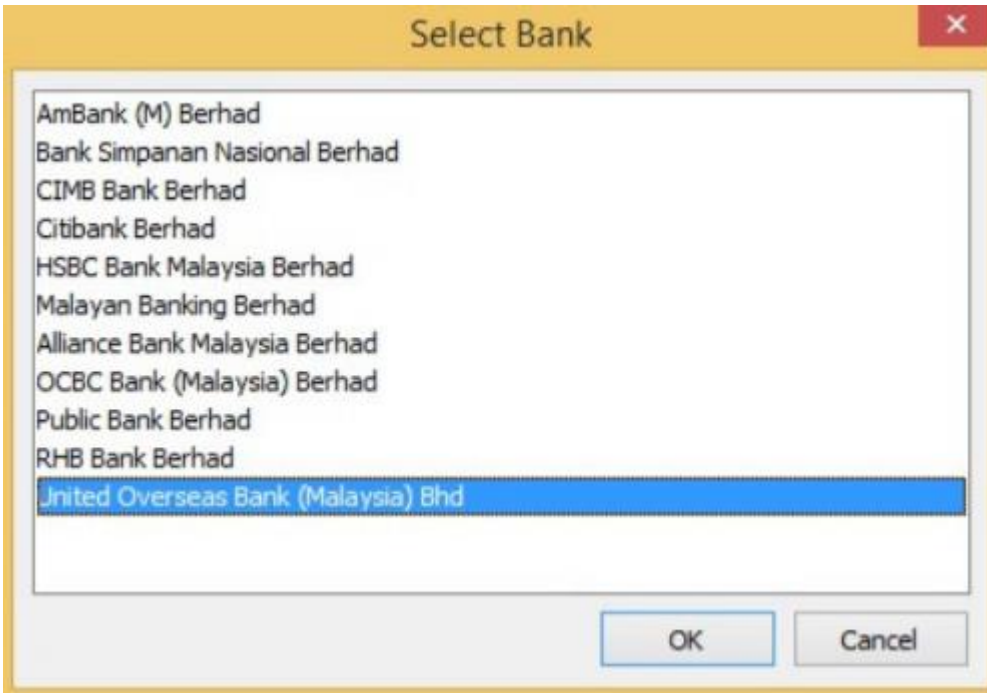
Step 4: The bank you've choose may have more than one file format, please ensure you've chosen the right file format.
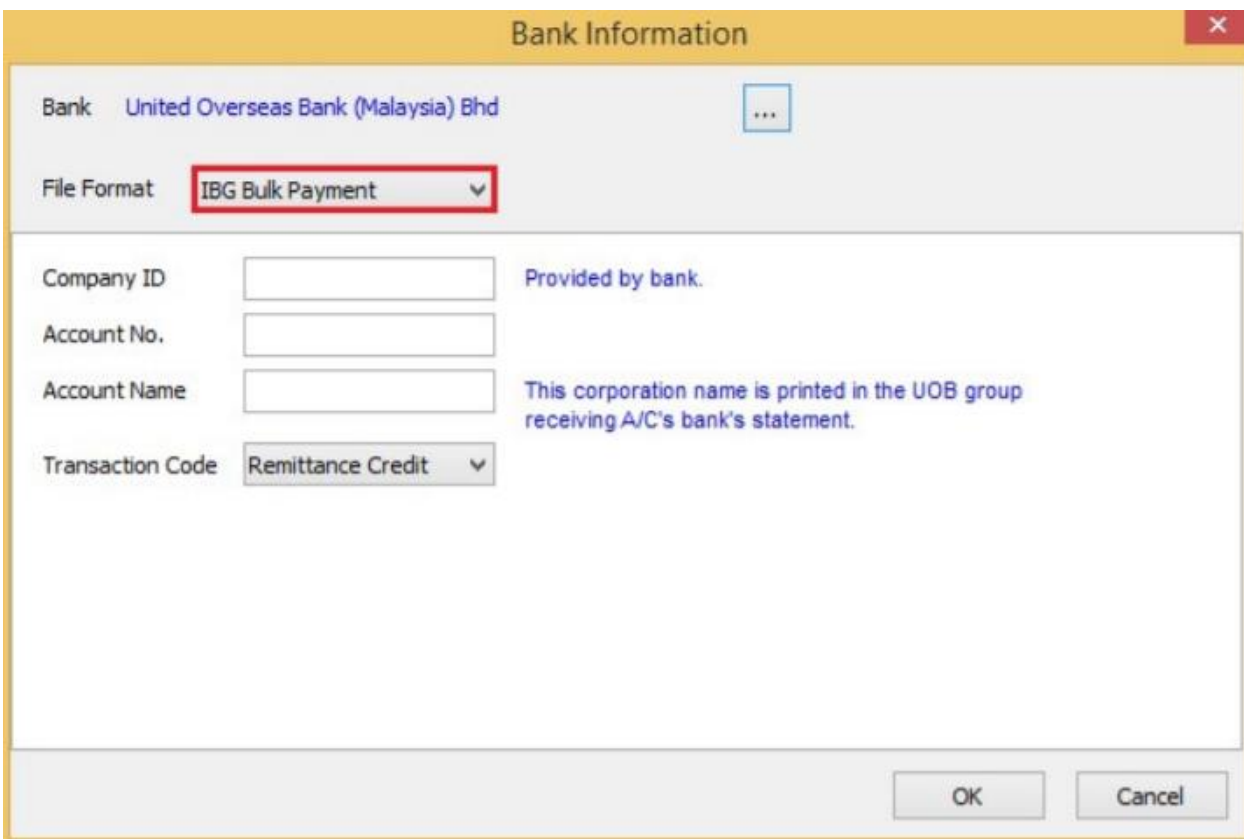
Step 5: Enter bank information | Click OK button | Save.

11.2 Supplier Bank Account

Step 1: Add Bank Account and Save.

11.3 Supplier Payment Method

Step 1: Select Supplier Bank from drop down list.

Step 2: Choose the payment method that contains bank information then Save.

11.4 Print Supplier Document (Interbank GIRO) Listing

Step 1: Click on the Giro button.

Step 2: Enter additional information and click on Save.

Step 3: You can now upload bank instruction file to bank host.

12 Production Job Order

https://youtu.be/q97_s92bmZQ

12.1 Setup on production accounts and stock items

12.1.1   Chart of Account

GL | Maintain Account

Step 1 : Create finished good, raw material, WIP's closing stock account in your balance sheet current asset account as below.

Step 2 : Create Manufacturing Account under Cost of Goods Sold (Profit & Loss)

Step 2a : Highlight on Cost of Goods Sold and click on NEW Button, Insert GL Code, Description and make sure tick on special Account type Manufacturing Control Account.

Step 2b : Create all your raw materials opening stock, closing stock, production overhead charges group into Manufacturing cost account under Cost of Goods Sold.

Hint :

1) point on Manufacturing Cost account | New | to create all your raw material accounts.

2) for Opening Stock & Closing Stock make sure ticked on the special a/c type.

12.1.2 Setup Stock Group
Stock | Maintain Stock Group

Use to differentiate the types of stocks and the costing method use for the stock, eg. raw materials, finished goods, etc.

To produce a chemical products, the costing calculation based on stock group:-

1) Raw Materials

Assign your Raw Material Purchase code, Cash Purchase code, Purchase Return code.

- Costing Method : FIFO

2) Water

Assigned your Raw Material Purchase code, Cash Purchase code, Purchase Return code.

- Costing Method : Fixed Costing
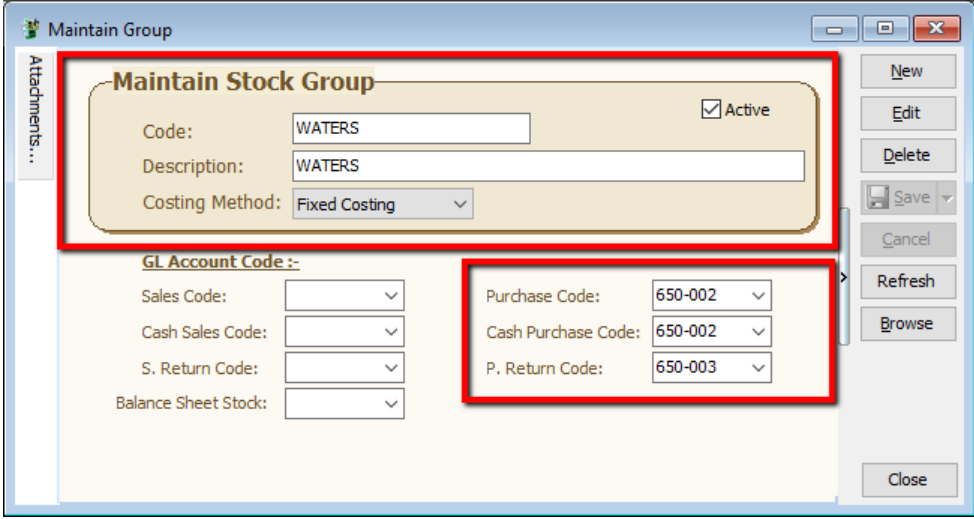
3) Finished Goods

Assigned your Finished Goods Purchase code, Cash Purchase code, Purchase Return code.

- Costing Method : FIFO
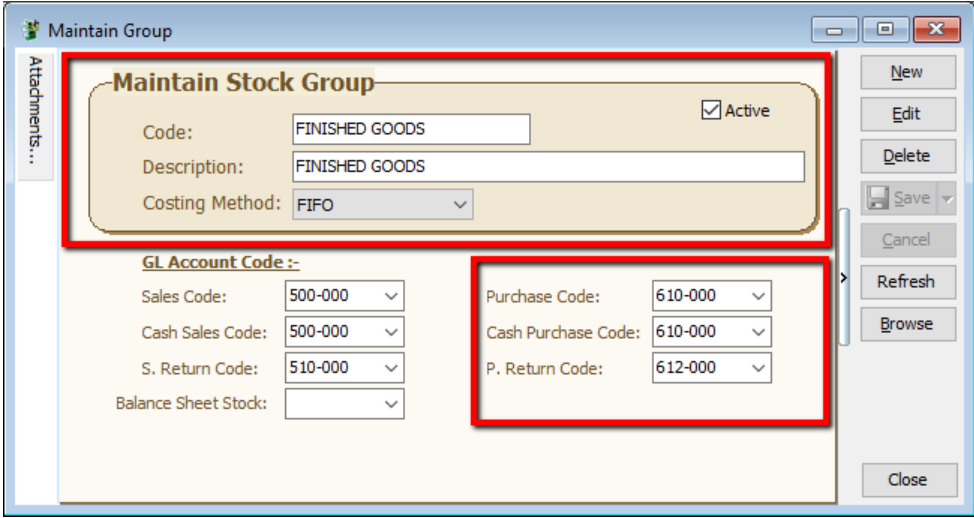
12.1.3 Setup Stock Item

Stock | Maintain Stock Item
Setup the stock item master data for all types of stock. Eg. raw materials, end products, trading products, etc.

Step 1 : Create all your raw materials items and assigned stock group respectively.

Step 2 : Create your finished goods item and assign raw materials.

Step 2a: assigned stock group, enter based UOM, ref cost and ref price.

Step 2b: go to **BOM** tab, choose this product it a **BOM** item, and assigned all the raw materials, quantity needed.

Location is the Raw Materials keep and deducted from which warehouse.

Overhead Cost is a fixed additional cost to the material cost incurred during to each material process.

Assembly Cost is a fixed cost incurred to the entire process for final products.
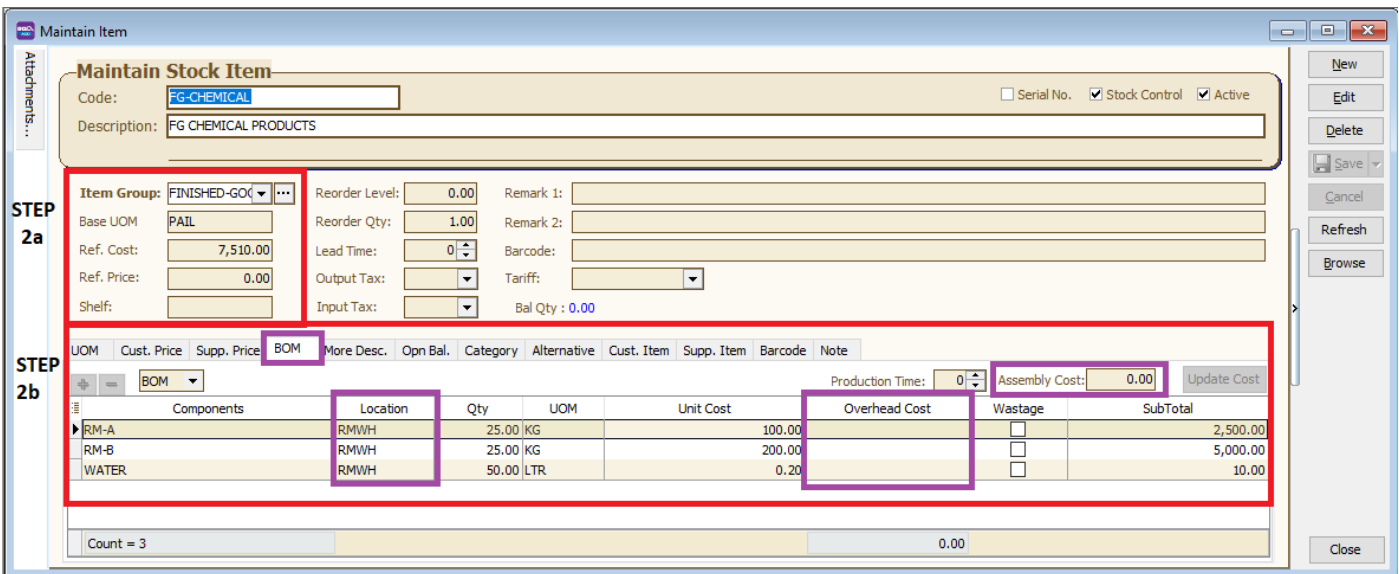
12.1.4 Location (Warehouse)

Stock | Maintain Location

Define the warehouse code to identify the stock movement between the locations.
1. Receive raw materials from purchase and keep at **Raw Materials Warehouse**.
2. Production use the materials to produce the final products. Raw materials must deduct from the **Raw Materials Warehouse**.
3. Final products will be kept at **Finished Goods Warehouse**.
4. Work in progress stock kept in **WIP Warehouse**.

