

### Chart of Accounts Analysis for GST Supply

Description	GST Output - Tax Code										Note	Adjustment	
	SR	ZRL	ZRE	DS	ES	ES43	RS	OS	GS	AJP		AJS	
<b>Assets</b>													
Accounts Receivable - Debtors	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y			Y
Current Account	Y	Y	Y	Y	Y	Y	Y	Y	Y	Y			
Employee Advance						Y			Y		Funds transferred related party; Section 188 of General Guide		
Fixed Deposit with Financial Institution						Y					General Guide Section 196 (a)		
Intercompany Loan / Advance						Y			Y		Funds transferred related party; Section 188 of General Guide		
Petty Cash	Y	Y		Y									
Third Party Loan / Advance					Y						Finance for unrelated parties		
<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			
Sales Return Local	Y	Y						Y	Y	Y	Local sales return follows original tax code; issue CN		
Fees & Charges	Y			Y	Y			Y	Y	Y			
Finance Income - Hire Purchase					Y						Exempt Trader only; example; financial institution		
Finance Income - Bank Placement					Y						Exempt Trader only; example; financial institution		
Finance Income - Interest Subsidy					Y						Exempt Trader only; example; financial institution		
Finance Income - Interco loan						Y					Interco is connected person - shall be incidental exempt supplies		
Finance Income - Staff Loan Interest Income						Y					Guide on Accounting Software - staff loan interest and interco interest can classify as ES43 pg29		
Finance Income - Interest Swap, Hedge and etc						Y					Section 196 of General Guide		
Government Concession Fee - Collected									Y				
Commission Earned	Y								Y	Y	Issue tax invoice to collect commission earned		
Donation Received									Y		Guide on Supply - Payment Received for donation and sponsorship Item 23 (c & d)		
Sponsorship Received									Y		Guide on Supply - Payment Received for donation and sponsorship Item 23 (c & d)		
Interco Interest Income						Y							
Interco Interest Subsidy						Y							
Interest Income						Y					Bank Interest is ES43 Appendix 2-1 Explanation of Tax Code ES43. Interest income itself already an exempt supply. But GST assigns ES43 so that it does not require for apportionment		
Late Payment Charges and Overdue Interest									Y		Penalty is not within the scope of GST		
Late Charges and Interest	Y										Item 23 (a) Guide on Supply - Payment which may not be consideration. If the interest paid or fine is part of fulfilment of the agreement is SR		
Other Income	Y												
Dividend Income									Y				
Rental Income	Y												
Disposal-Computer	Y												
Disposal Suspense account- Computer	Y												
Gift Rule	Y			Y							Item 104 of Guide onTax Invoice mentioned that tax invoice can issue or not issue for gift > 500. If tax invoice issue = SR, if tax invoice is not issued, then DS		
Unrealized Gain on Foreign Exchange									Y		Trade Revaluation and Ledger Entries are out of scope		
Realized Gain on Foreign Exchange						Y					Realized gain is ES43 Appendix 2-1 Explanation of Tax Code ES43		
Bad/doubtful Debt Recovered									Y				
Dividend									Y		Out of Scope Supply		

