

GUIDE ON FURNISHING OF RETURNS

Royal Malaysian Customs Department

Updated until April 2015

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1. FURNISHING OF RETURNS

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1. FURNISHING OF RETURNS

1.1 File A Return (GST - 03) - For Taxpayers Who Have Accounting Software

1. Login ID (email address).
2. Password (specified during registration).
3. Click [\[Logon\]](#) button.

Not everything gets taxed, basic necessities are still free of GST

Why Should I Sign Up?

Language

English

Malay

Login

Email Address

Password

Forgot My Password

Logon Sign up

Manage Registrations

- Register For GST
- Retrieve Saved Request
- Lookup Registration Status
- Apply for Registration Exemption
- Apply for Flat Rate Scheme
- File GST Non-Registrant Declaration
- Lookup GST Status
- Manage Advance Ruling

Note: If the company fails to import data (text file) from Accounting Software into GST return in the TAP, this means the text file is not in accordance with the format prescribed in Accounting Software Guide. Please contact your vendor for compatibility testing session on your Accounting Software. The test must be carried out with GST Division, Headquarters.

4. **Customer Springboard** screen will display taxpayer information.
5. Click [\[Account Id\]](#) hyperlink.

The screenshot shows the 'Customer Springboard' interface. At the top, there are sections for 'Menu', 'Log Off', 'Business Reg. No.', 'Legal Name', and 'I WANT TO...'. The 'Business Reg. No.' is 5488963F and the 'Legal Name' is MBN ENGINEERING SERVICE SDN BH. Below this, there are tabs for 'ACCOUNTS¹', 'REQUESTS⁰', 'NOTICES¹', and 'LETTERS¹'. The 'MY ACCOUNTS¹' tab is active, displaying a table with the following data:

| Account Id | Account Type | Name | Frequency | Address | Balance(RM) |
|--------------|--------------------|------------------------|-----------|---------------------------|-------------|
| 000884441088 | Goods and Services | MBN ENGINEERING SERVIC | Monthly | 5A, JLN KEBUN NENAS 1N/K: | 0.00 |

The 'Account Id' 000884441088 is circled in red. The left sidebar contains navigation options like 'Home', 'Back', 'TRN', 'Data: trainerzu', 'RunDate: 01-Jul-2015', 'Registration', and 'Miscellaneous'.

6. **Account Springboard** screen will display taxpayer account information.
7. Click [\[Periods\]](#) tab.
8. Click [\[File Now\]](#) hyperlink to file return for desired taxable period.

The screenshot shows the 'Account Springboard' interface. At the top, there are sections for 'Menu', 'Log Off', 'Business Reg. No.', 'Legal Name', and 'I WANT TO...'. The 'Business Reg. No.' is 5488963F and the 'Legal Name' is MBN ENGINEERING SERVICE SDN BH. Below this, there are tabs for 'PERIODS', 'REQUESTS⁰', 'ACTIVITY', 'NOTICES⁰', 'LETTERS¹', and 'SCHEMES⁰'. The 'PERIODS' tab is active, displaying a table with the following data:

| Period | Return Status | File Now | Pay | Tax (RM) | Penalty (RM) | Credit (RM) | Balance (RM) | Messages |
|-------------|---------------|--------------------------|-----|----------|--------------|-------------|--------------|-------------|
| 30-Jun-2015 | Generated | File Now | Pay | 0.00 | 0.00 | 0.00 | 0.00 | File Return |
| 31-May-2015 | Overdue | File Now | Pay | 0.00 | 0.00 | 0.00 | 0.00 | File Return |
| 30-Apr-2015 | Overdue | File Now | Pay | 0.00 | 0.00 | 0.00 | 0.00 | File Return |

The 'File Now' link for the 30-Apr-2015 period is circled in red. The left sidebar contains navigation options like 'Home', 'Back', 'TRN', 'Data: trainerzu', 'RunDate: 01-Jul-2015', 'Registration', and 'Miscellaneous'.

9. Click [Next] button: to continue to the next step.

Menu Log Off

Home

Review Return Details **Next** Save and Finish Later Cancel

Back

TRN

Data: trainerzu

RunDate: 01-Jul-2015

Navigation

My Accounts
Act: 000884441088
Goods and Services Tax Return

ABOUT THE SERVICE

- This service allows a registered Goods and Services taxpayer to declare their GST for the selected filing period.
- Your session will expire after 15 minutes of inactivity.

WHAT YOU NEED

- GST info for the selected filing period.

AFTER YOU FINISH

- Print the confirmation page for your records.
- If a payment is due, make a payment using TAP, a designated bank, or by mailing a cheque to the processing centre.

10. **Return Details** screen will require return information.

11. Click [Import] button once: to transfer all the data from Accounting Software to Return (GST - 03).

Menu Log Off

Home

Previous Return Details Next Save and Finish Later Cancel

Back

TRN

Data: trainerzu

RunDate: 01-Jul-2015

Navigation

My Accounts
Act: 000884441088
Goods and Services Tax Return

GOODS AND SERVICES TAX RETURN

OUTPUT TAX

| | | |
|---|----|------|
| Total Value of Standard Rated Supply | RM | 0.00 |
| Total Output Tax (Inclusive of Tax Value on Bad Debt Recovered & other Adjustments) | RM | 0.00 |

INPUT TAX

| | | |
|---|----|------|
| Total Value of Standard Rated Acquisition | RM | 0.00 |
| Total Input Tax (Inclusive of Tax Value on Bad Debt Relief & other Adjustments) | RM | 0.00 |
| GST Amount Payable | RM | 0.00 |
| GST Amount Claimable | RM | 0.00 |

