

### SST Service Tax Payment Basis [Optimum]

This document is explaining the changes of Service tax posting. According to Kastam ruling, service tax is paid upon payment basis.

 Previous version 2018.1.0.4 or 2018.0.0.4 Service Tax Code SVT-6% is posted to Service Tax Account

褖 🛛 Tax Co	odes			
<ul> <li>Tax Codes</li> </ul>				
Tax #	SVT-6%			Default
Tax Type	Standard-rated		×v	
Input/Output Tax	Output Tax	Rate	6.00%	
Tax Description	Service Tax (SST)		$\checkmark$	
Posting Account	SST-2000: SST SERVICE TAX		×v	
	Active			
	Service Tax (SST)		^	
Description				
			~	

2. When posting in sales invoice, the posting to 'SST Service Tax'.

mer DO Address O	thers Notes Files	Info						
700-A001	×	Currency	RM	×v	Rate			1.00000000 Exchange R
ADVANCE TRADING	SDN. BHD.	Attention	Ms. Lee Pui San		Doc Date	~		
		Agent	CINDY	×v	Invoice No.	INV00028		
C.O.D.	×~	Our DO No			Reference No			
		Project		×~	Tax Indusive			Rounding
GLTransaction								×
	Account #	Account Name	Doc #	Reference No	Description	Deb	it - Credit	×
Date A 23/11/2018 7	700-A001	ADVANCE TRADING .	INV00028	Reference No	SALES	31	it  Credit	
Date A 23/11/2018 7 23/11/2018 1	700-A001 100-0200	ADVANCE TRADING . SALES - HARDWARE	INV00028 INV00028	Reference No	SALES ADVANCE TRAD	31 ING	it - Credit - 8.00 300.0	0
Date A 23/11/2018 7 23/11/2018 1	700-A001	ADVANCE TRADING .	INV00028	Reference No	SALES	31 ING	it  Credit	0
Date A 23/11/2018 7 23/11/2018 1	700-A001 100-0200	ADVANCE TRADING . SALES - HARDWARE	INV00028 INV00028	Reference No	SALES ADVANCE TRAD	31 ING	it v Credit 8.00 300.0 18.0	00 00
Date A 23/11/2018 7 23/11/2018 1	700-A001 100-0200	ADVANCE TRADING . SALES - HARDWARE	INV00028 INV00028	Reference No	SALES ADVANCE TRAD	31 ING	it - Credit - 8.00 300.0	00 00
	TOO-A001 ADVANCE TRADING C.O.D. ttem	700-A001     X       ADVANCE TRADING SDN. BHD.       C.O.D.       X       Y       Ttem	700-A001     Image: Currency       ADVANCE TRADING SDN. BHD.     Attention       Agent     C.O.D.       C.O.D.     Image: Currency       Item     Image: Currency       e     Description	700-A001     Image: Currency     RM       ADVANCE TRADING SDN. BHD.     Attention     Ms. Lee Pui San       Agent     CINDY       C.O.D.     Image: Currency     Project       ttem     Image: Currency     Image: Currency     RM       e     Description     F.Desc     Qty     UOM     Unit Price	700-A001       X       Currency       RM       X         ADVANCE TRADING SDN. BHD.       Attention       Ms. Lee Pui San         Agent       CINDY       X         C.O.D.       V       Our DO No         Project       X       Image: Construction of the second secon	700-A001       X       Currency       RM       X       Rate         ADVANCE TRADING SDN. BHD.       Attention       Ms. Lee Pui San       Doc Date         Agent       CINDY       Invoice No.         C.O.D.       X       Our DO No       Reference No         Project       X       Invoice No.       Tax Indusive         tem       X       Image: Source No.       Image: Source No.         Etem       F.Desc       Qty       UOM       Unit Price       Disc       Amount       Tax Code	700-A001       X       Currency       RM       X       Rate         ADVANCE TRADING SDN. BHD.       Attention       Ms. Lee Pul San       Doc Date       23/11/2018         Agent       CINDY       X       Invoice No.       INV00028         C.O.D.       X       Our DO No       Reference No         Project       Tax Inclusive         ttem       X       Image: Construction of the project         tem       F.Desc       Qty       UOM       Unit Price       Disc       Amount       Tax Code       Tax       Net	700-A001       Image: Currency Advance Trading Spin. BHD.       RM       Image: Currency Advance Trading Spin. BHD.       Rate         ADVANCE TRADING SDN. BHD.       Attention Agent       Ms. Lee Pul San       Doc Date       23/11/2018         Image: Color Date       CINDY       Image: Currency Trading Spin. BHD.       Ms. Lee Pul San       Doc Date       23/11/2018         Image: Color Date       CINDY       Image: Currency Trading Spin. BHD.       Ms. Lee Pul San       Doc Date       23/11/2018         Image: Color Date       CINDY       Image: Currency Trading Spin. BHD.       Ms. Lee Pul San       Doc Date       23/11/2018         Image: Color Date       Currency Trading Spin. BHD.       Ms. Lee Pul San       Doc Date       23/11/2018         Image: Color Date       Currency Trading Spin. BHD.       Ms. Lee Pul San       Doc Date       23/11/2018         Image: Color Date       Currency Trading Spin. BHD.       Ms. Lee Pul San       Currency Trading Spin. BHD.       Image: Currency Trading Spin. BHD.         Item       Image: Color Date       Trading Spin. BHD.       Image: Currency Trading Spin. BHD.       Image: Currency Trading Spin. BHD.         Item       Image: Currency Trading Spin. BHD.         Item

