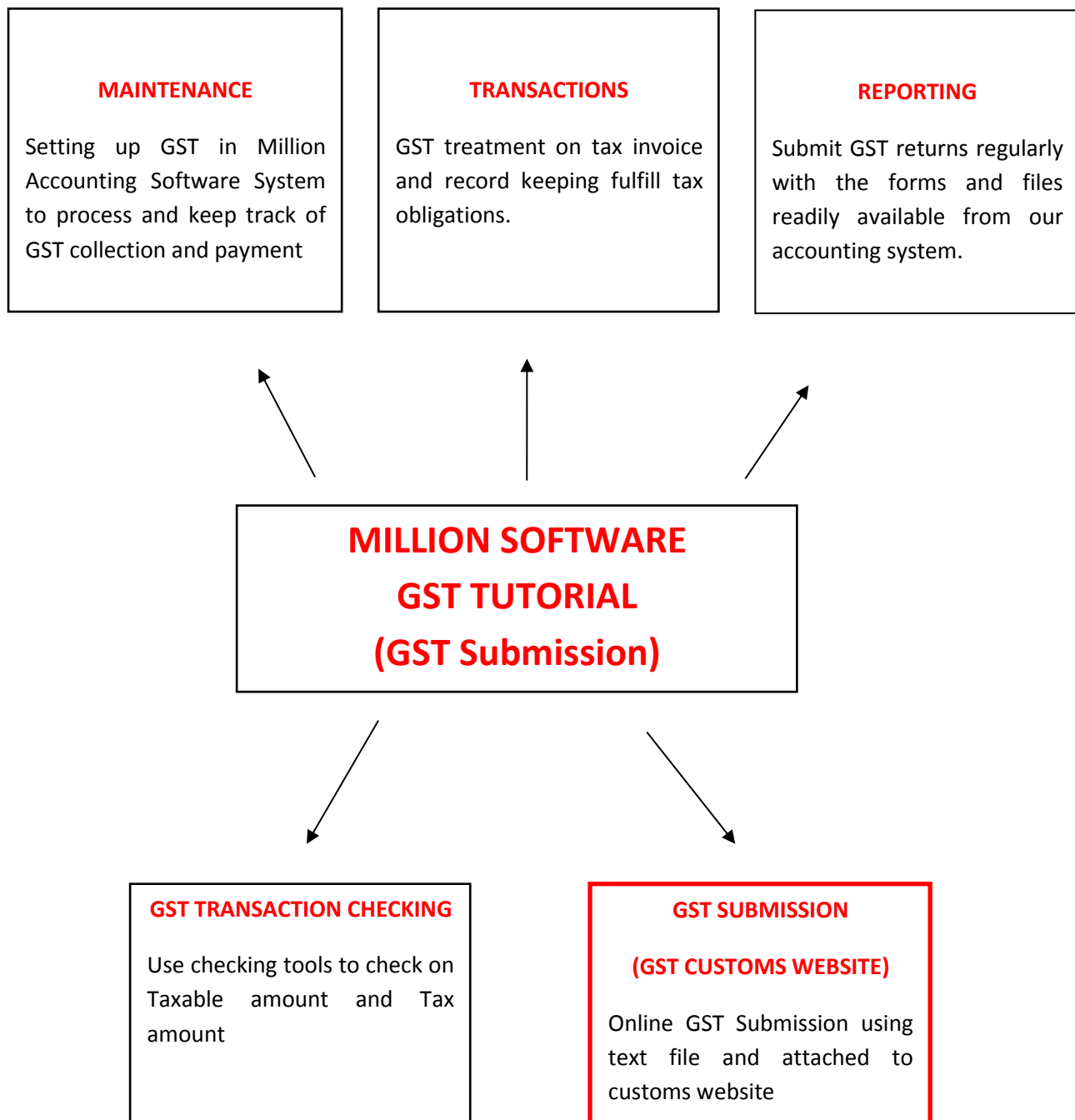


## AUG 2015



## Contents

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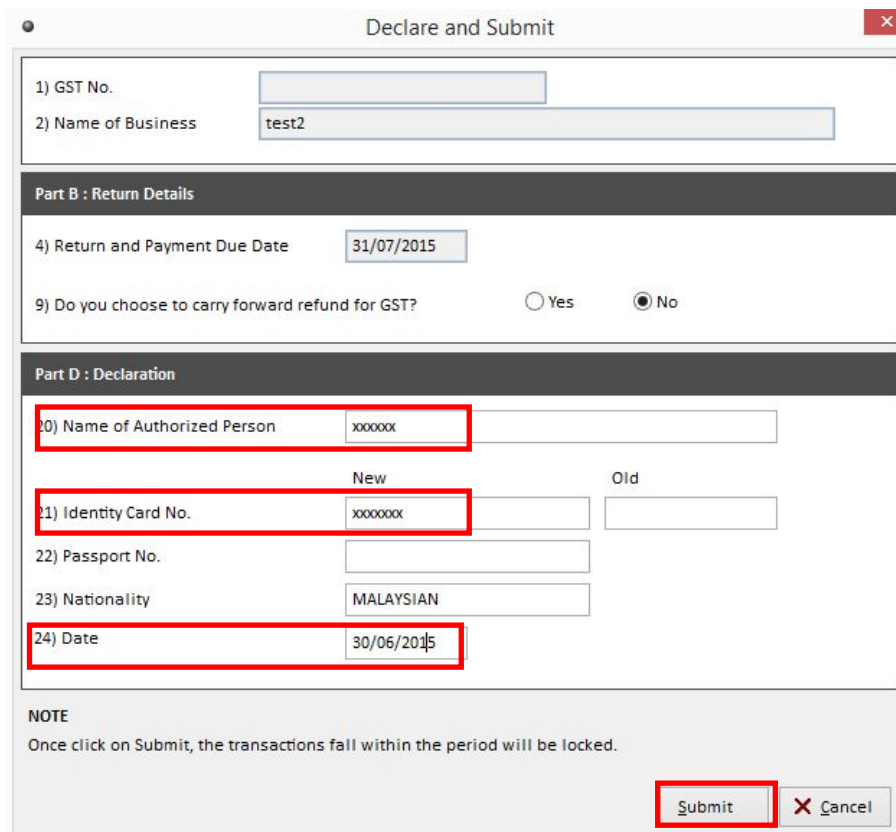
## GST ONLINE SUBMISSION

**NOTE:** It is necessary to upgrade Million version from date 18<sup>th</sup> April 2015 onwards

### Stage 1: GST submission in Million and generate GST Form 03 text file

1. Perform GST submission  
(*GST Malaysia > GST Form 03 > select the taxable period > Edit > Submit*)

Enter the details and the date. Once completed, click on Submit button



Declare and Submit

1) GST No.

2) Name of Business

**Part B : Return Details**

4) Return and Payment Due Date

9) Do you choose to carry forward refund for GST?  Yes  No

**Part D : Declaration**

20) Name of Authorized Person

New Old

21) Identity Card No.

