



What can the authorities do with the GST Audit File (GAF)?

1. JKDM can verify the reported values for GST03 against GAF (P & S Record Elements) and TAP File
Note:
 - a) All 3 (GST03/ GAF/ TAP File) should have the same reported values (**You must prepare a reconciliation report for audit purposes if the values do not agree (e.g. manual amendments made to values in GST03 before submission)**)
1. The GST Audit File also contains information that can be used by IRB for an audit
2. Verify that your GST Audit File passes the record integrity test (F Record Element)?
3. Verify that your GST Audit File complies with the requirements in the GST Software Guide for the 5 Record Elements (C, P, S, L and F)?
4. GAF contains Business Registration Numbers for your Customers & Vendors which can be used by SSM for an audit

What the authorities can generate from the P/ S/ L Record Element

P Record Element	S Record Element	L Record Element
<ol style="list-style-type: none"> 1. BRN & GST Number 2. Vendor Tax Code Matrix 3. Invoice Tax Code Matrix 4. Purchase Values/GST Values by Tax Codes 5. Vendor Ledger sorted by: <ul style="list-style-type: none"> • Vendor Name • Tax Code • Currency 6. Exception Reports 7. Key Word Search 	<ol style="list-style-type: none"> 1. BRN & GST Number 2. Customer Tax Code Matrix 3. Invoice Tax Code Matrix 4. Supply Values/GST Values by Tax Codes 5. Customer Ledger sorted by: <ul style="list-style-type: none"> • Customer Name • Tax Code • Country • Invoice Number 6. Exception Reports 7. Key Word Search 	<ol style="list-style-type: none"> 1. Trial Balance 2. Ledger sorted by: <ul style="list-style-type: none"> • Transaction ID • Account Code • Tran Type 3. Exception Reports 4. Key Word Search

Announcement in Budget 2017

KUALA LUMPUR (Star Oct 21/2016): The establishment of the **Collection Intelligence Arrangement (CIA)** under the Ministry of Finance (MOF) is expected to decrease potential tax evasion by companies. The setting up of the CIA, which **consists of the Inland Revenue Board (IRB), Royal Malaysian Customs Department and Companies Commission Malaysia (SSM)** and which will see the sharing of data among these organizations, was announced today by Prime Minister Datuk Seri Najib Razak in Budget 2017.



Do you want to learn how to read and analyse the GST Audit File (GAF)

Please contact N Selvam at 03-77298222/ 019 333 6834 or email selvam@nsvlam.com for training dates and fees. We conduct hands-on training for GAFv1.0 and GAFv2.0 using your company GAF or our training GAF. This training can be conducted at your office or our training facility in Damansara Intan, Petaling Jaya, Selangor