Location
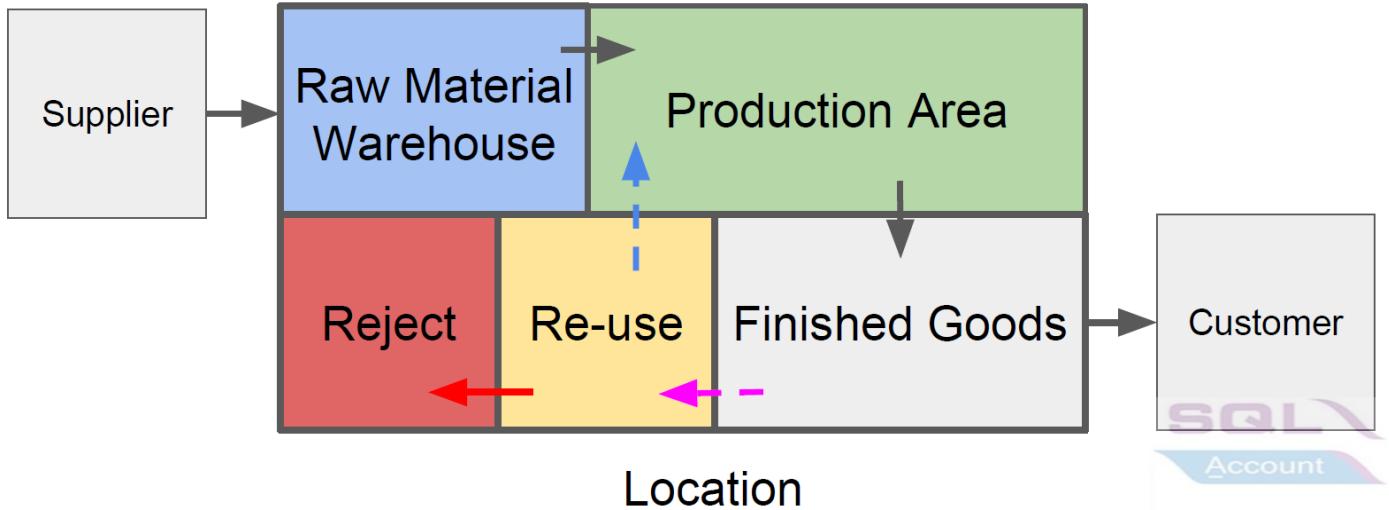
12.2 Overview of Manufacturing Business Flow

Sales coordinator usually will input the Sales Order (SO) based on the customer PO received. The stock products will be updated into the system as ordered qty. If the stock are purchased from supplier, then the purchaser has to transfer from SO to PO. Unless the stock is manufactured, then you have to proceed to Job Order process. How much of the materials/components required to meet the products ordered by customer? This question raised by the Material Planning department. Therefore, the Job Order takes place as the order to be input after Sales Order. It will planned the materials/components required based on the qty ordered from Sales Order.

When products produce out, you have to transfer the Job Order to Stock Assembly to commit on the stock on hand.

Overview of Manufacturing Business Flow

Sales Department	Production Department Location: PRODUCTION	Store Department Location: STORE	Purchase Department

RM: Raw Material
FG: Finished Goods

Receive Customer PO

Sales Order
Sales | Sales Order...

Sufficient Stock? — No → **Job Order**
Production | Job Order...

Receiving Goods
Purchase | Goods Received...

Purchase Request
Purchase | Purchase Request...

Purchase Order
Purchase | Purchase Order...

Check Materials Availability
- Press F11 open Available Stk Bal.
- Print BOM Planner...

RM at STORE:
QTY = +50

Receiving Materials from STORE
Stock | Stock Transfer...

Same Stock Transfer Entry

Issuing Materials to PRODUCTION
Stock | Stock Transfer...

RM at PRODUCTION:
QTY = +50

RM at STORE:
QTY = -50

Yes

Delivery Order
Sales | Delivery Order...

Stock Assembly
Production | Stock Item Assembly...

FG at PRODUCTION:
QTY = -5

FG at PRODUCTION:
QTY = +5

Invoice
Sales | Invoice...

RM at PRODUCTION:
QTY = -50

Stock balance at PRODUCTION:
FG = 0 (After Delivery)

Stock balance at PRODUCTION:
RM = 0
FG = 5 (Before Delivery)

Stock balance at STORE:
RM = 0

12.2.1 Sales Order

Customer order will be enter via Sales Order by Sales Coordinator.

Step 1 : Sales | Sales Order | New | choose your customer | enter the items orders from your customer | save.
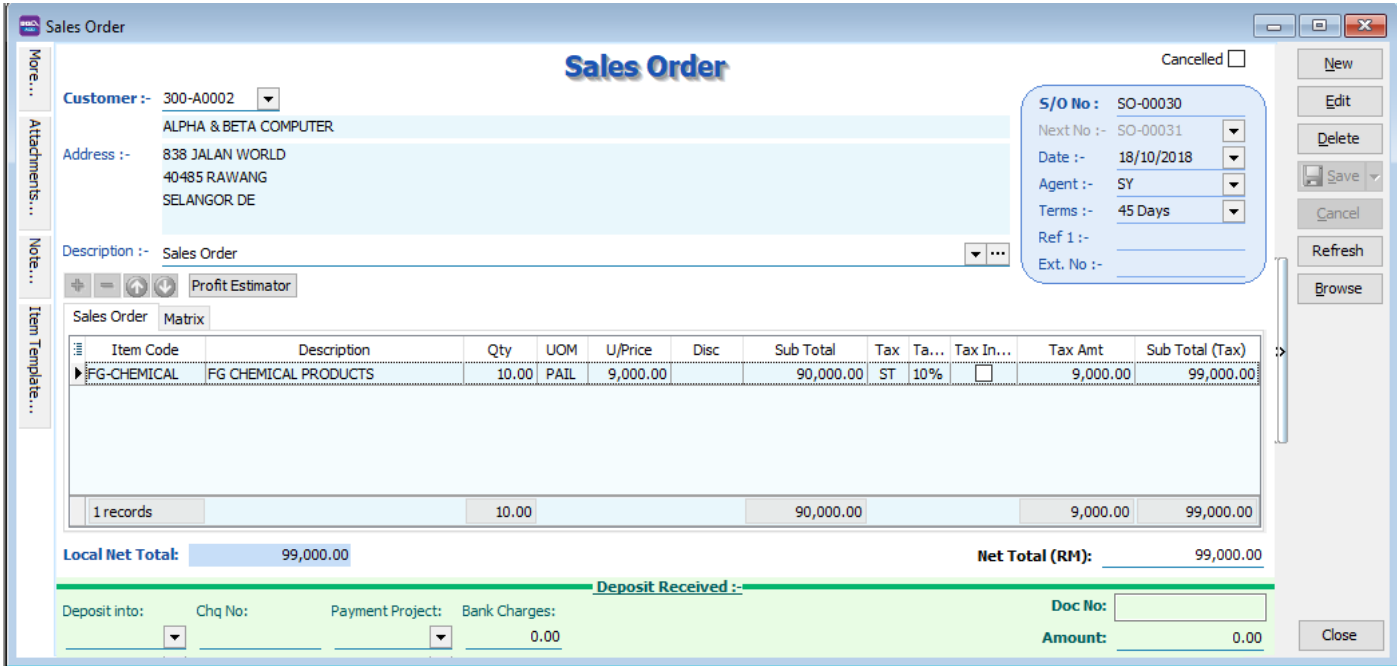
Step 2 : You can also press on **CTRL + F11** to check Available Stock Balance, if there is sufficient stock on hand you may directly proceed to delivery, but there is short of stock you may need to proceed to Job Order on the planning to manufacturer the items.
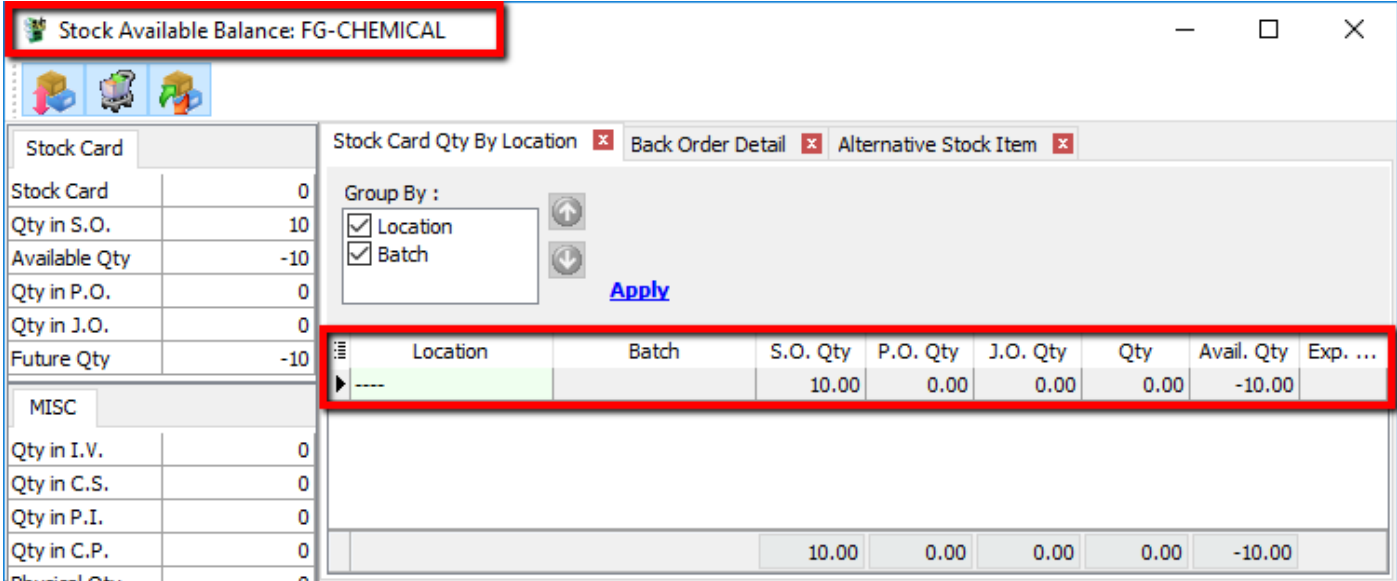
12.2.2 Production Job Order

A Job Order is a document that contains the requirements and instruction to produce a particular of goods.

Step 1: **Production | Job Order | New**

Step 2: Select **Customer Code**

Step 3: **Right Click on Job Order** title, select **Transfer from Sales Order**.

Step 4: enter the **X/F Qty** for the quantity you want to produce.
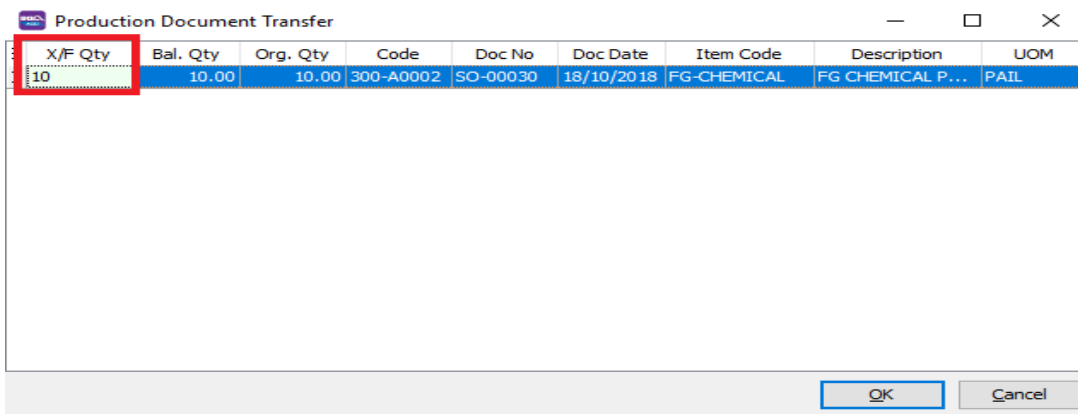
Step 5 : Save the Job Order.

Step 6 : you can also click **CTRL + F11** to check all your raw material stock available balance.

12.2.3 Stock Item Assembly

Stock Item Assembly is an entry form to record the actual components (materials) usage to convert/produce the final product based on the actual output. Unit cost will be used to revalue the stock balance.

Actual components (materials) used will be deduct out from the stock balance. However, the final products will be replenished the stock balance. You can always check the stock movement from the stock card report.

Step 1: **Production | Stock Item Assembly | New**

Step 2: **Right Click**, select **Transfer from Job Order**.

