Knowhow: GST Bad Debt Relief [BDR] Handling

Understanding GST Bad Debt Relief:



Conditions:

No.	Requirements	Supply	Acquisition
1	Goods and/or services	Provided to customers	Provided by suppliers
2	6% GST on Invoices issued	 Declared in GST-03 Return, 5[a] & 5[b] 	 Declared in GST-03 Return, 6[a] & 6[b]
		Paid output tax to Customs	 Claimed input tax from Customs
3	Invoice status	 Outstanding amount after 6 months from invoice month, full or partial 	 Outstanding amount after 6 months from invoice month, full or partial
		 Debtor's company closed down 	 Creditor's company closed down

GST Regulation for Bad Debt Relief and Bad Debt Recovered

No.	Requirements	Supply	Acquisition
1	Outstanding balances exceeding 6 months from invoice month, MUST process Bad Debt Relief [BDR] on the 7 th month	 If the bad debt relief is not claimed immediately after the expiry of sixth month, then the taxable person has to notify the Director General (DG) within 5 days after the expiry of sixth month on his intention to claim at a later date. (DG Decision: Amended on 23/3/2015) Tax code used will be AJP and declared in GST-03 Return, 5[b] 	 Omission to pay BDR within the taxable period is an offence Tax code used will be AJS and declared in GST-03 Return, 6[b]
2	When BDR processed invoices are paid, Bad Debt Recovered [BDV] must be processed	 Tax code used will be AJS and declared in GST-03 Return, 6[b] 	 Tax code used will be AJP and declared in GST-03 Return, 5[b]



Accessing Bad Debt Relief function:

The Bad Debt Relief function is located at Accounting > Journal Entry > GST Bad Debt Journal [AR] > Bad Debt Relief

Sales Journal		
Purchase Journal		
Cash Journal		
Bank Journal		
General Journal		
Import Journal		
Export Journal		
GST Bad Debt Journal (AR)	•	Bad Debt Relief
GST Bad Debt Journal (AP)	•	Bad Debt Recovered
	Sales Journal Purchase Journal Cash Journal Bank Journal General Journal Import Journal Export Journal GST Bad Debt Journal (AR) GST Bad Debt Journal (AP)	Sales Journal Purchase Journal Cash Journal Bank Journal General Journal Import Journal Export Journal GST Bad Debt Journal (AR) GST Bad Debt Journal (AP)

Bad Debt Relief Listing screen:

	C Reset	O.	Preview	🚖 Favorite	0	Feedback						
Close	Vew	New	Print	Others	Help	Freeback						
ad De	bt Relief	Listin	g	Paral (1999)	1.0000000000000000000000000000000000000	The second station						
mable Pr	articid						100	Reference				
x Date F	Fran	10	1/01/2015			e This Year	imi	Debtor				(m) (A)
		з	1/12/2015			<u>E)</u>		Status		(e) Open	Posted (6) Void	led
Default	•											
Drieg in co	slumm header he	are to gr	oup by the	column								
Refe	TUILE		Date		_	Soumal Period	Taxable Period	Carrency	Total		Cestomer	Statue
BOR-1	ŧ	_	10/30/20	13			10	MER		14,240.70	Multple	Open
			-									
-												
			-									

- > The bad debt relief processed and saved will be listed on the grid section for user view and track
- User can double click on the record line to view the list of outstanding invoices selected for the bad debt relief processing
 - \circ **Open** status \rightarrow user can make changes to the processed bad debt relief entry
 - **Posted** status \rightarrow no changes will be allowed.



Bad Debt Relief entry screen:

The bad debt relief processing screen comprises of 3 sections:

		Click	Save										
Cose CReset	Save 1	0	Favorite		Red of								
Clase Ven	Seve N	ew O	thers 14	0 11	eedback								
ad Debt Relief	(New)												
sturier						1-19		Nexit	Entry Na.	BDR-1			
6	Bed Debt Rele	1						Journ	al.	ED3 6ad Debt Journal			
maria						18		Journ	at Date	16/30/2015		10	1
								Perior	d	10			
Outstanding document	ntis) exceeding	6 nontra	1										
Outstanding document	ntis) excerding Refere	6 minites nce	Debtor		Doc. Type	Doc	Currency Doc Arr	ut P	frit. Rate	Original Amt (HYR) 0	Istanding Anit (HV	11) 657 Value	(NYR)
Outstanding document Date (1) 25/01/2015	nt(s) exceeding Refere SI-0000	6 miniha 000 041	Debtor C00000111 -	PE 1	Dac, Type Soles Invoke	Doc	Currency Doc An	it P 77,992.00	frii. Rate 1.000000	Original Amt (HVR) 0 77,592.00	utstanding Amt (HV 77/3	11) 651 Value 32.01	(HVIR) *
Outstanding document Date = 25,01/2015 = 03,02/2015 = 0003/2015	nt(s) exceeding Refers SI-0000 SI-0000	6 mmPa 600 1041 1023 1043	Debtor C00000011 - C00000001 -	PIE 1 97 1	Dac. Type Soles Invoice Soles Invoice	Disc MrR MrR	Currency Doc An	177,592.00 106,641.30 57.352.40	NR Rate 1.0000000 1.0000000	Original Amt (HVR) 0 77,592.00 105,641.30 67.353.40	utstanding Anit (HV 77,59 505,64	10.) 651 Value 82.00 41.30	(HVR) 4.392.00
Dutstanding (source) 0014 + 25/01/2018 + 03/02/2015 + 10/02/2015	ntis) exceeding Refere ST-0000 ST-0000 ST-0000	6 mm154 1020 1041 1023 1043	Debtor C00000011- C00000002-	PIE 1	Direc Type Soles Invoke Soles Invoke	MR MR MR	Currency Boc An	100 P 77,192.00 106,641.30 67,352.40	WR Rate 1.000000 1.000000 1.000000	Original Amit (1198) 0 77,992.00 106,641.30 67,352.40	21151 2010-2019 A 2014 (1144 77, 99 505, 64 67, 55	90) 657 Value 82.00 41.30 52.40	(HVR) 4,392.00 7 6,036.30 3,812.40
Outstanding dourses 001c = 25/01/2015 = 03/02/2015 = 10/02/2015	nts) exceeding Refere ST-0000 ST-0000 ST-0000 ST-0000	6 mintha 102 1041 1023 1043	Debtor C00000011- C0000001- C0000002-	PIE 1 ST 1 PA 1	Danc Type Sales Invoke Sales Invoke	MR MR MR	Currency Boc An	77, 592.00 106,641.30 67,352.40	NR Rate 1.000000 1.000000 1.000000	Original Amt (FIVR) 0 77,592.00 106,441.30 67,352.40	Nitstanding Anit (HV) 77,99 106,64 67,35	10) 657 Value 82.00 41.30 52.40	(HVR) 4,392.00 6,036.30 3,812.40
Outstanding document Dote 23,01/2015 40,002/2015 41,002/2015 41,002/2015 41,002/2015	ntis) exceeding Retrets SI-0000 SI-0000	6 mm1ha 1920 1941 1943 1949	Debtor C00000011- C00000001- C00000002-	PIE	Darc. Type Sales Invoke Sales Invoke	MiR MiR MiR	Currency Boc Am	nt: P 77,592.00 106,641.30 67,352.40	078. Rate 1.000000 1.000000 1.000000	Original Amt (1199) 0 77,992.00 106,641.30 67,552.40	5455tonding Ant (HY) 77,55 106,64 67,55	92, 057 Value 82,00 41,30 52,40	(1198) 4,392,00 5,036,30 3,812,40
Dutstanding document Dote 25(01/2015 4002/2015 41002/2015 2002/2015 2002/2015 2002/2015 2002/2015	ntis) exceeding Refere SI-0000 SI-0000 SI-0000	6 mmtha 650 1041 1023 1643	D25400 C00000011 C00000001 C00000002	PIE 1 97 1	Elaic: Type Sales Involce Sales Involce Sales Involce	Post MrR MrR MrR	Currency Boc Am	17,190.00 106,641.30 67,352.40	WR Rate 1.000000 1.000000 1.000000	Original Amt (1199) 0 77,992.00 105,641.30 67,552.40	5455tonding Ant (HY) 77,55 109,74 67,55	10) 657 Volue 92.00 41.30 52.40 53.40 53.40 53.40	(HVR) 4,392.00 5,036.30 3,812.40 unate Couble D
Outstanding document Oote = 25,01/2015 = 03,02/2015 = 10,02/2015 Double Entry EffAccount	ntis) exceeding Refers ST-0000 ST-0000 ST-0000 ST-0000 ST-0000	6 months 050 0041 0023 0043	Debtor C00000011 C0000001- C0000002-	PE.	Dac: Type Sales Invoke Sales Invoke Sales Invoke Sales Invoke	Dec MrR MrR MrR	Currency Boc Au 2 Beference	17, 190, 00 106,641, 30 67,352, 40 Deb#	WR Rate 1.000000 1.000000 1.000000	Original Amt (FIVR) 0 77,598.00 106,441.30 67,352.40 Credit	Tascode	R) 657 Value 82.00 41.30 52.34 Gen Description	(HVR) 4,392.00 5,036.30 3,812.40 strate Double D
Outstanding documen Outstanding documen 2500/2015 0002/2015 10002/2015 10002/2015 Double Entry EtVectorest 2500/0010	ntja) escending Referen Si-coco Si Si Si Si Si Si Si Si Si Si Si Si Si	6 mmTra nice 1041 1023 1043 1043 1044 1023 1044 1044 1044 1044 1044 1044 1044 104	Debtor, C00000011 C0000001 C00000002 C0000002 C0000002 C0000002 C0000002 C0000002 C0000002 C0000002 C0000002 C00000001 C00000001 C00000001 C00000001 C00000001 C00000001 C00000001 C00000001 C00000001 C00000001 C00000001 C00000001 C00000001 C00000001 C00000001 C00000001 C00000001 C00000001 C00000001 C00000000	PE	Doc Type Sales Involu Sales Involu Sales Involu Doc T Sales Ag	Dev MrR MrR MrR	Currency Boc Au 2 Reference	nt: P 77,592.00 106,641.30 67,352.40 Olebat	110, Ratte 1, 000000 1, 0000000 1, 00000000 1, 0000000 1, 000000 1, 0000000 1, 000000 1, 0000000 1, 0000000 1, 0000000 1, 0000000000	Original Amt (HVR) 0 77,992.00 106,441.30 67,352.40 Credit: 0.88	TasCode	10) 657 Value 82.00 41.30 23.40 Description Description Table 2846 (-C)	(HVR) 4,392.00 5,036.30 3,812.40 erate Double D
Outstanding document Defer = 25/01/2015 = 03/02/2015 = 10/02/2015 = 10/02/2015 Double Entry GlAccount 2900/00 10 2900/00 10	Rigi exceeding Refere SI-0000 SI-000 SI-0000 SI-0000 SI-0000 SI-0000 SI-0000 SI-0000 SI-0000 SI-000 SI SI-000 SI SI SI SI SI SI SI SI SI SI SI SI SI	6 mm/fra 000 041 0023 0643 0643 0643 00 00 00 00 00 00 00 00 00 00 00 00 00	Debtor C00000001 C00000000 C00000002 C00000002 C00000002 C00000002 C00000002 C00000002 C00000002 C00000002 C00000002 C00000000	PE 1 ST 1 PA 1 IS	Daci Type Sales Imoke Sales Imoke	Unit Mirk Mirk Mirk Mirk Mirk Mirk Mirk Mirk	Currency Boc Au 2 Reference DR-1 0R-1 3	nt: P 77,952.00 106,641.30 67,352.40 Deb#	000 Rate 1.000000 1.000000 1.000000 1.000000 1.000000 1.000000 1.000000 0.00	Original Amt (11VR) C 77,992.00 106,641.30 67,352.40 67,352.40 67,352.40 14,240,71 14,240,71	TaxCode	11) 657 Value 82.00 41.30 52.04 Gen Description Ted Dest Rolef -CT Ted Dest Rolef -CT	(NVR) 4.392.00 5.036.30 3.612.40 erate Double Dr 20000011 - PIT 20000011 - PIT