Even though the payment is not yet received, but this will reflect in SST 02 - column 11 (c)



KEGUNAAN SENDIRI) / PERKHIDMATAN (PEF PART B2 : VALUE OF TAX PAYABLE FO	AYAR ATAS BARANGAN (JUALAN / PELUPUSAN / RKHIDMATAN DIBERIKAN / KEGUNAAN SENDIRI) R GOODS (SALES, DISPOSED, OWN USE) / PERFORMED / OWN USE)
11) Jumlah Nilai Jualan dan Cukai Yang Kena dibayar Mengikut Kac Total Value of Tax Payable as Per Tax Rate.	dar Cukai. Nilai Jualan / Perkhidmatan Bercukai / Bilangan Kad Kadar Cukai Nilai Cukai Kena Bayar Value of Taxable Sales / Service Tax Rate Value of Tax Payable / No. of Cards
a) Barangan Bercukai Berkadar 5%. Taxable Goods at 5% Rate.	RM 0.00 5% RM 0.00
<ul> <li>b) Barangan Bercukai Berkadar 10%.</li> <li>Taxable Goods at 10% Rate.</li> </ul>	RM 0.00 10% RM 0.00
c) Perkhid matan Bercukai selain dari Kumpulan H Taxable Services other than from Group H.	RM 300.00 6% RM 18.00
d) Perkhidmatan Bercukai dari Kumpulan H Taxable Services from Group H.	0 UNIT RM 25 RM 0.00
12) Jumlah Nilai Cukai Yang Kena Dibayar. Total Value of Tax Payable. (12) =[11(a) + 11(b)] ATAU / OR [11(c) + 11(d)]	<b>RM</b> 18.00
13) Amaun Potongan Cukai Melalui Nota Kredit / Cukai Kontra.* Amount of Tax Deducted from Credit Note / Contra Tax.*	RM 0.00
14) Jumlah Cukai Yang Kena Dibayar Sebelum Penalti Dikenakan Total Tax Payable Before Penalty Imposed (14) = (12) - (13)	RM 18.00
15) Kadar Panalti / Amaun Penalti Penalty Rate / Penalty Amount	0.00 % RM 0.00
16) Jumlah Cukai Kena Dibayar Termasuk Penalti Total of Tax Payable Inclusive Penalty (16) = (14) + (15)	RM 18.00



System will prompt reminder message during database upgrading for users who use service tax So please update user about the changes.

Rew SST Feature		
Dear user, We have detected that you are using Service Tax in this dat Kindly contact your software vendor / agent for new feature		
Thanks.	OK, don't show me again	Remind me later

3. Notice that there is additional column in SVT-6% tax code

Tax Codes	,,		
<ul> <li>Tax Codes</li> </ul>			
Tax #	SVT-6%		
Тах Туре	Standard-rated		$\times$
Input/Output Tax	Output Tax	Rate	6.00%
Tax Description	Service Tax (SST)		$\checkmark$
Posting Account	SST-2000: SST SERVICE TAX		×v
Posting A/C Service (Payment)			×v
	Default		
	✓ Active		
	Service Tax (SST)		<u>^</u>
Description			

