GUIDE ON FURNISHING OF RETURNS

Royal Malaysian Customs Department

Updated until April 2015

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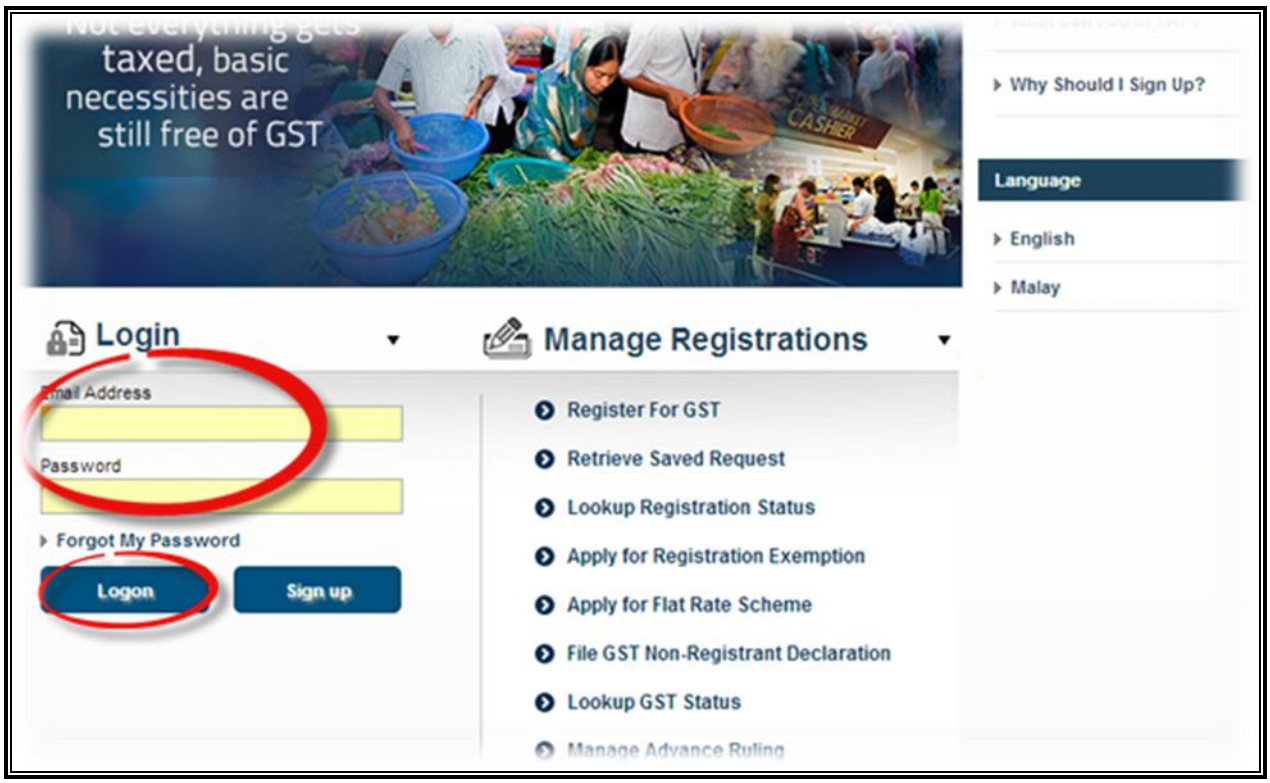
1. FURNISHING OF RETURNS

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

1. Login ID (email address).

2. Password (specified during registration).

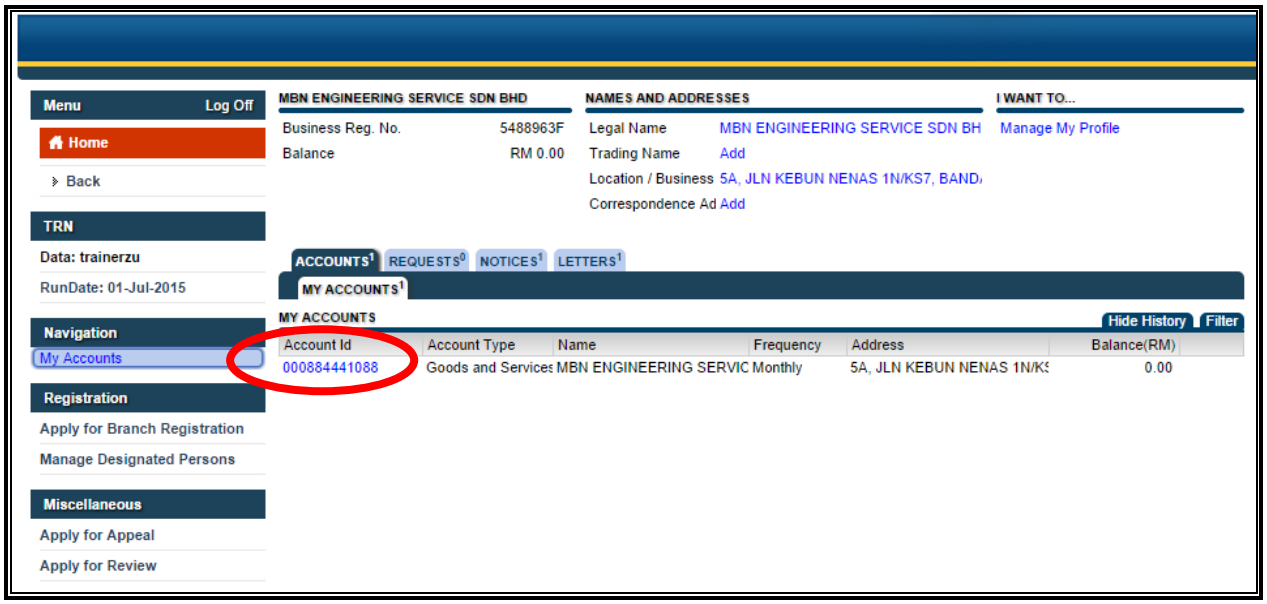
3. Click [Logon] button.



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.

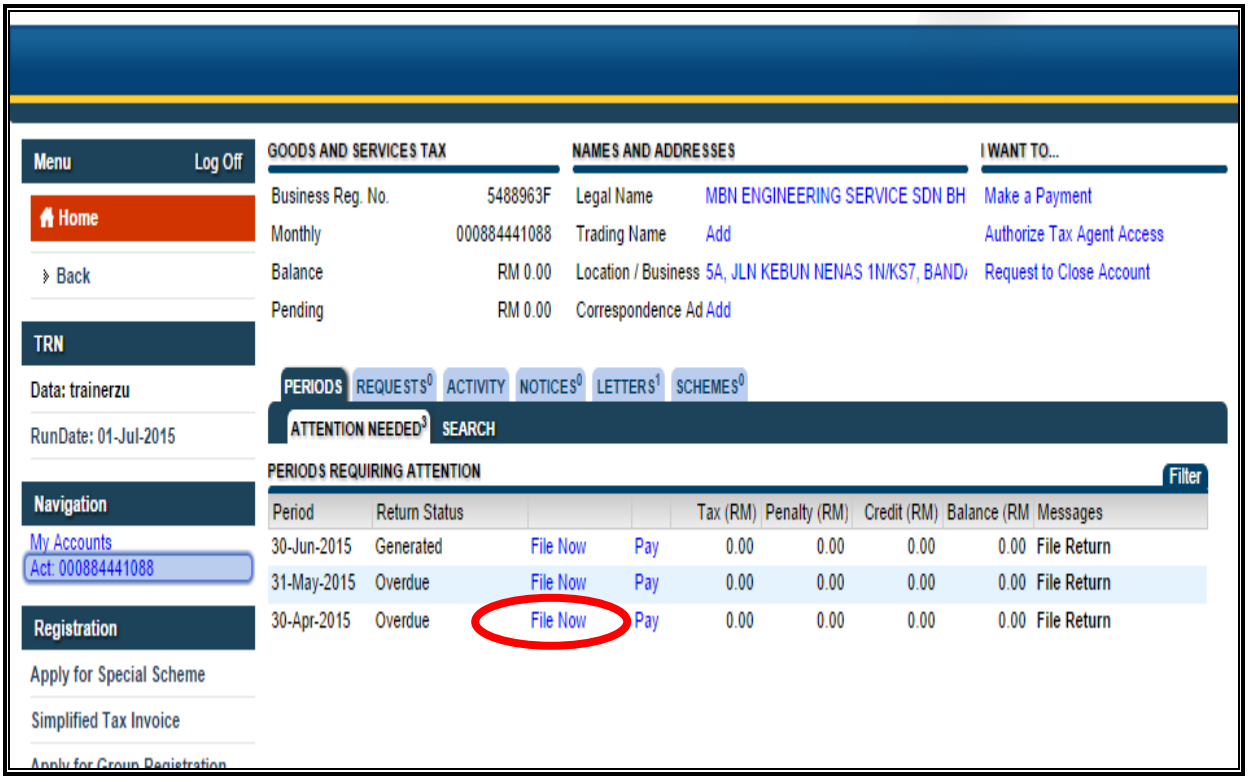
5. Click [Account Id] hyperlink.



6. **Account Springboard** screen will display taxpayer account information.

