

Import/Export/SEZ concept in Miracle



- GST Auto Setup → Select required Invoice Types
- Setup & Invoice for
 - Import (Purchase Invoice)
 - Export & Export (Rebate) in Sales Invoice
 - SEZ & SEZ (Rebate) in Sales Invoice
- Effects in Account Ledger

**GST Setup → Click
on GST Auto Setup**

Setup -> Company Setup -> Company Setup

Category	Description	Value
General Setup	GST Auto Setup	
Advance Setup	GST Auto Setup	
Advance Modules	GST Setup	
Master Setup	Cess required?	No
VAT Setup	URD A/c Setup	
GST Setup		
TDS/TCS Setup		
Report Setup		

GST Auto Setup

GST Setup | Sales Invoice Setup | **Purchase Invoice Setup**

Create Round Off Expense ? No

Create Discount Expense ? No

Create Freight Expense ? No

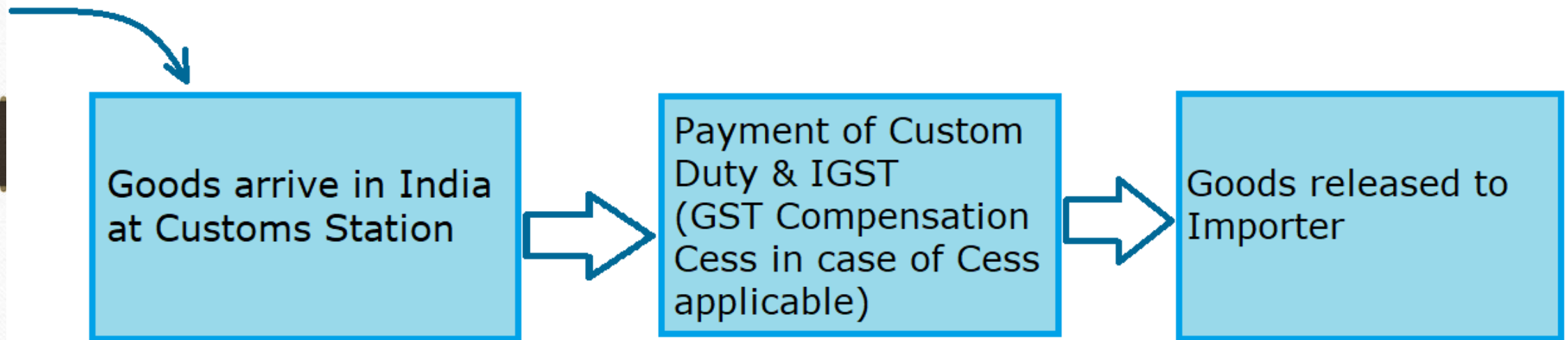
GST Type

GST Type	Cap Goods
* GST	No
* IGST	No
Export	No
* Import	No
Exempt	No
URD-RCM	No
Non GST	No
Other	No
SEZ	No
Export (Rebate)	No

Cap Goods

Select Invoice Types
in case of "Import"

- Under the GST regime, import of goods or services into the territory of India would be treated as supply of goods or services in the course of inter-state trade (levy of IGST).
- All imports shall be deemed as inter-state supplies and accordingly IGST would be levied in addition to the applicable Custom duties.
- CVD (Countervailing Duty) & SAD(Special Additional Duty) are replaced by IGST.



- Input tax credit of the IGST paid at the time of import shall be available to the importer.
- This Input Tax Credit can be utilized by him as Input Tax credit for payment of taxes on his outward supplies of goods.
- However, the credit of basic customs duty (BCD) will not be available.
- Also note that Input tax credit of integrated tax (IGST) and GST Compensation Cess will be available to the importer and then will be transferred to the recipients in the supply chain.

