

Sage UBS Imported Services

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1. Introduction

In GST context, where there is a supply of imported services, the time of supply for the recipient of the supply is treated as being the earlier of:

- i. date of invoice issued by the supplier who belongs in a country other than Malaysia or who carries on a business outside Malaysia; **OR**
- ii. date of payment made by the recipient.

If the recipient is a taxable person with effect from 01/01/2016, he has to declare both input tax and output tax in his GST return and pay the tax not later than the last day of the following month after the end of his taxable period for the imported services at the earlier of the payment made for the supply of imported services or the date of the invoice issued by the supplier who does not belong in Malaysia.

Example:

Alpha Sdn Bhd (Alpha) engages the services from Zenith Pte Ltd (Zenith) in Singapore to upgrade their accounting software. Zenith sends his software engineer to Alpha to do job on 01/02/2016. The job is completed on 15/02/2016 and Zenith issues an invoice to Alpha on 18/02/2016. Alpha makes the payment on the 30/03/2016.

Alpha (monthly return) had to declare both input tax and output tax in his GST return for February 2016 and pays the tax by end of March 2016.

Hence, Imported Service related function has been enhanced in order to compliance with this change. Please take note that, new changes will make available only in v9.9.3.5 onwards.

2. Setting and Mapping

2.1 Accounting

Map the tax codes and GL accounts under **Imported Service (Reverse Charge Mechanism)** section as below via *Accounting* → *Housekeeping* → *Setup* → *General Setup* → *GST Setting*

The screenshot shows the 'General Setup' window with the 'GST Setting' tab selected. The 'Imported Service (Reverse Charge Mechanism)' section is highlighted with a red box. The fields in this section are:

- Input Tax Code: TX
- Output Tax Code: DS
- Input Tax Account Code: 4800/010
- Output Tax Account Code: 4800/020

Other sections visible include:

- Prepayment:** GST Liability (4810/000), Output Tax (4800/020)
- Bad Debt Management:** Debtors (Bad Debt Relief (AR) 4800/010, Bad Debt Recovered (AR) 4800/020, Bad Debt Liability (AR) 4810/000), Creditors (Input Tax Adjustment (AP) 4800/010, Output Tax Adjustment (AP) 4800/020, GST Claimable (AP) 4820/000)
- Un-invoiced Delivery Order [GST 21-days ruling]:** Invoice to be issued (0000/000), Accrued Debtor (0000/000), Output Tax Account Code (0000/000)

Buttons at the bottom include 'To perform the mapping automatically via GST Wizard', 'OK', and 'Cancel'.

2.2 Inventory & Billing

Before you enter invoice for imported service, you will need to create the item via *Maintenance* > *Item Maintenance* > *Item File*, set Item Type as **Imported Service** at More Info (2) tab. Maintenance as shown in the screen image below:

The screenshot shows the 'Item Maintenance - Item File Maintenance' window. The 'Item Type' dropdown is set to 'IMPORTED SERVICE' and is highlighted with a red box. The 'Item No.' field contains 'Item1' and the 'Item Description' field contains 'Item_Imported Services'. The 'Commission Rate by Collection Duration' section shows the following values:

Month	%	Tax % 1	Tax % 2	Target
0 - 2	0.00	0.00	0.00	0.00
3 - 4	0.00	0.00	0.00	0.00
5 - 6	0.00	0.00	0.00	0.00
7 & Above	0.00	0.00	0.00	0.00

The 'Item Status' dropdown is set to 'SUSPEND ; DISCONTINUE' and the 'Item Type' dropdown is set to 'SERVICE ; NON-STOCK'. The 'Item Type' dropdown is highlighted with a red box. The 'Close' button is visible at the bottom right.

3. Transaction Entry

3.1 Payment

Invoice Payment - Foreign Currency

Payment Voucher

Batch No. BANK - JAN' 2017 Date
 Voucher Seq. e-Banking
 Period September 2017

Credit

Ref. No. 1 Autg Ref. No. 2
 Bank A/C No. Amount(MYR)
 Bank Name Balance(MYR)

Debit

Creditor A/C No. Rate Imported Service
 Pay To Amount(USD)
 Pay For
 Cheque No.