7. Click [Periods] tab.

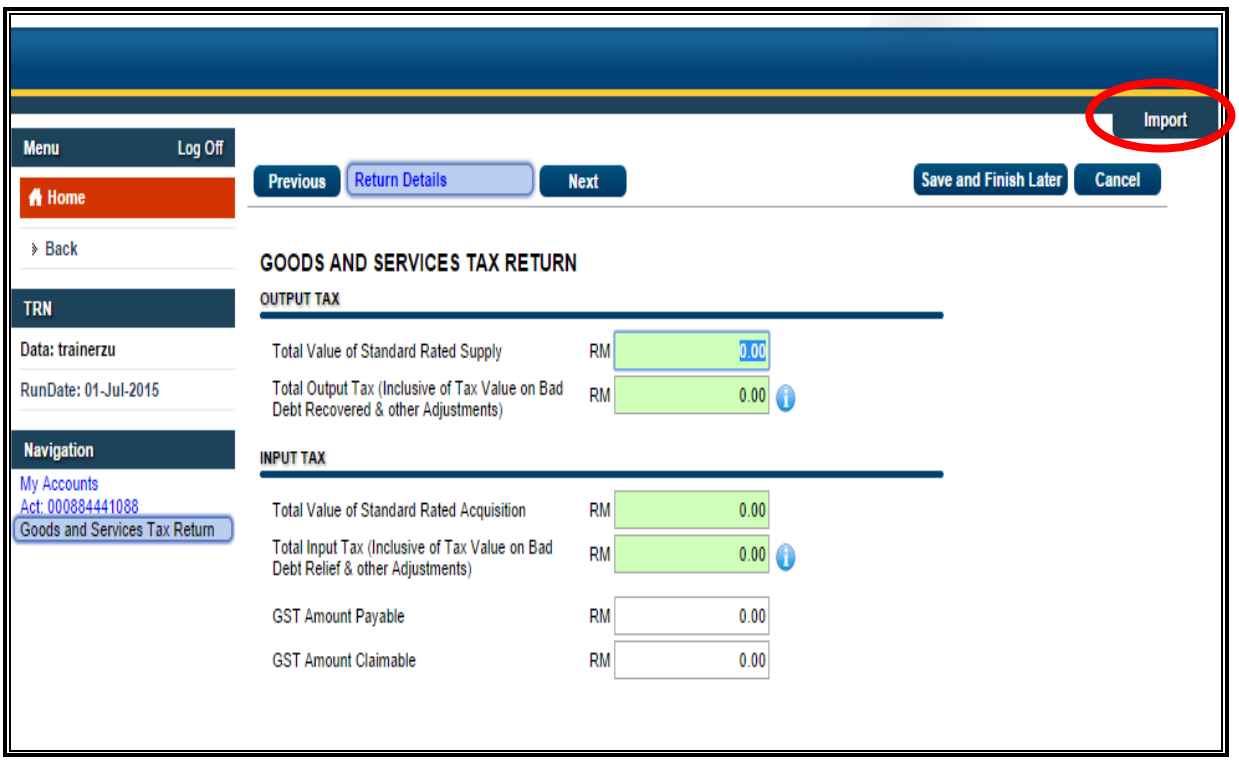
8. Click [File Now] hyperlink to file return for desired taxable period.

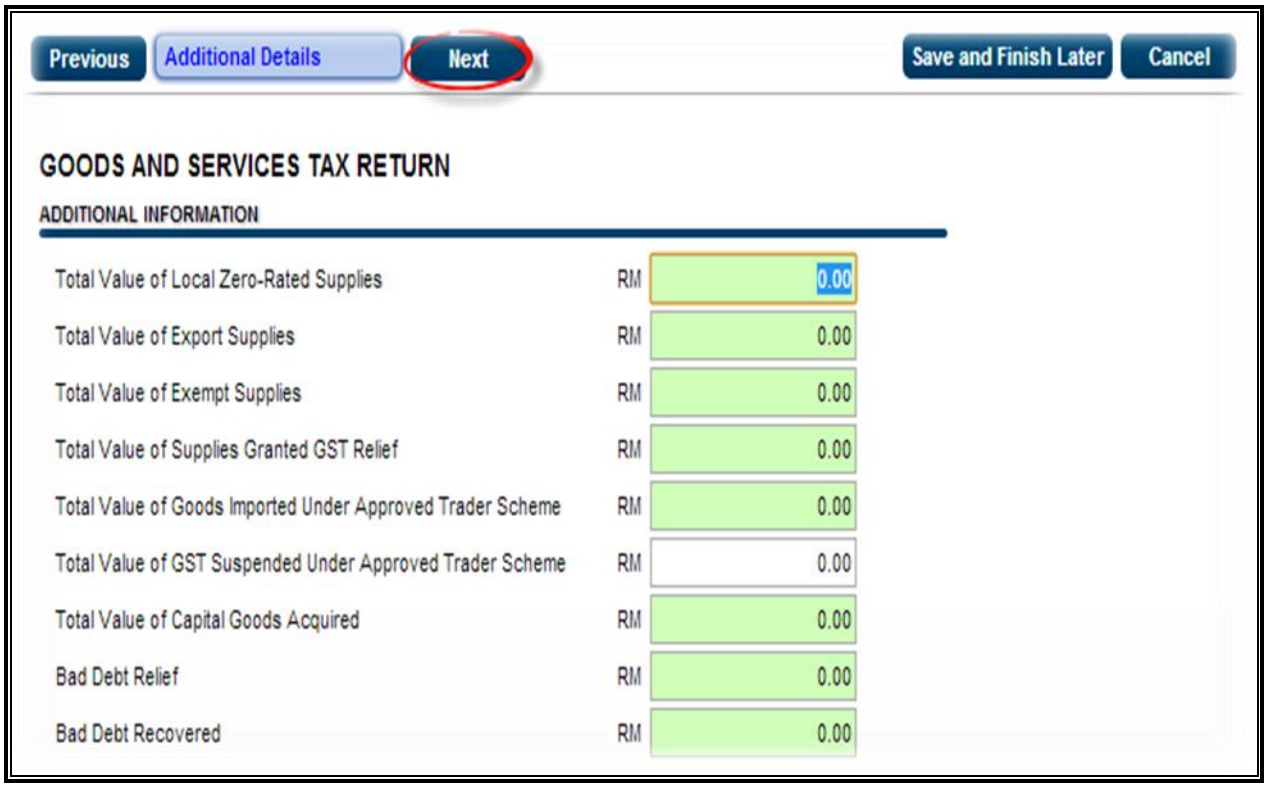


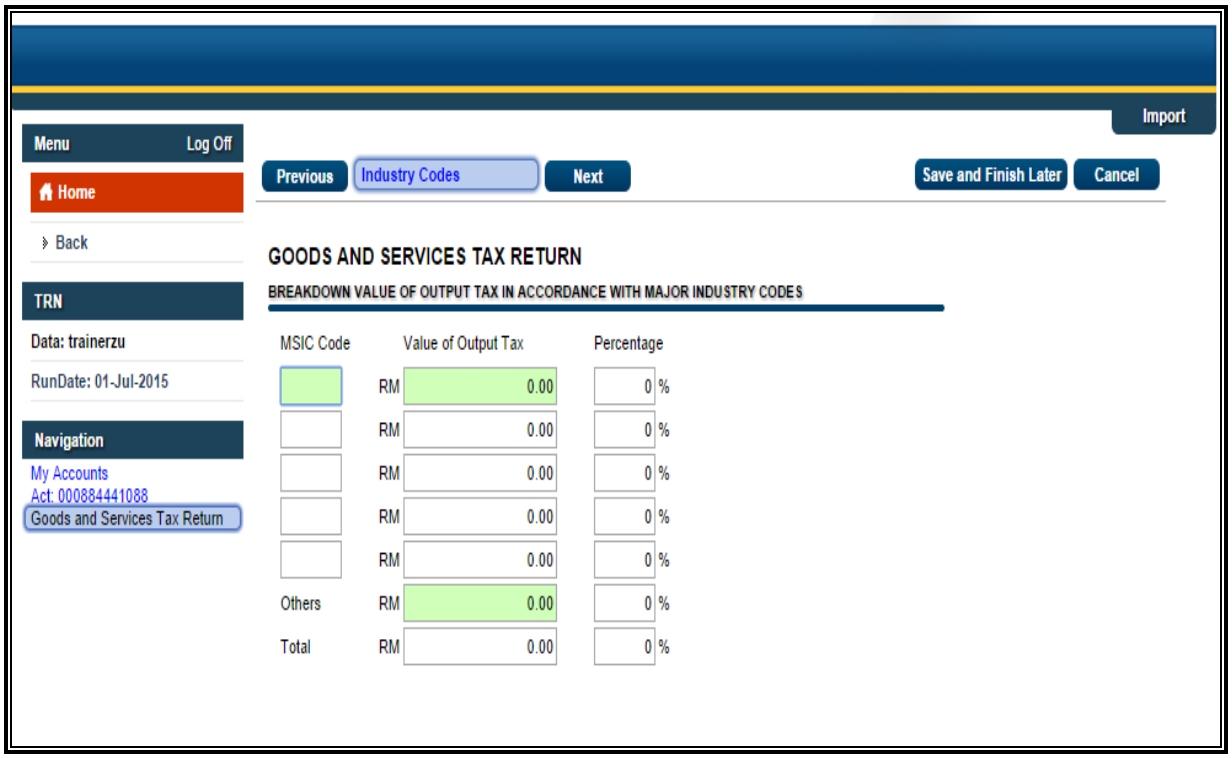
9. Click [Next] button: to continue to the next step.

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).




Previous
Additional Details
Next
Save and Finish Later
Cancel
GOODS AND SERVICES TAX RETURN
ADDITIONAL INFORMATION
Total Value of Local Zero-Rated Supplies RM 0.00
Total Value of Export Supplies RM 0.00
Total Value of Exempt Supplies RM 0.00
Total Value of Supplies Granted GST Relief RM 0.00
Total Value of Goods Imported Under Approved Trader Scheme RM 0.00
Total Value of GST Suspended Under Approved Trader Scheme RM 0.00
Total Value of Capital Goods Acquired RM 0.00
Bad Debt Relief RM 0.00
Bad Debt Recovered RM 0.00


Import
Menu
Log Off
Home
Back
TRN
Data: trainerzu
RunDate: 01-Jul-2015
Navigation
My Accounts
Act: 000884441088
Goods and Services Tax Return
Previous
Industry Codes
Next
Save and Finish Later
Cancel
GOODS AND SERVICES TAX RETURN
BREAKDOWN VALUE OF OUTPUT TAX IN ACCORDANCE WITH MAJOR INDUSTRY CODES
MSIC Code
Value of Output Tax
Percentage
RM 0.00 0 %
RM 0.00 0 %
RM 0.00 0 %
RM 0.00 0 %
RM 0.00 0 %
Others RM 0.00 0 %
Total RM 0.00 0 %

