				GST Ou	tput - ⁻	Tax Code					Adjustment		
Description	SR	ZRL	ZRE	DS	ES		RS	os	GS	Note	AJP AJS		
Assets													
Petty Cash	Y	Υ		Υ									
Current Account	Y	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ				
Accounts Receivable - Debtors	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ		Y		
Intercompany Loan / Advance						Υ		Υ		Funds transferred related party; Section 188 of General Guide			
Third Party Loan / Advance					Υ					Finance for unrelated parties			
Employee Advance						Υ		Υ		Funds transferred related party; Section 188 of General Guide			
Liabilities													
GST OUTPUT	Y		Υ	Υ							Y		
GST Deferred										Used in bad debt recovered	Y		
Revenue													
Revenue	Y	Υ	Υ	Υ	Υ		Υ	Υ	Υ				
Sales	Y	Υ	Υ	Υ			Υ	Υ	Υ				
Fees & Charges	Y			Υ	Υ		Υ	Υ	Υ				
Finance Income - Provision of Hire Purchase					Υ								
Finance Income - Bank Placement					Υ					Exempt Trader			
Finance Income - Interest Subsidy					Υ								
Finance Income - Interco Ioan					Υ								
Finance Income - Interest Swap, Hedge and etc						Υ				Section 196 of General Guide			
Government Concession Fee - Collected								Υ					
Commission Earned	Y							Υ	Υ				
Interco Interest Income						Υ							
Interco Interest Subsidy						Υ							
Interest Income						Υ							
Late Payment Charges and Overdue Interest								Υ					
Other Income	Y												
Dividend Income								Υ					
Rental Income	Y												
Disposal-Computer	Y												
Disposal Suspense account- Computer	Y												
Gain on Foreign Exchange								Υ					
Bad/doubtful Debt Recovered								Υ					
Dividend								Υ		Out of Scope Supply			

Description	TX (GST Inp ZP	ut - Tax EP	k Code OP	GP	Import IM	ation IS	GST Blocked BL	No GST NR	Note	Adjus AJP	tment AJS	Partial Exempt Trader TX-E43 TX-N43 TX-RE		
Land and Building	IA	21	Lr	OF	GF	IIVI	13	DL	1417	Note	AJI	AJS	TA-L43 TA-N43 TA-NL		
Residential Land-Freehold			Υ												
Residential Building-Freehold			Y												
Commercial Land-Freehold	Υ		I												
Commercial Building-Freehold	Y														
Capital Goods	Ť														
Office Equipment	Y								٧						
	Y								Y						
Computer Com	Y							γ	Y						
Motor Vehicles Passenger Car	V 1664							Y							
Work in Progress Construction	Y CGA								Y						
Renovation and Refurbishment	Y CGA								Υ						
Commercial Vehicles such as lorry, truck	Y CGA								.,						
Computer Software- A	Y								Υ						
Acc depn-Office Equipment				Υ											
Acc depn-Computers				Υ											
Acc depn-Motor Vehicles				Υ											
Share and Equity Investment				Υ											
Current Assets															
Stock in hand	Y	Υ	Υ	Υ	Υ	Υ	Υ		Υ						
Provision for Doubtful Debts				Υ											
Staff Advance				Υ											
GST INPUT	Υ					Υ					Υ				
Prepayment				Υ											
Deposit Telephone				Υ											
Petty Cash	Y	Υ	Υ	Υ	Υ				Υ						
Current Account	Υ	Υ	Υ	Υ	Υ	Υ	Υ		Υ						
Deposit with Licensed Bank				Υ											
Current Liabilities															
Hire Purchase Creditors			Υ												
HP Interest In Suspense			Υ												
Salaries Payable				Υ											
EPF Payable				Υ											
Socso Payable				Υ											
Income Tax Payable-Staff				Υ											
Housing Loans and Others			Υ	Υ											
Accounts Payable - Creditors	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ	Υ		Υ				
Dividend Payable				Υ											
Provision				Υ											
Accrual				Υ											
GST Deferred										Used in bad debt relief adjustment	Υ				
Intercompany Loan / Advance			Υ	Υ						Funds transferred related party; Section 188 of General Guide	· ·				
Third Party Loan / Advance			Y	-						Finance for unrelated parties					
Employee Advance			Y	Υ						Funds transferred related party; Section 188 of General Guide					
Term Loan				Y						Funds from bank					
Revolving Credit				Y						Funds from bank					
Deferred Liabilities				Y						r whos from bulls					
Equity				'											
Share Capital				Υ											
Profit/Loss For The Year	-			Y											
Reserves	-			Y											
				ī											
Salary and Benefit in Kind	-			Υ											
Salaries	<u> </u>			Y								1			