Setup -> Purchase Setup -> Invoice Type -> Invoice Type for Purchase

Description	Type	GST Type	Cap Goods	E/D
GST	GST	Item wise	No	Enable
IGST	IGST	Item wise	No	Enable
Import	Import	Item wise	No	Enable

Setup -> Purchase Setup -> Invoice Type -> Invoice Type Entry

Name:

Type: Capital Goods:

GST Type:

Invoice Type for 'Import' is added as per selection in GST Auto setup.

Add Edit Delete Disable Comment Info

- What is Separate Opposite Account and why it is required?
 - When goods are arrived in India, normally an 'Import agency' pays IGST. So to calculate IGST amount in his account, we should add 'Separate Opposite Account' in our Miracle.
 - In that case We are liable to pay IGST to the Import Agency.
 - Let see how to add a Separate Opposite Account in Miracle.

Setup -> Purchase Setup -> Expense Detail -> Purchase Expense Name

Sr No	Expense Name	Account Name	Calculation	Enable Disable	Round Off	Type	Equation	Invoice Type
51	Central Tax	Central Tax A/c. (I/P)	Itemwise	Enable	No	Central Tax		All
52	State/UT Tax	State/UT Tax A/c. (I/P)	Itemwise	Enable	No	State/UT Tax		All
53	Integrated Tax	Setup -> Purchase Setup -> Expense Detail -> Expense Detail Entry						
		Name	Integrated Tax					
		Type	Integrated Tax	A/c Effect	Yes			
		Serial No.	53	Add/Deduct	Add			
		Calculation	Itemwise	Type	Cumulative	@ %	0.000	
		Read Only	Yes					
		A/c. Type	Fixed	A/c Name				
		Equation						

Add Edit Delete Disable Round Off Comment Select Invoice Type F/I Expression Info Selection Info

This is 'Purchase Expense Detail' for IGST. Press Shift + F5 to add a 'Separate Opp. A/c.' in case of purchase from Importer.

Setup -> Purchase Setup -> Expense Detail -> Purchase Expense Name

Sr No	Expense Name	Account Name	Calculation	Enable Disable	Round Off	Type	Equation	Invoice Type
51	Central Tax	Central Tax A/c. (I/P)	Itemwise	Enable	No	Central Tax		All
52	State/UT Tax	State/UT Tax A/c. (I/P)	Itemwise	Enable	No	State/UT Tax		All
53	Integrated Tax							All

Setup -> Purchase Setup -> Expense Detail -> Expense Detail Entry

Name: In
Type: In
Serial No.:
Calculation: It
Read Only: Y
A/c. Type: Fi
Equation:

Separate Opposite Account

Separate Opp A/c. Yes ☐
Opp A/c. Type Fixed ☐
Import A/c Name: Import Agency A/c. % 0.000
(This setup will be applicable in case of Purchase from Importer only)
Ok

Add Edit Delete Disable Round Off Comment Select Invoice Type F/I Expression Info Selection Info

We should add Separate Opp. A/c. First, Yes to Separate Opp. A/c., select its type: 'Fixed' or 'Party' Add or Select Import A/c Name.

Setup -> Purchase Setup -> Expense Detail -> Purchase Expense Name

Sr No	Expense Name	Account Name	Calculation	Enable Disable	Round Off	Type	Equation	Invoice Type
51	Central Tax	Central Tax A/c. (I/P)	Itemwise	Enable	No	Central Tax		All
52	State/UT Tax	State/UT Tax A/c. (I/P)	Itemwise	Enable	No	State/UT Tax		All
53	Integrated Tax	Setup -> Purchase Setup -> Expense Detail -> Expense Detail Entry						
		Name	Integrated Tax					
		Type	Integrated Tax	A/c Effect	Yes			
		Serial No.	53	Add/Deduct	Add			
		Calculation	Itemwise	Type	Cumulative	@ %	0.000	
		Read Only	Yes					
		A/c. Type	Fixed	A/c Name	Integrat			
		Equation						

Add Edit Delete Disable Round Off Comment Select Invoice Type F/I Expression Info Selection Info

So in Purchase Expense Detail for IGST, we should add Importer's A/c when we purchase from them.