Step 3: enter the **X/F Qty** for the quantity produced.

Step 5 : Save the Stock Item Assembly.

12.3 Stock Batch

https://youtu.be/QUlp-Js_cnk

This module commonly used in food manufacturing, pharmaceutical, cosmetic/skin care product. It helps to trace the expiry date of the products. It can set the manufacturing date for label print purposes and easy to identify the stock expired to write off using stock adjustment.

Step 1 : **Stock** | **Maintain Batch** | **New**
Insert the code, description, Expiry date, Manufacturing date & items that will expire on this expiry date.

Step 2 : **Purchase** | **Purchase Invoice** | **New**
You can enable Batch column from the hidden bar and assign your stock batch during purchase for every individual item.

Step 3 : **Sales** | **Sales Invoice** | **New**
In Sales Invoice, you can select the item issue out from which batch (expiry date), system will also show the expiry day & quantity available.

Step 4 : **Stock | Print Stock Batch Expiry**

You can also check the listing of your product that will be expire soon as well as you can trace the product manufacture date.

13 Sales and Service Tax 2018 Model and Scope

Sales and Service Tax model are structured as below:

```
                          ┌─────────────┐
                          │  SST 2018   │
                          └──────┬──────┘
              ┌──────────────────┴──────────────────┐
              ▼                                      ▼
        ┌───────────┐                          ┌──────────────┐
        │ Sales Tax │                          │ Service Tax  │
        └─────┬─────┘                          └──────┬───────┘
              ▼                                        ▼
```

Sales Tax		
10%	5%	Exempted 0%

Special rate, eg. RM0.30 per litre, RM0.01 per KG

Threshold: RM 500,000.00

Service Tax
6%

Threshold: RM 500,000.00

Except for:
Food and Beverages = RM 1,500,000.00
Credit Card/Charge Card = No Threshold
Forwarding Agents = No Threshold
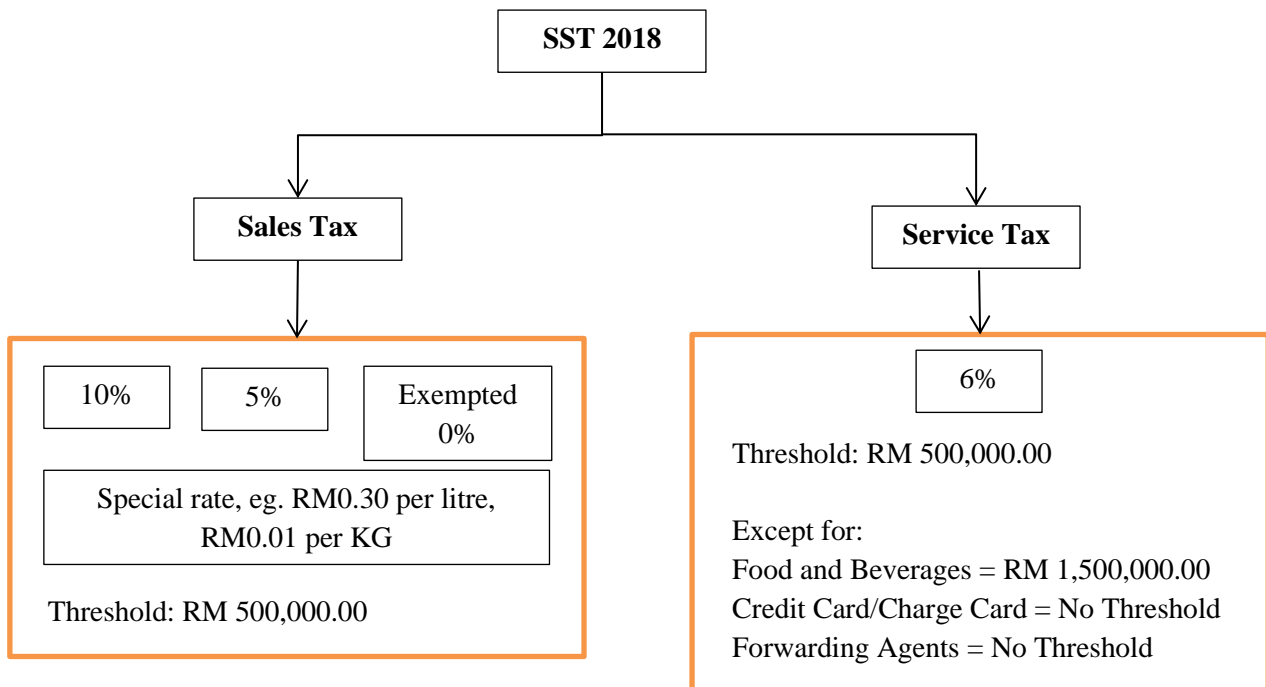
14 Sales Tax

14.1 Sales Tax Legislation

14.1.1 Act
a) Sales Tax 2018

14.1.2 Regulations
a) Sales Tax Regulations 2018
b) Sales Tax (Customs Ruling) Regulatons 2018
c) Sales Tax (Determination of Sale Value of Taxaable Goods) Regulations 2018
d) Sales Tax (Compounding of Offences) Regulations 2018

14.1.3 Order
a) Appointment of Date of Coming into Operation
b) Sales Tax (Person Exempted From Payment Of Tax) Order 2018
c) Sales Tax (Imposition Of Tax In Respect Of Designated Area) Order 2018
d) Sales Tax (Imposition Of Tax In Respect Of Special Area) Order 2018
e) Sales Tax (Exemption From Registration) Order 2018
f) Sales Tax (Goods Exempted From Tax) Order 2018
g) Sales Tax (Rates Of Tax) Order 2018
h) Sales Tax (Total Sale Value Of Taxable Goods) Orders 2018

14.2 Scope and Charge

Sales Tax is a tax charged and levied -
- on taxable goods manufactured in Malaysia by a taxable person and sold, used or disposed by him;

- on taxable goods imported into Malaysia

Definition of
- ◆ **Goods** means all kind of movable property.
- ◆ **Taxable goods** means goods of a class or kind not exempted from sales tax; i.e goods which are not listed in Sales Tax (Goods Exempted From Sales Tax) Order 2018).
- ◆ **Sales** includes barter, disposal of goods with a right of purchase or on terms providing that the seller retains an interest in the goods, and delivery of goods under any conditions as to future payment.

Sales Tax is not charged on-
- Goods listed under Sales Tax (Goods Exempted From Sales Tax) Order 2018;
- Certain manufacturing activities are exempted by Minister of Finance through Sales Tax (Exemption from Registration) Order 2018.

> NOTE: Malaysia excludes designated area (DA) and special area (SA).

14.3 Sales Tax Mechanism

Overview of Sales Tax flow chart:-

| Manufacturer | Wholesaler | Retailer | Consumer |

Government collect tax at the manufacturer's level only.

Element of sales tax embedded in the price paid by consumer
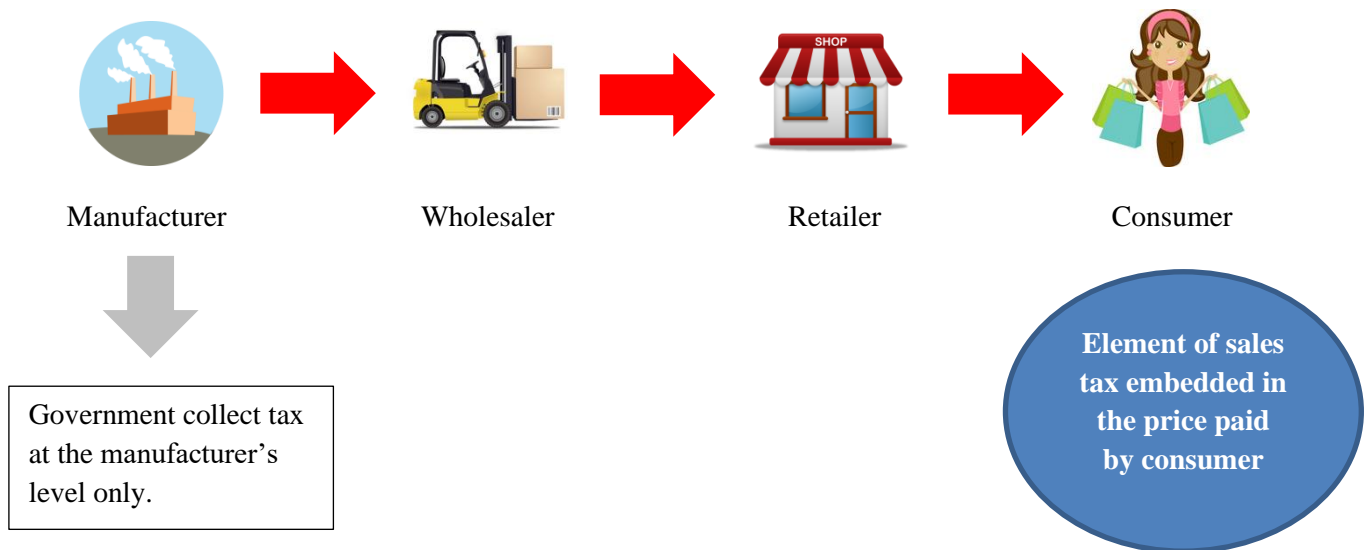
14.4 Meaning of Manufacture

Manufacture defines as **a conversion of materials** by manual or mechanical means into a new product by changing the following:-

a)   size
b)   shape
c)   composition
d)   nature
e)   quality

of such materials and includes the assembly of parts into a piece of machinery or other products. However, manufacture does not include the installation of machinery or equipment for the purpose of construction.

In relation to petroleum, any process of:-

a)   separation
b)   purification
c)   conversion
d)   refining
e)   Blending

For goods other than petroleum

a)   By conversion

b) The assembly

2a. of parts into a piece of machine

2b. of parts into other product
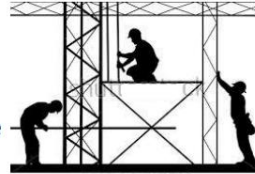
But excludes the installation of machinery or equipment for the purpose of construction

• **the conversion of parts to produce engine**

• **the assembly of engine into chassis**

• **the assembly of parts to produce car**
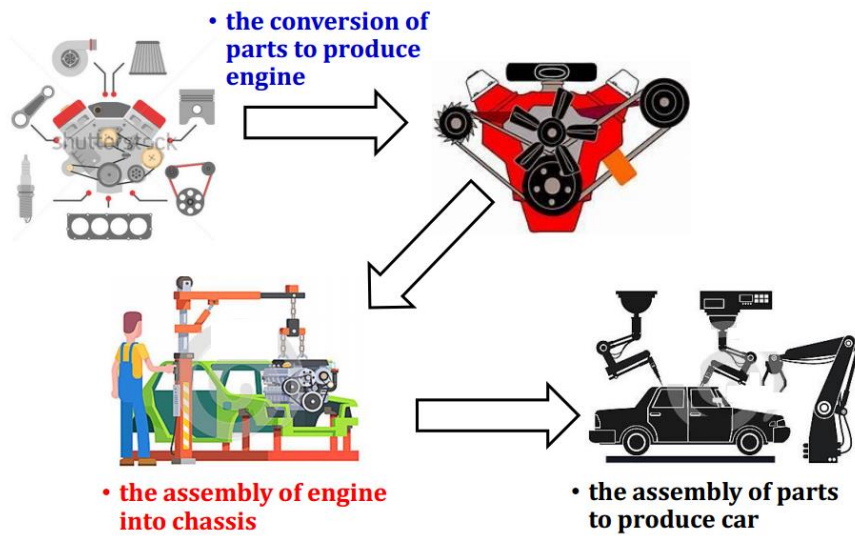
c) For petroleum
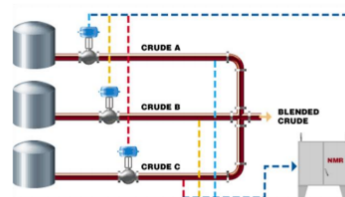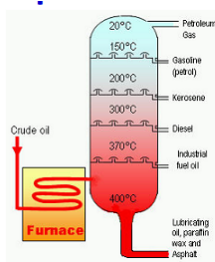
• **any process of separation, purification, refining, conversion and blending**

14.5 Meaning of Taxable Person

Taxable person is a person who manufacturing taxable goods and is:

- Liable to be registered;
  - ✓ Reached sales threshold
    - ➢ Manufacturer - RM 500,000.00
    - ➢ Sub-contractor - RM 500,000.00

- Registered under Sales Tax Legislation.
  - ✓ Mandatorily registered
  - ✓ Voluntarily registered

14.6 Sales Tax Registration

14.6.1 Liability To Register

Taxable goods manufacturers are required / liable to be registered when SALES VALUE OF TAXABLE GOODS has exceeded RM 500,000 for 12 months period.

Manufacturers who carry out sub-contract work on taxable goods where the VALUE of work performed exceeds RM500,000 for 12 months period.

Taxable goods belong to:
- ➢ Registered manufacturer;
- ➢ Non-registered manufacturer
- ➢ Manufacturer in special area (FIZ and LMW)

> NOTE: Registered Person will known as Registered Manufacturers.

14.6.2 Voluntary Registration

Conditions are:
- Sales value of taxable goods below threshold (ie. < RM 500,000).
- Person who are exempted from registration

14.6.3 Determination of Turnover

Manufacturers should calculate the sales value of taxable goods for a period of 12 months using the following methods:
- a) Historical Method
  The total value of taxable goods in that month and the 11 months immediately preceding the month;
- b) Future Method
  The total value of taxable goods in that month and the 11 months immediately succeeding the month.