Knock off Details

Bill Type	Bill Date	Bill Reference No.	Bill Ext.	Paid Amount(USD)	Knock off By	Input Tax Adjustment

Foreign Currency Bills **Total Knock Off: 0.00**
Balance(USD) 0.00

Note: Input Tax Adjustment will only take effect in local currency offset

Feature/Function	Description
<div style="border: 1px solid black; padding: 2px; width: fit-content;"> <input checked="" type="checkbox"/> Imported Service </div>	<p>➤ Enabled only If GST enabled</p> <p>Checkbox is unchecked:</p> <ul style="list-style-type: none"> ➤ System will treats as normal payment (both local and foreign currency) ➤ Reverse charge entries will NOT be created <p>Checkbox is checked:</p> <ul style="list-style-type: none"> ➤ Reverse charge entries will be created automatically upon save payment (both local and foreign currency) with Imported Service tag

3.1.1 Example:

Transaction entries below will be created after payment with Imported Service tag is saved.

GL Account	Reference No.	GST classification	Debit	Credit	Imported Service tag
Bank	PV 00001			10,000.00	✓
Supplier	PV 00001		10,000.00		
Input Tax	PV 00001 (IS)	TX (follow setting)	600.00		
Output Tax	PV 00001 (IS)	DS (follow setting)		600.00	

In GST-03

Item 5a details								
Doc No	Doc Date	Document Type	Customer	Description	Tax Code	Taxable Amount	GST Amount	
▶ TAX CODE: DS (1)								
PV 00001 (IS)	08/09/2017	GC		GST OUTPUT TAX - PV 00001	DS	10000.00	600.00	
					TOTAL	10000.00	600.00	

Item 6a details								
Doc No	Doc Date	Document Type	Supplier	Description	Tax Code	Taxable Amount	GST Amount	
▶ TAX CODE: TX (1)								
PV 00001 (IS)	08/09/2017	GD		GST INPUT TAX - PV 00001	TX	10000.00	600.00	
					TOTAL	10000.00	600.00	

In GAF

P X COMPANY	08/09/2017	08/09/2017	PV 00001 (IS)	1	GST INPUT TAX - PV 00001	10000.00	600.00	TX	XXX	0.00	0.00
S X COMPANY	08/09/2017		PV 00001 (IS)	1	GST OUTPUT TAX - PV 00001	10000.00	600.00	DS	XXX	0.00	0.00

3.2 Supplier Invoice

Add Supplier Invoice

Supplier Invoice

Period: 9 September-2017 Your Ref. No.: SINV 001 Supplier Code: 4000/X01 Supplier Name: X COMPANY Date: 08/09/2017 Ref. No. 2: Description: PURCHASES	<input checked="" type="checkbox"/> Do not update Quantity <input type="checkbox"/> Update From PO <input type="checkbox"/> Update from GRN <input type="checkbox"/> Update Unit Cost <input checked="" type="checkbox"/> Import Service Country Code: USD Currency Rate: 4.000000 Bill Terms: Delivered by: Permit No.: Radio buttons: <input checked="" type="radio"/> 1. Credit Purchases <input type="radio"/> 2. Multiple Payment Mode <input type="radio"/> 3. Consignment Receive
---	---

PO/SD No.		Remark 4	
PO/SD No. (2)		Remark 5	
DO No. (1)		Remark 6	
DO No. (2)		Remark 7	
Remark 0		Remark 8	
Remark 1		Remark 9	
Remark 2		Remark 10	
Remark 3		Remark 11	