### Chart of Accounts Analysis for GST (Purchases Acquisition)

Description	GST Input - Tax Code					Importation		GST Blocked BL	No GST NR	Note	Adjustment		Partial Exempt Trader			
	TX	ZP	EP	OP	GP	IM	IS				AJP	AJS	TX-E43	TX-N43	TX-RE	
Land and Building																
Commercial Building-Freehold	Y									DG Decision 2/2015 (Item 2) - Chargeable to tax						
Commercial Land-Freehold	Y									DG Decision 2/2015 (Item 2) - Chargeable to tax						
Residential Building-Freehold			Y							Buy or sell will construct exempt supply						
Residential Land-Freehold			Y							Buy or sell will construct exempt supply						
Capital Goods																
Acc depn-Computers				Y												
Acc depn-Motor Vehicles				Y												
Acc depn-Office Equipment				Y												
Commercial Vehicles such as lorry, truck	Y   CGA									DG Decision 2/2015 (Item 3) - Determination of commercial vehicles						
Computer	Y								Y							
Computer Software- A	Y								Y							
Motor Vehicles   Passenger Car								Y								
Office Equipment	Y								Y							
Renovation and Refurbishment	Y   CGA								Y	CGA = Capital Goods Adjustment - Those more than 100,000 assets						
Work in Progress  Construction	Y   CGA								Y	CGA = Capital Goods Adjustment - Those more than 100,000 assets						
Share and Equity Investment				Y												
Current Assets																
Current Account	Y	Y	Y	Y	Y	Y	Y		Y	Fund transfer or consumption						
Deposit with Licensed Bank				Y						Fund transfer						
GST INPUT	Y						Y			GST Input Tax account can use more than one or only one	Y					
Petty Cash	Y	Y	Y	Y	Y			Y	Y	Petty cash can use to purchase any consumption; unlikely for biz importation						
Prepayment				Y						Writing off prepayment is OP; Consumption charge to prepayment - GST						
Provision for Doubtful Debts				Y												
Security Deposit Telephone and Others				Y						Refundable fund transfer to merchant						
Staff Advance				Y						Advance to connected persons						
Stock in hand	Y	Y	Y	Y	Y	Y	Y		Y	Depends on accounting entries. Purchase or stock issued is subject to GST						
Current Liabilities																
Accounts Payable - Creditors	Y	Y	Y	Y	Y	Y	Y	Y	Y	Payment to suppliers; consumption incurred	Y					
Accrual				Y												
Banker Acceptance Finance			Y							Guide on Commercial Banking: 7g(v)						
Deferred Liabilities				Y						Journal reclassification						
Dividend Payable				Y												
Employee Advance			Y	Y						Funds transferred related party; Section 188 of General Guide						
EPF Payable				Y						Employment remuneration is not within scope of GST						
GST Deferred										Used in bad debt relief adjustment	Y					
Hire Purchase Creditors			Y							Hire Purchase is exempt purchase						
Housing Loans and Other Loans			Y	Y						Loan to connected persons is OP without consideration; EP if consideration						
HP Interest In Suspense			Y							Hire Purchase is exempt purchase						
Income Tax Payable-Staff				Y						Employment remuneration is not within scope of GST						
Intercompany Loan / Advance			Y	Y						Funds transferred related party; Section 188 of General Guide						
Provision				Y												
Revolving Credit				Y						Funds from bank						
Salaries Payable				Y						Employment remuneration is not within scope of GST						
Socso Payable				Y						Employment remuneration is not within scope of GST						
Term Loan				Y						Funds from bank						
Third Party Loan / Advance			Y							Finance for unrelated parties						
Equity																
Profit/Loss For The Year				Y												
Reserves				Y												
Share Capital				Y												
Salary and Benefit in Kind																

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	TX	ZP	EP	OP	GP	IM	IS	BL	NR		AJP	AJS	TX-E43	TX-N43	TX-RE
Club Subscription								Y		Golf Club					
Director Allowances	Y			Y						Depends on director is owner or not DG3/2014 Item 3					
Director Fees	Y			Y						Depends on director is owner or not DG3/2014 Item 3					
EPF Contribution				Y											
Housing Loan			Y							Exempt Purchase if providing FIK to staff; payment of loan for staff					
Medical			Y					Y		Medicine will have GST					
Membership Subscription			Y							Professional Membership					
Personal Development Training	Y								Y						
Recruitment Expenses	Y								Y	Vacancy; job advertisement					
Salaries				Y											
Skills and Technical Training	Y								Y						
Socso Contribution				Y											
Staff Overtime				Y											
Vehicle Loan			Y							Exempt Supply if providing FIK to staff; payment of loan for staff					
Expenses															
Accommodation-local	Y								Y						
Air Ticket-local	Y														
Air Ticket-overseas		Y													
All Risk Insurance	Y														
Bad Debt Non Trade Debtors				Y											
Books	Y	Y							Y						
Cleaning Services	Y								Y						
Courier/delivery charges	Y	Y								Domestic - TX , International - ZP					
Donation Paid								Y		Guide on Supply - Payment Received for donation and sponsorship Item 23 (c & d)					
Electricity	Y														
Fire Insurance	Y														
General Expenses	Y	Y							Y						
Group Accident Insurance								Y		Block input tax					
Group Hospital & Surgical								Y		Block input tax					
GST Block or Expense	Y					Y		Y		GST Expense account can also use for items that voluntarily waive. Typical items are gift to third party, staff and minor bank charges					
Industrial All Risk Insurance	Y														
Installment Plan - Expenses				Y					Y	It shall recognize the value upon tax invoice. Subsequently payment by instalment is not subject to GST					
Insurance on Building	Y														
Insurance on Group Term Life Insurance								Y							
Insurance on Machinery	Y														
Internet Line	Y														
Lease Rental	Y									Lease rental uses 6/106 to determine the GST or tax invoice					
Local Hotel Accommodation	Y								Y						
Local Travel	Y								Y						
Magazines	Y								Y						
Meeting Expenses	Y								Y						
Mileage-local				Y						Out of scope allowance					
Mobile Phone Charges	Y									DG2/2014 2(ii) specified that employee phone can claim GST.					
Newspaper		Y							Y	Newspaper is zero rated supply					
Office Rental	Y								Y						
Overseas Hotel Accommodation				Y						Overseas hotel tax is expense; overseas GST/VAT are not claimable					
Passenger Car Lease Rental								Y		Any supply of passenger car is block input tax					
Pest Control Services	Y								Y						
Postage	Y	Y								Postage is standard rated but given relief until Mar 31, 2016. FAQ Page313					
Private Car Rental								Y	Y	Hired Car					