14.6.4 Exemption from Registration

- Manufacturer of non taxable goods. (Not eligible for voluntary registration).
- Manufacturer below threshold (ie. < RM 500,000).
- Sub-contractor manufacturer below threshold.

- Manufacturing activities that have been exempted from registration. E.g :
  - ➢ Tailoring
  - ➢ Installation incorporation of goods into building

14.6.5 Transitional Registration

Manufacturer who is liable to be registered is required to register before 1 September 2018. Registration commencement date will be on 1 September 2018.

a) Automatic Registration
  - ➢ Manufacturers who are GST Registered Persons which have been identified and fulfilled the required criteria will be registered automatically as Registered Manufacturer under Sales Tax.
  - ➢ Registered Manufacturer need to charge tax beginning 1 September 2018.

b) Person Not Registered Automatically

GST registered person who fulfilled the required criteria to be registered but were not registered by 1 September 2018 need to apply for registration within 30 days from the commencement date.

14.7 Taxable vs Exempted Goods

14.7.1 Taxable Goods

Taxable goods means goods of a class or kind of **not exempted** from sales tax.

In another words, goods which are <u>not listed</u> in **Sales Tax (Goods Exempted From Sales Tax) Order 2018**.

Example of taxable goods are:-

Processed Foods
- Biscuits
- Fruit juice
- Dry noodle
- Processed meat or fish
- Butter, margarine
- Jams

Foods & drinks
- Fizzy drinks (Coke, 100+)
- Chocolate
- Ice cream

Petroleum products
- Eg: Tariff code 27.10 of RON 97 and above

Furniture
- Sofa
- Mattress

Personal items
- Shampoo
- Toothpaste
- Shower gel

Electrical appliances
- Washing machine
- Television
- Electronic device
- Smart phones
- Computer devices
- Printer

Tourist favorites
- Watches
- Cameras
- Spectacles

Other
- Engine oil for vehicle
- Brake fluid
- Tobacco products

It is chargeable with a tax rate of
- ◆ 10% - standard sales tax rate
- ◆ 5% - reduced sales tax rate
  - ➢ **First Schedule** in the Sales Tax (Rate of Tax) Order 2018
- ◆ Specific rate - for petroleum product (eg. RM0.30 per litre)
  - ➢ **Second Schedule** in the Sales Tax (Rate of Tax) Order 2018

How to determine the rate of sales tax for goods?
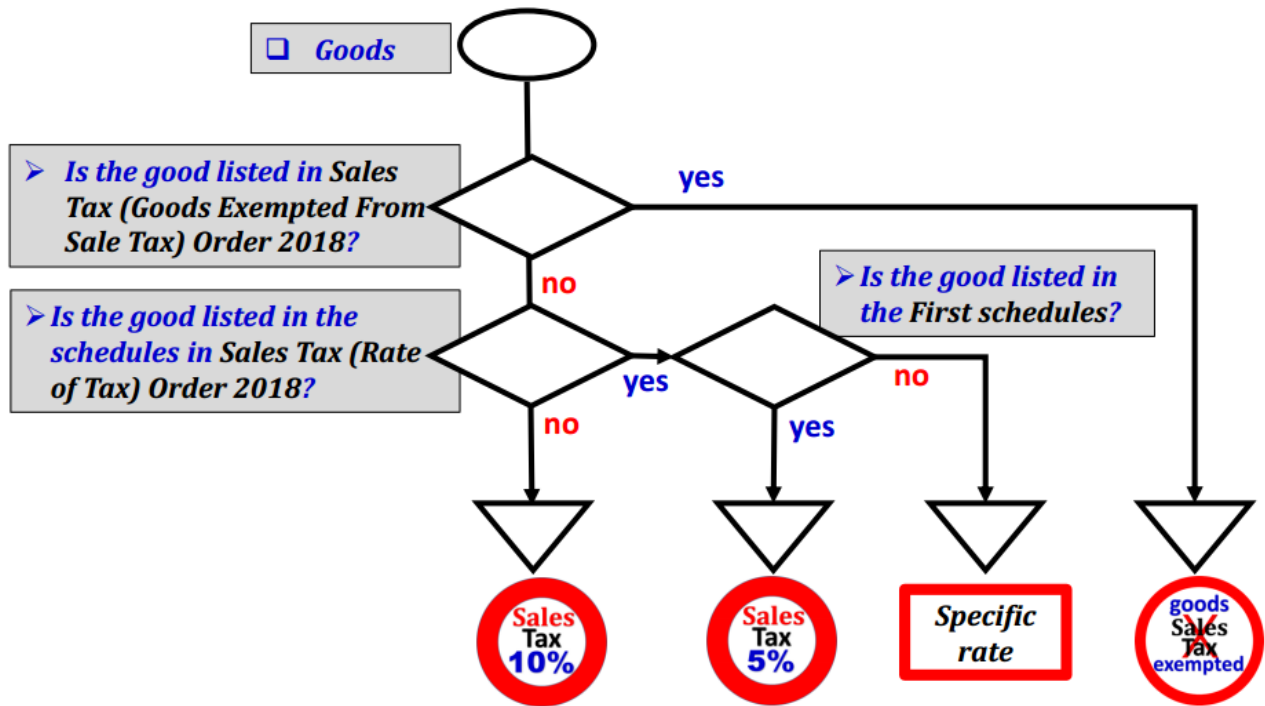
14.7.2 Exempted Goods

Exempted goods means goods of a class or kind of exempted from sales tax which <u>are listed in</u> **Sales Tax (Goods Exempted From Sales Tax) Order 2018**.

Example of exempted goods are:-

14.8 Value of Taxable Goods

Refer to **Sales Tax (Rules of Valuation) Regulation 2018**, value of taxable goods that:
  ➢   sold by taxable person

> ➤ manufactured and used by the manufacturer for other purpose than as materials in manufacturing; or
>
> ➤ disposed by manufacturer.

For goods belongs to another manufacturer is known as **sub-contract work.**

> ➤ Sale value of the goods = Amount of the work performed and charged by sub-contractor.

The sale value of the goods shall be determined on the basis of the **transactions value of the goods** as the primary basis of valuation.

Transaction value of the goods,

> ➤ The **actual price** the goods are sold, without any conditions or restrictions imposed to purchaser.
>
> ➤ Purchaser is not required to give parts of proceed on subsequent sale to the manufacturer.
>
> ➤ Purchaser and manufacturer are not related or if related the relationship did not influence the price.

14.9 Responsibility of Registered Manufacturer
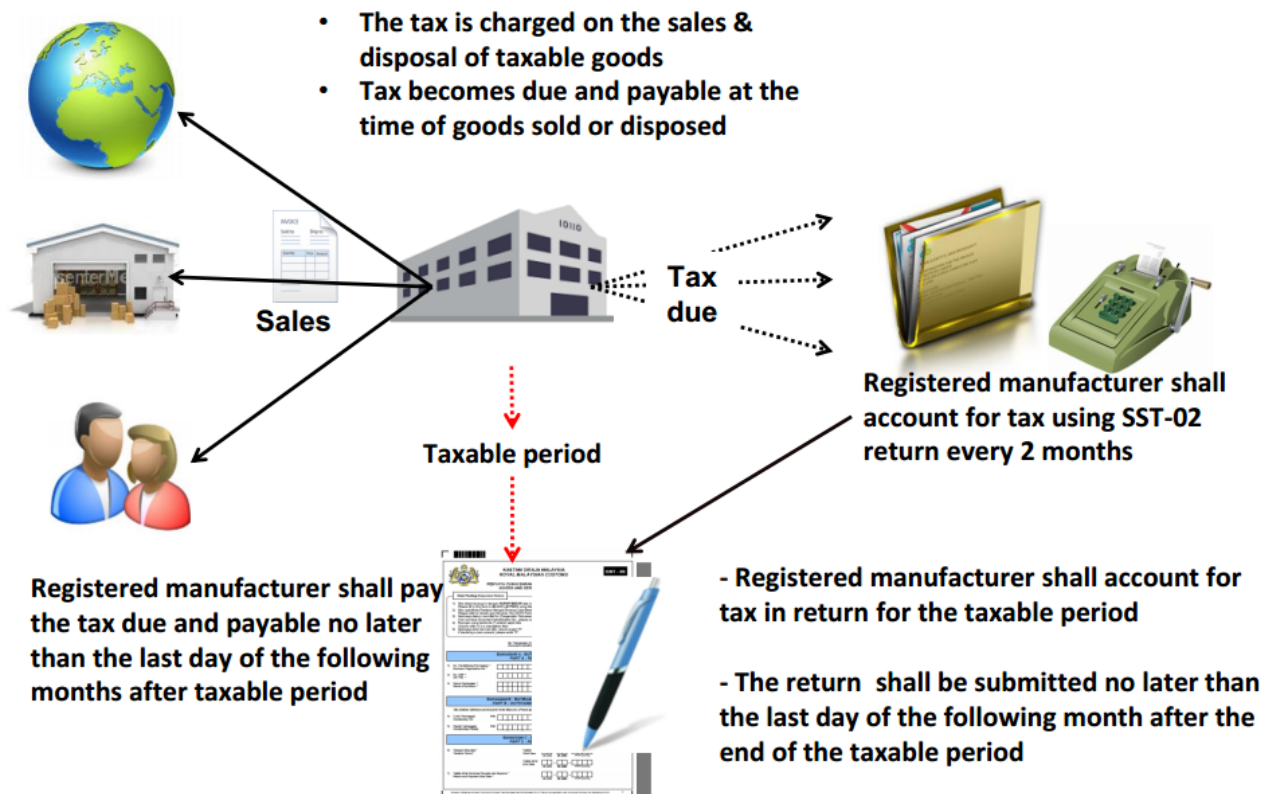
14.10 Exemption and Facilities

14.10.1 Goods Exemption from Sales Tax

> **Goods** refer to Sales Tax (Goods Exempted From Sales Tax) Order 2018.
>
> ➤ E.g. live animals, unprocessed food, vegetables, medicines, machinery, chemicals, etc.

14.10.2 Person Exempted from Sales Tax

Person refer to Sales Tax (Person Exempted From Sales Tax) Order 2018.

➢ **Schedule A**: Class of person, e.g. Ruler of States, Federal or State Government Department, Local Authority, Inland Clearance Depot, Duty Free Shop.

➢ **Schedule B**: Manufacturer of specific non-taxable goods, e.g. any manufacturer of

      a) Controlled goods under Control of Supplies Act 1961

      b) Pharmaceuticals products

      c) Solely manufacture milk products

      d) Solely manufacture of exempted goods for export to import/purchase raw materials, components and packaging materials.

➢ **Schedule C**: Registered Manufacturer, exemption of tax on the acquisition of raw materials, components, packaging to be used in manufacturing of taxable goods (previously known as CJ5, CJ5A, CJ5B).

14.10.3 Exemption from Registration

Manufacturing activities exempted from registration regardless of turnover.

➢ E.g. tailor, jeweller, optician, engraving, vanishing table top, etc.

14.11 Special Rules

14.11.1 Treatment in Designated Area (DA)

Designated Area	Labuan, Langkawi and Tioman
Manufacturing activities in DA	Sales Tax Act does not apply to DA except for petroleum.
Importation into DA (World to DA)	Exemption from Sales Tax. **Except:** a) Langkawi: Importation of marble, petroleum and anchovies b) Tioman: Importation of petroleum and motor vehichles c) Labuan: Importation of petroleum
Removal of Goods	d) From PCA to DA - deemed export, no sales tax. e) From DA to PCA - deemed import, subject to sales tax. f) To/From DA to DA - no sales tax. g) To/From DA to SA - no sales tax.

NOTE:

a) SA = Special Area, e.g. Free Zone (FZ), Licensed Warehouse, Licensed Manufacturing Warehouse (LMW) and Joint Development Area (JDA).

b) PCA = Principal Customs Area

14.11.2 Treatment in Special Area (SA)

Special Area	Free Zone, Licensed Warehouse, Licensed Manufacturing Warehouse and Joint Development Area (JDA).
Manufacturing activities in SA	Sales Tax Act does not apply to SA.
Importation into SA (World to SA)	Generally not subject to Sales Tax except for goods in the free zone which may be subjected to Sales Tax provided in the Sales Tax (Imposition of Tax in Respect of Special Area) Order 2018..
Removal of Goods	a) From PCA to SA - deemed export, no sales tax. b) From SA to PCA - deemed import, subject to sales tax. c) To/From SA to SA - no sales tax. d) To/From SA to DA - no sales tax.

14.12 Accounting of Tax

14.12.1 Invoices

Issuance of Invoice
- Mandatory for registered manufacturer who sell taxable goods.
- Hard copy or electronically.
- Containing **prescribed particulars**.
- Bahasa Melayu or English.

Prescribed particulars are:
a) The invoice serial number;
b) The date of the invoice;
c) The name, address and identification number of the registered manufacturer (Sales Tax Number);
d) The name and address of the person to whom the taxable goods is sold;
e) Description and quantity of the goods;
f) Any discount offered;
g) For each description, distinguish the type of goods, quantity and amount payable excluding tax;
h) The total amount payable excluding tax, the rate of tax and the total tax chargeable shown as a separate amount or total amount payable inclusive of total of tax chargeable;
i) Any amount expressed in a currency other than ringgit shall also be expressed in ringgit at the selling rate of exchange prevailing in Malaysia at the time of sale.