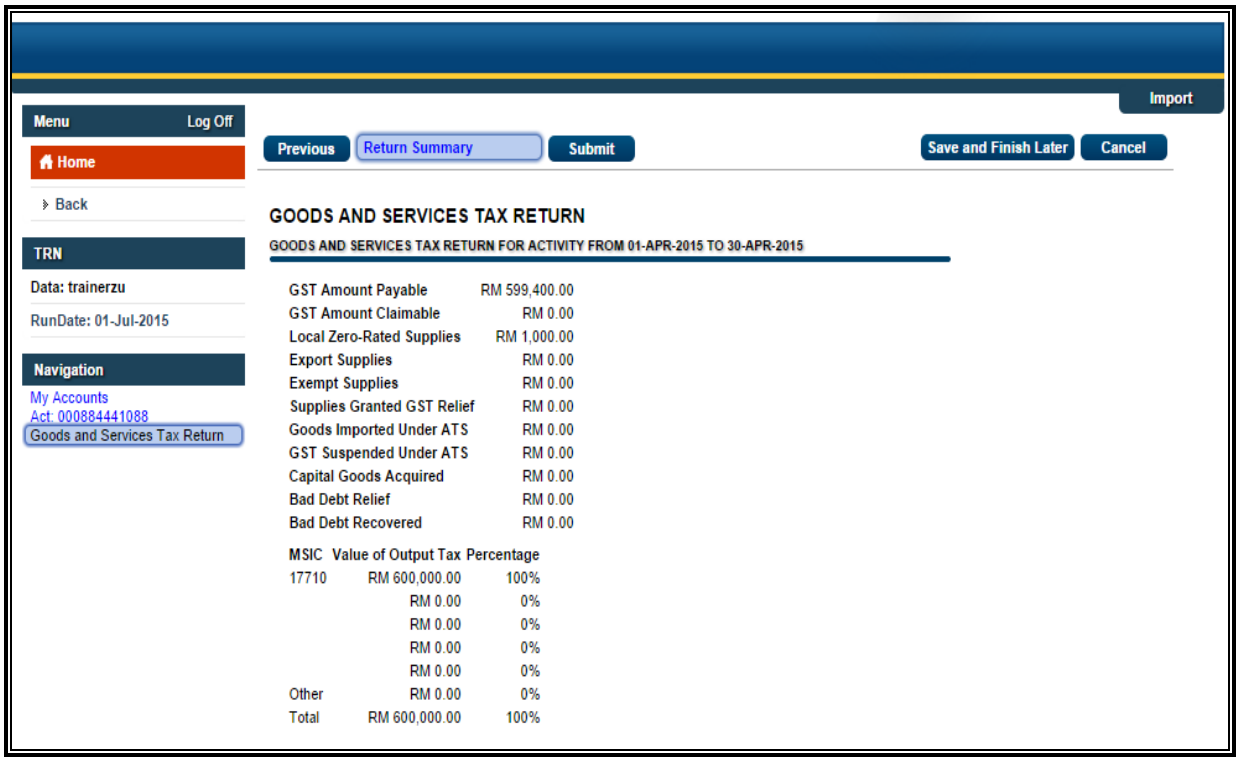
12. All data is transferred from Accounting Software will appear in **Return Summary** screen.

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)

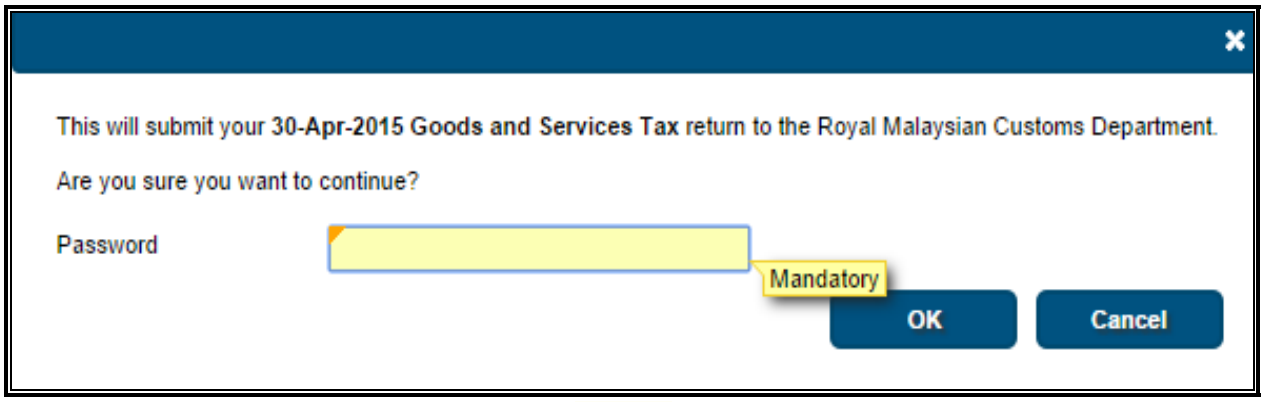
15. To submit the application, Click [Submit] button.

16. Click [OK] button.



17. Fill in [Password] field.
Note: Taxpayer is required to key in the password

18. Click [OK] button.



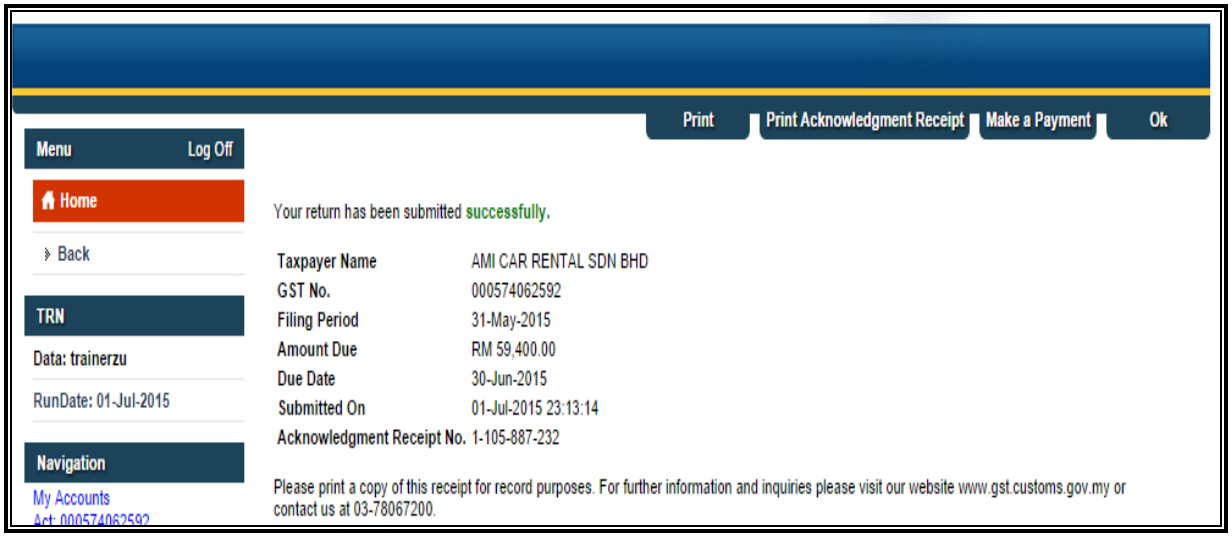
Note: The password is the same as TAP login password

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].



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

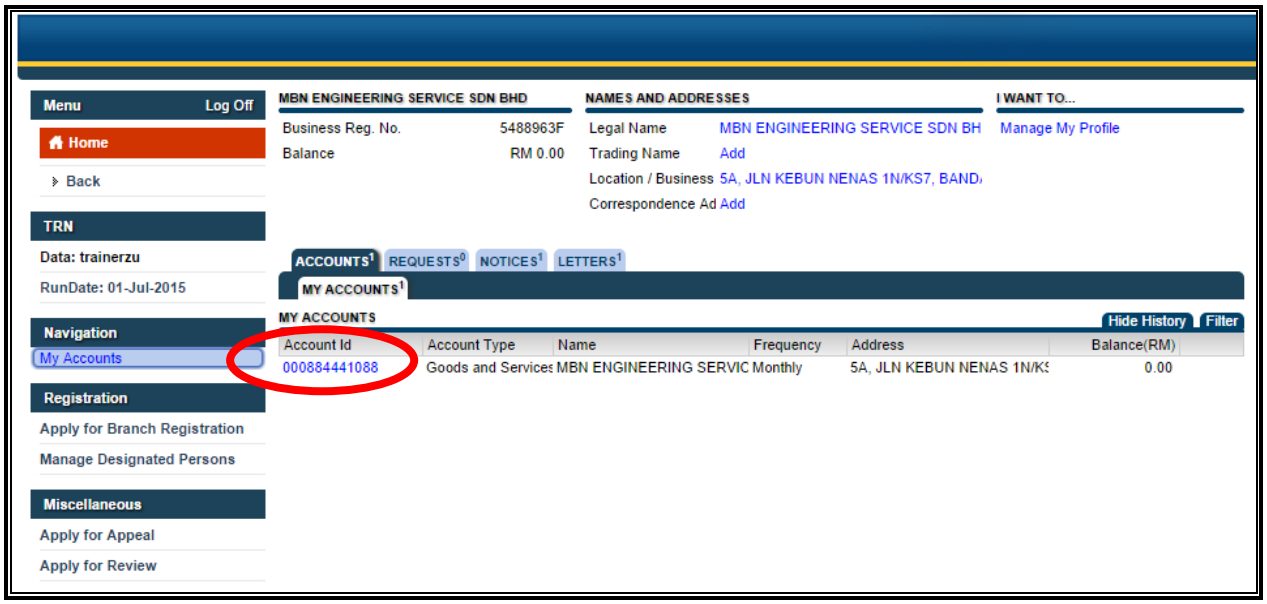
1. Login ID (email address).

2. Password (specified during registration).

3. Click [Logon] button.

4. **Customer Springboard** screen will display taxpayer information.

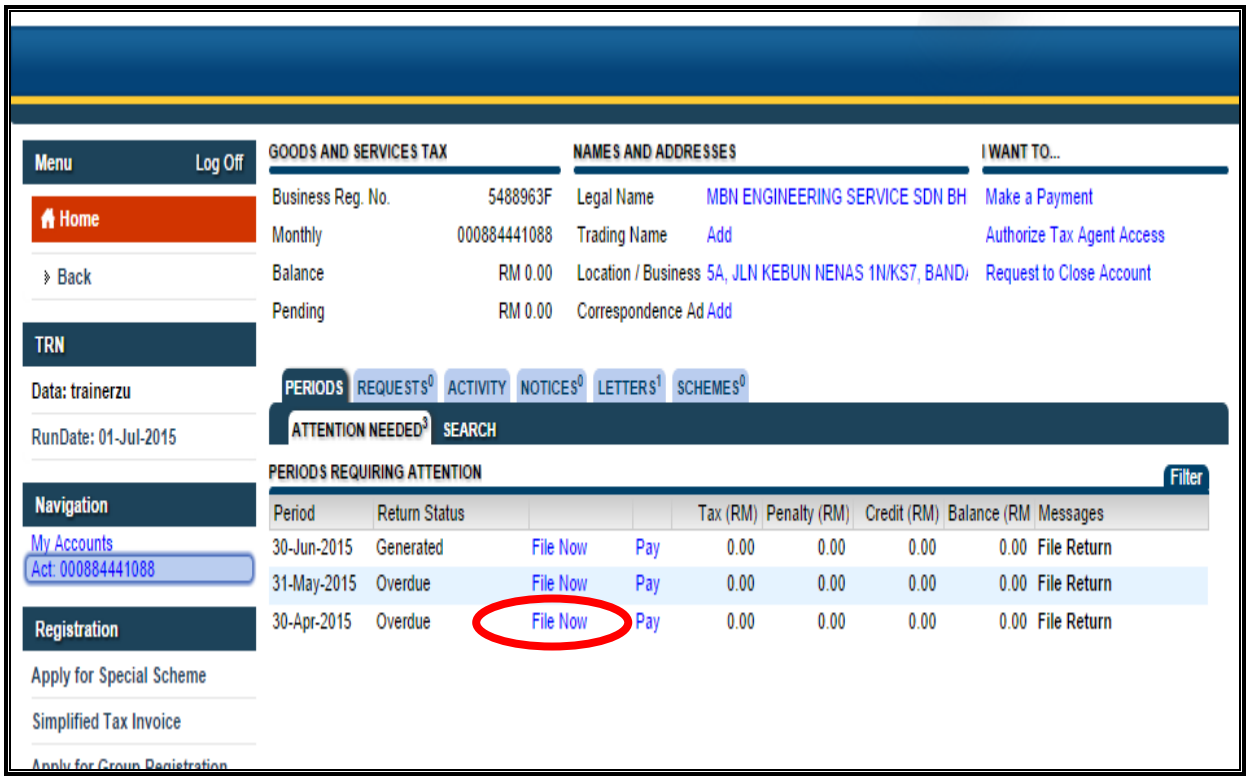
5. Click [Account Id] hyperlink.