RC SINV 001 - X COMPANY - 4000/X01 - 08/09/2017

Item No.: Item1 Description: Item_Imported Services Remark 1-4: Location: Unit Of Measure: 1.00000 1.00000 Cost: 10000.00 Selling: 0.00 0.00 0.00	<input checked="" type="checkbox"/> Imported Service <input type="checkbox"/> Exclusive On Hand: 0 Quantity: 1 Price: 2500.00 Amount: 2500.00 % Discount: 0.00 0.00 0.00 GST Classification: NR 0.00 0.00 Inv/Po: Project/Job/S-Job: GL A/C: 6010/000 / / <input type="checkbox"/> Service <input type="checkbox"/> Tag <input type="checkbox"/> Gst Item <input type="checkbox"/> Change Unit <input type="checkbox"/> Comment <input type="checkbox"/> No Display <input type="checkbox"/> Update Qty <input type="checkbox"/> Total Up
---	--

Item	Description	Qty	Price	Amount
1 Item1	Item_Imported Services	1	2500.00	2500.00

2500.00

Feature/Function	Description
<input checked="" type="checkbox"/> Imported Service	<ul style="list-style-type: none"> ➤ Enabled only If GST enabled <p>Checkbox is unchecked:</p> <ul style="list-style-type: none"> ➤ Item with all type can be selected from invoice body. ➤ Checkbox of Imported Service at invoice body will be marked automatically only for item with Imported Services type. Unmark is allowed. ➤ Reverse charge entries will be created automatically upon post Supplier Invoice (both local and foreign currency) with Imported Service tag ➤ Please take note that reverse charge mechanism will be generated based on the item that is marked with Imported Service at invoice body. <p>Checkbox is checked:</p> <ul style="list-style-type: none"> ➤ Only item with type Imported Service is allowed to select from invoice body. ➤ Checkbox of Imported Service at invoice body will be marked automatically only for item with Imported Services type. Unmark is allowed. ➤ Reverse charge entries will be created automatically upon post Supplier Invoice (both local and foreign currency) with Imported Service tag ➤ Please take note that reverse charge mechanism will be generated based on the item that is marked with Imported Service at invoice body.

3.2.1 Example:

Issue a supplier invoice with 2 items, Item 1 with **Imported Service** tag and Item 2 without **Imported Service** tag at invoice body. After saved, transactions entries below will be posted to Accounting.

GL Account	Reference No.	GST classification	Debit	Credit	Remark
Purchase	SINV 0001	NR	20,000.00		Amount is combined with 2 items, Item 1 (10,000.00) and Item 2 (10,000.00)
Supplier	SINV 0001			20,000.00	
Input Tax	SINV 0001 (IS)	TX (follow setting)	600.00		Reverse charge mechanism will be generated based on the item that is marked with Imported Service
Output Tax	SINV 0001 (IS)	DS (follow setting)		600.00	

In Posting

PREVIEW BEFORE EXPORT											
Sage Software Sdn. Bhd. (formerly known as UBS Corporation Sdn. Bhd.)										PAGE : 1	
										12/09/2017	
DATE	TYPE	REF.	ACCNO	DESP.	DEBIT	CREDIT	TAX	PROJ	JOB	PD	
12/09/2017	I	SINV 001	6010/000	X COMPANY	20000.00	0.00	NR			9	
12/09/2017	I	SINV 001	4000/X01	PURCHASES	0.00	20000.00				9	
12/09/2017	I	SINV 001 (IS)	4800/010	GST INPUT TAX - SINV 001	600.00	0.00	TX			9	
12/09/2017	Z	SINV 001 (IS)	4800/020	GST OUTPUT TAX - SINV 001	0.00	600.00	DS			9	
					20600.00	20600.00					

In GST-03

Item 5a details								
Doc No	Doc Date	Document Type	Customer	Description	Tax Code	Taxable Amount	GST Amount	
▶ TAX CODE: DS (1)								
SINV 001 (IS)	08/09/2017	GC		GST OUTPUT TAX - SINV 001	DS	10000.00	600.00	
						TOTAL	10000.00	600.00

Item 6a details								
Doc No	Doc Date	Document Type	Supplier	Description	Tax Code	Taxable Amount	GST Amount	
▶ TAX CODE: TX (1)								
SINV 001 (IS)	08/09/2017	GD		GST INPUT TAX - SINV 001	TX	10000.00	600.00	
						TOTAL	10000.00	600.00

