SST SERVICES TAX

[1.0]

Crimsen

[13/01/2022]

REV. No	Nature of Change	Prepared By	Prepared Date	Reviewed & Approved by
1.0	Creation	Crimsen Than	13/01/2022	

Amendment Record

SCENARIO

The Sales and Services Tax (SST) has been implemented in Malaysia. The SST replaces the existing Goods and Services Tax (GST) and affects all domestic and import shipments.

The SST has two elements:

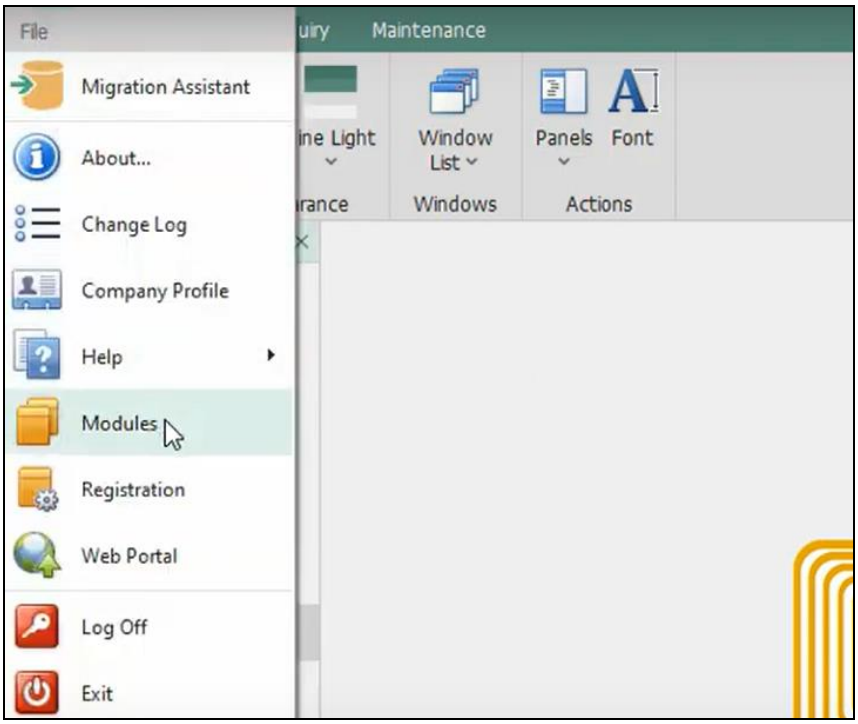
A Service Tax that is charged and levied on taxable services provided by any taxable person in Malaysia in the course and furtherance of business,

and a single stage Sales Tax levied on imported and locally manufactured goods, either at the time of importation or at the time the goods are sold or otherwise disposed of by the manufacturer.