[illegible]

Transaction -> Purchase Entry -> Purchase Invoice -> Add Purc. Bill(GST)

Cash/Debit: Debit
Party A/c.: Yana Milking Machinery
Invoice Type: Import
Purc A/c.:
Tax/Bill of Supply: Tax Invoice
Vou. Date: 28/08/2017 Mon
Voucher No.:
Bill No.: YMM.IN.04
Bill Date: 28/08/2017

Bal. :

Product Name	Qty	Rate	Amount
Dairy Machinery	10.000	100000.00	1000000.00

Item Amount: 10,00,000.00 DB

Purchase A/c.: Purchase A/c. (Import)

Assessable Value: 800000.00

Integrated Tax: Integrated Tax A/c. (I/P) 12.00 96000.00

Total Amount: 8,00,000.00 DB

OK

Total Entry : 0

Qty: Integrated Tax: 0.00

Narration:

OK Print Bill Amount

Item Amount effect will be in Purchase A/c.(Import)

Here we must insert Assessable Value and IGST(12%) will be calculated on that.

Transaction -> Purchase Entry -> Purchase Invoice -> Add Purc. Bill(GST)

Cash/Debit

Party A/c.

Invoice Type

Purc A/c.

Tax/Bill of Supply

Vou. Date Mon

Voucher No

Bill No

Bill Date

Bal. :

Product Name	Qty	Rate	Amount
Dairy Machinery	10.000	100000.00	1000000.00
Item Amount			10,00,000.00 DB
Purchase A/c. <input type="text" value="Purchase A/c. (Import)"/>			
Assessable Value			<input type="text" value="800000.00"/>
Integrated Tax			<input type="text" value="12.00"/> <input type="text" value="96000.00"/>
Total Amount			8,00,000.00 DB
<input type="button" value="OK"/>			

We inserted 8,00,000/- as Assessable Value and 12% of IGST is calculated on that.

Total Entry : 0

Qty	Item Amount
Integrated Tax	<input type="text" value="0.00"/>
Bill Amount	

Narration

OK

Print

Report -> Account Books -> Ledger -> Account Ledger

Account Ledger

From 01/04/2017 To 31/03/2018

Account Name	City Name	Opening	Closing
Imperial Manufacture	Bharuch SEZ		
Import Agency A/c.			96000.00 CR
Integrated Tax A/c. (I/P)			96000.00 DB
Integrated Tax A/c. (O/P)			
Max Industries			
Profit & Loss A/c			
Purchase A/c. (GST)			
Purchase A/c. (IGST)			
Purchase A/c. (Import)			1000000.00 DB
Purchase A/c. (SEZ Rebate)			
Purchase A/c. (SEZ)			
Sales A/c. (Export)			
Sales A/c. (GST)			
Sales A/c. (IGST)			
Sales A/c. (SEZ Rebate)			
Sales A/c. (SEZ)			
Sales A/c. Export (Rebate)			
Sales A/c. SEZ			
Sales A/c. SEZ (Rebate)			
State/UT Tax A/c. (I/P)			
State/UT Tax A/c. (O/P)			
Stock In Hand			
Trading A/c.			
Yana Milking Machinery			1000000.00 CR
YoFashion Apparel	Ahmedabad		

Here we can see account effects in case of Import.

Add Edit Delete Print Address Master Filter Date Format Next Setup TM SMS TM E-Mail TM Label E-Mail Kasar Havala Account Audit Multi Ledger Print

GST -> GST Report -> GST Report

GST Summary Report From 01/08/2017 To 31/08/2017

Particulars	SGST	CGST	IGST
Tax Payable			
Opening			
Debit			
Total			
ITC Available			
Opening			
Credit			96000.00
Total			96000.00
Cash Ledger			
Opening			
Credit			
Debit			
Total			
Utilization			
From ITC SGST			
From ITC CGST			
From ITC IGST			
From Cash Ledger SGST			
From Cash Ledger CGST			
From Cash Ledger IGST			
Total			
Closing			
ITC			96000.00
Tax Payable			
Cash Ledger			

Add Havala Date GST-Reposting Print

In GST Report we can see
availability of ITC.