In GAF

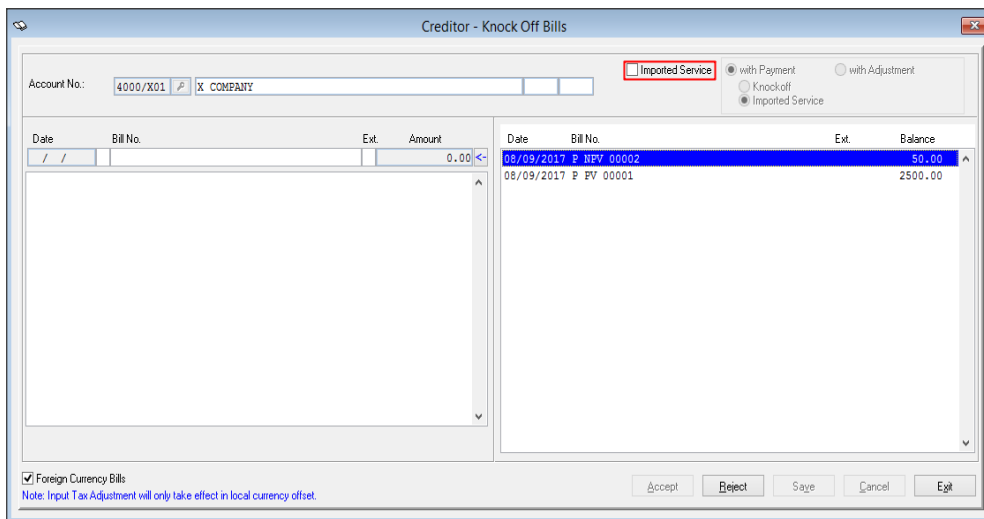
P	X COMPANY		08/09/2017 07/09/2017 SINV 001	1 Item_Imported Services	10000.00	0.00	NR	USD	2500.00	0.00
P	X COMPANY		08/09/2017 07/09/2017 SINV 001	2 Item_Imported Services	10000.00	0.00	NR	USD	2500.00	0.00
P	X COMPANY		08/09/2017 08/09/2017 SINV 001 (IS)	1 GST INPUT TAX - SINV 001	10000.00	600.00	TX	XXX	0.00	0.00
S	X COMPANY		08/09/2017 SINV 001 (IS)	1 GST OUTPUT TAX - SINV 001	10000.00	600.00	DS	XXX	0.00	0.00

4. Knockoff Bills

4.1 Open Item Menu Creditor – Knock Off Bills

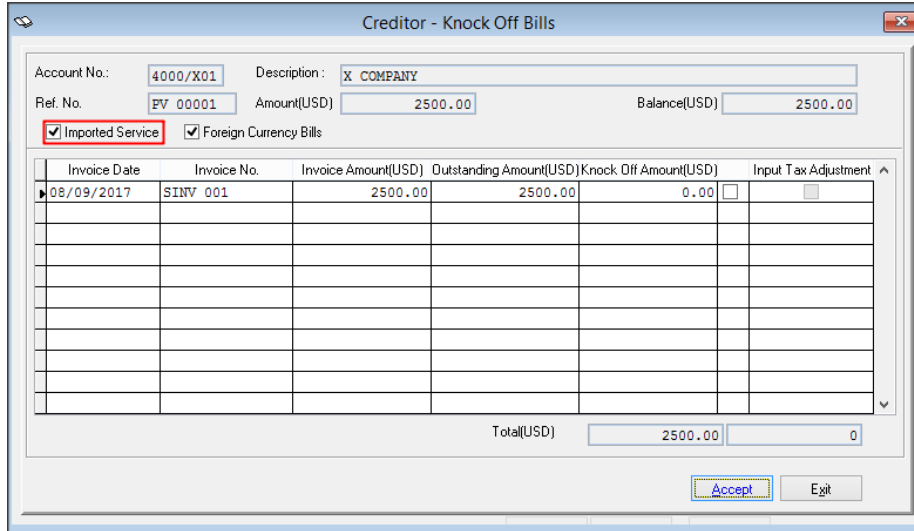
A new filtering is made available at Knock Off Bills screen for better handling of knock-off process for imported services.

