



Business Unit Name:	SSPM
GST Registration Number:	000123456789
Taxable Period From:	01/04/2015
Taxable Period To:	30/06/2015
Submission Date:	23/07/2015
MSIC Item 1:	10000
MSIC Item 2:	
MSIC Item 3:	
MSIC Item 4:	
MSIC Item 5:	



Wholly Taxable Traders



Partial Exempt Trader



Section 6: Accountability for GST Supply					Comment
Section 6.1: Standard Rated Supplies					
	Standard Rated Supplies (SR)	Value			
Check	Description	5(a) Supply	5(b) Output Tax	Total Value	
Check 1	Total Tax Invoices Issued			-	Total business supply for the taxable periods
Check 2	Total Debit Note Issued			-	Total Debit Note issued; It can combined with nett
Check 3	Total Credit Note Issued			-	Total Credit Note issued; It can combined with nett
Check 4	Rental and Miscellaneous Income			-	Check on rental and miscellaneous income accounts
Check 5	Disposal of Business Assets & Scrap			-	Check on disposal accounts
	Total Standard Rated Supplies	-	-	-	
	Deemed Supplies (DS)	Value			
Check 6	Private Use			-	Check on staff control, director control and amount due/to connected person
Check 7	Transfer of Going Concerns			-	Check on Equity, Investment, Subsidiaries, goodwill and trademarks
Check 8	Gift Rules			-	Check on gift, staff benefits, amenities, donation and sponsorship
Check 9	Importation of Services			-	Check on overseas payment; Reverse Charge Mechanism; Recorded as OP as imported service value and DS as accounted for output tax
	Total Deemed Supplies	-	-	-	
	Adjustment (AJS)	Value			
Check 10	GST Adjustment on Debit Note			-	Check on Output Tax Account
Check 11	GST Adjustment on Credit Note			-	Check on Output Tax Account
Check 12	Bad Debt Recovered			-	Check on Output Tax Account; Recovery of outstanding debts
Check 13	Annual Adjustment			-	Partial Exempt Trader
Check 14	Longer Period Adjustment			-	Partial Exempt Trader
Check 15	Other Adjustment			-	Partial Exempt Trader
Check 16	Capital Goods Adjustment			-	Partial Exempt Trader
	Total Adjustments			-	
	GST-03 Total	-	-	-	

Section 6: Accountability for GST Supply			Comment
Section 6.2: Additional Information - Supplies			
	Local Zero Rated Supplies (ZRL)	Value	
Check	Description	10 Supply	
Check 1	Total Tax Invoices Invoices Issued		Total business supply for the taxable periods
Check 2	Total Debit Note Issued		Total Debit Note issued; It can combined with nett
Check 3	Total Credit Note Issued		Total Credit Note issued; It can combined with nett
Check 4	Sales to Designated Areas		Total sales to designated areas
	Total Local Zero Rated Supplies	-	
	Export Supplies (ZRE)	11 Supply	
Check 5	Total Commercial Invoices Issued		Total business supply for the taxable periods
Check 6	Total Debit Note Issued		Total Debit Note issued; It can combined with nett
Check 7	Total Credit Note Issued		Total Credit Note issued; It can combined with nett
	Total Exportation	-	
	Exempt Supplies (ES)	12 Supply	
Check 8	Total Supply		Total business supply for the taxable periods
Check 9	Total Debit Note Issued		Total Debit Note issued; It can combined with nett
Check 10	Total Credit Note Issued		Total Credit Note issued; It can combined with nett
Check 11	Incidental Exempt Financial Supplies		Please make a decision to include Incidental Exempt Financial Supplies. Guide on Furnishing Return did not mention about ES43 but Guide on Accounting Software mentioned it to be inclusive in Field 12 Exempt Supply
	Total Exempt Supplies	-	
	Relief Supplies (RS)	13 Supply	
Check 12	Total Tax Invoices Invoices Issued		Total business supply for the taxable periods
Check 13	Total Debit Note Issued		Total Debit Note issued; It can combined with nett
Check 14	Total Credit Note Issued		Total Credit Note issued; It can combined with nett
	Total Relief Supplies	-	

