

**GUIDE ON
GST ACCOUNTING SOFTWARE
FOR SOFTWARE DEVELOPERS
IN MALAYSIA**

**UNIT TUGAS-TUGAS KHAS GST
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1. INTRODUCTION

- 1.1 This proposal provides a set of principles that government wanted to see incorporated in the development of accounting software.
- 1.2 Software developers are required to follow the recommendations in this proposal. One key recommendation is for accounting software to generate a standard file known as the “GST Audit File” (GAF).
- 1.3 Although the contents are largely written from a taxation perspective, the requirements are in line with existing best practices for business applications.

2. IMPORTANCE OF ACCOUNTING SOFTWARE FOR BUSINESSES

- 2.1 Proper record keeping is necessary for accurate tax declarations. Using accounting software helps greatly in record keeping. In addition, the use of accounting software generates other operational and financial information that are useful for management of the business.
- 2.2 With a proper accounting system in place to accurately capture and produce accounting information for tax reporting purposes, businesses are less likely to make errors in their tax declarations. This would reduce compliance costs for businesses, as any tax reporting errors would result in penalties being imposed.
- 2.3 JKDM will conduct audit on businesses from time to time to ensure that businesses are making correct tax declarations. It is a common procedure for JKDM to request for certain accounting information as part of the audit. For businesses using manual records, the process of producing the records required by JKDM is usually time-consuming. Businesses using accounting software that is able to generate the GAF as recommended in this guide would find it easier to meet JKDM requests and this saves the businesses time and effort.

3. GUIDANCE FOR SOFTWARE DEVELOPERS

3.1 General Principles

3.1.1 Software developers are required to ensure its accounting software:

- Provides the issuance of tax invoice as well as credit / debit note in compliance with GST legislation.
- Provides a reporting facility for the generation of information necessary to prepare tax returns.
- Provides comprehensive documentation to assist auditors and users to understand how the system operates.

- Incorporates adequate internal controls to ensure reliability of the data being processed.
- Creates adequate audit trails to assist auditors to understand the flow of events and reconstruct the events if necessary.
- Has in place archival and restoration of archived data mechanisms to ensure the integrity and readability of electronic records after an extended period.
- Contains key data elements necessary for business.
- Allows production of GST Audit File (GAF) by non-specialists (*staff who do not have an IT background*).

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

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

Accounting software should be able to produce tax invoices as well credit / debit notes with the related details as provided in GST model (please refer paragraph 4 of this guide / proposal for further details).

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

Accounting software should allow users to easily obtain the necessary information required for periodic filing of GST tax returns. For example, the accounting software should be able to generate report containing all the data elements required for the GST electronic submission. (see **Appendix 5** for the data elements required for GST e-filing).

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

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

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

3.5.1 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.

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

System Access	Access controls to ensure that only authorized users can access and process data according to the permissions given.
Data Capture	Input and output controls to ensure accuracy and completeness of data being captured.
Data Processing	Processing controls to protect and ensure the integrity of the information, and that it remains correct throughout processing. It should also ensure that all input data are only processed once.
Output Controls	Controls to ensure that system output is in the correct format and the recipients will be alerted to take the necessary follow up actions, if required.
Data Security Controls	<p>Controls to prevent the editing and deleting of entries originally recorded. Changes to recorded entries should be made by journal entry and be adequately documented with information such as:</p> <ul style="list-style-type: none"> - Person making modifications - Date of change - Previous entry details - Current entry details
Back-up Procedures	Back up controls to guarantee retention of back-up copies of electronic records, computer programs, system documentation and recovery of electronic records in case of system failure.
Processing Logic	Controls to ensure that criteria used to process data are correct and that any change to the processing logic are appropriately approved.

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

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

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

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

- 3.8 Contains key data elements necessary for business.

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

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

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

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

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

- 3.9.2 It is crucial that the detailed information transmitted between MyGST and businesses are complete, accurate and in a format that is readable by MyGST. Hence, it is recommended that software developers design their accounting software to generate a GAF. The GAF is a file containing a standard set of accounting information set out in Appendix 3 and 4. Businesses should be given the flexibility of selecting the time period for which the GAF is required.
- 3.9.3 GAF should be a pure collection of data either in flat file format using “pipe” delimited text file format or in XML file format. The GAF should not be a report image file. See Appendix 3 for “pipe” delimited text file format and Appendix 4 for details of the XML schema.
- 3.9.4 The file is based on entries to be found in a General Ledger Chart of Accounts, together with master file data for customers and suppliers, and details of invoices, orders, payments, and adjustments.
- 3.9.5 GAF will be created from either entry data stored on the original accounting system at the time of processing, or from a combination of entry data and master file information current at the time of the original entry. Software Developers may wish to design systems that create GAF in different ways, (e.g. when the transaction is recorded, or at the time of archiving data to create a permanent record of auditable transactions).
- 3.9.6 In some integrated systems the data will be available entirely from one system. In other systems, the data may be stored in several systems (e.g. order processing, financial accounting etc.) the GAF should be constructed to allow data from either single or many sources.
- 3.9.7 In the case of Multi-National Companies (MNCs), auditors are likely to need access to large amounts of data. It is desirable for developers of the more complex Enterprise Resource Planning (ERP) systems to be able to map their products against GAF data elements, and thus facilitate an easy production of GAF by a non-specialist.