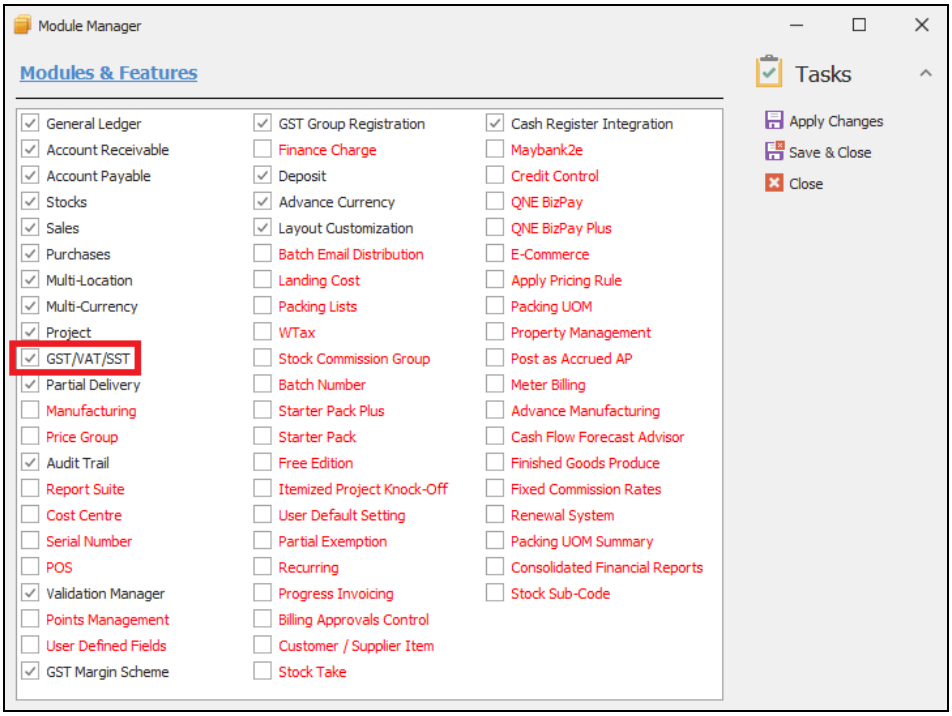
SOLUTION

SETTING UP

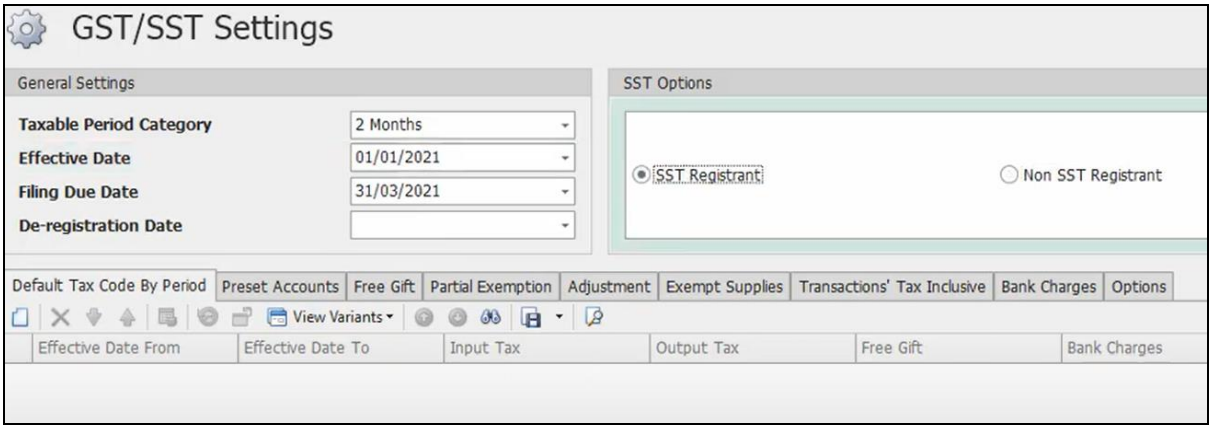
1. Files > Modules



2. Tick GST/VAT/SST. Save & Close

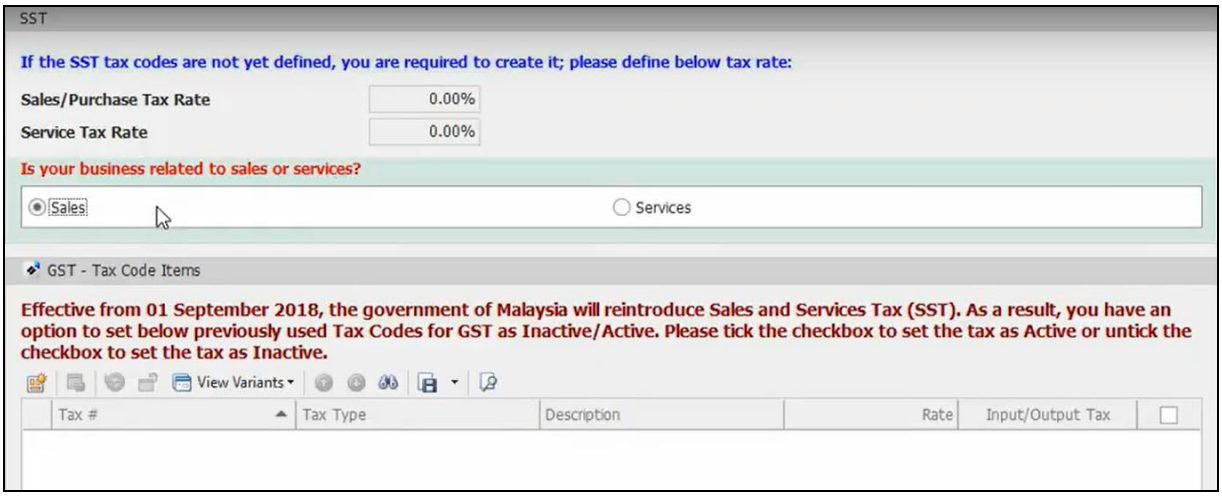


3. Go to GST/SST Settings. Enter Date. Tick SST Registrant. Save

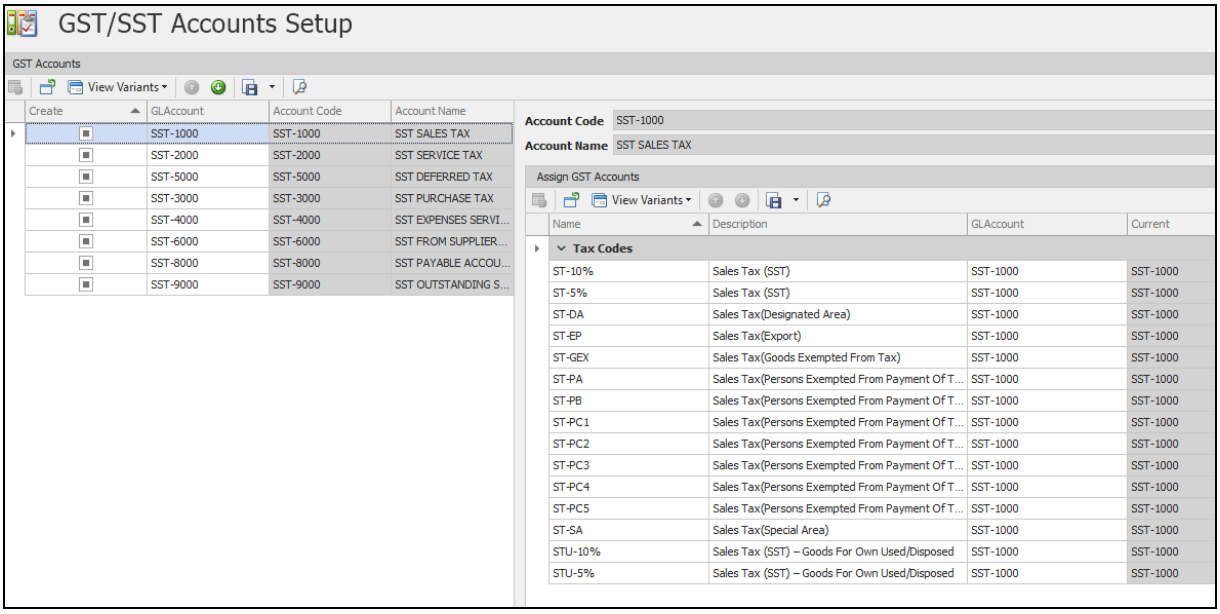


4. Upon saving, Tax Code Update will show

   Please select 'Sales' or 'Services' depends on what your company is registered under. Click OK

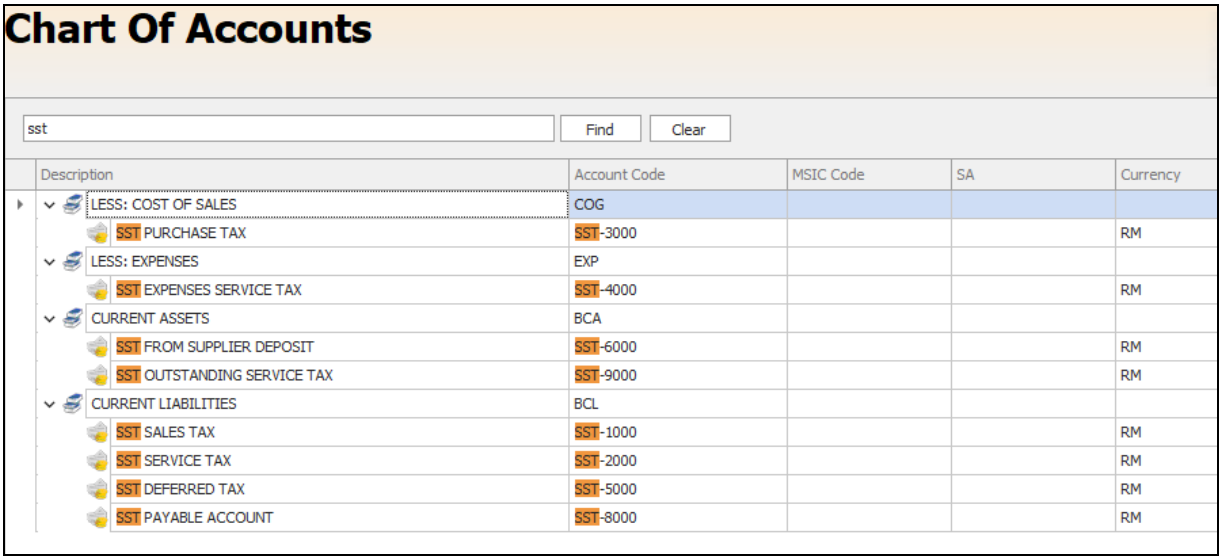


5. Go to GST/SST Accounts Setup. Click Apply. The purpose for this step is creating the GL Account under Chart of Account and assigned in Tax Code Posting (You can refer the result in step 6 and 7)



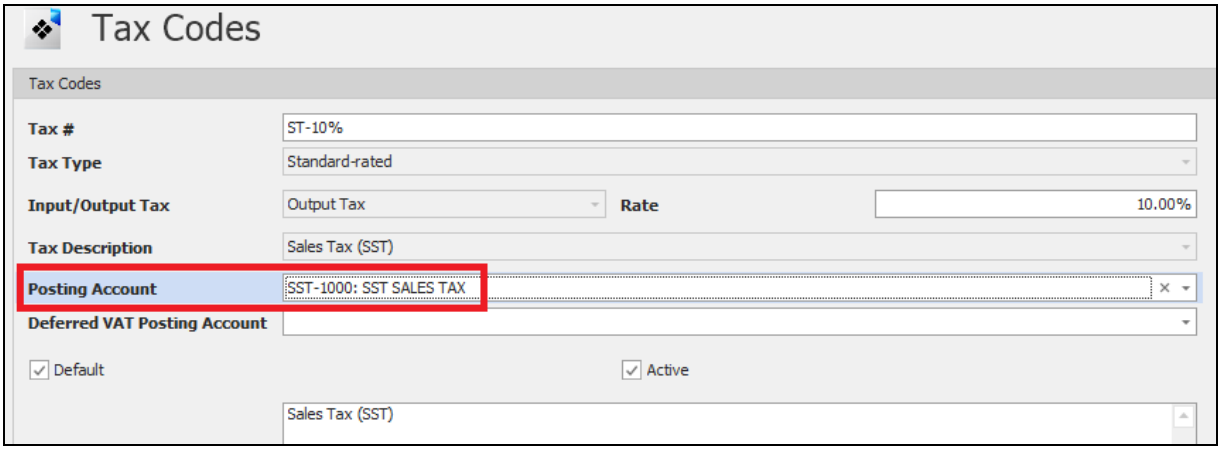
6. Go to General Ledger > Chart of Accounts.