- Under GST, exports will be zero rated. An exporter can also claim refund of the tax paid on inputs used to manufacture/purchase/provide the exported goods or services.
- Zero-rated supply refers to items that are taxable, but the effective rate of tax is zero on their supplies and – credit of input tax relating to them can be availed.
- A registered person can export zero rated supply of goods/services outside of India through two ways:
 - Without payment of integrated tax(IGST) and claim refund of unutilised ITC (in case of bond/Letter of Undertaking).
 - With payment of integrated tax(IGST) & claim refund of such tax paid on goods or services or both supplied.

Setup -> Company Setup -> Company Setup

Category	Description	Value
General Setup	GST Auto Setup	
	GST Auto Setup	
Advance Setup	GST Setup	
Advance Modules	Cess required?	No
Master Setup	URD A/c Setup	
VAT Setup		
GST Setup		
TDS/TCS Setup		
Report Setup		

GST Setup
Sales Invoice Setup
Purchase Invoice Setup

Create Round Off Expense ? No
Create Discount Expense ? No
Create Freight Expense ? No
GST Type

GST Type	Cap Goods
* GST	No
* IGST	No
* Export	No
Import	No
Exempt	No
URD-RCM	No
Non GST	No
Other	No
SEZ	No
* Export (Rebate)	No

Cap Goods

Select Invoice Types in case of "Export & Export (Rebate)".

We can select Export Type as per our requirement.

Invoice Type for
'Export' will be added
as per selection in GST
Auto setup.

Select "Export"
Invoice Type.

Transaction -> Sale Entry -> Sales Invoice -> Add Sales Bill(GST)

Cash/Debit Debit

Party A/c. Max Industries

Invoice Type Export

Sale A/c.

Tax/Bill of Supply Tax Invoice

Bill Date 29/08/2017 Tue

Bill No GT/3

Doc. No.

Doc Date / /

Bal. :

Product Name	Qty	Rate	Amount
Submersible Pumps	10.000	30000.00	300000.00
Item Amount			3,00,000.00 CR
Sales A/c. Sales A/c. (Export)			
Total Amount			3,00,000.00 CR
OK			

Effect of Item amt. will be
in Sales Ac/. (Export)

Total Entry : 0

Qty 1000.000

Item Amount

Narration

OK

Print

Bill Amount

3,00,000.00 DB

Export is Zero rated.
So No any GST effect will
be in Bill Amount.

Report -> Account Books -> Ledger -> Account Ledger

▼ Account Ledger From 01/04/2017 To 31/03/2018

Account Name	City Name	Opening	Closing
Cash Account			
Cash Ledger(Cess) - Primary Unit			
Cash Ledger(CGST) - Primary Unit			
Cash Ledger(IGST) - Primary Unit			
Cash Ledger(SGST) - Primary Unit			
Central Tax A/c. (I/P)			
Central Tax A/c. (O/P)			
Cess A/c. (I/P)			
Cess A/c. (O/P)			
GST Provisional A/c. - Primary Unit			
Imperial Manufacture	Bharuch SEZ		
Importer A/c.			
Integrated Tax A/c. (I/P)			
Integrated Tax A/c. (O/P)			
Max Industries			300000.00 DB
Profit & Loss A/c			
Purchase A/c. (GST)			
Purchase A/c. (IGST)			
Purchase A/c. (Import)			
Sales A/c. (Export)			300000.00 CR
Sales A/c. (GST)			
Sales A/c. (IGST)			
Sales A/c. Export (Rebate)			
Sales A/c. SEZ			
Sales A/c. SEZ (Rebate)			

Add Edit Delete Print Address Master Filter Date Format Next Setup TM SMS TM E-Mail TM Label E-Mail Kasar Havala Account Audit Multi Ledger Print