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Raw Material Purchases	Y			Y		Y	Y		Y						
Rental of Office Equipment	Y								Y						
Sales Return from Overseas						Y				Sales return from overseas incurred GST on Import - IM					
Security Services	Y								Y						
Shop Rental	Y								Y						
Sponsorship Paid								Y		Guide on Supply - Payment Received for donation and sponsorship Item 23 (c & d)					
Subsistence Allowance-local				Y											
Telephone and Fax	Y	Y								International call - ZP; Domestic call - TX					
Third Party Insurance	Y														
Water	Y														
<b>Vehicles</b>															
Office Vehicle-Fuel								Y							
Office Vehicle-Tyres								Y							
Office Vehicle-Service & Maintenance								Y		Section 36 of GST Regulations 2014					
Office Vehicles-Road Tax				Y						Government Service - Road tax					
Office Vehicles-Insurance								Y							
Commercial Vehicle - Fuel		Y													
Commercial Vehicle - Tyres	Y								Y						
Commercial Vehicle - Service & Maintenance	Y								Y						
Commercial Vehicle - Road Tax				Y						Government Service - Road tax					
Commercial Vehicle - Insurance	Y														
Freight and Forwarder - International		Y							Y	International Freight Forwarding					
Freight and Forwarder - Domestic & Free Industry Zone	Y								Y	Domesitc & FIZ (Item 9 of Guide on FIZ and LMW)					
Freight and Forwarder - Free Commerce Zone	Y	Y		Y					Y	Free Commerce Zone is out of PCA (Item 7 & 8 of Guide of FCZ)					
Toll				Y											
Parking	Y								Y	DG Decision 2/2014 Item 2					
Petrol and Diesel		Y							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				Y											
Fuel-Diesel		Y													
Fuel-Petrol		Y						Y		Ron 97 for Passenger Car is not allowed					
Fuel-LPG		Y													
<b>Fees</b>															
Administrative Fee	Y								Y						
Brokerage, Clearing Fee	Y									Share transaction fee subject to GST - TX@6%					
Change in business particulars by SSM				Y						Company Act 1965 & Business Act 1956 Enforcement					
Consultancy Fees	Y								Y						
Filing Fee to SSM				Y						Shall be a disbursement. Co Secretary paid on behalf.					
Legal Fees	Y														
Management Fees	Y				Y				Y						
Name Search by SSM				Y						Company Act 1965 & Business Act 1956 Enforcement					
Professional Fees	Y								Y						
Registration Fee to SSM				Y						Company Act 1965 & Business Act 1956 Enforcement					
Repossession Fee	Y								Y						
Secretarial Fees	Y								Y						
Stamping Fee by SSM				Y						Company Act 1965 & Business Act 1956 Enforcement					
Statutory Audit Fees	Y								Y						
Statutory Fees	Y		Y												
Tax Advisory Fees	Y								Y						
<b>Government</b>															

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Business License				Y											
Penalty & Fine & Compound				Y						Government agents' enforcement					
Quit Rent				Y											
Stamp Duty				Y						Stamp Duty is Government Service; OP					
Others															
Bad/doubtful Debt				Y						Bad debt writes off is an adjustment					
Commission Paid	Y		Y						Y	Commission to staff - EP; outsider - TX					
Corporate Tax				Y											
Custom Duties & Excise	Y									Customs duties and excise subject to GST					
Deferred Tax				Y											
Depn Bulding-Freehold				Y											
Depn Office Equipment				Y											
Depn Office Vehicles				Y											
Dividend Paid				Y						Out of Scope					
Pre-Operation & Pre-Registration Expenses								Y		Section 201(b) (c) General Guide					
Loss															
Foreign Exchange			Y	Y						Realized loss is EP or ES43 Appendix 2-1 Explanation of Tax Code TX-E43 only applicable to those real exempt supplier that needs to distinguish their transactions into TX-RE, TX-E43 and TX-N43			Y		
Equity / Debenture / bond				Y						Capital Items - OP					
Fixed Assets				Y						Loss on Fixed Asset is journal entry; Dr Acc Depr Dr Disposal Cr Fixed Assets					
Interest Paid															
Banker Acceptance Commission	Y									Banker Accpetance is exempt supply but commissionpaid is Standard Rated; Page 9 g(v)					
Dishonored Cheque Charges			Y							It is form of penalty: Guide on Commercial Banking					
Inter-company Loan Interest			Y							Item 11 of Guide on Input Tax Credit to connected person					
Interest on Currency Swap, Hedge			Y							Section 196 (h) of General Guide - Incidental Financial Exempt Supplies					
Late Charges and Interest	Y				Y					Item 23 (a) Guide on Supply - Payment which may not be consideration. If the interest paid or fine is part of fulfilment of the agreement is SR, means it shall claim as TX					
Overdraft Commitment Fee			Y							Overdraft Commitment Fee on unutilized portion is exempted from GST: Guide on Commercial Banking					
Overdraft Excess Fee			Y							Overdraft Commitment Fee on unutilized portion is exempted from GST: Guide on Commercial Banking					
Overdraft Interest			Y							Financial institution is making exempt supplies					
Term Loan Interest			Y							Financial institution is making exempt supplies					

Modified from previous version      New Items since first version