ROYAL MALAYSIAN CUSTOMS DEPARTMENT

GOODS AND SERVICES TAX

GUIDE ON ACCOUNTING SOFTWARE ENHANCEMENT TOWARDS GST COMPLIANCE
PUBLICATION

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1. INTRODUCTION

This guide provides guidance to accounting software developers on the functionalities that should be setup for developing or enhancing their accounting software towards Goods & Services Tax (GST) compliance. Software developers are advised to comply with the recommendations in this guide. For example, the accounting software is recommended to be capable for generating a standard file known as Taxpayer Access Point (TAP) File and GST Audit File (GAF).

This guide also provides guidance to GST registrant that used any accounting software for their business. All the information and recommendation as prescribed in this guide such as tax code for purchase & supply, mapping of GST tax codes with GST Return Form (GST-03) and GST reports in form of GAF will ensure better GST compliance.

Although the content in this guide are generally published from a GST perspective, the software requirements still align with existing best practices for business in Malaysia.

2. DEFINITIONS OF ACCOUNTING SOFTWARE

Accounting software is a set of accounting procedures, internal mechanisms of control, books of accounts, plan and chart of accounts that are used for administering, recording, and reporting on financial transactions. Good accounting software ensure that the user is comply with GST legislation such as an efficient record keeping, and a correct declaration for GST Return Form (GST-03). An accounting software can contains functional modules based on a common businesses requirements such as:

a) comprehensive internal controls
b) accounts receivable (AR)
c) accounts payable (AP)
d) sales order
e) purchase order
f) inventory
g) billing
h) general ledger (GL)
i) other GST related transactions
3. IMPORTANCE OF ACCOUNTING SOFTWARE FOR BUSINESS

a) Proper Record Keeping

By referring GST legislation, proper record keeping is essential for precise GST declarations. Generally, accounting software can generates many operational and financial information that are useful for efficient businesses management & operation. This will ease GST registrant to produce any accounting information for GST reporting purposes.

b) Data Accuracy

The usage of an accounting software is to make sure the accuracy of the business record and less likely to make errors in their tax declarations. This would reduce compliance costs for business, as any tax reporting errors would result in additional cost and penalties being imposed. Other than that, this guide contain standard format of Taxpayer Access Point (TAP) file. This TAP file is an alternative method to the taxpayers for submitting information into GST Return Form (GST-03). This is because the information needed in completing a GST Return Form (GST-03) is directly generated from their accounting software.

c) Audit Efficiency

Royal Malaysian Customs Department (RMCD) will audit GST registrant from time to time to ensure that business are making correct tax declarations. It is a common procedure for RMCD to request for certain accounting information as part of the auditing process. For business that are using manual records keeping, the process of producing the records required for the auditors is usually time-consuming. GST registrant that use accounting software which is able to generate GAF that recommended in this guide would find it is easier to meet RMCD requests and this will save time and effort.
4. GENERAL PRINCIPLES OF ACCOUNTING SOFTWARE

Software developers are required to ensure their accounting software to comply these general principles:

a) **Issuance of GST Compliance-related Documents**

The accounting software should be able to produce tax invoices as well as credit/debit notes, and other related documents (refer to Guide on Tax Invoice and Record Keeping) as prescribed below:

(i) **Tax Invoice**

Tax invoice is an important document for GST transactions. If invoice issued by the supplier does not comply with the GST legislation, the recipient will not be eligible for Input Tax Credit (ITC) claim. Therefore, software developer must ensure their system is able to comply with the GST legislation.

(ii) **Credit Note / Debit Note**

A person made or received a supply shall issue a credit note or debit note where, after the return for the supply has been furnished to the Director General, there is a change in the consideration for the supply in term of quantity, amount, tax rate or cancellation of transactions due to any adjustment in the course of business.

(iii) **Self-billed Invoice**

Any recipient approved by the Director General is allowed to issue self-billed invoices in respect of the supplier’s supplies for a period of approval effective date or period of the contracts between the recipient and the supplier.

(iv) **Other related documents**

Other related document such as document issued by auctioneer or a person selling the goods also must fulfill the prescribed particulars based on GST legislation.
### b) Reporting Facility for GST Return Form (GST-03)

The accounting software shall ease users to obtain the necessary information required for periodic filing of GST Return Form (GST-03). For example, the accounting software should be able to generate report containing all the data elements required for the GST electronic submission. (refer **APPENDIX 1** for the data elements required for GST-03 submission via TAP).

### c) Key Data Elements to Generate GST Audit File (GAF)

RMCD recommends accounting software to allow the capture of data elements presented in **APPENDIX 2** into the accounting software in order to generate GAF. These data elements are common business information that should be maintained. Hence, capturing and maintaining these data elements in accounting software would represent a form of good record keeping practices.

RMCD aware that not all businesses will need to input all the data elements presented in **APPENDIX 2**. Some of these data elements may not be available on the source documentation either sent or received by a business, particularly for Small and Medium Enterprise (SME). In such instance, software developers should allow businesses to capture only relevant data elements.

### d) Internal Controls

Software developers are required to ensure that internal controls within the accounting software are able to perform preventive, restorative and corrective functions. In other words, it is able to detect errors and prevent reversal of errors that have been processed in the system.
Internal controls in accounting software that are relevant to the integrity of a GST declaration such as:

<table>
<thead>
<tr>
<th>No.</th>
<th>Types of Internal Controls</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>System Access</td>
<td>Access controls to ensure that only authorized users can access, and the authorized users are according to authorized level. The access data also shall according to the permissions given. Password control specification shall include into the accounting software. For example is password integrity such as minimum password length, password complexity, password history, etc.</td>
</tr>
<tr>
<td>2.</td>
<td>Backup Procedures</td>
<td>Backup controls to guarantee retention of back-up copies of electronic records, computer programs, system documentation and recovery of electronic records in case of system failure.</td>
</tr>
<tr>
<td>3.</td>
<td>Processing Logic</td>
<td>Controls to ensure that criteria used to process data are correct and that any change to the processing logic are appropriately approved.</td>
</tr>
<tr>
<td>4.</td>
<td>Data Capture</td>
<td>Input and output controls to ensure accuracy and completeness of data being captured for the furnishing of GST Return Form (GST-03). The data also need to be capture in order to generate a complete acceptance GAF formats as in APPENDIX 3.</td>
</tr>
<tr>
<td>5.</td>
<td>Output Controls</td>
<td>Controls to ensure that system output is in the correct format and users will be alerted to take the necessary follow-up actions, if any.</td>
</tr>
<tr>
<td>6.</td>
<td>Data Processing</td>
<td>Processing controls is to protect and ensure the integrity of data, and that it remains valid throughout processing. It should also ensure that all input data are only processed once.</td>
</tr>
<tr>
<td>7.</td>
<td>Data Security Controls</td>
<td>Controls to prevent any editing and deleting of entries originally recorded. Changes to recorded entries should be made by journal entry (log) and be adequately documented with information such as: a) Person making modifications b) Date of modifications c) Previous &amp; current entry details</td>
</tr>
</tbody>
</table>
e) **Ability to Generate GST Audit File (GAF) by Non-IT Specialist**

RMCD will conduct periodic audits to ensure that GST Return Form (GST-03) are being prepared correctly. GST registrant may be required to submit a specific breakdown of their business transactions. GAF is based on the entries to be found in General Ledger Chart of Accounts, together with master file data for customers & suppliers, and details of invoices, orders, payments & adjustments. By submitting this information electronically, it will save time and effort.

Therefore, RMCD recommends that software developers to design their accounting software with the capability on generating GAF, and shall be given the flexibility of selecting the time period for which the GAF is required. The GAF is a file containing a **standard set of accounting information format** as follows:

(i) GAF should be a pure collection of data either in flat file format using “pipe” delimited text file format, or in XML file format.

(ii) The GAF should not be a report image file.

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

(iv) In some integrated systems, the data will be available entirely from one system. In other systems, the data may be stored in several systems (e.g., order processing, financial accounting etc.) But, the GAF should be constructed to allow data from either single or many sources. Thus, this will facilitate an easy production of GAF by a non-IT specialist.

For more specification on GAF, refer to **APPENDIX 3**.
f) **Audit Trails**

The accounting software should allow the user to trace the information in a GST Return Form (GST-03) and reconcile it back with the accounting and business records. Hence, it is important that the accounting software provides the auditor with adequate audit trail to understand the flow of events and if necessary, to reconstruct the events.

The software must not allow the amendment been done by anyone without creating the necessary audit trails. Audit trails must be organized according to the date and time of the events.

g) **Record Keeping**

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

For more information on duty to keep record, refer to Guide on Tax Invoice and Record Keeping.

h) **Operation Manual**

The accounting software shall have proper documentation that allow its users and auditors to operate and understand the accounting software easily. This is including the delivery of such documentation can included printed manuals, system-based help files and online helps.
5. GST SPECIFIC ISSUES ON ACCOUNTING SOFTWARE

This section explains the common issues and business transactions that align with Malaysia’s GST terminology that software developers should be aware of in developing their accounting software. For more details on Malaysia’s GST framework, key GST concepts and specific information of supplies & purchases, accounting software developers shall refer to GST Guides in GST website.

a) Purchase Listing

For GST purpose, purchase listing is include many transaction such as purchases, expenses and importation of goods regardless the outcome from an importation of goods that either for purchase or others.

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

Accounting software must have the control to record every purchases, expenses, and importation of goods either is claimable or not claimable. This because the accounting software that can generate related reports such as report by tax code, report on GST purchase & expenses will be useful for the user’s references. Consequently, the accounting software need to extract the transactions from ledgers that relates to purchases or trade creditors into the GAF.

More information can be found in APPENDIX 4, APPENDIX 5 and APPENDIX 6.
b) Supply Listings

The concept of supply in a scope of GST is different from the accounting concept of revenue. For example, the value of goods that being contribute for private use is a deemed supply, but it's not a revenue to the company.

Other than that, for GST reporting purposes, a supply is included export of goods notwithstanding if there is a sale occurred or not. Because of this, the amount of supply shall include sales ledgers or trade debtor’s ledgers besides the supply that encompasses other than revenue into the supply listing. Therefore, the accounting software must be able to cater for the capturing of such supply correctly, and the value of all the supply with the relevant GST amount. Consequently, it is adequate for the accounting software to generate a GAF that based on all the supply.

Accounting software also must have the control to record all supply based on Malaysia Standard Industry Codes (MSIC) which the users have registered according to their business industry. For example, if the user have 3 different MSIC number, then the accounting software must be able to differentiate the supply according the type of registered MSIC number into Field 19 of GST Return Form (GST-03).

More information can be found in APPENDIX 4, APPENDIX 7 and APPENDIX 8.

c) Foreign Currency Transactions

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

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

A person who makes both taxable and exempt supplies is known as partially exempt traders or mixed supplier. The term “partial exemption” is used to describe the situation of a mixed supplier who has to apportion the amount of residual input tax claim in respect of making taxable and exempt supplies using an approved partial exemption method. The input tax claimed is provisional and has to be adjusted annually or at the end of a longer period. This is to give a fairer and more reasonable apportionment as the amount deducted in some periods may be unfairly affected due to various reasons (e.g., due to festive season sales).

Based on the particular requirements of partial exemption, a GST compliance accounting software can have the reporting on partial exemption such as residual input tax by period, report on Input Recoverable Rate (IRR) formula or other formula of apportionment method, report on type of capital goods adjustments by interval, and other report that related to partial exemption.

For more information on the different types of supplies and purchases for mixed supplier, please refer to the related information in GST legislation (GST Acts 2014, GST Regulations 2014, GST (Exempt Supply) Order 2014) and Specific Guide (e.g., Guide on Partial Exemption, Guide on Input Tax Credit, Guide on Supply, and Guide on Capital Goods Adjustment).

For the tax codes and GST return reporting requirements that specific to partially exempt traders, it can be found in **APPENDIX 4, APPENDIX 5, APPENDIX 6, APPENDIX 7 and APPENDIX 9.**

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**6. CONCLUSION**

Accounting software is an efficient tool to help businesses on practicing GST compliance documentation and transactions. Software developers can enhance their accounting software with additional tax code based on the industry requirement, and extra features to the software (such as notifications, calculator, tutorial, and etc.). By designing an accounting software that comply with this guide, thereby it will assist the business for a better record keeping and GST compliance.
FREQUENTLY ASKED QUESTIONS (F.A.Q)

GST Compliance Accounting Software/ P.O.S (Point of Sales)

Q1. My company has develop a GST accounting software/P.O.S, is it compulsory for my accounting software/P.O.S to obtain RMCD approval?
No. However software developers are required to ensure their accounting software to comply with GST legislation such as an efficient record keeping and correct declaration for GST Return Form (GST-03) to avoid any discrepancy with their clients.

Q2. As a GST registrant, it is compulsory for me to use the accounting software/P.O.S that is listed in GST PORTAL?
No. GST registrant are required to ensure their accounting software to comply with GST legislation such as an efficient record keeping and correct declaration for GST Return Form (GST-03).

Q3. Can RMCD waive the compound/penalty in the event where GST registrant have problem with their accounting software did not comply to GST regulation?
No. GST registrant are required to ensure their accounting software to comply with GST legislation such as an efficient record keeping and correct declaration for GST Return Form (GST-03). RMCD will not responsible for any discrepancy between GST registrant and software vendor.

Recommended GST Tax Codes for Purchase and Supply

Q4. My company is a wholly taxable supplier, is it a compulsory for me to use all the tax codes listed by the RMCD?
Not necessarily but all the information and recommendation as prescribed in this guide will ensure better GST compliance.
Q5. Is it compulsory for a GST registered company to apply a tax code for employee’s expenses?
Payment of employee’s (for example employee’s salary, allowance, bonus, employee’s monthly contribution to Pension, Provident, and Social Security Fund) by company to the employee is not treated as a supply. It is advisable not to assign a tax code for the expenses. The company may use General Ledger (GL) account code to differentiate every type of the employee’s expenses.

Q6. What is the tax code for Credit Note/Debit Note, for example a goods return due to several reasons such as quality issue or damage?
The tax code for Credit Note/Debit Note shall refer to the original supply, and must contain the number and date of the original tax invoice.
For example, due to damage of an item being supplied, if an original supply tax invoice’s item is “SR”, then the item in a Credit Note’s/Debit Note’s also apply “SR” as the item tax code, and GST need to be adjusted accordingly.

Q7. My company had hired overseas consultant from Australia to give consultation for my company at Gopeng, Perak. What is the applicable tax code and how to declare this transaction?
This transaction is consider as imported services and you must use self-recipient accounting to declare it in GST Return Form (GST-03). This mechanism of self-recipient accounting will record the same value of Supply and Purchase transactions for the imported services.
The example for imported services transaction is as follows:

<table>
<thead>
<tr>
<th>Supply transaction</th>
<th>Purchase transaction</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax code: DS</td>
<td>Field in GST-03</td>
</tr>
<tr>
<td>Value of purchase excluding GST</td>
<td>RM1,000</td>
</tr>
<tr>
<td>Value of GST on purchase</td>
<td>RM60</td>
</tr>
</tbody>
</table>

This self-recipient accounting also applicable for GST Registrant (Recipient/customer) that acquire any supply from approved person (Gold Bullion House/Bank) of Approved Jeweller Scheme.
Q8. Can GST registrants create a new tax code that applicable for certain industry either than the tax codes listed by the RMCD in APPENDIX 5 & 7? Yes, GST registrants can add their own tax code or use a tax code based on compliance requirements with the terms and conditions that the tax rate, the treatment and the definition are correct and understandable.

The recommended tax code for certain industry as follows:

(a) GST Tax Code for Purchase

<table>
<thead>
<tr>
<th>No.</th>
<th>Tax Code</th>
<th>Tax Rate</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>TX-FRS</td>
<td>2%</td>
<td>Purchase under Flat Rate Scheme</td>
</tr>
<tr>
<td>2.</td>
<td>TX-NC</td>
<td>6%</td>
<td>GST incurred and choose not to claim input tax</td>
</tr>
</tbody>
</table>

(i) Purchase under Flat Rate Scheme (Tax Code: TX- FRS)
This refers to purchase from a person who qualifies for Flat Rate Schemes where Flat Rate Addition is charged at 2%. The Flat Rate Scheme (FRS) is applicable to farmer/fisherman/livestock breeder who is not registered under GST because his yearly turnover is below the prescribed threshold limit (RM500,000) and he is not voluntarily registered under GST.

(ii) GST incurred and choose not to claim input tax (Tax Code: TX-NC)
This refer GST paid on a purchase and the company choose not to claim the input tax incurred. Any transaction using this code will not be declared in field 6a & 6b of GST-03 return. For example, the company choose not to claim 10 parking invoices and attain it as a company expenses.

Mapping of the additional GST Tax Codes for Purchase with GST Return Form (GST-03)

<table>
<thead>
<tr>
<th>No.</th>
<th>Tax Code</th>
<th>Tax Rate</th>
<th>Description</th>
<th>Field in GST-03</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>TX-FRS</td>
<td>2%</td>
<td>Input Tax</td>
<td>6a, 6b</td>
</tr>
<tr>
<td>2.</td>
<td>TX-NC</td>
<td>6%</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>
(b) **GST Tax Code for Supply**

<table>
<thead>
<tr>
<th>No.</th>
<th>Tax Code</th>
<th>Tax Rate</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>SR-MS</td>
<td>6%</td>
<td>Standard-rated supplies under Margin Scheme</td>
</tr>
<tr>
<td>2.</td>
<td>SR-JWS</td>
<td>0%</td>
<td>Supplies under Approved Jeweller Scheme (AJS)</td>
</tr>
<tr>
<td>3.</td>
<td>OS-TXM</td>
<td>0%</td>
<td>Out-of-scope supplies made outside Malaysia which will be taxable if made in Malaysia.</td>
</tr>
<tr>
<td>4.</td>
<td>NTX</td>
<td>0%</td>
<td>Supplies with no tax chargeable.</td>
</tr>
</tbody>
</table>

**(i) Standard-rated supplies under Margin Scheme (Tax Code: SR-MS)**

Standard-rated supplies under Margin Scheme. A margin scheme allows an approved person as defined under Regulation 75 of GST Regulation 2014 who meets all the conditions imposed under Regulation 77 of GST Regulation 2014 to calculate and charge GST on the margin.