We can see account effect for 'Max Industries' (Export party) & our 'Sales A/c. (Export)'

Setup -> Sales Setup -> Invoice Type -> Invoice Type for Sales

Description	Type	GST Type	Cap Goods	E/D
Export	Export	Item wise	No	Enable
Export (Rebate)	Export (Rebate)	Item wise	No	Enable
GST	GST	Item wise	No	Enable
IGST	IGST	Item wise	No	Enable

Setup -> Sales Setup -> Invoice Type -> Invoice Type Entry

Name: Export (Rebate)

Type: Export (Rebate) Capital Goods: No

GST Type: Item wise

Export Type: UT-1

OK

Add Edit Delete Disable Comment Info

Invoice Type for 'Export' will be added as per selection in GST Auto setup.

Select “Export (Rebate)” Invoice Type.
(Supplies of goods/services with
payment of IGST.)

Transaction -> Sale Entry -> Sales Invoice -> Add Sales Bill(GST)

Cash/Debit: Debit
Party A/c.: Shahin Industries
Iraq
Bal. :

Invoice Type: Export (Rebate)
Sale A/c.:
Tax/Bill of Supply: Tax Invoice

Bill Date: 29/08/2017 Tue
Bill No: GT/1
Doc. No.:
Doc Date: / /

Product Name	Qty	Rate	Amount
Submersible Pumps	50.000	30000.00	1500000.00

Item Amount: 15,00,000.00 CR

Sales A/c.: Sales A/c. Export (Rebate)

Integrated Tax: Integrated Tax A/c. (O/P) 12.00 180000.00

Total Amount: 15,00,000.00 CR

OK

Total Entry : 0

Qty 1000.000

Integrated Tax: 0.00

Narration:

OK Print Bill Amount

Effect will be shown in Sales A/c. Export (Rebate) & IGST will be calculated on Item Amt.

Report -> Account Books -> Ledger -> Account Ledger

Account Ledger

From 01/04/2017 To 31/03/2018

Account Name	City Name	Opening	Closing
Cess A/c. (I/P)			
Cess A/c. (O/P)			
GST Provisional A/c. - Primary Unit			180000.00 DB
Imperial Manufacture	Bharuch SEZ		
Importer A/c.			
Integrated Tax A/c. (I/P)			
Integrated Tax A/c. (O/P)			180000.00 CR
Max Industries			
Profit & Loss A/c			
Purchase A/c. (GST)			
Purchase A/c. (IGST)			
Purchase A/c. (Import)			
Sales A/c. (Export)			
Sales A/c. (GST)			
Sales A/c. (IGST)			
Sales A/c. Export (Rebate)			1500000.00 CR
Sales A/c. SEZ			
Sales A/c. SEZ (Rebate)			
Shahin Industries	Iraq		1500000.00 DB
State/UT Tax A/c. (I/P)			
State/UT Tax A/c. (O/P)			
Stock In Hand			
Trading A/c.			
Yana Milking Machinery			
YoFashion Apparel	Ahmedabad		

In the case of Export (Rebate)
We can see the effects in
GST Provisional A/c.,
Integrated A/c.(O/P) &
in other Accounts

GST -> GST Report -> GST Report

GST Summary Report From To

Particulars	State/UT Tax	Central Tax	Integrated Tax
Tax Payable			
Opening			
Debit			180000.00
Total			180000.00
ITC Available			
Opening			
Credit			
Total			
Cash Ledger			
Opening			
Credit			
Debit			
Total			
Utilization			
From ITC SGST			
From ITC CGST			
From ITC IGST			
From Cash Ledger SGST			
From Cash Ledger CGST			
From Cash Ledger IGST			
Total			
Closing			
ITC			
Tax Payable			180000.00
Cash Ledger			

In GST Report we can see
Tax Payable.

