Declare Delivery Orders GST

According to the **21 Days Rule**, if the **Tax Invoice** is issued within 21 days, the date of invoice will be considered as **Time of Supply**. However, if you are not able to issue the tax invoice after goods delivered or service performed within 21 days, then the **Time of Supply** will have to fall back to the date of **Delivery**.

With the help of GST Advisor, you can declare the delivery order's GST in your tax return, without issue the tax invoice within 21 days. The account posting entries will be updated as well. And at the time of tax invoice issued, the declared tax amount will be removed from the tax invoice accordingly, so that you will not pay for the same transaction 2 times.

Follow these steps to declare tax from delivery orders before submit the tax return:

1. A few GST settings is required before proceed to GST Advisor. You have to configure the posting account for GST From DO.

2. Open GST Advisor, define the taxable period you want to get advice from.
3. Click "Get Advice" and move to Outstanding DO->Declare Tax by DO
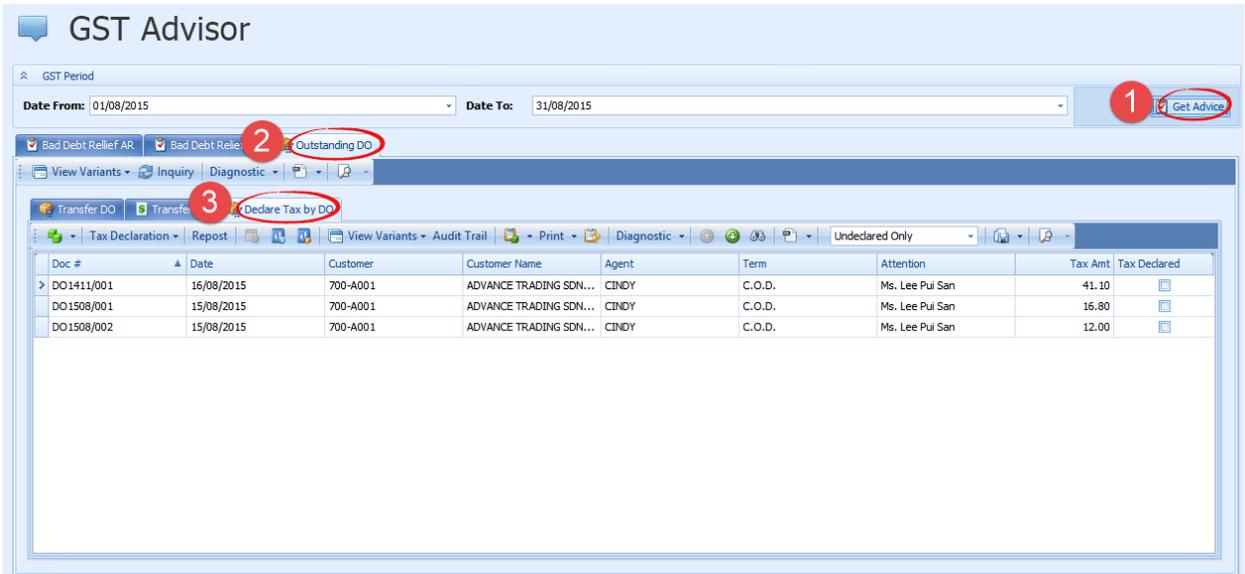
4. Now you have a list of Delivery Orders within this period to be declared. You have to determine whether the tax invoice can be issued within 21 days from the time of delivery. If the tax will not be issued within 21 days, you have to declare the tax of delivery orders. To proceed, select multiple delivery orders from the list, and click **Tax Declaration->Declare.**
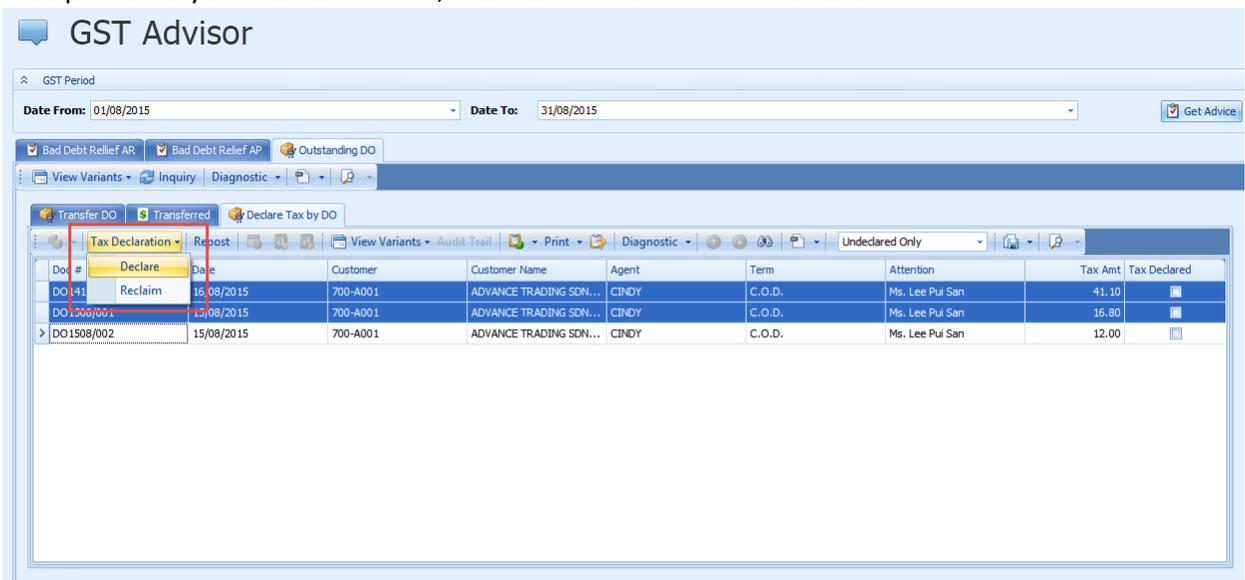
5. Once you have done that, transaction modification is restricted. You are not allowed to change the customer, stock, UOM, quantity, or price anymore. Now let's take a look at the posting entries of the "Declared" DO.