For example, the difference between the price at which the goods are supplied (selling price) and the price at which the goods were acquired (purchase price). If there is no margin (because the purchase price exceeds or equals to the selling price), then no GST is imposed for such supply.

**(ii) Supplies under Approved Jeweller Scheme (AJS) (Tax Code: SR-JWS)**

Based on Sec. 73(2) Approved Jeweller Scheme of GST Act 2014, any taxable person who makes any prescribed supply of goods to the approved jeweller shall charge tax and is not liable to account for tax on the prescribed supply. Any taxable person (approved jeweller) is not required to pay the tax charged to him by the supplier but shall account for the tax in his GST Return Form (GST-03).

This tax code is applicable only for approved person (Gold Bullion House/Bank) of Approved Jeweller Scheme.
(iii) Out-of-scope supplies made outside Malaysia which will be taxable if made in Malaysia (Tax code: OS-TXM)

This refers to out-of-scope supplies made outside Malaysia which will be taxable if made in Malaysia. The out-of-scope supply must comply with Malaysia GST legislation to fulfill this tax code conditions.

This tax code is applicable for calculating the input tax recoverable ratio (IRR) as “T” element in the standard method of apportionment formula (refer to APPENDIX 9).

(iv) Supplies with no tax chargeable (Tax code: NTX)

This refers to a supply which is no tax chargeable such as supply of goods between Free Zone area and other Free Zone area. Moreover, there is no GST chargeable on supply of goods and services within or between designated areas. The supplies has to be declare under Field 10 of GST Return Form (GST-03).

This tax code is applicable for calculating the input tax recoverable ratio (IRR) as “T” element in the standard method of apportionment formula (Please refer to APPENDIX 9).

Mapping of the additional GST Tax Codes for Supply with GST Return Form (GST-03)

<table>
<thead>
<tr>
<th>No.</th>
<th>Tax Code</th>
<th>Tax Rate</th>
<th>Description</th>
<th>Field in GST-03</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>SR-MS</td>
<td>6%</td>
<td>Field 5a: Value of supply on margin only Field 5b: Value of GST on margin only</td>
<td>5a, 5b</td>
</tr>
<tr>
<td>2.</td>
<td>SR-JWS</td>
<td>0%</td>
<td>Field 5a: Total/full amount Field 5b: Nil / 0</td>
<td>5a, 5b</td>
</tr>
<tr>
<td>3.</td>
<td>OS-TXM</td>
<td>0%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>4.</td>
<td>NTX</td>
<td>0%</td>
<td>Total Value of Zero-rated Supplies</td>
<td>10</td>
</tr>
</tbody>
</table>
File Format Definition for GST Audit File (GAF)

Q9. **Is it a mandatory for a GST registrant to provide GST Audit File (GAF)?**
No. GAF is just an assisting tool, thus it is not an offense. However GST registrant that use accounting software which is able to generate GAF that recommended in this guide would find it is easier to assist auditing procedures.

Q10. **Is it a mandatory for Accounting Software/P.O.S developer to comply with the standard format of GAF as prescribed in APPENDIX 3?**
Not necessarily but all the information and recommendation as prescribed in this guide will ensure better GST compliance.

Q11. **My company have make an export to overseas with tax code “ZRE”, and an export to Pulau Langkawi with tax code “ZDA”. It is a mandatory for me to key in Customs Form (K2) number for the transactions and does it reflect into GAF?**
Yes. The export transactions that involve tax code “ZRE” and “ZDA” are acquire the Export Declaration Number (e.g., Customs Form No. 2).

These transactions also will reflect into GAF “S7_ExportK2No” in Bar-delimited File and “ExportK2Number” in XML File as prescribed in **APPENDIX 3**.
File Format Definition for Taxpayer Access Point (TAP) File

Q12. It is a mandatory for the Accounting Software/P.O.S to comply with the standard file of GST TAP File that according to RMCD format as APPENDIX 1 of this guide?

Not necessarily. However the standard TAP file format as in APPENDIX 1 can be imported and read by TAP webpage systems. The TAP File provide a reporting facility to generate the necessary information for furnishing GST-03 return online through Taxpayer Access Point (TAP) webpage as the TAP File will autofill all the information require for GST Return Form (GST-03) based on the information being formatted into the TAP file.

Furnishing GST Return Form (GST-03)

Q13. It is compulsory for wholly taxable supplier and mixed supplier to declare the total amount of incidental exempt supplies (Tax code: IES) in Field 12 of the GST Return Form (GST-03)?

Yes. As prescribed in this guide, incidental exempt supplies or ‘IES’ such as foreign exchange gain, fixed deposit interest shall be declare in Field 12 (Total Value of exempt supplies) in GST Return Form (GST-03).

For example, if the forex amount is net gain, then the value must be declared in Field 12 of GST-03 return. If the forex amount is net loss, then you are not required to declare it in Field 12 of GST-03 return.
Q14. My company is a mixed supplier with input tax value of RM1,000 (TX) and residual input tax value of RM2,000 (TX-RE). The transaction with value of RM2,000 is subject to apportionment rule (10% of input tax recoverable rate). What is the correct amount to declare in field (6a & 6b) in GST-03 return?
The company can calculate and declare the value of input tax amount as follows:

<table>
<thead>
<tr>
<th></th>
<th>Value of purchase excluding GST</th>
<th>Value of GST on purchase</th>
</tr>
</thead>
<tbody>
<tr>
<td>TX</td>
<td>RM1,000</td>
<td>RM60</td>
</tr>
<tr>
<td>TX-RE</td>
<td>RM2,000</td>
<td>RM12 (10% IRR percentage)</td>
</tr>
<tr>
<td>Total</td>
<td>RM3,000</td>
<td>RM72</td>
</tr>
</tbody>
</table>

Field to be declare in GST-03 Return: 6a, 6b

Q15. My company is a bookstore and my accounting software has specified “47612” industry code (MSIC) for every type of my supplies. If I have made a supply of gift, then what is the applicable industry code (MSIC) that I need to assign for the gift transaction?
A1. If the company has give a book for free as a supply of gift, their Accounting software can apply the main industry code (MSIC) “47612” (retail sale of books, newspapers and stationary) for the gift transaction.
FILE FORMAT DEFINITION FOR TAXPAYER ACCESS POINT (TAP) FILE

Introduction

The TAP file is a standard file format to be import into GST Return Form (GST-03) in Taxpayer Access Point (TAP) website. The TAP file will autofill all the information require for GST Return Form (GST-03) based on the information being formatted into the TAP file. This is an alternative method to the taxpayers for submitting information into GST Return Form (GST-03). The information provided includes all field required to complete a GST Return Form (GST-03) and the TAP File must in format of Text Document (.txt).

1. Screenshot of the TAP File format (TAP Webpage)
### Goods and Services Tax Return

**Additional Information**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount (RM)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Value of Local ZeroRated Supplies</td>
<td>10,000.00</td>
</tr>
<tr>
<td>Total Value of Export Supplies</td>
<td>200,000.00</td>
</tr>
<tr>
<td>Total Value of Exempt Supplies</td>
<td>80,000.00</td>
</tr>
<tr>
<td>Total Value of Supplies Granted GST Relief</td>
<td>50,000.00</td>
</tr>
<tr>
<td>Total Value of Goods Imported Under Approved Trader Scheme</td>
<td>10,000.00</td>
</tr>
<tr>
<td>Total Value of GST Suspended Under Approved Trader Scheme</td>
<td>600.00</td>
</tr>
<tr>
<td>Total Value of Capital Goods Acquired</td>
<td>600,000.00</td>
</tr>
<tr>
<td>Total Value of Bad Debt Relief Inclusive Tax</td>
<td>80,000.00</td>
</tr>
<tr>
<td>Total Value of Bad Debt Recovered Inclusive Tax</td>
<td>30,000.00</td>
</tr>
</tbody>
</table>

**Breakdown Value of Output Tax in accordance with Major Industry Codes**

<table>
<thead>
<tr>
<th>Industry Code</th>
<th>Value of Output Tax</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>0111</td>
<td>10,000.00</td>
<td>33%</td>
</tr>
<tr>
<td>0112</td>
<td>5,000.00</td>
<td>17%</td>
</tr>
<tr>
<td>0113</td>
<td>2,000.00</td>
<td>7%</td>
</tr>
<tr>
<td>0114</td>
<td>2,000.00</td>
<td>7%</td>
</tr>
<tr>
<td>0115</td>
<td>2,000.00</td>
<td>7%</td>
</tr>
<tr>
<td>Others</td>
<td>9,000.00</td>
<td>30%</td>
</tr>
<tr>
<td>Total</td>
<td>30,000.00</td>
<td>100%</td>
</tr>
</tbody>
</table>
2. TAP File Format Specification in Text File Format

<table>
<thead>
<tr>
<th>Record Type</th>
<th>Description</th>
<th>Data Field</th>
</tr>
</thead>
<tbody>
<tr>
<td>c1</td>
<td>Standard Rated Supply</td>
<td>fields must be currency</td>
</tr>
<tr>
<td>c2</td>
<td>Output Tax</td>
<td></td>
</tr>
<tr>
<td>c3</td>
<td>Standard Rated Acquisition</td>
<td></td>
</tr>
<tr>
<td>c4</td>
<td>Input Tax</td>
<td></td>
</tr>
<tr>
<td>b5</td>
<td>Carry Forward</td>
<td>fields should be booleans (0 false, 1 true)</td>
</tr>
<tr>
<td>c6</td>
<td>Local Supplies</td>
<td></td>
</tr>
<tr>
<td>c7</td>
<td>Export Supplies</td>
<td></td>
</tr>
<tr>
<td>c8</td>
<td>Exempt Supplies</td>
<td></td>
</tr>
<tr>
<td>c9</td>
<td>GST Relief Supplies</td>
<td>fields must be currency</td>
</tr>
<tr>
<td>c10</td>
<td>Goods Imported Under ATS</td>
<td></td>
</tr>
<tr>
<td>c11</td>
<td>Capital Goods Acquired</td>
<td></td>
</tr>
<tr>
<td>c12</td>
<td>Bad Debt Relief</td>
<td></td>
</tr>
<tr>
<td>i14</td>
<td>MSIC1</td>
<td></td>
</tr>
<tr>
<td>c15</td>
<td>MSIC1 Value</td>
<td>fields must be currency</td>
</tr>
<tr>
<td>i16</td>
<td>MSIC2</td>
<td>fields must be integers</td>
</tr>
<tr>
<td>c17</td>
<td>MSIC2 Value</td>
<td>fields must be currency</td>
</tr>
<tr>
<td>i18</td>
<td>MSIC3</td>
<td>fields must be integers</td>
</tr>
<tr>
<td>c19</td>
<td>MSIC3 Value</td>
<td>fields must be currency</td>
</tr>
<tr>
<td>i20</td>
<td>MSIC4</td>
<td>fields must be integers</td>
</tr>
<tr>
<td>c21</td>
<td>MSIC4 Value</td>
<td>fields must be currency</td>
</tr>
<tr>
<td>i22</td>
<td>MSIC5</td>
<td>fields must be integers</td>
</tr>
<tr>
<td>c23</td>
<td>MSIC5 Value</td>
<td>fields must be currency</td>
</tr>
<tr>
<td>c24</td>
<td>Others Value</td>
<td></td>
</tr>
</tbody>
</table>
3. TAP File Example

4. Importing the TAP File

Click here and select GST TAP File to import
# Key Data Elements Commonly Held in Accounting Software

## Introduction

This section provides a recommendation to accounting software developers on the key data elements commonly held in accounting software. Software developers can comply with these recommendations or freely structuring their own key data elements since it will assist their accounting software on generating compliance GST Audit File (GAF) as prescribed in [Appendix 3](#). Therefore, the “Bold” data elements represent the data elements being used in the generation of GAF.

## 1. Company Information

<table>
<thead>
<tr>
<th>Key Data Elements</th>
<th>Descriptions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Company Information</strong></td>
<td></td>
</tr>
<tr>
<td>Business Name</td>
<td>Company Name of business user</td>
</tr>
<tr>
<td>Business BRN</td>
<td>Business Registration Number</td>
</tr>
<tr>
<td>GST No</td>
<td>GST Registration Number of business user</td>
</tr>
<tr>
<td>Company Address</td>
<td></td>
</tr>
<tr>
<td>Line 1</td>
<td>Company financial year / financial period</td>
</tr>
<tr>
<td>Line 2</td>
<td>Company financial year start-date</td>
</tr>
<tr>
<td>Line 3</td>
<td>Company financial year end-date</td>
</tr>
<tr>
<td>City</td>
<td></td>
</tr>
<tr>
<td>Postal Code</td>
<td></td>
</tr>
<tr>
<td>State</td>
<td></td>
</tr>
<tr>
<td>Country</td>
<td></td>
</tr>
<tr>
<td>Financial Year</td>
<td></td>
</tr>
<tr>
<td>Start Date</td>
<td></td>
</tr>
<tr>
<td>End Date</td>
<td></td>
</tr>
<tr>
<td>Currency Code</td>
<td>Functional currency used in accounting software (in 3 Char ISO). Empty means functional currency used is Malaysia Ringgit (MYR)</td>
</tr>
<tr>
<td>Product Version</td>
<td>Accounting software name and version</td>
</tr>
<tr>
<td>GAF Version</td>
<td>GST Audit File (GAF) version number</td>
</tr>
</tbody>
</table>
# 2. Masterfile

## (a) Supplier

### Key Data Elements

<table>
<thead>
<tr>
<th>Supplier Information</th>
<th>Descriptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>SupplierID</td>
<td>Unique code for the supplier</td>
</tr>
<tr>
<td>SupplierName</td>
<td>Name of supplier</td>
</tr>
<tr>
<td>SupplierBRN</td>
<td>Business Registration No of supplier (If any)</td>
</tr>
<tr>
<td>DateGSTStatusVerified</td>
<td>Date GST status last checked</td>
</tr>
<tr>
<td>SupplierGSTNo</td>
<td>GST registration number of supplier (If any)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Supplier Information</th>
<th>BillingAddress</th>
<th>ShipToAddress</th>
</tr>
</thead>
<tbody>
<tr>
<td>Line 1</td>
<td>Line 1</td>
<td>Line 1</td>
</tr>
<tr>
<td>Line 2</td>
<td>Line 2</td>
<td>Line 2</td>
</tr>
<tr>
<td>Line 3</td>
<td>Line 3</td>
<td>Line 3</td>
</tr>
<tr>
<td>City</td>
<td>City</td>
<td>City</td>
</tr>
<tr>
<td>PostalCode</td>
<td>PostalCode</td>
<td>PostalCode</td>
</tr>
<tr>
<td>State</td>
<td>State</td>
<td>State</td>
</tr>
<tr>
<td>Country</td>
<td>Country</td>
<td>Country</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Supplier Information</th>
<th>Telephone</th>
<th>Fax</th>
<th>Email</th>
<th>Website</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Contact number of supplier</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Fax number of supplier</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Email of supplier</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Website of supplier</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## (b) Customer

### Key Data Elements

<table>
<thead>
<tr>
<th>CustomerInformation</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>CustomerID</td>
<td>Unique code for the customer</td>
</tr>
<tr>
<td>CustomerName</td>
<td>Name of customer</td>
</tr>
<tr>
<td>CustomerBRN</td>
<td>Business Registration no. of customer (If any)</td>
</tr>
<tr>
<td>Date GST Status Verified</td>
<td>Date GST status last checked</td>
</tr>
<tr>
<td>CustomerGSTNo</td>
<td>GST registration number of customer (If any)</td>
</tr>
</tbody>
</table>

### BillingAddress

<table>
<thead>
<tr>
<th>Line 1</th>
<th>Line 2</th>
<th>Line 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>City</td>
<td>PostalCode</td>
<td>State</td>
</tr>
<tr>
<td></td>
<td>Country</td>
<td></td>
</tr>
</tbody>
</table>

### ShipToAddress

<table>
<thead>
<tr>
<th>Line 1</th>
<th>Line 2</th>
<th>Line 3</th>
</tr>
</thead>
<tbody>
<tr>
<td>City</td>
<td>PostalCode</td>
<td>State</td>
</tr>
<tr>
<td></td>
<td>Country</td>
<td></td>
</tr>
</tbody>
</table>

### Telephone

Contact number of supplier

### Fax

Fax number of supplier

### Email

Email of supplier

### Website

Website of supplier
(c) General Ledger

<table>
<thead>
<tr>
<th>Key Data Elements</th>
<th>Descriptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>AccountID</td>
<td>GL Code for individual account</td>
</tr>
<tr>
<td>AccountName</td>
<td>Name of individual GL account</td>
</tr>
<tr>
<td>AccountType</td>
<td>Type of account — Profit and Loss (PL) or Balance Sheet (BS), or Retained Earning (RE)</td>
</tr>
<tr>
<td>OpeningDebitBalance</td>
<td>Opening Debit Balance</td>
</tr>
<tr>
<td>OpeningCreditBalance</td>
<td>Opening Credit Balance</td>
</tr>
</tbody>
</table>

(d) Tax Code Table

<table>
<thead>
<tr>
<th>Key Data Elements</th>
<th>Descriptions</th>
</tr>
</thead>
<tbody>
<tr>
<td>TaxCodeTable</td>
<td>Tax code for lookup in tables</td>
</tr>
<tr>
<td>TaxCodeDetails</td>
<td>Tax percentage</td>
</tr>
<tr>
<td></td>
<td>Description of tax code</td>
</tr>
</tbody>
</table>

*See APPENDIX 5, APPENDIX 6, APPENDIX 7 and APPENDIX 8 for an example of GST Code Table*
### 3. Source Documents