Section 6: Accountability for GST Purchases and Acquisition					Comment
Section 6.3: Standard Rated Purchases (Wholly Taxable)					
	Standard Rated Purchases (TX)	Value			
Check	Description	6(a) Purchases	6(b) Input Tax	Total Value	
Check 1	Total Tax Invoices Received from Trade Purchases			-	Trade purchases from local GST registered suppliers
Check 2	Total Tax Invoices Received from Sundry Expenses			-	Sundry purchases from direct payment or cash payment or creditor - Check on bank, petty cash and sundry creditors
Check 3	Total Tax Invoices or statement on incidental financial exempt supplies			-	Include input tax on incidental exempt supplies
Check 4	Total Tax Invoices Received from Capital Goods			-	Purchase of fixed assets and capitalization items such as trademarks and goodwill
Check 5	Total Debit Note received			-	Total debit note from local GST registered suppliers
Check 6	Total Credit Note received			-	Total credit note from local GST registered suppliers
Check 7	Imported Services (DS)			-	Check overseas service invoice paid such as mgt fee, technical fee. Reverse Charge Mechanism. Recorded as OP of the services value and TX because of Reverse Charge Mechanism
	Total Standard Rated Purchases	-	-	-	
	Importation (IM)	Value			
Check 8	Goods importation			-	Check on overseas purchases from overseas creditors
Check 9	GST Paid to Customs			-	Check bank or GST Input Tax Account
	Total Importation	-	-	-	
	Adjustment (AJP)	Value			
Check 10	GST Adjustment on Debit Note			-	Check on Input Tax Account
Check 11	GST Adjustment on Credit Note			-	Check on Input Tax Account
Check 12	Bad Debt Relief			-	Check on Input Tax Account; Recovery of outstanding debts
Check 13	Annual Adjustment			-	Partial Exempt Trader
Check 14	Longer Period Adjustment			-	Partial Exempt Trader
Check 15	Other Adjustment			-	Partial Exempt Trader
Check 16	Capital Goods Adjustment			-	Partial Exempt Trader
	Total Adjustments		-	-	
Check 17	GST Input Tax Suspense to claim	-	-	-	GST Input Tax that claims in the future but not the current taxable period
	GST-03 Total	-	-	-	
	Capital Goods Acquisition (TX)	Value			
Check 18	Total Capital Goods Purchases			-	Check on Input Tax Account, Fixed Assets Accounts
	Total Capital Goods Acquisition	-	-	-	
	Importation under ATS (IS)	Value			
Check 19	Importation under ATS			-	Check on overseas purchases
	Total Importation under ATS	-	-	-	
Check 20	GST Suspended		-	-	Calculate on book value @ 6%

Section 6: Accountability for GST Purchases and Acquisition

Section 6.4: Standard Rated Purchases (Partial Exempt Trader)

Section 6: Accountability for GST Purchases and Acquisition							Comment
Standard Rated Purchases (TX-RE)		Value				Total Value Before Apportionment	
Check	Description	6(a) Purchases	Original Input Tax	Input Tax Recoverable Ratio	6(b) Input Tax Recovered		
Check 1	Total Tax Invoices Received from Trade Purchases, Sundries and Capital Goods			0.00%	-	-	Trade purchases from local GST registered suppliers
Check 2	Total Tax Invoices Received from Sundry Expenses			0.00%	-	-	Sundry purchases from direct payment or cash payment or creditor - Check on bank, petty cash and sundry creditors
Check 3	Total Tax Invoices or statement on incidental financial exempt supplies			0.00%	-	-	Include input tax on incidental exempt supplies like gst on bank charges
Check 4	Total Tax Invoices Received from Capital Goods			0.00%	-	-	Purchase of fixed assets and capitalization items such as trademarks and goodwill
Check 5	Total Debit Note received			0.00%	-	-	Total debit note from local GST registered suppliers
Check 6	Total Credit Note received			0.00%	-	-	Total credit note from local GST registered suppliers
Check 7	Imported Services (DS)			0.00%	-	-	Check overseas service invoice paid such as mgt fee, technical fee. Reverse Charge Mechanism. Recorded as OP of the services value and TX because of Reverse Charge Mechanism
	Total Standard Rated Purchases	-	-		-	-	
Check 8	Total Purchases to make incidental exempt supplies (TX-E43)				-	-	Partial Exempt Trader Only; Example: Legal fee on drafting loan agreement to subsidiaries; Consultation fee on IPO
	Total Standard Rated Purchases	-	-		-	-	
	Importation (IM)	Value					
Check 9	Goods importation					-	Check on overseas purchases from overseas creditors
Check 10	GST Paid to Customs			0.00%	-	-	Check bank or GST Input Tax Account
	Total Importation	-	-		-	-	
	Adjustment (AJP)	Value					
Check 11	GST Adjustment on Debit Note			0.00%	-	-	Check on Input Tax Account
Check 12	GST Adjustment on Credit Note			0.00%	-	-	Check on Input Tax Account
Check 13	Bad Debt Relief			0.00%	-	-	Check on Input Tax Account; Recovery of outstanding debts
Check 14	Annual Adjustment			0.00%	-	-	Partial Exempt Trader
Check 15	Longer Period Adjustment			0.00%	-	-	Partial Exempt Trader
Check 16	Other Adjustment			0.00%	-	-	Partial Exempt Trader
Check 17	Capital Goods Adjustment			0.00%	-	-	Partial Exempt Trader
	Total Adjustments		-		-	-	
Check 18	GST Input Tax Suspense to claim					-	GST Input Tax that claims in the future but not the current taxable period
	GST-03 Total	-	-		-	-	
	Capital Goods Acquisition (TX-RE)	Value					
Check 19	Total Capital Goods Purchases			0.00%	-	-	Check on Fixed Assets Accounts
	Total Capital Goods Acquisition	-	-		-	-	
	GST-03 Total	-	-		-	-	Total Input Tax Credit
	Importation under ATS	Value					
Check 20	Importation under ATS						Check on overseas purchases
	Total Importation under ATS	-	-		-	-	
Check 21	GST Suspended		-				Calculate on book value @ 6%