1 Sectio Heade	n 1 - This is the fi r the bad deb ▷ system c ○ Refe ○ Jour Gen ○ For ○ ptic	Itering criteria section for user to set and selectively process t relief for individual customer, if preferred lefaulted values : erence No. /Entry No. with prefix BDR rnal defaulted to system Bad Debt Journal [grouped under eral Journal] for easy tracking [reason] is defaulted to Bad Debt Relief and user has the on to add or replace with own preferred text
2 Sectio Body	n 2 – This section months by d the list all at	will list and mark ALL outstanding documents exceeding 6 lefault for immediate processing, if user wishes to process one go
	 User has bad debt 	the option to unmark to deselect the document[s] for the relief processing
	 Once co [Generat GST values 	nfirmed the list to be processed, user has to click on the e Double Entry] button for the system to compute the total ue for the financial entries to be displayed at the footer
3 Sectio Footer	n 3 - This section from the ma	display the financial entries for the GST value computed rked/selected documents in body section
	> The tax of	code AJP is auto defaulted to avoid wrong tax code selection
	 Descripti list] which 	on is defaulted to Bad Debt Relief – [affected customer ch is viewable when mouse over
Save	Click on the relief journal	[Save] button to save the financial entries and this bad debt will be updated to the Bad Debt Relief Listing screen



Bad Debt Relief Journal [under General Journal]

The system generated Bad Debt Journal is located at Accounting > Journal Entry > General Journal