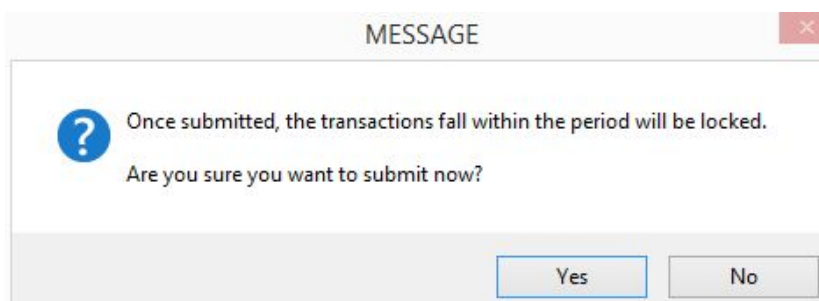
22) Passport No.

23) Nationality

24) Date

**NOTE**  
Once click on Submit, the transactions fall within the period will be locked.

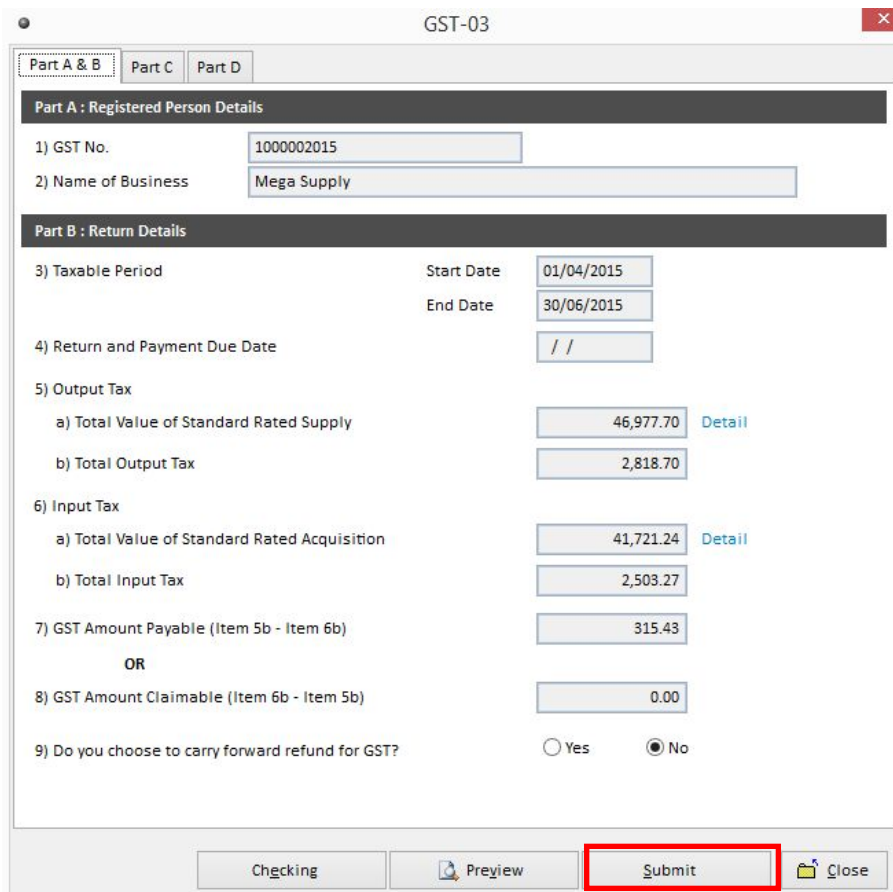
2. Continue YES and batch will be locked, enter the password.



MESSAGE

Once submitted, the transactions fall within the period will be locked.  
Are you sure you want to submit now?

3. Once submitted the Form03, the **Generate GST03 File** button will shown out

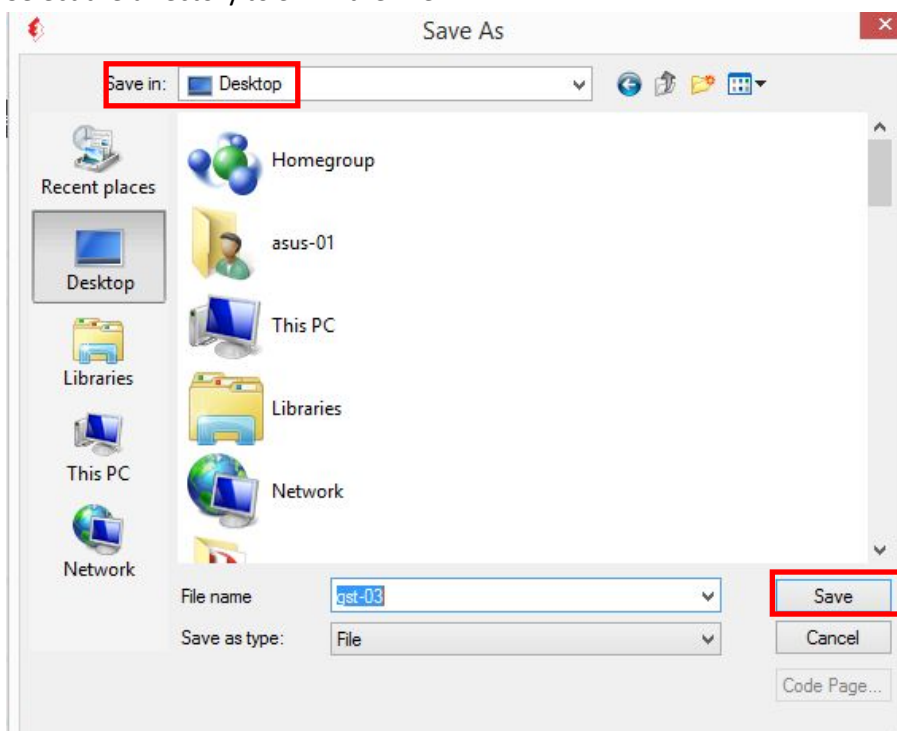


The screenshot shows the 'GST-03' form with the following data:

Part A : Registered Person Details	
1) GST No.	1000002015
2) Name of Business	Mega Supply
Part B : Return Details	
3) Taxable Period	Start Date: 01/04/2015 End Date: 30/06/2015
4) Return and Payment Due Date	//
5) Output Tax	
a) Total Value of Standard Rated Supply	46,977.70 <a href="#">Detail</a>
b) Total Output Tax	2,818.70
6) Input Tax	
a) Total Value of Standard Rated Acquisition	41,721.24 <a href="#">Detail</a>
b) Total Input Tax	2,503.27
7) GST Amount Payable (Item 5b - Item 6b)	315.43
OR	
8) GST Amount Claimable (Item 6b - Item 5b)	0.00
9) Do you choose to carry forward refund for GST?	<input type="radio"/> Yes <input checked="" type="radio"/> No

At the bottom of the form, the 'Submit' button is highlighted with a red box.