6. **Account Springboard** screen will display taxpayer account information.

7. Click [Periods] tab.

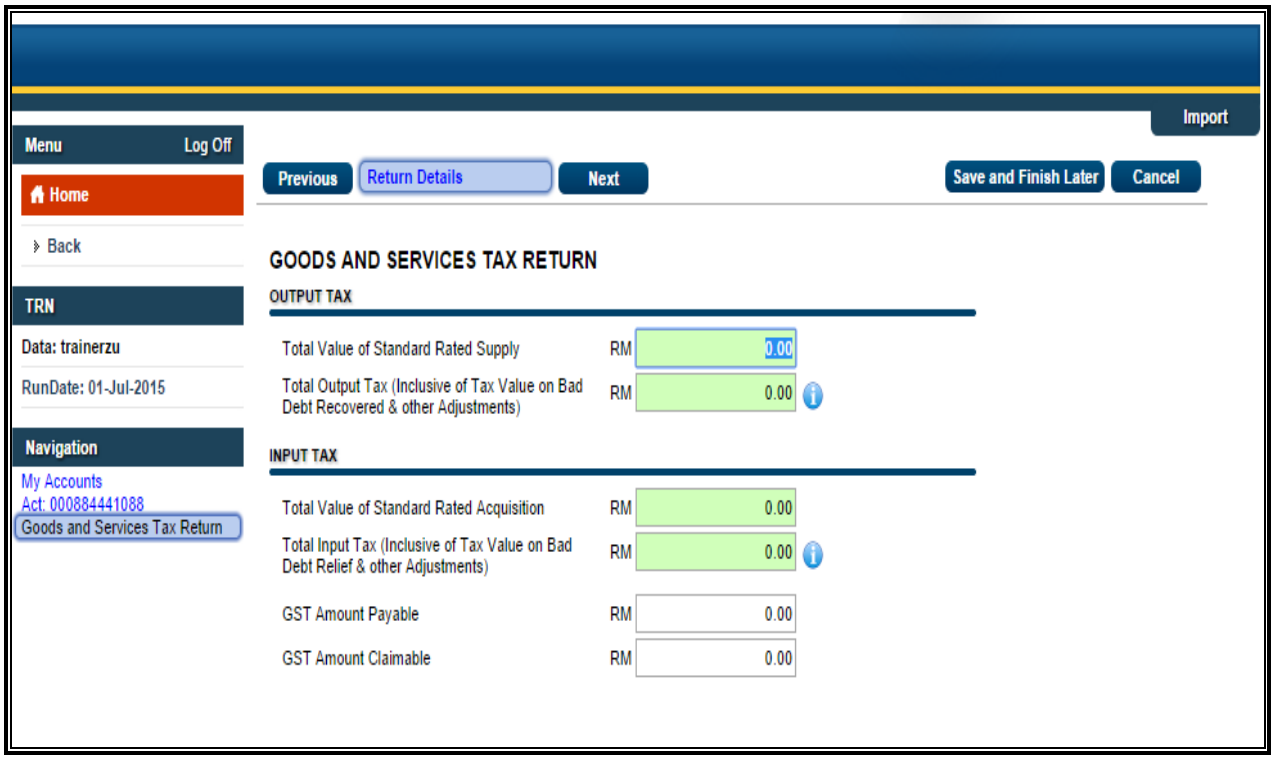
8. Click [File Now] hyperlink to file return for desired taxable period.



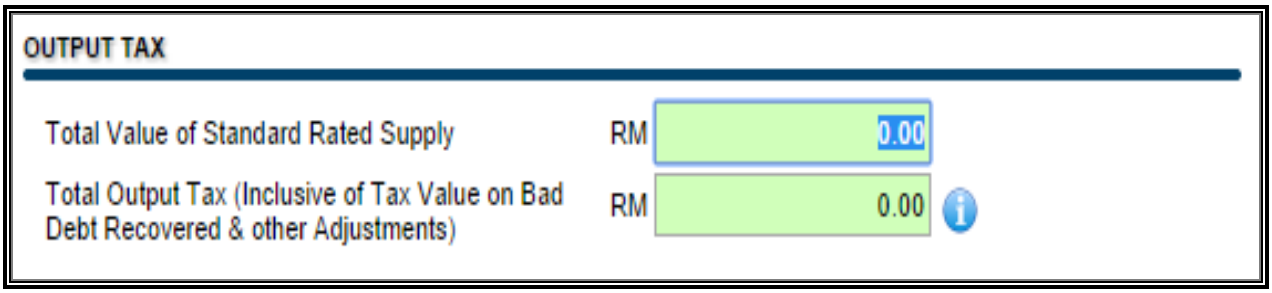
9. Click [Next] button: to continue to the next step.

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

11. Fill in all required information.



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

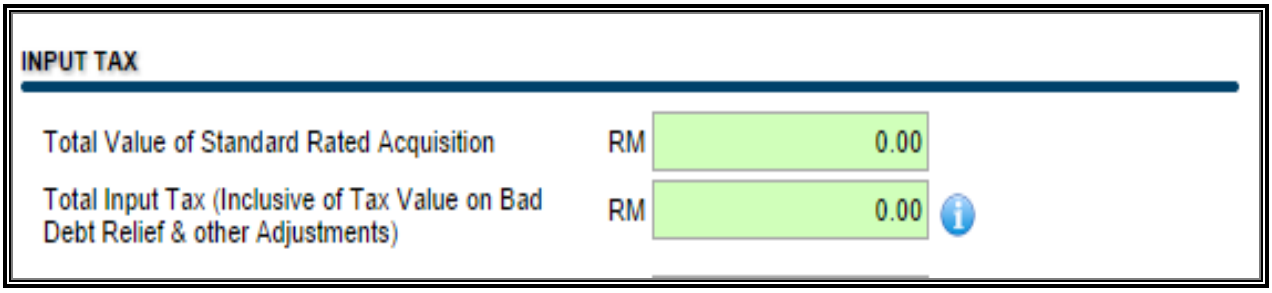


Note:

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.

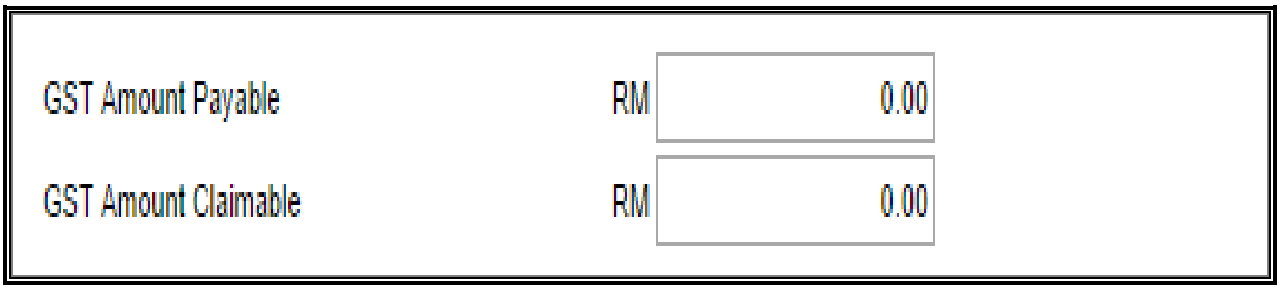


Note:

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.



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.

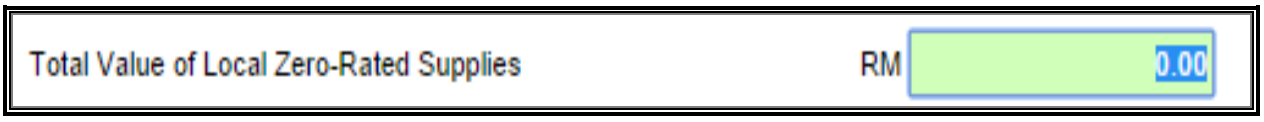
ii. For [GST Amount Claimable]:
   - Auto-calculated by system. If the amount of input tax greater than the output tax, the GST will be refunded.

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

16. Fill in all required information.

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

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



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

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.

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.

