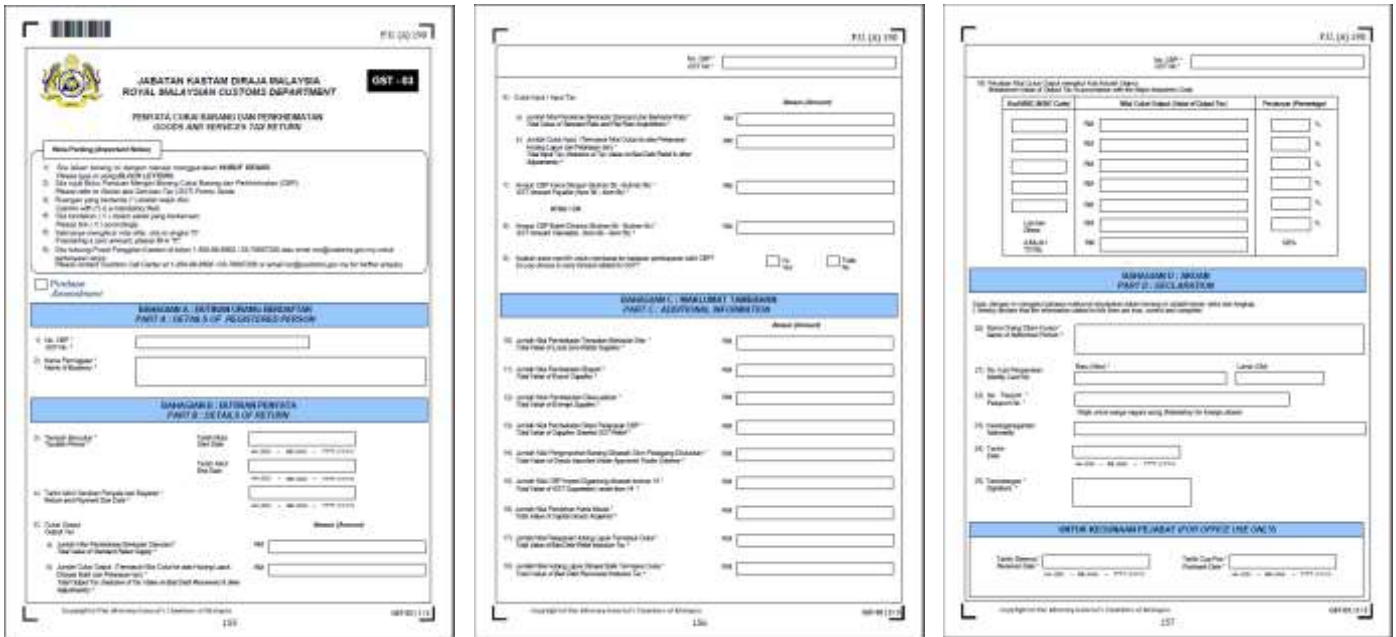


# Understanding GST-03 Return Output

The GST-03 Form:



## PART A: DETAILS OF REGISTERED PERSON

**BAHAGIAN A : BUTIRAN ORANG BERDAFTAR**  
**PART A : DETAILS OF REGISTERED PERSON**

1) No. CBP \*  
GST No. \*

2) Nama Pemiagaan \*  
Name of Business \*

---

**Update Company Profile**

Company Name: \* Sage Software Sdn. Bhd.  
 Address: \* Suite 10-0, Level 0, Block 10,  
 Plaza Sentral, Jalan Sentral Sentral 5,  
 Kuala Lumpur Sentral,  
 Country: \* 50470 Kuala Lumpur.  
 Company Registration No.: \* 441389-E  
 Major Industry Code: \* Add

Malaysia GST:  ON  
 Business GST Application:  Inclusive  OFF  
Note: Inclusive button is enabled when GST is ON.

**GST Settings**  
 GST Registration No.: \* 001234567890  
 GST Taxable Period/Category: 1 month  
 GST Effective Date: 01/05/2015  
 GST Next Filing Date: 01/07/2015

GST No. and Name of Business will be auto populated from the details maintained in Company Profile and GST Settings.

Thus, it is important that you ensure the record is **accurately** maintained so that it is shown **correctly** on the GST-03 Return.

