

## SST Service Tax Payment Basis [Delphi]

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

On QnE Delphi 747 version or Previous QnE Delphi 747 version.

1. Service Tax Code SVT-6% is posted to SST SERVICE TAX Account

**GST/SST Code Maintenance**

**GST/SST Code**

Details | Attachments

Tax Code: SVT-6% ...  Default  Inactive

Transaction Type:  Input Tax  Output Tax

Tax Type Description: Service Tax (SST)

Description: Service Tax (SST)

Tax Category: Standard-Rated

Default GST/SST Rate (%): 6 %

GST/SST Posting Account: SST-2000 ... **SST SERVICE TAX**

Tax Class: [Dropdown]

Input Tax Code: [Dropdown]

Output Tax Code: [Dropdown]

Buttons: Previous, Next, Save, Delete, New, Search, Preview, Update GST Tax Code Wizard, Update SST Tax Code Wizard, Close, Help

2. When create transactions with SVT-6% tax code and system will Post the Service Tax Amount to SST SERVICE TAX Account.

**Sales Invoice**  Tax Inclusive

TO: ADVANCE TRADING SDN. BHD.  
 ADDRESS: 35, JALAN PINGAI, TAMAN PELANGI, 80250 JOHOR BAHRU.  
 ATTENTION: Ms. Lee Pui San  
 DELIVERY TERM: [Dropdown]

SALES INVOICE NO.: INV1903/11122 ...  
 DATE: 01/03/2019  
 REF. NO.:  
 OUR DO NO.:  
 AGENT: CINDY ...  
 TERM: C.O.D.

#	Stock Code	Description	Project	Department	Serial No.	Qty	UOM	U. Price	Amount	GST Tax Code	GST Rate
	AMD-XP/1800	AMD-XP 1800				1		685.00	685.00	SVT-6%	6

**Journals**

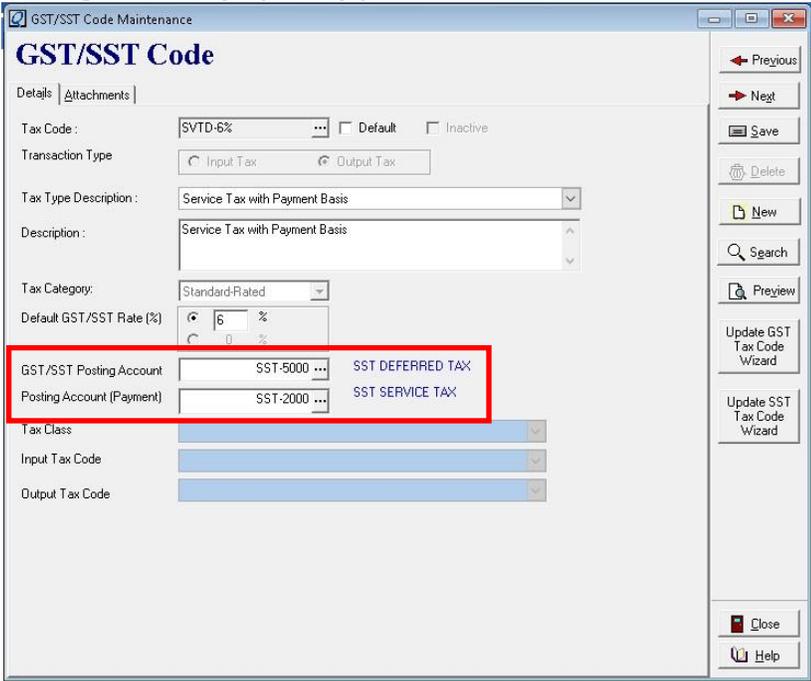
Date	A/C Code	A/C Name	Description	Project	Department	Reference No.	Debit	Credit	
01/03/2019	700-A001	ADVANCE TRADING	SALES				726.10		
01/03/2019	100-0200	SALES - HANDWAJ	ADVANCE TRADING SDN. BHD.					685.00	
01/03/2019	SST-2000	SST SERVICE TAX	ADVANCE TRADING SDN. BHD.					41.10	
Total:							726.10	726.10	

Even the payment hasn't received yet, this tax amount will reflect in SST 02 form – Item 11 c) also.