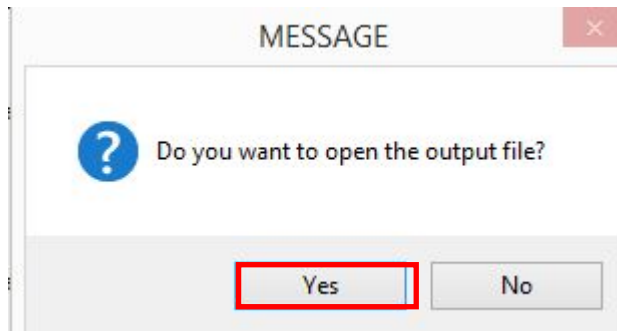
4. Select the directory to **SAVE** the File



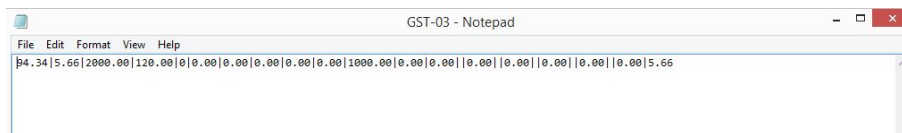
The screenshot shows the 'Save As' dialog box with the following details:

- 'Save in:' dropdown menu is set to 'Desktop'.
- File name: 'gst-03'
- Save as type: 'File'
- The 'Save' button is highlighted with a red box.

5. Once generated, system will prompt a message to view the file



6. Click on YES to view the file



7. Close this notepad and attach this file for GST online submission

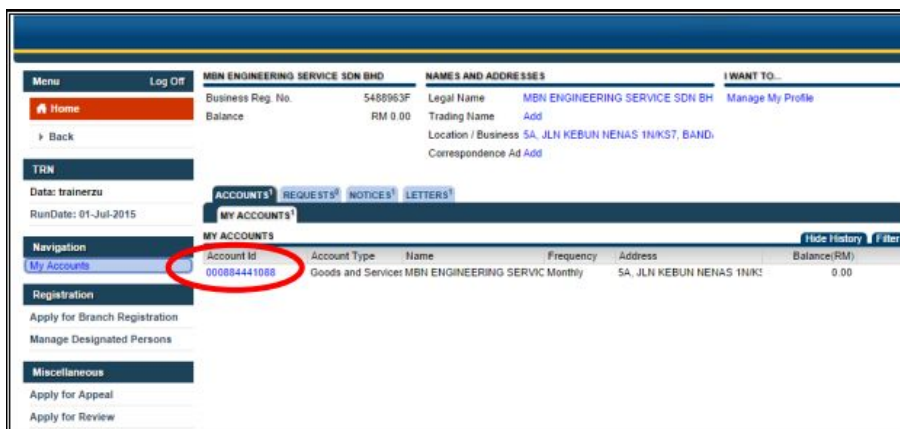
## Stage 2: GST SUBMISSION (GST CUSTOMS WEBSITE)

1. Login to Taxpayer Access Point (TAP)  
Open a browser and enter the following link to enter TAP website

<https://gst.customs.gov.my/TAP/>



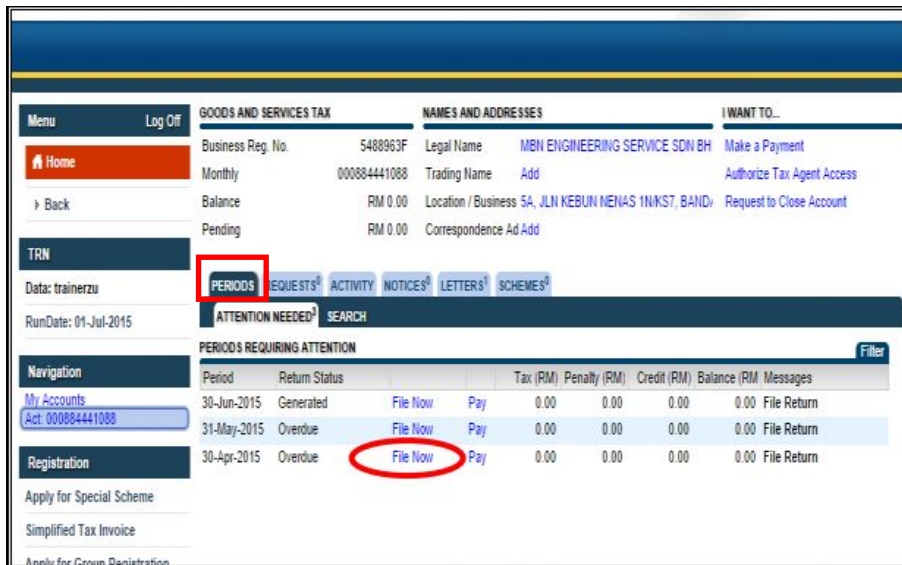
2. Access to customer homepage
  - i) Click on Account ID



Account Id	Account Type	Name	Frequency	Address	Balance(RM)
00088441088	Goods and Services	MBN ENGINEERING SERVICE	Monthly	5A, JLN KEBUN NENAS 1NK1	0.00

3. Access to Period Tab

i) Click on hyperlink **File Now** to file return for taxable period



The screenshot shows the 'PERIODS' tab selected in the software interface. A table titled 'PERIODS REQUIRING ATTENTION' displays the following data:

Period	Return Status	File Now	Pay	Tax (RM)	Penalty (RM)	Credit (RM)	Balance (RM)	Messages
30-Jun-2015	Generated	File Now	Pay	0.00	0.00	0.00	0.00	File Return
31-May-2015	Overdue	File Now	Pay	0.00	0.00	0.00	0.00	File Return
30-Apr-2015	Overdue	File Now	Pay	0.00	0.00	0.00	0.00	File Return

4. Review and Return Details screen will be displayed.

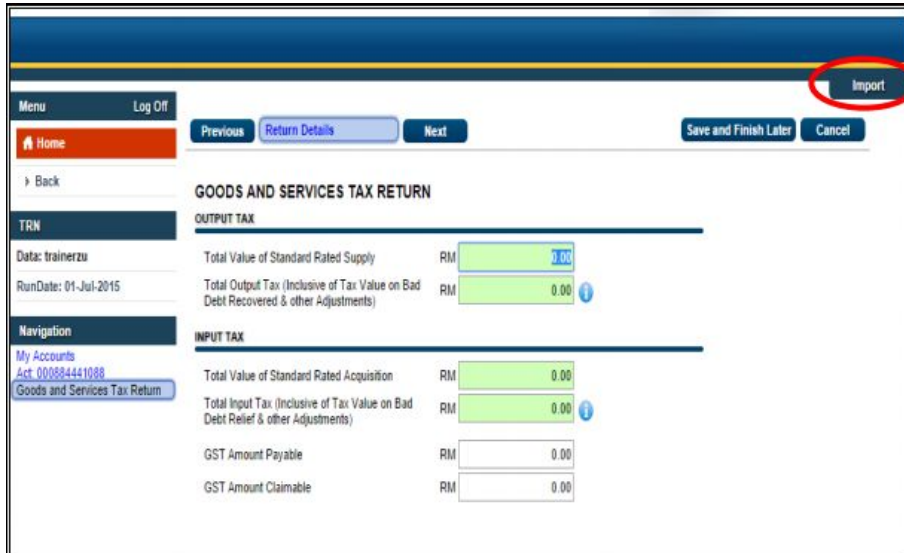
i) Click on the **Next** button



The screenshot shows the 'Review Return Details' screen. The 'Next' button is circled in red. The screen is divided into three sections: 'ABOUT THE SERVICE', 'WHAT YOU NEED', and 'AFTER YOU FINISH'.

