Viewpoint
Jobpac Connect™

GST Common Errors
Function Guide
Version: 1.0

Document Control Table

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Change History

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

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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.
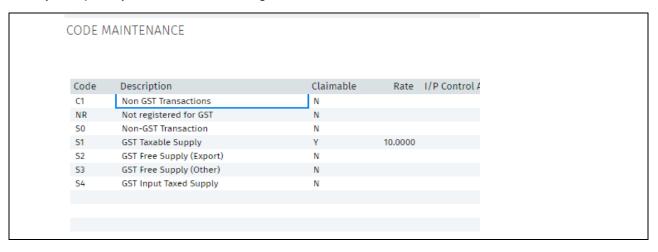
Wrong GST Code Used

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 A
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 Iinvoice - 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 A
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		

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.

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.