[Previous](#)
[Additional Details](#)
[Next](#)
[Save and Finish Later](#)
[Cancel](#)

GOODS AND SERVICES TAX RETURN

ADDITIONAL INFORMATION

| | | |
|--|----|-----------------------------------|
| Total Value of Local Zero-Rated Supplies | RM | <input type="text" value="0.00"/> |
| Total Value of Export Supplies | RM | <input type="text" value="0.00"/> |
| Total Value of Exempt Supplies | RM | <input type="text" value="0.00"/> |
| Total Value of Supplies Granted GST Relief | RM | <input type="text" value="0.00"/> |
| Total Value of Goods Imported Under Approved Trader Scheme | RM | <input type="text" value="0.00"/> |
| Total Value of GST Suspended Under Approved Trader Scheme | RM | <input type="text" value="0.00"/> |
| Total Value of Capital Goods Acquired | RM | <input type="text" value="0.00"/> |
| Bad Debt Relief | RM | <input type="text" value="0.00"/> |
| Bad Debt Recovered | RM | <input type="text" value="0.00"/> |

[Menu](#)
[Log Off](#)
[Import](#)

[Home](#)
[Previous](#)
[Industry Codes](#)
[Next](#)
[Save and Finish Later](#)
[Cancel](#)

> Back

GOODS AND SERVICES TAX RETURN

BREAKDOWN VALUE OF OUTPUT TAX IN ACCORDANCE WITH MAJOR INDUSTRY CODES

| MSIC Code | Value of Output Tax | Percentage |
|----------------------|--------------------------------------|----------------------------------|
| <input type="text"/> | RM <input type="text" value="0.00"/> | <input type="text" value="0 %"/> |
| <input type="text"/> | RM <input type="text" value="0.00"/> | <input type="text" value="0 %"/> |
| <input type="text"/> | RM <input type="text" value="0.00"/> | <input type="text" value="0 %"/> |
| <input type="text"/> | RM <input type="text" value="0.00"/> | <input type="text" value="0 %"/> |
| <input type="text"/> | RM <input type="text" value="0.00"/> | <input type="text" value="0 %"/> |
| Others | RM <input type="text" value="0.00"/> | <input type="text" value="0 %"/> |
| Total | RM <input type="text" value="0.00"/> | <input type="text" value="0 %"/> |

Data: trainerzu
 RunDate: 01-Jul-2015

Navigation
[My Accounts](#)
[Act: 000884441088](#)
[Goods and Services Tax Return](#)

12. All data is transferred from Accounting Software will appear in **Return Summary** screen.
13. **Return Summary** screen will require applicant to review and verify information
14. Review the application details.
(Note: Applicant can choose either to Submit the application or to Save and Finish Later)
15. To submit the application, Click [\[Submit\]](#) button.
16. Click [\[OK\]](#) button.

The screenshot displays the 'GOODS AND SERVICES TAX RETURN' interface. At the top, there are navigation buttons: 'Menu', 'Log Off', 'Home', 'Previous', 'Return Summary', 'Submit', 'Save and Finish Later', and 'Cancel'. The main content area is titled 'GOODS AND SERVICES TAX RETURN' and specifies the activity period from 01-APR-2015 to 30-APR-2015. The user's data is identified as 'trainerzu' with a run date of '01-Jul-2015'. The tax return details are as follows:

| Item | Value |
|-----------------------------|---------------|
| GST Amount Payable | RM 599,400.00 |
| GST Amount Claimable | RM 0.00 |
| Local Zero-Rated Supplies | RM 1,000.00 |
| Export Supplies | RM 0.00 |
| Exempt Supplies | RM 0.00 |
| Supplies Granted GST Relief | RM 0.00 |
| Goods Imported Under ATS | RM 0.00 |
| GST Suspended Under ATS | RM 0.00 |
| Capital Goods Acquired | RM 0.00 |
| Bad Debt Relief | RM 0.00 |
| Bad Debt Recovered | RM 0.00 |

| MSIC | Value of Output Tax | Percentage |
|--------------|----------------------|-------------|
| 17710 | RM 600,000.00 | 100% |
| | RM 0.00 | 0% |
| | RM 0.00 | 0% |
| | RM 0.00 | 0% |
| | RM 0.00 | 0% |
| Other | RM 0.00 | 0% |
| Total | RM 600,000.00 | 100% |

17. Fill in [\[Password\]](#) field.
Note: Taxpayer is required to key in the password
18. Click [\[OK\]](#) button.

This will submit your 30-Apr-2015 Goods and Services Tax return to the Royal Malaysian Customs Department.

Are you sure you want to continue?

Password

Mandatory

OK Cancel



Note: The password is the same as TAP login password

19. **Confirmation** screen will display the return information.
20. Click [\[Print\]](#) button: to print the return information.
or
21. Click [\[Print Acknowledgment Receipt\]](#) button: to print the acknowledgement receipt.
or
22. Click [\[Ok\]](#) button: to return to the taxpayer's [\[Account Springboard\]](#).

Print Print Acknowledgment Receipt Make a Payment Ok

Menu Log Off

Home

Your return has been submitted **successfully**.

Back

| | |
|----------------------------|------------------------|
| Taxpayer Name | AMI CAR RENTAL SDN BHD |
| GST No. | 000574062592 |
| Filing Period | 31-May-2015 |
| Amount Due | RM 59,400.00 |
| Due Date | 30-Jun-2015 |
| Submitted On | 01-Jul-2015 23:13:14 |
| Acknowledgment Receipt No. | 1-105-887-232 |

TRN

Data: trainerzu

RunDate: 01-Jul-2015

Navigation

My Accounts
Act: 000574062592

Please print a copy of this receipt for record purposes. For further information and inquiries please visit our website www.gst.customs.gov.my or contact us at 03-78067200.