4. Go to GST/SSTS  $\rightarrow$  GST/SST Account Setup  $\rightarrow$  Apply [it will assign GL account for SVT-6%]



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File Home Edit Viev	w Tools Inq	uiry Maintenance								
Apply Calors View Variants Clo (3) View Clo	ose									
Apply n	SST/SST Accounts S	etu 🗵								[
GST/SST Tax Codes GST Advisor GST Advisor GST/SST Settings	GST Accounts	SST Accour		)						
SST Returns     Tax Return	Create	GLAccount	Account Code	<ul> <li>Account Name</li> </ul>						
		400-2000	400-2000	FREE GIFT	^ A	ccount Code SST-	5000			
		400-5000	400-5000	BAD DEBTS	A	ccount Name SST	DEFERRED TAX			
GST/SST Accounts Setup (2)		402-0000	402-0000	GST EXPENSES		<ul> <li>Assign GST Account</li> </ul>				
- Free Gift Journals		700-9000	700-9000	GST CONTROL ACC			Variants •   ③ ④   🖪 •			
	•	700-9100	700-9100	GST LIABILITY - AR	1			1.1		_
Bashboard		700-9200	700-9200	GST CLAIMABLE AC		Name	<ul> <li>Description</li> </ul>	GLAccount	Current	_
u General Ledger		700-9300	700-9300	GST FROM DEPOSIT		Tax Codes	a : T (arr)	007 0000 44	007 0000	
		700-9400	700-9400	RESIDUAL INPUT TAX		SVT-6%	Service Tax (SST)	SST-5000 - New	SST-2000	
Lustomer		700-9500	700-9500	GST FROM DO						
🖉 Supplier		700-9999	700-9999	GST INPUT TAX						
Sales		800-9100	800-9100	GST CLAIMABLE - AP	=					
		800-9200	800-9200	GST PAYABLE ACCO						
📫 Purchases	•	800-9999	800-9999	GST OUTPUT TAX						
Stocks		SST-1000	SST-1000	SST SALES TAX						
• GST/SST (1)		SST-2000	SST-2000	SST SERVICE TAX						
GST/SST (1)		SST-3000	SST-3000	SST PURCHASE TAX						
Advance Currency		SST-4000	SST-4000	SST EXPENSES SERV		•				
🗟 Default	▶ ☑	SST-5000 - New	SST-5000	SST DEFERRED TAX		1				
		SST-8000	SST-8000	SST PAYABLE ACCO	N					
*										

 Back to SVT-6% in Tax code maintenance, notice that Posting Account GL Account posted to SST-5000 SST Deferred Tax Posting A/C Service (Payment) posted to SST-2000 SST Service Tax

Tax Codes				
Tax Codes				
Tax #	SVT-6%			
Тах Туре	Standard-rated			XV
Input/Output Tax	Output Tax	Nate	•	6.00%
Tax Description	Service Tax (SST)			$\sim$
Posting Account Posting A/C Service (Payment)	SST-5000: SST DEFERRED TAX SST-2000: SST SERVICE TAX			Xv Xv
	Default Active			
	Service Tax (SST)			^

 If we create an invoice, system post to 'SST Deferred Tax' instead of 'SST Service Tax'. In this case, it WILL NOT posted to SST 02 form