When you wish to knock-off imported services supplier invoices, you will need to check on the [Import Service] checkbox as per screen below.



Feature/Function	Description
<input checked="" type="checkbox"/> Imported Service	<ul style="list-style-type: none"> ➤ Enabled only If GST enabled <p>Checkbox is unchecked:</p> <ul style="list-style-type: none"> ➤ Supplier Invoices with “Import Services” tag will NOT be shown at the listing ➤ Payment (Imported Service) and normal payment (without Imported Service tag) will be listed out. ➤ Only normal supplier invoice, purchase debit and purchase credit note will be listed out <p>Checkbox is checked:</p> <ul style="list-style-type: none"> ➤ Supplier Invoices with “Import Services” tag will be shown at the listing ➤ Normal supplier invoice will NOT be listed out
<input type="radio"/> with Payment <input type="radio"/> Knockoff <input checked="" type="radio"/> Imported Service	<ul style="list-style-type: none"> ➤ Enabled when <input checked="" type="checkbox"/> Imported Service is checked. ➤ Select this option if you would like to knock-off the invoice with payment (both with Imported Service tag). ➤ After knock-off process is successful, reversal of reverse charge journal entry will be generated automatically.
<input checked="" type="radio"/> with Adjustment	<ul style="list-style-type: none"> ➤ Enabled for selecting if <input checked="" type="checkbox"/> Imported Service is checked. ➤ Select this option if you would like to knock-off the invoice with purchase debit note.

4.2 Payment – Knock Off



Feature/Function	Description
<div style="border: 1px solid gray; padding: 2px; width: fit-content;"> <input checked="" type="checkbox"/> Imported Service </div>	<ul style="list-style-type: none"> ➤ Enabled only If GST enabled <p>Checkbox is unchecked:</p> <ul style="list-style-type: none"> ➤ Supplier Invoices with “Import Services” tag will be shown at the listing ➤ Normal supplier invoice, purchase debit and purchase credit note will NOT be listed out. User will need to do the adjustment for Imported Service Supplier Invoice via <i>Open Item Menu Creditor – Knockoff Bills</i> <p>Checkbox is checked:</p> <ul style="list-style-type: none"> ➤ Supplier Invoices with “Import Services” tag will NOT show at the listing ➤ Only normal supplier invoice, payment, purchase debit and purchase credit note will be listed out

5. Reverse Mechanism, Reversal of Reverse Mechanism, and Reversal Adjustment of Reverse Mechanism

5.1 Reverse Mechanism

When the creation of payment with Imported Service tag, this screen will be prompted. Please key in all the necessary information.

The screenshot shows a 'Reverse Charge Mechanism' dialog box with the following fields and callouts:

- 1. Select the batch number.** Points to the 'Batch' field containing the value '3'.
- 2. Select the financial period.** Points to the 'Period' field containing the value '9'.
- 3. Select the correct taxable period.** Points to the 'Taxable Period' field containing the range '01/09/2017' to '30/09/2017'.
- 4. Key in the description. (if have any changes)** Points to the 'Description' column of the table below.

The dialog box contains the following information:

Please fill in the required information below for imported service reverse mechanism handling:

Batch: 3
 Voucher Seq: 3
 Period: 9
 Reference: PV 00001
 Taxable Period: 01/09/2017 - 30/09/2017

Date	A/C No.	Tax Code	Description
08/09/2017	4800/010	TX	GST INPUT TAX - PV 00001
08/09/2017	4800/020	DS	GST OUTPUT TAX - PV 00001

Ok

5.2 Reversal of Reverse Mechanism

Reversal of reverse mechanism will be created automatically upon offset of payment and supplier invoice (both with Imported Service tag and its local currency offset). Please take note that the date of reversal entry will be generated based on your login date.

Confirm

GST reversal entry will be generated based on your login date, 11/09/2017.

Important Note:

1. If the login date is out of your taxable period range, the taxable period field will be left blank. You will be required to:
 - (a) Go to Accounting > Housekeeping > Setup > General Setup > GST Setting to regenerate the taxable period; then
 - (b) Go to Accounting > Housekeeping > GST-03 Verification to assign the taxable period to the reversal entry

Confirm to proceed?