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

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

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

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	0.00

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

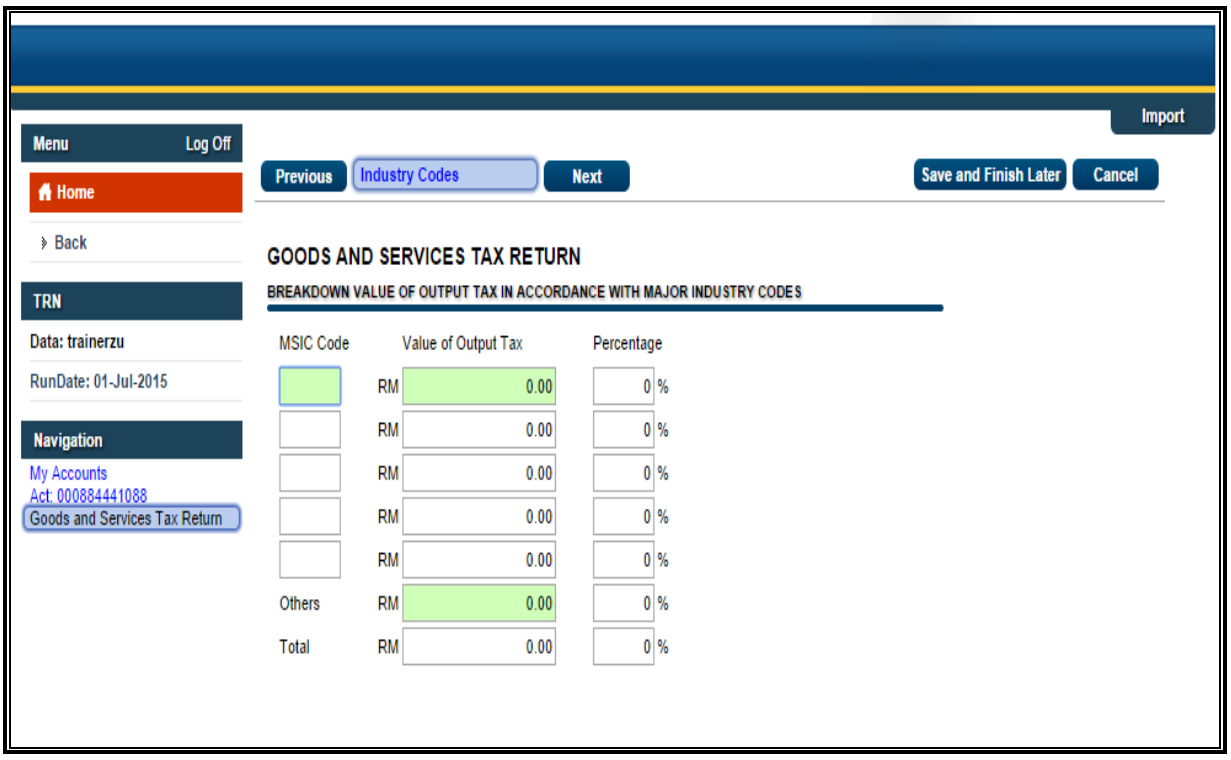
Total Value of Bad Debt Recovered Inclusive Tax	RM	0.00

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.

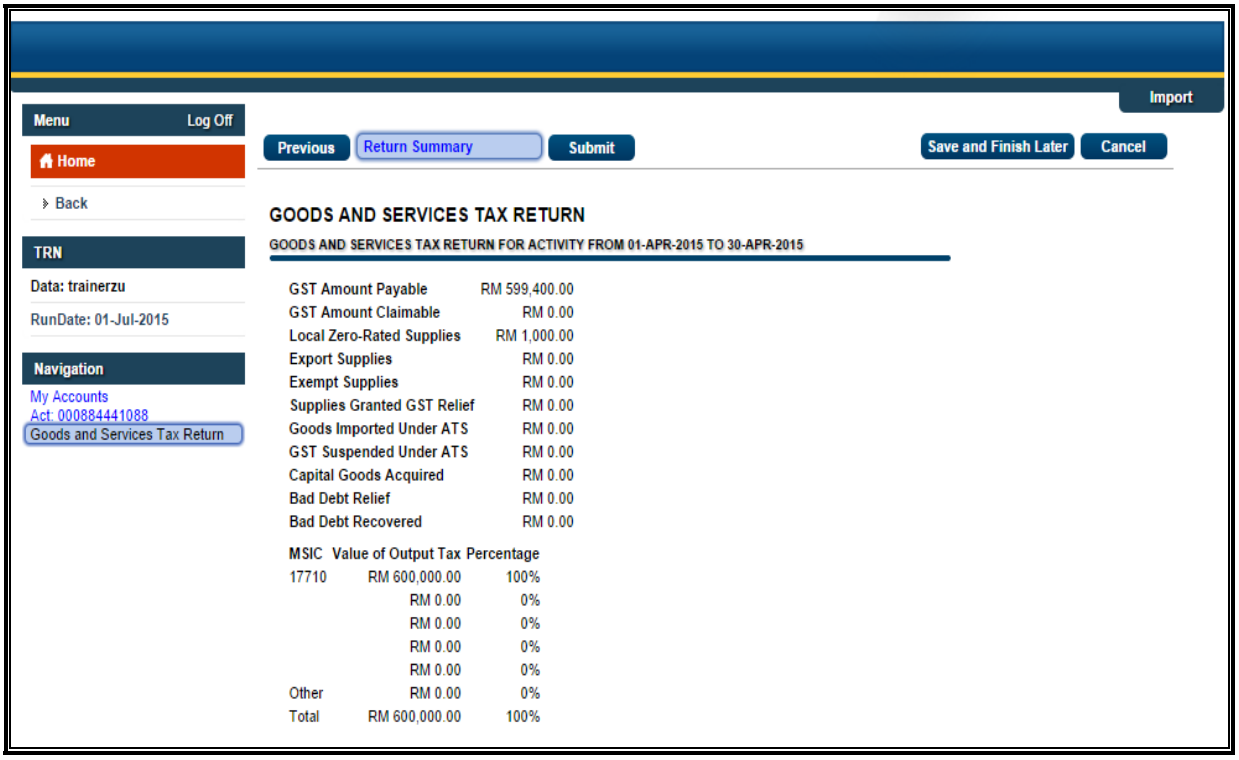


22. **Return Summary** screen will require applicant to review and verify information.

23. Review the application details.
(Note: Applicant can choose either to Submit the application or to Save and Finish Later)

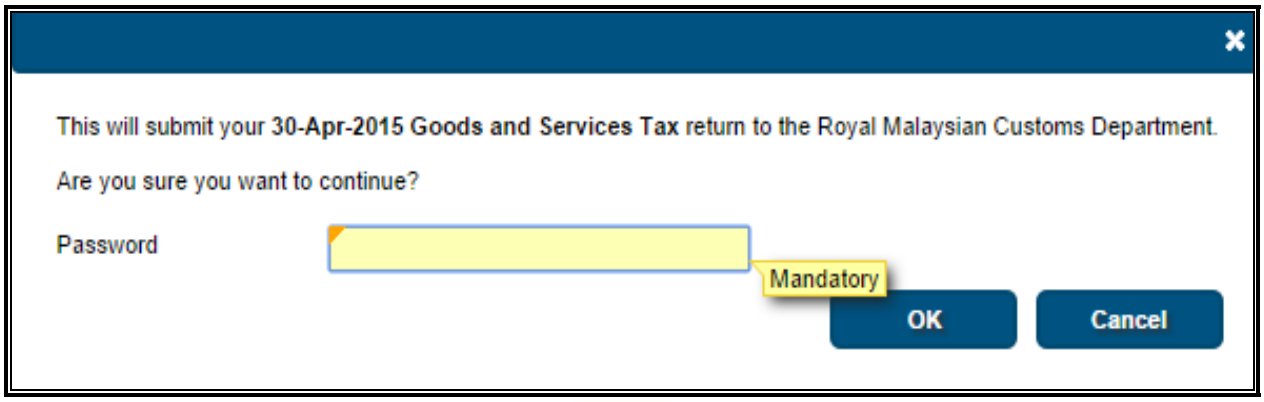
24. To submit the application, Click [Submit] button.

25. Click [OK] button.



26. Fill in [Password] field.
Note: Taxpayer is required to key in the password

27. Click [OK] button.



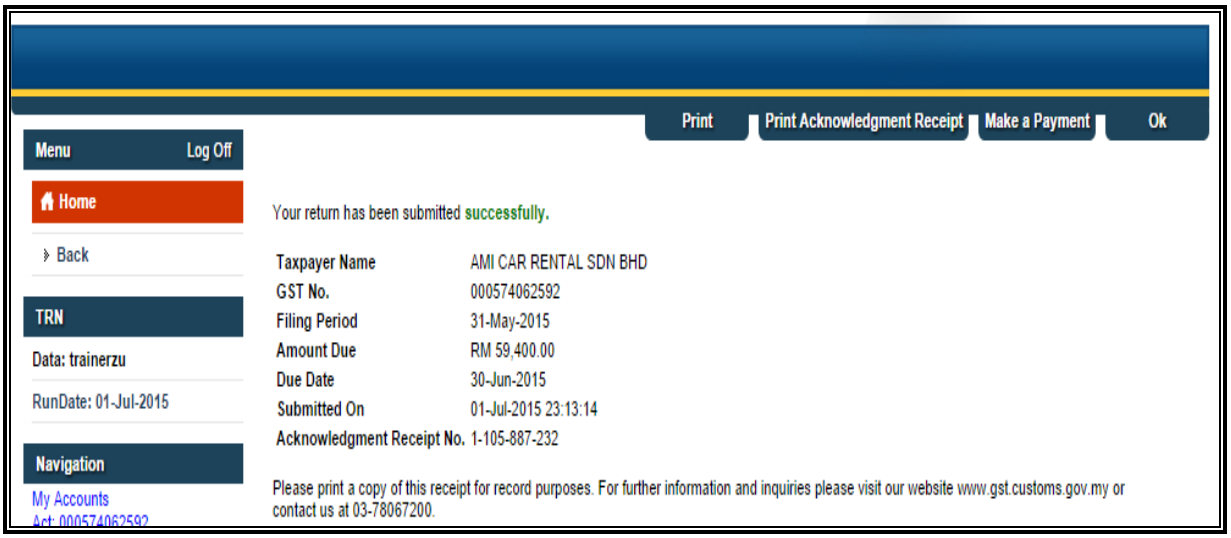
Note: The password is the same as TAP login password

28. **Confirmation** screen will display the return information.