	DO Address	Others I	NOTES	Files	Info											
istomer	700-B001			×v	Currency	R	λW		×v	Rate					1.00000000 🗄	kchange Rati
•	BEST TECH ENGI	VEERING SDM	N. BHD.		Attention	Ν	MR. WONG			Doc Date	23/11/201	8				$\sim$
elivery Term					Agent	Ρ	PETER		×~	Invoice No.	INV00030					
erm	30 DAYS		[	×~	Our DO No					Reference No						
					Project				×v	Tax Indusive					Rounding	
CANON210S	CANON BJC	·210 SP		Desc	Qty	UOM UNITS	View Variants • Unit Price 200.00	Disc	Amount	Tax Code .00 SVT-6%	Tax 12.00	Net 212	Serial N	Vo		
-	CANON BJC	·210 SP		Desc	Qty	UOM	Unit Price		Amount	Tax Code			_			
CANON210S	CANON BJC	-210 SP count #		Desc	Qty	UOM UNITS	Unit Price		Amount 200	Tax Code		212	.00			
CANON210S	CANON BJC			Desc 2 Accour	Qty 1.000	UOM UNITS	Unit Price 200.00	Disc	Amount 200	Tax Code	12.00 Debit	212	.00			
CANON2105	CANON BJC- nsaction 2018 70 2018 10	count # 00-8001 00-0200		Accour BEST T SALES	Qty 1.000 nt Name TECH ENGINER - HARDWARE	UOM UNITS Do E INV E INV	Unit Price 200.00 ac # V00030 V00030	Disc	Amount 200	Tax Code .00 SVT-6% Vescription ALES EST TECH ENGINE	12.00 Debit	) 212 	.00 Credit 20	0.00		
CANON210S	CANON BJC- nsaction 2018 70 2018 10	count # 00-8001		Accour BEST T SALES	Qty 1.000 nt Name TECH ENGINE	UOM UNITS Do E INV E INV	Unit Price 200.00 bc # V00030	Disc	Amount 200	Tax Code Tax Code SVT-6% Description ALES	12.00 Debit	) 212 	.00 Credit 20			
CANON2105	CANON BJC- nsaction 2018 70 2018 10	count # 00-8001 00-0200		Accour BEST T SALES	Qty 1.000 nt Name TECH ENGINER - HARDWARE	UOM UNITS Do E INV E INV	Unit Price 200.00 ac # V00030 V00030	Disc	Amount 200	Tax Code .00 SVT-6% Vescription ALES EST TECH ENGINE	12.00 Debit	) 212 	.00 Credit 20	0.00		

7. Where there is receive payment upon matching, system will

Debit SST Deferred Tax

Credit SST Service Tax

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File Home Edit Ta	ask Info	View Tools	Inquiry Maintenance										
Navigation	Sales Invoices	Sales Invoice	s 🚺 INV00030 - Sal	es Invoic 🛛 🛐 OR	1811/010 - Receive								
Customer	💽 Re	ceive Payr	nents										
👗 Customer Categories 🛛 🔿		cerve i ayı	nemes										
Agents	Details Cust	omer											
🔐 Agent Budget	Customer	700-8001	X	Receive	BEST TECH ENGIN	FERING SDN. BHD	).	Doc Date	23/11/2018				<b>~</b> …
Invoices	Currency	RM	×		PETER		XV		OR 1811/01	0			
Customer Debit Notes	Rate		1.00000							-			
Customer Credit Notes	Deposit To	MAYBANK						Amount				212.00	Pay All
~													
Receive Payments	Description	PAYMENT FOR ACO	DUNI				⊻…					Post Description	TO GL
Past Invoices													
Mage of the section and the se													
V 19	ount #	Account Name			Description		Credit 👻						
	-0310	MAYBANK SST DEFERRED TAX	OR 1811/010 OR 1811/010		BEST TECH ENGINE PAYMENT FOR ACC	212.00	1		1				
	-5000	BEST TECH ENGINEE			PAYMENT FOR ACC	12.00	212.00	Amount Ou 91.78	utstanding Pay 91.78	yment 0.00	Match	Forex Posting .	
370	-2000	SST SERVICE TAX			PAYMENT FOR ACC		12.00		2,360.00	0.00			
<u>&amp; o</u>									15.369.00	0.00			
🥔 Si						224.00	224.00	4,410.00	4,410.00	0.00			
								32,242.00	32,242.00	0.00			
🔅 Si						ОК	[F9] Print 🕑 .:	34,695.00	34,695.00	0.00			
🛒 Purchases	TAA		/04/2014 SALES					848.00	848.00	0.00			=
Stocks	▶ INV	INV00030 23	/11/2018 SALES					212.00		212.00			
SST/SST								187,372.98 18	36,067.48	212.00			
	Show Ou	tstanding Only							·				
S Advance Currency	Sinow Ou	orang only											
Contract Con							Unm	atched Amount					
*													

