



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.

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

Tax Codes

Tax Codes

Tax # SVT-6% Default

Tax Type Standard-rated

Input/Output Tax Output Tax Rate 6.00%

Tax Description Service Tax (SST)

Posting Account SST-2000: SST SERVICE TAX

Active

Description Service Tax (SST)

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

Sales Invoices

Details Customer DO Address Others Notes Files Info

Customer 700-A001 Currency RM Rate 1.0000000 Exchange Rate

To ADVANCE TRADING SDN. BHD. Attention Ms. Lee Pui San Doc Date 23/11/2018

Delivery Term C.O.D. Agent CINDY Invoice No. INV00028

Term C.O.D. Our DO No Project Reference No. Tax Inclusive Rounding

Stock Code	Description	F.Desc	Qty	UOM	Unit Price	Disc	Amount	Tax Code	Tax	Net	Serial No
ASUS-EX	ASUS TECH EX MOTHERBO...		1.000	UNITS	300.00		300.00	SVT-6%	18.00	318.00	

GLTransaction

Date	Account #	Account Name	Doc #	Reference No	Description	Debit	Credit
23/11/2018	700-A001	ADVANCE TRADING ...	INV00028		SALES	318.00	
23/11/2018	100-0200	SALES - HARDWARE	INV00028		ADVANCE TRADING...		300.00
23/11/2018	SST-2000	SST SERVICE TAX	INV00028		ADVANCE TRADING...	18.00	

Taxable 318.00 318.00

Diagnostic (Child Window) OK [F9] Print

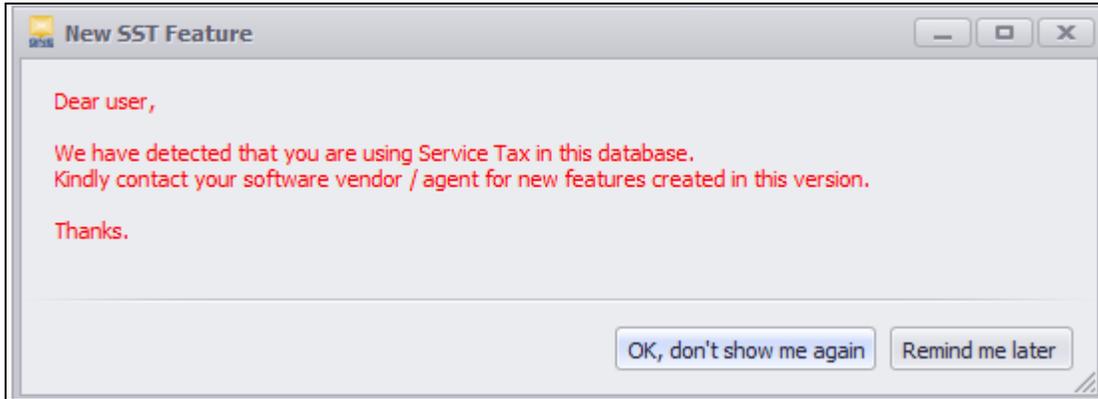
Even though the payment is not yet received, but this will reflect in SST 02 – column 11 (c)