4. GST SPECIFIC ISSUES

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

4.1 Tax Invoice

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

- i. the word ‘tax invoice’ in a prominent place;
- ii. the invoice serial number;
- iii. the date of issuance of the invoice;
- iv. the name, address, GST identification number of the supplier
- v. the name and address of the buyer;
- vi. the description sufficient to identify the goods or services supplied;
- vii. for each description, the quantity of the goods or the extent of the services and the amount payable, excluding tax;
- viii. any discount offered;
- ix. the total amount payable excluding tax, the rate of the tax and the total tax chargeable to be shown separately;
- x. the total amount payable including the total tax chargeable; and
- xi. any amount in para ix and x must be converted into Malaysian currency (RM) if they expressed in a foreign currency.
- xii. state separately the gross total amount payable in respect of each supply and rate (i.e separate amount of exempt, zero, standard or other supplies).

4.2 Credit Note / Debit Note

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

Credit note / debit note must have the following details:

- i. the words ‘credit note or ‘debit note’ in prominent place;
- ii. the serial number and the date of issue;
- iii. the name, address and GST identification number of the supplier;
- iv. the name and address of the buyer
- v. the reason for its issue;
- vi. a description which relates to the transactions
- vii. the quantity and amount of the transaction
- viii. the total amount excluding tax
- ix. the rate and amount of tax; and
- x. the number and date of the original tax invoice

4.3 Purchase Listing.

- 4.3.1 For GST purposes, Purchase Listing includes purchases, expenses and importation of goods regardless whether the importation of goods is a result of a purchase.
- 4.3.2 For importation of goods into Malaysia including those importation of goods under special schemes such as Approved Trader Scheme and Warehousing Scheme, it is important that details such as the document number of import declaration (K1, K9 forms) approved by JKDM and actual GST paid to JKDM can be captured by the accounting software.
- 4.3.3 Consequently, it is insufficient for the accounting software to extract transactions only from ledgers relating to purchases or trade creditors for GAF.
- 4.3.4 The software should allow the capture of Malaysia Ringgit equivalent value of GST when the supplier's tax invoice is denominated in a foreign currency using the exchange rate indicated by the supplier.

4.4 Supply Listings

- 4.4.1 The concept of supply in GST is different from the accounting concept of revenue. For example, the value of business goods put to private use is a deemed supply but not revenue to the company. The software should capture the value of deemed supply and the relevant GST and this amount should be included in the listing. The accounting software must be able to cater for the capturing of such supply correctly.
- 4.4.2 In addition, for GST reporting purposes, a supply includes export of goods notwithstanding that there is no sale taking place.
- 4.4.3 Hence, it is also insufficient for the GAF to generate supply listings based on sales ledgers or trade debtors ledgers as supply encompasses more than revenue such as deemed supply.
- 4.4.4 For companies not using Malaysia Ringgit (RM) as its functional currency, the software should be capable of converting the value of supply and output tax into Malaysia Ringgit (RM) currency based on prevailing exchange rate for GST reporting purposes.

5. CONCLUSION

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

Appendix 1 – Key Data Elements commonly held in Accounting Software

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

Key Data Elements

Descriptions

1. Company Information

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

2. Masterfiles

2.1 Supplier

Supplier Information	Supplier ID	Unique code for the supplier	
	Supplier Business Name	Name of supplier	
	Supplier BRN	Business Registration No of supplier	
	Date GST Status Verified	Date GST status last checked	
	Supplier GST No	GST registration number of supplier	
	Billing Address	Line 1	
		Line 2	
		Line 3	
		City	
		Postal Code	
		State	
		Country	
	Ship To Address	Line 1	
		Line 2	
		Line 3	
		City	
		Postal Code	
		State	
		Country	
	Telephone	Contact number of supplier	
Fax	Fax number of supplier		
Email	Email of supplier		
Website	Website of supplier		

2.2 Customer

Customer Information	Customer ID	Unique code for the customer	
	Customer Business Name	Name of customer	
	Customer BRN	Business Registration no. of customer	
	Date GST Status Verified	Date GST status last checked	
	Customer GST No	GST registration number of customer	
	Billing Address	Line 1	
		Line 2	
		Line 3	
		City	
		Postal Code	
		State	
		Country	
	Ship To Address	Line 1	
		Line 2	
		Line 3	
		City	
		Postal Code	
		State	
		Country	
	Telephone	Contact number of supplier	
Fax	Fax number of supplier		
Email	Email of supplier		
Website	Website of supplier		

2.3 General Ledger

General Ledger	Account ID
	Account Name
	Account Type
	Opening Debit Balance
	Opening Credit Balance

GL Code for individual account
 Name of individual GL account
 Type of account – Asset / Liability / Sale / Expense
 Opening Debit Balance
 Opening Credit Balance