(a) Purchase Invoices / Imports / Credit Notes Received from Supplier

<table>
<thead>
<tr>
<th>KEY DATA ELEMENTS</th>
<th>DESCRIPTIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>InvoiceNo</td>
<td>Company Name of business user</td>
</tr>
<tr>
<td>ImportDeclarationNo</td>
<td>Import Declaration Number (E1)</td>
</tr>
<tr>
<td>Period</td>
<td>Prescribed Accounting Period (e.g. 01/01/2009 to 31/03/2009)</td>
</tr>
<tr>
<td>InvoiceDate</td>
<td>Date of invoice issued</td>
</tr>
<tr>
<td>TransactionType</td>
<td>Document Type - self-billed, ePoS, full tax invoice.</td>
</tr>
<tr>
<td>BatchNo</td>
<td>Systems generated batch ID</td>
</tr>
<tr>
<td>SystemID</td>
<td>Unique number created by the system for the document</td>
</tr>
<tr>
<td>TransactionID</td>
<td>Transaction ID of unique group number that related with double entries. Example: Recommend format 'yyyy-mm-serialnumber' / '2015-06-00001'</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>LineNo</th>
<th>Number of Invoice Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>AccountID</td>
<td>I D code for individual account</td>
</tr>
<tr>
<td>SupplierID</td>
<td>Unique code for the supplier</td>
</tr>
<tr>
<td>OrderReferences</td>
<td>Originating Order Number</td>
</tr>
<tr>
<td>OrderDate</td>
<td>Date of order</td>
</tr>
<tr>
<td>DeliveryNoteNo</td>
<td>Delivery note reference</td>
</tr>
<tr>
<td>NetAmount</td>
<td>Net amount</td>
</tr>
<tr>
<td>ConsignmentNo</td>
<td>Consignment Reference Number or B/L, AWB or Lorry Chit Number</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ShopTo</th>
<th>DeliveryAddress</th>
</tr>
</thead>
<tbody>
<tr>
<td>Line1</td>
<td>Line 2</td>
</tr>
<tr>
<td>City</td>
<td>Country</td>
</tr>
<tr>
<td>PostCode</td>
<td>State</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ShopFrom</th>
<th>DeliveryAddress</th>
</tr>
</thead>
<tbody>
<tr>
<td>Line1</td>
<td>Line 2</td>
</tr>
<tr>
<td>City</td>
<td>Country</td>
</tr>
<tr>
<td>PostCode</td>
<td>State</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>ProductCode</th>
<th>Product Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Description</td>
<td>Description of product</td>
</tr>
<tr>
<td>Quantity</td>
<td>Quantity of goods and services supplied</td>
</tr>
<tr>
<td>UnitMeasure</td>
<td>Quantity unit of measure e.g pack of 12</td>
</tr>
<tr>
<td>UnitPrice</td>
<td>Unit price for the unit group of units</td>
</tr>
<tr>
<td>GSTInputVat</td>
<td>Date of supply of goods</td>
</tr>
<tr>
<td>References</td>
<td>Credit note reference (where applicable) to original invoice</td>
</tr>
<tr>
<td>TaxReason</td>
<td>Credit note reason or rationale</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DebitAmount</th>
<th>Debit amount for transaction (in functional currency)</th>
</tr>
</thead>
<tbody>
<tr>
<td>CreditAmount</td>
<td>Credit amount for transaction (in functional currency)</td>
</tr>
<tr>
<td>ExchangeRate</td>
<td>Exchange rate where applicable</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CurrencyMYR</th>
<th>Exchange rate where applicable</th>
</tr>
</thead>
<tbody>
<tr>
<td>DebitAmountMYR</td>
<td>Debit amount for transaction in Malaysian Ringgit</td>
</tr>
<tr>
<td>CreditAmountMYR</td>
<td>Credit amount for transaction in Malaysian Ringgit</td>
</tr>
<tr>
<td>TaxTypeGST</td>
<td>Tax type for look up in tables</td>
</tr>
<tr>
<td>TaxCode</td>
<td>Tax code for look up in tables</td>
</tr>
<tr>
<td>TaxPercentage</td>
<td>Tax percentage (to be pulled from Tax Code Table)</td>
</tr>
<tr>
<td>TaxAmount</td>
<td>Tax amount for transaction in functional currency</td>
</tr>
<tr>
<td>CurrencyMYR</td>
<td>Exchange rate where applicable</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>NetTotal</th>
<th>Total sales value excluding GST in functional currency</th>
</tr>
</thead>
<tbody>
<tr>
<td>TaxPayableTotal</td>
<td>Total Tax in functional currency (after Prompt Payment Discount if applicable)</td>
</tr>
<tr>
<td>GrossTotal</td>
<td>Total amount including tax in functional currency</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>CurrencyMYR</th>
<th>Exchange rate where applicable</th>
</tr>
</thead>
<tbody>
<tr>
<td>DebitAmountMYR</td>
<td>Debit amount for transaction in Malaysian Ringgit</td>
</tr>
<tr>
<td>CreditAmountMYR</td>
<td>Credit amount for transaction in Malaysian Ringgit</td>
</tr>
<tr>
<td>TaxTypeGST</td>
<td>Tax type for look up in tables</td>
</tr>
<tr>
<td>TaxCode</td>
<td>Tax Code for look up in tables</td>
</tr>
<tr>
<td>TaxPercentage</td>
<td>Tax percentage (to be pulled from Tax Code Table)</td>
</tr>
<tr>
<td>TaxAmount</td>
<td>Tax amount for transaction in functional currency</td>
</tr>
<tr>
<td>CurrencyMYR</td>
<td>Exchange rate where applicable</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Settlement</th>
<th>Payment mechanism</th>
</tr>
</thead>
<tbody>
<tr>
<td>PromptPayment</td>
<td>Discount given for prompt payment</td>
</tr>
<tr>
<td>SettlementAmount</td>
<td>Settlement amount</td>
</tr>
<tr>
<td>SettlementDate</td>
<td>Date settled</td>
</tr>
<tr>
<td>PaymentMechanism</td>
<td>Payment mechanism</td>
</tr>
</tbody>
</table>
### (b) Sales Invoices / Credit Notes Issued to Customers

<table>
<thead>
<tr>
<th>Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>InvoiceID</td>
<td>Document Identifier (e.g., invoice number)</td>
</tr>
<tr>
<td>InvoiceDate</td>
<td>Date of invoice issuance</td>
</tr>
<tr>
<td>InvoiceType</td>
<td>Invoice type (e.g., credit note, sales invoice)</td>
</tr>
<tr>
<td>DocumentType</td>
<td>Description: presentment created by the system for this document</td>
</tr>
<tr>
<td>TransactionID</td>
<td>Unique consignment reference number or B/L, AWB or Lorry Chil Number</td>
</tr>
<tr>
<td>LineNo</td>
<td>Line number</td>
</tr>
<tr>
<td>AccountID</td>
<td>GL code for individual account</td>
</tr>
<tr>
<td>ShipTo</td>
<td>Destination of goods being exported</td>
</tr>
<tr>
<td>DeliveryNoteNo</td>
<td>Delivery note reference</td>
</tr>
<tr>
<td>DeliveryDate</td>
<td>Date of delivery</td>
</tr>
<tr>
<td>ConsignmentNo</td>
<td>Unique consignment number</td>
</tr>
<tr>
<td>DeliveryAddress</td>
<td>Address of consignment delivery</td>
</tr>
<tr>
<td>ProductCode</td>
<td>Description of product</td>
</tr>
<tr>
<td>ProductDescription</td>
<td>Description of product</td>
</tr>
<tr>
<td>Quantity</td>
<td>Quantity of goods and services supplied</td>
</tr>
<tr>
<td>UnitPrice</td>
<td>Unit price for the unit group of units</td>
</tr>
<tr>
<td>GST TaxPointDate</td>
<td>Date of supply of goods</td>
</tr>
<tr>
<td>CreditNote</td>
<td>Credit note reference (where applicable) to original invoice</td>
</tr>
<tr>
<td>GrossTotal</td>
<td>Total amount including tax in functional currency</td>
</tr>
<tr>
<td>NetTotal</td>
<td>Total sales value excluding GST in functional currency</td>
</tr>
<tr>
<td>CurrencyMYR</td>
<td>Currency of transaction</td>
</tr>
<tr>
<td>ExchangeRate</td>
<td>Exchange rate where applicable</td>
</tr>
<tr>
<td>TaxAmount</td>
<td>Exchange rate for transaction in functional currency</td>
</tr>
<tr>
<td>TaxPayableTotal</td>
<td>Total tax in functional currency (after prompt payment discount if applicable)</td>
</tr>
<tr>
<td>TaxType-GST</td>
<td>Tax code for lookup in tables</td>
</tr>
<tr>
<td>TaxCode</td>
<td>Tax code for lookup in tables</td>
</tr>
<tr>
<td>TaxPercentage</td>
<td>Tax percentage (to be pulled from Tax Code Table)</td>
</tr>
<tr>
<td>NetTotal</td>
<td>Total sales value excluding GST in functional currency</td>
</tr>
<tr>
<td>ExchangeRate</td>
<td>Exchange rate where applicable</td>
</tr>
<tr>
<td>TaxPayable</td>
<td>Total tax in Malaysia Ringgit (after prompt payment discount if applicable)</td>
</tr>
<tr>
<td>PromptPayDisc</td>
<td>Discount given for prompt payment</td>
</tr>
<tr>
<td>DateSettled</td>
<td>Date settled</td>
</tr>
<tr>
<td>PaymentMechanism</td>
<td>Payment mechanism</td>
</tr>
</tbody>
</table>

**Example:** Recommend format “yyyy-mm-dd” / “2016-06-00001”

- **Number of invoice line**
- **Unique code for the customer**
- **Originating Order Number**
- **Date of order**
- **Delivery note reference**
- **Date goods are delivered**
- **Destination of goods being exported**
- **Credit note reference (where applicable) to original invoice**
- **Currency of transaction**
- **Exchange rate where applicable**
- **Exchange rate for transaction in functional currency**
- **Exchange rate where applicable**
- **Total tax in functional currency (after prompt payment discount if applicable)**
- **Discount given for prompt payment**
- **Date settled**
- **Payment mechanism**
### (c) Payment Data Elements

<table>
<thead>
<tr>
<th><strong>KEY DATA ELEMENTS</strong></th>
<th><strong>DESCRIPTIONS</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>PaymentRefNo</td>
<td>Unique reference number for payment</td>
</tr>
<tr>
<td>Period</td>
<td>Prescribed Accounting Period (e.g. 01/01/2009 to 31/03/2009)</td>
</tr>
<tr>
<td>TransactionID</td>
<td>Transaction ID of unique group number that related with double entries. Example: Recommend format ‘yyyy-MM-serialNumber’ / “2016-06-00001”</td>
</tr>
<tr>
<td>TransactionDate</td>
<td>Document Date</td>
</tr>
<tr>
<td>PaymentType</td>
<td>Cheque, Giro, Bank Transfer, etc</td>
</tr>
<tr>
<td>Description</td>
<td>Description for payments made</td>
</tr>
<tr>
<td>BatchID</td>
<td>Systems generated batch ID</td>
</tr>
<tr>
<td>SystemID</td>
<td>Unique number created by the system for the document</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Line</strong></th>
<th><strong>DESCRIPTIONS</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>LineNo</td>
<td>Number of Invoice Line</td>
</tr>
<tr>
<td>AccountID</td>
<td>GL code for individual account</td>
</tr>
<tr>
<td>SourceDocumentID</td>
<td>The source document to which the line relates</td>
</tr>
<tr>
<td>CustomerID</td>
<td>Unique code for the customer</td>
</tr>
<tr>
<td>SupplierID</td>
<td>Unique code for the supplier</td>
</tr>
<tr>
<td>GSTTaxPointDate</td>
<td>Date of supply of goods</td>
</tr>
<tr>
<td>DebitAmount</td>
<td>Debit amount for transaction in functional currency</td>
</tr>
<tr>
<td>CreditAmount</td>
<td>Credit amount for transaction in functional currency</td>
</tr>
<tr>
<td>CurrencyMYR</td>
<td>No entry means functional currency is in Malaysia Ringgit</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Tax</strong></th>
<th><strong>DESCRIPTIONS</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>ExchangeRate</td>
<td>Exchange rate where applicable</td>
</tr>
<tr>
<td>DebitAmountRM</td>
<td>Debit amount for transaction in Malaysia Ringgit</td>
</tr>
<tr>
<td>CreditAmountRM</td>
<td>Credit amount for transaction in Malaysia Ringgit</td>
</tr>
<tr>
<td>TaxType-GST</td>
<td>Tax type for look-up in tables</td>
</tr>
<tr>
<td>TaxCode</td>
<td>Tax code for lookup in tables</td>
</tr>
<tr>
<td>TaxPercentage</td>
<td>Tax percentage (to be pulled from Tax Code Table)</td>
</tr>
<tr>
<td>TaxAmount</td>
<td>Tax amount for transaction in functional currency</td>
</tr>
<tr>
<td>CurrencyMYR</td>
<td>No entry means functional currency is in Malaysia Ringgit</td>
</tr>
<tr>
<td>ExchangeRate</td>
<td>Exchange rate where applicable</td>
</tr>
<tr>
<td>TaxAmountMYR</td>
<td>Tax amount for transaction in Malaysia Ringgit</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>DocumentTotal</strong></th>
<th><strong>DESCRIPTIONS</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>NetTotal</td>
<td>Total sales value excluding GST in functional currency</td>
</tr>
<tr>
<td>TaxPayableTotal</td>
<td>Total Tax in functional currency (after Prompt Payment Discount if applicable)</td>
</tr>
<tr>
<td>GrossTotal</td>
<td>Total amount including tax in functional currency</td>
</tr>
<tr>
<td>CurrencyMYR</td>
<td>No entry means functional currency is in Malaysia Ringgit</td>
</tr>
<tr>
<td>ExchangeRate</td>
<td>Exchange rate where applicable NetTotal Total sales value excluding GST in Malaysia Ringgit</td>
</tr>
<tr>
<td>NetTotal</td>
<td>Total sales value excluding GST in Malaysia Ringgit</td>
</tr>
<tr>
<td>TaxPayable</td>
<td>Total Tax in Malaysia Ringgit (after Prompt Payment Discount if applicable)</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Settlement</strong></th>
<th><strong>DESCRIPTIONS</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>PromptPayDisc</td>
<td>Discount given for prompt payment</td>
</tr>
<tr>
<td>SettlementAmount</td>
<td>Settlement Amount</td>
</tr>
<tr>
<td>SettlementDate</td>
<td>Date Settled</td>
</tr>
<tr>
<td>PaymentMechanism</td>
<td>Payment mechanism</td>
</tr>
</tbody>
</table>
### (d) Credit Notes Issued to Customers

<table>
<thead>
<tr>
<th>KEY DATA ELEMENTS</th>
<th>DESCRIPTIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CreditNoteNo</strong></td>
<td>Company Name of business user</td>
</tr>
<tr>
<td><strong>Period</strong></td>
<td>Prescribed Accounting Period (e.g. 01/01/2009 to 31/03/2009)</td>
</tr>
<tr>
<td><strong>CreditDate</strong></td>
<td>Date posting to GL</td>
</tr>
<tr>
<td><strong>GLPostingDate</strong></td>
<td>Systems generated batch ID</td>
</tr>
<tr>
<td><strong>BatchNo</strong></td>
<td>Unique number created by the system for the document</td>
</tr>
<tr>
<td><strong>SystemNo</strong></td>
<td>Transaction ID of unique group number that related with double entries. Example: Recommend format &quot;yyy-MM-serialNumber&quot; / &quot;2016-06-00001&quot;</td>
</tr>
<tr>
<td><strong>Corrector</strong></td>
<td>Number of Credit Note Line</td>
</tr>
<tr>
<td><strong>AccountID</strong></td>
<td>GL code for individual account</td>
</tr>
<tr>
<td><strong>InvoiceNo</strong></td>
<td>Related invoice number</td>
</tr>
<tr>
<td><strong>ShipTo</strong></td>
<td>Delivery note reference</td>
</tr>
<tr>
<td><strong>DeliveryDate</strong></td>
<td>Date goods are delivered</td>
</tr>
<tr>
<td><strong>ConsignmentNo</strong></td>
<td>Unique Consignment Reference Number or B/L, AWB or Lorry Chit Number</td>
</tr>
<tr>
<td><strong>LineNo</strong></td>
<td>Delivery note reference</td>
</tr>
<tr>
<td><strong>DeliveryAddress</strong></td>
<td>Destination of goods being exported</td>
</tr>
<tr>
<td><strong>Country</strong></td>
<td></td>
</tr>
<tr>
<td><strong>ProductCode</strong></td>
<td>Product Code</td>
</tr>
<tr>
<td><strong>ProductDescription</strong></td>
<td>Description of product</td>
</tr>
<tr>
<td><strong>Quantity</strong></td>
<td>Quantity of goods and services supplied</td>
</tr>
<tr>
<td><strong>UnitMeasure</strong></td>
<td>Quantity unit of measure e.g. pack of 12</td>
</tr>
<tr>
<td><strong>UnitPrice</strong></td>
<td>Unit price for the unsupervised items</td>
</tr>
<tr>
<td><strong>GST/TaxPointDate</strong></td>
<td>Date of supply of goods</td>
</tr>
<tr>
<td><strong>Reason</strong></td>
<td>Credit note reason or rationale</td>
</tr>
<tr>
<td><strong>DebitAmount</strong></td>
<td>Debit amount for transaction (in functional currency)</td>
</tr>
<tr>
<td><strong>CreditAmount</strong></td>
<td>Credit amount for transaction (in functional currency)</td>
</tr>
<tr>
<td><strong>CurrencyMYR</strong></td>
<td>No entry means functional currency is in Malaysia Ringgit</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th><strong>Tax</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>TaxCode</strong></td>
<td>Tax Code for lookup in tables</td>
</tr>
<tr>
<td><strong>TaxPercentage</strong></td>
<td>Tax percentage (to be pulled from Tax Code Table)</td>
</tr>
<tr>
<td><strong>TaxAmount</strong></td>
<td>Tax amount for transaction in functional currency</td>
</tr>
</tbody>
</table>

| **CurrencyMYR** | Exchange rate where applicable |
| **ExchangeRate** | Exchange rate where applicable |
| **TaxAmountMYR** | Tax amount for transaction in Malaysia Ringgit |

<table>
<thead>
<tr>
<th><strong>DocumentTotal</strong></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>CurrencyMYR</strong></td>
<td>Exchange rate where applicable</td>
</tr>
<tr>
<td><strong>NetTotal</strong></td>
<td>Total sales value excluding GST in functional currency</td>
</tr>
<tr>
<td><strong>TaxPayableTotal</strong></td>
<td>Total sales value excluding GST in Malaysia Ringgit</td>
</tr>
<tr>
<td><strong>GrossTotal</strong></td>
<td>Total amount including tax in functional currency</td>
</tr>
<tr>
<td><strong>NetTotal</strong></td>
<td>Total Tax in Malaysia Ringgit (after Prompt Payment Discount if applicable)</td>
</tr>
<tr>
<td><strong>TaxAmount</strong></td>
<td>No entry means functional currency is in Malaysia Ringgit</td>
</tr>
<tr>
<td><strong>Settlement</strong></td>
<td>Discount given for prompt payment</td>
</tr>
<tr>
<td><strong>SettlementAmount</strong></td>
<td>Settlement amount</td>
</tr>
<tr>
<td><strong>PaymentMechanism</strong></td>
<td>Payment mechanism</td>
</tr>
</tbody>
</table>
### (e) Debit Note Issued to Customers