Section 7: GST-03 Submission Check List					Total Value	Comment
GST-03 No	GST-03 Field	Tax Code				
		SR	DS	AJS		
5(a)	Total Value of Standard Rated Supply	-	-		-	
5(b)	Total Output Tax	-	-	-	-	
	GST-03 Field - Wholly Taxable	TX	IM	AJP	Value	
6(a) - 1	Total Value of Standard Rated Acquisition	-	-		-	
6(b) - 1	Total Input Tax	-	-	-	-	
	GST-03 Field - Partial Exempt	TX-E43	TX-RE	IRR %	Value	
6(a) - 2	Total Value of Standard Rated Acquisition	-	-		-	
6(b) - 2	Total Input Tax	-	-	0.00%	-	Fill in the IRR ratio (Partial Exempt Trader)
	GST-03 Field - Total				Value	
6(a)	Total Value of Standard Rated Acquisition				-	
6(b)	Total Input Tax				-	
7	GST Amount Payable (Item 5b - Item 6b)				-	
8	GST Amount Claimable (Item 6b - Item 5b)				-	
9	Do you choose to carry forward refund for GST?				1	1 - Yes ; 2 - No
		ZRL				
10	Total Value of Local Zero-Rated Supplies	-			-	
		ZRE				
11	Total Value of Export Supplies	-			-	
		ES				
12	Total Value of Exempt Supplies	-			-	
		RS				
13	Total Value of Supplies Granted GST Relief	-			-	
			IS			
14	Total Value of Goods imported under Approved trader scheme		-		-	
15	Total Value of GST suspended under item 14		-		-	
				TX TX-RE		
16	Total Value of Capital Goods Acquired			TX	-	Fixed Assets Extraction
16	Total Value of Capital Goods Acquired			TX-RE	-	Fixed Assets Extraction
		AJP				
17	Bad Debt Relief	-			-	
			AJS			
18	Bad Debt Recovered		-		-	

PART A : REGISTERED PERSONS DETAILS

1) GST No

2) Name of Business

PART B : RETURNS DETAILS

3) Taxable Period Start Date
 End Date

4) Return and Payment Due date

5) Output Tax

a) Total Value of Standard Rated Supply

b) Total Output Tax

6) Input Tax

a) Total Value of Standard Rated Acquisition

b) Total input Tax

7) GST Amount Payable (Item 5b - Item 6b)

8) GST Amount Claimable (Item 6b - Item 5b)

9) Do you choose to carry forward refund for GST?

PART C : ADDITIONAL INFORMATION

10) Total Value of Local Zero-Rated Supplies

11) Total Value of Export Supplies

12) Total Value of Exempt Supplies

13) Total Value of Supplies Granted GST Relief

14) Total Value of Goods imported under Approved trader scheme

15) Total Value of GST suspended under item 14

16) Total Value of Capital Goods Acquired

17) Bad Debt Relief

18) Bad Debt Recovered

19) Breakdown Value of Output Tax in accordance with the Major Industries Code

Code	Value of Output Tax	Percentage
10000	0.00	0.00%
		0.00%
		0.00%
		0.00%
		0.00%
Others		0.00%
Total	0.00	0.00%