   Type and search SST. Notice that SST GL account codes have been applied

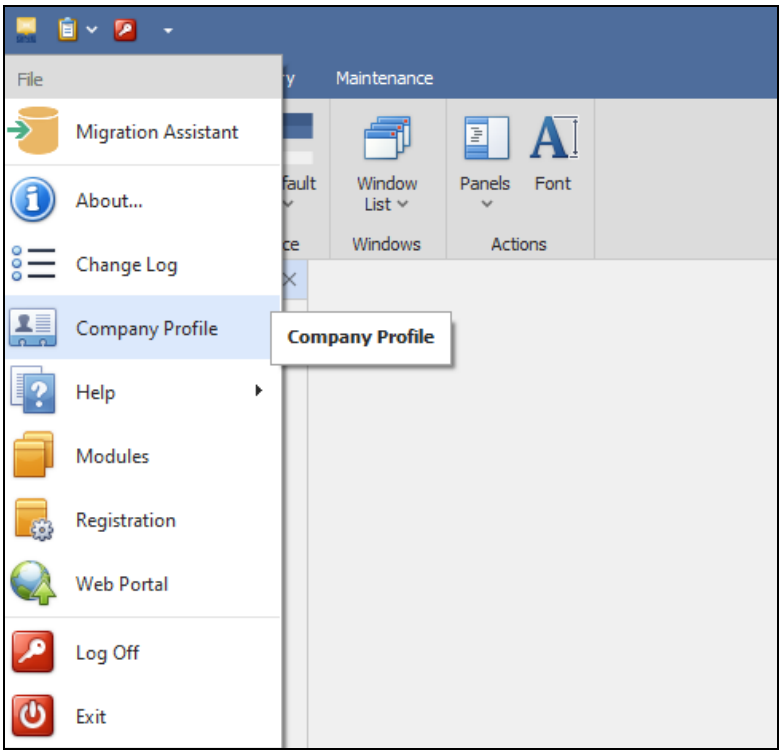


7. Go to Tax Codes. GL account is applicable in Posting Account column now.

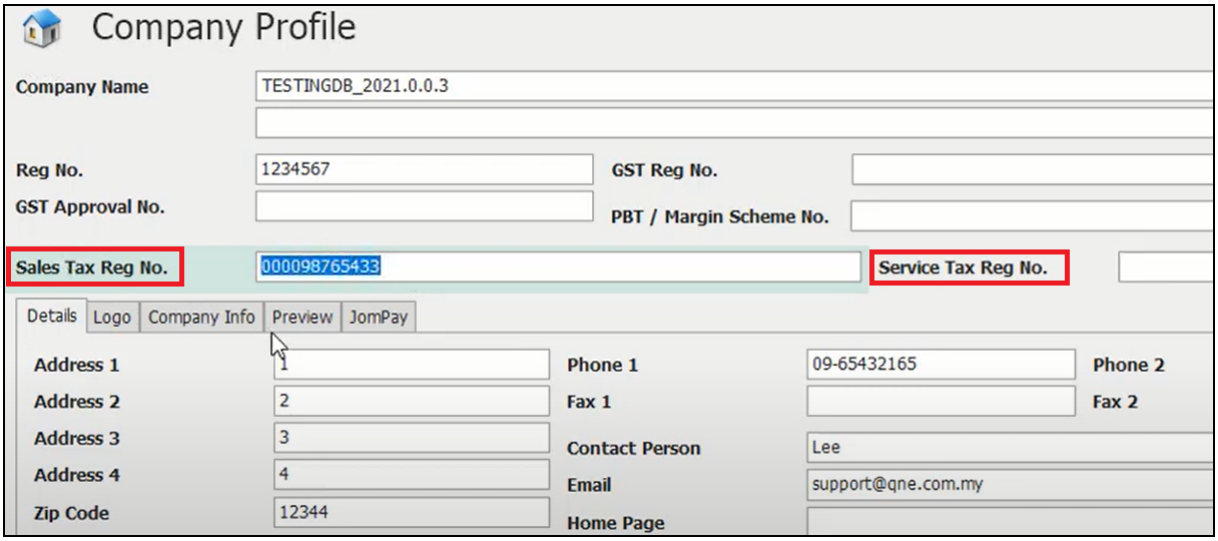
   System will post to the GL account according to the tax code as defined.



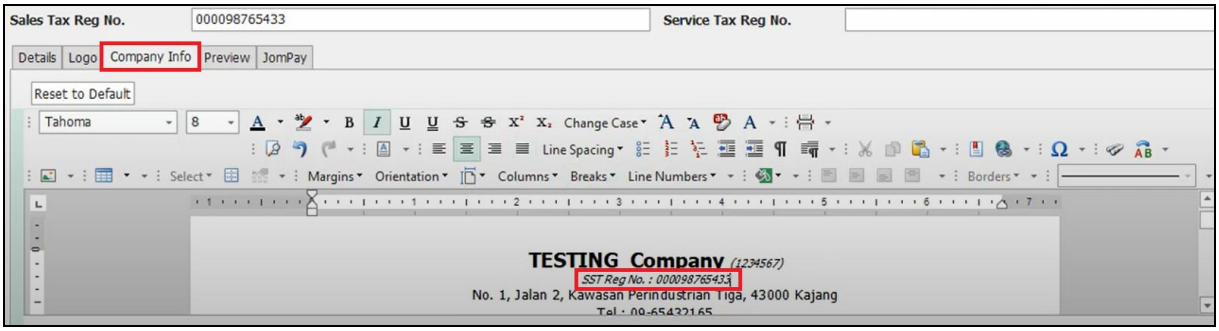
8. Go to File > Company Profile



Update Sales Tax Register Number if you are register under Sales Tax
Update Services Tax Register Number if you are register under Service Tax



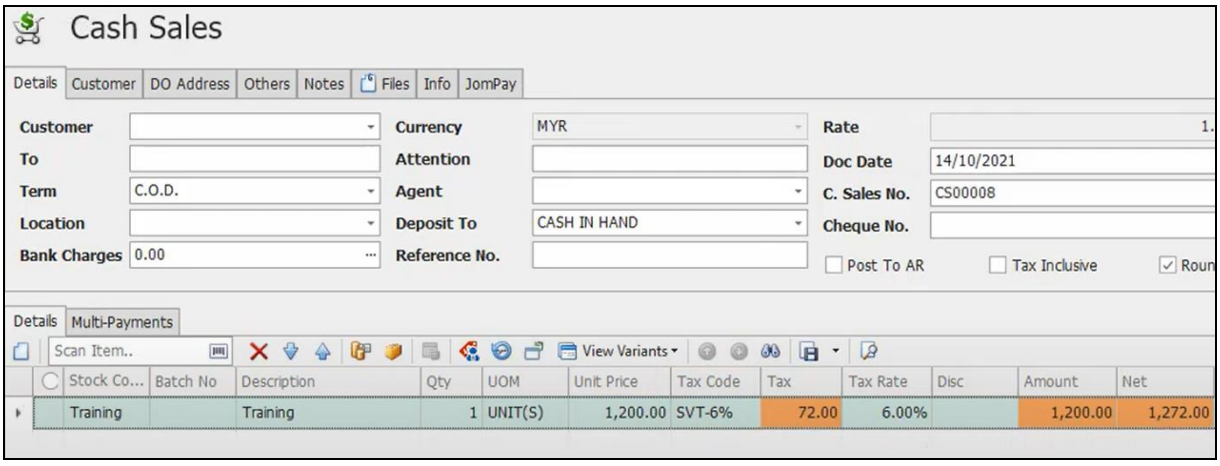
9. Go to Company Info. Update SST Register Number under company letter head



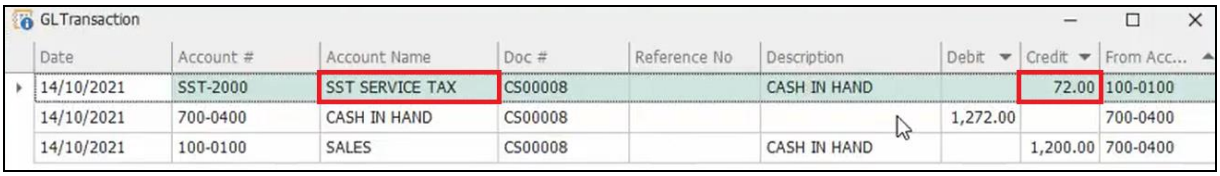
SST SERVICES TAX

SVT-6% - SERVICE TAX (SST)