<b>BAHAGIAN B2 : NILAI CUKAI YANG KENA DIBAYAR ATAS BARANGAN (JUALAN / PELUPUSAN / KEGUNAAN SENDIRI) / PERKHIDMATAN ( PERKHIDMATAN DIBERIKAN / KEGUNAAN SENDIRI)</b> <b>PART B2 : VALUE OF TAX PAYABLE FOR GOODS (SALES, DISPOSED, OWN USE) / SERVICES (SERVICES PERFORMED / OWN USE)</b>			
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 Berukai / Bilangan Kad <i>Value of Taxable Sales / Service /                      / No. of Cards</i>	Kadar Cukai Tax Rate	Nilai Cukai Kena Bayar Value of Tax Payable
a) Barangan Bercukai Berkadar 5%. <i>Taxable Goods at 5% Rate.</i>	RM	5%	RM
b) Barangan Bercukai Berkadar 10%. <i>Taxable Goods at 10% Rate.</i>	RM	10%	RM
c) Perkhidmatan Bercukai selain dari Kumpulan H. <i>Taxable Services other than from Group H</i>	RM 685.00	6%	RM 41.10
d) Perkhidmatan Bercukai dari Kumpulan H. <i>Taxable Services from Group H.</i>		RM 25	RM
12) Jumlah Nilai Cukai Yang Kene Dibayar. <i>Total Value of Tax Payable.</i> (12) = [11(a) + 11(b)] <b>ATAU / OR</b> [11(c) + 11(d)]			RM 41.10
13) Amoun Potongan Cukai <i>Amount of Tax Deduction</i>			
a) Potongan Cukai Melalui Nota Kredit* <i>Tax Deduction from Credit Note*</i>			RM 0.00
b) Potongan Cukai Jualan* <i>Sales Tax Deduction*</i>			RM

From QnE Delphi 748 version and above

- System will have a new tax code SVTD-6% and have 2 Posting SST Service Tax Account.  
 GST/SST Posting Account GL Account posted to SST-5000 SST DEFERRED TAX  
 Posting Account (Payment) posted to SST-2000 SST SERVICE TAX



2. When create transactions with SVTD-6% tax code and system will Post the Service Tax Amount to SST DEFERRED TAX Account.

**Sales Invoice**  Tax Inclusive

TO: ADVANCE TRADING SDN. BHD.  
 ADDRESS: 35, JALAN PINGAI,  
 TAMAN PELANGI,  
 80250 JOHOR BAHRU.

SALES INVOICE NO.: INV1903/11123  
 DATE: 15/03/2019  
 REF. NO.:  
 OUR DO NO.:  
 AGENT: CINDY  
 TERM: C.O.D.

ATTENTION: Ms. Lee Pui San  
 DELIVERY TERM: Profit Estimator

#	Stock Code	Description	Project	Department	Serial No.	Qty	UOM	U. Price	Amount	GS
	AMD*P/1800	AMD *P 1800				1		685.00	685.00	SVTC

**Journals**

Date	A/C Code	A/C Name	Description	Project	Department	Reference No	Debit	Credit
15/03/2019	700-A001	ADVANCE TRADING	SALES				726.10	
15/03/2019	100-0200	SALES - HARDWARE	ADVANCE TRADING SDN. BHD.					685.00
15/03/2019	SST-5000	SST DEFERRED TAX	ADVANCE TRADING SDN. BHD.					41.10
		Total:					726.10	726.10