2.4 Tax Code Table

Tax CodeTable	Tax Type
	Description
	Tax Code Details

Tax Code
 Tax Percentage
 Description

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

See Appendix 2 for an example of GST Code Table

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

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

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

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

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

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

Appendix 2 – Recommended Tax Codes for Goods and Services Tax

GST Tax Code for Purchase

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

Appendix 2 – Recommended Tax Codes for Goods and Services Tax

GST Tax Code for Supply

Tax Type	Description	Tax Code	Tax Rate	Description
GST	Goods And Services Tax (Malaysia)	SR	6%	Standard-rated supplies with GST charged
GST	Goods And Services Tax (Malaysia)	ZR	0%	Zero rated supplies
GST *	Goods And Services Tax (Malaysia)	ES43	0%	Incidental Exempt supplies
GST *	Goods And Services Tax (Malaysia)	ESN43	0%	Non incidental Exempt supplies
GST	Goods And Services Tax (Malaysia)	DS	6%	Deemed supplies (e.g. transfer or disposal of business assets without consideration)
GST	Goods And Services Tax (Malaysia)	OS	0%	Out-of-scope supplies
GST	Goods And Services Tax (Malaysia)	ES	0%	Exempt supplies under GST. Refer to Tax Budget Speech Appendix A1 and A2
GST	Goods And Services Tax (Malaysia)	RS	0%	Relief supply under GST
GST	Goods And Services Tax (Malaysia)	GS	0%	Disregarded supplies
GST	Goods And Services Tax (Malaysia)	AS	6%	Any adjustment made to Output Tax e.g : Longer period adjustment, Bad Debt recover & other output tax adjustment

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

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

APPENDIX 2-1: EXPLANATION TO THE TAX CODE

1. GST Tax Code for Purchases:

i. **Tax Code: TX**

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

ii. **Tax Code: IM**

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

iii. **Tax Code: IS**

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

iv. **Tax Code: BL**

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

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

v. **Tax Code: NR**

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

vi. **Tax Code: ZP**

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

vii. Tax Code: EP

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

viii. Tax Code: OP

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

ix. Tax Code: TX-E43

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

x. Tax Code: TX-N43

This is only applicable to GST registered trader that makes both taxable and exempt supplies (or commonly known as partially exempt trader). TX-N43 should be used for transactions involving the payment of input tax that is directly attributable to the making Non-Incidental Exempt Supplies. Examples of non-incidentally exempt supplies include sale and rental of residential properties and financial services provided.

xi. Tax Code: TX-RE

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

xii. Tax Code: GP

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

2. GST Tax Code for Supply:

i. Tax Code: SR

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

ii. Tax Code: ZR

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

iii. Tax Code; ES43

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

iv. Tax Code: ESN43

This is only applicable to GST registered trader that makes both taxable and exempt supplies (or commonly known as partially exempt trader). This refers to non-incidental exempt supplies. Examples of non-incidental exempt supplies include sale and rental of residential properties and financial services provided. For more information, please refer to GST guide available at <http://gst.customs.gov.my>

v. Tax Code: DS

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

vi. Tax Code: OS

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

vii. Tax Code: ES

This refers to supplies which are exempt under GST. These supply include residential property, public transportation etc. The list as in the Appendix A2 to Budget 2014 Speech.

viii. Tax Code: RS

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

viii. Tax Code: GS

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

Appendix 3 – File Format Definition for GST Audit File (GAF) in Text File Format

1. Company Information Table

Table Header (There shall be **one and only one row** for this table)

Field Name	Field Description	Data Type	Default Value
Comp Info Start	This denotes the start of the Company Information Table	String[20]	Comp Info Start

Table Body (There can be **one row or multiple rows** for this table)

Field Name	Field Description	Data Type	Default Value
Business Name	Name of Business User	String[100]	
Business RN	Business' Unique Entity Number	String[16]	
GST No	Business' GST Registration Number	String[16]	
Period Start	Start of period covered in GAF	Date	31-12-9999
Period End	End of period covered in GAF	Date	31-12-9999
GAF Creation Date	GAF creation date	Date	31-12-9999
Product Version	Accounting software name and version	String[100]	
GAF Version	GST Audit File (GAF) version number	String[12]	GAFv1.0.0

Table Footer (There shall be **one and only one row** for this table)

Field Name	Field Description	Data Type	Default Value
Comp Info End	This denotes the end of the Company Information Table	String[20]	Comp Info End

2. Purchase Listing Table

Table Header (There shall be **one, and only one row** for this table)

Field Name	Field Description	Data Type	Default Value
Purc Data Start	This denotes the start of the Purchases table	String[20]	Purc Data Start

Table Body (There can be one row, or multiple rows for this table, sorted by InvoiceDate)