From this posting, it will post to SST 02 form based on the Receive Payment



📓 Service Tax Return							
^ Taxable Period					Status		
Taxable Start Date 01/11/2018	Taxable End Date	30/11/2018		Re-Generate	() Draft		
Due Date 31/12/2018	Taxable Eliu Date	50/11/2018		Draft Data	() Dialt		
PART B1 PART B2 PART D PART E Event Inf	o						
Service Details							
📑 📄 View Variants 🔹 🕥 🕐 🕞 🔹	A						
Document Date Document Code	Doc Type	Stock	Description of Taxable		Tax Code	Value of Taxab	Value of Goods
> 23/11/2018 OR 1811/010	RV		PAYMENT FOR ACCOUN	Т	SVT-6%	200.00	
						200.00	
(i <del></del>							
						ſ	
BAHAGIAN B2 : N							
KEGUNAAN SEN						(I)	
PART B2 :	VALUE OF TAX	(PAYABLE FOR	GOODS (SALI	ES, DISPOSED, (	OWN USE) /		
	SERVICE	ES (SERVICES P	PERFORMED /	OWN USE)			

Total Value of Tax Payable as Per Tax Rate.	Nilai Jualan / Perkhidmat Bilangan Ka Value of Taxable Sale / No. of Card	d s / Service	Kadar Cukai Tax Rate	Nilai Cukai Kena Bayar Value of Tax Payable	
a) Barangan Bercukai Berkadar 5%. Taxable Goods at 5% Rate.	RM	0.00	5%	RM 0.00	
b) Barangan Bercukai Berkadar 10%. Taxable Goods at 10% Rate.	RM	0.00	10%	<b>RM</b> 0.00	
c) Perkhidmatan Bercukai selain dari Kumpulan H Taxable Services other than from Group H.	RM	200.00	6%	<b>RM</b> 12.00	]
<ul> <li>d) Perkhidmatan Bercukai dari Kumpulan H Taxable Services from Group H.</li> </ul>		0 UNIT	RM 25	<b>RM</b> 0.00	]
12) Jumlah Nilai Cukai Yang Kena Dibayar. <i>Total Value of Tax Payable.</i> (12) =[11(a) + 11(b)] <b>ATAU / OR</b> [11(c) + 11(d)]		R	И	12.00	]
13) Amaun Potongan Cukai Melalui Nota Kredit / Cukai Kontra.* Amount of Tax Deducted from Credit Note / Contra Tax.*		R	И	0.00	]
14) Jumlah Cukai Yang Kena Dibayar Sebelum Penalti Dikenakan Total Tax Payable Before Penalty Imposed (14) = (12) - (13)		RI	И	12.00	]
15) Kadar Panalti / Amaun Penalti Penalty Rate / Penalty Amount		% R	И		]
16) Jumlah Cukai Kena Dibayar Termasuk Penalti Total of Tax Payable Inclusive Penalty (16) = (14) + (15)		RI	И	12.00	]

IF YOU HAVE UPGRADED TO THIS VERSION, NOTICE THAT THE PREVIOUS TRANSACTIONS WILL NOT REFLECT IN SST 02 FORM. YOU NEED TO RESAVE.



### Q & A

Questions 1:

My company is 2 months submission, I never submit before and going to submit on November. After upgrading, previous transactions with SVT-6% is not reflect in SST 02 form, what should I do?

#### Answer:

Please resave transactions for Invoices, Debit Notes, Credit Notes and Receive Payments will do

	s Sales I	nvoices								
D	ag a column header here to	a group by that column					New	Ctrl+N ►		
	-					1	Clone			
	Date 🔻	S. Invoice #	Customer	Name	Agent	×	Delete	Ctrl+D	Tax	Net Total
2	=	R 🛛 C	=	REC	-	C	Refresh	F5	=	=
	0 1/09/2018	INV00002	700-A037	A TO Z LOCK TRADING	КҮТ		Open Invoice		60.00	1,
>	0 1/09/2018	INV00003	700-A037	A TO Z LOCK TRADING	KYT		- · · · · · · · · · · · · · · · · · · ·		60.00	1,
	0 1/09/20 18	INV00004	700-A037	A TO Z LOCK TRADING	KYT	-	Open Related Record	Ctrl+Shift+O	60.00	1,
			'			۲	Print	F7 ►		
						٦	Preview	F8 🕨		
				Ctrl A and right click, Resave	_	$\boxtimes$	Close	Escape		
					[	1	Resave	Ctrl+Shift+S		
						0	Audit Trail			
						2	Online Help			
							CONCERNENCE 1			

### Question 2:

I have submitted SST before.

After upgrading, previous transactions with SVT-6% is not reflect in SST 02 form, what should I do?

### Answer:

Please refer KB - Service Tax Adjustment for Submitted Entries