TOTAL: 685.00  
 REFERRAL POINT(S): 0.0  
 Currency NET TOTAL: 726.10

3. System will not reflect into SST 02 form yet.

**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.  
*Total Value of Tax Payable as Per Tax Rate.*

	Nilai Jualan / Perkhidmatan Berukai / Bilangan Kad Value of Taxable Sales / Service / Nb. of Cards	Kadar Cukai Tax Rate	Nilai Cukai Kena Bayar Value of Tax Payable
a) Barangan Berukai Berkadar 5%. Taxable Goods at 5% Rate.	RM	5%	RM
b) Barangan Berukai Berkadar 10%. Taxable Goods at 10% Rate.	RM	10%	RM
c) Perkhidmatan Berukai selain dari Kumpulan H. Taxable Services other than from Group H	RM 0.00	6%	RM 0.00
d) Perkhidmatan Berukai dari Kumpulan H. Taxable Services from Group H.		RM 25	RM

12) Jumlah Nilai Cukai Yang Kena Dibayar.  
*Total Value of Tax Payable.*  
 (12) = [11(a) + 11(b)] **ATAU / OR** 11(c) + 11(d)

13) Amoun Potongan Cukai  
 Amount of Tax Deduction

a) Potongan Cukai Melalui Nota Kredit* Tax Deduction from Credit Note*	RM	0.00
b) Potongan Cukai Jualan* Sales Tax Deduction*	RM	

4. Once receive payment and knock off with this transaction. System will reverse Service Tax Amount from SST DEFERRED TAX Account and Post into SST SERVICE TAX Account.

**Receive Payment** RECEIPT NO.: DR1903/1016  
 DATE: 16/03/2019  
 AGENT: CINDY

RECEIVE FROM: ADVANCE TRADING SDN. BHD.  
 DESCRIPTION: PAYMENT FOR ACCOUNT  
 AMOUNT: 726.10 Pay All BANK CHARGES: 0.00  
 DEPOSIT TO: MAYBANK CHEQ/REF NO.:

Account | Note | Attachments | Amendment | Info | Clear After Save | P.D Cheque | Cancelled

Type	Document No.	Date	Reference No.	Project	Amount	Outstanding	Payment	Matched	Service Tax Amount
INV	INV 0055	30/11/1996			3,500.00	1,520.00	0.00	0.00	0.00

**Journals** Print... Close

Date	A/C Code	A/C Name	Description	Project	Department	Reference No.	Debit	Credit
16/03/2019	700-0010	MAYBANK	ADVANCE TRADING SDN. BHD.				726.10	
16/03/2019	SST-5000	SST DEFERRED TAX	SST DEFERRED TAX				41.10	
16/03/2019	700-0001	ADVANCE TRADING	PAYMENT FOR ACCOUNT					726.10
16/03/2019	SST-2000	SST SERVICE TAX	SST SERVICE TAX					41.10
Total:							767.20	767.20

INV	INV1903/001	01/03/2019			318.00	318.00	0.00		318.00
INV	INV1903/1112	15/03/2019			726.10	0.00	726.10	<input checked="" type="checkbox"/>	726.10

5. From this posting, system only reflect in SST 02 form – Item 11 c).

**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 Mengikut Kadar Cukai.  
*Total Value of Tax Payable as Per Tax Rate.*

	Nilai Jualan / Perkhidmatan Bercukai / Bilangan Kad Value of Taxable Sales / Service / No. of Cards	Kadar Cukai Tax Rate	Nilai Cukai Kena Bayar Value of Tax Payable
a) Barangan Bercukai Berkadar 5%. Taxable Goods at 5% Rate.	RM	5%	RM
b) Barangan Bercukai Berkadar 10%. Taxable Goods at 10% Rate.	RM	10%	RM
c) Perkhidmatan Bercukai selain dari Kumpulan H. Taxable Services other than from Group H	RM 685.00	6%	RM 41.10
d) Perkhidmatan Bercukai dari Kumpulan H. Taxable Services from Group H.		RM 25	RM

12) Jumlah Nilai Cukai Yang Kena Dibayar.  
*Total Value of Tax Payable.*  
 (12) = [11(a) + 11(b)] **ATAU** / OR [11(c) + 11(d)]

	RM	41.10
--	----	-------

13) Amount Potongan Cukai  
 Amount of Tax Deduction

a) Potongan Cukai Melalui Nota Kredit* Tax Deduction from Credit Note*	RM	0.00
b) Potongan Cukai Jualan* Sales Tax Deduction*	RM	