Field Name	Field Description	Data Type	Default Value
Supplier Name	Name of Supplier	String[100]	
Supplier BRN	Business registration number	String[16]	
Invoice Date	Date of Invoice	Date	31-12-9999
Invoice No	Invoice Number	String[50]	
Import Declaration Number	Import declaration Number	String[20]	
Line No	Number of Invoice Line	Long	0
Product Description	Description of product	String[250]	
Purchase Value MYR	Value of purchase excluding GST in Malaysia Ringgit	Decimal [14,2]	0.00
GST Value MYR	Value of GST in Malaysia Ringgit	Decimal [14,2]	0.00
Tax Code	Tax code for lookup in tables	String[20]	Refer to Appendix 2
FCY Code	ISO's currency codes (3-letter alphabetical code) of foreign currency	String[3]	XXX
Purchase FCY	Value of purchase excluding GST in Foreign Currency (If applicable)	Decimal [14,2]	0.00
GST FCY	Value of GST in Foreign Currency (If applicable)	Decimal [14,2]	0.00

Table Footer (There shall be **one, and only one row** for this table)

Field Name	Field Description	Data Type	Default Value
Purc Data End	This denotes the end of PurchaseListing table	String[20]	Purc Data End
Purchase Total MYR	Sum of value of purchase in this table in Malaysia Ringgit	Decimal [14,2]	0.00
GST Total MYR	Sum of value of GST in this table in Malaysia Ringgit	Decimal [14,2]	0.00
Transaction Count Total	Total count of transactions in this table	Long	0

3. Supply Listing Table

Field Name	Field Description	Data Type	Default Value
Supp Data Start	This denotes the start of the Supply table	String[20]	Supp Data Start

Table Body (There can be one row, or multiple rows for this table, sorted by InvoiceDate)

Field Name	Field Description	Data Type	Default Value
Customer Name	Name of customer	String[100]	
Customer BRN	Business registration number	String[16]	
Invoice Date	Date of Invoice	Date	31-12-9999
Invoice No	Invoice Number	String[50]	
Line No	Number of Invoice Line	Long	0
Product Description	Description of product	String[250]	
Supply Value MYR	Value of supply excluding GST in Malaysia Ringgit	Decimal [14,2]	0.00
GST Value MYR	Value of GST in Malaysia Ringgit	Decimal [14,2]	0.00
Tax Code	Tax code for lookup in tables	String[20]	Refer to Appendix 2
Country	Destination of goods being exported	String[50]	
FCY Code	ISO's currency codes (3-letter alphabetical code) of foreign currency	String[3]	XXX
Supply FCY	Value of supply excluding GST in Foreign Currency (If applicable)	Decimal [14,2]	0.00
GST FCY	Value of GST in Foreign Currency (If applicable)	Decimal [14,2]	0.00

Table Footer (There shall be one, and only one row for this table)

Field Name	Field Description	Data Type	Default Value
Supp Data End	This denotes the end of Supply Listing table	String[20]	Supp Data End
Supply Total MYR	Sum of value of supply in this table in Malaysia Ringgit	Decimal [14,2]	0.00
GST Total MYR	Sum of value of GST in this table in Malaysia Ringgit	Decimal [14,2]	0.00
Transaction Count Total	Total count of transactions in this table	Long	0

4. General Ledger Table

Table Header (There shall be one, and only one row for this table)

Field Name	Field Description	Data Type	Default Value
GL Data Start	This denotes the start of the General Ledger table	String[20]	GL Data Start

Table Body (There can be one row, or multiple rows for this table, grouped by AccountName and sorted by TransactionDate)

Field Name	Field Description	Data Type	Default Value
Transaction Date	Date of transaction	Date	31-12-9999
Account ID	GL Code for individual account	String[20]	
Account Name	Name of individual GL account	String[100]	
Transaction Description	Description of the transaction	String[250]	
Name	Name of entity involved in transactions where applicable	String[100]	
Transaction ID	A unique number that can group related double entries together	String[20]	
Source Document ID	Source document number to which line relates (For example, cheque number, invoice number, credit note number, trust receipt number)	String[50]	
Source Type	Refers to the type of transaction such as AR, AP, Inventory, Sales, Purchases, Cash Disbursement, Cash Receipt, General Journal etc.***	String[20]	
Debit	Debit Amount	Decimal [14,2]	0.00
Credit	Credit Amount	Decimal [14,2]	0.00
Balance	Balance Amount	Decimal [14,2]	0.00

Table Footer (There shall be one, and only one row for this table)

Field Name	Field Description	Data Type	Default Value
GL Data End	This denotes the end of the General Ledger table	String[20]	GL Data End
Total Debit	The total of all debit amounts in this table	Decimal [14,2]	0.00
Total Credit	The total of all credit amounts in this table	Decimal [14,2]	0.00
Transaction Count Total	Total count of transactions in this table	Long	0
GLT Currency	ISO's currency codes (3-letter alphabetical code) of currency used in General Ledger Table	String[3]	MYR

*** The list of examples provided is not exhaustive and the descriptions are dependent on the software developer.

Notes applicable for all four Tables

- [N,n] where 'N' denotes the maximum length and 'n' denotes the number of decimal place (if applicable) for each field. Example, 1.23 will satisfy [3,2] while 123.12 will not.
- Each field in each table must be delimited by an ASCII '|' character. The ASCII numerical equivalent of this '|' character is 124 (decimal), or 0x7C (hexadecimal).
- As '|' is used as a separator, please ensure that this character is not used in the fields.
- For data of type String, the default value will be an empty string (i.e. no characters to be used).
- For data of type Decimal, the default value will be 0.00
- For data of type Long, the default value will be 0
- For data of type Date, the default value will be 31-12-9999 (YYYY-MM-DD)

Appendix 4 – XML Schema Definition for GST Audit File (GAF) in XML File Format

1. XML Schema

A sample of GAF XML schema is attached in Appendix 6 of this Guide.