1.2 File A Return (GST - 03) - For Taxpayers Who Do Not Have Accounting Software

1. Login ID (email address).
2. Password (specified during registration).
3. Click [\[Logon\]](#) button.

Not everything gets taxed, basic necessities are still free of GST

Why Should I Sign Up?

Language

English

Malay

Login

Email Address

Password

Forgot My Password

Logon Sign up

Manage Registrations

- Register For GST
- Retrieve Saved Request
- Lookup Registration Status
- Apply for Registration Exemption
- Apply for Flat Rate Scheme
- File GST Non-Registrant Declaration
- Lookup GST Status
- Manage Advance Ruling

4. **Customer Springboard** screen will display taxpayer information.
5. Click [\[Account Id\]](#) hyperlink.

The screenshot displays the Customer Springboard interface for MBN ENGINEERING SERVICE SDN BHD. The page is divided into several sections:

- Menu:** Includes Home, Back, and Log Off options.
- TRN:** Shows Data: trainerzu and RunDate: 01-Jul-2015.
- Navigation:** Includes My Accounts, Registration, and Miscellaneous sections.
- Registration:** Includes Apply for Branch Registration and Manage Designated Persons.
- Miscellaneous:** Includes Apply for Appeal and Apply for Review.

The main content area displays the following information:

MBN ENGINEERING SERVICE SDN BHD

Business Reg. No. 5488963F
 Balance RM 0.00

NAMES AND ADDRESSES

Legal Name MBN ENGINEERING SERVICE SDN BH
 Trading Name Add
 Location / Business 5A, JLN KEBUN NENAS 1N/KS7, BAND.
 Correspondence Ad Add

I WANT TO...

Manage My Profile

ACCOUNTS¹ REQUESTS⁰ NOTICES¹ LETTERS¹

MY ACCOUNTS¹

| Account Id | Account Type | Name | Frequency | Address | Balance(RM) |
|------------------------------|--------------------|------------------------|-----------|---------------------------|-------------|
| 000884441088 | Goods and Services | MBN ENGINEERING SERVIC | Monthly | 5A, JLN KEBUN NENAS 1N/K: | 0.00 |

The 'Account Id' '000884441088' is circled in red in the original image.

6. **Account Springboard** screen will display taxpayer account information.
7. Click [\[Periods\]](#) tab.
8. Click [\[File Now\]](#) hyperlink to file return for desired taxable period.

The screenshot displays the Account Springboard interface. On the left, there is a navigation menu with options like Home, Back, TRN, My Accounts, and Registration. The main area is divided into sections: GOODS AND SERVICES TAX, NAMES AND ADDRESSES, and I WANT TO... Below these, there are tabs for PERIODS, REQUESTS, ACTIVITY, NOTICES, LETTERS, and SCHEMES. A table titled 'PERIODS REQUIRING ATTENTION' is visible, with columns for Period, Return Status, Tax (RM), Penalty (RM), Credit (RM), Balance (RM), and Messages. The 'File Now' link for the 30-Apr-2015 period is circled in red.

| Period | Return Status | | | Tax (RM) | Penalty (RM) | Credit (RM) | Balance (RM) | Messages |
|-------------|---------------|--------------------------|---------------------|----------|--------------|-------------|--------------|-------------|
| 30-Jun-2015 | Generated | File Now | Pay | 0.00 | 0.00 | 0.00 | 0.00 | File Return |
| 31-May-2015 | Overdue | File Now | Pay | 0.00 | 0.00 | 0.00 | 0.00 | File Return |
| 30-Apr-2015 | Overdue | File Now | Pay | 0.00 | 0.00 | 0.00 | 0.00 | File Return |

9. Click [Next] button: to continue to the next step.

Menu Log Off Import

Home Review Return Details Next Save and Finish Later Cancel

» Back

TRN

Data: trainerzu

RunDate: 01-Jul-2015

Navigation

My Accounts
Act: 000884441088
Goods and Services Tax Return

ABOUT THE SERVICE

- This service allows a registered Goods and Services taxpayer to declare their GST for the selected filing period.
- Your session will expire after 15 minutes of inactivity.

WHAT YOU NEED

- GST info for the selected filing period.

AFTER YOU FINISH

- Print the confirmation page for your records.
- If a payment is due, make a payment using TAP, a designated bank, or by mailing a cheque to the processing centre.

10. **Return Details** screen will require return information.

11. Fill in all required information.

Menu Log Off Import

Home Previous Return Details Next Save and Finish Later Cancel

» Back

TRN

Data: trainerzu

RunDate: 01-Jul-2015

Navigation

My Accounts
Act: 000884441088
Goods and Services Tax Return

GOODS AND SERVICES TAX RETURN


OUTPUT TAX

| | | |
|---|----|------|
| Total Value of Standard Rated Supply | RM | 0.00 |
| Total Output Tax (Inclusive of Tax Value on Bad Debt Recovered & other Adjustments) | RM | 0.00 |

INPUT TAX

| | | |
|---|----|------|
| Total Value of Standard Rated Acquisition | RM | 0.00 |
| Total Input Tax (Inclusive of Tax Value on Bad Debt Relief & other Adjustments) | RM | 0.00 |
| GST Amount Payable | RM | 0.00 |
| GST Amount Claimable | RM | 0.00 |


12. **Return Details** screen will require return information.