<table>
<thead>
<tr>
<th>KEY DATA ELEMENTS</th>
<th>DESCRIPTIONS</th>
</tr>
</thead>
<tbody>
<tr>
<td>DebitNoteNo</td>
<td>Company Name of business user</td>
</tr>
<tr>
<td>Period</td>
<td>Prescribed Accounting Period (e.g. 01/01/2009 to 31/03/2009)</td>
</tr>
<tr>
<td>DebitNoteDate</td>
<td>Date posting in GL</td>
</tr>
<tr>
<td>GLPostingDate</td>
<td>Systems generated batch ID</td>
</tr>
<tr>
<td>BatchID</td>
<td>Unique number created by the system for the document</td>
</tr>
<tr>
<td>SystemID</td>
<td>Transaction ID of unique group number that related with double entries. Example: Recommend format 'yyyy-mm-serialNumber' / '2015-05-0001'</td>
</tr>
<tr>
<td>TransactionID</td>
<td>Related invoice number</td>
</tr>
<tr>
<td>LineNo</td>
<td>Number of Debit Note Line</td>
</tr>
<tr>
<td>AccountID</td>
<td>B. code for individual account</td>
</tr>
<tr>
<td>InvoiceNo</td>
<td>Delivery note reference</td>
</tr>
<tr>
<td>DeliveryNoteNo</td>
<td>Date goods are delivered</td>
</tr>
<tr>
<td>DeliveryDate</td>
<td>Unique Consignment Reference Number or B/L, AWB or Lorry Chit Number</td>
</tr>
<tr>
<td>ConsignmentNo</td>
<td>Delivery note reference</td>
</tr>
<tr>
<td>DeliveryAddress</td>
<td>Delivery note reference</td>
</tr>
<tr>
<td>City</td>
<td>Shipping destination of goods being exported</td>
</tr>
<tr>
<td>PostaCode</td>
<td></td>
</tr>
<tr>
<td>State</td>
<td></td>
</tr>
<tr>
<td>Country</td>
<td></td>
</tr>
<tr>
<td>ShipTo</td>
<td></td>
</tr>
<tr>
<td>ShipFrom</td>
<td></td>
</tr>
<tr>
<td>ProductName</td>
<td>Product Code</td>
</tr>
<tr>
<td>ProductDescription</td>
<td>Descriptive product</td>
</tr>
<tr>
<td>Quantity</td>
<td>Quantity of goods and services supplied</td>
</tr>
<tr>
<td>CRUOMeasure</td>
<td>Unit price for the unit of measure e.g. pack of 12</td>
</tr>
<tr>
<td>UnitPrice</td>
<td>Unit price for the unit of measure e.g. pack of 12</td>
</tr>
<tr>
<td>GSTTaxPointDate</td>
<td>Date of supply of goods</td>
</tr>
<tr>
<td>Measure</td>
<td>Credit note reason, rationale</td>
</tr>
<tr>
<td>DebbitAmount</td>
<td>Debbit amount (in transaction in functional currency)</td>
</tr>
<tr>
<td>CreditAmount</td>
<td>Credit amount (in transaction in functional currency)</td>
</tr>
<tr>
<td>CurrencyMYR</td>
<td>No entry means functional currency is in Malaysia Ringgit</td>
</tr>
<tr>
<td>ExchangeRate</td>
<td>Exchange rate where applicable</td>
</tr>
<tr>
<td>DebbitAmountMYR</td>
<td>Debbit amount (in transaction in Malaysia Ringgit)</td>
</tr>
<tr>
<td>CreditAmountMYR</td>
<td>Credit amount (in transaction in Malaysia Ringgit)</td>
</tr>
<tr>
<td>TaxTypeGST</td>
<td>Tax code for lookup in tables</td>
</tr>
<tr>
<td>Tax</td>
<td>Tax code for lookup in tables</td>
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<tr>
<td>TaxRate</td>
<td>Tax percentage to be pulled from Tax: Code Table</td>
</tr>
<tr>
<td>TaxAmount</td>
<td>Tax amount for transaction in functional currency</td>
</tr>
<tr>
<td>CurrencyMYR</td>
<td>No entry means functional currency is in Malaysia Ringgit</td>
</tr>
<tr>
<td>ExchangeRate</td>
<td>Exchange rate where applicable</td>
</tr>
<tr>
<td>TaxAmountMYR</td>
<td>Tax amount for transaction in Malaysia Ringgit</td>
</tr>
<tr>
<td>NetTotal</td>
<td>Total sales value excluding GST in functional currency</td>
</tr>
<tr>
<td>TaxPayableTotal</td>
<td>Total Tax in functional currency (after Prompt Payment Discount if applicable)</td>
</tr>
<tr>
<td>GrossTotal</td>
<td>Total amount including tax in functional currency</td>
</tr>
<tr>
<td>CurrencyMYR</td>
<td>No entry means functional currency is in Malaysia Ringgit</td>
</tr>
<tr>
<td>ExchangeRate</td>
<td>Exchange rate where applicable Net Total/Total sales value excluding GST in Malaysia Ringgit</td>
</tr>
<tr>
<td>TaxPayable</td>
<td>Total Tax in Malaysia Ringgit (after Prompt Payment Discount if applicable)</td>
</tr>
<tr>
<td>PromptPayDiscount</td>
<td>Discount given for prompt payment</td>
</tr>
<tr>
<td>SettlementAmount</td>
<td>Settlement amount</td>
</tr>
<tr>
<td>SettlementDate</td>
<td>Date settled</td>
</tr>
<tr>
<td>KeyMechanism</td>
<td>Payment mechanism</td>
</tr>
<tr>
<td>KEY DATA ELEMENTS</td>
<td>DESCRIPTION</td>
</tr>
<tr>
<td>-------------------</td>
<td>-------------</td>
</tr>
<tr>
<td>JournalID</td>
<td>Source GL journal identifier, or invoices and payments in single ledger systems</td>
</tr>
<tr>
<td>Description</td>
<td>Description for the journal entry made</td>
</tr>
<tr>
<td>SourceType</td>
<td>AR and AP - or type of customer / supplier</td>
</tr>
<tr>
<td>TransactionID</td>
<td>Transaction ID of unique group number that related with double entries. Example: Recommend format &quot;yyy-MM-serialNumber&quot; / &quot;2016-06-00001&quot;</td>
</tr>
<tr>
<td>Period</td>
<td>Prescribed Accounting Period (e.g. 01/01/2009 to 31/03/2009)</td>
</tr>
<tr>
<td>TransactionDate</td>
<td>Details of person or application that entered the transaction</td>
</tr>
<tr>
<td>SourceID</td>
<td>Description of transactions</td>
</tr>
<tr>
<td>Description</td>
<td>Systems generated batch ID. Date posting to GL</td>
</tr>
<tr>
<td>BatchID</td>
<td>Unique code for the customer</td>
</tr>
<tr>
<td>GLPostingDate</td>
<td>Unique code for the supplier</td>
</tr>
<tr>
<td>CustomerID</td>
<td>Unique number created by the system for the document identifier to trace entry back (Line Number)</td>
</tr>
<tr>
<td>SupplierID</td>
<td>Transactions</td>
</tr>
<tr>
<td>SystemID</td>
<td>RecordID</td>
</tr>
<tr>
<td>AccountID</td>
<td>GL code for individual account</td>
</tr>
<tr>
<td>AccountType</td>
<td>Type of account- Profit and Loss (PL) or Balance Sheet (BS), or Retained Earning (RE), based on the transactions.</td>
</tr>
<tr>
<td>SourceDocumentID</td>
<td>The source document to which the line relates (cheque number / invoice number / credit note number / trust receipt number)</td>
</tr>
<tr>
<td>SystemEntryDate</td>
<td>Date captured by system</td>
</tr>
<tr>
<td>Description</td>
<td>Transaction description</td>
</tr>
<tr>
<td>DebitAmount</td>
<td>Debit amount for transaction in functional currency</td>
</tr>
<tr>
<td>CreditAmount</td>
<td>Credit amount for transaction in functional currency</td>
</tr>
<tr>
<td>CurrencyMYR</td>
<td>No entry means functional currency is in Malaysia Ringgit</td>
</tr>
<tr>
<td>ExchangeRate</td>
<td>Exchange rate where applicable</td>
</tr>
<tr>
<td>DebitAmountRM</td>
<td>Debit amount for transaction in Malaysia Ringgit</td>
</tr>
<tr>
<td>CreditAmountRM</td>
<td>Credit amount for transaction in Malaysia Ringgit</td>
</tr>
<tr>
<td>TaxCode</td>
<td>Tax code for lookup in tables</td>
</tr>
<tr>
<td>TaxPercentage</td>
<td>Tax percentage (to be pulled from Tax Code Table)</td>
</tr>
<tr>
<td>TaxAmount</td>
<td>Tax amount for transaction in functional currency</td>
</tr>
<tr>
<td>CurrencyMYR</td>
<td>No entry means functional currency is in Malaysia Ringgit</td>
</tr>
<tr>
<td>ExchangeRate</td>
<td>Exchange rate where applicable</td>
</tr>
<tr>
<td>TaxAmountMYR</td>
<td>Tax amount for transaction in Malaysia Ringgit</td>
</tr>
</tbody>
</table>
FILE FORMAT DEFINITION FOR GST AUDIT FILE (GAF)

Introduction

GST Audit File (GAF) is an alternative method for taxpayers to submit information relevant to auditors in response to an audit request on information for auditing purposes. The information provided includes company identifications, names, supply & purchases, and general ledger transactions. There is also a footer record to ensure file integrity.

There are 2 types of files that can be submitted; Bar-Delimited-File and XML file which contribute to the same goal that the information for auditing purposes will appear the same to auditors.

1. GST Audit File Specification of Bar-Delimited File

   The bar delimited file is separated by the bar character “|”. The bar makes for a better delimiter than commas because it is less likely to be in names and elements in the file. The accounting software must run data purification to ensure that any bars in element data are removed and the GAF must in a format of Text Document (.txt).

a) Record Types

   The bar delimited file is made up of lines that each correspond to a record type and there are 5 record types:

<table>
<thead>
<tr>
<th>Record Type</th>
<th>Meaning</th>
</tr>
</thead>
<tbody>
<tr>
<td>C</td>
<td>Company</td>
</tr>
<tr>
<td>P</td>
<td>Purchase</td>
</tr>
<tr>
<td>S</td>
<td>Supply</td>
</tr>
<tr>
<td>L</td>
<td>Ledger</td>
</tr>
<tr>
<td>F</td>
<td>Footer</td>
</tr>
</tbody>
</table>
b) Data Types

The transactions data for bar delimited file that made up of lines must be formatted with a data types as stated below:

<table>
<thead>
<tr>
<th>Data Type</th>
<th>Description</th>
<th>Example</th>
</tr>
</thead>
<tbody>
<tr>
<td>C</td>
<td>Currency</td>
<td>123.45</td>
</tr>
<tr>
<td>N</td>
<td>Numeric</td>
<td>123</td>
</tr>
<tr>
<td>AN</td>
<td>Alphanumeric</td>
<td>12345678A</td>
</tr>
<tr>
<td>DATE</td>
<td>Date</td>
<td>31/12/2013 or dd/MM/yyyy</td>
</tr>
</tbody>
</table>

c) Empty Values

(i) For Alphanumeric Data

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

```
Alpha|Bravo|Charlie|Delta|
   |     |     |     |
```

(ii) For Currency and Numeric

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

*All date fields are required*

d) Elements Heading

The bar delimited file will have a heading for each elements which follow the **Element Name**.
### Bar-Delimited File Record Elements

#### (i) C Record Elements

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

<table>
<thead>
<tr>
<th>Record Type</th>
<th>Element #</th>
<th>Element Name</th>
<th>Data Type</th>
<th>Header</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>C</td>
<td>1</td>
<td>Record Identifier</td>
<td>AN</td>
<td>C</td>
<td>Must be a single character corresponding to record type. Must be ‘C’</td>
</tr>
<tr>
<td>C</td>
<td>2</td>
<td>Company Name</td>
<td>AN</td>
<td>C2_CompanyName</td>
<td>The name of the company for which this file is reporting on</td>
</tr>
<tr>
<td>C</td>
<td>3</td>
<td>Company BRN</td>
<td>AN</td>
<td>C3_CompanyBRN</td>
<td>Business registration number for company</td>
</tr>
<tr>
<td>C</td>
<td>4</td>
<td>Company GST number</td>
<td>AN</td>
<td>C4_CompanyGSTNo</td>
<td>Company’s GST Number</td>
</tr>
<tr>
<td>C</td>
<td>5</td>
<td>Period Start</td>
<td>DATE</td>
<td>C5_PeriodStart</td>
<td>Filing Period Start Date Must be in format dd/MM/yyyy example: 01/12/2014</td>
</tr>
<tr>
<td>C</td>
<td>6</td>
<td>Period End</td>
<td>DATE</td>
<td>C6_PeriodEnd</td>
<td>Filing Period End Date Must be in format dd/MM/yyyy example: 31/12/2014</td>
</tr>
<tr>
<td>C</td>
<td>7</td>
<td>GAF Creation Date</td>
<td>DATE</td>
<td>C7_GAFCreationDate</td>
<td>This should be the date the GAF file is created. Format dd/MM/yyyy example: 31/12/2014</td>
</tr>
<tr>
<td>C</td>
<td>8</td>
<td>Software Version</td>
<td>AN</td>
<td>C8_SoftwareVersion</td>
<td>Accounting software name and version. Example: XYB Accountsoft v.3.0</td>
</tr>
<tr>
<td>C</td>
<td>9</td>
<td>GAF Version</td>
<td>AN</td>
<td>C9_GAFVersion</td>
<td>GST Audit File (GAF) version. Must be version ‘2.0’</td>
</tr>
</tbody>
</table>
(ii) P Record Elements

Contain purchases made by the company defined in the C record.

<table>
<thead>
<tr>
<th>Record Type</th>
<th>Element #</th>
<th>Element Name</th>
<th>Data Type</th>
<th>Header</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>1</td>
<td>Record Identifier</td>
<td>AN</td>
<td>P</td>
<td>Must be a single character corresponding to record type and must be ‘p’</td>
</tr>
<tr>
<td>P</td>
<td>2</td>
<td>Supplier Name</td>
<td>AN</td>
<td>P2_SupplierName</td>
<td>Name individual/company/businesses of supplier</td>
</tr>
<tr>
<td>P</td>
<td>3</td>
<td>Supplier BRN</td>
<td>AN</td>
<td>P3_SupplierBRN</td>
<td>Business Registration Number (BRN) of company from which purchase was made (if any)</td>
</tr>
<tr>
<td>P</td>
<td>4</td>
<td>Supplier GST Number</td>
<td>AN</td>
<td>P4_SupplierGSTNo</td>
<td>GST registration number of company from which purchase was made (if any)</td>
</tr>
<tr>
<td>P</td>
<td>5</td>
<td>Invoice Date</td>
<td>DATE</td>
<td>P5_InvoiceDate</td>
<td>Invoice Date (Format: dd/MM/yyyy)</td>
</tr>
<tr>
<td>P</td>
<td>6</td>
<td>Posting Date</td>
<td>DATE</td>
<td>P6PostingDate</td>
<td>Posting Date (Format: dd/MM/yyyy )</td>
</tr>
<tr>
<td>P</td>
<td>7</td>
<td>Invoice Number</td>
<td>AN</td>
<td>P7_InvoiceNo</td>
<td>Invoice Number</td>
</tr>
<tr>
<td>P</td>
<td>8</td>
<td>Import Declaration Number</td>
<td>AN</td>
<td>P8_ImporK1No</td>
<td>Import Declaration Number (e.g., Customs Form No. 1 (K1), reference number and etc.)</td>
</tr>
<tr>
<td>P</td>
<td>9</td>
<td>Line Number</td>
<td>AN</td>
<td>P9_LineNo</td>
<td>Number of Invoice Line</td>
</tr>
<tr>
<td>P</td>
<td>10</td>
<td>Product Description</td>
<td>AN</td>
<td>P10_ProductDescription</td>
<td>Description of the product being purchased</td>
</tr>
<tr>
<td>P</td>
<td>11</td>
<td>Purchase Value (MYR)</td>
<td>C</td>
<td>P11_PValueMYR</td>
<td>Value of purchase excluding GST in Malaysia Ringgit (RM)</td>
</tr>
<tr>
<td>P</td>
<td>12</td>
<td>Purchase Value GST Amount</td>
<td>C</td>
<td>P12_PGSTValueMYR</td>
<td>Value of GST in Malaysia Ringgit (RM)</td>
</tr>
<tr>
<td>P</td>
<td>13</td>
<td>Tax Code</td>
<td>AN</td>
<td>P13_TaxCode</td>
<td>Tax code as being lookup in tables</td>
</tr>
<tr>
<td>P</td>
<td>14</td>
<td>Foreign Currency Code</td>
<td>AN</td>
<td>P14_FCYCode</td>
<td>ISO’s currency codes (3-letter alphabetical code) of foreign Currency. Example: USD, SGD, Rp, AUD</td>
</tr>
<tr>
<td>P</td>
<td>15</td>
<td>Purchase Foreign Currency Amount</td>
<td>C</td>
<td>P15_PValueFCY</td>
<td>Value of purchase excluding GST in Foreign Currency (if applicable)</td>
</tr>
<tr>
<td>P</td>
<td>16</td>
<td>Purchase Currency GST Amount</td>
<td>C</td>
<td>P16_PGSTValueFCY</td>
<td>Value of GST amount in Foreign Currency (if applicable)</td>
</tr>
</tbody>
</table>
### (iii) S Record Elements

Contain sales made by the company defined in the C record.