14.12.2 Credit Note & Debit Note

A credit note is allowed to issue by registered manufacturer under the situation where the goods are returned by the purchaser due to :

➢ Wrong quantity, poor or defective quality or uncontracted goods, provided that the goods have not been subsequently sold or disposed of by the purchaser.

➢ Discount given in respect of goods sold and which are freely available to all who are willing to conduct business.

A debit note is allowed to issue by registered manufacturer under the situation where there is an additional of sales tax to be paid for any price adjustment.

Both credit note and debit note shall contains the following particulars:

✓ The word "credit note" or "debit note" in a prominent place.
✓ The serial number and date of issue.
✓ The name, address and Sales Tax identification number of the supplier.
✓ The name and address of the customer.
✓ The **reason** for issuance.
✓ Description which identifies the description of goods, the quantity and amount for which CN or DN is given.
✓ The total amount excluding tax.
✓ The rate and amount of tax.
✓ The number and date of the original invoice.

If changes related to amount of tax payable:

➢ Adjustment in the return for the taxable period in which the credit note or debit note is issued.
➢ Adjustment in the return for the last taxable for person who has ceased to be a taxable person.

If deduction for taxable period exceeds the amount of sales tax payable, the balance is to be carried forward to the next taxable period. Refund is not allowed on balance carried forward if taxable person has ceased to carry on business.

14.13 Accounting Basis and Taxable Period

14.13.1 Accounting Basis

Sales Tax is based on accrual basis and it is required to be accounted at the time when the goods are sold, disposed or first used.

14.13.2 Taxable Period

Regular interval period where a taxable person accounts and remits sales tax to Government. Default taxable period for the registered manufacturer to be **bimonthly (2 months)** period.

Registered manufacturer may apply for taxable period other than the default taxable period.

In summary,

Filling Frequency	Taxable Period
First Taxable Period (Bimonthly)	Sep - Oct 2018
Subsequent Taxable Period	Nov-Dec, Jan-Feb, Mar-Apr, May-Jun, Jul-Aug, Sep-Oct,……
Specific Basis	Subject to an approval from the Director General.

14.14 Furnishing Sales Tax (SST-02) Return & Payment of Tax

Registered manufacturer has to declare SST return every 2 months according to the taxable period.
- ➢ Sales tax return has to be submitted not later than the last day of the following month after the taxable period ended.
- ➢ Sales tax return has to be submitted regardless of whether there is any tax to be paid or not.
- ➢ Sales tax return has to be submitted electronically or by cheque, bank draft and posted to SST Processing Centre.

Payment for tax due and payable declared in SST-02. Failure to submit return is an offence.

14.15 Miscellaneous (Remission, Refund of Overpaid Tax, Drawback. Penalty)

14.15.1 Remission

Minister may remit the whole or any part of sale tax due and payable.
Director General may remit the whole or any part of:
- ➢ Surcharge
- ➢ Penalty
- ➢ Fee
- ➢ Other money payable under the Act

14.15.2 Refund of overpaid tax

Any person who has overpaid or erroneously paid of sales tax, penalty, surcharge, fee; or If any person who has paid sales tax and then exemption or remission of sales tax has granted by Minister.

Claim to be made in form JKDM No. 2 within one year from the date of over payment or erroneously payment; or entitlement of refund.

14.15.3 Drawback

Director General may allow drawback of the full amount of sales tax paid by a person in respect of taxable goods which are subsequently exported. This is not applicable to petroleum.

Conditions:

➢ Goods must be exported within six months from Sales Tax paid on import or date of invoice issued.
➢ Application made within three months from the date of export in JKDM Form no. 2
➢ Other conditions with regards to documentation and declaration.

Submission to sales tax office at applicants' place of business.

Illustration:
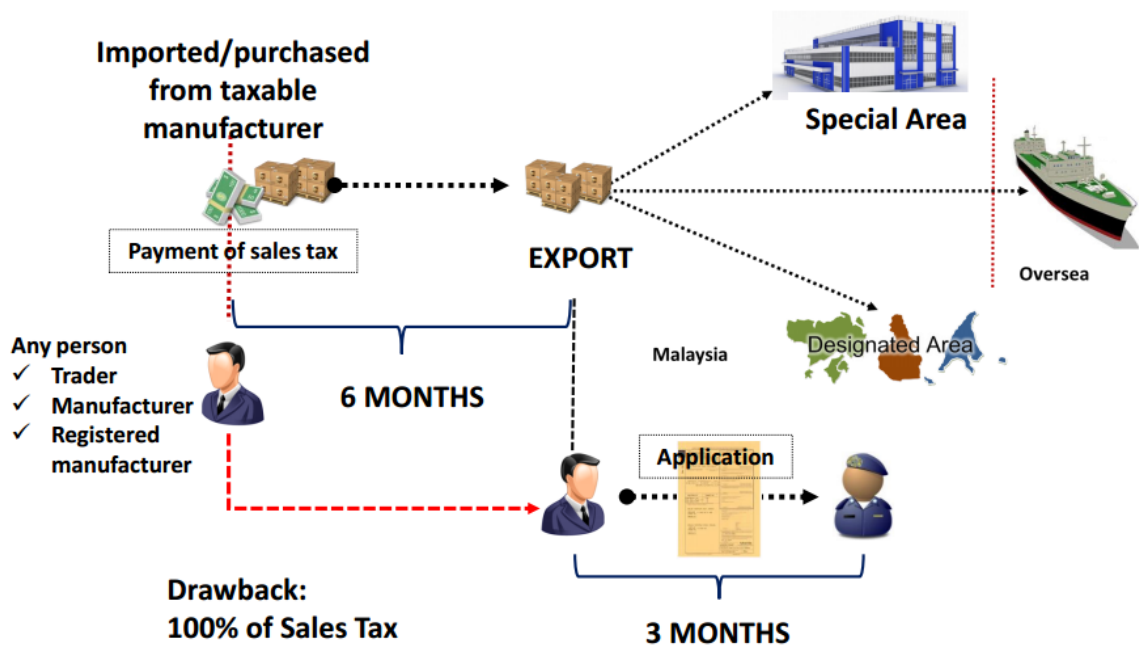
14.15.4 Penalty for late payment of tax

Late payment penalty on the amount of sales tax not paid as shown in the table below.

Payment Made	Penalty	Total Penalty
On time or before due date	No penalty	-
1 to 30 days after due date	10%	10%
Additional 1 to 30 days	+15%	25%
Additional 1 to 30 days	+15%	40%
More than 90 days after due date	Prosecution	40%

Penalty: Maximum of 40%

14.15.5 Other penalty for offences

Evasion of sales tax:

- 1ˢᵗ offence - either or both
  - ➢ Fine
    - ❖ Minimum 10x Sales Tax Amount
    - ❖ Maximum 20x Sales Tax Amount
  - ➢ Imprisonment not exceeding 5 years

- 2ⁿᵈ offence - either or both
  - ➢ Fine
    - ❖ Minimum 20x Sales Tax Amount
    - ❖ Maximum 40x Sales Tax Amount
  - ➢ Imprisonment not exceeding 7 years

15 Service Tax

15.1 Service Tax Legislation

15.1.1 Act
a) Service Tax 2018

15.1.2 Regulations
a) Service Tax Regulations 2018
b) Service Tax (Customs Ruling) Regulatons 2018
c) Service Tax (Compounding of Offences) Regulations 2018

15.1.3 Order
a) Appointment of Date of Coming into Operation
b) Appointment of Effective Date for Charging and Levying of Service Tax
c) Service Tax (Imposition Of Tax For Taxable Service in Respect of Designated Areas and Special Areas) Order 2018
d) Service Tax (Rates Of Tax) Order 2018

15.2 Scope and Charge

Service tax is charged on:
- ➢ any provision of taxable services;
- ➢ made in the course or furtherance of any business;
- ➢ by a taxable person; and
- ➢ In Malaysia

Service tax is not chargeable on:
- ➢ Imported services
- ➢ Exported services

15.3Service Tax Mechanism

Overview of Service Tax flow chart:-

Service Provider

Service Tax 6%

Company

Consumer

Government collect tax based on payment basis.
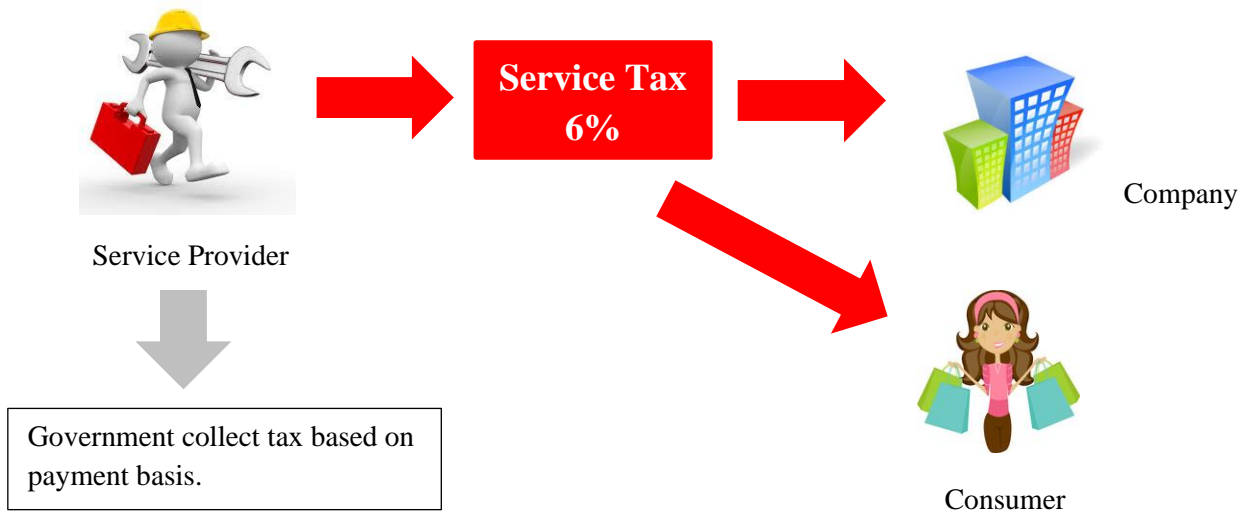
15.4 Meaning of Taxable Person

A service provider who is liable to be registered or registered under the Service Tax Act 2018. The service provider provides taxable services in the course or **furtherance of business in Malaysia**.

15.5 Taxable Service

Value of taxable service provided by a service provider for a period of 12 months that exceed a threshold of RM 500,000 is liable to be registered. Except the following taxable service group:

➤ Food and Beverages (exceed RM 1,500,000)
➤ Credit card / charge card (no threshold)

List of taxable services:

Service Type Code	Group	Taxable Service	Value of Taxable Service (Threshold) RM	Examples
9901.01.0650	A	Accommodation	500,000.00	Hotel includes: - lodging house - service apartment - homestay - Inn - Rest house - Boarding house Service tax charged on **actual value of taxable service period**.
9902.01.2651	B	Foods and Beverages	1,500,00.00	Service of food and beverage preparation includes: - restaurant - cafe - catering - take-away

				- food truck - retail outlet - hawkers Service tax charged on **actual value of taxable service provided**.
9903.01.0652	C	Night clubs	500,000.00	Service tax charged on **actual value of taxable service provided**.
9903.02.0653		Dance Halls		
9903.03.0654		Health Centres		
9903.04.0655		Massage Parlours		
9903.05.0656		Public Houses		
9903.06.0657		Beer House		
9904.01.1658	D	Private Clubs	500,000.00	Service tax charged on **actual value of taxable service provided**.
9905.01.1659	E	Golf Club and Golf Driving Range	500,000.00	Service tax charged on **actual value of taxable service provided**.
9906.01.1660	F	Betting and Gaming	500,000.00	Gaming includes: - Casino - Game of chance - Sweepstakes - Gaming machines - Lottery - Betting Service tax charged on **collection, based on formula**.
9907.01.0670	G Professional	Advocate and solicitors, Syarie Lawyer	500,000.00	Service tax charged on **actual value of taxable service provided**.
9907.02.0669		Public Accountant		
9907.03.0673		Licensed/registered surveyor, appraisers, estate agents		
9907.04.0671		Professional Engineer		
9907.05.0672		Architect		
9907.06.1674		Consultant		
9907.07.1675		Management		
9907.08.1668		Employment		
9907.09.1667		Private Agency (Guaards		
9907.10.1676		IT Providers		
9908.01.0678	H	Credit Card/Charge Card	No Threshold	Service tax charged at RM25 per cards provided.
9909.01.0661	I Other Service Providers	Insurance and Takaful	500,000.00	For provision of electricity, - B2C; more than 600kWh Service tax charged on **actual value of taxable service provided**.
9909.02.0662		Telecommunication		
9909.08.1679		Paid TV Broad Casting		
9909.03.0663		Forwarding Agents	No Threshold	
9909.04.1664		Parking Spaces Operator	500,000.00	
9909.05.1666		Automotive Repair Centre		
9909.06.1665		Courier		

9909.07.1676		Hire and Drive		
9909.08.1677		Advertising		
9909.09.1680		Electricity		
9909.10.1681		Air Transport		

15.6 Rate of Services

All taxable services are fixed charged at a rate of 6%, except the provision of credit card/charge card services are charged at a specific rate of tax of RM25 is imposed upo issuance of principal or supplementary card and every subsequent year or part thereof.

15.7 Service Tax Registration

15.7.1 Types of Registration list:

Type of Registration	Conditions
Mandatory	Value exceed RM 500,000.00 from 1st day of the month following the month of application.
Voluntary	Value below RM 500,000.00. Director General may determine.
Branch / Division	In the name of the branch / division. Director General may determine.