2. Visual Sample of readable GAF format

Example attached in Appendix 6A.

3. XML Rules and Syntax Validation

Rules to ensure:

- i. All XML Elements Must Have a Closing Tag
- ii. XML Tags are Case Sensitive
- iii. XML Elements Must be Properly Nested
- iv. XML Documents Must Have a Root Element
- v. XML Attribute Values Must be Quoted
- vi. Entity References
- vii. XML document should be well-formed (properly indented and formatted).

5 predefined entity references in XML:

<	<	less than
>	>	greater than
&	&	ampersand
'	'	Apostrophe
"	"	quotation mark

Appendix 5 – Data Required for GST Filing

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

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

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

Appendix 6 – SAMPLE GAF FORMAT IN TXT FORMAT (Sample GAF)

```

CompInfoStart |
CompanyName | Company
ID | GSTNo | PeriodStart | PeriodEnd | GAFCreationDate | ProductVersion | GAFVersion |
ABC SDN BHD | 654321-V | IDGST:10001/2015 | 01/12/2015 | 31/12/2015 | 01/01/2016 | XYZ Accounting
Software | XXX |
CompInfoEnd
PurcDataStart |
SupplierName | SupplierID | InvoiceDate | InvoiceNo | ImportK1No | LineNo | ProductDescription | PurchaseValueRM | GSTValueRM | TaxCode | FCYCode | PurchaseFCY | GSTFCY |
MEI MEI SDN BHD | 123456-G | 19/12/2015 | STV/012324/8 | | 1 | Purchase of shark
fins | 300.00 | 18.00 | TX | XXX | 0.00 | 0.00 |
THAI FISH CRACKERS | | 17/12/2015 | SH7997561 | B10-20151212345 | 1 | Purchase of fish crackers from
Thai | 1700.00 | 102.00 | IM | USD | 485.71 | 29.14 |
RUSSIAN TROUT | | 18/12/2015 | JS6657139 | B10-20150019998 | 1 | Purchase of trout from
Russia | 1900.00 | 0.00 | ZR | USD | 542.85 | 0.00 |
Klinik Nik | H654211-W | 26/12/2015 | SJ/12/5673 | | 1 | Medical claims - Mohd.
Ali | 60.00 | 3.60 | BL | XXX | 0.00 | 0.00 |
PurcDataEnd | | | | | 3960.00 | 123.60 | 4 |
SuppDataStart |
CustomerName | CustomerID | InvoiceDate | InvoiceNo | LineNo | ProductDescription | SupplyValueRM | GSTValueRM | TaxCode | Country | FCYCode | SupplyFCY | GSTFCY |
PQR SDN BHD | 867890-B | 21/12/2015 | 2353 | 1 | Rental of Residential
House | 1000.00 | 0.00 | ESN43 | | XXX | 0.00 | 0.00 |
PQR SDN BHD | 867890-B | 21/12/2015 | 2353 | 2 | Rental of Office | 2000.00 | 120.00 | SR | | XXX | 0.00 | 0.00 |
QATAR SEAFOOD | | 20/12/2015 | 2352 | 1 | fish cracker | 2000.00 | 0.00 | ZR | QATAR | USD | 571.43 | 0.00 |
QATAR SEAFOOD | | 20/12/2015 | 2352 | 2 | Trout | 2500.00 | 0.00 | ZR | QATAR | USD | 714.28 | 0.00 |
QATAR SEAFOOD | | 20/12/2015 | 2352 | 3 | Sharkfins | 500.00 | 0.00 | ZR | QATAR | USD | 142.86 | 0.00 |
SuppDataEnd | | | | | 8000.00 | 120.00 | 5 |
GLDataStart |
TransactionDate | AccountID | AccountName | TransactionDescription | Name | TransactionID | SourceDocumentID | SourceType | Debit | Credit | Balance |
01/12/2015 | 10000 | BANK | OPENING BALANCE | | | | 0.00 | 0.00 | 10000.00 |
18/12/2015 | 10000 | BANK | Payment for fish crackers | THAI FISH CRACKERS | 9454 | TTRef
784316 | AP | 0.00 | 1802.00 | 8198.00 |
19/12/2015 | 10000 | BANK | Payment for trout | RUSSIAN TROUT | 9455 | TTRef
643271 | AP | 0.00 | 1900.00 | 6298.00 |
26/12/2015 | 10000 | BANK | Staff medical claims | KLINIK NIK | 9457 | CHQ54680 | AP | 0.00 | 63.60 | 6234.40 |
28/12/2015 | 10000 | BANK | Payment for shark fins | MEI MEI SDN
BHD | 9456 | CHQ54678 | AP | 0.00 | 318.00 | 5916.40 |
30/12/2015 | 10000 | BANK | Receipt for sale of seafood | QATAR SEAFOOD | 9310 | TTRef
134679 | AR | 5000.00 | 0.00 | 10916.40 |
30/12/2015 | 10000 | BANK | Receipt for residential house & Office rental | PQR SDN
BHD | 9311 | CHQ123456 | AR | 3120.00 | 0.00 | 14036.40 |