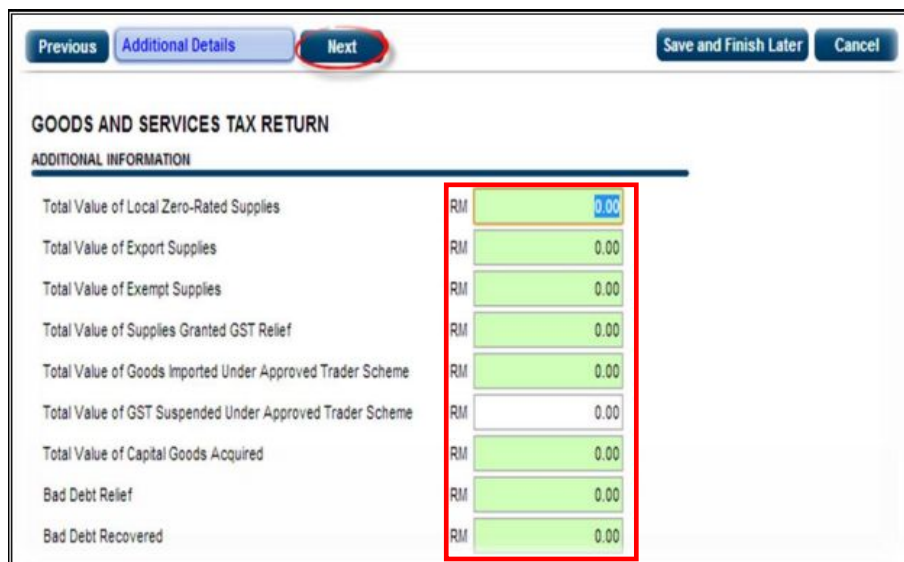
- ABOUT THE SERVICE:**
  - This service allows a registered Goods and Services taxpayer to declare their GST for the selected filing period.
  - Your session will expire after 15 minutes of inactivity.
- WHAT YOU NEED:**
  - GST info for the selected filing period.
- AFTER YOU FINISH:**
  - Print the confirmation page for your records.
  - If a payment is due, make a payment using TAP, a designated bank, or by mailing a cheque to the processing centre.

5. Return Details screen will be displayed
  - i) Click on **Import** button
  - ii) Select generated GST 03 file (text file) generated from Million Accounting



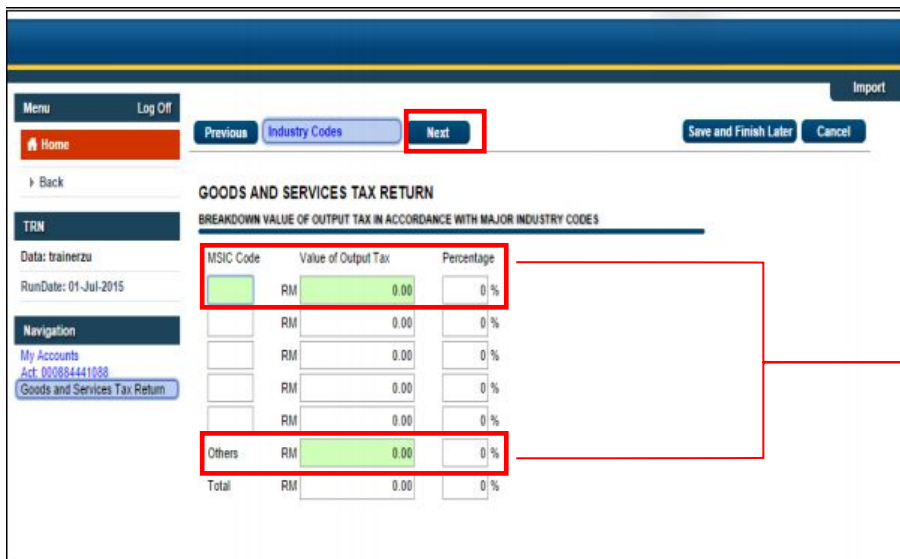
- iii) All figures will displayed in respective column

Note: make sure all the figure is correct then click on the **Next** button on top menu.



Note: make sure the industry code is being displayed. After that click on **Next** button on top menu.

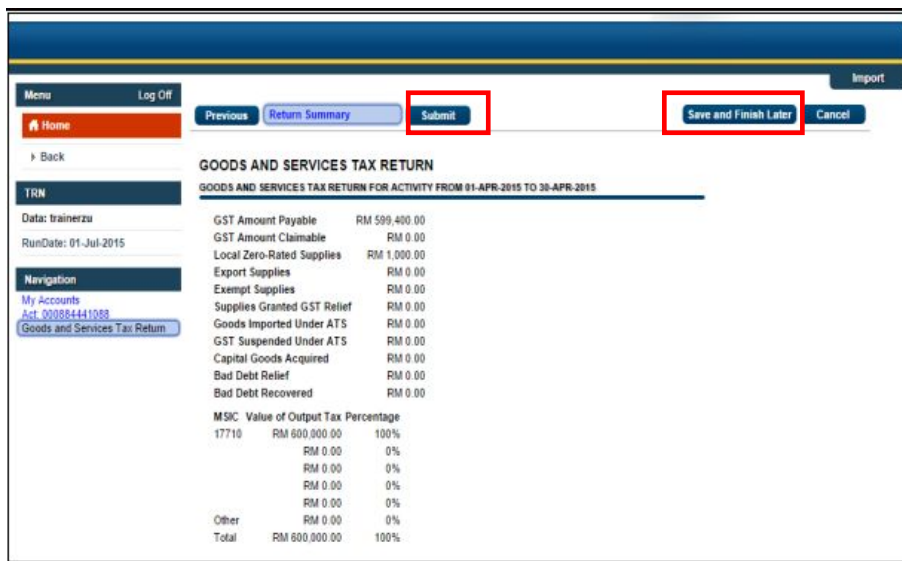




MSIC Code	Value of Output Tax	Percentage
	RM 0.00	0 %
	RM 0.00	0 %
	RM 0.00	0 %
	RM 0.00	0 %
	RM 0.00	0 %
Others	RM 0.00	0 %
Total	RM 0.00	0 %

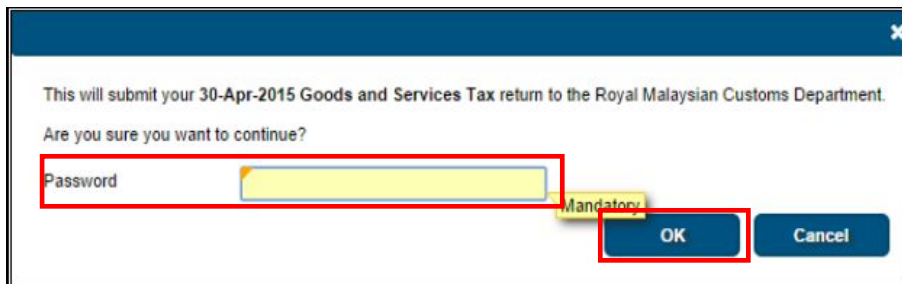
The Value of Output Tax must be same as the figure in Form O3 5(b) Total Output Tax

6. All the data transfer from Million Software will appear in Return Summary screen.
  - i) Review and verify information on the Return Summary screen
  - ii) User can choose either to **Save and Finish Later** or **Submit** the application
  - iii) To submit the application, click on **Submit** button
  - iv) Click on **OK** button.