6. Now we generate the tax return and look at the GST details.

GST Detail

Journal Type	Document Code	Document Date	Account Code	Account Name	Taxable Amou...	Tax Rate	Tax Amount L...	Net Amount L...	GSTMSICCode
⊿ **Supply**									
⊿ **Standard-rated**									
⊿ **SR**									
DO	DO1508/001	15/08/2015	700-A001	ADVANCE TRADING S...	280.00	6.00%	16.80	296.80	
DO	DO1508/002	15/08/2015	700-A001	ADVANCE TRADING S...	200.00	6.00%	12.00	212.00	
DO	DO1411/001	16/08/2015	700-A001	ADVANCE TRADING S...	685.00	6.00%	41.10	726.10	
					1,165.00		69.90	1,234.90	
					1,165.00		69.90	1,234.90	
					1,165.00		69.90	1,234.90	

7. To see how it works with the later issued tax invoice, we will now transfer these DO to invoices in October 2015. Notes that the 21 days rule will be by passed if the tax of the DO has been declared.

GST Detail Listing

Journal Type	Document Code	Document Date	Account Code	Account Name	Taxable Amo...	Tax Rate	Tax Amount ...	Net Amount ...	GSTMSICCode
⊿ **Standard-rated**									
⊿ **SR**									
DO	DO1411/001	15/08/2015	700-A001	ADVANCE TRADING SDN. B...	-685.00	6.00%	(41.10)	(726.10)	
DO	DO1508/001	16/08/2015	700-A001	ADVANCE TRADING SDN. B...	-280.00	6.00%	(16.80)	(296.80)	
DO	DO1508/002	17/08/2015	700-A001	ADVANCE TRADING SDN. B...	-200.00	6.00%	(12.00)	(212.00)	
INV	INV1510/001	28/10/2015	700-A001	ADVANCE TRADING SDN. B...	685.00	6.00%	41.10	726.10	
INV	INV1510/002	28/10/2015	700-A001	ADVANCE TRADING SDN. B...	280.00	6.00%	16.80	296.80	
INV	INV1510/003	28/10/2015	700-A001	ADVANCE TRADING SDN. B...	200.00	6.00%	12.00	212.00	
INV	INV1510/018	31/10/2015	700-B001	BEST TECH ENGINEERING S...	350.00	6.00%	21.00	371.00	
					350.00		21.00	371.00	
					350.00		21.00	371.00	
					350.00		21.00	371.00	

The output tax for this month is only RM21.00