Reverse Charge Mechanism Reversal Adjustment

Please fill in the required information below for imported service reverse mechanism handling:

Batch: Reference:

Voucher Seq.: Taxable Period:

Period:

Date	A/C No.	Tax Code	Description
11/09/2017	4800/010	TX	REVERSAL-GST INPUT TAX - SINV 001
11/09/2017	4800/020	DS	REVERSAL-GST OUTPUT TAX - SINV 001

In GST-03

Item 5a details							
Doc No	Doc Date	Document Type	Customer	Description	Tax Code	Taxable Amount	GST Amount
TAX CODE: DS (3)							
PV 00001 (IS)	08/09/2017	GC	GST OUTPUT TAX - PV 00001		DS	10000.00	600.00
PV 00001 (IS-RV1)	11/09/2017	GD	REVERSAL-GST OUTPUT TAX - SINV		DS	-10000.00	-600.00
SINV 001 (IS)	08/09/2017	GC	GST OUTPUT TAX - SINV 001		DS	10000.00	600.00
					TOTAL	10000.00	600.00

Item 6a details							
Doc No	Doc Date	Document Type	Supplier	Description	Tax Code	Taxable Amount	GST Amount
TAX CODE: TX (3)							
PV 00001 (IS)	08/09/2017	GD	GST INPUT TAX - PV 00001		TX	10000.00	600.00
PV 00001 (IS-RV1)	11/09/2017	GC	REVERSAL-GST INPUT TAX - SINV 0		TX	-10000.00	-600.00
SINV 001 (IS)	08/09/2017	GD	GST INPUT TAX - SINV 001		TX	10000.00	600.00
					TOTAL	10000.00	600.00

In GAF

P		X COMPANY			07/09/2017		08/09/2017		SINV 001			1		Item_Imported Services		10000.00		0.00		NR		USD		2500.00		0.00	
P		X COMPANY			07/09/2017		08/09/2017		SINV 001			2		Item_Imported Services		10000.00		0.00		NR		USD		2500.00		0.00	
P		X COMPANY			08/09/2017		08/09/2017		PV 00001 (IS)			1		GST INPUT TAX - PV 00001		10000.00		600.00		TX		XXX		0.00		0.00	
P		X COMPANY			08/09/2017		08/09/2017		SINV 001 (IS)			1		GST INPUT TAX - SINV 001		10000.00		600.00		TX		XXX		0.00		0.00	
P		X COMPANY			11/09/2017		11/09/2017		PV 00001 (IS-RV1)			1		REVERSAL-GST INPUT TAX - SINV 001		-10000.00		-600.00		TX		XXX		0.00		0.00	
S		X COMPANY			08/09/2017				PV 00001 (IS)			1		GST OUTPUT TAX - PV 00001		10000.00		600.00		DS		XXX		0.00		0.00	
S		X COMPANY			08/09/2017				SINV 001 (IS)			1		GST OUTPUT TAX - SINV 001		10000.00		600.00		DS		XXX		0.00		0.00	
S		X COMPANY			11/09/2017				PV 00001 (IS-RV1)			1		REVERSAL-GST OUTPUT TAX - SINV 001		-10000.00		-600.00		DS		XXX		0.00		0.00	

5.3 Reversal Adjustment of Reverse Mechanism

Reversal adjustment entry will be created automatically once Imported Service related transactions which offset earlier are reversed accordingly. Please take note that the date of reversal adjustment entry will be generated based on your login date and all related bills should be reversed in a batch.

Confirm

GST reversal entry will be generated based on your login date, 11/09/2017.

Important Note:

- If the login date is out of your taxable period range, the taxable period field will be left blank. You will be required to:
 - (a) Go to Accounting > Housekeeping > Setup > General Setup > GST Setting to regenerate the taxable period; then
 - (b) Go to Accounting > Housekeeping > GST-03 Verification to assign the taxable period to the reversal entry

Confirm to proceed?