MSIC	Value of Output Tax	Percentage
17710	RM 600,000.00	100%
	RM 0.00	0%
	RM 0.00	0%
	RM 0.00	0%
	RM 0.00	0%
Other	RM 0.00	0%
Total	RM 600,000.00	100%

7. Enter the password field and click **OK**  
 Note: the password is same as the TAP login password



8. Confirmation screen will display the return information
  - i) Click on **Print** to print the information, the copy of filled up return form with voucher no. Make payment at banks together with this voucher no.
  - ii) Click on Print Acknowledge Receipt to print the receipt
  - iii) Click OK to return to user home page

 <b>JABATAN KASTAM DIRAJA MALAYSIA</b> <b>ROYAL MALAYSIAN CUSTOMS DEPARTMENT</b>		<b>GST - 03</b>
<b>PENYATA CUKAI BARANG DAN PERKHIDMATAN</b> <b>GOODS AND SERVICES TAX RETURN</b>		
<input type="checkbox"/> <b>Pindaan</b> <i>Amendment</i>		
<b>BAHAGIAN A : BUTIRAN ORANG BERDAFTAR</b> <b>PART A : REGISTERED PERSON DETAILS</b>		
1) No. CBP * GST No. *	001613234176	
2) Nama Perniagaan * Name of Business *	FLEET ENGINEERING SERVICES SDN BHD	
<b>BAHAGIAN B : BUTIRAN PENYATA</b> <b>PART B : RETURN DETAILS</b>		
3) Tempoh Bercukai * Taxable Period *	Tarikh Mula Start Date Tarikh Akhir End Date	01-Apr-2015 30-Jun-2015 31-Jul-2015
4) Tarikh Akhir Serahan Penyata dan Bayaran * Return and Payment Due Date *	31-Jul-2015	
5) Cukai Output Output tax	Amaun (Amount)	
a) Jumlah Nilai Pembekalan Berkadar Standard* Total Value of Standard Rated Supply*	RM	100,000.00
b) Jumlah Cukai Output (Termasuk Hutang Lapuk Dibayar Balik dan Pelepasan lain)* Total Output Tax (Inclusive of Bad Debt Recovered and other adjustments)*	RM	6,000.00
6) Cukai Input / Input Tax		
a) Jumlah Nilai Perolehan Berkadar Standard * Total Value of Standard Rated Acquisition *	RM	60,000.00
b) Jumlah Cukai Input (Termasuk Pelepasan Hutang Lapuk dan Pelepasan lain)* Total Input Tax (Inclusive of Bad Debt Relief and other adjustments) *	RM	3,000.00
7) CBP Kena Dibayar (Butiran 5b - Butiran 6a) * GST Amount Payable (Item 5b - Item 6a) *	RM	3,000.00
<b>ATAU / OR</b>		
8) Amaun CBP Boleh Dituntut (Butiran 6b - Butiran 5b) * GST Amount Claimable (Item 6b - Item 5b) *	RM	0.00
9) Adakah anda memilih untuk membawa ke hadapan pembayaran balik CBP? Do you choose to carry forward refund for GST?	<input type="checkbox"/> Ya Yes	
<b>BAHAGIAN C : MAKLUMAT TAMBAHAN</b> <b>PART C : ADDITIONAL INFORMATION</b>		
10) Jumlah Nilai Pembekalan Tempatan Berkadar Sifar * Total Value of Local Zero-Rated Supplies *	RM	0.00
11) Jumlah Nilai Pembekalan Eksport * Total Value of Export Supplies *	RM	0.00
12) Jumlah Nilai Pembekalan Dikecualikan * Total Value of Exempt Supplies *	RM	0.00
13) Jumlah Nilai Pembekalan Diberi Pelepasan CBP * Total Value of Supplies Granted GST Relief *	RM	0.00

14) Jumlah Nilai Pengimportan Barang Dibawah Skim Pedagang Dituliskan \*  
Total Value of Goods Imported Under Approved Trader Scheme \* RM 0.00

15) Jumlah Nilai CBP Import Digantung dibawah butiran 14 \*  
Total Value of GST Suspended under item 14 \* RM 0.00

16) Jumlah Nilai Perolehan Harta Modal \*  
Total Value of Capital Goods Acquired \* RM 0.00

17) Pelepasan Hutang Lapuk \*  
Bad Debt Relief \* RM 0.00

18) Hutang Lapuk Dibayar Balik \*  
Bad Debt Recovered \* RM 0.00

19) Pecahan Nilai Cukai Output mengikut Kod Industri Utama  
Breakdown Value of Output Tax in accordance with the Major Industries Code

Kod (Code)	Nilai Cukai Output (Value of Output Tax)	Peratusan (Percentage)
45201	RM 6,000.00	100 %
	RM 0.00	0 %
	RM 0.00	0 %
	RM 0.00	0 %
	RM 0.00	0 %
Lain-lain Others	RM 0.00	0 %
<b>Jumlah TOTAL</b>	<b>RM 6,000.00</b>	<b>100 %</b>

Sila peting kesetiaan ini dan serikan bersama buangan

**Number Baucar: 5023334408**

**Cukai Barang & Perkhidmatan**  
 No. CBP: 001613234176  
 FLEET ENGINEERING SERVICES SDN BHD  
 LOT 11, LINGKARAN SULTAN MOHAMMED 2  
 42000 PELALUAN KLANG  
 SELANGOR

Jumlah Yang Perlu Dibayar: 3,000.00  
 Tempoh: 30-06-2015

Jumlah Bayaran: RM [ ]

Untuk Kegunaan Pejabat

KTNPM

Voucher No

For further details, refer to Malaysia GST website for **RETURNS AND PAYMENT FOR GST**

### Stage 3: Make online payment

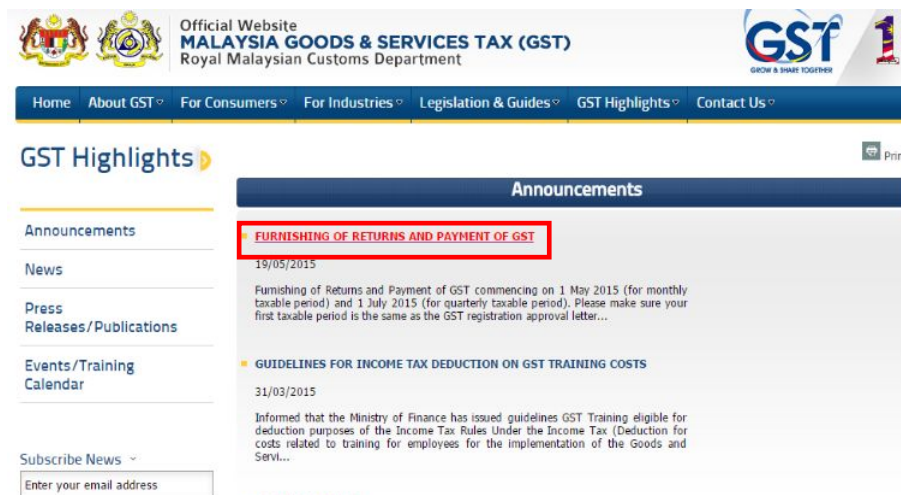
Refer to Malaysia GST customs website document on: [GUIDE OF PAYMENT ON TAX](#)

