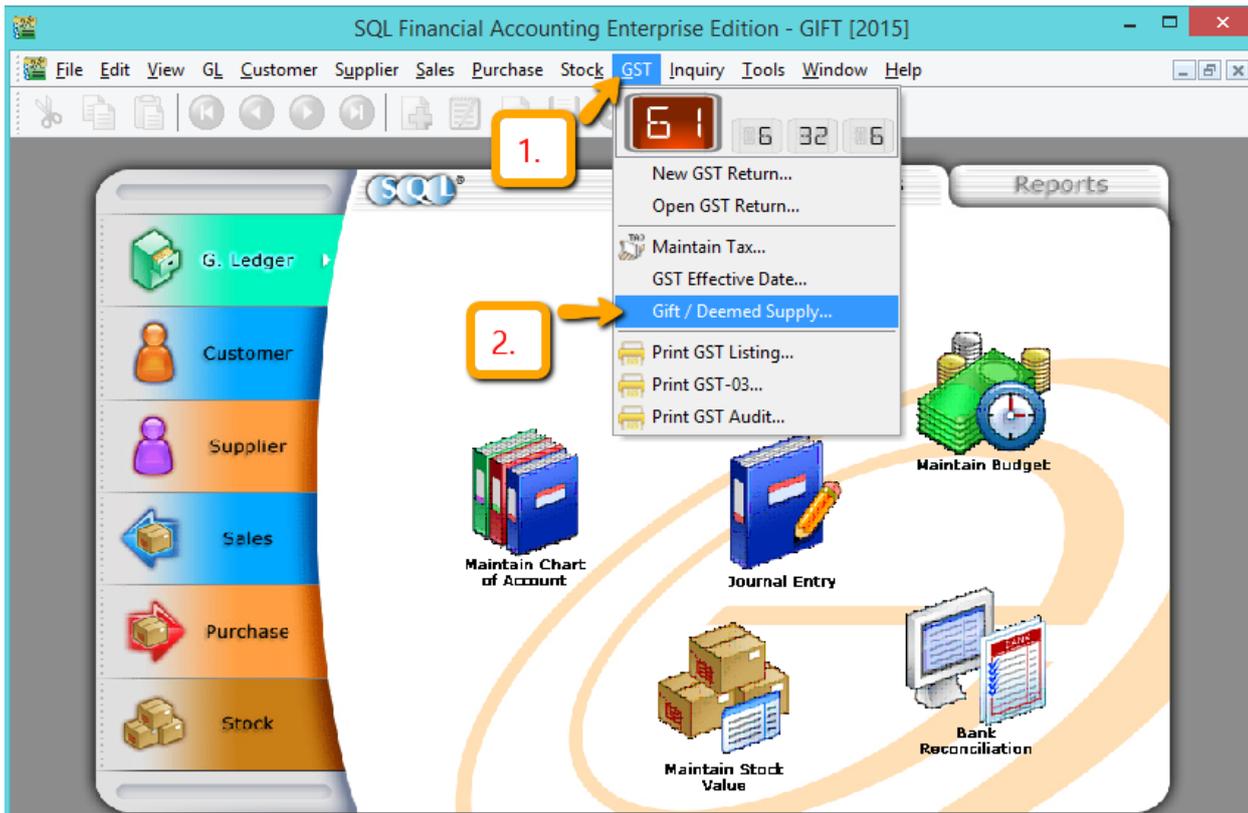
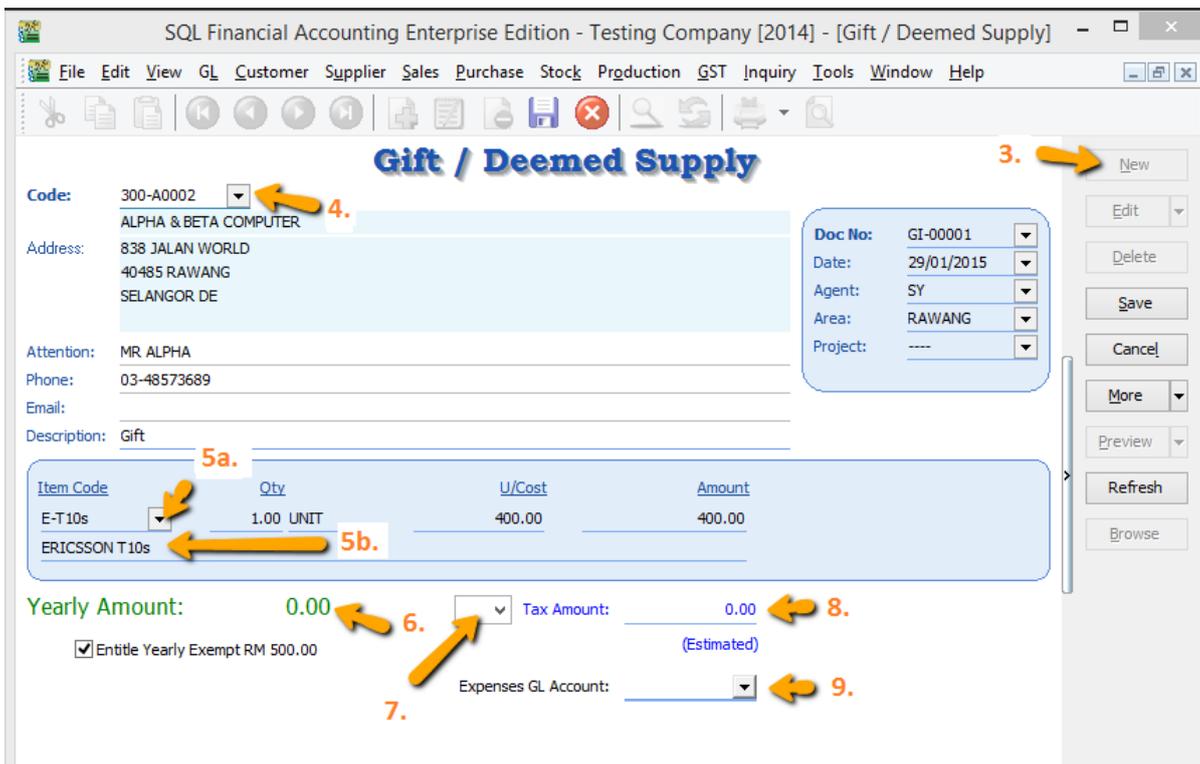