15.7.2 Determination of Taxable Turnover

Service provider should calculate the value of taxable services provided for a period of 12 months using the following method:

a) **Historical Method**
   The total value of taxable supplies in that month and the 11 months immediately preceding the month.

b) **Future Method**
   The total value of taxable supplies in that month and the 11 months immediately succeeding the month.

15.7.3 Transitional Registration

Any person who liable to register are required to register before 1 September 2018 and registration commencement date will be on 1 September 2018.

a) **Automatic Registration**
   ➢ Service provider who is a GST Registrant which have been identified and fulfilled the required criteria will be registered automatically as a registered person.

b) **Person Not Registered Automatically**

Service provider who is a GST Registered person that fulfilled the required criteria to be registered but was not registered by 1 September 2018 need to apply for registration within 30 days from the commencement date.

15.8 Contra System Facility

Registered person is allowed to deduct service tax in his return for any cancellation and termination of services or any other reasons such as reducing premiums or discounts.

15.9 Special rules for specific areas

15.9.1 Treatment in Designated Area (DA)

Designated Area	Labuan, Langkawi and Tioman
Service provided between and within DA	Not subject to service tax except prescribed by Minister.
Provision of services	a) From PCA to DA - subject to service tax except prescribed by Minister b) From DA to PCA - subject to service tax. c) To/From DA to SA - no service tax.

NOTE:

c) SA = Special Area, e.g. Free Zone (FZ), Licensed Warehouse, Licensed Manufacturing Warehouse (LMW) and Joint Development Area (JDA).

d) PCA = Principal Customs Area

15.9.2 Treatment in Special Area (SA)

Special Area	Free Zone, Licensed Warehouse, Licensed Manufacturing Warehouse and Joint Development Area (JDA).
Services provided between and within SA	Not subject to Service Tax except prescribed by Minister.
Provision of services	a) From PCA to SA - subject to service tax except prescribed by Minister. b) From SA to PCA - subject to service tax. c) To/From SA to DA - no sales tax. d) From PCA (other than SA) to FZ or LMW - subject to service tax

15.10 Accounting

15.10.1 Issuance of Invoice

- ➢ Mandatory for registered person who provides any taxable services..
- ➢ Hard copy or electronically.
- ➢ Containing **prescribed particulars**.
- ➢ Bahasa Melayu or English.

Prescribed particulars are:

a) The invoice serial number;
b) The date of the invoice;
c) The name, address and identification number of the registered person (Service Tax Number);
d) The name and address of the person to whom the taxable service is provided;
e) Description of service provided;
f) Any discount offered;
g) For each description, distinguish the type of service and amount payable excluding tax;
h) The total amount payable excluding tax, the rate of tax and the total tax chargeable shown as a separate amount or total amount payable inclusive of total of tax chargeable;
i) Any amount expressed in a currency other than ringgit shall also be expressed in ringgit at the selling rate of exchange prevailing in Malaysia at the time of sale.

15.10.2 Credit Note & Debit Note

Both credit note and debit note are allowed to issue by registered person. It shall contained the prescribed particular and make an adjustment in his SST-02 return.

15.11 Accounting Basis and Taxable Period

15.11.1 Accounting Basis

Service Tax is based on **payment basis** and it is required to be accounted at the time when the payment has received. On the day following period of twelve months when any whole or part of the payment is not received from the date of the invoice for the taxable service provided.

15.11.2 Taxable Period

Regular interval period where a taxable person accounts and remits service tax to Government. Default taxable period for the registered person to be **bimonthly (2 months)** period.

Registered person may apply for taxable period other than the default taxable period.

In summary,

Filling Frequency	Taxable Period
First Taxable Period (Bimonthly)	Sep - Oct 2018
Subsequent Taxable Period	Nov-Dec, Jan-Feb, Mar-Apr, May-Jun, Jul-Aug, Sep-Oct,……
Specific Basis	Subject to an approval from the Director General.

15.12 Furnishing Service Tax (SST-02) Return & Payment of Tax

Registered person has to declare service tax return every 2 months according to the taxable period.

➢ Service Tax return has to be submitted not later than the last day of the following month after the taxable period ended.
➢ Service Tax return has to be submitted regardless of whether there is any tax to be paid or not.

➢ Service Tax return has to be submitted electronically or by cheque, bank draft and posted to SST Processing Centre.

Payment for tax due and payable declared in SST-02. Failure to submit return is an offence.

16 Bad Debts

Bad debt refers to outstanding amount of sales tax from a person who is insolvent, and is irrecoverable from the person.

Insolvent person is:
➢ For individual, adjudged bankrupt.
➢ For company, ordered by the court to be wound up and a receiver is appointed.

Payment deemed to be irrecoverable whole or parts of the payment has been provided in the account as:
➢ Doubtful debt, or
➢ Written off in the person's account as bad debt.

16.1.1 Bad Debt Claim

Refund of sales tax in relations to Bad Debts:
a) Can be claimed by a registered manufacturer or a person who ceased to be registered manufacturer.
b) Shall claim within 6 years from the date the taxable goods is sold.
c) Subject to conditions & satisfaction of the Direct General (DG).
d) May claim according to the formula below.

$$\frac{A}{B} \times C$$

A - is the payment received in respect of the sale of such taxable goods;
B - is the value of such taxable goods plus sales tax payable on such taxable goods; and
C - is the sales tax payable on taxable goods

16.1.2 Bad Debts Recovery

Repayment of sales tax in relation to Bad Debts refunded:
a) Has claimed and received the sales tax refund.
b) Payment received from the debtor after bad debts claimed.
c) Repay to DG in his return.
d) Repay according to the formula below.

$$\frac{A}{B} \times C$$

A - is the payment received in respect of the sale of such taxable goods;
B - is the value of such taxable goods plus sales tax payable on such taxable goods; and
C - is the sales tax payable on taxable goods

17 Record Keeping

Criteria to kept the records are:
✓ Bahasa Malaysia or English
✓ 7 years
✓ Can be kept in soft or hard copy
✓ To be kept in Malaysia

Records relating to registration
- ✓ SSM records - Form A, B, C, 8, 9 and etc.

Records relating business activities
- ✓ Invoices, receipts
- ✓ Debit note, credit note
- ✓ Delivery order, purchase order
- ✓ Bank slip, bank statement, voucher
- ✓ Contract, agreement

Records relating to accounting (hard copy)
- ✓ Financial Statement - Profit & Loss, Balance Sheet, Trial Balance.
- ✓ Account Payable, Account Receivable, General Ledger, Sales, Purchase, Stock, Cash and etc.

Records relating to taxation
- ✓ Customs forms - K1, K2, K9 and etc
- ✓ SST Returns (SST-02), registration and etc.
- ✓ Income Tax declaration

Records relating to electronic form
- ✓ Accounting software manual
- ✓ Accounts chart, access code, program documentation
- ✓ Audit trail
- ✓ Purchase, Sales, GL Listing (e.g. standard, exempt)
- ✓ Management Information Report (MIS)
- ✓ Other data / records keep in accounting / business software

18 Tax Code

Tax code lists in SQL Financial Accounting:

Default SST Account generated automatically:

GL Account	Description	Explanation
SST-201	SST - SALES TAX	Account for sales tax. (Accrual basis)
SST-202	SST - SERVICE TAX	Account for service tax after payment. (Payment basis)
SST-203	SST - DEFERRED TAX	Account for pending payment for service tax.
SST-KASTAM	SST - PAYABLE (KASTAM)	Account for outstanding of tax payable to Kastam.

19 Sales and Service Tax Returns (SST-02)

19.1 Tax code and SST-02 mapping

SST tax code structures and mapping to SST-02:
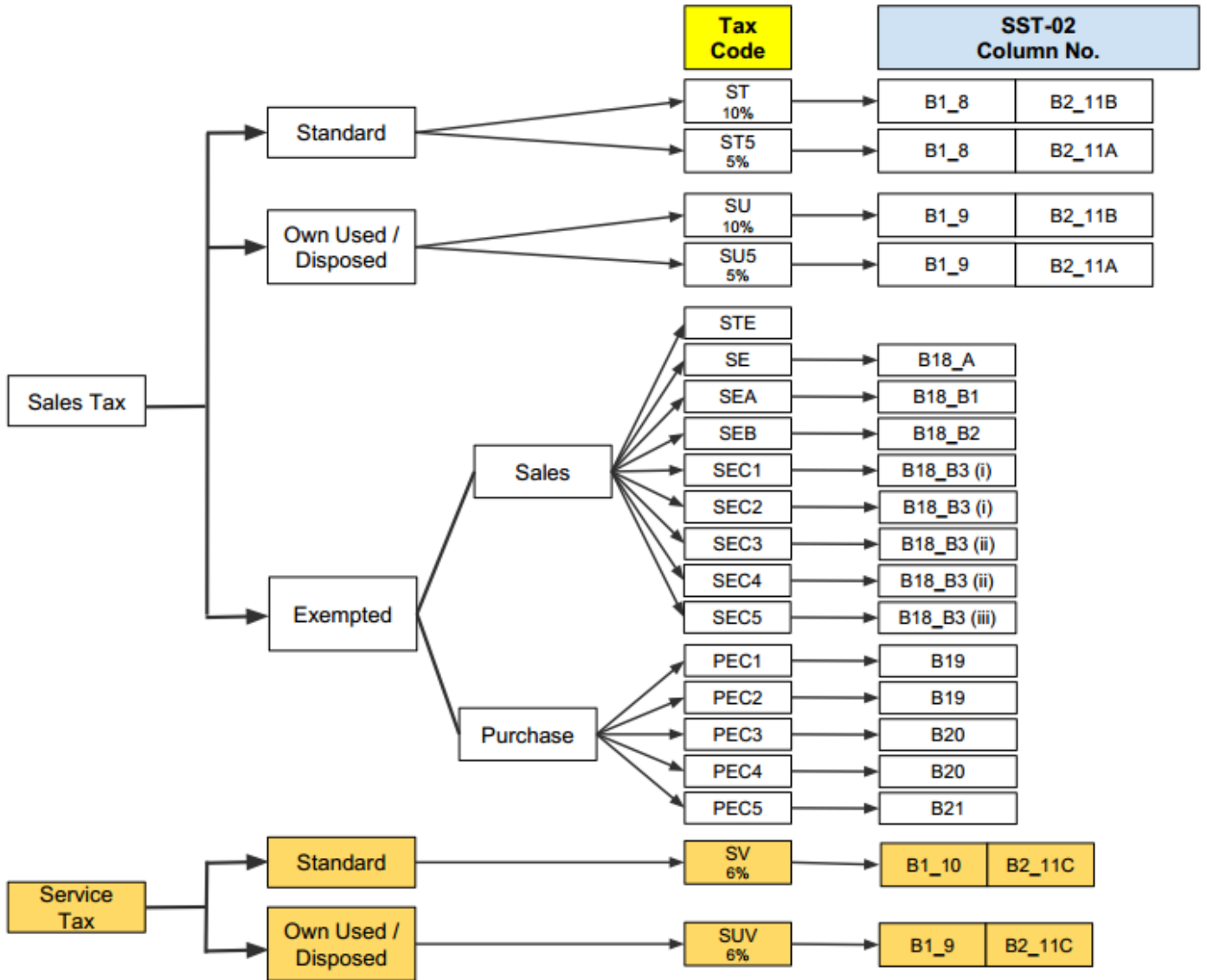
19.2 Example of SST-02

SQL Account process SST02 step : https://youtu.be/laLjRJWh2j8

Step 1: Process SST Return from SST | New SST Return
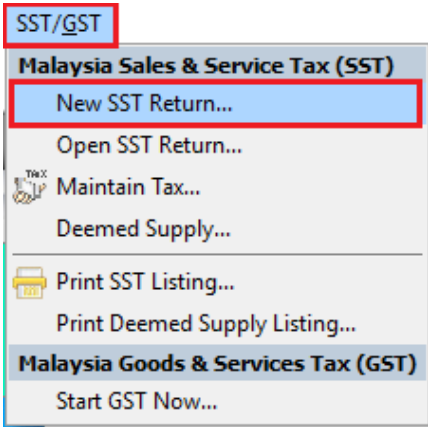
2a : enter your taxable period

2b: key in declaration, this declaration will appear in SST02 form part F, this is required to key in 1 time only, in the following return will automatic show out.