Journal								
	Entry		+	Sale	s Journal			
				Purc	hase Journal			
				Carl	lournal			
				Baal				
				Bank	Journal			
				Gene	eral Journal			
Co lest								
Class C Refresh	New Quick Pravi	ww Favorite He	p Peedback					
Close View	Bitty Por	t Others He	p Feedbadi					
Journal Entry L	isting - General							
Jaurnal Della Prom	CINIDADES .			This Year 👘	Jaural	5301 - General Journal		
To Common	31/12/2015	an ann an th	(#)		Status	S Draft Posted (e))	Un-posted 🔛 Voided 🔛 Cario	eled
2012/21	Plate Haard dear come (Not 0 Not working		
Default New1 +		33) 33)						
Journal Date	There to group by that cou	Journal	Journal Type	Remarka	Currency Code	Total Defat	atal Credit Status	Source
15/10/2015	60R-1	General Journal	General Journal	Sad Debt Relief -C	92 MVR	14,240.70	14,240.70 Posted	[B.B
				1				
						14.240.70	14,240.70	
						14.240.70	14,240.70	
						14,240,70	14,246.70	
						14.240.70	14,240.70	
						14.240.70	14,246.70	
General Journa	i (Posted)					14.240.70	14,240.70	
General Journa J/No.	l (Posted)				Currancy	14.240.70	14,246.70	
General Journa Juno. Journal	l (Posted) IDR-1 GD1-Gener	al Journal			Eurrancy Currency Rate	14.240.70	14,346.70 939t	in (5) 1.000001 in
General Journa Jorna Journal Journal Journal	i (Posted) 0R-1 3201 - Gener 55(10)2025	al Journal		8	Currency Currency Rate	14.240.70	14,246.70	1.00000 (a)
General Journa Ji/to. Journal Journal Date Period	i (Posted) 1008-1 1001 - Gener 10-1012025 18	ilensot le		6	Euroncy Currency Rate	14.240.70	14,240.70	1.000000 (a)
General Journa JVNo. Journal Journal Date Parriad Roadile Dritry.	i (Posted) 108-1 0301-Gener 19490/2015 18	al Journal :		6	Currency Rate	14.240,70	14,240.70 991	1.000000 (a)
General Journa JVRo. Journal Journal Journal Dealle Entry	I (Posted) 1078-1 10301 - Gener 105(10)2005 18	al Journal :			Currency Currency Rate	14.240,70	14,246.70 999 [†]	E C
General Journa Juna Juna Juna Juna Juna Juna Date Periot Readie Strity	I (Posted) II (Posted) II (Posted) II (DOI - Gener Iscipitates III III (DOI - Gener Iscipitates III)	al Journal -	2 Dift/	Credit	Currency Currency Rate	14.240,70 MrR - Holaysian rk	14,246.70 9991	Advance https://www.
General Journa June. Journal Journal Journal Date Period Couble Dritry Co. Account 2003/00.02 (m) 2003/01.02	I (Posted) ICR-1 CODI-Gener Iscin/2015 IS IS IS IS IS IS IS IS IS IS	af Journal Roce, Gatz: IReference 16/10/2015 IRSR-1 16/10/2015 IRSR-1	e D6% 11,240,70 0.00	C(25)2 0.00 14,540.70	Eurrency Currency Rate Tool (Coro of S1,240,70 End Deb 11,341,70 End Deb	14.245.70 14.245.70 MYR - Holeysan riz MYR - Holeysan riz 18467-C0000001 AJP	14,246.70	Advance Major Industry
General Journa Jorna Journa Journa Journa Journa Journa Journa Date Periad Coulie Drity 2003/0003 (m) 2003/0003 (m)	I (Posted) IOR-1 GDD-Gener Includes IS IS IS IS IS IS IS IS IS IS	al Journal Doct. Cate: Reference 16/10/2015 BCR-1. 16/10/2015 BCR-1.	e 0658 14,240,70 0.03	C 2011 0.00 14,240.70	Currency Currency Rate St,240,70 Ead Deb 31,240,70 Ead Deb	14.245.70 14.245.70 MYR - Maleysian riz MYR - Maleysian riz 1846-7-C0000001 A3P	14,246.70 993t	Advance Major Todante
General Journa Jurta. Journal Journal Journal Double Entry Coulde Entry Could	I (Posted) ICR-1 COD-Gener In-10/2015 IS IS IS IS IS IS IS IS IS IS	al Journal Doce Coltz Rofereto 36/10/2015 BOR-1 26/10/2015 BOR-1	e Dece 14.240.70 0.02	Cicola 14,240.70	Currency Currency Rate	14.245.70	14,246.70 999t	Advance
General Journa J/Ho. Journal Zournal Dadate Extry Co. Account 22003/00.02 (a)	I (Posted) ICR-1 GDD-1-Gener Istrin/2005 10 IST UPPLIT TAX GST UPPLIT TAX GST UPPLIT TAX GST UPPLIT TAX	al Journal Doc. Oate Refeven 16/10/2015 BOR-1 15/10/2015 BOR-1	e De58 14,240.70 0.02	Credit: 0.00 14,240.70	Currency Rate	14.240,70	997t	Advance
General Journa JVRo. Journal Journal Dadie Every Co. A2000rt 2003/10.023	I (Posted) IDR-1 G201-Gener ISS ID/2015 ID IDS IDS IDS IDS IDS IDS IDS	al Journal Doce, Coate: Reference 16/10/2015 BCR-1 16/11/2015 BCR-1	e De56 14.240.70 0.00	Citaba 0.00 14,240.70	Currency Currency Rate St, 20, 70, 564 Deb 14, 341, 70, 564 Deb	14.240, 70	14,346.70 9991 5.0000000 SET Otom 6.0000000 SET Otom	Advance
General Journa JVRo. Journal Journal Datile Entry Co. A200001 2003/10.023 (m) 2003/10.023 (m)	I (Posted) IDR-1 GDI - Gener ISI ID/00-5 ID ISI NONCE GST UNIUT TAX GST UNIUT TAX GST UNIUT TAX	ał kournał Doc. Oste Reference 16/10/2015 BOR-1 16/10/2015 BOR-1	e 0456 14,240.70 14,240.70	CHOIL 0.00 14,240.70	Currancy Currency Rate S1,240,70 Biol Deb 31,240,70 Biol Deb 31,240,70 Biol Deb	14.245.70	14,346.70	Advance
General Journa Jura Jura Jamai Date Period Reside Dete Period Co. Account 2003/10/023 (m) 2003/10/023 (m)	I (Posted) IDR-1 GDI-Gener ISI IOR25 ID ISI IOR25 ID ISI IOR25 GST UNIT TAX GST UNIT GST UNIT	ał Journal	e 0458 14,240.70 14,240.70	Citto 1: 0.00 14,240.70	Currency Currency Rate	14.245.70	14,346.70	Advance