<table>
<thead>
<tr>
<th>Record Type</th>
<th>Element #</th>
<th>Element Name</th>
<th>Data Type</th>
<th>Header</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>S</td>
<td>1</td>
<td>Record Identifier</td>
<td>AN</td>
<td>S</td>
<td>Must be a single character corresponding to record type and must be ‘S’</td>
</tr>
<tr>
<td>S</td>
<td>2</td>
<td>Customer Name</td>
<td>AN</td>
<td>S2_CustomerName</td>
<td>Name of customer</td>
</tr>
<tr>
<td>S</td>
<td>3</td>
<td>Customer BRN</td>
<td>AN</td>
<td>S3_CustomerBRN</td>
<td>Business Registration Number (BRN) of company which attain the supply/sale (If any)</td>
</tr>
<tr>
<td>S</td>
<td>4</td>
<td>Customer GST No</td>
<td>AN</td>
<td>S4_CustomerGSTNo</td>
<td>GST registration number of company from which supply was made (If any)</td>
</tr>
<tr>
<td>S</td>
<td>5</td>
<td>Invoice Date</td>
<td>DATE</td>
<td>S5_InvoiceDate</td>
<td>Invoice Date  (Format: dd/MM/yyyy)</td>
</tr>
<tr>
<td>S</td>
<td>6</td>
<td>Invoice No</td>
<td>AN</td>
<td>S6_InvoiceNo</td>
<td>Invoice Number</td>
</tr>
<tr>
<td>S</td>
<td>7</td>
<td>Export Declaration Number</td>
<td>AN</td>
<td>S7_ExportK2No</td>
<td>Export Declaration Number (e.g. Customs Form No. 2)</td>
</tr>
<tr>
<td>S</td>
<td>8</td>
<td>Line Number</td>
<td>AN</td>
<td>S8_LineNo</td>
<td>Number of Invoice Line</td>
</tr>
<tr>
<td>S</td>
<td>9</td>
<td>Product Description</td>
<td>AN</td>
<td>S9_ProductDescription</td>
<td>Description for what was sold</td>
</tr>
<tr>
<td>S</td>
<td>10</td>
<td>Supply Value (in MYR)</td>
<td>C</td>
<td>S10_SValueMYR</td>
<td>Value of supply excluding GST in Malaysia Ringgit</td>
</tr>
<tr>
<td>S</td>
<td>11</td>
<td>Supply Value GST Amount</td>
<td>C</td>
<td>S11_SGSTValueMYR</td>
<td>Value of GST on supply in Malaysia Ringgit</td>
</tr>
<tr>
<td>S</td>
<td>12</td>
<td>Tax Code</td>
<td>AN</td>
<td>S12_TaxCode</td>
<td>Tax code for lookup in tables</td>
</tr>
<tr>
<td>S</td>
<td>13</td>
<td>Country</td>
<td>AN</td>
<td>S13_Country</td>
<td>Destination of goods being exported i.e. KOREA</td>
</tr>
<tr>
<td>S</td>
<td>14</td>
<td>Foreign Currency Code</td>
<td>AN</td>
<td>S14_FCYCode</td>
<td>ISO’s currency codes (3-letter alphabetical code) of Foreign Currency i.e. USD</td>
</tr>
<tr>
<td>S</td>
<td>15</td>
<td>Supply Foreign Currency Amount</td>
<td>C</td>
<td>S15_SValueFCY</td>
<td>Value of supply excluding GST in Foreign Currency (If applicable)</td>
</tr>
<tr>
<td>S</td>
<td>16</td>
<td>Supply Currency GST Amount</td>
<td>C</td>
<td>S16_SGSTValueFCY</td>
<td>Value of GST on supply in Foreign Currency (If applicable)</td>
</tr>
</tbody>
</table>
(iv) L Record Elements

Contain general ledger transactions by the company.

<table>
<thead>
<tr>
<th>Record Type</th>
<th>Element #</th>
<th>Element Name</th>
<th>Data Type</th>
<th>Header</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>L 1</td>
<td>1</td>
<td>Record Identifier</td>
<td>AN</td>
<td>L</td>
<td>Must be a single character corresponding to record type. Must be ‘L’</td>
</tr>
<tr>
<td>L 2</td>
<td>2</td>
<td>Transaction Date</td>
<td>DATE</td>
<td>L2_TransactionDate</td>
<td>Format: dd/MM/yyyy</td>
</tr>
<tr>
<td>L 3</td>
<td>3</td>
<td>Account ID</td>
<td>AN</td>
<td>L3_AccountID</td>
<td>General Ledger Code for individual account</td>
</tr>
<tr>
<td>L 4</td>
<td>4</td>
<td>Account Type</td>
<td>AN</td>
<td>L4_AccountType</td>
<td>Type of account - Profit and Loss (PL) or Balance Sheet (BS), or Retained Earning (RE)</td>
</tr>
<tr>
<td>L 5</td>
<td>5</td>
<td>Account Name</td>
<td>AN</td>
<td>L5_AccountName</td>
<td>Name of individual General Ledger account</td>
</tr>
<tr>
<td>L 6</td>
<td>6</td>
<td>Transaction Description</td>
<td>AN</td>
<td>L6_TransactionDate</td>
<td>Transaction Description</td>
</tr>
<tr>
<td>L 7</td>
<td>7</td>
<td>Entity Name</td>
<td>AN</td>
<td>L7_EntityName</td>
<td>Name of entity involved (if applicable)</td>
</tr>
<tr>
<td>L 8</td>
<td>8</td>
<td>Transaction ID</td>
<td>AN</td>
<td>L8_TransactionID</td>
<td>Source document number to which line relates (For example, cheque number, invoice number, credit note number, trust receipt number)</td>
</tr>
<tr>
<td>L 9</td>
<td>9</td>
<td>Source Document ID</td>
<td>AN</td>
<td>L9_SourceDocID</td>
<td>Source document number to which line relates (For example, cheque number, invoice number, credit note number, trust receipt number)</td>
</tr>
<tr>
<td>L 10</td>
<td>10</td>
<td>Source Type</td>
<td>AN</td>
<td>L10_SourceType</td>
<td>Refers to type of transaction such as AR. Refers to the type of transaction such as AR, AP, Inventory, Sales, Purchases, Cash Disbursement, Cash Receipt, General Journal etc.</td>
</tr>
<tr>
<td>L 11</td>
<td>11</td>
<td>Debit</td>
<td>C</td>
<td>L11_Debit</td>
<td>Debit Amount</td>
</tr>
<tr>
<td>L 12</td>
<td>12</td>
<td>Credit</td>
<td>C</td>
<td>L12_Credit</td>
<td>Credit amount</td>
</tr>
<tr>
<td>L 13</td>
<td>13</td>
<td>Running Balance</td>
<td>C</td>
<td>L13_RunningBalance</td>
<td>Running Balance Amount</td>
</tr>
</tbody>
</table>
### (v) F Record Elements

To verify the accuracy of the file being submitted. Only one F record should ever be included on a file.

<table>
<thead>
<tr>
<th>Record Type</th>
<th>Element #</th>
<th>Element Name</th>
<th>Data Type</th>
<th>Header</th>
<th>Comments</th>
</tr>
</thead>
<tbody>
<tr>
<td>F</td>
<td>1</td>
<td>Record Identifier</td>
<td>AN</td>
<td>F</td>
<td>Must be a single character corresponding to record type. Must be ‘F’</td>
</tr>
<tr>
<td>F</td>
<td>2</td>
<td>Purchase Count</td>
<td>N</td>
<td>F2_CountPRecord</td>
<td>Number of P records</td>
</tr>
<tr>
<td>F</td>
<td>3</td>
<td>Purchase Amount Sum</td>
<td>C</td>
<td>F3_SumPValueMYR</td>
<td>Sum of all purchases</td>
</tr>
<tr>
<td>F</td>
<td>4</td>
<td>Purchase GST Amount GST</td>
<td>C</td>
<td>F4_SumPGSTValueMYR</td>
<td>Sum of all GST on purchases</td>
</tr>
<tr>
<td>F</td>
<td>5</td>
<td>Supply Count</td>
<td>N</td>
<td>F5_CountSRecord</td>
<td>Number of S records</td>
</tr>
<tr>
<td>F</td>
<td>6</td>
<td>Supply Amount Sum</td>
<td>C</td>
<td>F6_SumSValueMYR</td>
<td>Sum of all supplies</td>
</tr>
<tr>
<td>F</td>
<td>7</td>
<td>Supply GST Amount Sum</td>
<td>C</td>
<td>F7_SumSGSTValueMYR</td>
<td>Sum of GST on all supplies</td>
</tr>
<tr>
<td>F</td>
<td>8</td>
<td>Ledger Count</td>
<td>N</td>
<td>F8_CountLRecord</td>
<td>Number of L records</td>
</tr>
<tr>
<td>F</td>
<td>9</td>
<td>Debit Sum</td>
<td>C</td>
<td>F9_SumLDebit</td>
<td>Sum of all debits on all L records</td>
</tr>
<tr>
<td>F</td>
<td>10</td>
<td>Credit Sum</td>
<td>C</td>
<td>F10_SumLCredit</td>
<td>Sum of all credits on all L records</td>
</tr>
<tr>
<td>F</td>
<td>11</td>
<td>Closing Balance Sum</td>
<td>C</td>
<td>F11_SumLCloseBalance</td>
<td>Sum of all closing balances for every “Account ID” in ledger record. Example: 2 Account ID in “L” ledger with 2 closing balance records of 30 and 70, the amount for F11_SumLCloseBal is the sum of closing balance for both Account ID which is 100.</td>
</tr>
</tbody>
</table>
### Example of GAF (Bar-Delimited File) *(Note: This Bar-Delimited File must be in filename extension of "*.txt")*

<table>
<thead>
<tr>
<th>C2_CompanyName</th>
<th>C3_CompanyBRN</th>
<th>C4_CompanyGSTNo</th>
<th>C5_PeriodStart</th>
<th>C6_PeriodEnd</th>
<th>C7_GAFCreationDate</th>
<th>C8_SoftwareVersion</th>
<th>C9_GAFVersion</th>
</tr>
</thead>
<tbody>
<tr>
<td>XYZ SDN BHD</td>
<td>654321-V</td>
<td>000123456789</td>
<td>01/12/2015</td>
<td>31/12/2016</td>
<td>18/12/2014</td>
<td>XYB Accountsoft v2.0</td>
<td>GAFv2.0</td>
</tr>
</tbody>
</table>

#### P (Supplier Details)

<table>
<thead>
<tr>
<th>P2_SupplierName</th>
<th>P3_SupplierBRN</th>
<th>P4_SupplierGSTNo</th>
<th>P5_InvoiceDate</th>
<th>P6_PastingDate</th>
<th>P7_InvoiceNo</th>
<th>P8_ImportK1No</th>
<th>P9_LineNo</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bar-Delimited File</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### S (Customer Details)

<table>
<thead>
<tr>
<th>S2_CustomerName</th>
<th>S3_CustomerBRN</th>
<th>S4_CustomerGSTNo</th>
<th>S5_InvoiceDate</th>
<th>S6_InvoiceNo</th>
<th>S7_ExportK2No</th>
<th>S8_LineNo</th>
<th>S9_ProductDescription</th>
<th>S10_SValueMYR</th>
<th>S11_SGSTValueMYR</th>
<th>S12_TaxCode</th>
<th>S13_Country</th>
<th>S14_FCYCode</th>
<th>S15_SValueFCY</th>
<th>S16_SGSTValueFCY</th>
</tr>
</thead>
</table>

#### L (Transaction Details)

<table>
<thead>
<tr>
<th>L2_TransactionDate</th>
<th>L3_AccountID</th>
<th>L4_AccountType</th>
<th>L5_AccountName</th>
<th>L6_TransactionDescription</th>
<th>L7_EntityName</th>
<th>L8_TransactionID</th>
<th>L9_SourceDocID</th>
<th>L10_SourceType</th>
<th>L11_Debit</th>
<th>L12_Credit</th>
<th>L13_RunningBalance</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

For example, consider the following records:

1. **C2_CompanyName**: XYZ SDN BHD
   - **C3_CompanyBRN**: 654321-V
   - **C4_CompanyGSTNo**: 000123456789
   - **C5_PeriodStart**: 01/12/2015
   - **C6_PeriodEnd**: 31/12/2016
   - **C7_GAFCreationDate**: 18/12/2014
   - **C8_SoftwareVersion**: XYB Accountsoft v2.0
   - **C9_GAFVersion**: GAFv2.0

2. **P2_SupplierName**: Bar-Delimited File
   - **P3_SupplierBRN**: 000123456789
   - **P4_SupplierGSTNo**: 000123456789
   - **P5_InvoiceDate**: 01/12/2015
   - **P6_PastingDate**: 31/12/2016
   - **P7_InvoiceNo**: 18/12/2014
   - **P8_ImportK1No**: XYB Accountsoft v2.0
   - **P9_LineNo**: GAFv2.0

3. **S2_CustomerName**: Bar-Delimited File
   - **S3_CustomerBRN**: 000123456789
   - **S4_CustomerGSTNo**: 000123456789
   - **S5_InvoiceDate**: 01/12/2015
   - **S6_InvoiceNo**: 31/12/2016
   - **S7_ExportK2No**: 18/12/2014
   - **S8_LineNo**: XYB Accountsoft v2.0
   - **S9_ProductDescription**: GAFv2.0