29. Click [Print] button: to print the return information.
or

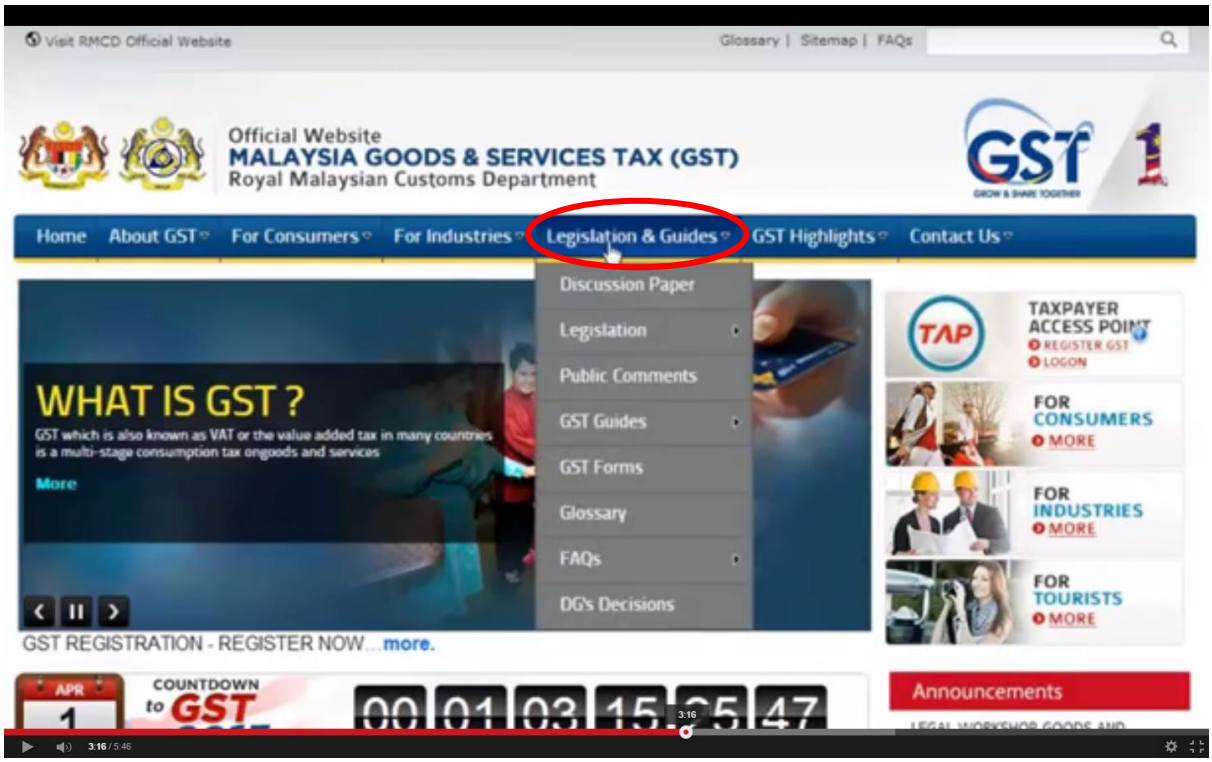
30. Click [Print Acknowledgment Receipt] button: to print the acknowledgement receipt.
or

31. Click [Ok] button: to return to the taxpayer's [Account Springboard].

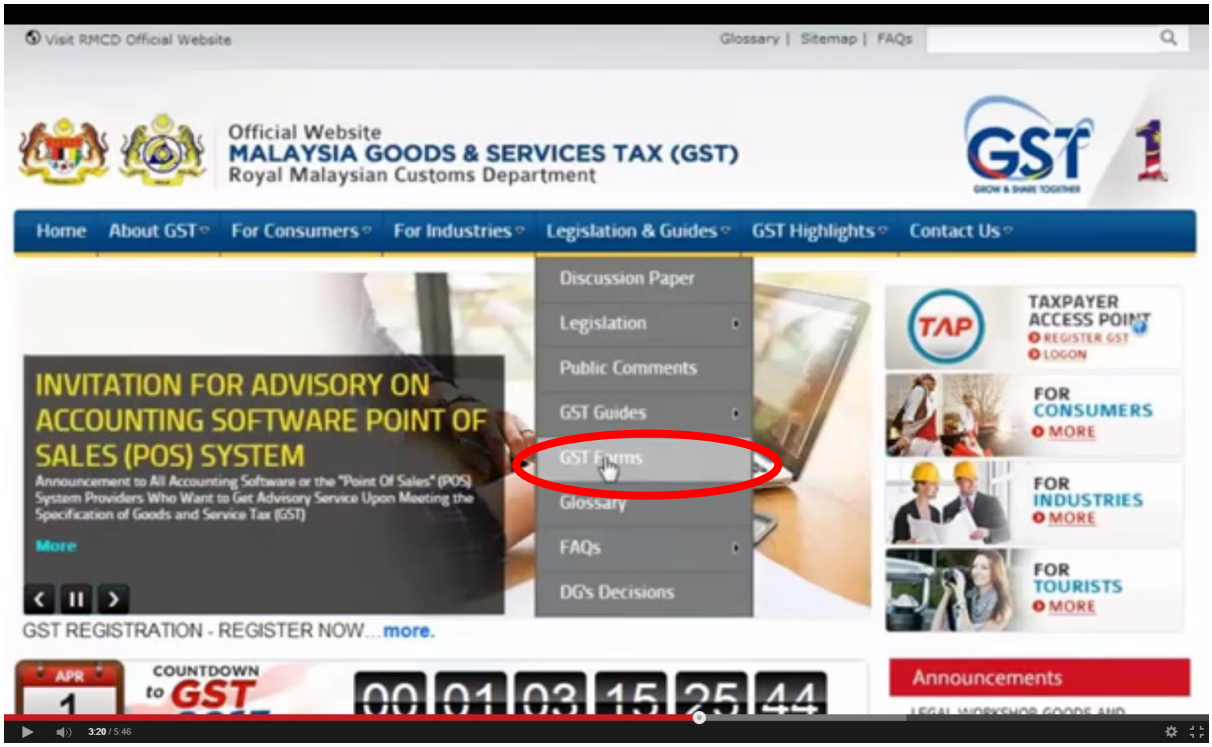


1.3 File A Return (GST - 03) – File Manually

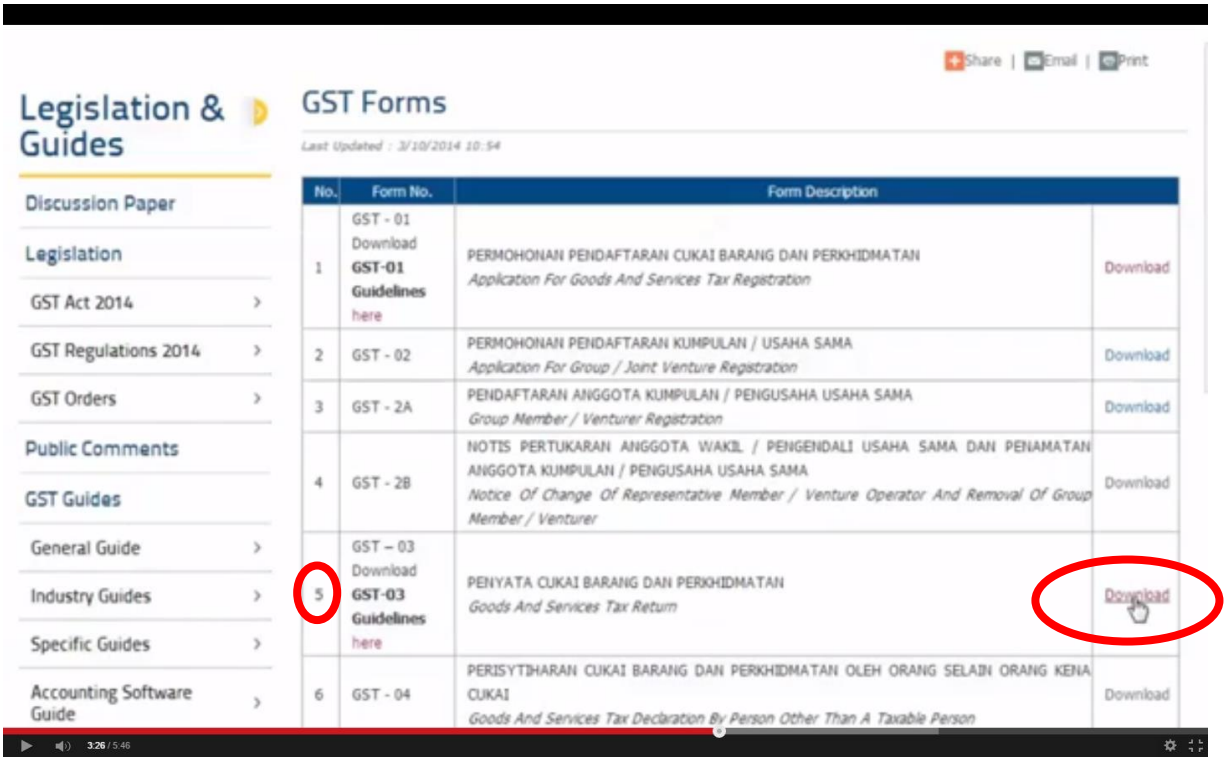
1. Click [Legislations & Guides].



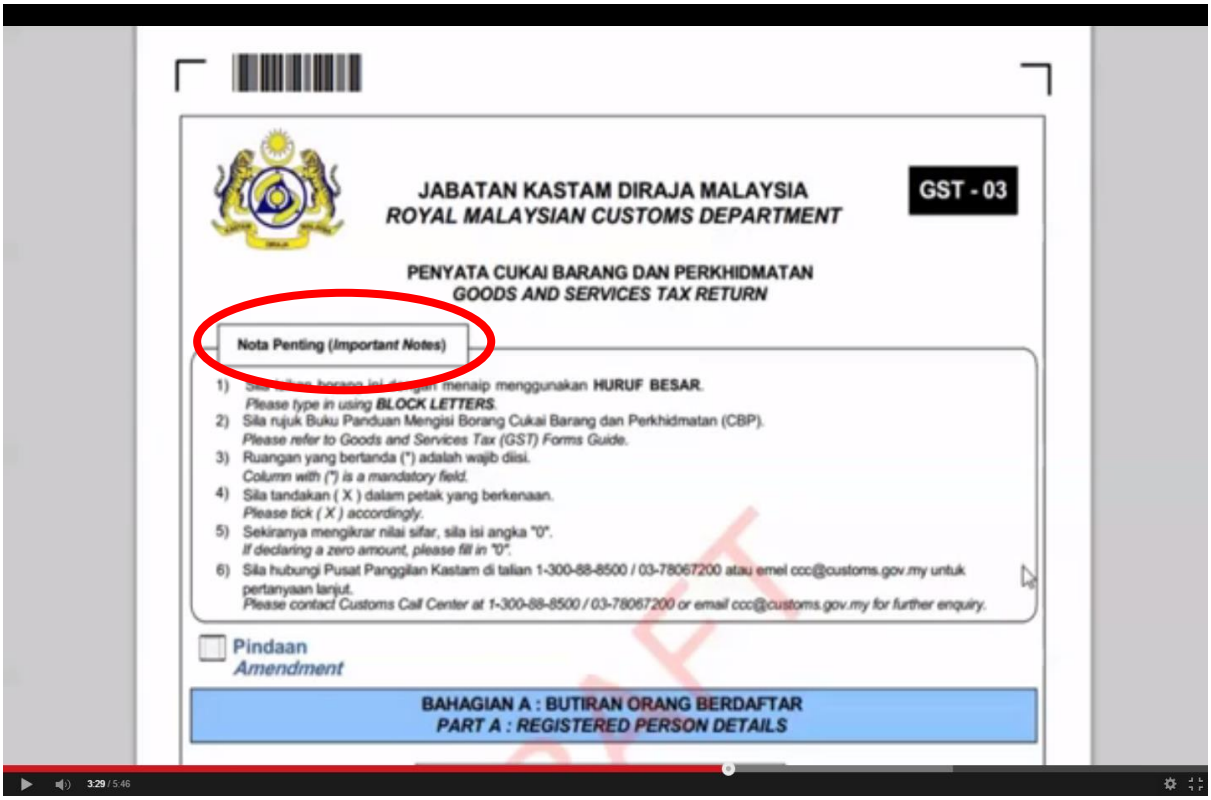
2. Select the menu [GST Forms].