Sage 50



GST Reports

Tax Report

 \rightarrow still Work-in-progress for next online update

GST-03 Return

							_
art B : Return Details							
Dutput Tax					Amount		
a) Total Value of Standard Ra	ated Supply *			RI	1	1.481.919.61	
h) Tabal Output Tay (Taduciu	e of Pod Dobt Doce	used & athe	r Adiustmente'			-,,-	_
b) Total Output Tax (Inclusiv	e of bad Debt Reco	verea a otne	r Adjustments,	KI	•	88,915.18	(1)
nput Tax							
a) Total Value of Standard Ra	ated Acquisition *			RI	1	2,190,469.20	
b) Total Input Tax (Inclusive	of Bad Debt Relief	& other Adius	stments) *	RI	1	146 030 40	
						10,000.10	
ST Amount Payable (Item 5b - 6	ib) *			RI		0.00	
		GST Sear	m			×	
Cose Heb Feedback	on		a				
Doc No.	Document	Doc Date	Description	Tax Code	Taxable A	GST Amount	
TALCODE: AJP (1)	CCT 4.4 wt	SE COMPANY	Red Dabe Da				
DERC'S	631 96300-11	10/10/2010	COMPLEX LONGLY LONGLY	A 10	0.00	14 245 20	
				AJP	0.00	14,240.70	
TAX CODE : IM (1)				A3P TOTAL	0.00	14,240.70 14,240.70	
TAX CODE : IM (1)	Purchase In	15/07/2015	testing 2	AJP TOTAL	0.00	14,240.70 14,240.70 11,320.80	
TAX CODE : IM (1)	Purchase In	15/07/2015	testing 2	AJP TOTAL IM TOTAL	0.00 0.00 188,690.00 188,680.00	14,240.70 14,240.70 11,320.80 11,320.80	
TAX CODE : IM (1)	Purchase In	15/07/2015	testing 2	AJP TOTAL DM TOTAL	0.00 0.00 188,690.00 188,680.00	14,240.70 14,240.70 11,320.80 11,320.80	
TAX CODE : IM (1) 414444 TAX CODE : TX (14) 51-201094-38E-401	Purchase In	15/07/2015	testing 2 SI-DYMM-38	AJP TOTAL IN TOTAL	0.00 0.00 188,680.00 188,680.00 61,000.00	14,240.70 14,240.70 11,320.80 11,320.80 3,660.00	
TAX CODE : IM (1) 444444 TAX CODE : TX (14) S1-07094-38E-001 22222	Purchase In Purchase In Purchase In	15/07/2015 24/01/2015 30/01/2015	testing 2 SI-DYMM-38 QC-ASIA-38	AJP TOTAL DN TOTAL TX TX	0.00 0.00 188,580.00 188,680.00 61,000.00 178,000.00	14,240.70 14,240.70 11,320.80 11,320.80 3,660.00 10,680.00	
TAX CODE : IM (1) 444444 TAX CODE : TX (14) 51-01094-38E-001 22222 232323	Purchase In Purchase In Purchase In Purchase In	15/07/2015 24/01/2015 30/01/2015 30/01/2015	testing 2 SI-DVMM-38 QO-ASIA-38 QO-ASIA-38	AJP TOTAL IN TOTAL TX TX TX	0.00 0.00 188,680.00 188,680.00 61,000.00 178,000.00 178,000.00	14,240.70 14,240.70 11,320.80 11,320.80 3,660.00 10,680.00 10,680.00	
TAX CODE : IM (1) 444444 TAX CODE : TX (14) 51-01/WH-BE-001 22222 232323 PO-ASLA-BE-001	Purchase In Purchase In Purchase In Purchase In Purchase In	15/07/2015 24/01/2015 30/01/2015 30/01/2015 30/01/2015	testing 2 SI-DYMM-28 QC-ASIA-28 QC-ASIA-28 QC-ASIA-28	AJP TOTAL IN TOTAL TX TX TX TX TX	0.00 0.09 188,580.00 188,680.09 61,000.00 178,000.00 178,000.00 353,000.00	14,240.70 14,240.70 11,320.80 3,660.00 10,680.00 10,680.00 21,180.00	
TAX CODE : IM (1) ++++++ TAX CODE : TX (14) 51-01/WH-IBE-001 22222 232323 PO-ASIA-IBE-001 DY-00000091	Purchase In Purchase In Purchase In Purchase In Purchase In Purchase In	15/07/2015 24/01/2015 30/01/2015 30/01/2015 30/01/2015 03/02/2015	testing 2 St-D/MM-JB QC-ASIA-JB QC-ASIA-JB QC-ASIA-JB SI-D/MM-JB	AJP TOTAL JM TOTAL TX TX TX TX TX TX	0.00 0.09 188,590.00 188,680.09 61,000.00 178,000.00 178,000.00 353,000.00 -6,188,30	14,240.70 14,240.70 11,320.80 3,660.00 10,680.00 10,680.00 21,180.00 -8.55	