Logon to [gst.customs.gov.my](http://gst.customs.gov.my)

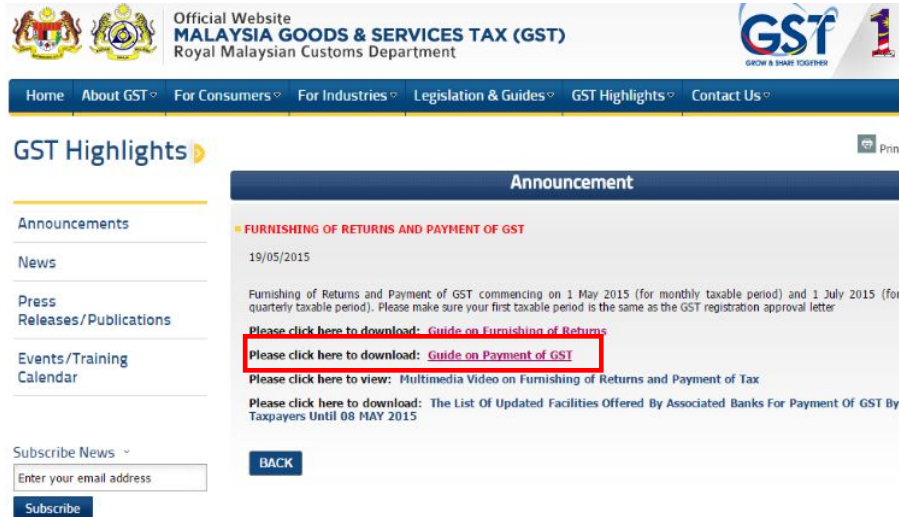
Click on GST Highlights > Announcements



Click on the hyperlink **FURNISHING OF RETURN AND PAYMENT OF GST**



Click and download the document **GUIDE ON PAYMENT OF GST**



Follow the guide step by step to complete the payment

### Stage 4: Input Tax and Output Tax cleaning

Example: Output Tax (Figure in Form03 5(b)) = RM 2818.70

Input Tax (Figure in Form03 6(b)) = RM2503.27

(General > GL Transaction > Add> Select entry (single entry) > Batch (Journal))

#### Step 1: Enter GST Output Tax amount

Add New GL Transaction

Select Entry: Single Entry  
Batch Group: 50 Journal

**GST Output Tax**

Date	A/C No.	Reference No.	Description	Debit MYR	Credit MYR
05/07/2015	4050/0001	JV 0005	GST CONTROL APR - JUN 2015	2,818.70	0.00

Tax Code: [ ] Taxable MYR: 0.00 Tax MYR: 0.00  
Link To: Default  
Project: [ ]

Date	A/C No.	Reference No.	A/C Description	Debit	Credit
				0.00	0.00

Save Cancel

#### Step 2: Enter GST Input Tax amount

Add New GL Transaction

Select Entry: Single Entry  
Batch Group: 50 Journal

**GST Input Tax**

Date	A/C No.	Reference No.	Description	Debit MYR	Credit MYR
05/07/2015	3050/0001	JV 0005	GST CONTROL APR - JUN 2015	0.00	2,503.27

Tax Code: [ ] Taxable MYR: 0.00 Tax MYR: 0.00  
Link To: Default  
Project: [ ]

Date	A/C No.	Reference No.	A/C Description	Debit	Credit
05/07/2015	4050/0001	JV 0005	GST Output Tax	2,818.70	0.00
05/07/2015	3050/0001	JV 0005	GST Input Tax	0.00	2,503.27
				315.43	

F3 - Lookup for GL Description  
Save Cancel



### Step 3: Enter GST Payable Amount

Add New GL Transaction

Select Entry: Single Entry  
Batch Group: 50 Journal

**GST Payable**

Auto

Date	A/C No.	Reference No.	Description	Debit MYR	Credit MYR
05/07/2015	3060/0000	JV 0005	GST CONTROL APR - JUN 2015	0.00	315.43

Tax Code: [ ] Taxable MYR: 0.00 Tax MYR: 0.00  
Link To: Default  
Project: [ ]

Date	A/C No.	Reference No.	A/C Description	Debit	Credit
05/07/2015	4050/0001	JV 0005	GST Output Tax	2,818.70	0.00
05/07/2015	3050/0001	JV 0005	GST Input Tax	0.00	2,503.27
05/07/2015	3060/0000	JV 0005	GST Payable	0.00	315.43
				2,818.70	2,818.70

F6 - Repeat Last A/C No. [Save] [Cancel]

### Stage 5: Make GST Payment to Government

(General > Cash Book> Payment> Add)

Credit Bank , Debit GST Payable

Add New Payment

Batch Group: Bank  
Date: 05/07/2015  
Bank / Cash: Bank - PBB A/C  
Description: GST Payable Apr - Jun 2015  
Pay To: [ ]  
Payment For: [ ]

Auto  
Reference No.: PCV 0006  
Cheque No.: [ ]  
Total MYR: 315.43

A/C No.: 3050/0000 PAYABLE  
Description: GST Payable Apr - Jun 2015  
Amount MYR: 315.43  
Project: [ ]

Tax Code: [ ] Taxable MYR: 0.00 Tax MYR: 0.00

Save A/C [Undo]

A/C No.	A/C Description	Description	Tax Code	Tax	Amount
3050/0000	PAYABLE	GST Payable Apr - Jun 2015		0.00	315.43

[Save] [Cancel]