GST 20 - Gift / Deemed Supplies



1.. Press GST

2. Press on Gift/ Deemed Supply



3. Press New

4. Choose your customer code, if you given gift to your staff, maintain as a customer code)

5a. select your item code

5b.If you don't maintain your item code, can direct key in description

6. System will record your total yearly Gift amount for same customer within same financial year

7. Select your tax code if your Gift Amount exceed RM 500

8. System will auto calculate tax amount once exceed RM 500

Example:

Date	Gift	Cost	Tax Amount
1/4/2015	HAMPER	RM 400	\$0
31/3/2015	HAMPER	RM 400	\$48

Once the total Sum Value of the gift is more than RM500 for SAME Customer /Staff within the same financial year then a 6% GST is chargeable to the gift.

The calculation of the gift is based on the Total value of the gift once exceed RM500

9. Choose your preferred expenses account code

BAHAGIAN B : BUTIRAN PENYATA PART B : RETURN DETAILS			
3) Tempoh Bercukai * Taxable Period *	Tarikh Mula Start Date	<input type="text" value="01-04-2015"/> HH (DD) - BB (MM) - TTTT (YYYY)	
	Tarikh Akhir End Date	<input type="text" value="30-06-2015"/> HH (DD) - BB (MM) - TTTT (YYYY)	
4) Tarikh Akhir Serahan Penyata dan Bayaran * Return and Payment Due Date *		<input type="text" value="31-07-2015"/> HH (DD) - BB (MM) - TTTT (YYYY)	
5) Cukai Output Output Tax			Amaun (Amount)
a) Jumlah Nilai Pembekalan Berkadar Standard * Total Value of Standard Rated Supply	RM	<input type="text" value="800.00"/>	
b) Jumlah Cukai Output (Termasuk Hutang Lapuk Dibayar Balik dan Pelarasan lain) * Total Output Tax (Inclusive of Bad Debt Recovered & other Adjustments) *	RM	<input type="text" value="48.00"/>	10.

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

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10. During process of GST-03 Return, if the system detects there are deemed supplies (DS) under gift, it will add this GST Tax under DS as output Tax.