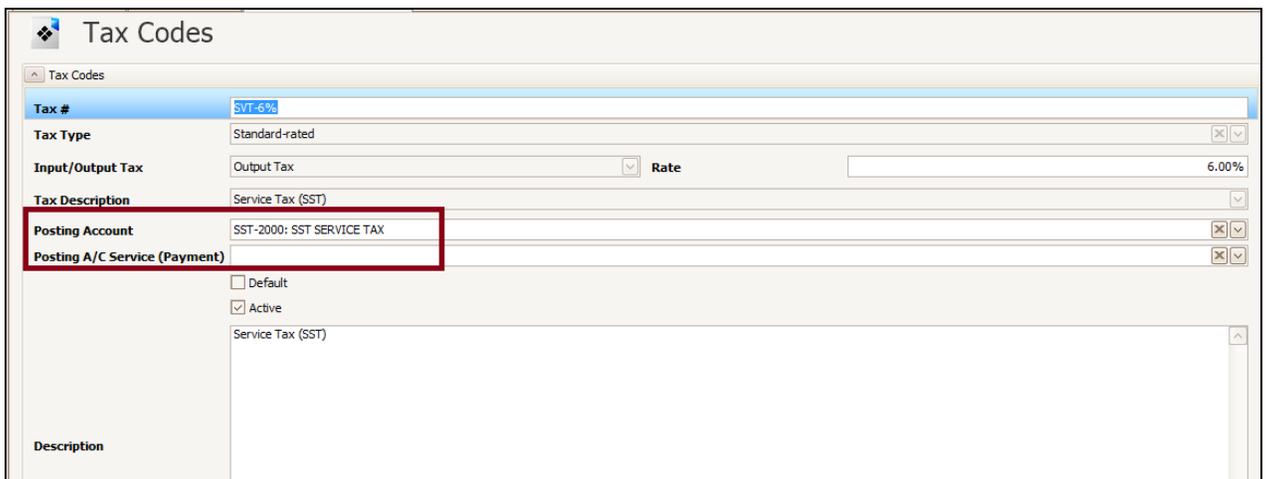
JUMLAH KESELURUHAN* NET TOTAL.*			
BAHAGIAN B2 : NILAI CUKAI YANG KENA DIBAYAR ATAS BARANGAN (JUALAN / PELUPUSAN / KEGUNAAN SENDIRI) / PERKHIDMATAN (PERKHIDMATAN DIBERIKAN / KEGUNAAN SENDIRI) PART B2 : VALUE OF TAX PAYABLE FOR GOODS (SALES, DISPOSED, OWN USE) / SERVICES (SERVICES PERFORMED / OWN USE)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



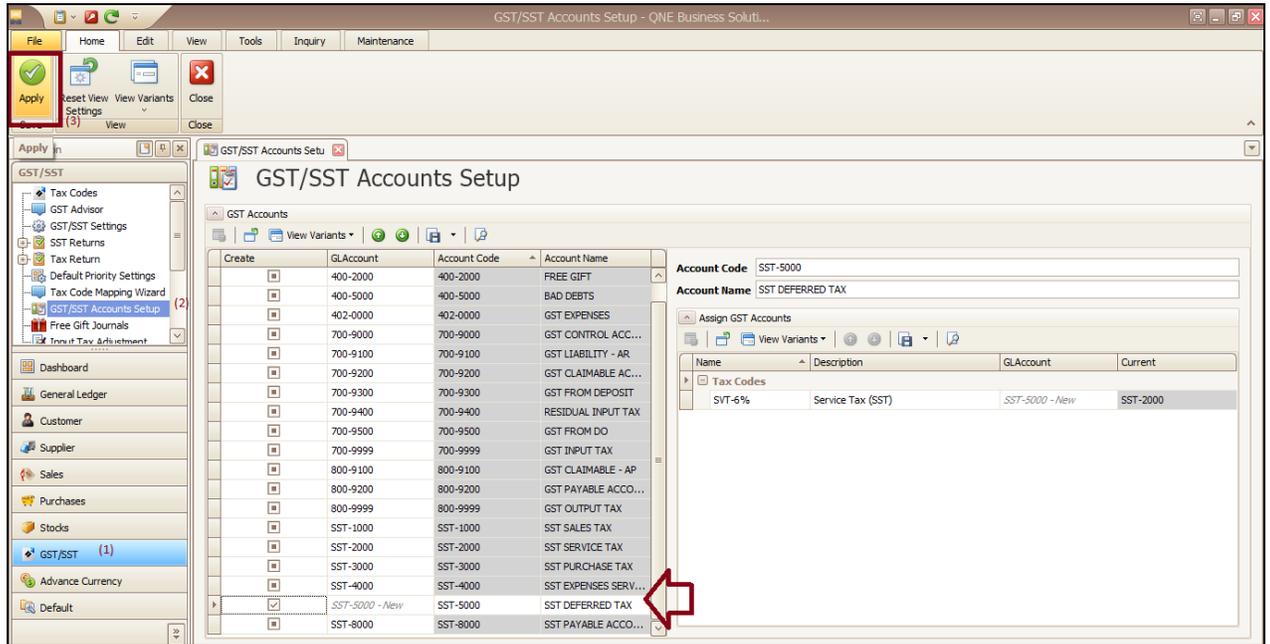
System will prompt reminder message during database upgrading for users who use service tax
So please update user about the changes.



