

Description	GST Output - Tax Code									Note	Adjustment	
	SR	ZRL	ZRE	DS	ES	ES43	RS	OS	GS		AJP	AJS
<b>Assets</b>												
Petty Cash	Y	Y		Y								
Current Account	Y	Y	Y	Y	Y	Y	Y	Y	Y			
Accounts Receivable - Debtors	Y	Y	Y	Y	Y	Y	Y	Y	Y			Y
Intercompany Loan / Advance						Y		Y		Funds transferred related party; Section 188 of General Guide		
Third Party Loan / Advance					Y					Finance for unrelated parties		
Employee Advance						Y		Y		Funds transferred related party; Section 188 of General Guide		
<b>Liabilities</b>												
GST OUTPUT	Y		Y	Y								Y
GST Deferred										Used in bad debt recovered		Y
<b>Revenue</b>												
Revenue	Y	Y	Y	Y	Y		Y	Y	Y			
Sales	Y	Y	Y	Y			Y	Y	Y			
Fees & Charges	Y			Y	Y		Y	Y	Y			
Finance Income - Provision of Hire Purchase					Y							
Finance Income - Bank Placement					Y					Exempt Trader		
Finance Income - Interest Subsidy					Y							
Finance Income - Interco loan					Y							
Finance Income - Interest Swap, Hedge and etc						Y				Section 196 of General Guide		
Government Concession Fee - Collected								Y				
Commission Earned	Y							Y	Y			
Interco Interest Income						Y						
Interco Interest Subsidy						Y						
Interest Income						Y						
Late Payment Charges and Overdue Interest								Y				
Other Income	Y											
Dividend Income								Y				
Rental Income	Y											
Disposal-Computer	Y											
Disposal Suspense account- Computer	Y											
Gain on Foreign Exchange								Y				
Bad/doubtful Debt Recovered								Y				
Dividend								Y		Out of Scope Supply		



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



