GST 14 : 21 Days Deposit (Non-Refundable)

Under time of supply rules, non-refundable deposit will be taxable even before invoice is issued within 21 days. It would consider a form of GST prepayment before billing.

SQL Account will clearly distinguish non-refundable deposit by utilizing the deposit function in Sales Order. The logic of behind using Sales Order is because a non-refundable deposit should be clearly documented with stock or service item defined and also terms & conditions clearly stated. A normal official receipt is not able to include all these information especially on stock supplies. All deposits from Sales Order will automatically generate an official receipt.

1. Press NEW
2. Choose Customer code
3. Key in Item code, quantity, unit price, tax code
4. Choose Deposit into, key in chq No. (if have), enter deposit Amount
5. Once SAVE, system will auto generate an official receipt.
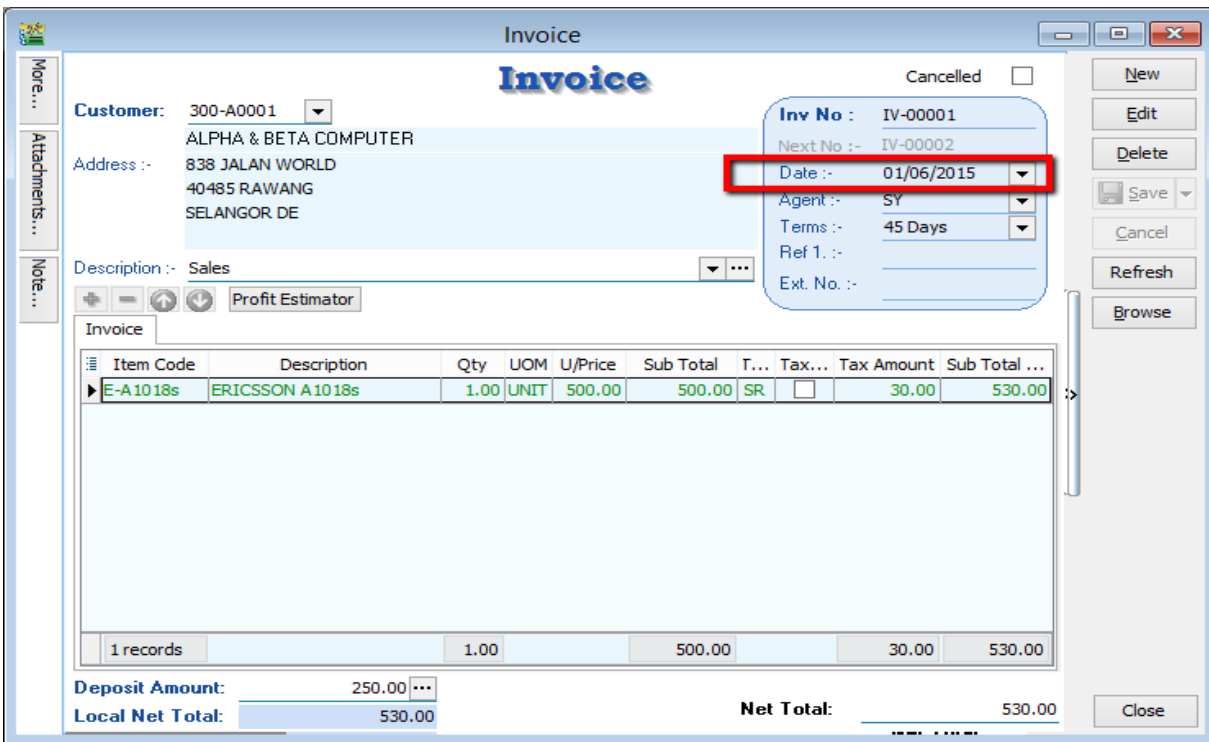
6. Issue an invoice as usual, if system detect invoice date is after 21 days, system will auto calculate GST on sales order (SO-00001 Deposit RM250) and also invoice will only calculate GST Amount for balance (RM250).
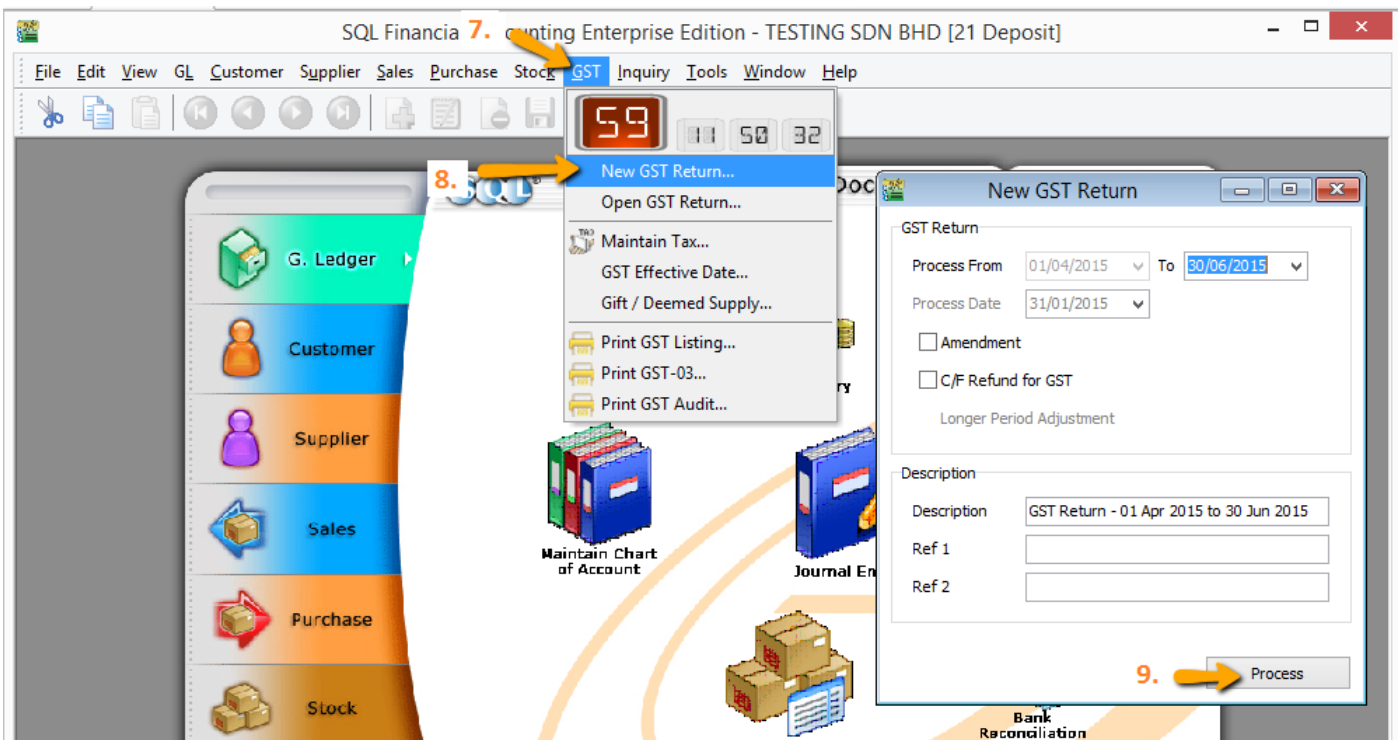
7. Press GST
8. Press on NEW GST Return
9. Press on Process
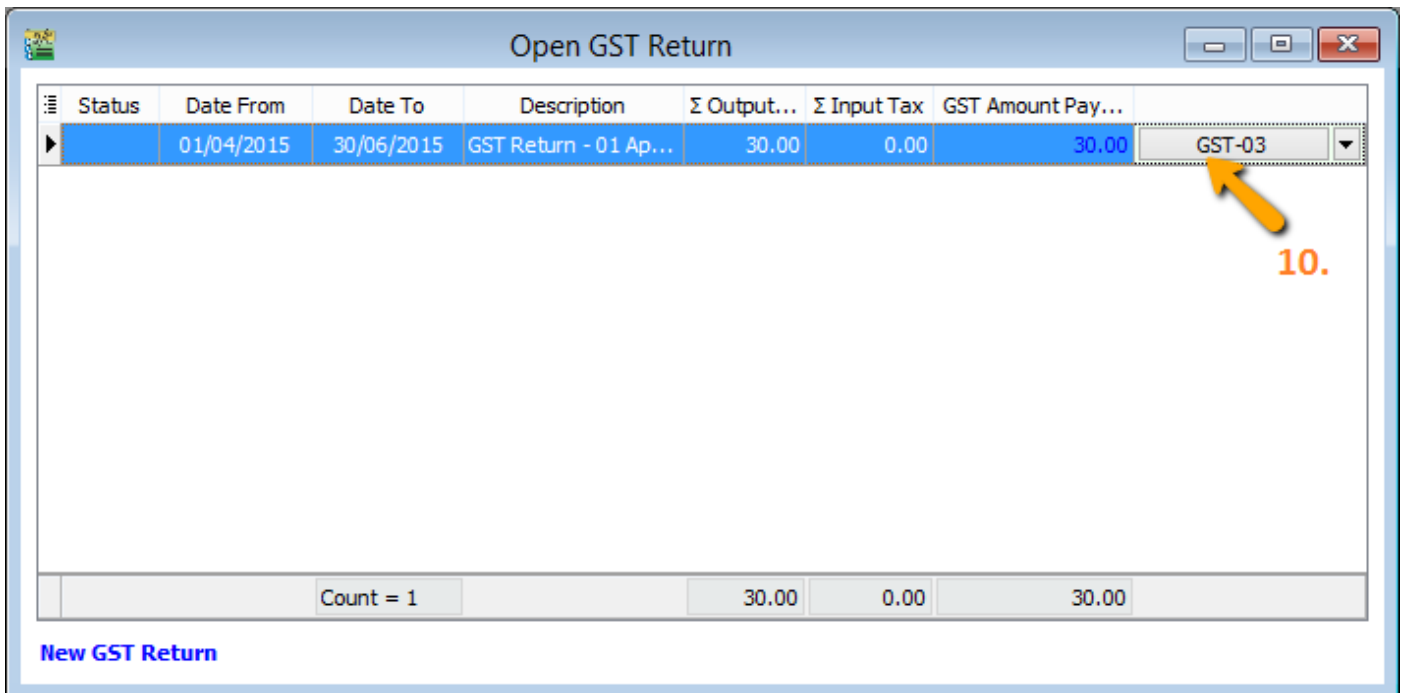
10. Press on GST-03