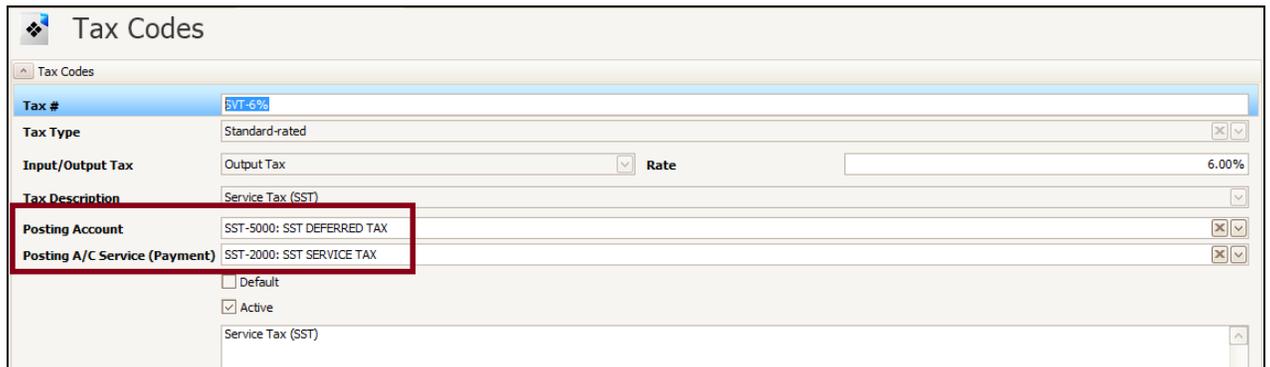
3. Notice that there is additional column in SVT-6% tax code



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



- 5. 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



- 6. 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



QNE SOFTWARE SDN. BHD. (611852-V)

Sales Invoices

Details Customer DO Address Others Notes Files Info

Customer: 700-8001
 To: BEST TECH ENGINEERING SDN. BHD.
 Delivery Term: 30 DAYS
 Term: 30 DAYS

Currency: RM
 Attention: MR. WONG
 Agent: PETER
 Our DO No:
 Project:

Rate: 1.00000000 Exchange Rate
 Doc Date: 23/11/2018
 Invoice No.: INV00030
 Reference No:
 Tax Inclusive Rounding

Stock Code	Description	F.Desc	Qty	UOM	Unit Price	Disc	Amount	Tax Code	Tax	Net	Serial No
CANON210SP	CANON BJC-210 SP		1.000	UNITS	200.00		200.00	SVT-6%	12.00	212.00	

GLTransaction

Date	Account #	Account Name	Doc #	Reference No	Description	Debit	Credit
23/11/2018	700-8001	BEST TECH ENGINE...	INV00030		SALES		212.00
23/11/2018	100-0200	SALES - HARDWARE	INV00030		BEST TECH ENGINE...	200.00	
23/11/2018	SST-5000	SST DEFERRED TAX	INV00030		BEST TECH ENGINE...		12.00

Taxable: 212.00

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

Debit SST Deferred Tax
 Credit SST Service Tax

Receive Payments

Details Customer

Customer: 700-8001
 Receive: BEST TECH ENGINEERING SDN. BHD.
 Currency: RM
 Rate: 1.00000000
 Bank Charges: 0.00
 Deposit To: MAYBANK
 Description: PAYMENT FOR ACCOUNT

Doc Date: 23/11/2018
 Receipt #: OR1811/010
 Agent: PETER
 Cheque/Ref No.:
 Amount: 212.00 Pay All
 Post Description To GL

GLTransaction

Date	Account #	Account Name	Doc #	Reference No	Description	Debit	Credit
23/11/2018	700-0310	MAYBANK	OR1811/010		BEST TECH ENGINE...	212.00	
23/11/2018	SST-5000	SST DEFERRED TAX	OR1811/010	INV00030	PAYMENT FOR ACC...	12.00	
23/11/2018	700-8001	BEST TECH ENGINE...	OR1811/010	INV00030	PAYMENT FOR ACC...		212.00
23/11/2018	SST-2000	SST SERVICE TAX	OR1811/010	INV00030	PAYMENT FOR ACC...		12.00