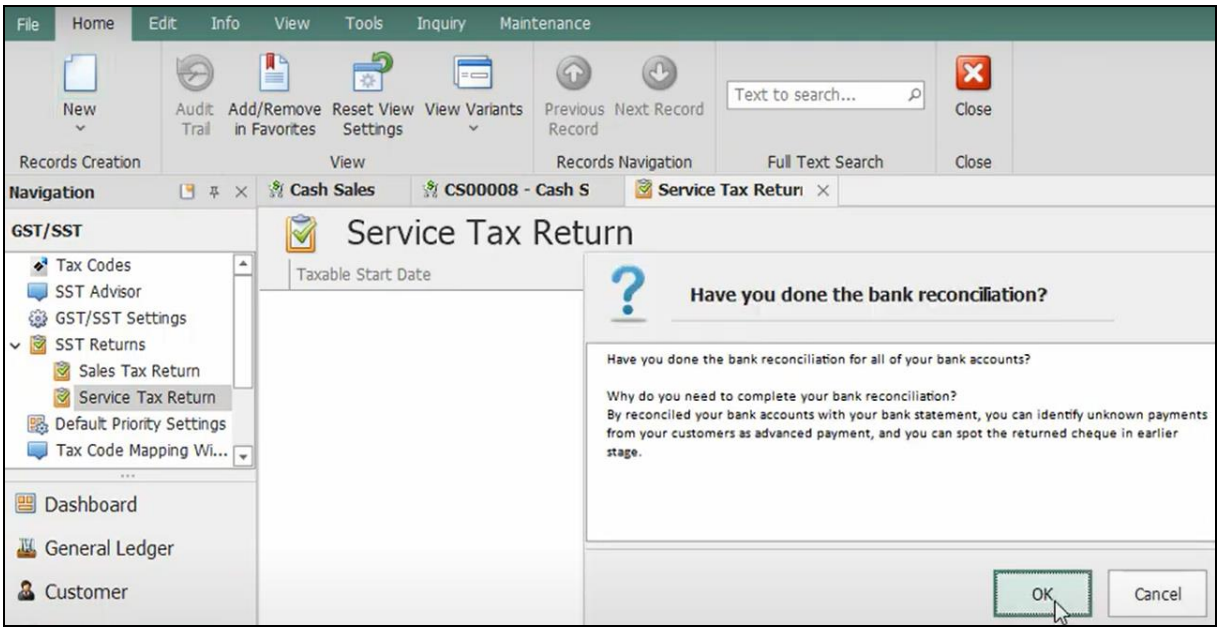
1. Create Cash Sales.



2. View GL Transaction. Notice **Credit** to SST Services Tax

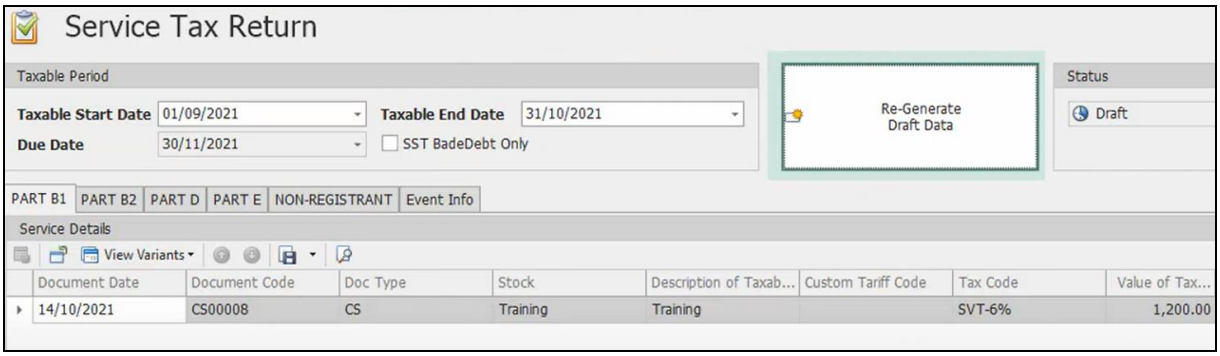


3. Go to **SST Service Tax Return**. Click New

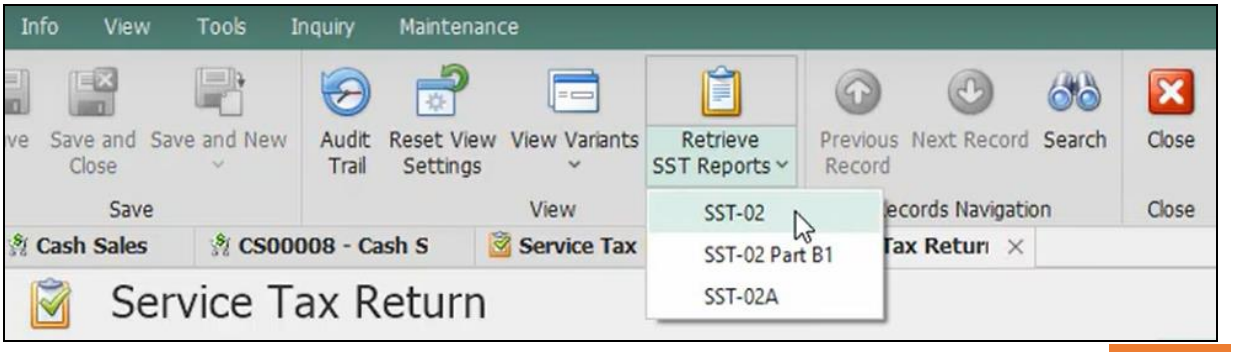


4. Fill up taxable period. Then Save it, so that you do not need to fill the taxable period again later.

   After this, click “Re-Generate Draft Data”, system will display the result according to the SST tax codes as selected



5. Click Retrieve SST Reports SST-02



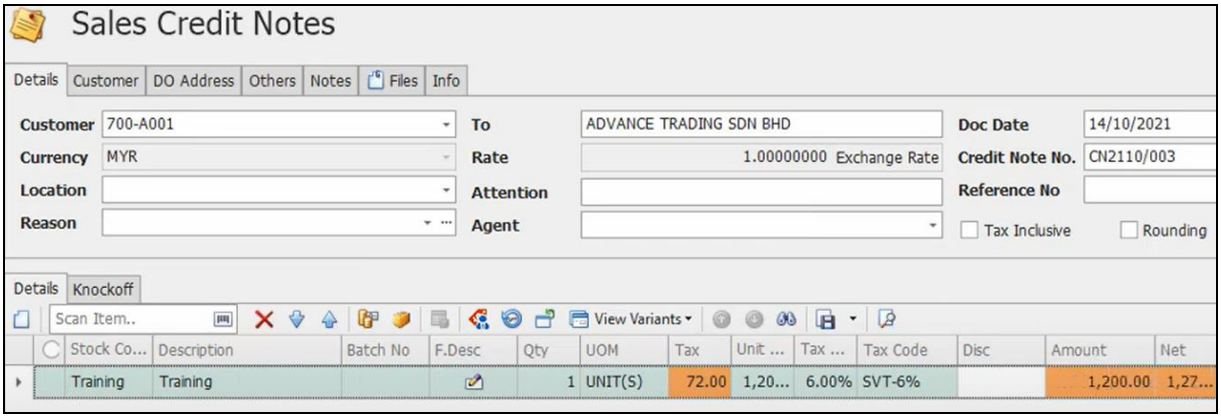
6. Notice tax amount at Taxable Services other than from Group H

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)

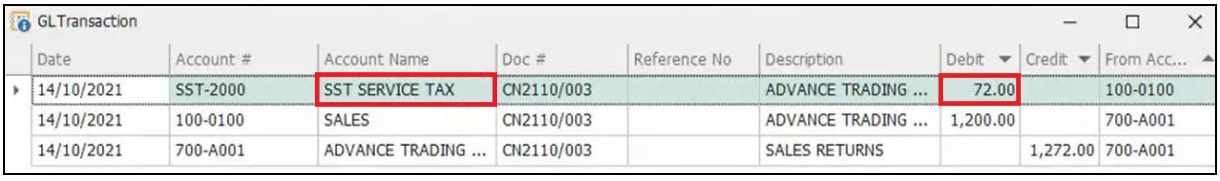
11) Jumlah Nilai Jualan dan Cukai Yang Kena dibayar Mengikut Kadar Cukai.
Total Value of Tax Payable as Per Tax Rate.