**PART B: DETAILS OF REGISTERED PERSON**

**BAHAGIAN B : BUTIRAN PENYATA  
PART B : DETAILS OF RETURN**

3) Tempoh Bercukai \*  
Taxable Period \*

Tarikh Mula  
Start Date: 01/05/2015  
HH (DD) - BB (MM) - TTTT (YYYY)

Tarikh Akhir  
End Date: 31/05/2015  
HH (DD) - BB (MM) - TTTT (YYYY)

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

30/06/2015  
HH (DD) - BB (MM) - TTTT (YYYY)

**GST Settings**

GST Registration No.: 001234567890

GST Taxable Period/Category: 1 month

GST Effective Date: 01/05/2015

GST Next Filing Date: 01/06/2015

**Company Profile**

Settings in Company Profile > GST Settings will update GST Dashboard and auto populate onto these fields in GST-03 Return.

After each final submission of the GST Return, the GST Next Filing Date will be updated to the next tax period filing date.

**GST-03: Goods & Services Tax Return Overview**

Current Taxable Period: 01/05/2015 - 31/05/2015

Submission/Payment Due Date: 30/06/2015

Total Output Tax: 0.00

Total Input Tax: 566.04

Net GST Payable / (Claimable): -566.04

Last Run: 30/05/2015

Generate GST Return

**GST Dashboard**

5) Cukai Output  
Output Tax

**Amaun (Amount)**

a) Jumlah Nilai Pembekalan Berkadar Standard \*  
Total Value of Standard Rated Supply \* RM [ ]

b) Jumlah Cukai Output (Termasuk Nilai Cukai ke atas Hutang Lapuk Dibayar Baik dan Pelarasan lain) \*  
Total Output Tax (Inclusive of Tax Value on Bad Debt Recovered & other Adjustments) \* RM [ ]

Computation of Values	Tax Code	Tax Type
Sum of all exclusive amounts of output tax transactions following tax types, SR and DS	SR, DS	Standard Rated Supply
Sum of all tax amounts of output tax transactions for the following tax types, SR, DS and AJS	SR, DS,	Standard Rated Supply
	AJS	Output tax Adjustment

6) Cukai Input / Input Tax

**Amaun (Amount)**

a) Jumlah Nilai Perolehan Berkadar Standard dan Berkadar Rata \*  
Total Value of Standard Rate and Flat Rate Acquisitions \* RM [ ]

b) Jumlah Cukai Input (Termasuk Nilai Cukai ke atas Pelepasan Hutang Lapuk dan Pelarasan lain) \*  
Total Input Tax (Inclusive of Tax Value on Bad Debt Relief & other Adjustments) \* RM [ ]

Computation of Values	Tax Code	Tax Type
Sum of all exclusive amounts of input tax transactions following tax types, TX, IM	TX, TX-E43, TX-RE	Standard Rated Purchase
	IM	Importation of Goods
Sum of all tax amounts of input tax transactions following tax types, TX, IM, TX-E43, TX-N43, TX-RE and AJP	TX, TX-E43, TX-RE	Standard Rated Purchase
	IM	Importation of goods
	AJP	Input tax Adjustment

7) Amaun CBP Kena Dibayar (Butiran 5b - Butiran 5b) \*  
GST Amount Payable (Item 5b - Item 6b) \* RM [ ]

**ATAU / OR**

8) Amaun CBP Boleh Dituntut (Butiran 5b - Butiran 5b) \*  
GST Amount Claimable (Item 6b - Item 5b) \* RM [ ]

9) Adakah anda memilih untuk membawa ke hadapan pembayaran baik CBP?  
Do you choose to carry forward refund for GST?  Ya / Yes  Tidak / No

Computation of Values	Tax Code	Tax Type
Total Output tax - Total Input Tax = <b>positive</b> value [where Output Tax > Input Tax]		
Total Output tax - Total Input Tax = <b>negative</b> value [where Output Tax < Input Tax]		
User selection if amount claimable is to be carried forward instead of refund from Customs		