Creditor - Reverse Bills

Date	A/C No.	Type	Reference	E	Bill Type	Bill Reference	E	Paid Amount	Input Tax Adjustment Ref. No.
08/09/2017	4000/X01	P	PV 00001		I	SINV 001		-10000.00	

Reverse Bill

Reverse related bills

Creditor No.
 Reference no.

Reverse Charge Mechanism

Please fill in the required information below for imported service reverse mechanism handling:

Batch
 Reference

Voucher Seq.
 Taxable Period

Period

Date	A/C No.	Tax Code	Description
11/09/2017	4800/010	TX	GST INPUT TAX - PV 00001
11/09/2017	4800/020	DS	GST OUTPUT TAX - PV 00001

In GST-03

Item 5a details							
Doc No	Doc Date	Document Type	Customer	Description	Tax Code	Taxable Amount	GST Amount
TAX CODE: DS (4)							
PV 00001 (IS)	08/09/2017	GC		GST OUTPUT TAX - PV 00001	DS	10000.00	600.00
PV 00001 (IS-RV1)	11/09/2017	GD		REVERSAL-GST OUTPUT TAX - SIN	DS	-10000.00	-600.00
PV 00001 (IS1)	11/09/2017	GC		GST OUTPUT TAX - PV 00001	DS	10000.00	600.00
SINV 001 (IS)	08/09/2017	GC		GST OUTPUT TAX - SINV 001	DS	10000.00	600.00
TOTAL						20000.00	1200.00

Item 6a details							
Doc No	Doc Date	Document Type	Supplier	Description	Tax Code	Taxable Amount	GST Amount
TAX CODE: TX (4)							
PV 00001 (IS)	08/09/2017	GD		GST INPUT TAX - PV 00001	TX	10000.00	600.00
PV 00001 (IS-RV1)	11/09/2017	GC		REVERSAL-GST INPUT TAX - SINV 0	TX	-10000.00	-600.00
PV 00001 (IS1)	11/09/2017	GD		GST INPUT TAX - PV 00001	TX	10000.00	600.00
SINV 001 (IS)	08/09/2017	GD		GST INPUT TAX - SINV 001	TX	10000.00	600.00
TOTAL						20000.00	1200.00

In GAF

P X COMPANY 08/09/2017 07/09/2017 SINV 001 1 Item_Imported Services 10000.00 0.00 NR USD 2500.00 0.00
P X COMPANY 08/09/2017 07/09/2017 SINV 001 2 Item_Imported Services 10000.00 0.00 NR USD 2500.00 0.00
P X COMPANY 08/09/2017 08/09/2017 PV 00001 (IS) 1 GST INPUT TAX - PV 00001 10000.00 600.00 TX XXX 0.00 0.00
P X COMPANY 08/09/2017 08/09/2017 SINV 001 (IS) 1 GST INPUT TAX - SINV 001 10000.00 600.00 TX XXX 0.00 0.00
P X COMPANY 11/09/2017 11/09/2017 PV 00001 (IS-RV1) 1 REVERSAL-GST INPUT TAX - SINV 001 -10000.00 -600.00 TX XXX 0.00 0.00
P X COMPANY 11/09/2017 11/09/2017 PV 00001 (IS1) 1 GST INPUT TAX - PV 00001 10000.00 600.00 TX XXX 0.00 0.00
S X COMPANY 08/09/2017 PV 00001 (IS) 1 GST OUTPUT TAX - PV 00001 10000.00 600.00 DS XXX 0.00 0.00
S X COMPANY 08/09/2017 SINV 001 (IS) 1 GST OUTPUT TAX - SINV 001 10000.00 600.00 DS XXX 0.00 0.00
S X COMPANY 11/09/2017 PV 00001 (IS-RV1) 1 REVERSAL-GST OUTPUT TAX - SINV 001 -10000.00 -600.00 DS XXX 0.00 0.00
S X COMPANY 11/09/2017 PV 00001 (IS1) 1 GST OUTPUT TAX - PV 00001 10000.00 600.00 DS XXX 0.00 0.00

***** END *****