	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 0.00	5%	RM 0.00
b) Barangan Bercukai Berkadar 10%. *Taxable Goods at 10% Rate.*	RM 0.00	10%	RM 0.00
c) Perkhidmatan Bercukai selain dari Kumpulan H *Taxable Services other than from Group H.*	RM 1,200.00	6%	RM 72.00
d) Perkhidmatan Bercukai dari Kumpulan H *Taxable Services from Group H.*	0 UNIT	RM 5	RM 0.00

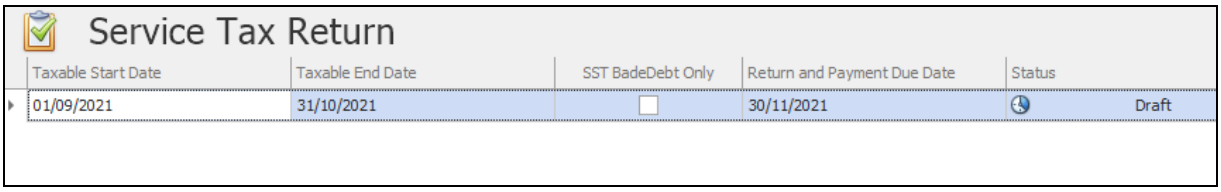
7. Create Sales Credit Notes. Select Tax Code SVT-6%



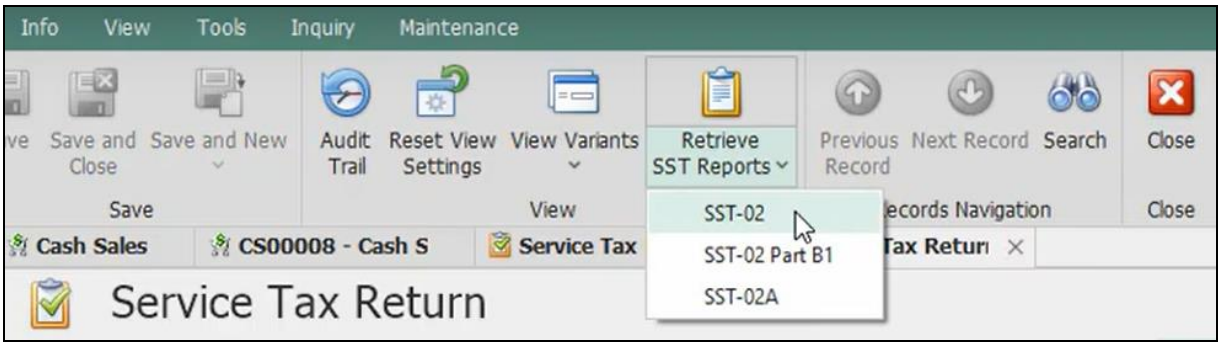
8. View GL Transaction. Notice **Debit** to SST Services Tax



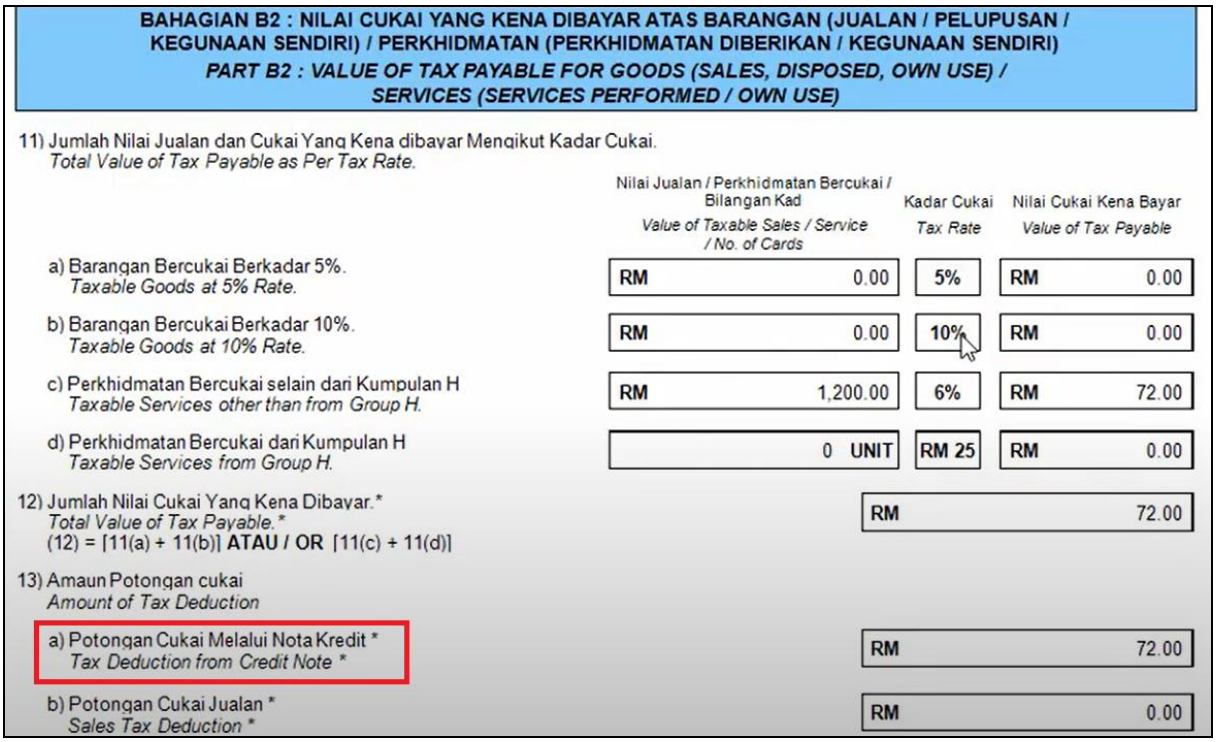
9. Go to **SST Sales Tax Return** again, notice that the taxable period already there.



Click on "Re-Generate Draft Data" since new transactions has been added. Then click Retrieve SST Reports SST-02



10. Notice tax amount at Tax Deduction from Credit Note



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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)] — RM 72.00

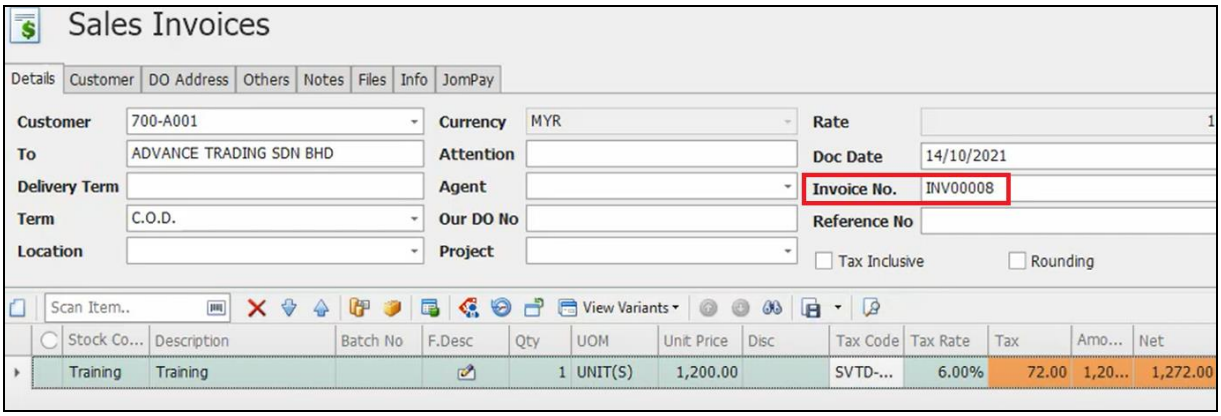
13) Amaun Potongan cukai
Amount of Tax Deduction

a) Potongan Cukai Melalui Nota Kredit *
*Tax Deduction from Credit Note **— RM 72.00

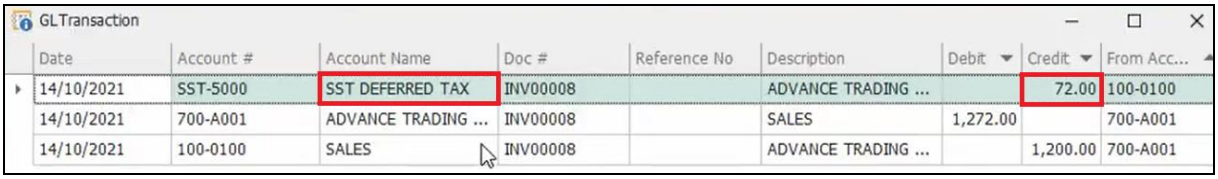
b) Potongan Cukai Jualan *
*Sales Tax Deduction **— RM 0.00

SVTD-6% - SERVICE TAX WITH PAYMENT BASIS (SST)

Create a Sales Invoice. Select **SVTD-6%** Service Tax Paid upon Payment Received