- A Special Economic Zone (SEZ) is a dedicated zone wherein businesses benefits simpler tax and legal compliance.
- Supply of goods to SEZ is treated as zero rated supply.
- A registered person exports zero rated supply of goods/services through two ways:
 - Without payment of integrated tax(IGST) and claim refund of unutilised ITC (in case of bond/Letter of Undertaking).
 - With payment of integrated tax(IGST) & claim refund of such tax paid on goods or services or both supplied.

Setup -> Company Setup -> Company Setup

Category	Description	Value
General Setup	GST Auto Setup	
	GST Auto Setup	
Advance Setup	GST Setup	
Advance Modules	Cess required?	No
Master Setup	URD A/c Setup	
VAT Setup		
GST Setup		
TDS/TCS Setup		
Report Setup		

GST Auto Setup

GST Setup | **Sales Invoice Setup** | Purchase Invoice Setup

Create Round Off Expense ? No

Create Discount Expense ? No

Create Freight Expense ? No

GST Type

GST Type	Cap Goods
* IGST	No
Export	No
Import	No
Exempt	No
URD-RCM	No
Non GST	No
Other	No
* SEZ	No
Export (Rebate)	No
* SEZ (Rebate)	No

Cap Goods

Select Invoice Types in
case of "SEZ" &
"SEZ(Rebate)".

Setup -> Sales Setup -> Invoice Type -> Invoice Type for Sales

Description	Type	GST Type	Cap Goods	E/D
GST	GST	Item wise	No	Enable
IGST	IGST	Item wise	No	Enable
SEZ	SEZ	Item wise	No	Enable

Setup -> Sales Setup -> Invoice Type -> Invoice Type Entry

Name: SEZ

Type: SEZ Capital Goods: No

GST Type: Item wise

Export Type: UT-1

OK

Add Edit Delete Disable Comment Info

We can select Export Type as per our requirement.

Invoice Type for 'SEZ' will be added as per selection in GST Auto setup.

Bill Amount

Transaction -> Sale Entry -> Sales Invoice -> Add Sales Bill(GST)

Cash/Debit Debit

Party A/c. Imperial Manufacture

Bharuch SEZ

Bal. :

Invoice Type SEZ

Sale A/c.

Tax/Bill of Supply Tax Invoice

Bill Date 30/08/2017 Wed

Bill No GT/5

Doc. No.

Doc Date / /

Product Name	Qty	Rate	Amount
Iron Sheets	5.000	31200.00	156000.00
Item Amount			1,56,000.00 CR
Sales A/c. Sales A/c. SEZ			
Total Amount			1,56,000.00 CR
OK			

Effect of Item amt. will be
in Sales A/c. SEZ.

Total Entry : 0

Ton 25.000

Item Amount

Narration

OK

Print

Bill Amount

Report -> Account Books -> Ledger -> Account Ledger

Account Ledger

From 01/04/2017 To 31/03/2018

Account Name	City Name	Opening	Closing
Cess A/c. (I/P)			
Cess A/c. (O/P)			
GST Provisional A/c. - Primary Unit			
Imperial Manufacture	Bharuch SEZ		156000.00 DB
Importer A/c.			
Integrated Tax A/c. (I/P)			
Integrated Tax A/c. (O/P)			
Max Industries			
Profit & Loss A/c			
Purchase A/c. (GST)			
Purchase A/c. (IGST)			
Purchase A/c. (Import)			
Raju Industries	Ahmedabad		
Sales A/c. (Export)			
Sales A/c. (GST)			
Sales A/c. (IGST)			
Sales A/c. Export (Rebate)			
Sales A/c. SEZ			156000.00 CR
Sales A/c. SEZ (Rebate)			
State/UT Tax A/c. (I/P)			
State/UT Tax A/c. (O/P)			
Stock In Hand			
Trading A/c.			
Yana Milking Machinery			
YoFashion Apparel	Ahmedabad		

Add Edit Delete Print Address Master Filter Date Format Next Setup TM SMS TM E-Mail TM Label E-Mail Kasar Havalas Account Audit Multi Ledger Print

We can see Account Ledger effect in case of supply of goods/services to SEZ.