| OUTPUT TAX | |
|---|--|
| Total Value of Standard Rated Supply | RM <input type="text" value="0.00"/> |
| Total Output Tax (Inclusive of Tax Value on Bad Debt Recovered & other Adjustments) | RM <input type="text" value="0.00"/>  |

Note:

- i. For [\[Total Value of Standard Rated Supply\]](#):
 - State the actual total value of standard rated supply. You must declare the total value of standard rated supply (excluding the amount of GST) of all taxable supplies.
 - You do not need to declare the taxable supply of goods whereby no tax collected as suspended tax payments, relief given, block input tax or goods imported under the ATS scheme.
 - The value of goods or services that have been issued credit notes or received a debit notes shall be excluded from the standard rated supply, for example, goods returned for some reason.
- ii. For [\[Total Output Tax \(Supply X GST Rate\)\]](#):
 - State the actual output tax for supply made including deemed supply (inclusive of bad debt recovered and other adjustments).

13. **Return Details** screen will require return information.

| INPUT TAX | |
|---|--|
| Total Value of Standard Rated Acquisition | RM <input type="text" value="0.00"/> |
| Total Input Tax (Inclusive of Tax Value on Bad Debt Relief & other Adjustments) | RM <input type="text" value="0.00"/>  |

Note:

- i. For [\[Total Value of Standard Rated Acquisition\]](#):
 - State the actual total value of standard rated acquisition.
 - You do not need to declare the taxable supply of goods whereby no tax collected as suspended tax payments, relief given, block input tax or goods imported under the ATS scheme.
 - The value of goods or services that have been issued credit notes or received a debit notes shall be excluded from the standard rated supply in columns 6(a), for example, goods returned for some reason.
- ii. For [\[Total Input Tax \(Acquisition x GST Rate\)\]](#):
 - State the actual input tax (inclusive of bad debt relief and other adjustments).

14. **Return Details** screen will require return information.

| | | |
|----------------------|----|-----------------------------------|
| GST Amount Payable | RM | <input type="text" value="0.00"/> |
| GST Amount Claimable | RM | <input type="text" value="0.00"/> |

Note:

- i. For [\[GST Amount Payable\]](#):
 - Auto-calculated by system. If the amount of output tax greater than the input tax, the GST must be paid according to the return.
- ii. For [\[GST Amount Claimable\]](#):
 - Auto-calculated by system. If the amount of input tax greater than the output tax, the GST will be refunded.

15. **Additional Details** screen will require additional information.

16. Fill in all required information.

17. Click [\[Next\]](#) button: to continue to the next step

| | | | | |
|--------------------------|------------------------------------|----------------------|---------------------------------------|------------------------|
| Previous | Additional Details | Next | Save and Finish Later | Cancel |
|--------------------------|------------------------------------|----------------------|---------------------------------------|------------------------|

GOODS AND SERVICES TAX RETURN

ADDITIONAL INFORMATION

| | | |
|--|----|-----------------------------------|
| Total Value of Local Zero-Rated Supplies | RM | <input type="text" value="0.00"/> |
| Total Value of Export Supplies | RM | <input type="text" value="0.00"/> |
| Total Value of Exempt Supplies | RM | <input type="text" value="0.00"/> |
| Total Value of Supplies Granted GST Relief | RM | <input type="text" value="0.00"/> |
| Total Value of Goods Imported Under Approved Trader Scheme | RM | <input type="text" value="0.00"/> |
| Total Value of GST Suspended Under Approved Trader Scheme | RM | <input type="text" value="0.00"/> |
| Total Value of Capital Goods Acquired | RM | <input type="text" value="0.00"/> |
| Bad Debt Relief | RM | <input type="text" value="0.00"/> |
| Bad Debt Recovered | RM | <input type="text" value="0.00"/> |

18. **Additional Details** screen will require additional information.

| | | |
|--|----|-----------------------------------|
| Total Value of Local Zero-Rated Supplies | RM | <input type="text" value="0.00"/> |
|--|----|-----------------------------------|

State the actual total value of local zero-rated supplies. (Exclusive Tax)

| | | |
|--------------------------------|----|-----------------------------------|
| Total Value of Export Supplies | RM | <input type="text" value="0.00"/> |
|--------------------------------|----|-----------------------------------|

State the actual total value of export supplies. (Exclusive Tax)

Total Value of Export Supplies shall state the value of all goods exported and services provided internationally by you according to the accounting period.

| | | |
|--------------------------------|----|-----------------------------------|
| Total Value of Exempt Supplies | RM | <input type="text" value="0.00"/> |
|--------------------------------|----|-----------------------------------|

State the actual total value of exempt supplies. (Exclusive Tax)

Exempt supplies are such as selling and leasing of residential property, land for agricultural and public use, public transport, health, private education or financial.

| | | |
|--|----|-----------------------------------|
| Total Value of Supplies Granted GST Relief | RM | <input type="text" value="0.00"/> |
|--|----|-----------------------------------|

State the actual total value of supplies granted GST relief in the Goods and Services Tax (Relief) Order 2014. (Exclusive Tax)

| | | |
|--|----|-----------------------------------|
| Total Value of Goods Imported Under Approved Trader Scheme | RM | <input type="text" value="0.00"/> |
|--|----|-----------------------------------|

State the actual total value of goods imported under Approved Trader Scheme. (Exclusive Tax)

| | | |
|---|----|-----------------------------------|
| Total Value of GST Suspended Under Approved Trader Scheme | RM | <input type="text" value="0.00"/> |
|---|----|-----------------------------------|

State the actual total value of GST on import suspended under item 14. (Exclusive Tax)

| | | |
|---------------------------------------|----|-----------------------------------|
| Total Value of Capital Goods Acquired | RM | <input type="text" value="0.00"/> |
|---------------------------------------|----|-----------------------------------|