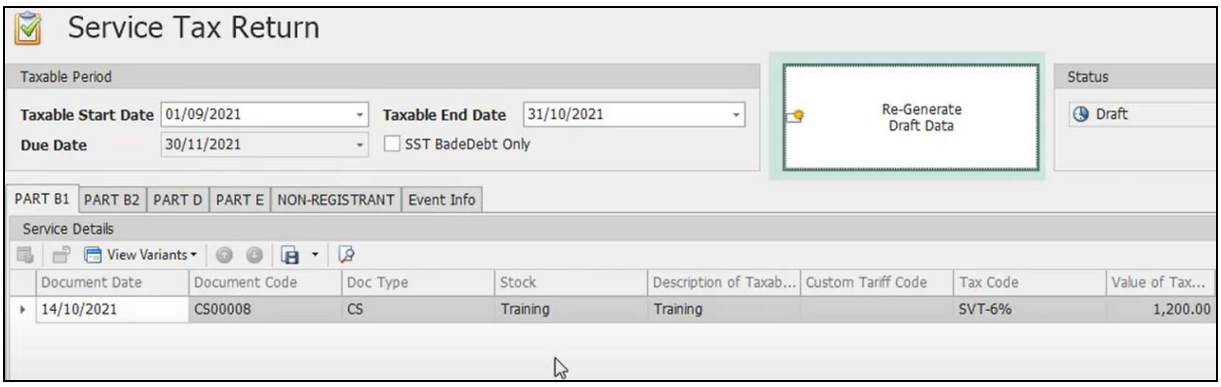


11. View GL Transaction. Notice Credit to SST Deferred Tax Account

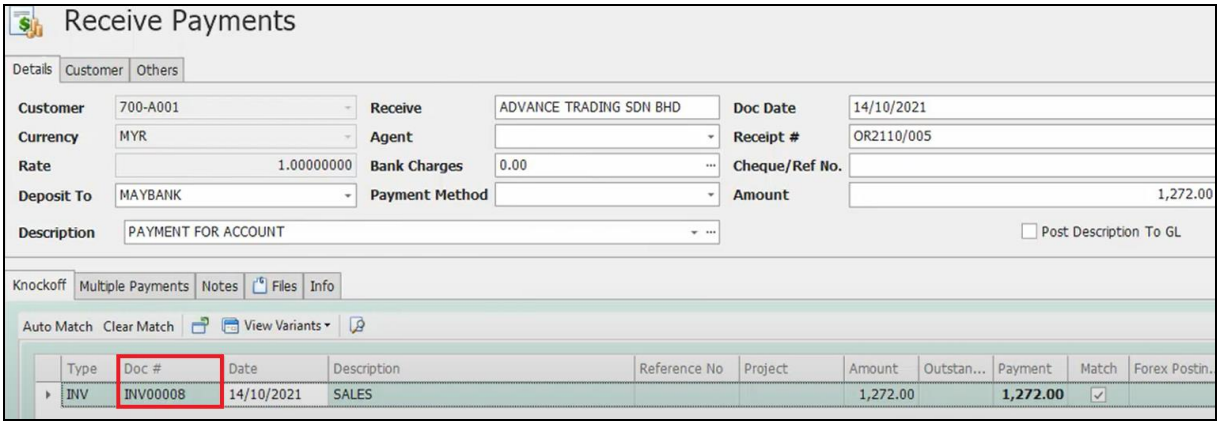


12. Go to SST Services Tax Return again. Click Re-Generate Draft Data.

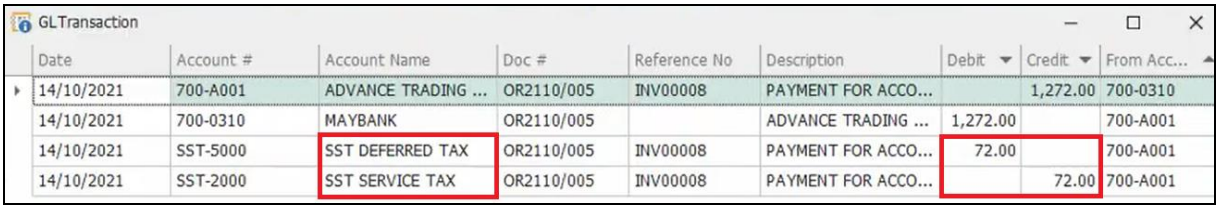
    Notice that the Sales Invoice created with Deferred Tax just now **does not appear** here because the payment has not yet received.



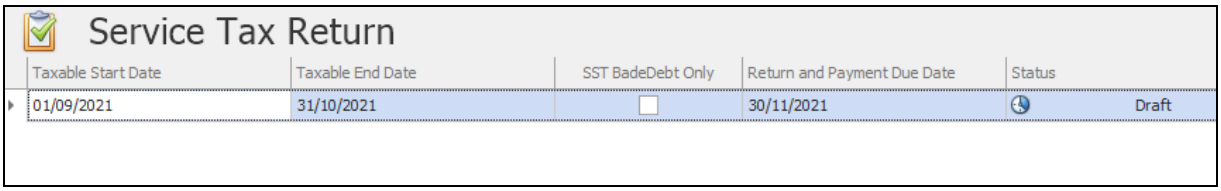
13. Go to Customer > Receive Payment. Knockoff the Sales Invoice amount



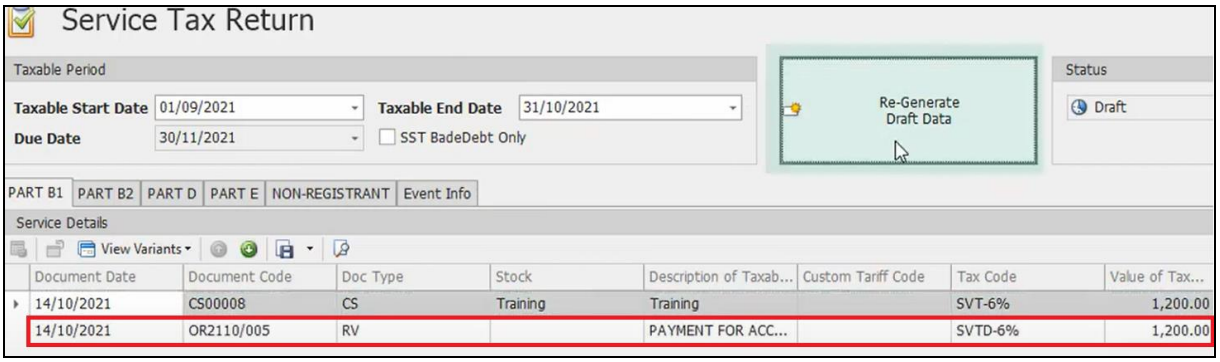
14. View GL Transaction. Notice Debit to SST Deferred Tax and Credit to SST Service Tax



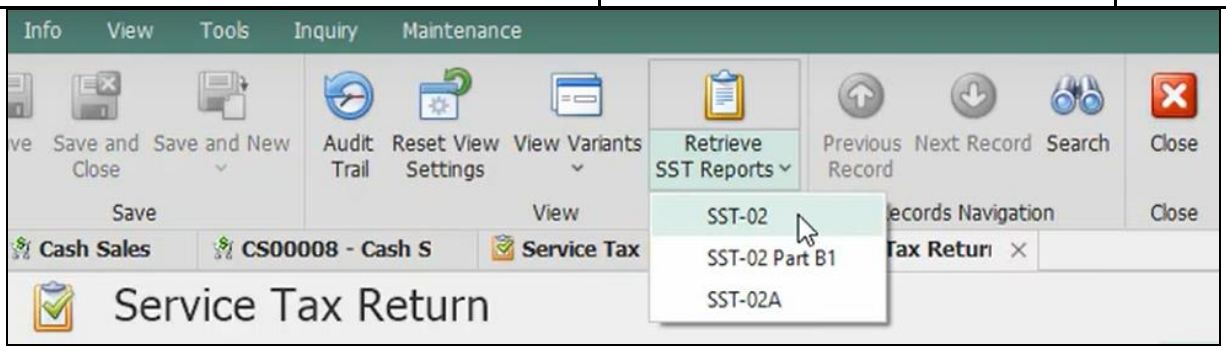
15. Go to **SST Sales Tax Return** again.