TAX CODE : IM (1) 444444 TAX CODE : TX (14) 51-01/W4-8E-001 22222 232323 PO-ASEA-8E-001 DV-00000081 DV-00000003	Purchase In Purchase In Purchase In Purchase In Purchase In Purchase De Purchase De	15/07/2015 24/01/2015 30/01/2015 30/01/2015 30/01/2015 03/02/2015 06/02/2015	testing 2 St-D/MM-JB QC-ASIA-JB QC-ASIA-JB QC-ASIA-JB SI-D/MM-JB Purchase of	A.P TOTAL IM TOTAL IX IX IX IX IX IX IX	0.00 0.09 188,590.00 188,680.09 61,000.00 178,000.00 178,000.00 353,000.00 -6,188.30 -142,50	14,240.70 14,240.70 11,320.80 3,660.00 10,680.00 10,680.00 21,180.00 21,180.00 8,55 4,55	
TAX CODE : IM (1) 444444 TAX CODE : TX (14) 51-01/W4-28E-001 22222 232323 PO-ASEA-38E-001 DN-00000001 DN-00000001 DN-00000003 CN-00000002	Purchase In Purchase In Purchase In Purchase In Purchase In Purchase De Purchase De Purchase Or	15/07/2015 24/01/2015 30/01/2015 30/01/2015 30/01/2015 03/02/2015 06/02/2015 27/02/2015	testing 2 St-DriveM-JB QO-ASIA-JB QO-ASIA-JB QO-ASIA-JB St-DriveM-JB Purchase of QO-ASIA-JB	A.P TOTAL IM TOTAL TX TX TX TX TX TX TX TX	0.00 0.09 188,590.00 61,000.00 178,000.00 178,000.00 178,000.00 178,000.00 -6,188.30 -142,50 600.00	14,240.70 14,240.70 11,320.80 3,660.00 10,680.00 10,680.00 21,180.00 21,180.00 8,55 4,55 36.00	
TAX CODE : IM (1) 444444 TAX CODE : TX (14) 51-01/944-38E-001 22222 70-ASEA-38E-001 DV-00000001 DV-00000001 DV-00000003 CP-05E <sh-001< td=""><td>Purchase In Purchase In Purchase In Purchase In Purchase In Purchase In Purchase Ce Purchase Cr Purchase In Purchase In</td><td>15/07/2015 24/01/2015 30/01/2015 30/01/2015 30/01/2015 03/02/2015 06/02/2015 27/02/2015 17/04/2015</td><td>testing 2 SI-D/MM-JB QO-ASIA-JB QO-ASIA-JB QO-ASIA-JB SI-D/MM-JB Purchase of Purchase of Purchase of</td><td>A.P TOTAL IM TOTAL TX TX TX TX TX TX TX TX TX</td><td>0.00 0.09 188,680.00 188,680.00 61,000.00 178,000.00 178,000.00 178,000.00 178,000.00 178,000.00 128,000.00 128,000.00</td><td>14,240.70 14,240.70 11,320.80 3,660.00 10,680.00 21,180.00 21,180.00 21,180.00 25,55 48.55 36.00 7,680.00</td><td></td></sh-001<>	Purchase In Purchase In Purchase In Purchase In Purchase In Purchase In Purchase Ce Purchase Cr Purchase In Purchase In	15/07/2015 24/01/2015 30/01/2015 30/01/2015 30/01/2015 03/02/2015 06/02/2015 27/02/2015 17/04/2015	testing 2 SI-D/MM-JB QO-ASIA-JB QO-ASIA-JB QO-ASIA-JB SI-D/MM-JB Purchase of Purchase of Purchase of	A.P TOTAL IM TOTAL TX TX TX TX TX TX TX TX TX	0.00 0.09 188,680.00 188,680.00 61,000.00 178,000.00 178,000.00 178,000.00 178,000.00 178,000.00 128,000.00 128,000.00	14,240.70 14,240.70 11,320.80 3,660.00 10,680.00 21,180.00 21,180.00 21,180.00 25,55 48.55 36.00 7,680.00	