2c : click on Process
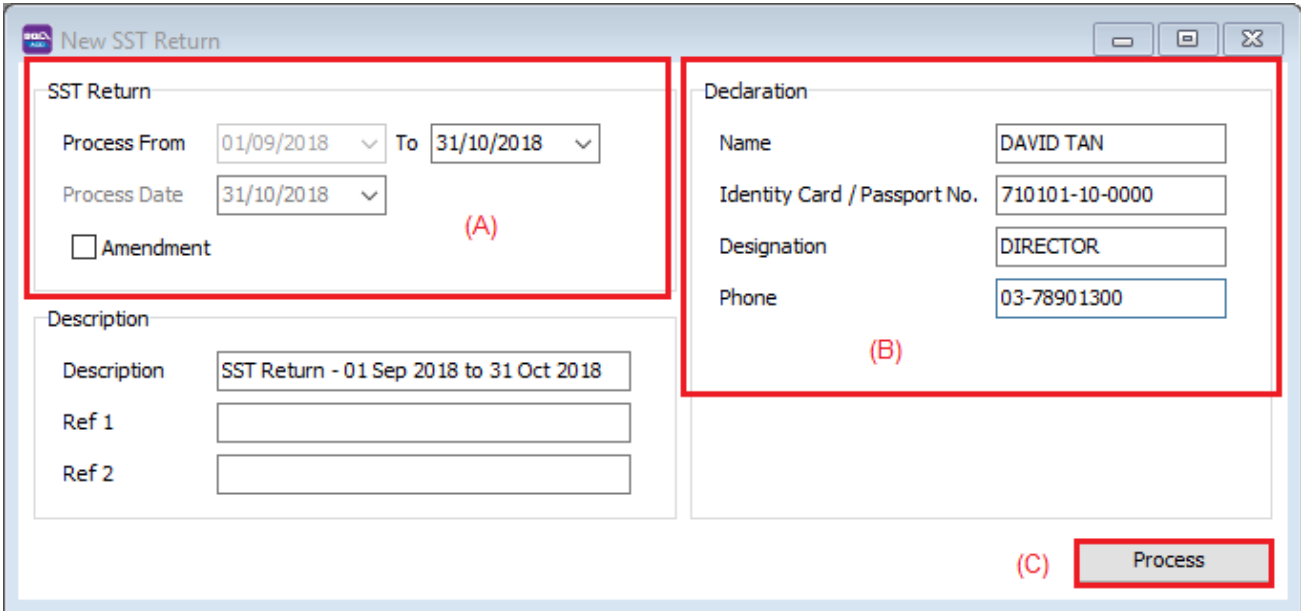
Step 3 : click on SST-02
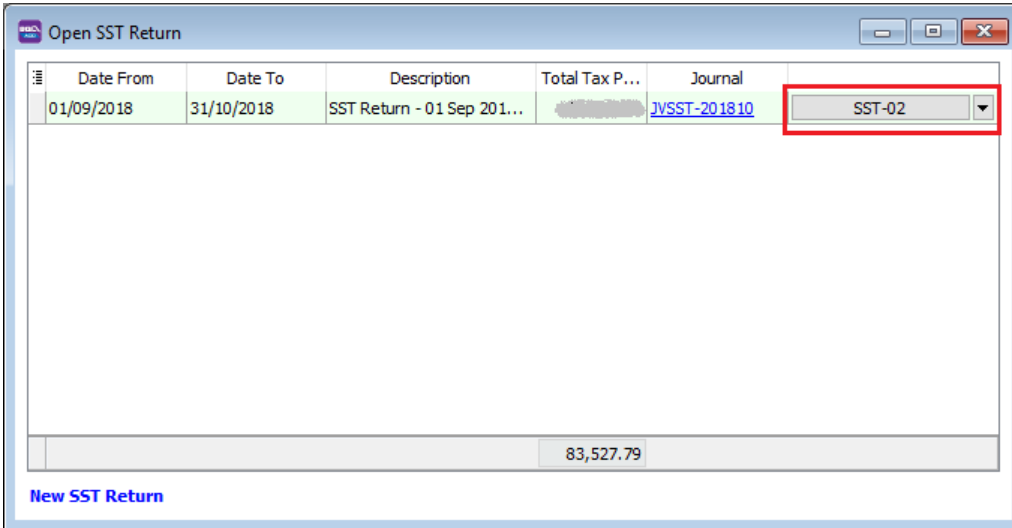
If your company is subject to both sales & services tax, make sure you have fill in both sales tax number & service tax number in file | Company profile as below.
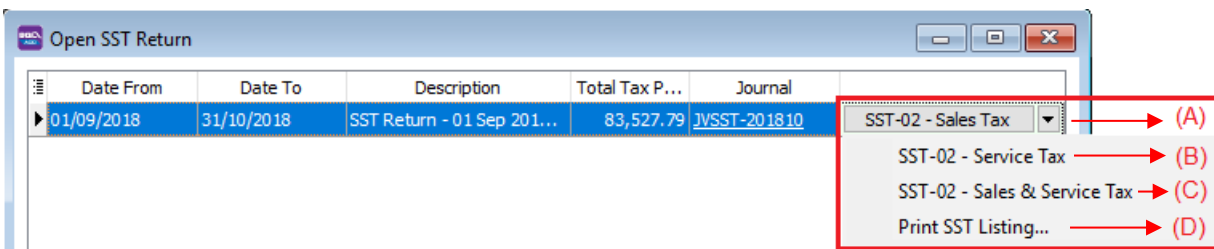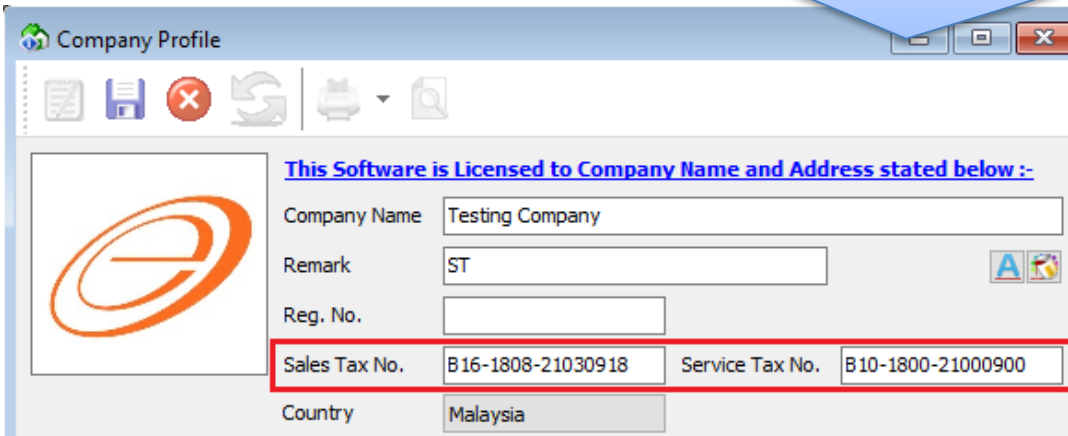
If your company is subject to both sales tax & service tax, during process of SST return, SQL Account will auto create two separate form, as SST is required to submit separately for sales tax and service tax.

(A) SST02 – Sales Tax : this is for company subjected to Sales Tax
(B) SST02 – Service Tax: This is for company subjected to Services Tax
(C) SST-02 – Sales & Services Tax: This is for internal checking purpose with combine of both sales & service tax
(D) Print SST Listing : this report will allow you to check & filter information for the SST taxable period you chosen.

Understand SST02 27 Column : https://www.facebook.com/SQLEstream/videos/2216806511940307/

19.2.1 Part A

BAHAGIAN A : MAKLUMAT PENGILANG BERDAFTAR / ORANG BERDAFTAR
PART A : REGISTERED MANUFACTURE / REGISTERED PERSON PARTICULARS

	CUKAI JUALAN / SALES TAX	CUKAI PERKHIDMATAN / SERVICE TAX
1) Jenis Penyata (Tandakan x dalam kotak yang berkaitan)* *Type of Return (Tick x in the relevant box)*	**X**	

No. Pendaftaran SST.*
SST Registration No.

B10-1000-1000000

Company Profile (Sales Tax No / Service Tax No)

2) Nama Pengilang Berdaftar / Orang Berdaftar*.
Name of *Registered Manufacturer / Registered Person.* *

SQL MANUFACTURING SDN BHD

Company Profile (Company Name)

3) Tempoh Bercukai.*
Taxable Period. *

dari / from **0 1 / 0 9 / 1 8** hingga / untill **3 1 / 1 0 / 1 8**

(hari)/(day) (bulan)/(month) (tahun)/(year)   (hari)/(day) (bulan)/(month) (tahun)/(year)

4) Tarikh Akhir Serahan Penyata dan Bayaran*
Return and Payment Due Date *

3 0 / 1 1 / 1 8

(hari)/(day) (bulan)/(month) (tahun)/(year)

19.2.2 Part B1

BAHAGIAN B1 : MAKLUMAT JUALAN / PERKHIDMATAN
PART B1 : SALES / SERVICE DETAILS

(5) Bil. No.	(6) Maklumat Barang Bercukai / Jenis Perkhidmatan Bercukai Dibekalkan.* Description of Taxable Goods / Type of Taxable Service Provided. *	(7) Kod Tariff Kastam / Kod Jenis Perkhidmatan.* Customs Tariff Code / Service Type Code. *	(8) Nilai Barang-barang Dijual / Nilai Kerja Yang Dilakukan.* Value of Taxable Goods Sold / Value of Work Performed. * (RM)	(9) Nilai Barang-barang Yang Dipakai Sendiri / Dilupus Nilai Perkhidmatan Dipakai Sendiri.* Value of Goods For Own Used / Disposed Value of Service For Own Use * (RM)	(10) Nilai Perkhidmatan Bercukai* Value of Taxable Service * (RM)
1.	MOBILE PHONE	8517.70.2100	1,000,000.00	100,000.00	0.00
2.	MP3 PLAYER	8519.89.2000	600,000.00	0.00	0.00
	Tariff description	*Tariff code*	*ST5 + ST*	*SU5 + SU + SUV*	*SV*
	JUMLAH.* TOTAL.		1,600,000.00	100,000.00	0.00
	JUMLAH KESELURUHAN.* NET TOTAL.				1,700,000.00

Taxable Value

19.2.3 Part B2

BAHAGIAN B2 : NILAI CUKAI YANG KENA DIBAYAR ATAS BARANGAN (JUALAN / PELUPUSAN / KEGUNAAN SENDIRI) / PERKHIDMATAN (PERKHIDMATAN DIBERIKAN / KEGUNAAN SENDIRI)

PART B2 : VALUE OF TAX PAYABLE FOR GOODS (SALES, DISPOSED, OWN USE) / SERVICES (SERVICES PERFORMED / OWN USE)

11) Jumlah Nilai Jualan dan Cukai Yang Kena dibayar Mengikut Kadar Cukai.*
*Total Value of Tax Payable as Per Tax Rate.**

		Nilai Jualan / Perkhidmatan Bercukai / Bilangan Kad *Value of Taxable Sales / Service / No. of Cards*	Kadar Cukai *Tax Rate*	Nilai Cukai Kena Bayar *Value of Tax Payable*
a) Barang Bercukai Berkadar 5%. *Taxable Goods at 5% Rate.*	ST5 + SU5	RM 1,100,000.00	5%	RM 55,000.00
b) Barang Bercukai Berkadar 10%. *Taxable Goods at 10% Rate.*	ST + SU	RM 600,000.00	10%	RM 60,000.00
c) Perkhidmatan Bercukai selain dari Kumpulan H. *Taxable Services other than from Group H.*	SV + SUV	RM 0.00	6%	RM 0.00
d) Perkhidmatan Bercukai dari Kumpulan H. *Taxable Services from Group H.*		0.00 UNIT	RM 25	RM 0.00

12) Jumlah Nilai Cukai Yang Kena Dibayar.*
*Total Value of Tax Payable.**
(12) = [11(a) + 11(b)] **ATAU / OR** [11(c) + 11(d)]
RM 115,000.00

13) Amaun Potongan cukai
Amount of Tax Deduction

a) Potongan Cukai Melalui Nota Kredit*
*Tax Deduction from Credit Note**   CN tax amt <> 0   RM 1,000.00

b) Potongan Cukai Jualan*
*Sales Tax Deduction.**   RM 0.00

c) Potongan Cukai Perkhidmatan**
*Service Tax Deduction **   RM 0.00

13A) Pelarasan di bawah Potongan Cukai Jualan
Adjustment under Sales Tax Deduction   RM 0.00

14) Jumlah Cukai Yang Kena Dibayar Sebelum Penalti Dikenakan*
*Total Tax Payable Before Penalty Imposed**
(14) = (12) - (13)   RM 0.00

15) Kadar Penalti / Amaun Penalti
Penalty Rate / Penalty Amount   0 %   RM 0.00

16) Jumlah Cukai Kena Dibayar Termasuk Penalti
Total of Tax Payable Inclusive Penalty
(16) = (14) + (15)   RM 115,000.00

19.2.4 Part C

BAHAGIAN C : BARANG-BARANG DI BAWAH JADUAL KEDUA, PERINTAH CUKAI JUALAN (KADAR CUKAI) 2018

PART C : GOODS UNDER SCHEDULE 2, SALES TAX (RATE OF TAX) ORDER 2018

17) Jumlah Nilai Jualan dan Cukai Yang Kena dibayar mengikut kadar cukai.
Total Value of Tax Payable as per rate of tax.