4. **L2_TransactionDate**: Bar-Delimited File
   - **L3_AccountID**: 000123456789
   - **L4_AccountType**: 000123456789
   - **L5_AccountName**: 000123456789
   - **L6_TransactionDescription**: 000123456789
   - **L7_EntityName**: 000123456789
   - **L8_TransactionID**: 000123456789
   - **L9_SourceDocID**: 000123456789
   - **L10_SourceType**: 000123456789
   - **L11_Debit**: 000123456789
   - **L12_Credit**: 000123456789
   - **L13_RunningBalance**: 000123456789
L|10/11/2015|2310|BS|BANK|Payment for Office Stationery|Azfar Group Berhad|2015-11-5572|135286|AP|0.00|10600|69400|
L|10/11/2015|2310|BS|BANK|Payment for Electronic Board|Retain Sdn Bhd|2015-11-5574|1134|AP|0.00|100000|-30600|
L|10/12/2015|2310|BS|BANK|Payment for Computer Sets Office|Solution Sdn Bhd|2015-12-5569|6666|AP|0.00|10600|-41200|
L|10/12/2015|2310|BS|BANK|Payment for Export Shipping Insurance|Simple Sdn Bhd|2015-12-5571|5263|AP|0.00|30000|-44200|
L|10/12/2015|2310|BS|BANK|Payment for Apartment Unit Ipoh Perak|Auxiliary Berhad|2015-12-5578|1138|AR|0.00|100000|-144200|
L|10/12/2015|2310|BS|BANK|Payment for Computer Sets Office|Solution Sdn Bhd|2015-12-5590|1141|AP|0.00|15900|-41200|
L|1/1/2016|2310|BS|BANK|Payment for Proton Perdana 2.0L|Car Auto Sdn Bhd|2016-01-5576|F555888|AP|0.00|127200|-287300|
L|2/2/2016|2310|BS|BANK|Payment for Employees Permit and Visa|Organisasi Pengurusan Visa|2016-02-5540|1140|AP|0.00|50000|-337300|
L|20/10/2015|2310|BS|BANK|Receipt for Laptop Computer Sets|Man Construct Sdn Bhd|2015-10-5556|PSI1706-001|AR|5300|0.00|25300|
L|20/10/2015|5410|BS|Trade Debtors|Sale of Laptop Computer Sets|Man Construct Sdn Bhd|2015-10-5556|PSI1706-001|AR|5300|0.00|25300|
L|20/10/2015|5410|BS|Trade Debtors|Receipt for Laptop Computer Sets|Man Construct Sdn Bhd|2015-10-5558|A1002|AR|0.00|5300|20000|
L|20/10/2015|5410|BS|Trade Debtors|Sale of Semiconductor Board-Export Japan to China|Cybernatics Pte Ltd|2015-10-5558|A1002|AR|0.00|50000|20000|
L|20/10/2015|5410|BS|Trade Debtors|Receipt for Semiconductor Board-Export Japan to China|Cybernatics Pte Ltd|2015-10-5558|A1002|AR|0.00|30000|20000|
L|20/10/2015|5410|BS|Trade Debtors|Sale of Laptop Computer Sets|Man Construct Sdn Bhd|2015-10-5568|A1002|AR|0.00|51800|20000|
L|20/10/2015|5410|BS|Trade Debtors|Receipt for Laptop Computer Sets|Man Construct Sdn Bhd|2015-10-5568|A1002|AR|0.00|31800|20000|
L|20/10/2015|5410|BS|Trade Debtors|Sale of Semiconductor Board-Export Japan to China|Cybernatics Pte Ltd|2015-10-5570|A1002|AR|0.00|30000|20000|
L|20/10/2015|5410|BS|Trade Debtors|Receipt for Laptop Computer Sets|Man Construct Sdn Bhd|2015-10-5568|A1002|AR|0.00|31800|20000|
L|1/1/2015|5410|BS|Trade Debtors|Receipt for Laptop Computer Sets|Man Construct Sdn Bhd|2015-10-5568|A1002|AR|0.00|31800|20000|
L|20/10/2015|5410|BS|Trade Debtors|Sale of Laptop Computer Sets|Man Construct Sdn Bhd|2015-10-5568|A1002|AR|0.00|31800|20000|
L|20/10/2015|5410|BS|Trade Debtors|Receipt for Laptop Computer Sets|Man Construct Sdn Bhd|2015-10-5568|A1002|AR|0.00|31800|20000|
L|20/10/2015|5410|BS|Trade Debtors|Sale of Semiconductor Board-Export Japan to China|Cybernatics Pte Ltd|2015-10-5570|A1002|AR|0.00|30000|20000|
<table>
<thead>
<tr>
<th>Date</th>
<th>Code</th>
<th>Type</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>1/11/2015</td>
<td>5410</td>
<td>BS Trade Debtors</td>
<td>Sale of Semiconductor Chips-Export</td>
</tr>
<tr>
<td>1/11/2015</td>
<td>5410</td>
<td>BS Trade Debtors</td>
<td>Receipt for Semiconductor Chips-Export</td>
</tr>
<tr>
<td>20/10/2015</td>
<td>5410</td>
<td>BS Trade Debtors</td>
<td>Interest income received</td>
</tr>
<tr>
<td>20/10/2015</td>
<td>2310</td>
<td>BS Trade Debtors</td>
<td>Receipt for Interest income received</td>
</tr>
<tr>
<td>1/11/2015</td>
<td>2310</td>
<td>BS Trade Debtors</td>
<td>Lease of Apartment Unit Gopeng Perak</td>
</tr>
<tr>
<td>1/11/2015</td>
<td>2310</td>
<td>BS Trade Debtors</td>
<td>Receipt for Lease of Apartment Unit Gopeng Perak</td>
</tr>
<tr>
<td>1/1/2015</td>
<td>5410</td>
<td>BS OTHER DEBTORS</td>
<td>OPENING BALANCE</td>
</tr>
<tr>
<td>1/1/2015</td>
<td>5645</td>
<td>BS GST OUTPUT TAX</td>
<td>OPENING BALANCE</td>
</tr>
<tr>
<td>20/10/2015</td>
<td>5645</td>
<td>BS GST OUTPUT TAX</td>
<td>Receipt for Laptop Computer Sets</td>
</tr>
<tr>
<td>20/10/2015</td>
<td>5645</td>
<td>BS GST OUTPUT TAX</td>
<td>Receipt for Laptop Computer Sets</td>
</tr>
<tr>
<td>1/1/2015</td>
<td>5645</td>
<td>BS GST OUTPUT TAX</td>
<td>Receipt for Doorgift for Opening Ceremony</td>
</tr>
<tr>
<td>1/1/2015</td>
<td>5647</td>
<td>BS GST INPUT TAX</td>
<td>OPENING BALANCE</td>
</tr>
<tr>
<td>10/11/2015</td>
<td>5647</td>
<td>BS GST INPUT TAX</td>
<td>Payment for Office Stationery</td>
</tr>
<tr>
<td>10/12/2015</td>
<td>5647</td>
<td>BS GST INPUT TAX</td>
<td>Payment for Computer Sets Office</td>
</tr>
<tr>
<td>10/12/2015</td>
<td>5647</td>
<td>BS GST INPUT TAX</td>
<td>Payment for Computer Sets Office</td>
</tr>
<tr>
<td>1/1/2016</td>
<td>5647</td>
<td>BS GST INPUT TAX</td>
<td>Payment for Proton Perdana 2.0L</td>
</tr>
<tr>
<td>1/1/2015</td>
<td>6501</td>
<td>PL REVENUE TRADE</td>
<td>OPENING BALANCE</td>
</tr>
<tr>
<td>20/10/2015</td>
<td>6501</td>
<td>PL REVENUE TRADE</td>
<td>Sale of Laptop Computer Sets</td>
</tr>
<tr>
<td>20/10/2015</td>
<td>6501</td>
<td>PL REVENUE TRADE</td>
<td>Sale of Semiconductor Board-Export Japan to China</td>
</tr>
<tr>
<td>20/10/2015</td>
<td>6501</td>
<td>PL REVENUE TRADE</td>
<td>Sale of Laptop Computer Sets</td>
</tr>
<tr>
<td>20/10/2015</td>
<td>6501</td>
<td>PL REVENUE TRADE</td>
<td>Sale of Semiconductor Board-Export Japan to China</td>
</tr>
<tr>
<td>1/1/2015</td>
<td>6501</td>
<td>PL REVENUE TRADE</td>
<td>Sale of Doorgift for Opening Ceremony</td>
</tr>
<tr>
<td>1/1/2015</td>
<td>6501</td>
<td>PL REVENUE TRADE</td>
<td>Sale of Semiconductor Chips-Export</td>
</tr>
<tr>
<td>1/1/2015</td>
<td>6502</td>
<td>PL REVENUE INTEREST</td>
<td>OPENING BALANCE</td>
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<tr>
<td>20/10/2015</td>
<td>6502</td>
<td>PL REVENUE INTEREST</td>
<td>Interest income received</td>
</tr>
<tr>
<td>1/1/2015</td>
<td>6502</td>
<td>PL REVENUE RENTAL</td>
<td>OPENING BALANCE</td>
</tr>
<tr>
<td>Date</td>
<td>Code</td>
<td>Category</td>
<td>Description</td>
</tr>
<tr>
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<td>------</td>
<td>----------</td>
<td>-------------</td>
</tr>
<tr>
<td>1/11/2015</td>
<td>6502</td>
<td>REVENUE</td>
<td>Lease of Apartment Unit Gopeng Perak</td>
</tr>
<tr>
<td>1/1/2015</td>
<td>7601</td>
<td>PL</td>
<td>OPENING BALANCE</td>
</tr>
<tr>
<td>20/10/2015</td>
<td>7601</td>
<td>PL</td>
<td>PURCHASE</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1/12/2015</td>
<td>7601</td>
<td>PL</td>
<td>PURCHASE</td>
</tr>
<tr>
<td>10/11/2015</td>
<td>7601</td>
<td>PL</td>
<td>PURCHASE</td>
</tr>
<tr>
<td>10/12/2015</td>
<td>7601</td>
<td>PL</td>
<td>PURCHASE</td>
</tr>
<tr>
<td>10/12/2015</td>
<td>7601</td>
<td>PL</td>
<td>PURCHASE</td>
</tr>
<tr>
<td>10/12/2015</td>
<td>7601</td>
<td>PL</td>
<td>PURCHASE</td>
</tr>
<tr>
<td>10/12/2015</td>
<td>7601</td>
<td>PL</td>
<td>PURCHASE</td>
</tr>
<tr>
<td>1/1/2016</td>
<td>7601</td>
<td>PL</td>
<td>PURCHASE</td>
</tr>
<tr>
<td>2/2/2016</td>
<td>7601</td>
<td>PL</td>
<td>PURCHASE</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Summary:***

<table>
<thead>
<tr>
<th>F2_CountPRecord</th>
<th>F3_SumPValueMYR</th>
<th>F4_SumPGSTValueMYR</th>
<th>F5_CountSRecord</th>
<th>F6_SumSValueMYR</th>
<th>F7_SumSGSTValueMYR</th>
<th>F8_CountLRecord</th>
<th>F9_SumLDebit</th>
<th>F10_SumLCredit</th>
<th>F11_SumLCloseBalance</th>
</tr>
</thead>
<tbody>
<tr>
<td>428000.00</td>
<td>9300.00</td>
<td>81150.00</td>
<td>603920.00</td>
<td>603920.00</td>
<td>198000.00</td>
<td>603920.00</td>
<td>198000.00</td>
<td>603920.00</td>
<td>603920.00</td>
</tr>
</tbody>
</table>
2. GST Audit File Specification of XML File

Introduction

Extensible Markup Language (XML) is a markup language that defines a set of rules for encoding documents in a format that is both human-readable and machine-readable. The design objective of XML emphasize simplicity, generality and usability across the Internet. XML is a textual data format with strong support via Unicode for different human languages. Although the design of XML focuses on documents, it is widely used for the representation of arbitrary data structures such as those used for Audit File. In term of GST Audit File, the XML File must be design based on XML Schema Definition or XSD as prescribed as follows:

a) XML Schema Definition (XSD) Specification

XML Schema Definition (XSD) is a recommendation of the World Wide Web Consortium (W3C) that specifies how to formally describe the elements in an Extensible Markup Language (XML) document. Like all XML schema languages, XSD can be used to express a set of rules to which an XML document must conform in order to be considered as “valid” according to that schema. It can be used by programmers to verify each part of item content in a document. However, unlike most other schema languages, XSD was also designed with the intent that determination of a document's validity would produce a collection of information adhering to specific data types such as Audit File. The XSD can be describe as in XML Schema Definition.
<?xml version="1.0" encoding="UTF-8" ?>
<xs:schema xmlns:xs="http://www.w3.org/2001/XMLSchema">

<!-- definition of types -->
<xs:simpleType name="String3.Type">
  <xs:restriction base="xs:string">
    <xs:maxLength value="3" />
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="String12.Type">
  <xs:restriction base="xs:string">
    <xs:maxLength value="12" />
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="String16.Type">
  <xs:restriction base="xs:string">
    <xs:maxLength value="16" />
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="String20.Type">
  <xs:restriction base="xs:string">
    <xs:maxLength value="20" />
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="String50.Type">
  <xs:restriction base="xs:string">
    <xs:maxLength value="50" />
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="String100.Type">
  <xs:restriction base="xs:string">
    <xs:maxLength value="100" />
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="String250.Type">
  <xs:restriction base="xs:string">
    <xs:maxLength value="250" />
  </xs:restriction>
</xs:simpleType>
<xs:simpleType name="HundredBillionWith2Decimal.Type">
  <xs:restriction base="xs:decimal">
    <xs:maxInclusive value="999999999999.99" />
    <xs:minInclusive value="-999999999999.99" />
    <xs:fractionDigits value="2" />
  </xs:restriction>
</xs:simpleType>

<!-- definition of simple elements -->
<xs:element name="CompanyName" type="String100.Type"/>
<xs:element name="CompanyBRN" type="String16.Type"/>
<xs:element name="CompanyGSTNo" type="String16.Type"/>
<xs:element name="PeriodStart" type="xs:date" default="9999-12-31"/>
<xs:element name="PeriodEnd" type="xs:date" default="9999-12-31"/>
<xs:element name="GAFCreationDate" type="xs:date" default="9999-12-31"/>
<xs:element name="SoftwareVersion" type="String100.Type"/>
<xs:element name="GAFVersion" type="String12.Type"/>
<xs:sequence>
  <xs:element ref="CompanyName" type="String100.Type"/>
  <xs:element ref="CompanyBRN" type="String16.Type"/>
  <xs:element ref="CompanyGSTNo" type="String16.Type"/>
  <xs:element ref="PeriodStart" type="xsd:date" default="9999-12-31"/>
  <xs:element ref="PeriodEnd" type="xsd:date" default="9999-12-31"/>
  <xs:element ref="GAFCreateDate" type="xsd:date" default="9999-12-31"/>
  <xs:element ref="SoftwareVersion" type="String100.Type"/>
  <xs:element ref="GAFVersion" type="String12.Type" default="GAFv1.2"/>
</xs:sequence>
</xs:complexType>
</xs:element>
</xs:complexType>
</xs:element>
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</xs:complexType>
</xs:element>
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 <xs:complexType>
  <xs:sequence>
    <xs:element name="Purchase" maxOccurs="unbounded">
      <xs:complexType>
        <xs:sequence>
          <xs:element ref="SupplierName" type="String100.Type"/>
          <xs:element ref="SupplierBRN" type="String16.Type"/>
          <xs:element ref="SupplierGSTNo" type="String16.Type"/>
          <xs:element ref="InvoiceDate" type="xsd:date" default="9999-12-31"/>
          <xs:element ref="PostingDate" type="xsd:date" default="9999-12-31"/>
          <xs:element ref="InvoiceNo" type="String50.Type"/>
          <xs:element ref="ImportK1Number" type="String50.Type"/>
          <xs:element ref="LineNo" type="xs:long"/>
          <xs:element ref="ProductDescription" type="String250.Type"/>
          <xs:element ref="PurchaseValueMYR" type="HundredBillionWith2Decimal.Type"/>
          <xs:element ref="PurchaseGSTValueMYR" type="HundredBillionWith2Decimal.Type"/>
          <xs:element ref="TaxCode" type="String20.Type"/>
          <xs:element ref="FCYCode" type="String3.Type" default="XXX"/>
          <xs:element ref="PurchaseValueFCY" type="HundredBillionWith2Decimal.Type"/>
          <xs:element ref="PurchaseGSTValueFCY" type="HundredBillionWith2Decimal.Type"/>
        </xs:sequence>
      </xs:complexType>
    </xs:element>
  </xs:sequence>
</xs:complexType>
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</xs:complexType>
</xs:element>
<xs:element name="SupplyListing">
 <xs:complexType>
  <xs:sequence>
    <xs:element name="Supply" maxOccurs="unbounded">
      <xs:complexType>
        <xs:sequence>
          <xs:element ref="CustomerName" type="String100.Type"/>
          <xs:element ref="CustomerBRN" type="String16.Type"/>
          <xs:element ref="CustomerGSTNo" type="String16.Type"/>
          <xs:element ref="InvoiceDate" type="xsd:date" default="9999-12-31"/>
          <xs:element ref="InvoiceNo" type="String50.Type"/>
          <xs:element ref="ExportK2Number" type="String50.Type"/>
          <xs:element ref="LineNo" type="xs:long"/>
          <xs:element ref="ProductDescription" type="String250.Type"/>
          <xs:element ref="SupplyValueMYR" type="HundredBillionWith2Decimal.Type"/>
          <xs:element ref="SupplyGSTValueMYR" type="HundredBillionWith2Decimal.Type"/>
          <xs:element ref="TaxCode" type="String20.Type"/>
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</xs:element>
</xs:complexType>
</xs:element>
</xs:element>
<xs:element ref="Country" type="String50.Type"/>
<xs:element ref="FCYCode" type="String3.Type" default="XXX"/>
<xs:element ref="SupplyValueFCY" type="HundredBillionWith2Decimal.Type"/>
<xs:element ref="SupplyGSTValueFCY" type="HundredBillionWith2Decimal.Type"/>
</xs:sequence>
</xs:complexType>
</xs:element>
</xs:sequence>
<xs:attribute ref="CountSupplyRecord" use="required"/>
<xs:attribute ref="SumSupplyValueMYR" use="required"/>
<xs:attribute ref="SumSupplyGSTValueMYR" use="required"/>
</xs:complexType>
</xs:element>
<xs:element name="GeneralLedger">
<xs:complexType>
<xs:sequence>
<xs:element name="LedgerEntry" maxOccurs="unbounded">
<xs:complexType>
<xs:sequence>
<xs:element ref="TransactionDate" type="xs:date" default="9999-12-31"/>
<xs:element ref="AccountID" type="String20.Type"/>
<xs:element ref="AccountType" type="String20.Type"/>
<xs:element ref="AccountName" type="String100.Type"/>
<xs:element ref="TransactionDescription" type="String250.Type"/>
<xs:element ref="EntityName" type="String100.Type"/>
<xs:element ref="TransactionID" type="String20.Type"/>
<xs:element ref="SourceDocumentID" type="String50.Type"/>
<xs:element ref="SourceType" type="String20.Type"/>
<xs:element ref="Debit" type="HundredBillionWith2Decimal.Type"/>
<xs:element ref="Credit" type="HundredBillionWith2Decimal.Type"/>
<xs:element ref="RunningBalance" type="HundredBillionWith2Decimal.Type"/>
</xs:sequence>
</xs:complexType>
</xs:element>
</xs:sequence>
<xs:attribute ref="CountLedgerRecord" use="required"/>
<xs:attribute ref="SumLedgerDebit" use="required"/>
<xs:attribute ref="SumLedgerCredit" use="required"/>
<xs:attribute ref="SumLedgerClosingBalance" use="required"/>
b) XML File Specification

GAF in XML File format can be structured according to the same record elements in GST Audit File Specification of Bar-Delimited File. To generate GAF in XML File format, the XML document should be in well-formed such as properly indented and formatted based on the **(i) XML Schema Definition**. Thus, the GAF for XML File must in a format of XML File or filename extension (.xml) and a GST Audit File (GAF) version number 2.0.

There are several specifications for XML File as follows:

(i) XML documents must have a root element.

(ii) XML documents contain closing tag by an entity references.

(iii) XML attribute values must be quoted.

(iv) XML tags are case sensitive.

(v) XML elements must be properly nested.

(vi) Contain an entity references: 5 predefined entity references in XML document:

```
&gt;  >  greater than
&lt;  <  less than
&amp;  &  ampersand
&apos;  '  apostrophe
&quot;  "  quotation mark
```

(i) Record Types
The XML File is made up of closing tag by an entity references that each correspond to a record type, there are five record types:

<table>
<thead>
<tr>
<th>Record Type</th>
<th>Meaning</th>
</tr>
</thead>
<tbody>
<tr>
<td>&lt;xs:element name=&quot;CompanyInformation&quot;&gt;</td>
<td>Company Information</td>
</tr>
<tr>
<td>&lt;xs:element name=&quot;PurchaseListing&quot;&gt;</td>
<td>Purchase Listing</td>
</tr>
<tr>
<td>&lt;xs:element name=&quot;SupplyListing&quot;&gt;</td>
<td>Supply Listing</td>
</tr>
<tr>
<td>&lt;xs:element name=&quot;GeneralLedger&quot;&gt;</td>
<td>General Ledger</td>
</tr>
<tr>
<td>&lt;!-- definition of attributes --&gt;</td>
<td>Footer</td>
</tr>
</tbody>
</table>

(ii) Data Types
The transactions data for XML file that made up of an entity references must be formatted with a data types as stated below:

<table>
<thead>
<tr>
<th>Data Type</th>
<th>Description</th>
<th>Example</th>
</tr>
</thead>
<tbody>
<tr>
<td>type=&quot;HundredBillionWith2Decimal.Type&quot;</td>
<td>Currency</td>
<td>123.45</td>
</tr>
<tr>
<td>type=&quot;xs:long&quot;</td>
<td>Numeric</td>
<td>123</td>
</tr>
<tr>
<td>type=&quot;String50.Type&quot;</td>
<td>Alphanumeric</td>
<td>12345678A</td>
</tr>
<tr>
<td>type=&quot;xs:date&quot; default=&quot;9999-12-31&quot;</td>
<td>Date</td>
<td>9999-12-31 or yyyy-MM-dd</td>
</tr>
</tbody>
</table>
Example of GAF (XML File)
*(Note: This XML File must be in filename extension of “.xml”)*

```xml
<?xml version="1.0" encoding="UTF-8" standalone="yes"?>
<Company>
  <CompanyInfo>
    <CompanyName>XYZ SDN BHD</CompanyName>
    <CompanyBRN>654321-V</CompanyBRN>
    <CompanyGSTNo>000123456789</CompanyGSTNo>
    <PeriodStart>2015-12-01</PeriodStart>
    <PeriodEnd>2016-12-31</PeriodEnd>
    <GAFCreationDate>2014-12-18</GAFCreationDate>
    <SoftwareVersion>XYB Accountsoft v2.0</SoftwareVersion>
  </CompanyInfo>
  <Purchase SumPurchaseValueMYR ="428000.00" SumPurchaseGSTValueMYR ="9300.00" CountPurchaseRecord ="9">
    <PurchaseLines>
      <SupplierName>Solution Sdn Bhd</SupplierName>
      <SupplierBRN>A123456</SupplierBRN>
      <SupplierGSTNo>000123456789</SupplierGSTNo>
      <InvoiceDate>2015-11-01</InvoiceDate>
      <PostingDate>2015-11-01</PostingDate>
      <InvoiceNo>S000186</InvoiceNo>
      <LineNo>1</LineNo>
      <ProductDescription>Computer Sets Office</ProductDescription>
      <PurchaseValueMYR>10000</PurchaseValueMYR>
      <PurchaseGSTValueMYR>600</PurchaseGSTValueMYR>
      <TaxCode>TX</TaxCode>
      <FCYCode>XXX</FCYCode>
      <PurchaseValueFCY>0</PurchaseValueFCY>
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The XML File should only have 1 company element. If multiple companies need to submit audit information they should be done in separate web requests on separate files.
# INFORMATION REQUIRED FOR GST RETURN FORM (GST-03)

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<td>Total Output Tax <em>(Inclusive of Tax Value on Bad Debt Recovered and other Adjustments)</em></td>
</tr>
<tr>
<td>6a</td>
<td>Total Value of Standard Rate and Flat Rate Acquisitions</td>
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<td>6b</td>
<td>Total Input Tax <em>(Inclusive of Tax Value on Bad Debt Relief and other Adjustments)</em></td>
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<td>Total Value of Supplies Granted GST Relief</td>
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<td>Total Value of Goods Imported Under Approved Trader Scheme</td>
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For more information on information required for GST Return Form (GST-03) filing, please refer to the GST-03 Guidelines and GST forms available at GST website.
### RECOMMENDED GST TAX CODES FOR PURCHASE

**Introduction**

This section provides a list of recommended GST tax codes for purchase listings to allow proper classification of purchase transactions based on common scenarios encountered by GST registrants. However, these tax codes are not intended to be prescriptive nor comprehensive.

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<tr>
<td>1.</td>
<td>TX</td>
<td>6%</td>
<td>Purchases with GST incurred at 6% and directly attributable to taxable supplies</td>
</tr>
<tr>
<td>2.</td>
<td>TX-CG</td>
<td>6%</td>
<td>Purchase with GST incurred for capital goods acquisition</td>
</tr>
<tr>
<td>3.</td>
<td>TX-IES</td>
<td>6%</td>
<td>Purchase with GST incurred directly attributable to incidental exempt supplies (Note: Rename of TX-E43)</td>
</tr>
<tr>
<td>4.</td>
<td>TX-ES</td>
<td>6%</td>
<td>Purchase with GST incurred directly attributable to exempt supplies, and only applicable for partially exempt trader/mixed supplier. (Note: Rename of TX-N43)</td>
</tr>
<tr>
<td>5.</td>
<td>TX-RE</td>
<td>6%</td>
<td>Purchase with GST incurred that is not directly attributable to taxable or exempt supplies, and only applicable for partially exempt trader/mixed supplier</td>
</tr>
<tr>
<td>6.</td>
<td>IM</td>
<td>6%</td>
<td>Import of goods with GST incurred. (by referring Customs Form No. 1 (K1) and/or other reference documents)</td>
</tr>
<tr>
<td>7.</td>
<td>IS</td>
<td>0%</td>
<td>Imports of goods under Approved Trader Scheme (ATS) whereas the payment of GST chargeable is suspended on the goods imported</td>
</tr>
<tr>
<td>8.</td>
<td>BL</td>
<td>6%</td>
<td>Purchases with GST incurred but not claimable or known as Disallowance of Input Tax</td>
</tr>
<tr>
<td>9.</td>
<td>NR</td>
<td>0%</td>
<td>Purchase from non GST-registered supplier with no GST incurred</td>
</tr>
</tbody>
</table>
Further Explanation on the Recommended GST Tax Code for Purchase

1. Purchases with GST incurred at 6% and directly attributable to taxable supplies (Tax Code: TX)

This refers to taxable goods and/or services purchased from GST registered suppliers. The prevailing GST rate is 6% with effect from 01/04/2015. As it is a tax on final consumption, a GST registered trader will be able to claim credits for GST paid on goods or services supplied to them for the furtherance of businesses. The recoverable credits are called input tax.

For example, goods or services purchased for business purposes from GST registered traders, imported services & and etc.

2. Purchase with GST incurred for capital goods acquisition (Tax Code: TX-CG)

This refers to purchase with GST incurred at 6% for all capital goods acquired that is claimable regardless the value of the goods. For example, land and buildings, equipment, machinery, vehicles, or others capital goods which the company claims for input tax and capitalize the acquired capital goods as their assets.
The GST registrant who claiming the capital goods has to declare the value of this claimed capital goods under Field 6a & 6b and Field 16of GST Return Form (GST-03).

3. Purchase with GST incurred directly attributable to incidental exempt supplies (Tax Code: TX-IES)

This refers for transactions involving the payment of input tax attributable to the incidental exempt financial supplies as input tax attributable to taxable supplies. This means that the registered person is entitled to claim any input tax that is attributable to the making of the following incidental exempt financial supplies.

For example, purchase of security box for the accounts clerk to deposit daily earnings of the company in a bank, hiring of security firm to transfer/deposit money into financial institutions (bank), sells lots of shares through a remisier and GST charged on the commission, and incurred GST on the legal agreements and other expenses related to a financial loans. (Note: Rename of TX-E43)

4. Purchase with GST incurred directly attributable to exempt supplies and only applicable for partially exempt trader/mixed supplier (Tax Code: TX-ES)

This tax code should be used for transactions involving the payment of input tax that is directly attributable to the making Exempt Supplies and only applicable to GST registered trader that makes both taxable and exempt supplies (or commonly known as partially exempt trader/mixed supplier).

TX-ES only include in Field 6a & 6b of GST Return Form (GST-03) once the de minimis rule is fulfilled.

For example, when your company bought wall paper for your residential apartment rented to others and purchase costs are already included 6% GST, but you are not eligible to claim the amount of input tax as it would be applied directly to make exempt supply (rental of resident apartment). Please refer to APPENDIX 9 for more details on de minimis rule. (Note: Rename of TX-N43)
5. Purchase with GST incurred that is not directly attributable to taxable or exempt supplies, and only applicable for partially exempt trader/mixed supplier (Tax Code: TX-RE)

This refers to GST incurred that is not directly attributable to the making of taxable or exempt supplies (or commonly known as residual input tax), and only applicable to GST registered trader that makes both taxable and exempt supplies (or commonly known as partially exempt trader/mixed supplier).

However, a mixed supplier can claim the full amount of the residual input tax incurred if the amount of exempt supply fulfilled the *de minimis* rule. Otherwise, he is required to apportion the residual input tax incurred accordingly.

For example, residual input tax on operation overhead for a development of mixed property (properties that including residential and commercial). Please refer to APPENDIX 9 for more details on specification for partial exemption.

6. Import of goods with GST incurred. (by referring Customs Form No. 1 (K1) and/or other reference documents) (Tax Code: IM)

This refers to all goods imported into Malaysia which are subject to GST. The GST amount is calculated on the value which includes cost, insurance and freight plus the customs duty payable (if any) that based on the import declaration form (Customs Form No. 1 (K1), and other reference documents).

7. Imports of goods under Approved Trader Scheme (ATS) whereas the payment of GST chargeable is suspended on the goods imported (Tax Code: IS)

This refers to the total value of goods imported under Approved Trader Scheme (ATS) where GST is suspended when the trader imports the goods into Malaysia. This scheme is designed to ease the cash flow of Trader Scheme (ATS) who has significant imports, and the approved person under ATS must declare the total value of the goods imported and suspended GST amount under ATS in Field 14 &15 of GST Return Form (GST-03).
8. **Purchases with GST incurred but not claimable or known as Disallowance of Input Tax (Tax Code: BL)**

This refers to GST incurred by a business but GST registered trader is not allowed to claim input tax incurred as prescribe in Regulation 36 Disallowance of Input Tax, GST Regulations 2014.

Disallowance of Input tax are such as the supply to or importation of a passenger car, and the supply of goods or services relating to repair, maintenance and refurbishment of a passenger motor car.

9. **Purchase from non GST-registered supplier with no GST incurred (Tax Code: NR)**

This refers to the purchase of goods and services from non-GST registered supplier/trader. The supplier/trader that not registered for GST is not allowed to charge and collect GST.

For example, the invoice received from non-GST registered supplier shall be use NR despite any type of items purchased.

10. **List of Items under Tax Code: ZP**

   a) **Purchase from GST-registered supplier with zero-rated GST incurred**

   This refers to goods and services purchased from GST registered suppliers whereas GST is charged at zero-rated or 0%. This is also commonly known as zero-rated purchases.

   The list of zero-rated purchase as prescribed in GST (Zero-Rated Supply) Order 2014.

   b) **Purchase in relation to exempt supply under GST legislation**

   This refers to the purchase in relation to exempt supply such as residential properties or certain financial services where there no GST was charged as it is exempt from GST. Consequently, there is no input tax would be incurred on these supplies.

   The examples on supply of goods and services as an exempt supply are prescribed in GST (Exempt Supply) Order 2014.
**c) Purchase transactions which is out of the scope of GST legislation**

This refers to the purchase of goods that being classified as outside the scope of GST.

For example, non-business purchase, purchase of services made by a person who does not belong in Malaysia other than the supply of imported services, and purchase from the government supply except selected government supplies prescribed in the GST (Application To Government) Order 2014.

**d) Relief Purchase under GST legislation**

This refers to purchase of goods which given relief from charging and payment of GST.

For example, purchase of RON95 petrol, diesel and other relief supply that been given relief from GST as prescribed under GST (Relief) Order 2014.

**e) Purchase transactions which disregarded under GST legislation**

This refers to purchase of transactions which disregarded from charging and payment of GST under GST legislation.

For example, purchase within GST group registration, purchase made within a Warehouse Scheme & others disregarded supplies.

---

11. **Any adjustment made to Input Tax (e.g., Bad Debt Relief & other input tax adjustments) (Tax Code: AJP)**

This tax code applicable for any adjustment made to Input Tax such as Bad Debt Relief, & other input tax adjustments relating to longer period adjustment and repayment of outstanding invoices to supplier.

Please refer to **APPENDIX 5** for more details on specification for partial exemption adjustments.

This tax code shall not be used for issuance of credit or debit note.
## MAPPING OF GST TAX CODES (FOR PURCHASE) WITH GST RETURN FORM (GST-03)

### Introduction

This section provides a mapping between GST tax codes (for purchase) with GST Return Form (GST-03) to allow correct declaration. The mapping of tax codes are not intended to be prescriptive nor comprehensive.

<table>
<thead>
<tr>
<th>No.</th>
<th>Tax Code</th>
<th>Tax Rate</th>
<th>GST-03 Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>TX</td>
<td>6%</td>
<td>6a, 6b</td>
<td>Input Tax</td>
</tr>
</tbody>
</table>
| 2.  | TX-CG    | 6%       | 6a, 6b, 16   | Field 6a & 6b: Input Tax  
Field 16: Value excluding tax |
| 3.  | TX-ES    | 6%       | *6a, 6b      | *(Note: Only include once de minimis Rule is fulfilled)  
Field 6a: Total/full amount  
Field 6b: (GST claimable amount only) |
| 4.  | TX-IES   | 6%       | 6a, 6b       | Input Tax   |
| 5.  | TX-RE    | 6%       | 6a, 6b       | Field 6a: Total/full amount  
Field 6b: (GST claimable amount only) |
| 6.  | IM       | 6%       | 6a, 6b       | Input Tax   |
| 7.  | IS       | 0%       | 14, 15       | Field 14:Value excluding Tax  
Field 15:Value of Tax (Auto Calculate) |
| 8.  | BL       | 6%       | -            | -            |
| 9.  | NR       | 0%       | -            | -            |
| 10. | ZP       | 0%       | -            | -            |
| 11. | AJP      | 6%       | 6b, 17       | Bad Debt Relief adjustment (AR)  
Field 6b: (GST claimable amount only)  
Field 17: Total of Bad Debt Relief inclusive Tax  
Field 6b: Repayment of outstanding amount to supplier (AP)  
Field 6b: Other input tax adjustments (GST claimable amount only) |


## RECOMMENDED GST TAX CODES FOR SUPPLY

### Introduction

This section provides a list of recommended GST tax codes for supply listings to allow proper classification of supply transactions based on common scenarios encountered by GST registrants. However, these tax codes are not intended to be prescriptive nor comprehensive.

<table>
<thead>
<tr>
<th>No.</th>
<th>Tax Code</th>
<th>Tax Rate</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>SR</td>
<td>6%</td>
<td>Standard-rated supplies with GST charged</td>
</tr>
<tr>
<td>2.</td>
<td>ZRL</td>
<td>0%</td>
<td>Local supply of goods or services which are subject to zero rated supplies</td>
</tr>
<tr>
<td>3.</td>
<td>ZDA</td>
<td>0%</td>
<td>Supply of goods from Malaysia to Designated Area (Pulau Langkawi, Labuan, &amp; Pulau Tioman) which are subject to zero-rated supplies (by referring Customs Form No. 2 (K2) and/or other reference documents)</td>
</tr>
<tr>
<td>4.</td>
<td>ZRE</td>
<td>0%</td>
<td>Exportation of goods or services (by referring Customs Form No. 2 (K2) and/or other reference documents)</td>
</tr>
<tr>
<td>5.</td>
<td>DS</td>
<td>6%</td>
<td>Deemed supplies under GST legislation</td>
</tr>
<tr>
<td>6.</td>
<td>OS</td>
<td>0%</td>
<td>Out-of-scope supplies under GST legislation</td>
</tr>
<tr>
<td>7.</td>
<td>ES</td>
<td>0%</td>
<td>Exempt supplies under GST legislation</td>
</tr>
<tr>
<td>8.</td>
<td>IES</td>
<td>0%</td>
<td>Incidental exempt supplies under GST legislation (Note: Rename of ES43)</td>
</tr>
<tr>
<td>9.</td>
<td>RS</td>
<td>0%</td>
<td>Relief supplies under GST legislation</td>
</tr>
<tr>
<td>10.</td>
<td>GS</td>
<td>0%</td>
<td>Disregarded supplies under GST legislation</td>
</tr>
<tr>
<td>11.</td>
<td>AJS</td>
<td>6%</td>
<td>Any adjustment made to Output Tax (e.g., Bad Debt Recovered &amp; other output tax adjustments)</td>
</tr>
</tbody>
</table>
Further Explanation on the Recommended GST Tax Codes for Supply

1. Standard-rated supplies with GST charged (Tax Code: SR)
A GST-registered supplier must charge and account GST at 6% for all sales of goods and services made in Malaysia unless the supply qualified for zero-rated, exemption or falls outside the scope of the GST legislation. The GST collected from recipient is called output tax.

The value of sale and corresponding output tax must be reported in Field 5a & 5b in GST Return Form (GST-03).

2. Local supply of goods or services which are subject to zero rated supplies (Tax Code: ZRL)
Zero-rated supply is a taxable supply which is subject to a rate of 0%. A GST-registered supplier has to declare the value of this zero-rated supply under Field 10 of GST Return Form (GST-03).

This tax code applicable for zero-rated supply as prescribed in GST (Zero-rated Supply) Order 2014.

The examples for zero-rated supply in First Schedule-Supply of Goods Determined as Zero-rated Supply are as follows:

a) Zero-rated supply of goods of any of the descriptions as in Appendix (Zero-rated Supply) Order 2014 based on tariff code in such as milled-rice, fresh fruit, and live animals (cattle, buffalo, goat, sheep and swine)
b) Medicaments and medical gases in the National Essential Medicines List issued by the Ministry of Health and approved by the Minister and put up in measured doses or in forms of packaging for retail sale
c) The supply of treated water by a person who is licensed under the Water Services Industry Act 2006 [Act 655] to domestic consumers irrespective of minimum or non-usage
d) The supply of raw materials and components made to a person who belongs in a country other than Malaysia for the treatment and processing of goods by any taxable person under the Approved Toll Manufacturer Scheme and etc.
3. Supply of goods from Malaysia to Designated Area (Pulau Langkawi, Labuan & Pulau Tioman) which are subject to zero-rated supplies (by referring Customs Form No. 2 (K2) and/or other reference documents) (Tax Code: ZDA)

This refers to the supply of goods from Malaysia to Designated Area (Pulau Langkawi, Labuan & Pulau Tioman) that qualify for zero-rate if the movement is supported with Customs No. 2 Form (K2) which stated the supplier’s name and address as the consignor and the recipient’s name and address in DA as the consignee, with supporting documents such as invoice, packing list, etc. Thus, supply of goods from Malaysia to Designated Area is subject to zero-rated supplies and the supplier has to declare the value of this export under Field 11 of GST Return Form (GST-03).

For more information, please refer to GST (Zero-Rated Supply) Order 2014 and Guide on Designated Area.

4. Exportation of goods or services (by referring Customs Form No. 2 (K2) and/or other reference documents) (Tax Code: ZRE)

A GST-registered supplier can zero-rated (i.e. charging GST at 0%) the supply of goods that qualify for zero-rate if the movement of goods is supported with Customs No.2 Form (K2) which stated the supplier’s name and address as the consignor and the recipient’s name and address in overseas recipient as the consignee. Besides, the supply of services will fall within the description of zero-rated if the services is attach with supporting documents such as invoice for an international services.

The supplier has to declare the value of this export under Field 11 of GST Return Form (GST-03).

For example, sale of air-tickets and international freight charges.

For more information, please refer to GST (Zero-Rated Supply) Order 2014 for detailed list of zero-rated supplies.
5. Deemed supplies under GST legislation (Tax Code: DS)

GST is chargeable on supplies of goods and services, and applicable if there is a goods or services provided with a consideration paid in return. However, there are situations where a supply has taken place even though no goods or services are provided or no consideration is paid. These are known as deemed supplies.

For example, free gifts (more than RM500), disposal of business assets without consideration and imported services.

6. Out-of-scope supplies under GST legislation (Tax Code: OS)