Setup -> Sales Setup -> Invoice Type -> Invoice Type for Sales

Description	Type	GST Type	Cap Goods	E/D
Export	Export	Item wise	No	Enable
Export (Rebate)	Export (Rebate)	Item wise	No	Enable
GST	GST	Item wise	No	Enable
IGST	IGST	Item wise	No	Enable
SEZ	SEZ	Item wise	No	Enable
SEZ (Rebate)	SEZ (Rebate)	Item wise	No	Enable

Setup -> Sales Setup -> Invoice Type -> Invoice Type Entry

Name: SEZ (Rebate)

Type: SEZ (Rebate) Capital Goods: No

GST Type: Item wise

Export Type: UT-1

OK

Add Edit Delete Disable Comment Info

Invoice Type for 'SEZ(Rebate)' will be added as per selection in GST Auto setup.

Select Invoice Type: “SEZ (Rebate)”
(Supplies of goods/services with
payment of IGST.)

Transaction -> Sale Entry -> Sales Invoice -> Add Sales Bill(GST)

Cash/Debit Debit

Party A/c. Imperial Manufacture

Bharuch SEZ

Bal. :

Invoice Type SEZ (Rebate)

Sale A/c.

Tax/Bill of Supply Tax Invoice

Bill Date 31/08/2017 Thu

Bill No GT/6

Doc. No.

Doc Date / /

Product Name		Qty	Rate	Amount
Iron Sheets		5.000	31200.00	156000.00

Ton 25.000

Narration

Integrated Tax

Item Amount

1,56,000.00 CR

28080.00

Bill Amount

1,56,000.00 DB

Effect will be shown in
Sales A/c. SEZ (Rebate) &
 IGST will be calculated on
 Item Amt.

OK

Print

Report -> Account Books -> Ledger -> Account Ledger

Account Ledger

From 01/04/2017 To 31/03/2018

Account Name	City Name	Opening	Closing
Cess A/c. (I/P)			
Cess A/c. (O/P)			
GST Provisional A/c. - Primary Unit			28080.00 DB
Imperial Manufacture	Bharuch SEZ		156000.00 DB
Importer A/c.			
Integrated Tax A/c. (I/P)			
Integrated Tax A/c. (O/P)			28080.00 CR
Max Industries			
Profit & Loss A/c			
Purchase A/c. (GST)			
Purchase A/c. (IGST)			
Purchase A/c. (Import)			
Raju Industries	Ahmedabad		
Sales A/c. (Export)			
Sales A/c. (GST)			
Sales A/c. (IGST)			
Sales A/c. Export (Rebate)			
Sales A/c. SEZ			
Sales A/c. SEZ (Rebate)			156000.00 CR
State/UT Tax A/c. (I/P)			
State/UT Tax A/c. (O/P)			
Stock In Hand			
Trading A/c.			
Yana Milking Machinery			
YoFashion Apparel	Ahmedabad		

In the case of SEZ (Rebate),
We can see the effects in
GST Provisional A/c. &
Integrated A/c.(O/P)

GST -> GST Report -> GST Report			
GST Summary Report		From	To
		01/08/2017	31/08/2017
Particulars	SGST	CGST	IGST
Tax Payable			
Opening			
Debit			28080.00
Total			28080.00
ITC Available			
Opening			
Credit			
Total			
Cash Ledger			
Opening			
Credit			
Debit			
Total			
Utilization			
From ITC SGST			
From ITC CGST			
From ITC IGST			
From Cash Ledger SGST			
From Cash Ledger CGST			
From Cash Ledger IGST			
Total			
Closing			
ITC			
Tax Payable			28080.00
Cash Ledger			
<input type="button" value="Add"/> <input type="button" value="Havala"/> <input type="button" value="Date"/> <input type="button" value="GST-Reposting"/> <input type="button" value="Print"/>			

In GST Report we can see
Tax Payable.



thank you!