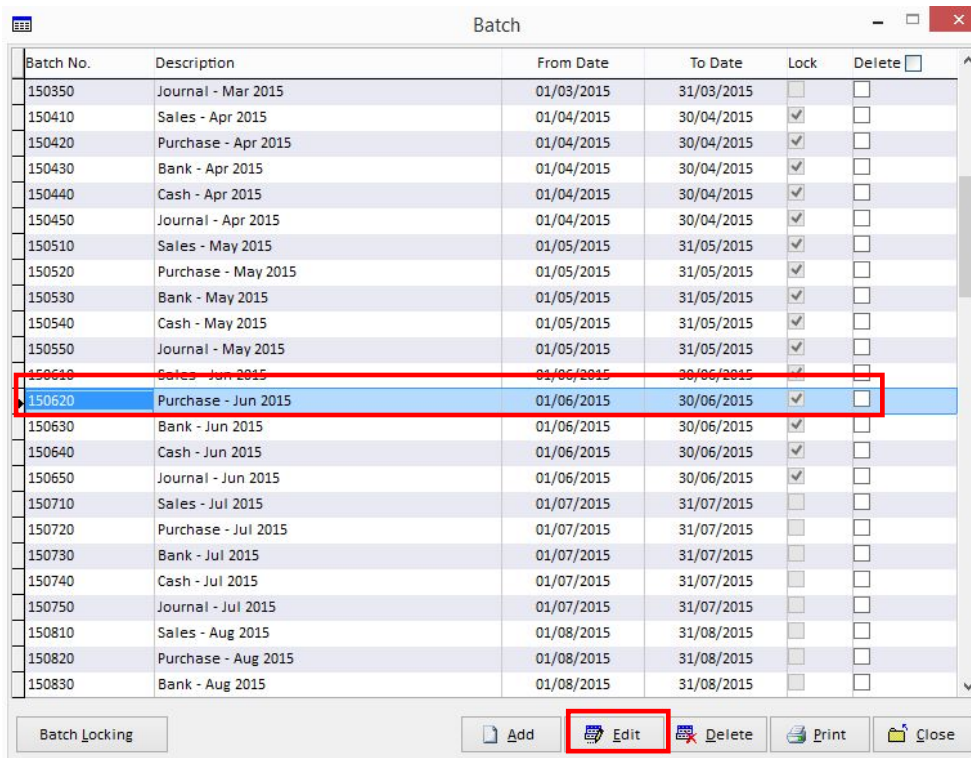


## Stage 6: how to enter a purchase invoice from previous taxable period (after GST submission)

Note: assume taxable period is Apr 2015 – Jun 2015, after GST submission (batches are being locked) then received a purchase invoice for Jun 2015.

Step 1: unlock the batch

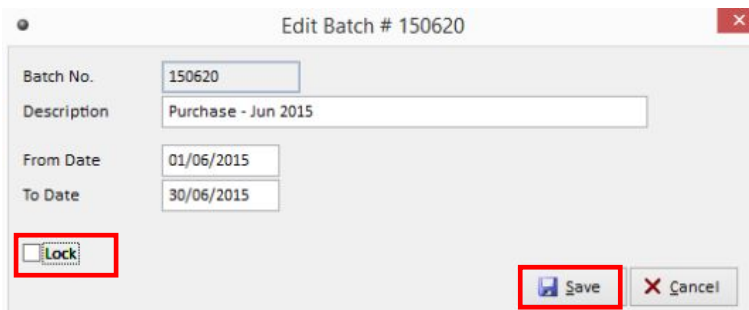
(General > Batch > select the batch on the particular month > Edit)



Batch No.	Description	From Date	To Date	Lock	Delete
150350	Journal - Mar 2015	01/03/2015	31/03/2015	<input type="checkbox"/>	<input type="checkbox"/>
150410	Sales - Apr 2015	01/04/2015	30/04/2015	<input checked="" type="checkbox"/>	<input type="checkbox"/>
150420	Purchase - Apr 2015	01/04/2015	30/04/2015	<input checked="" type="checkbox"/>	<input type="checkbox"/>
150430	Bank - Apr 2015	01/04/2015	30/04/2015	<input checked="" type="checkbox"/>	<input type="checkbox"/>
150440	Cash - Apr 2015	01/04/2015	30/04/2015	<input checked="" type="checkbox"/>	<input type="checkbox"/>
150450	Journal - Apr 2015	01/04/2015	30/04/2015	<input checked="" type="checkbox"/>	<input type="checkbox"/>
150510	Sales - May 2015	01/05/2015	31/05/2015	<input checked="" type="checkbox"/>	<input type="checkbox"/>
150520	Purchase - May 2015	01/05/2015	31/05/2015	<input checked="" type="checkbox"/>	<input type="checkbox"/>
150530	Bank - May 2015	01/05/2015	31/05/2015	<input checked="" type="checkbox"/>	<input type="checkbox"/>
150540	Cash - May 2015	01/05/2015	31/05/2015	<input checked="" type="checkbox"/>	<input type="checkbox"/>
150550	Journal - May 2015	01/05/2015	31/05/2015	<input checked="" type="checkbox"/>	<input type="checkbox"/>
150610	Sales - Jun 2015	01/06/2015	30/06/2015	<input checked="" type="checkbox"/>	<input type="checkbox"/>
150620	Purchase - Jun 2015	01/06/2015	30/06/2015	<input checked="" type="checkbox"/>	<input type="checkbox"/>
150630	Bank - Jun 2015	01/06/2015	30/06/2015	<input checked="" type="checkbox"/>	<input type="checkbox"/>
150640	Cash - Jun 2015	01/06/2015	30/06/2015	<input checked="" type="checkbox"/>	<input type="checkbox"/>
150650	Journal - Jun 2015	01/06/2015	30/06/2015	<input checked="" type="checkbox"/>	<input type="checkbox"/>
150710	Sales - Jul 2015	01/07/2015	31/07/2015	<input type="checkbox"/>	<input type="checkbox"/>
150720	Purchase - Jul 2015	01/07/2015	31/07/2015	<input type="checkbox"/>	<input type="checkbox"/>
150730	Bank - Jul 2015	01/07/2015	31/07/2015	<input type="checkbox"/>	<input type="checkbox"/>
150740	Cash - Jul 2015	01/07/2015	31/07/2015	<input type="checkbox"/>	<input type="checkbox"/>
150750	Journal - Jul 2015	01/07/2015	31/07/2015	<input type="checkbox"/>	<input type="checkbox"/>
150810	Sales - Aug 2015	01/08/2015	31/08/2015	<input type="checkbox"/>	<input type="checkbox"/>
150820	Purchase - Aug 2015	01/08/2015	31/08/2015	<input type="checkbox"/>	<input type="checkbox"/>
150830	Bank - Aug 2015	01/08/2015	31/08/2015	<input type="checkbox"/>	<input type="checkbox"/>

User ID: admin, password: admin

Untick the lock and then Save



Batch No. 150620  
 Description Purchase - Jun 2015  
 From Date 01/06/2015  
 To Date 30/06/2015

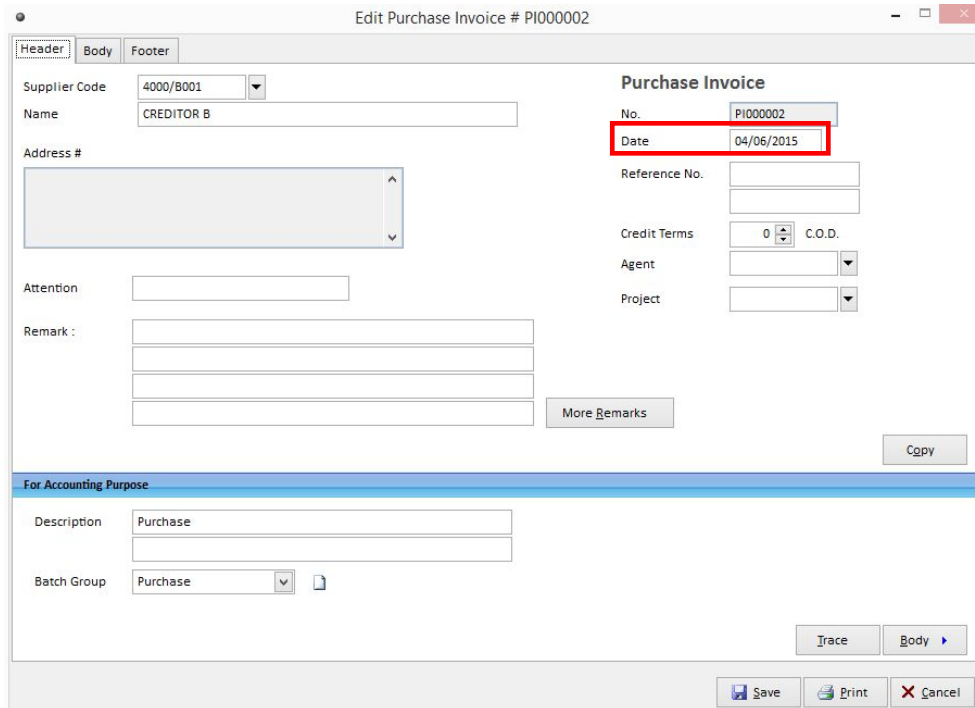
Lock

Save Cancel

Step 2: enter the purchase invoice

(Purchase > Purchase Invoice > Add)