BAHAGIAN B : BUTIRAN PENYATA
PART B : RETURN DETAILS

3) Tempoh Bercukai * *Taxable Period**	Tarikh Mula *Start Date*	01-04-2015 HH *(DD)* - BB *(MM)* - TTTT *(YYYY)*
	Tarikh Akhir *End Date*	30-06-2015 HH *(DD)* - BB *(MM)* - TTTT *(YYYY)*
4) Tarikh Akhir Serahan Penyata dan Bayaran * *Return and Payment Due Date**		31-07-2015 HH *(DD)* - BB *(MM)* - TTTT *(YYYY)*

5) Cukai Output
   Output Tax   **Amaun *(Amount)***

   a) Jumlah Nilai Pembekalan Berkadar Standard *   RM   500.00
      Total Value of Standard Rated Supply

   b) Jumlah Cukai Output (Termasuk Hutang Lapuk Dibayar Balik dan   RM   30.00
      Pelarasan lain) *   **11.**
      *Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustments) **

Borang ini ditetapkan di bawah Peraturan-Peraturan Cukai Barang dan Perkhidmatan 20XX *(This form is prescribed under Goods and Services Tax Regulations 20XX)*   1

11. System will auto calculate total tax amount, let **double click on the figure** to check detail of RM 300.

12. SQL Account will first automatically generate a GST tax based on Sales Order Deposit if there are no invoices within 21 days. Then it will generate GST tax based on invoices amount after deducting Sales Order deposit GST Tax. When the Sales order and invoice are added together it will be same as the exact whole GST tax value of the original Sales order.