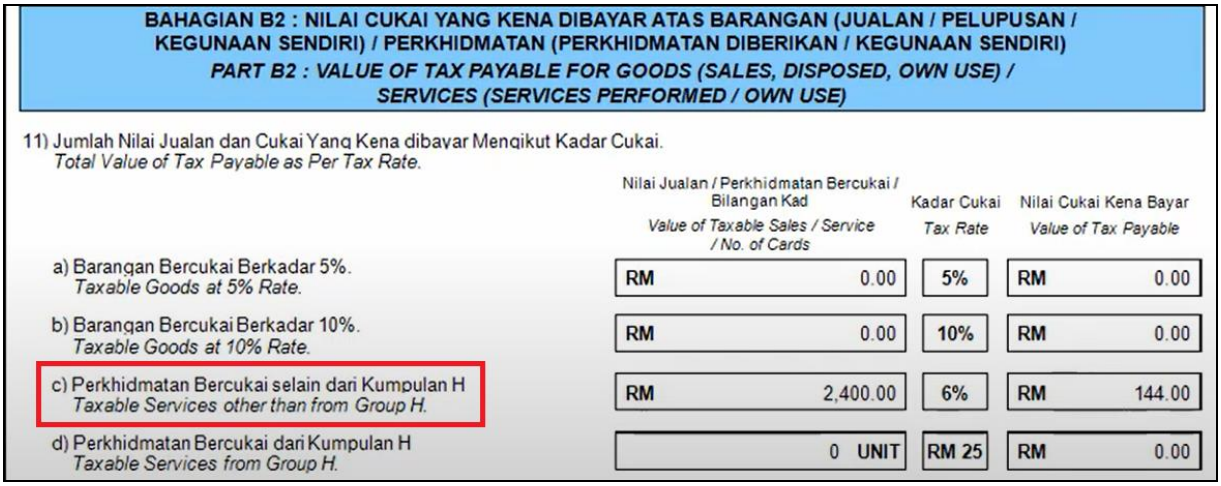
Click on "Re-Generate Draft Data" since new transactions has been added. Then click Retrieve SST Reports SST-02. Now the documents show after the payment.



16. Click Retrieve SST Reports SST-02 again.



17. Notice **updated** tax amount at Taxable Services other than from Group H



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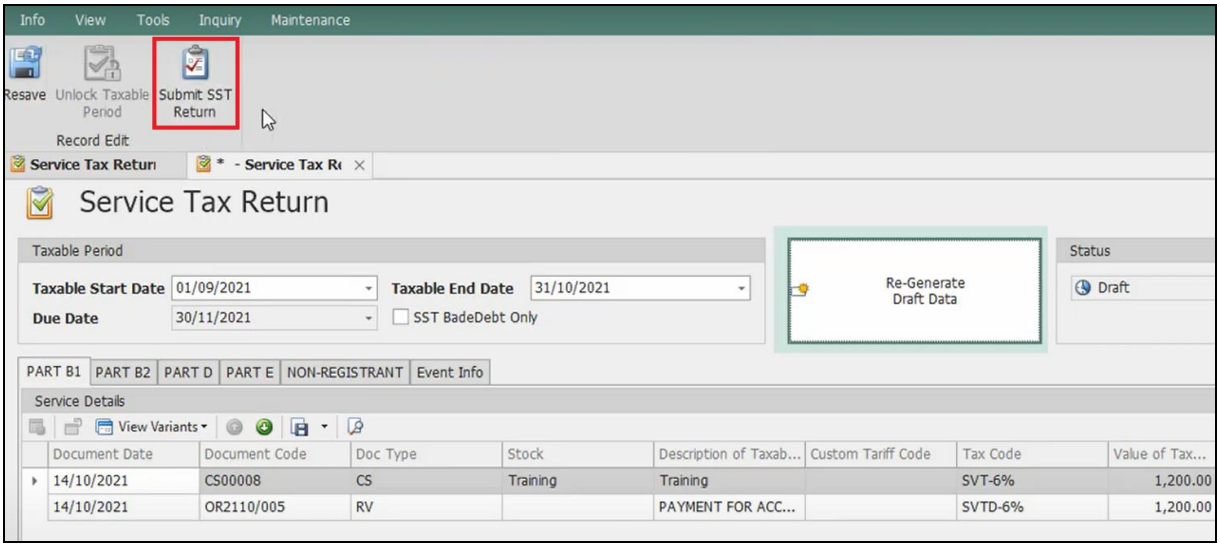
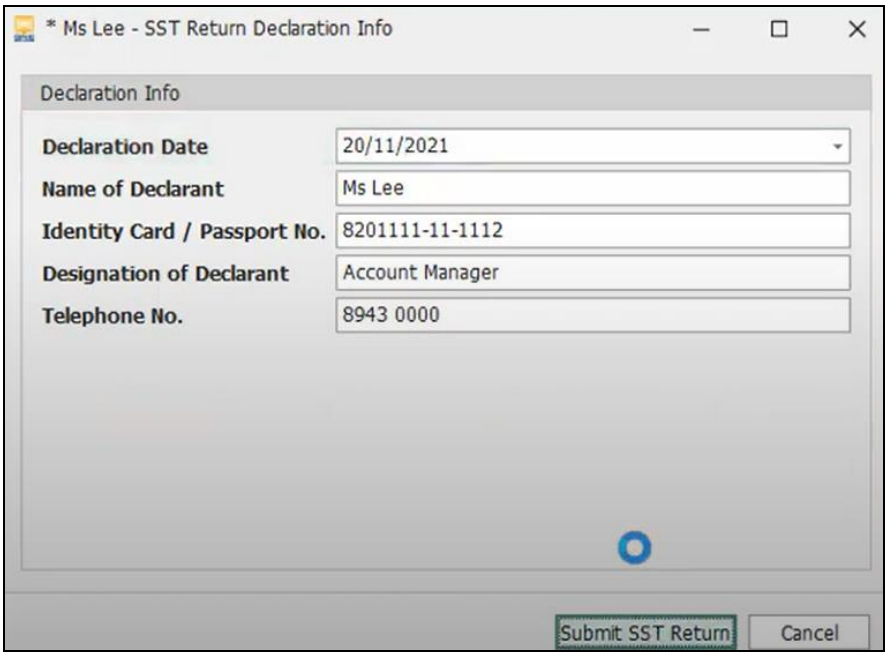
d) Perkhidmatan Bercukai dari Kumpulan H *Taxable Services from Group H.*	0 UNIT	RM 25	RM 0.00

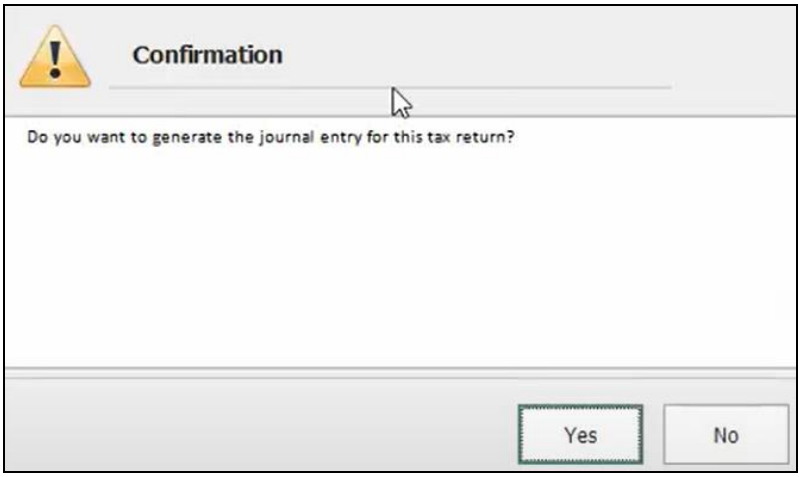
17. For Submission and Lock Taxable Period, Go to Edit > Submit SST Return