TAX CODE : IM (1) 444444 TAX CODE : TX (14) 51-01/944-38E-001 22222 232223 PO-ASEA-38E-001 DV-00000001 DV-00000001 DV-00000003 CP-05E<28H-001 PO-94/185-38E-001	Purchase In Purchase In Purchase In Purchase In Purchase In Purchase De Purchase Or Purchase In Purchase In	15/07/2015 24/01/2015 30/01/2015 30/01/2015 30/01/2015 03/02/2015 06/02/2015 27/02/2015 17/04/2015 21/05/2015	testing 2 St-DrMM-JB QO-ASIA-JB QO-ASIA-JB QO-ASIA-JB Purchase of Purchase of Purchase of Purchase of	AJP TOTAL IM TOTAL TX TX TX TX TX TX TX TX TX TX TX TX	0.00 0.09 188,680.00 188,680.00 61,000.00 178,000.00 178,000.00 178,000.00 178,000.00 16,188.30 -0,188.30 128,000.00 128,000.00	14,240.70 14,240.70 11,320.80 3,660.00 10,680.00 21,180.00 21,180.00 21,180.00 21,55 4.55 36.00 7,680.00 3,900.00	
TAX CODE : IM (1) 444444 TAX CODE : TX (14) SL-019M4-38E-001 22222 232323 PO-ASEA-38E-001 DV-00000001 DV-00000001 DV-00000002 PO-5E-CSH-001 PO-5E-CSH-001 PO-5E-CSH-001	Purchase In Purchase In Purchase In Purchase In Purchase In Purchase In Purchase Ce Purchase In Purchase In Purchase In Purchase In Purchase In	15/07/2015 24/01/2015 30/01/2015 30/01/2015 30/01/2015 03/02/2015 06/02/2015 27/02/2015 17/04/2015 21/05/2015 31/05/2015	testing 2 St-DrMM-JB QO-ASIA-JB QO-ASIA-JB QO-ASIA-JB St-DrMM-JB Purchase of Purchase of Purchase of Purchase of	AJP TOTAL IM TOTAL IX TX TX TX TX TX TX TX TX TX TX TX TX TX	0.00 0.09 188,680.00 188,680.00 178,000.00 178,000.00 178,000.00 153,000.00 -6,188.30 -942,50 600.00 128,000.00 65,000.00	14,240.70 14,240.70 11,320.80 3,660.00 10,680.00 21,180.00 21,180.00 21,180.00 21,55 48.55 36.00 7,680.00 3,900.00 13,620.00	
TAX CODE : IM (1) 444444 TAX CODE : TX (14) 51-019M4-38E-001 22222 232323 PO-ASEA-38E-001 DV-00000001 DV-00000001 DV-00000002 PO-SL-CSH-001 PO-SL-CSH-001 PO-SL-CSH-002 BM999999	Purchase In	15/07/2015 24/01/2015 30/01/2015 30/01/2015 03/02/2015 03/02/2015 27/02/2015 27/02/2015 21/05/2015 31/05/2015 31/05/2015	testing 2 St. DYMM-38 QC-ASIA-38 QC-ASIA-38 QC-ASIA-38 St. DYMM-38 Purchase of Purchase of Purchase of Purchase of	A.P TOTAL IM TOTAL TX TX TX TX TX TX TX TX TX TX TX TX TX	0.00 0.09 188,680.00 188,680.00 178,000.00 178,000.00 353,000.00 -6,188.30 -1-142,50 600.00 128,000.00 227,000.00	14,240,70 14,240,70 11,320,80 11,320,80 13,320,80 13,660,00 10,680,00 10,680,00 21,180,00 23,180,00 7,580,00 7,580,00 3,900,00 13,620,00 7,200,00	
TAX CODE : IM (1) 444444 TAX CODE : TX (14) 51-01984-38E-001 22222 232323 PO-ASIA-38E-001 DN-0000001 DN-0000001 DN-0000002 PO-51-CSH-001 PO-51-CSH-002 SHM999999 Project_Analytical	Purchase In	15/07/2015 24/01/2015 30/01/2015 30/01/2015 30/02/2015 06/02/2015 27/02/2015 21/05/2015 31/05/2015 31/05/2015 21/07/2015	testing 2 St-DYMM-38 QC-ASIA-38 QC-ASIA-38 QC-ASIA-38 St-DYMM-38 Purchase of Purchase of Purchase of Purchase of Purchase of Purchase of Purchase of	A.P TOTAL IM TOTAL TX TX TX TX TX TX TX TX TX TX TX TX TX	0.00 0.09 188,680.00 188,680.00 178,000.00 178,000.00 353,000.00 -6,188.30 -6,188.30 -6,188.30 -6,283,000.00 128,000.00 128,000.00 129,000.00 120,000.00	14,240.70 14,240.70 11,320.80 11,320.80 13,660.00 10,680.00 10,680.00 21,180.00 23,480.00 7,680.00 7,680.00 3,900.00 13,620.00 7,200.00 3,840.00	