1. Enter the date (eg: Jun2015)
2. Then followed by item. After completed, click on Save



Supplier Code: 4000/B001  
 Name: CREDITOR B  
 Address #:  
 Attention:  
 Remark:  
 More Remarks  
 Cgpy

**Purchase Invoice**  
 No.: PI000002  
 Date: 04/06/2015  
 Reference No.:  
 Credit Terms: 0 C.O.D.  
 Agent:  
 Project:

**For Accounting Purpose**  
 Description: Purchase  
 Batch Group: Purchase

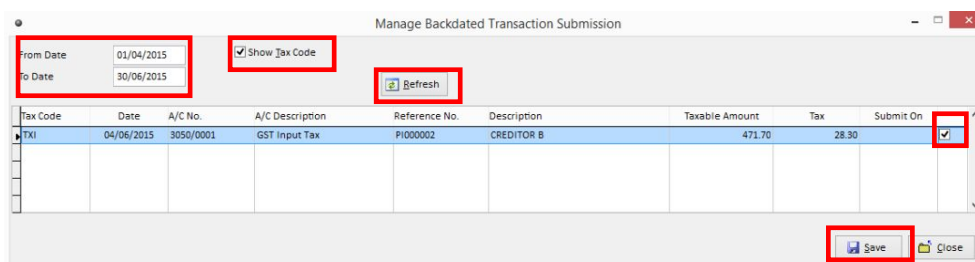
Trace Body

Save Print Cancel

Step 3: manage backed dated transaction

(GST Malaysia > Manage Backdated Transaction Submission)

1. Enter the period
2. Tick on the option to display tax code (system displayed tax group)
3. Click on **Refresh** button
4. Tick on the transaction for next submission
5. Click on Save after completed

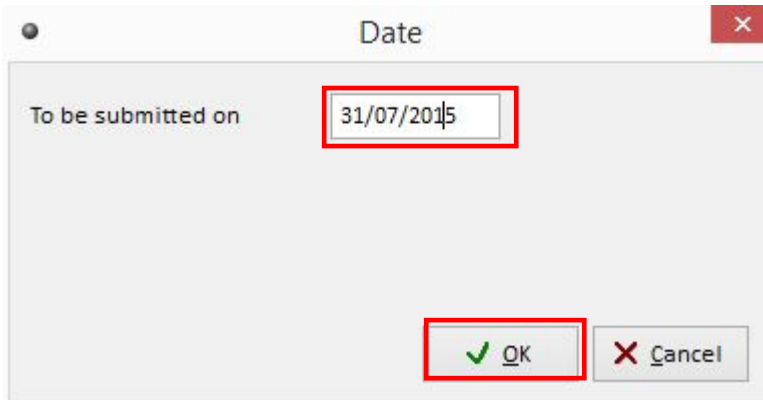


From Date: 01/04/2015  
 To Date: 30/06/2015  
 Show Tax Code  
 Refresh

Tax Code	Date	A/C No.	A/C Description	Reference No.	Description	Taxable Amount	Tax	Submit On
TXI	04/06/2015	3050/0001	GST Input Tax	PI000002	CREDITOR B	471.70	28.30	<input checked="" type="checkbox"/>

Save Close

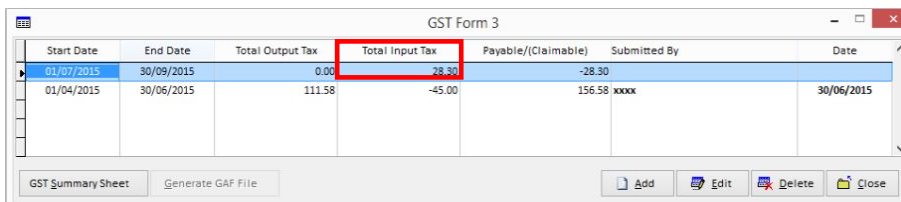
6. Enter the tax submission date then **OK**



The dialog box is titled "Date" and contains a text field labeled "To be submitted on" with the date "31/07/2015" entered. Below the text field are two buttons: "OK" and "Cancel".

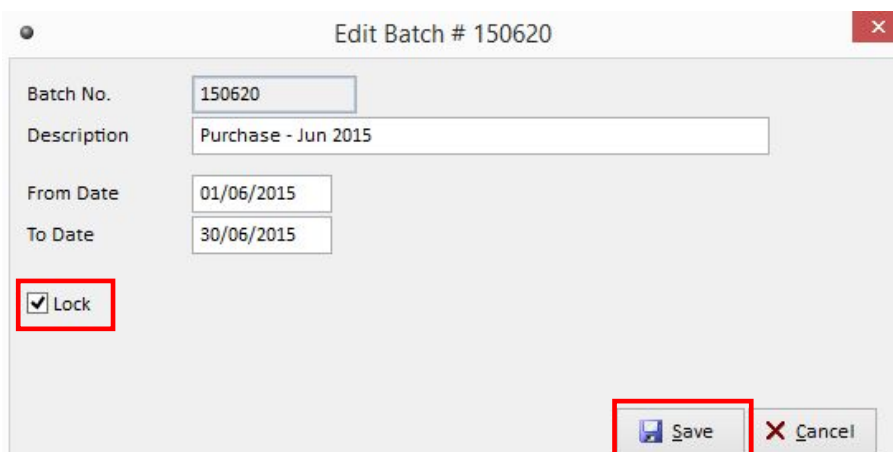
Step 4: Purchase invoice amount will display in Profit and Loss A/C in Jun 2015

Step 5: Input tax amount will display in next taxable period



Start Date	End Date	Total Output Tax	Total Input Tax	Payable/(Claimable)	Submitted By	Date
01/07/2015	30/09/2015	0.00	-28.30	-28.30		
01/04/2015	30/06/2015	111.58	-45.00	156.58	xxxx	30/06/2015

Step 6: Lock the batch for Jun



The dialog box is titled "Edit Batch # 150620" and contains the following fields:

- Batch No.: 150620
- Description: Purchase - Jun 2015
- From Date: 01/06/2015
- To Date: 30/06/2015
- Lock

At the bottom right, there are "Save" and "Cancel" buttons.