PART D : DECLARATION

Name of Authorized Person

Identity Card No

No Passport

Nationality

Date

Signature

Non Disclosure Items					Comment
Non Disclosure Items					
Block Input Tax (BL)		Value			
Check	Description	Purchases	Block Input Tax	Total Value	
Check 1	Total Tax Invoices Received	-		-	Purchase and Acquisition that are disallowed for input tax credit
Check 2	Total Debit Note received			-	Total debit note that are disallowed for input tax credit
Check 3	Total Credit Note received			-	Total credit note that are disallowed for input tax credit
	Total Purchases that are disallowed for Input Tax Credit	-	-	-	
Purchases directly attributable to Non Incidental Exempt Supply (TX-N43)		Value			Only applicable to Partial Exempt Trader
Check	Description	Purchases	Block Input Tax	Total Value	
Check 4	Total Tax Invoices Received			-	Purchase and Acquisition that are disallowed for input tax credit
Check 5	Total Debit Note received			-	Total debit note that are disallowed for input tax credit
Check 6	Total Credit Note received			-	Total credit note that are disallowed for input tax credit
	Total Purchases that are disallowed for Input Tax Credit	-	-	-	
Purchase and Acquisition without Input Tax Credit					
Out of Scope Purchases (OP)		Purchases		Total Value	Example: Stamp Duty; License and Road Tax
Check 7	Total Tax Invoices Invoices Issued			-	Total business supply for the taxable periods
Check 8	Total Debit Note Issued			-	Total Debit Note issued; It can combined with nett
Check 9	Total Credit Note Issued			-	Total Credit Note issued; It can combined with nett
	Total Out of Scope Purchases	-		-	
Purchases from Non GST Registrants (NR)		Purchases		Total Value	Example: Meal at food court
Check 10	Total Tax Invoices Invoices Issued			-	Total business supply for the taxable periods
Check 11	Total Debit Note Issued			-	Total Debit Note issued; It can combined with nett
Check 12	Total Credit Note Issued			-	Total Credit Note issued; It can combined with nett
	Total Purchases from Non GST Registrant	-		-	
Exempt Purchases (EP)		Purchases		Total Value	Example: Medical Fee in Government Clinic
Check 13	Total Tax Invoices Invoices Issued			-	Total business supply for the taxable periods
Check 14	Total Debit Note Issued			-	Total Debit Note issued; It can combined with nett
Check 15	Total Credit Note Issued			-	Total Credit Note issued; It can combined with nett
	Total Exempt Purchases	-		-	
Purchases without GST from GST Registrant Companies (ZP)		Purchases		Total Value	Example: Petrol Ron 95
Check 16	Total Tax Invoices Invoices Issued			-	Total business supply for the taxable periods
Check 17	Total Debit Note Issued			-	Total Debit Note issued; It can combined with nett
Check 18	Total Credit Note Issued			-	Total Credit Note issued; It can combined with nett
	Total Purchases without GST from GST Registrant Companies	-		-	
Disregarded Purchases (GP)		Purchases		Total Value	Example: Management fee in group registration and warehouse scheme
Check 19	Total Tax Invoices Invoices Issued			-	Total business supply for the taxable periods
Check 20	Total Debit Note Issued			-	Total Debit Note issued; It can combined with nett
Check 21	Total Credit Note Issued			-	Total Credit Note issued; It can combined with nett
	Total Disregarded Purchases	-		-	
Supplies that do not need for GST-03 Disclosure					
Out of Scope Supplies (OS)		Supply		Total Value	
Check 22	Total Tax Invoices Invoices Issued			-	Total business supply for the taxable periods
Check 23	Total Debit Note Issued			-	Total Debit Note issued; It can combined with nett
Check 24	Total Credit Note Issued			-	Total Credit Note issued; It can combined with nett
	Total Out of Scope Supplies	-		-	
Disregarded Supplies (GS)		Supply		Total Value	
Check 25	Total Tax Invoices Invoices Issued			-	Total business supply for the taxable periods; Warehouse Scheme
Check 26	Total Debit Note Issued			-	Total Debit Note issued; It can combined with nett
Check 27	Total Credit Note Issued			-	Total Credit Note issued; It can combined with nett
	Total Disregarded Supplies and Warehouse Scheme	-		-	
Incidental Exempt Supplies		Supply		Total Value	
Check 28	Total Tax Invoices Invoices Issued / Received			-	Income from incidental exempt supplies for the taxable periods
Check 29	Total Debit Note Issued / Received			-	Total Debit Note issued; It can combined with nett
Check 30	Total Credit Note Issued / Received			-	Total Credit Note issued; It can combined with nett
	Total Incidental Exempt Supplies	-		-	

