

 **Viewpoint**
Jobpac Connect[™]

**GST Common Errors
Function Guide
Version: 1.0**

Document Control Table

Prepared by	Damien Bourke
Approved or authorised by	
Release date	30/04/2022
Version	1.0
Commercial in Confidence	

Change History

Version	Date	Author	Description of Changes
1.0	30/04/2022	DMB	Initial Release

Table of Contents

GST Common Errors 4

 Introduction 4

 Wrong GST Code Used 4

 No GST Code 5

 BAS report is blank 5

 GST Journal Not used correctly 5

 Control Accounts used in the GST Journal 5

Overview of GST Common Errors {Font Style: Heading 1}..... Error! Bookmark not defined.

 Module Subheading {Font Style: Heading 2} **Error! Bookmark not defined.**

Module Function Name e.g. Subcontract Maintenance {Font Style: Heading 1} Error! Bookmark not defined.

 Subfunction Name e.g. Creating a Subcontract Agreement {Font Style: Heading 2} **Error! Bookmark not defined.**

 Actions available in subfunction e.g. Creating Subcontract Schedule Items { Font Style: Heading 3} **Error! Bookmark not defined.**

GST Common Errors

Introduction

There are two GST accounts, the input account (Costs) and the output account (Revenue). If you run a BAS statement for a month, then the total GST on the BAS statement for INPUTS should equal the amount in the GL account for that month. Same for OUTPUTS.

When they are not, here are some of the reasons.

Wrong GST Code Used

Run a GL Details report for the GST account for the period in question (could be a range of periods). Look at the GST code. For the INPUT account it should be all INPUT GST codes

In my setup, they should all be starting with A.

CODE MAINTENANCE

Code	Description	Claimable	Rate	I/P Control #
AX	Split GST	Y	10.0000	
A0	GST not applicable	N		
A1	GST Tax Invoice Held	Y	10.0000	
A2	GST Free Invoice	N		
A3	GST Invoice - FBT'able	Y	10.0000	
A4	GST Invoice - Non Deductible	N	10.0000	
A5	Capital Acquisitions > \$300	Y	10.0000	
A6	No Tax Invoice Held	N	10.0000	
A7	Inv <\$82.50 and no Tax Invoice	Y	10.0000	
A9	Acquisition Input Taxed Supply	N	10.0000	

For the OUTPUT account it should be all OUTPUT GST codes

In my setup, they should all be starting with S.

CODE MAINTENANCE

Code	Description	Claimable	Rate	I/P Control #
C1	Non GST Transactions	N		
NR	Not registered for GST	N		
S0	Non-GST Transaction	N		
S1	GST Taxable Supply	Y	10.0000	
S2	GST Free Supply (Export)	N		
S3	GST Free Supply (Other)	N		
S4	GST Input Taxed Supply	N		

GST Common Errors

If they don't, then the user has used the wrong GST code, and that GST code is not mapped to a BAS Code. You can add it to the appropriate BAS code.

No GST Code

There should be no transactions in the INPUT or OUTPUT accounts without a GST Code, except where a user has journalled out the full value of previous months.

No standard transactions should be costed to GST accounts, they should all be system generated. The only exception is a GST Journal.

BAS report is blank

When a BAS report is run, there is an option to select "This is a Final Print". It is strongly recommended this should NOT be used. If it is selected it will set a Flag on the GLDETAIL file for all records in the BAS Report selection. The user cannot run the BAS report for that period again.

If a user does this by mistake. An SQL can be run to set the TAXRPTNO field back to zero.

GST Journal Not used correctly

Each line in a GST journal, including the line item for the GST amount, must have a GST code. This will insure that all entries are picked up by the BAS report. The GST code field is the only difference from the Standard Journal.

In example below, the first two lines will appear in the BAS report. The second line is manually entered, and assigned the appropriate GST GL account. The last line, the balancing entry, needs to have a GST code that is not linked to any BAS Category.

JOURNAL ENTRY
[ACTIONS](#) [OK](#) [BACK](#)

Work ID 622
 Batch 6467 Period Date Type Last Posted Period
 Debits 5,500.00 Credits 5,500.00- Difference

LINE	G/L ACCOUNT	WKID	JOB	COST CODE	CT	ACTIVITY	INTERNAL REFERENCE	EXTERNAL REFERENCE	TAX CODE	AMOUNT
1	2B5931	622	CAR01	11050	ST		DMB		A1	5,000.00
2	202801	622					DMB		A1	500.00
3	207421	622					DMB		A0	5,500.00-

See the main GST and BAS guide for more information.

Control Accounts used in the GST Journal

Note. Some GL accounts will be ignored by the BAS Report, even if they have a GST code. These are any nominated CASH account, any Intercompany Account, and control accounts, e.g. Creditors, Debtors, Retention.