18. Fill up information. Click Submit

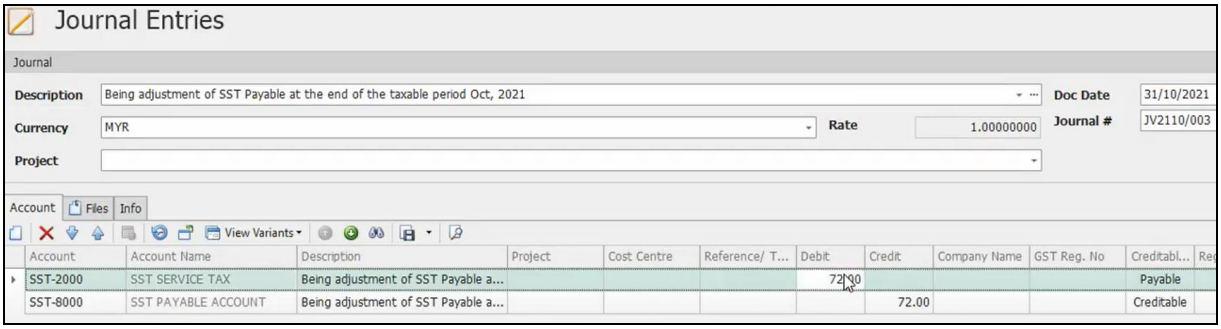


19. Click Yes to confirm

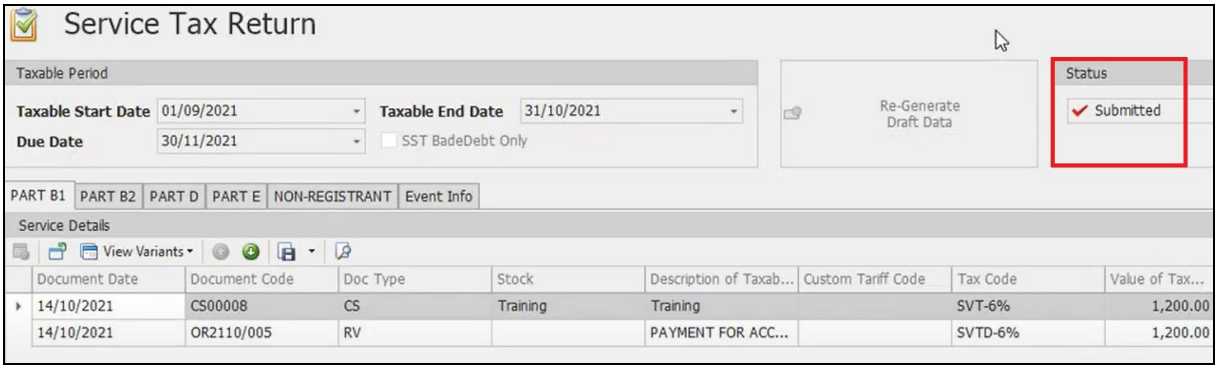


20. Click Yes to open journal

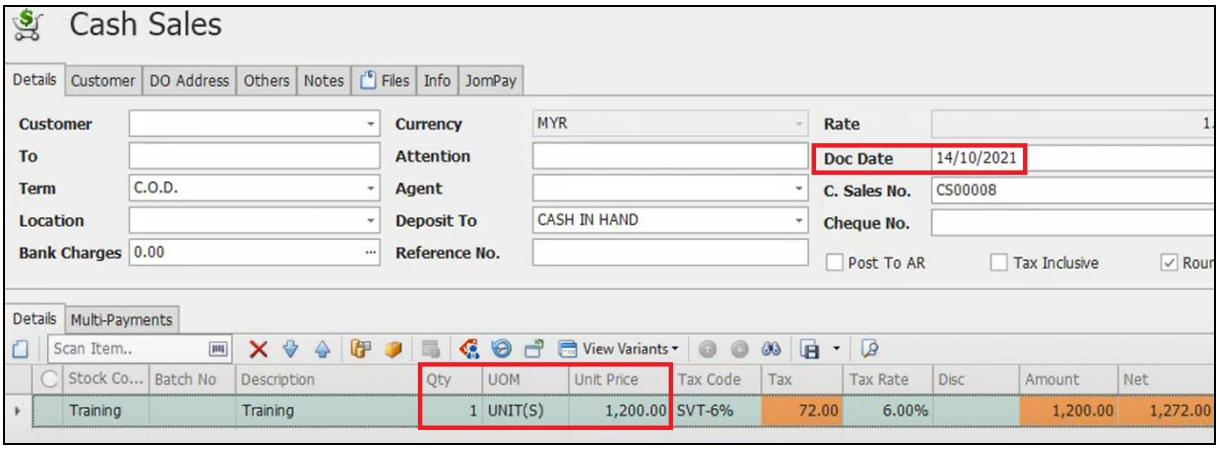
21. System generates a Journal Entry & Posting the double entries



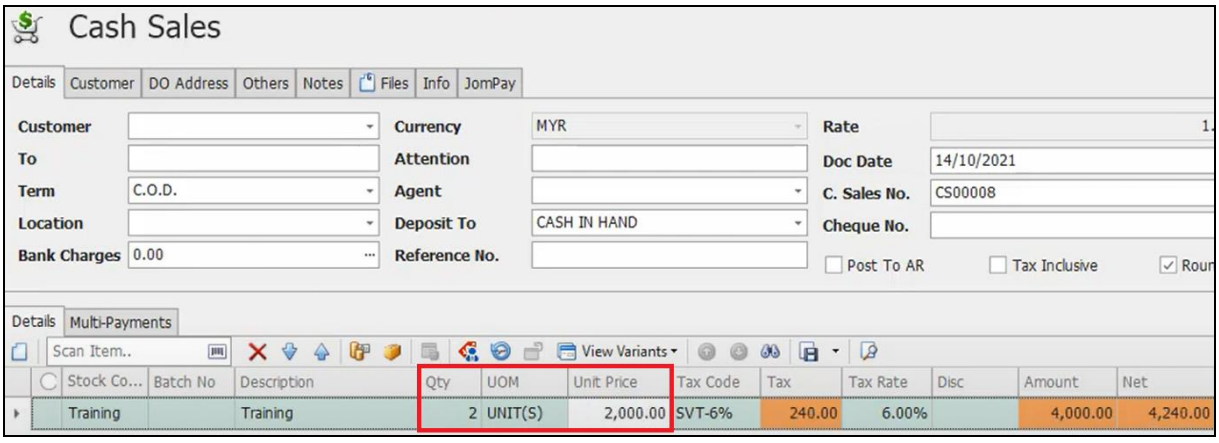
22. Status become Submitted



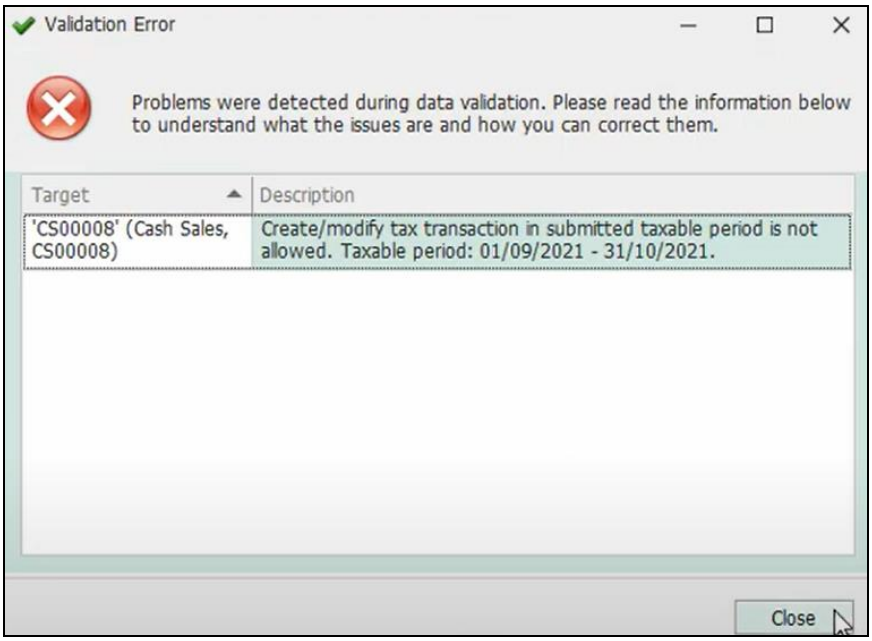
23. Open back the transaction within taxable period.



24. Try Edit from quantity 1 to 2. Save.



25. System will not allow saving with a validation error message



Note: Refer Related Information

QNE Optimum Enabling SST Module	https://www.youtube.com/watch?v=BQ9zeBb7wdw&ab_channel=QNE%3AAccounting%26PayrollSoftwareMalaysia
QNE Software - SST Service Tax	https://www.youtube.com/watch?v=nTXRaHvf1_g&ab_channel=QNE%3AAccounting%26PayrollSoftwareMalaysia
SST TAX CODES MAPPING TO SST-02 FORM	https://support.qne.com.my/support/solutions/articles/81000391877-sst-tax-codes-mapping-to-sst-02-form