State the actual total value of capital goods acquired. (Exclusive Tax)

Examples are purchase of lorry and office building.

| | | |
|--|----|-----------------------------------|
| Total Value of Bad Debt Relief Inclusive Tax | RM | <input type="text" value="0.00"/> |
|--|----|-----------------------------------|

State the actual total value of bad debt relief. (Inclusive Tax)

| | | |
|---|----|-----------------------------------|
| Total Value of Bad Debt Recovered Inclusive Tax | RM | <input type="text" value="0.00"/> |
|---|----|-----------------------------------|

State the actual total value of bad debt recovered. (Inclusive Tax)

19. **Industry Codes** screen will require major industry information.
20. Specify Value of Output Tax in accordance with major Industry Codes.
21. Click [\[Next\]](#) button: to continue to the next step.

The screenshot shows the 'Industry Codes' screen in a tax return system. The page title is 'GOODS AND SERVICES TAX RETURN' and the subtitle is 'BREAKDOWN VALUE OF OUTPUT TAX IN ACCORDANCE WITH MAJOR INDUSTRY CODES'. The table below shows the breakdown of output tax values and percentages for various industry codes. The total value is 0.00 RM and 0%.

| MSIC Code | Value of Output Tax | Percentage |
|----------------------|--------------------------------------|----------------------------------|
| <input type="text"/> | RM <input type="text" value="0.00"/> | <input type="text" value="0 %"/> |
| <input type="text"/> | RM <input type="text" value="0.00"/> | <input type="text" value="0 %"/> |
| <input type="text"/> | RM <input type="text" value="0.00"/> | <input type="text" value="0 %"/> |
| <input type="text"/> | RM <input type="text" value="0.00"/> | <input type="text" value="0 %"/> |
| <input type="text"/> | RM <input type="text" value="0.00"/> | <input type="text" value="0 %"/> |
| Others | RM <input type="text" value="0.00"/> | <input type="text" value="0 %"/> |
| Total | RM <input type="text" value="0.00"/> | <input type="text" value="0 %"/> |

22. **Return Summary** screen will require applicant to review and verify information.
23. Review the application details.
(Note: Applicant can choose either to Submit the application or to Save and Finish Later)
24. To submit the application, Click [\[Submit\]](#) button.
25. Click [\[OK\]](#) button.

The screenshot displays the 'Return Summary' screen for a Goods and Services Tax Return. The interface includes a navigation menu on the left with options like 'Home', 'Back', 'TRN', and 'Navigation'. The main content area shows the following details:

GOODS AND SERVICES TAX RETURN
GOODS AND SERVICES TAX RETURN FOR ACTIVITY FROM 01-APR-2015 TO 30-APR-2015

| | |
|-----------------------------|---------------|
| GST Amount Payable | RM 599,400.00 |
| GST Amount Claimable | RM 0.00 |
| Local Zero-Rated Supplies | RM 1,000.00 |
| Export Supplies | RM 0.00 |
| Exempt Supplies | RM 0.00 |
| Supplies Granted GST Relief | RM 0.00 |
| Goods Imported Under ATS | RM 0.00 |
| GST Suspended Under ATS | RM 0.00 |
| Capital Goods Acquired | RM 0.00 |
| Bad Debt Relief | RM 0.00 |
| Bad Debt Recovered | RM 0.00 |

| MSIC | Value of Output Tax | Percentage |
|--------------|----------------------|-------------|
| 17710 | RM 600,000.00 | 100% |
| | RM 0.00 | 0% |
| | RM 0.00 | 0% |
| | RM 0.00 | 0% |
| | RM 0.00 | 0% |
| Other | RM 0.00 | 0% |
| Total | RM 600,000.00 | 100% |

26. Fill in [\[Password\]](#) field.
Note: Taxpayer is required to key in the password
27. Click [\[OK\]](#) button.

This will submit your 30-Apr-2015 Goods and Services Tax return to the Royal Malaysian Customs Department.
Are you sure you want to continue?

Password Mandatory

OK Cancel



Note: The password is the same as TAP login password

28. **Confirmation** screen will display the return information.
29. Click [\[Print\]](#) button: to print the return information.
or
30. Click [\[Print Acknowledgment Receipt\]](#) button: to print the acknowledgement receipt.
or
31. Click [\[Ok\]](#) button: to return to the taxpayer's [\[Account Springboard\]](#).

Print Print Acknowledgment Receipt Make a Payment Ok

Menu Log Off

Home Your return has been submitted **successfully**.