Out of scope supply is a supply which is not within the ambit or boundary of GST, and therefore GST is not chargeable on such supply.

For example, non-business supply, and supply by statutory bodies and local authorities with respect to regulatory and enforcement functions and supply of goods made outside Malaysia, government supply except selected government supplies prescribed in the GST (Application to Government) Order 2014.

7. Exempt supplies under GST legislation (Tax Code: ES)

Exempt supply is a supply which is not subject to GST and no GST is chargeable on such supply. The supplier has to declare the value of this exempt supply under the Field 12 of GST Return Form (GST-03).

Examples for list of exempt supplies under services category are domestic transportation of passengers for mass public transports (by rail, ship, boat, ferry, express bus, stage bus, school bus, feeder bus, workers' bus and taxi), toll highway, private education and private health services.

Examples for list of exempt supplies under goods category are residential properties, land for agricultural use and land for general use as burial ground, playground or religious building.
8. Incidental exempt supplies under GST legislation (Tax Code: IES)

Incidental exempt supply is a supply of financial services made by a registered person who is not in the business of making the financial services. Applicable for wholly taxable supplier and partially exempt trader/mixed supplier.

The supplier shall declare the value of this incidental exempt supply under Field 12 of GST Return Form (GST-03).

Incidental Exempt Supplies as prescribed in Reg. 40, GST Regulations 2014 that include interest income from deposits placed with a financial institution in Malaysia, interest received from loans provided to employees also include factoring receivables, and realized foreign exchange gains. (Note: Rename of ES43)

9. Relief supplies under GST legislation (Tax Code: RS)

This refers to supplies which are supply given relief from GST. Examples as in Goods and Services Tax (Relief) Order 2014 such as educational institutions that given relief from the payment of GST on acquisition of goods. The value of the relief supplies has to be declare under Field 13 of GST Return Form (GST-03).

10. Disregarded supplies under GST legislation (Tax Code: GS)

In certain circumstances, a taxable supply may be disregarded for the purpose of GST. These supplies include supply of goods or services between members of a GST group, supply of goods within warehouses under the Warehousing Scheme, supply of goods by a principal who is a taxable person to an agent who is acting in his own name as an auctioneer or others disregard supplies under GST legislation.

11. Any adjustment made to Output Tax (e.g., Bad Debt Recovered, & other output tax adjustments) (Tax Code: AJS)

This tax code applicable for any adjustment made to Output Tax such as bad debt recovered & other output tax adjustments relating to longer period adjustment, and outstanding purchase invoices more than 6 months. This tax code shall not be used for issuance of credit or debit note.

For more information, please refer to APPENDIX 9 for more details on specification for partial exemption adjustments.
APPENDIX 8

MAPPING OF GST TAX CODES (FOR SUPPLY) WITH GST RETURN FORM (GST-03)

Introduction

This section provides a mapping between GST tax codes (for supply) with GST Return Form (GST-03) to allow correct declaration. The mapping of tax codes are not intended to be prescriptive nor comprehensive.

<table>
<thead>
<tr>
<th>No.</th>
<th>Tax Code</th>
<th>Tax Rate</th>
<th>GST-03 Field</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>SR</td>
<td>6%</td>
<td>5a, 5b</td>
<td>Output Tax</td>
</tr>
<tr>
<td>2.</td>
<td>ZRL</td>
<td>0%</td>
<td>10</td>
<td>Total Value of Zero-rated Supplies</td>
</tr>
<tr>
<td>3.</td>
<td>ZDA</td>
<td>0%</td>
<td>11</td>
<td>Total Value of Export Supplies</td>
</tr>
<tr>
<td>4.</td>
<td>ZRE</td>
<td>0%</td>
<td>11</td>
<td>Total Value of Export Supplies</td>
</tr>
<tr>
<td>5.</td>
<td>DS</td>
<td>6%</td>
<td>5a, 5b</td>
<td>Output Tax</td>
</tr>
<tr>
<td>6.</td>
<td>OS</td>
<td>0%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>7.</td>
<td>ES</td>
<td>0%</td>
<td>12</td>
<td>Total Value of Exempt Supplies</td>
</tr>
<tr>
<td>8.</td>
<td>IES</td>
<td>0%</td>
<td>12</td>
<td>Total Value of Exempt Supplies</td>
</tr>
<tr>
<td>9.</td>
<td>RS</td>
<td>0%</td>
<td>13</td>
<td>Total Value of Supplies Granted GST Relief</td>
</tr>
<tr>
<td>10.</td>
<td>GS</td>
<td>0%</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>11.</td>
<td>AJS</td>
<td>6%</td>
<td>5b, 18</td>
<td>Bad Debt Recovered adjustments (AR) Field 5b: (GST payable amount only) Field 18: Total of Bad Debt Recovered inclusive Tax</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>5b</td>
<td>Outstanding purchase invoice more than 6 months (AP)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>5b</td>
<td>Other output tax adjustments Field 5b: (GST payable amount only)</td>
</tr>
</tbody>
</table>
GUIDE ON PARTIAL EXEMPTION MODULE FOR ACCOUNTING SOFTWARE

Introduction

As prescribed in this guide, accounting software can contain all functional modules that commonly for GST scenarios with additional modules for particular GST transactions. The handling on particular GST transactions is including Partial Exemption and Capital Goods Adjustment for mixed supplier.

This section will be additional guide on a recommended specification for the accounting software and not intended to be prescriptive nor comprehensive.

Partial Exemption Module Specification

It is recommended for software developer to design their accounting software based on the additional modules of partial exemption as described below:

a) Apportionment
b) Annual Adjustment
c) Making Adjustments
d) Application of Partial Exemption to Capital Goods Adjustment (CGA)
e) de Minimis Rule
a) Apportionment

When a mixed supplier incurs residual input tax, he cannot claim the full amount of the residual input tax that he has incurred, unless his amount of exempt supply is within the limit which is specified under the *de minimis* rule (Regulation 37 of GST Regulations 2014). He must apportion the residual input tax incurred in the course or furtherance of his business based on the standard method or alternative methods of apportionment.

The formula for calculating the amount of recoverable percentage of residual input tax has to be adjusted by tax code that proposed in this guide only. Accounting software developer can choose to develop their standard method of apportionment either based on Method 1 or Method 2.

The Input Tax Recoverable Ratio (IRR) formula is not intend to be prescriptive nor comprehensive, and for references only.

For more information on Apportionment, please refer to the related information in GST legislation (GST Acts 2014, GST Regulations 2014, GST (Exempt Supply) Order 2014) and Specific Guide (Guide on Partial Exemption).
(i) Method 1

Input Tax Recoverable Ratio (IRR) can be describe as Partial Exemption Formula by tax codes where:

\[
\text{IRR} \% = \frac{(T - O_1)}{(T + E) - O_2} \times 100\%
\]

**IMPORTANT:** This proposed calculation of IRR is using the recommended tax code listings as prescribed in this guide only.

<table>
<thead>
<tr>
<th>Element</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>IRR</td>
<td>The recoverable percentage of residual input tax or known as Input Tax Recoverable Rate (IRR)</td>
</tr>
<tr>
<td></td>
<td>(SR + ZRL+ ZDA + ZRE + DS + RS + GS + OS-TXM + NTX)</td>
</tr>
<tr>
<td>E</td>
<td>The total value (exclusive of GST) of exempt supplies made in the taxable period</td>
</tr>
<tr>
<td>O₁</td>
<td>Excluded transactions as prescribed in <strong>Table 1</strong></td>
</tr>
<tr>
<td>O₂</td>
<td>Excluded transactions as prescribed in <strong>Table 2</strong></td>
</tr>
</tbody>
</table>

**Element**

- **SR**: Standard-rated supplies
- **ZRL**: Zero-rated supplies (Local)
- **ZDA**: Zero-rated supplies (DA)
- **ZRE**: Zero-rated supplies (Export)
- **DS**: Deemed taxable supplies
- **RS**: Relief supplies
- **GS**: Disregarded supplies
- **OS-TXM**: Supplies made outside Malaysia which would be taxable if made in Malaysia (refer to FAQ Q7)
- **NTX**: Supplies with no tax chargeable (refer to FAQ Q7)
<table>
<thead>
<tr>
<th>Tax code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>SR</td>
<td>The value of a taxable capital assets of the businesses which they are supplied or to be supplied for the furtherance of business</td>
</tr>
<tr>
<td>DS</td>
<td>Supplies made by a recipient in accordance with Approved Trader Manufacturer Scheme (ATMS) where self-recipient accounting is made by recipient under section 72 of GST Act</td>
</tr>
<tr>
<td>DS</td>
<td>Supplies of imported services where reverse charge mechanism is made by recipient</td>
</tr>
</tbody>
</table>

**Table 1:** The excluded transactions of supplies relate to **O1**

<table>
<thead>
<tr>
<th>Tax code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>SR</td>
<td>The value of a taxable capital assets of the businesses which they are supplied or to be supplied for the furtherance of business</td>
</tr>
<tr>
<td>DS</td>
<td>Supplies made by a recipient in accordance with Approved Trader Manufacturer Scheme (ATMS) where self-recipient accounting is made by recipient under section 72 of GST Act</td>
</tr>
<tr>
<td>DS</td>
<td>Supplies of imported services where reverse charge mechanism is made by recipient</td>
</tr>
<tr>
<td>ES</td>
<td>The value of an exempted capital assets of the businesses which they are supplied or to be supplied for the furtherance of business</td>
</tr>
</tbody>
</table>

**Table 2:** The excluded transactions of supplies relate to **O2**
Note:

(i) **IES** is only for incidental exempt supplies, therefore will not be part of the Input Tax Recoverable Ratio (IRR) formula.

(ii) For other excluded transactions ("O1 & O2"), users need to analyse their transactions in SR, DS, OS & ES, then make necessary adjustment before they can apply the correct ratio.

(iii) Accounting software users shall apply IRR on their **TX-RE** (refer to APPENDIX 5) transactions.

(iv) By using METHOD 1, you may use your General Ledger account code to differentiate your excluded transactions.

(v) This formula may differ or vary according to your type of business transactions. The above formula is based on the value of supplies made which is the standard method used to apportion the residual input tax.
## Method 2

Input Tax Recoverable Ratio (IRR) can be describe as Partial Exemption Formula by tax code where:

\[
\text{IRR} \% = \frac{T}{(T + E)} \times 100\%
\]

**IMPORTANT:** This proposed calculation of IRR is using the recommended tax code listings as prescribed in this guide only.

<table>
<thead>
<tr>
<th>Element</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>IRR</td>
<td>The recoverable percentage of residual input tax or known as Input Tax Recoverable Rate (IRR)</td>
</tr>
</tbody>
</table>
| \(T\) | The total value (exclusive of GST) of all taxable supplies which are the sum of all supplies made in the taxable period as follows:  
- SR: Standard-rated supplies  
- ZRL: Zero-rated supplies (Local)  
- ZDA: Zero-rated supplies (DA)  
- ZRE: Zero-rated supplies (Export)  
- DS: Deemed taxable supplies  
- RS: Relief supplies  
- GS: Disregarded supplies  
- OS-TXM: Supplies made outside Malaysia which would be taxable if made in Malaysia (refer to FAQ Q7)  
- NTX: Supplies with no tax chargeable (refer to FAQ Q7) |
| \(E\) | The total value (exclusive of GST) of exempt supplies made in the taxable period |

**NOTE:**

This formula only applicable if the accounting software has created additional tax codes to separate all excluded transaction as prescribed in Regulation 39(3). The recommended additional tax codes of excluded transactions for Method 2 are as in Table 3.
<table>
<thead>
<tr>
<th>Tax code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>SR-DCA</td>
<td>The value of a taxable capital assets of the businesses which they are supplied or to be supplied for the furtherance of business.</td>
</tr>
<tr>
<td>DS-ATS</td>
<td>Supplies made by a recipient in accordance with Approved Trader Manufacturer Scheme (ATMS) where self-recipient accounting is made by recipient under section 72 of the Act.</td>
</tr>
<tr>
<td>DS-IMS</td>
<td>Supplies of imported services where reverse charge mechanism is made by recipient.</td>
</tr>
<tr>
<td>ES-DCA</td>
<td>The value of an exempted capital assets of the businesses which they are supplied or to be supplied for the furtherance of business.</td>
</tr>
</tbody>
</table>

**Table 3**: Recommended additional tax codes of excluded transactions for Method 2

**Note:**

(i) **IES** is only for incidental exempt supplies, therefore will not be part of the Input Tax Recoverable Ratio (IRR) formula.

(ii) Accounting software users should apply IRR on their **TX-RE** (refer to APPENDIX 5) transactions.

(iii) This formula may differ or vary according to your type of business transactions. The above formula is based on the value of supplies made which is the standard method used to apportion the residual input tax.

The other application for apportionment as stated below:

(i) **Alternative methods of apportionment.**

(ii) **When input tax is claimable.**

The tax code applicable for handling apportionment is **TX-RE**.
b) Annual Adjustment

The purpose of working out of an annual adjustment is to ascertain whether there is an overall over-deduction or under-deduction of residual input tax provisionally deducted over the whole tax year or longer period.

The annual adjustment is carried out in the second taxable period immediately after end of each tax year or a longer period, as the case may be.

The application for annual adjustment as stated below:

(i) Longer period

(ii) Late registration

(iii) Deregistration of a mixed supplier

The tax code applicable for handling annual adjustment is **AJP** (for adjustment on input tax) or **AJS** (for adjustment on output tax).

For more information on Annual Adjustment, please refer to the related information in GST legislation (GST Acts 2014, GST Regulations 2014, GST (Exempt Supply) Order 2014 and Specific Guide (Guide on Partial Exemption)).
c) Making Adjustments

An annual adjustment is carried out by re-attributing the provisional input tax claimed in each taxable period using the overall value of supplies of the relevant tax year or longer period under review, either based on the standard or alternative methods.

Basically, the formula for deriving the annual residual input tax recovery rate is the same for calculating provisional residual input tax recovery rate for a taxable period.

The only difference is, the value of supplies used for calculating the annual residual input tax recovery rate is based on the total value of the whole tax year or longer period instead of a taxable period.

The application for making adjustments as stated below:

   (i) Adjustment on late registration
   (ii) Change of apportionment method
   (iii) Input tax on goods and services apportioned in a tax year but used in subsequent tax years or longer periods
   (iv) Adjustment on Change of Intention to use
   (v) Adjustment on Transfer of Going Concern
   (vi) Accounting and Declaring Of Adjustment

The tax code applicable for handling a making adjustments is **AJP** (for adjustment on input tax) or **AJS** (for adjustment on output tax).

For more information on Making Adjustments, please refer to the related information in GST legislation (GST Acts 2014, GST Regulations 2014, GST (Exempt Supply) Order 2014 and Specific Guide (Guide on Partial Exemption and Guide on Input Tax Credit)).
d) Application Of Partial Exemption To Capital Goods Adjustment (CGA)

CGA is the adjustments that need to be made to the initial amount of input tax claimed, during a specified period if there is a change in the proportion of taxable use of the capital goods.

The objective of CGA is to provide a fair and reasonable attribution of input tax to taxable supplies because capital goods can be used in the business over a period of years and taxable supplies may also vary over the years.

Persons who have to make capital goods adjustments is a GST registered person who is a mixed supplier is required to account tax in accordance with the CGA if;

(i) He acquires, imports, manufactures, produces, constructs, or appropriates for use a capital asset;

(ii) The capital asset is used for making both taxable and exempt supplies; and

(iii) The proportion of taxable use of the capital asset changes over time.

The application for working out adjustments on CGA as stated below:

(i) Input Tax Incurred in the First Interval
(ii) Input Tax Incurred Before First Interval
(iii) Input Tax Incurred After First Interval

The tax code applicable for handling CGA is AJP (for adjustment on input tax) or AJS (for adjustment on output tax).

For more information on capital goods adjustments, please refer to the related information in GST legislation (GST Acts 2014, GST Regulations 2014, GST (Exempt Supply) Order 2014 and Specific Guide (Guide on Capital Goods Adjustment)).
e) *De Minimis* Rule

Certain taxable persons may be making negligible exempt supply or incidental exempt supply and it would be inconvenient and impractical for such persons to apportion their input tax.

The *de minimis* rule is introduced to alleviate such problem by allowing a taxable person to treat his exempt input tax as taxable input tax if the total value of his exempt supplies do not exceed.

The application for *de minimis* rule as follows:

Where in any taxable period or longer period, the total value of all exempt supplies excluding the supplies referred to in Regulation 40 made by a taxable person does not exceed,

(i) Exempt supply is RM5,000 or less and 5% or less

(ii) (Exempt supplies / Total supplies) = Not more than RM5,000 and 5%

then all exempt input tax in that period shall be treated as attributable to taxable supplies.

To qualify for the *de minimis* rule, both the above conditions must be met.

The formula for calculating the percentage between exempt supply and total supplies has to be adjusted by tax code that proposed in this guide only.

*De minimis* rule (DmR) can be expressed in the following formula, where:-

\[
DmR (\%) = \frac{E}{(T + E)} \times 100\%
\]

**IMPORTANT:** This proposed calculation of DmR is using the recommended tax code listings as prescribed in this guide only.
<table>
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<th>Element</th>
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  - DS : Deemed taxable supplies  
  - RS : Relief supplies  
  - GS : Disregarded supplies  
  - OS-TXM : Supplies made outside Malaysia which would be taxable if made in Malaysia (refer to FAQ Q7)  
  - NTX : Supplies with no tax chargeable (refer to FAQ Q7) |
| E | ES | The total value (exclusive of GST) of exempt supplies made in the taxable period |

**Note:**

(i) **IES** is only for incidental supplies, therefore will not be part of the de minimis rule formula (DmR).

(ii) This formula functions is only to test the percentage and value that qualify for de minimis rule.

(iii) Accounting software users should apply DmR on their **TX-ES** transactions.

(iv) This formula may differ or vary according to your type of business transactions.
The application for *de minimis* rule as stated below:

(i) **Application of incidental exempt supplies to the *de minimis* rule.**

(ii) **Applying the *de minimis* rule in a taxable period.**

(iii) **Applying the *de minimis* rule in a tax year or longer period.**

The tax code applicable for handling *de minimis* rule is **TX-ES** and only include in Field 6a & 6b of GST Return Form (GST-03) once the *de minimis* rule is fulfilled.

If a mixed supplier does not fulfill the de minimis rule, he cannot claim exempt input tax incurred and is required to use partial exemption to apportion the residual input tax incurred.

For more information on *de minimis* Rule, please refer to the related information in GST legislation (GST Acts 2014, GST Regulations 2014, GST (Exempt Supply) Order 2014 and Specific Guide (Guide on Partial Exemption and Guide on Input Tax Credit)).
FURTHER ASSISTANCE

For any inquiries regarding this guide, please contact:

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MALAYSIA

b) Website: http://www.customs.gov.my

c) Customs Call Centre: 1-300-888-500