			ut - Tax Code		Importation	GST Blocked	No GST		Adjustment		al Exempt	
Description	TX	ZP	EP OP	GP	IM IS	BL	NR	Note	AJP AJS	TX-E43	TX-N43	TX-RE
Staff Overtime			Υ									
EPF Contribution			Υ									
Socso Contribution			Y									
Housing Loan			Υ					Exempt Supply if providing FIK to staff				
Vehicle Loan			Υ					Exempt Supply if providing FIK to staff				
Recruitment Expenses												
Director Fees	Y		Y					Depends on director is owner or not				
Director Allowances	Y		Y					Depends on director is owner or not				
Medical			Υ			Y		Medicine will have GST				
Club Subscription						Υ		Golf Club				
Membership Subcription			Υ					Professional Membership				
Skills and Technical Training	Y						Υ					
Personal Development Training	Y						Υ					
Expenses												
General Expenses	Υ	Υ					Υ					
-	-	<u> </u>						It shall recognize the value upon tax invoice. Subsequently payment by instalment is n	ot			
Installment Plan - Expenses			Υ				Υ	subject to GST				
Raw Material Purchases	Y		Υ		Y Y		Υ					
Freight and Forwarder	Υ		Y				Υ					
Meeting Expenses	Y						Υ					
GST Block or Expense						Υ						
Electricity	Y											
Water	Y											
Rental of Office Equipment	Y						Υ					
Private Car Rental						Υ	Υ	Hired Car				
All Risk Insurance	Υ											
Fire Insurance	Υ											
Industrial All Risk Insurance	Υ											
Third Party Insurance	Y											
Group Accident Insurance						Υ						+
Insurance on Building	Υ					·						
Insurance on Machinery	Y											
Insurance on Group Term Life Insurance	'					Υ						
Group Hospital & Surgical						Y						+
Books	Y	Υ				I	٧					
	Ť	Y					Y					
Newspaper		Y					Y					
Magazines	Y						Y					
Telephone and Fax	Y											
Postage	Υ											
Courier/delivery charges	Υ	Υ						Domestic, International				
Internet Line	Y											
Bad Debt Non Trade Debtors			Υ									
Local Hotel Accommodation	Y						Y					
Overseas Hotel Accommodation			Υ					Overseas hotel tax is expense				
Mileage-local			Υ									
Subsistence Allowance-local			Υ									
Accommodation-local	Y						Υ					<u> </u>
Shop Rental	Y						Υ					
Office Rental	Y						Υ					
Lease Rental	Υ											
Air Ticket-local	Y											
Local Travel	Y						Υ					

Description		GST Input - Tax Code TX ZP EP OP GP				mportation VI IS	GST Blocked BL	No GST NR	Note	Adjus AJP	stment AJS	Partial Exempt Trader TX-E43 TX-N43 TX-RE
Air Ticket-overseas		Υ										
Security Services	Υ							Υ				
Cleaning Services	Y							Υ				
Pest Control Services	Y							Y				
Vehicles								•				
Office Vehicle-Fuel							Υ					
Office Vehicle-Tyres	+						· Y					
Office Vehicle-Service & Maintenance							Y					
Office Vehicles-Road Tax			Υ				<u>'</u>					
Office Vehicles-Insurance	+		'				Υ					
Commercial Vehicle - Fuel		Υ					· ·					
Commercial Vehicle - Tyres	Y	ı						Υ				
Commercial Vehicle - Service & Maintenance	Y							Y				
Commercial Vehicle - Service & Maintenance Commercial Vehicle - Road Tax	T		Υ					Ť				
	Y		Y									
Commercial Vehicle - Insurance	Y		V									
Toll			Υ									
Parking	Y						.,	Υ				
Petrol and Diesel		Υ					Y		GST on Ron 97 block for passenger car			
Commercial Vehicles Maintenance and Services	Y											
Passenger Car Maintenance and Services							Y					
Interest on Hire Purchase			Υ									
Fuel-Diesel Puel-Diesel		Υ										
Fuel-Petrol		Υ					Y		Ron 97 for Passenger Car is not allowed			
Fuel-LPG		Υ										
Fees												
Statutory Audit Fees	Υ							Υ				
Brokerage, Clearing Fee	Y								Share transaction fee subject to GST - TX@6%			
Statutory Fees	Υ		Υ									
Professional Fees	Υ							Υ				
Legal Fees	Υ											
Secretarial Fees	Υ							Υ				
Tax Advisory Fees	Υ							Υ				
Consultancy Fees	Υ							Υ				
Repossession Fee	Υ							Υ				
Administrative Fee	Υ							Υ				
Management Fees	Υ				Υ			Υ				
Government												
Quit Rent				Υ								
Stamp Duty				Υ					Stamp Duty is Government Service; OP			
Penalty & Fine				Υ								
Business License				Υ								
Others												
Custom Duties				Υ								
Corporate Tax				Υ								
Deferred Tax				Υ								
Pre-Operation & Pre-Registration Expenses	+			-			Υ		Section 201(b) (c) General Guide			
Bad/doubtful Debt				Υ					Bad debt writes off is an adjustment			
Depn Bulding-Freehold	+			Y					and dest writes on is an adjustment			
Depn Office Equipment	+			Y			+					
Depn Office Vehicles	+			Y								
Commission Paid	Y		Υ	1			+	Y	Commission to staff. ED: outsides. TV			
	Y		Y	V				Y	Commission to staff - EP; outsider - TX			
Dividend Paid				Υ					L			

	GST Input - Tax Code				Impo	ortation	GST Blocked	No GST			tment	Partial Exempt Trader		
Description	TX	ZP	EP	OP	GP	IM	IS	BL	NR	Note	AJP	AJS	TX-E43 TX-N43	TX-RE
Loss														
Foreign Exchange				Υ						Loss in forex - OP				
Equity / Debenture / bond				Υ						Capital Items - OP				
Fixed Assets				Υ						Loss on Fixed Asset is journal entry; Dr Acc Depr Dr Disposal Cr Fixed Assets				
Interest Paid														
Term Loan Interest			Υ											
Overdraft Interest			Υ											
Interest on Currency Swap, Hedge			Υ							Section 196				
Inter-company Loan Interest			Υ											
Late Charges and Interest				Υ										