

PERAKUAN AUDIT PEMBAYARAN BALIK KHAS
SPECIAL REFUND AUDIT CERTIFICATION

Nama Penuntut :
Name of Claimant

No. CBP :
GST No.

Nama Perniagaan dan No Pendaftaran :
Name of Business and Registration No.

Jenis Pembayaran Balik Khas :
Type of Special Refund Claim



Invois / Borang Kastam Dengan Cukai Jualan
Invoices / Custom Form with Sales Tax



Invois Tanpa Cukai Jualan
Invoices without Sales Tax

Butiran Pembayaran Balik Khas :
Detail of Special Refund Claim

Jenis Pembayaran Balik Type of Special Refund Claim	Number of Stock Lines <i>In The 'Special Refund Information Form'</i>	Nilai Value (RM)	Jumlah Tuntutan Pembayaran Balik Khas Total Special Refund Claim (RM)
Invois / Borang Kastam Dengan Cukai Jualan Invoices / Customs Form with Sales Tax			
Invois Tanpa Cukai Jualan Invoices without Sales Tax			
Jumlah Total			

* Maklumat Pembayaran Balik Khas dan dokumen sokongan berkaitan jumlah tuntutan di atas telah disediakan dan disimpan oleh pihak penuntut selaras dengan peruntukan Seksyen 36, Akta Cukai Barang Dan Perkhidmatan 2014.

* Special Refund Information and supporting documents relating to the above claims have been made and kept by the claimant in accordance with the provisions of Section 36, Goods and Services Tax Act 2014.

Saya dengan ini mengaku bahawa maklumat yang dinyatakan berkaitan tuntutan ini telah disediakan mengikut kehendak Seksyen 190 dan 191 Akta Cukai Barang Dan Perkhidmatan 2014 adalah benar, betul dan lengkap.

I hereby declare that the information stated on the claim has been prepared in accordance with the requirements of Sections 190 and 191 Goods and Services Tax Act 2014 is true, correct and complete.

.....
Nama Pengarah :
Name of Director

Tarikh :
Date

Berdasarkan semakan dijalankan ke atas maklumat pembayaran balik khas didapati telah disediakan mengikut kehendak Seksyen 190 dan Seksyen 191, Akta Cukai Barangan dan Perkhidmatan 2014.

Based on the work performed, the special refund information is prepared in accordance with the requirements of Section 190 and Section 191 of the Goods and Services Tax Act 2014.

.....
Akauntan Bertauliah :
Chartered Accountant

Nombor Keahlian MIA :
MIA Membership Number

Nombor Firma Bukan Audit MIA (jika berkenaan) :
MIA Non-Audit Firm Number (if applicable)

Tarikh :
Date

Kami telah menjalankan urusan jaminan ISAE 3000 ke atas maklumat pembayaran balik khas oleh penuntut di mana maklumat pembayaran khas tersebut telah disediakan mengikut kehendak Seksyen 190 dan Seksyen 191, Akta Cukai Barangan dan Perkhidmatan 2014. Dalam laporan kami bertarikh () kami berpendapat kenyataan penuntut bahawa maklumat pembayaran balik khas telah disediakan, dalam semua aspek material, mengikut seksyen di atas.

We have performed an ISAE 3000 assurance engagement on the claimant's special refund information about whether the special refund information is prepared in accordance with the requirements of Section 190 and Section 191 of the Goods and Services Tax Act 2014. In our report dated () we opined that the claimant's special refund information is prepared, in all material respects, in accordance with those sections.

.....
Juruaudit Syarikat :
Company Auditor

Nama dan Nombor Firma Audit :
Audit Firm Name and Number

Tarikh :
Date

MAKLUMAT TUNTUTAN PEMBAYARAN BALIK KHAS
SPECIAL REFUND INFORMATION

Deskripsi Barangan:

Description of Goods

(a) Invois dengan Cukai Jualan

Invoices with Sales Tax

Barang dalam Pegangan – 1 April 2015 Goods on Hand – 1 April 2015				Jumlah Dibayar Amount Paid		Jumlah Tuntutan Total Claim	
Deskripsi <i>line</i> stok barangan <i>Stock Line</i> <i>Description of</i> <i>Goods</i>	No. Borang Kastam / No. Invois Customs Form No. / Invoice No.	Kuantiti Quantity	Nilai Belian Termasuk Cukai Jualan Value Paid Including Sales Tax (RM)	Kaedah Pembayaran Dan Rujukan Payment Method and Reference	Amaun Dibayar termasuk Cukai Jualan Amount Paid including Sales Tax (RM)	Kadar Cukai Tax Rate (RM)	Jumlah Amount (RM)

(b) Invois tanpa Cukai Jualan

Invoices without Sales Tax

Barang dalam Pegangan – 1 April 2015 Goods on Hand – 1 April 2015				Jumlah Dibayar Amount Paid		Jumlah Tuntutan Total Claim		
Deskripsi <i>line</i> stok barangan <i>Stock Line</i> <i>Description of</i> <i>Goods</i>	No. Invois Invoice No.	Kuantiti Quantity	(a) Nilai Belian Termasuk Cukai Jualan Value Paid Including Sales Tax (RM)	Kaedah Pembayaran Dan Rujukan Payment Method and Reference	Amaun Dibayar Amount Paid (RM)	(b) Kadar Cukai Jualan Berkaitan Sales Tax Rate Applicable (RM)	(c) $(c) = (a) \times 20\%$ (RM)	(d) $(d) = (c) \times (b)$ Jumlah Amount (RM)

Saya bagi pihak (nama syarikat dan no. syarikat) mengesahkan maklumat pembayaran balik khas di atas disediakan mengikut Seksyen 190 dan Seksyen 191, Akta Cukai Barangan dan Perkhidmatan 2014.

I, on behalf of (company name and company no), confirm the above special refund information is prepared in accordance with Section 190 and Section 191 of the Goods and Services Tax Act 2014.

Nama Pengarah :

Name of Director

Tarikh :

Date

**Juruaudit Syarikat / Akauntan Bertauliah
(Tandatangan / Cop untuk pengesahan)**

Company Auditor / Chartered Accountant
(Signature / Stamped for identification purposes)

Tarikh :

Date :