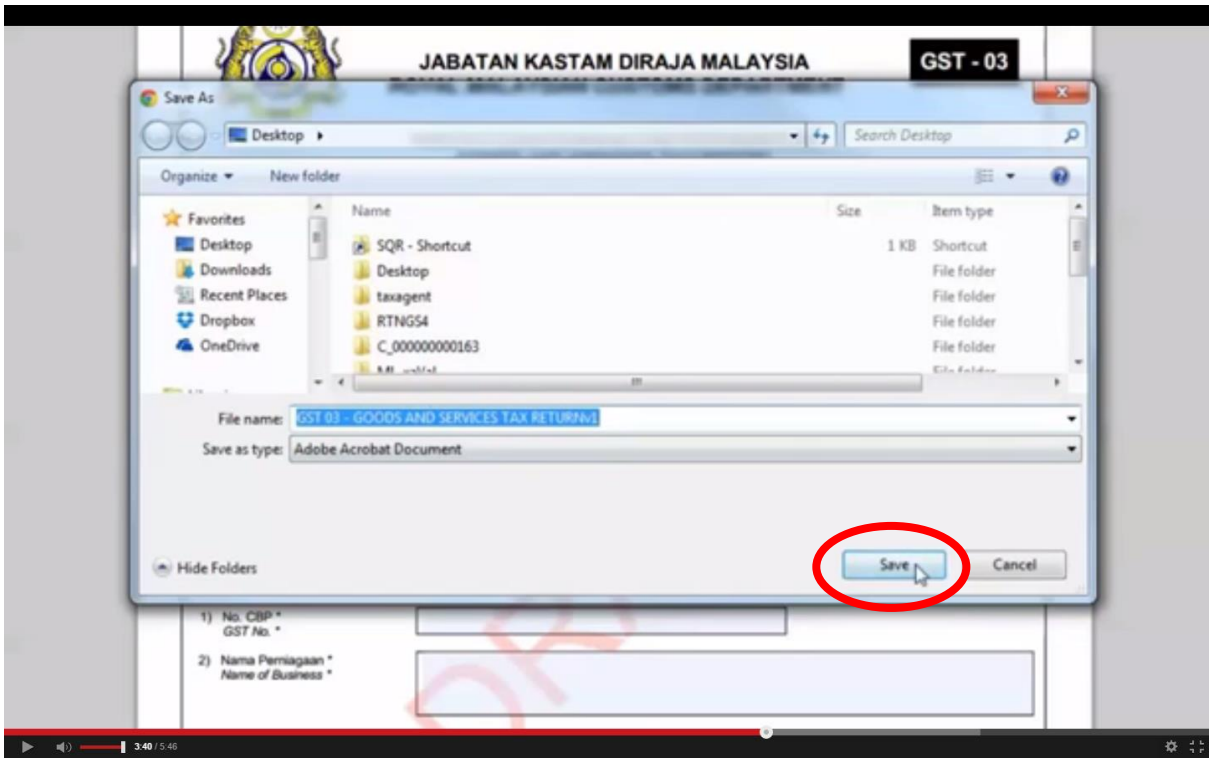
3. List of GST form will be displayed. Select no. 5 (referring to Goods and Services Tax Return) and click the [Download] button on the right to download the GST – 03 form.



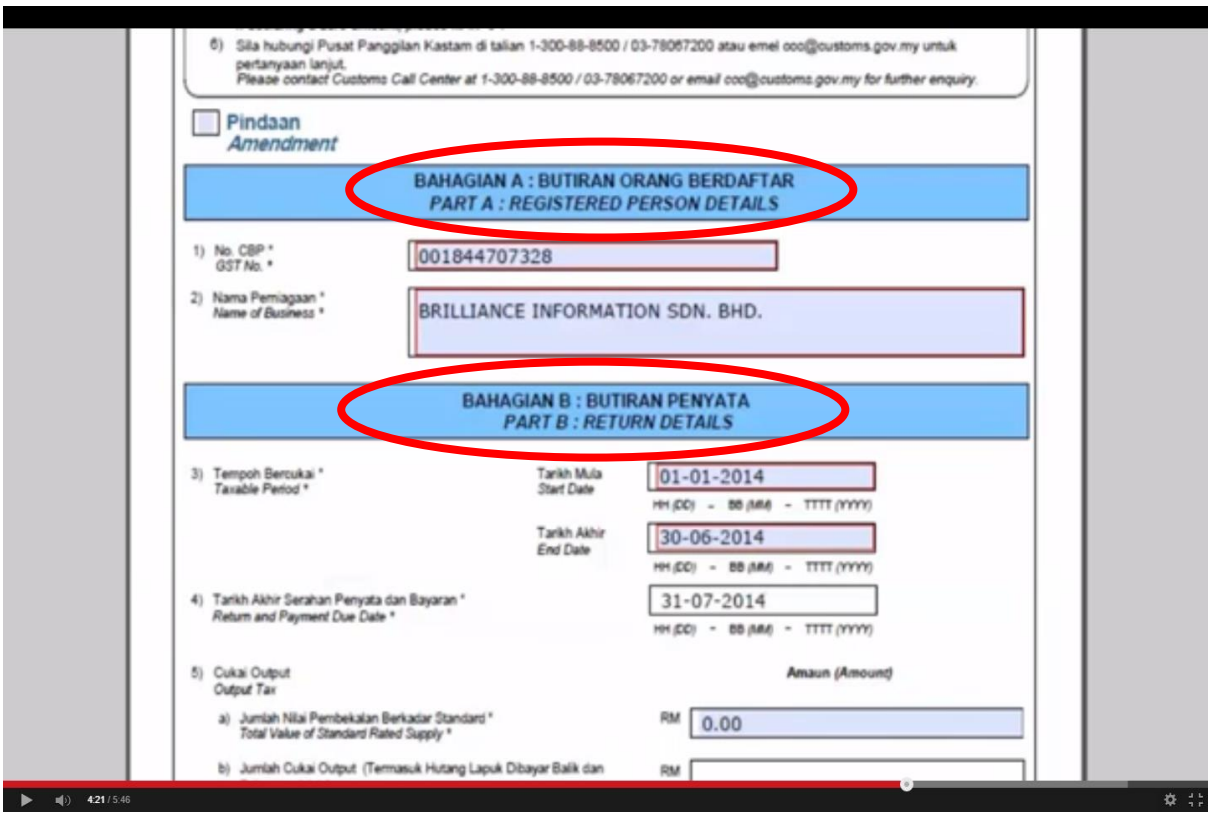
4. Goods and Services Tax GST - 03 Return form will appear. Read the **Important Notice** before fill in the form.