			Nilai Jualan Bercukai *Value of Taxable Sales*	Nilai Cukai Kena Bayar *Value of Tax Payable*
Berkadar *At Rate*	RM 0.00	Per Liter.* *Per Litre.**	RM 0.00	RM 0.00
Berkadar *At Rate*	RM 0.00	Per Kilogram.* *Per Kilogram.**	RM 0.00	RM 0.00
Berkadar *At Rate*	0 %	ad-volerum.* *ad-volerum.**	RM 0.00	RM 0.00

19.2.5 Part D

BAHAGIAN D : JUALAN / PERKHIDMATAN YANG DIKECUALIKAN CUKAI
PART D : SALES / SERVICES EXEMPTED FROM TAX

18) Jualan Barang-Barang Bercukai / Perkhidmatan Bercukai. *
*Sales of Taxable Goods/ Taxable Services.**

   a) Eksport / Kawasan Khas / Kawasan Ditetapkan.*
   *Export / Special Area / Designated Area.**   **SE**   RM   **800,00.00**

   b) Jualan Tempatan Kepada Orang di bawah Perintah Cukai Jualan (Orang Yang Dikecualikan Daripada Pembayaran Cukai Jualan) 2018:
   Local sales exempted to person under the Sales Tax (Person Exempted From Payment of Sales Tax) Order 2018:-

     1) Jadual A (Kumpulan Orang).*
     *Schedule A (Class of Person).**   **SEA**   RM   **0.00**

     2) Jadual B (Pengilang Spesifik Barang Tidak Bercukai).*
     *Schedule B (Manufacturer of specific non taxable goods).**   **SEB**   RM   **0.00**

     3) Jadual C (Pengilang Berdaftar).*
     *Schedule C (Registered Manufacturer).**

       i) Butiran 1 dan 2 (Pembelian / Pengimportan Bahan Mentah / Komponen / Bahan
       Pembungkusan Yang Dikecualikan Cukai Jualan).*
       *Item 1 and 2 (Purchase / Importation of Raw Materials / Components / Packaging
       Materials Exempted From Sales Tax).**   **SEC1 + SEC2**   RM   **0.00**

       ii) Butiran 3 dan 4 (Pembelian / Pengimportan Bahan Mentah / Komponen / Bahan
       Pembungkusan Bagi Pihak Pengilang Berdaftar Yang Dikecualikan Cukai Jualan).*
       *Item 3 and 4 (Purchase / Importation of Raw Materials / Components / Packaging
       Materials on behalf of Registered Manufacturer Exempted From Sales Tax).**   **SEC3 + SEC4**   RM   **0.00**

       iii) Butiran 5 (Nilai Kerja Dilakukan Yang Dikecualikan Cukai Jualan).*
       *Item 5 (Value of Work Performed Exempted from Sales Tax).**   **SEC5**   RM   **0.00**

   c) Jumlah Nilai Perkhidmatan Bercukai Yang Dikecualikan
   Total Value of Exempted Taxable Services   **SVE**   RM   **0.00**

19.2.6 Part E

BAHAGIAN E : BELIAN DI BAWAH JADUAL C, PERINTAH CUKAI JUALAN (ORANG YANG DIKECUALIKAN DARIPADA PEMBAYARAN CUKAI JUALAN) 2018
PART E : PURCHASE UNDER THE SCHEDULE C, SALES TAX (PERSON EXEMPTED FROM PAYMENT OF TAX) ORDER 2018

19) Butiran 1 dan 2 (Pembelian / Pengimportan Bahan Mentah Yang Dikecualikan
Cukai Jualan).*
*Item 1 and 2 (Purchase / Importation of Raw Material Exempted From Sales Tax).**   RM   **0.00**   **PEC1 + PEC2**

20) Butiran 3 dan 4 (Pembelian / Pengimportan Bahan Mentah Bagi Pihak Pengilang
Berdaftar Yang Dikecualikan Cukai Jualan).*
*Item 3 and 4 (Purchase / Importation of Raw Material on behalf of Registered
Manufacturer Exempted From Sales Tax).**   RM   **0.00**   **PEC3 + PEC4**

21) Butiran 5 (Nilai Kerja Dilakukan Yang Dikecualikan Cukai Jualan).*
*Item 5 (Value of Work Performed Exempted From Sales Tax).**   RM   **0.00**   **PEC5**

19.2.7 Part F

BAHAGIAN F : AKUAN

PART F : DECLARATIONS

22) Dengan ini saya sebagai pegawai yang diberi kuasa mengesahkan dan memperakui bahawa butir-butir yang dinyatakan dalam penyata ini adalah benar dan lengkap.
I as an authorized officer hereby certify that the particulars stated in this return are true and complete.

Tarikh /*Date*

| 0 | 1 | / | 1 | 1 | / | 2 | 0 | 1 | 8 |

(hari)   (bulan)   (tahun)
(day)   *(month)*   *(year)*

- - - - - - - - - - - - - - - - - - -

Tandatangan Pengikrar
Declarant Signature

23) Nama Pengikrar.
Name of Declarant.

DAVID TAN

24) No. Kad Pengenalan / Passport.
Identity Card / Passport No.

710101-XX-XXXX

25) Jawatan Pengikrar.
Designation of Declarant.

DIRECTOR

26) No. Telefon.
Telephone No.

03-XXXX XXXX

19.2.8 Part G

BAHAGIAN G : UNTUK KEGUNAAN PEJABAT

PART G : FOR OFFICIAL USE

27(a) - - - - - - - - - - - - - - - - - -
Tarikh Penyata Diterima
Date Return Received

27(b) - - - - - - - - - - - - - - - - - -
Tarikh Cop Pos
Post Marked Date

27(c) - - - - - - - - - - - - - - - - - -
Pegawai Penerima
Received Officer

20 Double Entry Posting

20.1.1   Sales Tax (Accrual Basis)

	DR	CR	SST-02
Trade Debtors	1,100.00		
Sales Service		1000.00	B1_8
SST-Sales Tax		100.00	B2_11A
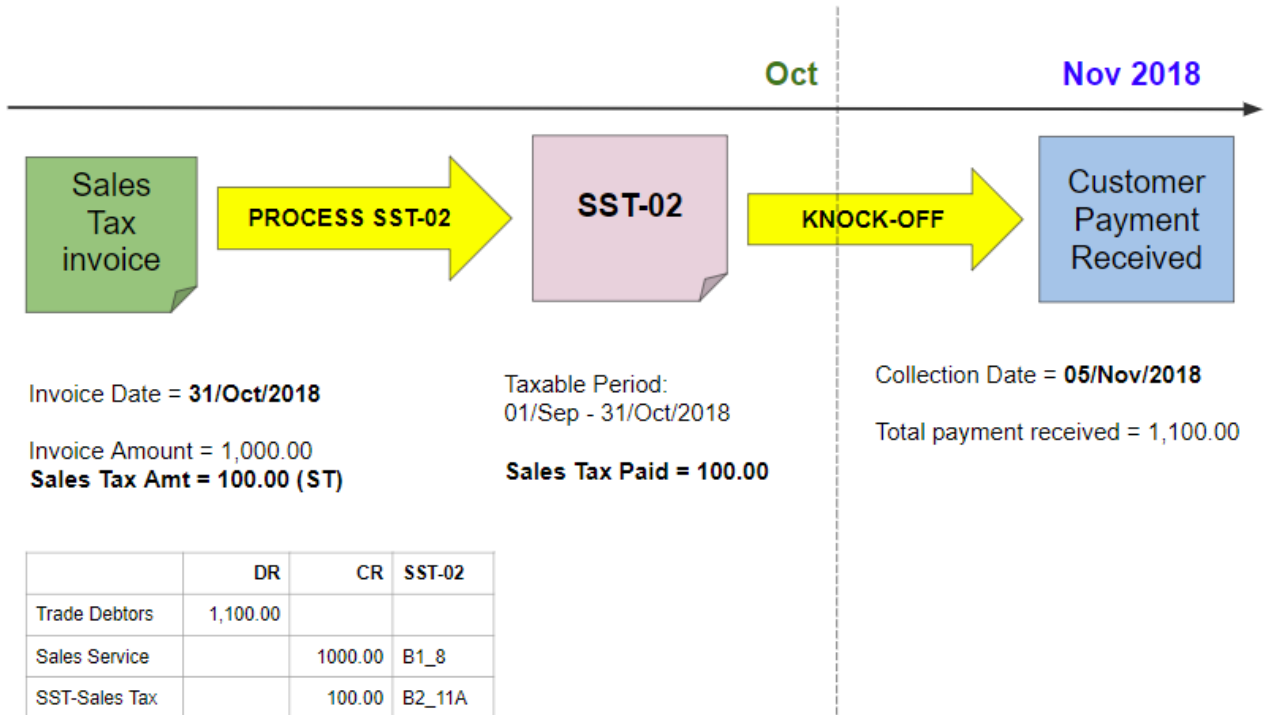
20.1.2   Service Tax (Payment Basis)

In SST 2.0, the service tax is due and payable when payment is received for any taxable service.

	DR	CR
Trade Debtors	1,060.00	
Sales Service		1000.00
SST-Deferred Tax		60.00

	DR	CR	SST-02
SST-Deferred Tax	60.00		
SST-Service Tax		60.00	B2_11C
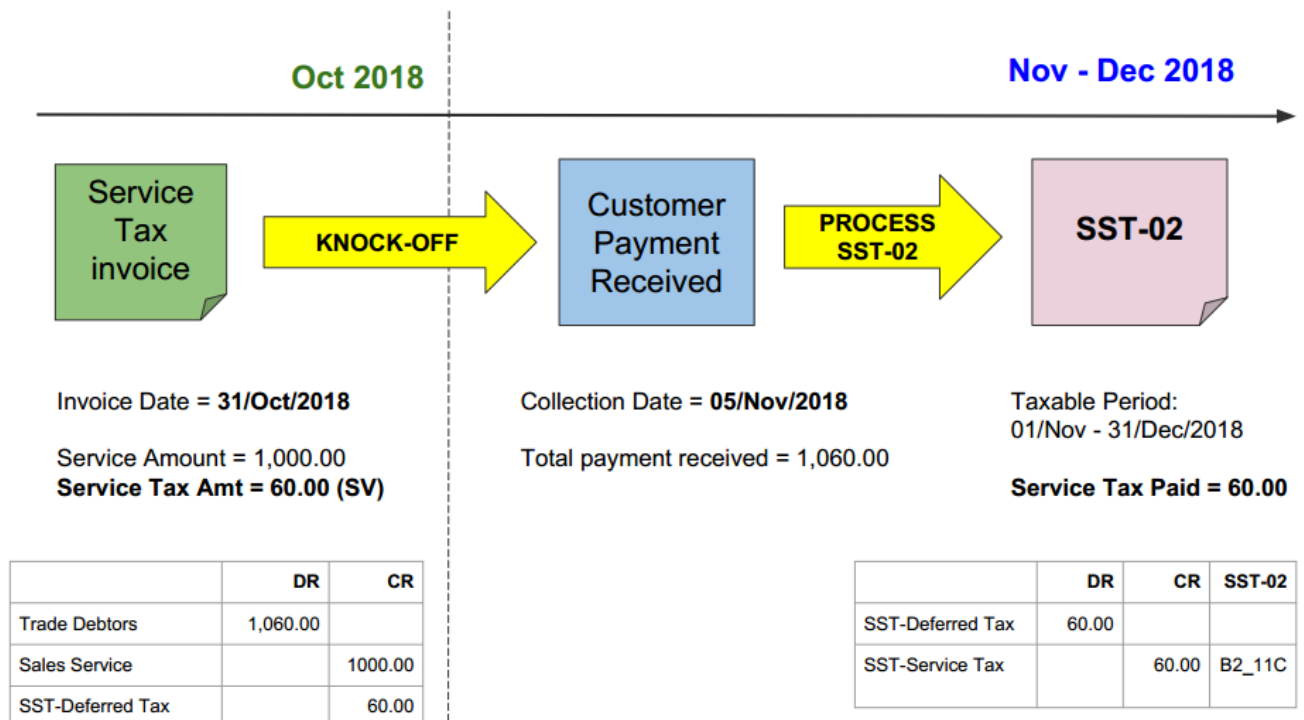
Step 1 : Issue sales invoice with service tax 6%, date 31/10/2018, Amount RM 1,000.00 & Tax Amount RM 60.00.

Step 2 : Process SST Return from 01/09/2018 to 31/10/2018. Total Tax Payable is RM 0. Due to no payment is receive for the invoices issued.

Step 3 : Payment is received on 05/11/2018, knocked-off on IV-00111.

Step 4 : Process second cycle of taxable period, the tax payable will be capture as payment is received.

Step 5 : SQL Account will auto Credit to SST- Deferred Tax account during invoice issue but no payment. Once payment is received, a Debit will be auto reversed at SST-Deferred Tax Account.

Post Date	Tax Date	Ref 1	Description	Description 2	Local DR	Local CR	Local Balance
Code : SST-203 (SST - DEFERRED TAX)							
			Balance B/F				0.00
31/10/2018	31/10/2018	IV-00111	ALPHA & BETA COMPUTER	service	0.00	60.00	(60.00)
05/11/2018	05/11/2018	IV-00111	ALPHA & BETA COMPUTER	service (OR-00056)	60.00	0.00	0.00
					60.00	60.00	

Step 6 : the taxable amount of RM 1,000.00 and Tax Amount of RM 60.00 will also capture in SST-02 Part B2, number 11c.

BAHAGIAN B2 : NILAI CUKAI YANG KENA DIBAYAR ATAS BARANGAN (JUALAN / PELUPUSAN / KEGUNAAN SENDIRI) / PERKHIDMATAN (PERKHIDMATAN DIBERIKAN / KEGUNAAN SENDIRI)

PART B2 : VALUE OF TAX PAYABLE FOR GOODS (SALES, DISPOSED, OWN USE) / SERVICES (SERVICES PERFORMED / OWN USE)

11) Jumlah Nilai Jualan dan Cukai Yang Kena dibayar Mengikut Kadar Cukai.
    Total Value of Tax Payable as Per Tax Rate.

	Nilai Jualan / Perkhidmatan Bercukai / Bilangan Kad Value of Taxable Sales / Service /No. of Cards	Kadar Cukai Tax Rate	Nilai Cukai Kena Bayar Value of Tax Payable
a) Barangan Bercukai Berkadar 5%. *Taxable Goods at 5% Rate.*	RM 0.00	5%	RM 0.00
b) Barangan Bercukai Berkadar 10%. *Taxable Goods at 10% Rate.*	RM 0.00	10%	RM 0.00
c) Perkhidmatan Bercukai selain dari Kumpulan H. *Taxable Services other then from Group H.*	RM 1,000.00	6%	RM 60.00