SSPM

GST Summary Sheet for Total Supply and Output Tax

for Taxable Period 01/04/2015 and 30/04/2015

Type of Supply	Value of Supply Excluding GST (MYR)	Output Tax	Value of Supply Including GST	TAP Ref GST-03 Field Value	TAP Ref GST-03 Field GST
1. Normal Supply (SR)	-	-	-	C1 / 5a	C2 / 5b
2. Disposal of business assets (SR)	-	-	-	C1 / 5a	C2 / 5b
3. Deemed Supply (DS)	-	-	-	C1 / 5a	C2 / 5b
4. Imported Services (DS)	-	-	-	C1 / 5a	C2 / 5b
Sub Total	-	-	-		
Adjustments:					
1. Bad Debt Recovered (AJS)	-	-	-	C13 / 18	C2 / 5b
2. Credit Note / Debit Note	-	-	-	C1 / 5a	C2 / 5b
3. Capital Goods Adjustment	-	-	-		C2 / 5b
4. Annual Adjustment	-	-	-		C2 / 5b
5. Other Adjustments	-	-	-		C2 / 5b
6. Adjustment for Inv > 6 Months	-	-	-	C12 / 17	C2 / 5b
Sub Total	-	-	-		
Total for Standard Rated Supply and Output Tax	-	-	-	C1 / 5a	C2 / 5b

GST Summary Sheet for Additional Information

Type of Supply	Value of Supply Excluding GST (MYR)	Output Tax	Value of Supply Including GST	TAP Ref GST-03 Field Value	TAP Ref GST-03 Field GST
1. Total Value of Local Zero Rated (ZRL)	-	-	-	C6 / 10	
2. Total Value of Export Supplies (ZRE)	-	-	-	C7 / 11	
3. Total Value of Exempt Supplies (ES)	-	-	-	C8 / 12	
4. Total Value of Supplies (Relief) (RS)	-	-	-	C9 / 13	
5. Total Value of Goods - No GST (Out of Scope) (OS)	-	-	-		
6. Total Value of Disregarded Supplies (GS)	-	-	-		
7. Total Value of goods imported under Special Scheme and GST Suspended IS)	-	-	-	C10 / 14	15
8. Total Value of Incidental Exempt Supplies (ES43)	-	-	-		
Total	-	-	-		

GST Summary Sheet for Total Acquisition and Input Tax

Type of Acquisition	Value of Acquisition Excluding GST (MYR)	Input Tax Credit	Blocked Input Tax	Value of Acquisition Including GST	TAP Ref GST-03 Field Value	TAP Ref GST-03 Field GST
1. Normal Purchases - Standard (TX)	-	-	-	-	C3 / 6a	C4 / 6b
1. Normal Purchases - Apportioned (TX-RE)	-	-	-	-	C3 / 6a	C4 / 6b
1. Normal Purchases - Non Incidental Exempt (TX-N43)	-	-	-	-		
1. Normal Purchases - Incidental Exempt (TX-E43)	-	-	-	-	C3 / 6a	C4 / 6b
2. Purchase of Capital Goods for Standard Rated (TX)	-	-	-	-	C3 / 6a / 16	
2. Purchase of Capital Goods for Exempt Supply (TX-RE)	-	-	-	-	C3 / 6a / 16	
3. Imported Services (DS)	-	-	-	-	C3 / 6a	C4 / 6b
4. GST on Imports (IM)	-	-	-	-	C3 / 6a	C4 / 6b
5. Supplies with GST Relief & Zero Rated Items (ZP)	-	-	-	-		
5. Normal Out of Scope Purchases (OP)	-	-	-	-		
5. Normal Purchases from No GST Registrant (NR)	-	-	-	-		
5. Disregarded Purchases (GP)	-	-	-	-		
6. Normal Purchases - Exempt (EP)	-	-	-	-		
7. Normal Purchases - Block Input Tax (BL)	-	-	-	-		
Sub Total	-	-	-	-		C4 / 6b
Adjustments:						
1. Bad Debt Relief (AJP)	-	-	-	-	C12 / 17	C4 / 6b
2. Credit Note / Debit Note	-	-	-	-	C3 / 6a	C4 / 6b
3. Capital Goods Adjustment	-	-	-	-		C4 / 6b
4. Annual Adjustment	-	-	-	-		C4 / 6b
5. Other Adjustments	-	-	-	-		C4 / 6b
Sub Total	-	-	-	-		
Total	-	-	-	-		
Less:						
2. Purchase of Capital Goods for Standard Rated (TX)	-	-	-	-	C3 / 6a / 16	
2. Purchase of Capital Goods for Exempt Supply (TX-RE)	-	-	-	-	C3 / 6a / 16	
Net Total	-	-	-	-		