» Back

TRN

Data: trainerzu

RunDate: 01-Jul-2015

Navigation

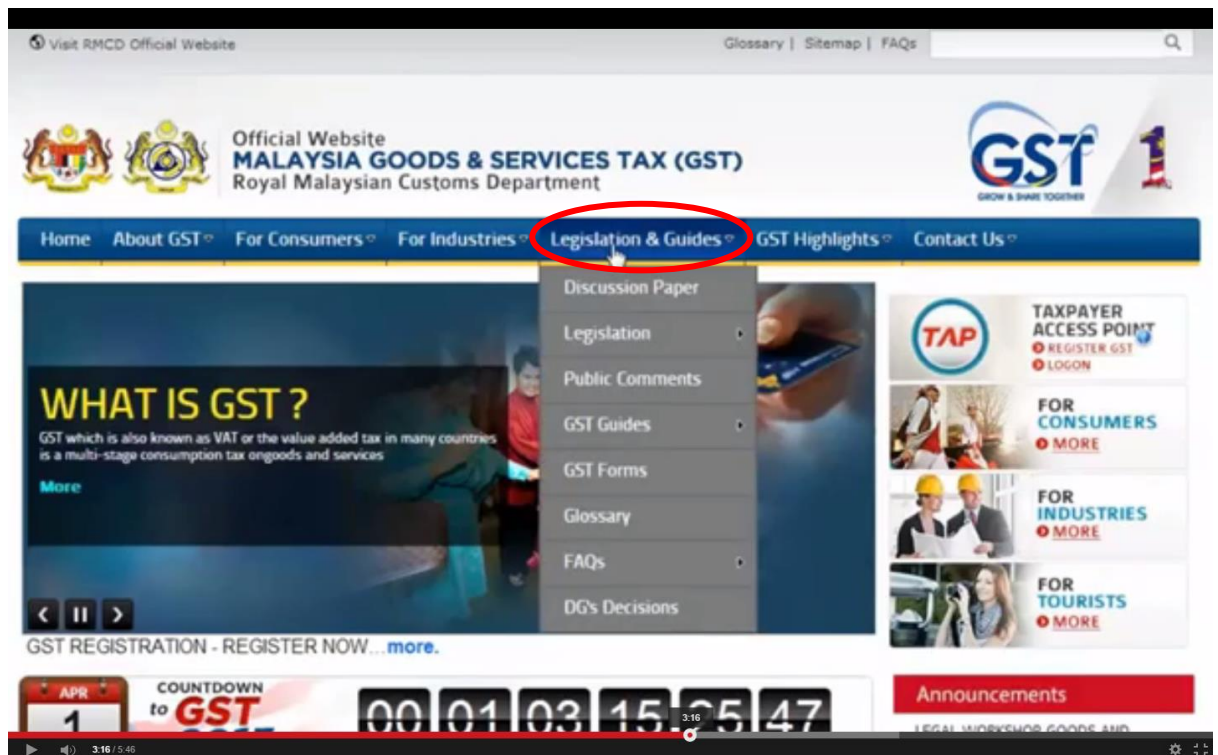
My Accounts
Act: 000574062592

| | |
|----------------------------|------------------------|
| Taxpayer Name | AMI CAR RENTAL SDN BHD |
| GST No. | 000574062592 |
| Filing Period | 31-May-2015 |
| Amount Due | RM 59,400.00 |
| Due Date | 30-Jun-2015 |
| Submitted On | 01-Jul-2015 23:13:14 |
| Acknowledgment Receipt No. | 1-105-887-232 |

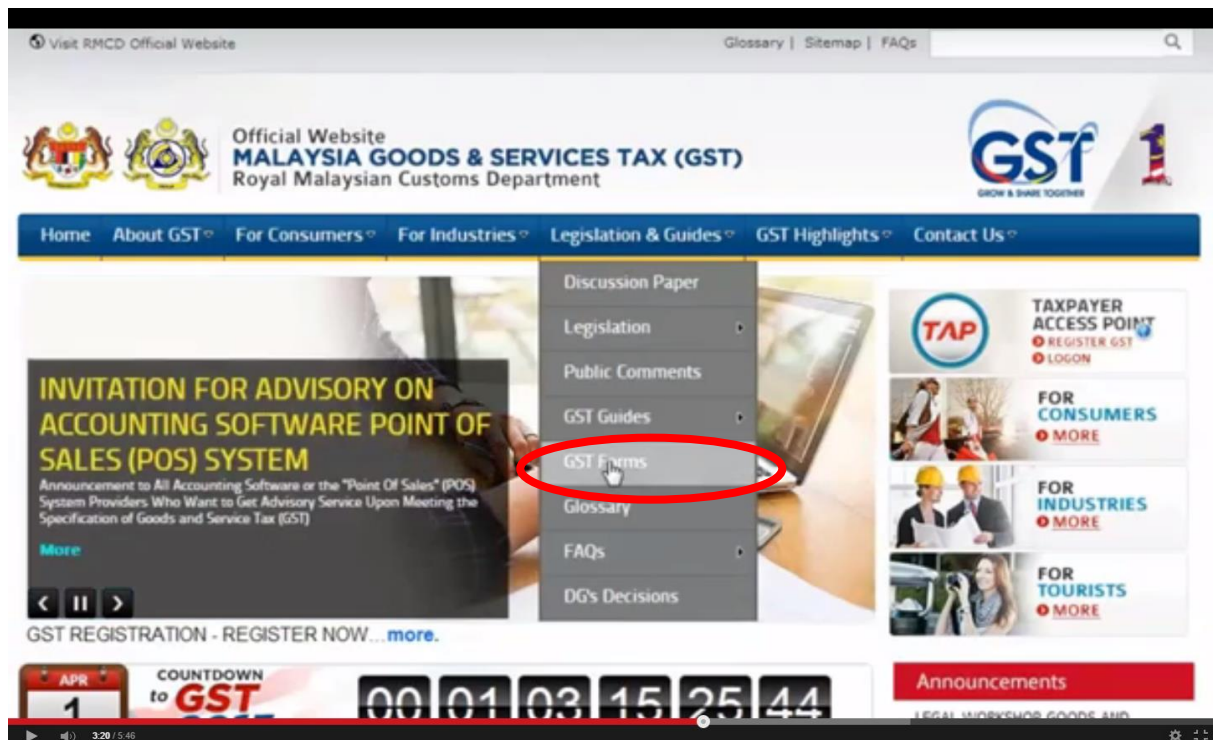
Please print a copy of this receipt for record purposes. For further information and inquiries please visit our website www.gst.customs.gov.my or contact us at 03-78067200.