Amount	Outstanding	Payment	Match	Forex Posting
91.78	91.78	0.00	<input type="checkbox"/>	
2,360.00	2,360.00	0.00	<input type="checkbox"/>	
15,369.00	15,369.00	0.00	<input type="checkbox"/>	
4,410.00	4,410.00	0.00	<input type="checkbox"/>	
32,242.00	32,242.00	0.00	<input type="checkbox"/>	
34,695.00	34,695.00	0.00	<input type="checkbox"/>	
848.00	848.00	0.00	<input type="checkbox"/>	
212.00		212.00	<input checked="" type="checkbox"/>	
187,372.98	186,067.48	212.00		

Unmatched Amount

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



Service Tax Return

Taxable Period: Taxable Start Date: 01/11/2018, Taxable End Date: 30/11/2018, Due Date: 31/12/2018
 Status: Draft
 Re-Generate Draft Data

PART B1 | PART B2 | PART D | PART E | Event Info

Service Details

Document Date	Document Code	Doc Type	Stock	Description of Taxable ...	Custom Tariff Code	Tax Code	Value of Taxab...	Value of Goods ...
23/11/2018	OR1811/010	RV		PAYMENT FOR ACCOUNT		SVT-6%	200.00	

200.00

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c) Perkhidmatan Bercukai selain dari Kumpulan H Taxable Services other than from Group H.	RM 200.00	6%	RM 12.00
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)]

13) Amaun Potongan Cukai Melalui Nota Kredit / Cukai Kontra.*
*Amount of Tax Deducted from Credit Note / Contra Tax.**

14) Jumlah Cukai Yang Kena Dibayar Sebelum Penalti Dikenakan
Total Tax Payable Before Penalty Imposed
 (14) = (12) - (13)

15) Kadar Panalti / Amaun Penalti
Penalty Rate / Penalty Amount

16) Jumlah Cukai Kena Dibayar Termasuk Penalti
Total of Tax Payable Inclusive Penalty
 (16) = (14) + (15)

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



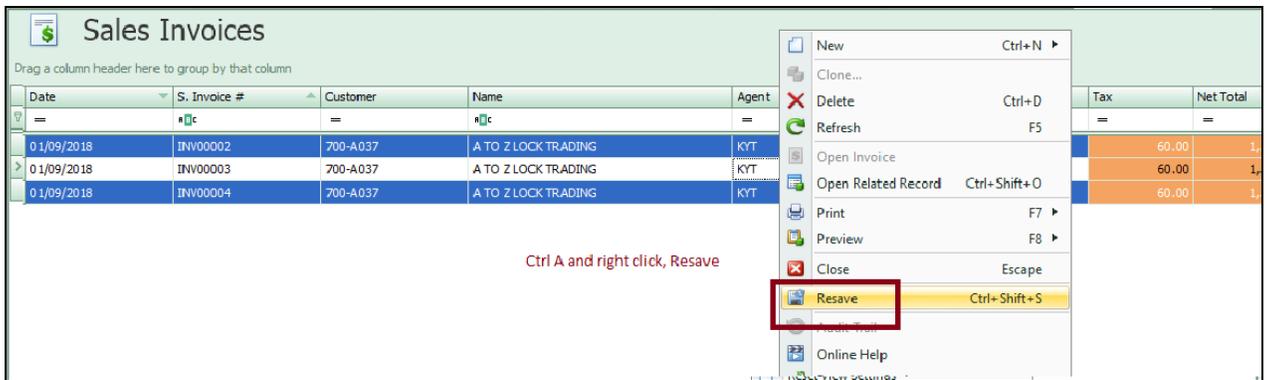
Q & A

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 O2 form, what should I do?

Answer:

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



Question 2:

I have submitted SST before.

After upgrading, previous transactions with SVT-6% is not reflect in SST O2 form, what should I do?

Answer:

Please refer KB - Service Tax Adjustment for Submitted Entries