```

01/12/2015|11200|TRADE DEBTORS|OPENING BALANCE|0.00|0.00|0.00|
 20/12/2015|11200|TRADE DEBTORS|Sale of Seafood|QATAR
 SEAFOOD|2352|INV/ABCPL/2352|AR|5000.00|00.00|5000.00|
 30/12/2015|11200|TRADE DEBTORS|Receipt for sale of seafood|QATAR SEAFOOD|9310|TTRef
 134679|AR|0.00|5000.00|0.00|
 01/12/2015|11201|OTHER DEBTORS|OPENING BALANCE|0.00|0.00|0.00|
 21/12/2015|11201|OTHER DEBTORS|Rental of residential house & Office|PQR SDN
 BHD|2353|INV/ABCPL/2353|AR|3120.00|0.00|3120.00|
 30/12/2015|11201|OTHER DEBTORS|Receipt for residential house & Office rental|PQR SDN
 BHD|9311|CHQ123456|AR|0.00|3120.00|0.00|
 01/12/2015|21104|GST - OUTPUT TAX|OPENING BALANCE|0.00|0.00|0.00|
 21/12/2015|21104|GST - OUTPUT TAX|Rental of Office|PQR SDN
 BHD|2353|INV/ABCPL/2353|AR|0.00|120.00|-120.00|
 01/12/2015|21190|GST - INPUT TAX|OPENING BALANCE|0.00|0.00|0.00|
 17/12/2015|21190|GST - INPUT TAX|Purchase of fish crackers from Thai|THAI FISH
 CRACKERS|77661|SH7997561|AP|102.00|0.00|102.00|
 19/12/2015|21190|GST - INPUT TAX|Purchase of shark fins|MEI MEI SDN
 BHD|77663|STV/012324/8|AP|18.00|0.00|120.00|
 01/12/2015|21191|GST - DISALLOWED INPUT TAX|OPENING BALANCE|0.00|0.00|0.00|
 26/12/2015|21191|GST - DISALLOWED INPUT TAX|Medical claims - Mohd. Ali|KLINIK
 NIK|SJ/12/5673|AP|3.60|0.00|3.60|
 01/12/2015|33556|TRADE CREDITORS|OPENING BALANCE|0.00|0.00|0.00|
 17/12/2015|33556|TRADE CREDITORS|Purchase of fish crackers from Thai|THAI FISH
 CRACKERS|77661|SH7997561|AP|0.00|1802.00|-1802.00|
 18/12/2015|33556|TRADE CREDITORS|Payment for fish crackers|THAI FISH CRACKERS|9454|TTRef
 784316|AP|1802.00|0.00|0.00|
 18/12/2015|33556|TRADE CREDITORS|Purchase of trout from Russia|RUSSIAN
 TROUT|77662|JS6657139|AP|0.00|1900.00|-1900.00|
 19/12/2015|33556|TRADE CREDITORS|Payment for trout|RUSSIAN TROUT|9455|TTRef
 643271|AP|1900.00|0.00|0.00|
 19/12/2015|33556|TRADE CREDITORS|Purchase of shark fins|MEI MEI SDN
 BHD|77663|STV/012324/8|AP|0.00|318.00|-318.00|
 28/12/2015|33556|TRADE CREDITORS|Payment for shark fins|MEI MEI SDN
 BHD|9456|CHQ54678|AP|318.00|0.00|0.00|
 01/12/2015|53001|REVENUE - TRADE|OPENING BALANCE|0.00|0.00|0.00|
 20/12/2015|53001|REVENUE - TRADE|Sale of Seafood|QATAR
 SEAFOOD|2352|INV/ABCPL/2352|AR|0.00|2000.00|-2000.00|
 20/12/2015|53001|REVENUE - TRADE|Sale of Seafood|QATAR
 SEAFOOD|2352|INV/ABCPL/2352|AR|0.00|2500.00|-4500.00|
 20/12/2015|53001|REVENUE - TRADE|Sale of Seafood|QATAR
 SEAFOOD|2352|INV/ABCPL/2352|AR|0.00|500.00|-5000.00|
 01/12/2015|53010|REVENUE - RENTAL|OPENING BALANCE|0.00|0.00|0.00|
 21/12/2015|53010|REVENUE - RENTAL|Rental of Residential House|PQR SDN
 BHD|2353|INV/ABCPL/2353|AR|0.00|1000.00|-1000.00|
 21/12/2015|53010|REVENUE - RENTAL|Rental of Office|PQR SDN
 BHD|2353|INV/ABCPL/2353|AR|0.00|2000.00|-3000.00|
 01/12/2015|62001|EXPENSES - STAFF|OPENING BALANCE|0.00|0.00|0.00|