1.3 File A Return (GST - 03) – File Manually

1. Click [[Legislations & Guides](#)].



2. Select the menu [[GST Forms](#)].



- List of GST form will be displayed. Select no. 5 (referring to Goods and Services Tax Return) and click the [\[Download\]](#) button on the right to download the GST – 03 form.

Legislation & Guides

Discussion Paper

Legislation

- GST Act 2014 >
- GST Regulations 2014 >
- GST Orders >

Public Comments

GST Guides

- General Guide >
- Industry Guides >
- Specific Guides >
- Accounting Software Guide >

GST Forms

Last Updated : 3/10/2014 10:54

| No. | Form No. | Form Description | |
|-----|--|--|----------|
| 1 | GST - 01 Download GST-01 Guidelines here | PERMOHONAN PENDAFTARAN CUKAI BARANG DAN PERKHIDMATAN <i>Application For Goods And Services Tax Registration</i> | Download |
| 2 | GST - 02 | PERMOHONAN PENDAFTARAN KUMPULAN / USAHA SAMA <i>Application For Group / Joint Venture Registration</i> | Download |
| 3 | GST - 2A | PENDAFTARAN ANGGOTA KUMPULAN / PENGUSAHA USAHA SAMA <i>Group Member / Venturer Registration</i> | Download |
| 4 | GST - 2B | NOTIS PERTUKARAN ANGGOTA WAKIL / PENGENDALI USAHA SAMA DAN PENAMATAN ANGGOTA KUMPULAN / PENGUSAHA USAHA SAMA <i>Notice Of Change Of Representative Member / Venture Operator And Removal Of Group Member / Venturer</i> | Download |
| 5 | GST - 03 Download GST-03 Guidelines here | PENYATA CUKAI BARANG DAN PERKHIDMATAN <i>Goods And Services Tax Return</i> | Download |
| 6 | GST - 04 | PERISYTTIHARAN CUKAI BARANG DAN PERKHIDMATAN OLEH ORANG SELAIN ORANG KEHA CUKAI <i>Goods And Services Tax Declaration By Person Other Than A Taxable Person</i> | Download |

- Goods and Services Tax GST - 03 Return form will appear. Read the **Important Notice** before fill in the form.

JABATAN KASTAM DIRAJA MALAYSIA
ROYAL MALAYSIAN CUSTOMS DEPARTMENT

GST - 03

PENYATA CUKAI BARANG DAN PERKHIDMATAN
GOODS AND SERVICES TAX RETURN

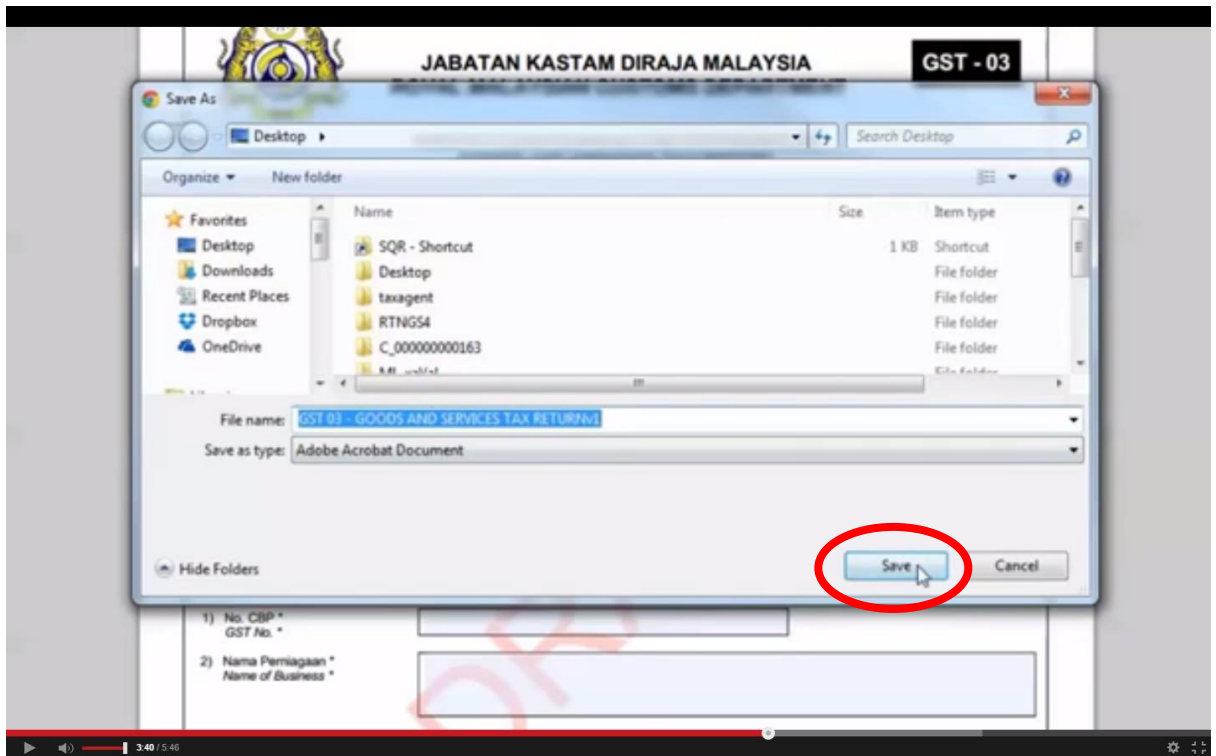
Nota Penting (Important Notes)

- Sila taip semua isi dalam menaip menggunakan HURUF BESAR.
Please type in using BLOCK LETTERS.
- Sila rujuk Buku Panduan Mengisi Borang Cukai Barang dan Perkhidmatan (CBP).
Please refer to Goods and Services Tax (GST) Forms Guide.
- Ruangan yang bertanda (*) adalah wajib diisi.
Column with () is a mandatory field.*
- Sila tandakan (X) dalam petak yang berkenaan.
Please tick (X) accordingly.
- Sekiranya mengikrar nilai sifar, sila isi angka "0".
If declaring a zero amount, please fill in "0".
- Sila hubungi Pusat Panggilan Kastam di talian 1-300-88-8500 / 03-78067200 atau emel ccc@customs.gov.my untuk pertanyaan lanjut.
Please contact Customs Call Center at 1-300-88-8500 / 03-78067200 or email ccc@customs.gov.my for further enquiry.