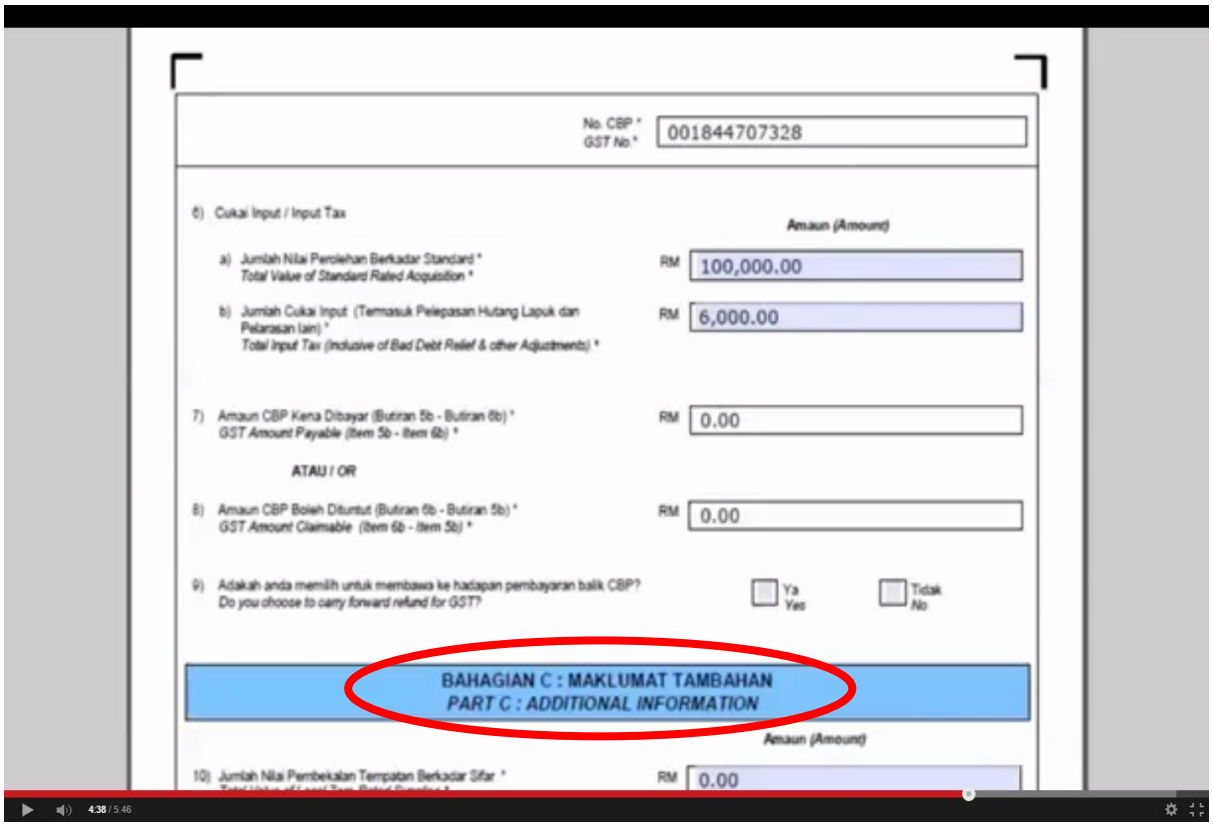


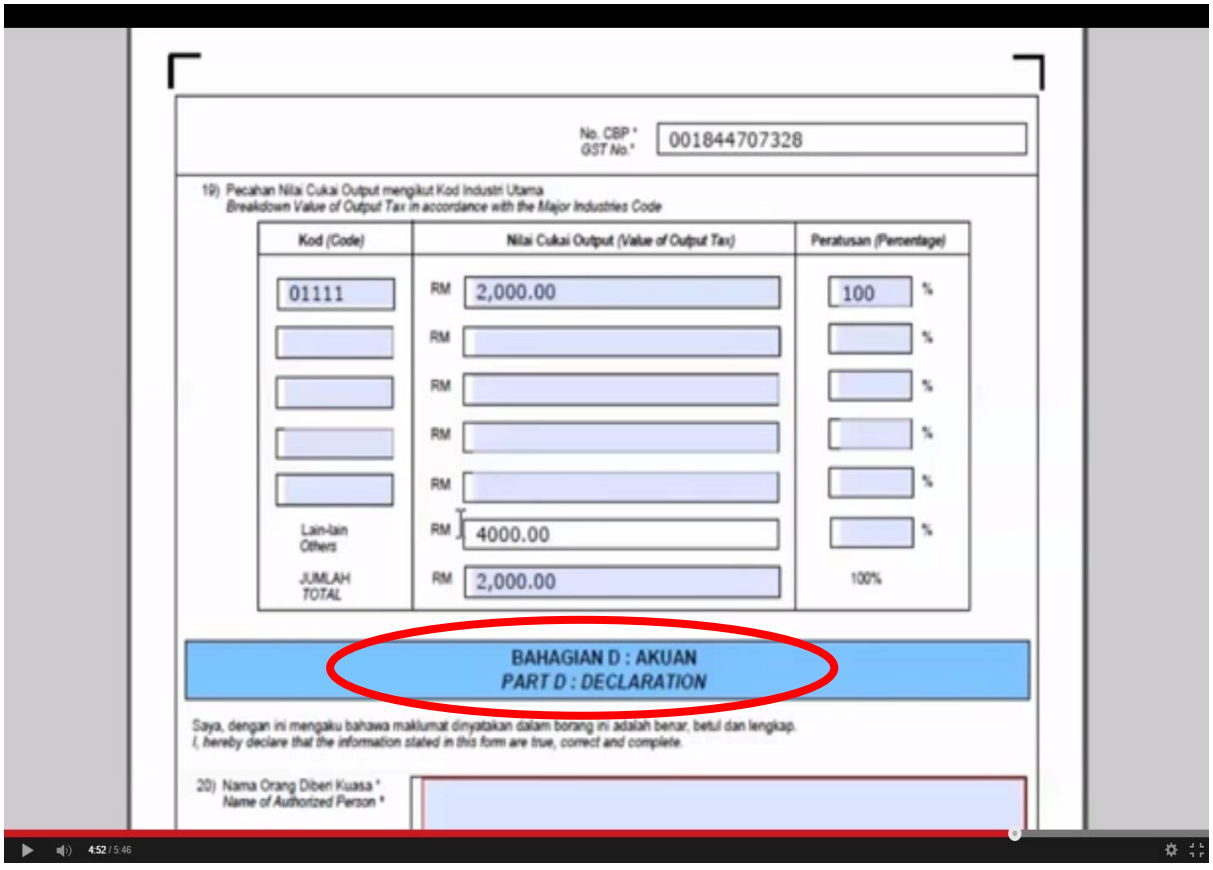
5. Click the [Save] button to save the GST - 03 form either in the desktop, in the document or in pendrive before fill in the form.

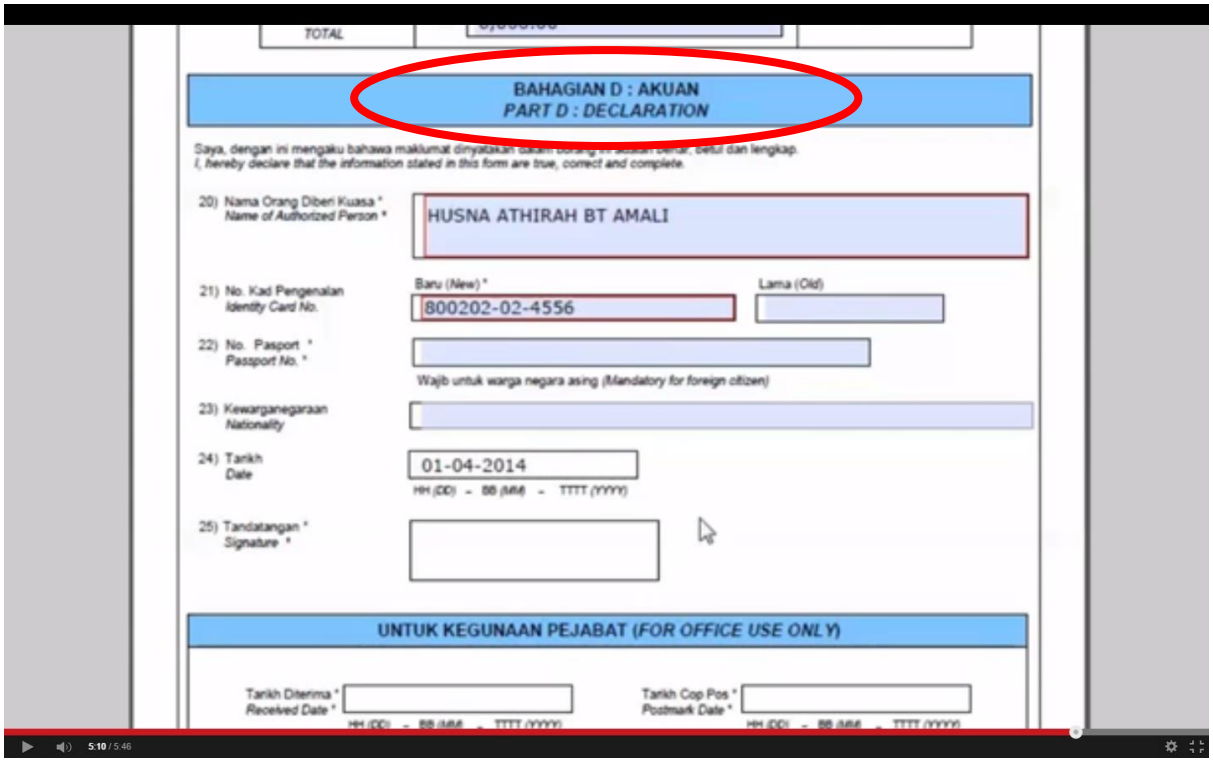


6. Please **TYPE** in GST – 03 form using **BLOCK LETTERS**. Complete Part A, Part B, Part C and Part D.

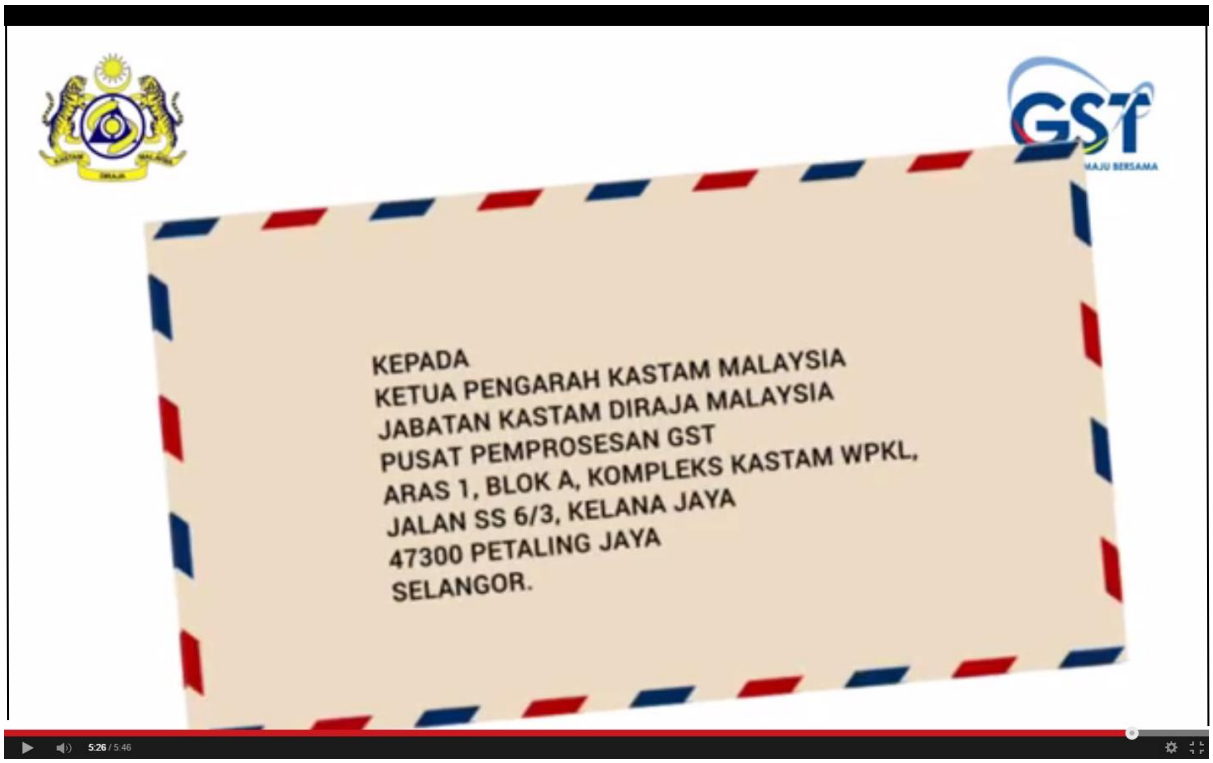



No. CBP *
GST No.*
001844707328
6) Cukai Input / Input Tax
Amaun (Amount)
a) Jumlah Nilai Perolehan Berkadar Standard *
Total Value of Standard Rated Acquisition *
RM 100,000.00
b) Jumlah Cukai Input (Termasuk Pelepasan Hutang Lapuk dan Pelarasan lain) *
Total Input Tax (Inclusive of Bad Debt Relief & 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 Dituntut (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 *
RM 0.00
4:38 / 5:46


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 %
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 *
4:52 / 5:46



7. Once completed, the form must be printed.

8. Put it in an envelope.

9. Post it to the following address.