26/12/2015|62001|EXPENSES - STAFF|Medical claims - Mohd. Ali|KLINIK
NIK||SJ/12/5673|AP|60.00|0.00|60.00|
01/12/2015|63001|TRADING PURCHASE|OPENING BALANCE||||0.00|0.00|0.00|
17/12/2015|63001|TRADING PURCHASE|Purchase of fish crackers from Thai|THAI FISH
CRACKERS|77661|SH7997561|AP|1700.00|0.00|1700.00|
18/12/2015|63001|TRADING PURCHASE|Purchase of trout from Russia|RUSSIAN
TROUT|77662|JS6657139|AP|1900.00|0.00|3600.00|
19/12/2015|63001|TRADING PURCHASE|Purchase of shark fins|MEI MEI SDN
BHD|77663|STV/012324/8|AP|300.00|0.00|3900.00|
GLDataEnd|||||||24343.60|24343.60|40|

Appendix 6A: Converted Monthly Report

CompInfoStart												
CompanyName	CompanyID	GSTNo	PeriodStart	PeriodEnd	GAFCreationDate	ProductVersion	GAFVersion					
ABC SDN BHD	654321-V	IDGST:10001/2015	01/12/2015	31/12/2015	01/01/2016	XYZ Accounting Software	XXX					
CompInfoEnd												
PurcDataStart												
SupplierName	SupplierID	InvoiceDate	InvoiceNo	ImportK1No	LineNo	ProductDescription	PurchaseValueRM	GSTValueRM	TaxCode	FCYCode	PurchaseFCY	GSTFCY
MEI MEI SDN BHD	123456-G	19/12/2015	STV/012324/8		1	Purchase of shark fins	300.00	18.00	TX6	XXX	0.00	0.00
THAI FISH CRACKERS		17/12/2015	SH7997561	B10-20151212345	1	Purchase of fish crackers from Th	1,700.00	102.00	IM	USD	485.71	29.14
RUSSIAN TROUT		18/12/2015	JS6657139	B10-20150019998	1	Purchase of trout from Russia	1,900.00	0.00	ZR	USD	542.85	0.00
Klinik Nik	H654211-W	26/12/2015	SJ/12/5673		1	Medical claims - Mohd. Ali	60.00	3.60	BL	XXX	0.00	0.00
PurcDataEnd												
SuppDataStart												
CustomerName	CustomerID	InvoiceDate	InvoiceNo	LineNo	ProductDescription	SupplyValueRM	GSTValueRM	TaxCode	Country	FCYCode	SupplyFCY	GSTFCY
PQR SDN BHD	867890-B	21/12/2015	2353	1	Rental of Residential Hou	1,000.00	0.00	ESN43		XXX	0.00	0.00
PQR SDN BHD	867890-B	21/12/2015	2353	2	Rental of Office	2,000.00	120.00	SR		XXX	0.00	0.00
QATAR SEAFOOD		20/12/2015	2352	1	fish cracker	2,000.00	0.00	ZR	QATAR	USD	571.43	0.00
QATAR SEAFOOD		20/12/2015	2352	2	Trout	2,500.00	0.00	ZR	QATAR	USD	714.28	0.00
QATAR SEAFOOD		20/12/2015	2352	3	Sharkfins	500.00	0.00	ZR	QATAR	USD	142.86	0.00
SuppDataEnd												
GLDataStart												
TransactionDate	AccountID	AccountName	TransactionDescription	Name	TransactionID	SourceDocumentID	SourceType	Debit	Credit	Balance		
01/12/2015	10000	BANK	OPENING BALANCE					0.00	0.00	10,000.00		
18/12/2015	10000	BANK	Payment for fish crackers	THAI FISH CRACKERS	9454	TTRef 784316	AP	0.00	1,802.00	8,198.00		
19/12/2015	10000	BANK	Payment for trout	RUSSIAN TROUT	9455	TTRef 643271	AP	0.00	1,900.00	6,298.00		
26/12/2015	10000	BANK	Staff medical claims	KLINIK NIK	9457	CHQ54680	AP	0.00	63.60	6,234.40		
28/12/2015	10000	BANK	Payment for shark fins	MEI MEI SDN BHD	9456	CHQ54678	AP	0.00	318.00	5,916.40		
30/12/2015	10000	BANK	Receipt for sale of seafood	QATAR SEAFOOD	9310	TTRef 134679	AR	5,000.00	0.00	10,916.40		
30/12/2015	10000	BANK	Receipt for residential hou	PQR SDN BHD	9311	CHQ123456	AR	3,120.00	0.00	14,036.40		
01/12/2015	11200	TRADE DEBTORS	OPENING BALANCE					0.00	0.00	0.00		
20/12/2015	11200	TRADE DEBTORS	Sale of Seafood	QATAR SEAFOOD	2352	INV/ABCPL/2352	AR	5,000.00	0.00	5,000.00		