Pindaan
Amendment

BAHAGIAN A : BUTIRAN ORANG BERDAFTAR
PART A : REGISTERED PERSON DETAILS

5. Click the [Save] button to save the GST - 03 form either in the desktop, in the document or in pendrive before fill in the form.



6. Please **TYPE** in GST – 03 form using **BLOCK LETTERS**. Complete Part A, Part B, Part C and Part D.

The screenshot displays the GST-03 form with two sections circled in red. Section A is titled 'BAHAGIAN A : BUTIRAN ORANG BERDAFTAR' and 'PART A : REGISTERED PERSON DETAILS'. It contains the following fields:

- 1) No. CBP / GST No. : 001844707328
- 2) Nama Perniagaan / Name of Business : BRILLIANCE INFORMATION SDN. BHD.

Section B is titled 'BAHAGIAN B : BUTIRAN PENYATA' and 'PART B : RETURN DETAILS'. It contains the following fields:

- 3) Tempoh Bercukai / Taxable Period :
 - Tarikh Mula / Start Date : 01-01-2014
 - Tarikh Akhir / End Date : 30-06-2014
- 4) Tarikh Akhir Serahan Penyata dan Bayaran / Return and Payment Due Date : 31-07-2014
- 5) Cukai Output / Output Tax (Amount):
 - a) Jumlah Nilai Pembekalan Berkadar Standard / Total Value of Standard Rated Supply : RM 0.00
 - b) Jumlah Cukai Output (Termasuk Hutang Lapuk Dibayar Balik dan

No. CBP *
GST No. * 001844707328

6) Cukai Input / Input Tax Amaun (Amount)

a) Jumlah Nilai Perolehan Berkadar Standard *
Total Value of Standard Rated Acquisition * RM 100,000.00

b) Jumlah Cukai Input (Termasuk Pelepasan Hutang Lapuk dan
Pelarasan lain) *
Total Input Tax (Inclusive of Bad Debt Relief & other Adjustments) * RM 6,000.00

7) Amaun CBP Kena Dibayar (Butiran 5b - Butiran 6b) *
GST Amount Payable (Item 5b - Item 6b) * RM 0.00

ATAU / OR

8) Amaun CBP Boleh Diturut (Butiran 6b - Butiran 5b) *
GST Amount Claimable (Item 6b - Item 5b) * RM 0.00

9) Adakah anda memilih untuk membawa ke hadapan pembayaran balik CBP?
Do you choose to carry forward refund for GST? Ya / Yes Tidak / No

BAHAGIAN C : MAKLUMAT TAMBAHAN
PART C : ADDITIONAL INFORMATION

Amaun (Amount)

10) Jumlah Nilai Pembekalan Tempatan Berkadar Sifar *
Total Value of Local Zero-Rated Supplies * RM 0.00

No. CBP *
GST No. * 001844707328

19) Pecahan Nilai Cukai Output mengikut Kod Industri Utama
Breakdown Value of Output Tax in accordance with the Major Industries Code

| Kod (Code) | Nilai Cukai Output (Value of Output Tax) | Peratusan (Percentage) |
|-------------------------|--|------------------------|
| 01111 | RM 2,000.00 | 100 % |
| | RM | % |
| | RM | % |
| | RM | % |
| | RM | % |
| Lain-lain Others | RM 4000.00 | % |
| JUMLAH TOTAL | RM 2,000.00 | 100% |

BAHAGIAN D : AKUAN
PART D : DECLARATION

Saya, dengan ini mengaku bahawa maklumat dinyatakan dalam borang ini adalah benar, betul dan lengkap.
I, hereby declare that the information stated in this form are true, correct and complete.

20) Nama Orang Diberi Kuasa *
Name of Authorized Person *

TOTAL

**BAHAGIAN D : AKUAN
PART D : DECLARATION**

Saya, dengan ini mengaku bahawa maklumat dinyatakan dalam borang ini adalah benar, betul dan lengkap.
(I, hereby declare that the information stated in this form are true, correct and complete.)

20) Nama Orang Diberi Kuasa *
Name of Authorized Person *

21) No. Kad Pengenalan
Identity Card No. Baru (New) * Lama (Old)

22) No. Pasport *
Passport No. *

Wajib untuk warga negara asing (Mandatory for foreign citizen)

23) Kewarganegaraan
Nationality

24) Tarikh
Date
HH (CC) - BB (MM) - TTTT (YYYY)

25) Tandatangan *
Signature *

UNTUK KEGUNAAN PEJABAT (FOR OFFICE USE ONLY)

Tarikh Diterima *
Received Date * HH (CC) - BB (MM) - TTTT (YYYY)

Tarikh Cop Pos *
Postmark Date * HH (CC) - BB (MM) - TTTT (YYYY)

7. Once completed, the form must be printed.



8. Put it in an envelope.



9. Post it to the following address.