**PART C: ADDITIONAL INFORMATION**

**BAHAGIAN C : MAKLUMAT TAMBAHAN  
PART C : ADDITIONAL INFORMATION**

		Amaun (Amount)
10) Jumlah Nilai Pembekalan Tempatan Berkadar Sifar * Total Value of Local Zero-Rated Supplies *	RM	<input type="text"/>
11) Jumlah Nilai Pembekalan Eksport * Total Value of Export Supplies *	RM	<input type="text"/>
12) Jumlah Nilai Pembekalan Dikecualikan * Total Value of Exempt Supplies *	RM	<input type="text"/>
13) Jumlah Nilai Pembekalan Diberi Pelepasan CBP * Total Value of Supplies Granted GST Relief *	RM	<input type="text"/>
14) Jumlah Nilai Pengimportan Barang Dibawah Skim Pedagang Diluluskan * Total Value of Goods Imported Under Approved Trader Scheme *	RM	<input type="text"/>
15) Jumlah Nilai CBP Import Digantung dibawah butiran 14 * Total Value of GST Suspended under item 14 *	RM	<input type="text"/>
16) Jumlah Nilai Perolehan Harta Modal * Total Value of Capital Goods Acquired *	RM	<input type="text"/>
17) Jumlah Nilai Pelepasan Hutang Lapuk Termasuk Cukai * Total Value of Bad Debt Relief Inclusive Tax *	RM	<input type="text"/>
18) Jumlah Nilai Hutang Lapuk Dibayar Balik Termasuk Cukai * Total Value of Bad Debt Recovered Inclusive Tax *	RM	<input type="text"/>
19) Pecahan Nilai Cukai Output mengikut Kod Industri Utama Breakdown Value of Output Tax in accordance with the Major Industries Code		

Kod MSIC (MSIC Code)	Nilai Cukai Output (Value of Output Tax)	Peratusan (Percentage)
<input type="text"/>	RM <input type="text"/>	<input type="text"/> %
<input type="text"/>	RM <input type="text"/>	<input type="text"/> %
<input type="text"/>	RM <input type="text"/>	<input type="text"/> %
<input type="text"/>	RM <input type="text"/>	<input type="text"/> %
<input type="text"/>	RM <input type="text"/>	<input type="text"/> %
Lain-lain Others	RM <input type="text"/>	<input type="text"/> %
<b>JUMLAH TOTAL</b>	RM <input type="text"/>	100%

Computation of Values	Tax Code	Tax Type
Sum of all exclusive amounts of output tax transactions for tax type ZRL	ZRL	Zero Rated Supplies – Local
Sum of all exclusive amounts of output tax transactions for tax type ZRE	ZRE	Zero Rated Supplies – Export
Sum of all exclusive amounts of output tax transactions for tax types ES, ES43 and ESN43	ES, ES43	Exempt Supplies
Sum of all exclusive amounts of output tax transactions for tax type RS	RS	Relief Supply
Sum of all exclusive amounts of input tax transactions for tax type IS	IS	Import Under Special Scheme
6% x Sum of all exclusive amounts of input tax transactions for tax type IS	IS	Import Under Special Scheme
Sum of asset amounts input via Maintain Capital Goods for the taxable period	-	
Sum of all AR outstanding invoices > 6 months selected for Bad Debt Relief processing	AJP	
Sum of payment received and offset against those outstanding invoices processed for bad debt relief, to process Bad Debt Recovered	AJS	

**System Computation**

- > Sum of all tax amounts of output tax transactions grouped by major industry code

**Scenario #1: Only one Major Industry Code [MIC]**

- > System will refer to MIC in Item or Item Group if exist. Else, refer to MIC set in Company Profile to populate the whole output tax total

**Scenario #2: Multiple Major Industry Code [MIC]**

- > Presentation will be in descending order by value [high value on top]; if more than one major industry codes are maintained in the system
- > If more than 5 MIC maintained in system, the rest will be grouped into "Others" row
- > System will refer to MIC in Item or Item Group if exist. MIC not mapped or assigned in entries done via Transaction File Maintenance will be grouped into "Others" row

**PART D: DECLARATION**

**BAHAGIAN D : AKUAN  
PART D : DECLARATION**

Saya, dengan ini mengaku bahawa maklumat dinyatakan dalam borang ini adalah benar, betul dan lengkap.  
I hereby declare that the information stated in this form are true, correct and complete.

20) Nama Orang Diberi Kuasa \*  
Name of Authorized Person \*

21) No. Kad Pengenalan  
Identity Card No. Baru (New) \*  Lama (Old)

22) No. Pasport \*  
Passport No. \*   
*Wajib untuk warga negara asing (Mandatory for foreign citizen)*

23) Kejawatan  
Nationality

24) Tarikh  
Date   
MM (XX) - BB (MM) - TT (YYYY)

25) Tandatangan \*  
Signature \*

Fill in the particulars of personnel filing the GST-03 Return.  
GST-03 Return can be submitted multiple times to Customs during the one-month submission period

\*\*\* The End \*\*\*