30/12/2015	11200	TRADE DEBTORS	Receipt for sale of seafood	QATAR SEAFOOD	9310	TTRef 134679	AR	0.00	5,000.00	0.00		
01/12/2015	11201	OTHER DEBTORS	OPENING BALANCE					0.00	0.00	0.00		
21/12/2015	11201	OTHER DEBTORS	Rental of residential house	PQR SDN BHD	2353	INV/ABCPL/2353	AR	3,120.00	0.00	3,120.00		
30/12/2015	11201	OTHER DEBTORS	Receipt for residential hou	PQR SDN BHD	9311	CHQ123456	AR	0.00	3,120.00	0.00		
01/12/2015	21104	GST - OUTPUT TAX	OPENING BALANCE					0.00	0.00	0.00		
21/12/2015	21104	GST - OUTPUT TAX	Rental of Office	PQR SDN BHD	2353	INV/ABCPL/2353	AR	0.00	120.00	-120.00		
01/12/2015	21190	GST - INPUT TAX	OPENING BALANCE					0.00	0.00	0.00		
17/12/2015	21190	GST - INPUT TAX	Purchase of fish crackers fr	THAI FISH CRACKERS	77661	SH7997561	AP	102.00	0.00	102.00		
19/12/2015	21190	GST - INPUT TAX	Purchase of shark fins	MEI MEI SDN BHD	77663	STV/012324/8	AP	18.00	0.00	120.00		
01/12/2015	21191	GST - DISALLOWED INPL	OPENING BALANCE					0.00	0.00	0.00		
26/12/2015	21191	GST - DISALLOWED INPL	Medical claims - Mohd. Ali	KLINIK NIK		SJ/12/5673	AP	3.60	0.00	3.60		
01/12/2015	33556	TRADE CREDITORS	OPENING BALANCE					0.00	0.00	0.00		
17/12/2015	33556	TRADE CREDITORS	Purchase of fish crackers fr	THAI FISH CRACKERS	77661	SH7997561	AP	0.00	1,802.00	-1,802.00		
18/12/2015	33556	TRADE CREDITORS	Payment for fish crackers	THAI FISH CRACKERS	9454	TTRef 784316	AP	1,802.00	0.00	0.00		
18/12/2015	33556	TRADE CREDITORS	Purchase of trout from Rus	RUSSIAN TROUT	77662	JS6657139	AP	0.00	1,900.00	-1,900.00		
19/12/2015	33556	TRADE CREDITORS	Payment for trout	RUSSIAN TROUT	9455	TTRef 643271	AP	1,900.00	0.00	0.00		
19/12/2015	33556	TRADE CREDITORS	Purchase of shark fins	MEI MEI SDN BHD	77663	STV/012324/8	AP	0.00	318.00	-318.00		
28/12/2015	33556	TRADE CREDITORS	Payment for shark fins	MEI MEI SDN BHD	9456	CHQ54678	AP	318.00	0.00	0.00		
01/12/2015	53001	REVENUE - TRADE	OPENING BALANCE					0.00	0.00	0.00		
20/12/2015	53001	REVENUE - TRADE	Sale of Seafood	QATAR SEAFOOD	2352	INV/ABCPL/2352	AR	0.00	2,000.00	-2,000.00		
20/12/2015	53001	REVENUE - TRADE	Sale of Seafood	QATAR SEAFOOD	2352	INV/ABCPL/2352	AR	0.00	2,500.00	-4,500.00		
20/12/2015	53001	REVENUE - TRADE	Sale of Seafood	QATAR SEAFOOD	2352	INV/ABCPL/2352	AR	0.00	500.00	-5,000.00		
01/12/2015	53010	REVENUE - RENTAL	OPENING BALANCE					0.00	0.00	0.00		
21/12/2015	53010	REVENUE - RENTAL	Rental of Residential Hou	PQR SDN BHD	2353	INV/ABCPL/2353	AR	0.00	1,000.00	-1,000.00		
21/12/2015	53010	REVENUE - RENTAL	Rental of Office	PQR SDN BHD	2353	INV/ABCPL/2353	AR	0.00	2,000.00	-3,000.00		
01/12/2015	62001	EXPENSES - STAFF	OPENING BALANCE					0.00	0.00	0.00		
26/12/2015	62001	EXPENSES - STAFF	Medical claims - Mohd. Ali	KLINIK NIK		SJ/12/5673	AP	60.00	0.00	60.00		
01/12/2015	63001	TRADING PURCHASE	OPENING BALANCE					0.00	0.00	0.00		
17/12/2015	63001	TRADING PURCHASE	Purchase of fish crackers fr	THAI FISH CRACKERS	77661	SH7997561	AP	1,700.00	0.00	1,700.00		
18/12/2015	63001	TRADING PURCHASE	Purchase of trout from Rus	RUSSIAN TROUT	77662	JS6657139	AP	1,900.00	0.00	3,600.00		
19/12/2015	63001	TRADING PURCHASE	Purchase of shark fins	MEI MEI SDN BHD	77663	STV/012324/8	AP	300.00	0.00	3,900.00		
GLDataEnd												
								24,343.60	24,343.60	40		