TAX CODE : IM (1) 444444 TAX CODE : TX (14) 51-070904-38E-001 22222 232323 PO-ASEA-38E-001 DN-0000001 DN-0000005 CN-0000005 CN-00000052 PO-5E-CSH-001 PO-5E-CSH-001 PO-5E-CSH-002 SH099999 Project_Analytical 51-07944-38E-002	Purchase In	15/07/2015 24/01/2015 30/01/2015 30/01/2015 30/02/2015 06/02/2015 27/02/2015 21/05/2015 31/05/2015 31/05/2015 21/07/2015 21/08/2015	testing 2 SI-DYMM-38 QC-ASIA-38 QC-ASIA-38 QC-ASIA-38 SI-DYMM-38 Purchase of Purchase of Purchase of Purchase of Purchase of Purchase of Purchase of	A.P TOTAL IM TOTAL TX TX TX TX TX TX TX TX TX TX TX TX TX	0.00 0.09 188,680.00 188,680.00 178,000.00 178,000.00 353,000.00 -6,188.30 -6,188.30 -6,188.30 -142,50.00 128,000.00 227,000.00 120,000.00 142,500.00	14,240.70 14,240.70 11,320.80 11,320.80 13,660.00 10,680.00 10,680.00 21,180.00 21,180.00 25,55 36,00 7,680.00 3,900.00 13,620.00 7,200.00 3,960.00 5,550.00	
TAX CODE : IM (1) 444444 TAX CODE : TX (14) 51-070904-386-001 22222 232323 PO-451A-386-001 Dr4-00000001 Dr4-000000035 Or4-00000002 PO-51-CSH-001 PO-51-CSH-002 SH999999 Project_Analytical S1-07944-385-002 PO-SL-CSH-003	Purchase In Purchase In	15/07/2015 24/01/2015 30/01/2015 30/01/2015 30/01/2015 06/02/2015 27/02/2015 27/02/2015 21/05/2015 31/05/2015 31/05/2015 21/08/2015 21/08/2015 28/09/2015	testing 2 SI-DYMM-38 QC-ASIA-38 QC-ASIA-38 QC-ASIA-38 Purchase of Purchase of Purchase of Purchase of Purchase of Purchase of Purchase of Purchase of Purchase of Purchase of	A.P TOTAL IM TOTAL TX TX TX TX TX TX TX TX TX TX TX TX TX	0.00 0.09 188,680.00 188,680.00 178,000.00 178,000.00 353,000.00 -6,188.30 -6,188.30 -6,188.30 -6,000.00 128,000.00 128,000.00 120,000.00 142,500.00 491,000.00	14,240.70 14,240.70 11,320.80 11,320.80 13,660.00 10,680.00 10,680.00 21,180.00 21,180.00 25,55 36.00 7,680.00 7,680.00 7,200.00 3,940.00 8,550.00 29,460.00	
TAX CODE : IH (1) 444444 TAX CODE : TX (14) SL-019M4-X8E-001 22222 232323 PO-4SEA-X8E-001 DV-00000001 DV-00000002 PO-5E-CSH-001 PO-5E-CSH-001 PO-5E-CSH-002 RM999999 Project_Analytical SL-019M4-X8E-002 PO-5E-CSH-003	Aurchase In Purchase In Purchase In Purchase In Purchase In Purchase De Purchase De Purchase In Purchase In Purchase In Purchase In Purchase In Purchase In Purchase In	15/07/2015 24/01/2015 30/01/2015 30/01/2015 30/01/2015 03/02/2015 06/02/2015 27/02/2015 21/05/2015 31/05/2015 21/07/2015 21/07/2015 21/07/2015 23/09/2015	testing 2 SL-DYMM-JB QO-ASIA-JB QO-ASIA-JB QO-ASIA-JB QO-ASIA-JB SL-DYMM-JB Purchase of Purchase of Purchase of Purchase of Purchase of Purchase of Purchase of Purchase of	A.P TOTAL IM TOTAL TX TX TX TX TX TX TX TX TX TX TX TX TX	0.00 0.09 188,680.00 188,680.00 178,000.00 178,000.00 178,000.00 1353,000.00 -6,188.30 -142,50 600.00 128,000.00 65,000.00 227,000.00 120,000.00 64,000.00 142,500.00 142,500.00 142,500.00 142,500.00	14,240,70 14,240,70 11,320,80 11,320,80 11,320,80 10,680,00 10,680,00 21,180,00 21,180,00 23,55 -8,55 -8,55 -6,55 -6,55 -6,55 -6,55 -6,55 -6,55 -6,00 7,680,00 13,620,00 7,200,00 3,840,00 8,550,00 29,460,00 120,468,90	

****** END ******