

**Chart Of Account - GST Code**

<b>No</b>	<b>Type</b>	<b>Accounting Items</b>	<b>GST Tax Code</b>
1	AP – Purchase	Purchase	TX / NR
2	AP – Purchase	Credit note / Goods Return	TX / NR
3	AR – Sales	Sales	SR
4	AR – Sales	Credit note / Goods Return	SR
5	Cost of Sales	Purchases	TX / NR
6	Cost of Sales	Transportation Charges	TX / NR
7	Cost of Sales	Labelling & printing	TX / NR
8	Cost of Sales	Handling Charges	TX / NR
9	Cost of Sales	Packaging Materials	TX / NR
10	Finance Expenses	Bank charges	TX
11	Finance Expenses	HP interest	EP
12	Finance Expenses	Loan interest	EP
13	Finance Expenses	Interest Charges	EP
14	Tax Expense	Tax Expense	OP
15	Selling Expenses	Entertainment – GST Claimable (Existing Customers, Employee)	TX
16	Selling Expenses	Entertainment – GST Not Claimable (Prospect)	BL
17	Selling Expenses	Travelling Expenses	TX / OP
18	Selling Expenses	Marketing Expenses	TX
19	Selling Expenses	Sponsorship & Seminar	TX
20	Selling Expenses	Hotel & Accommodation	TX
21	Selling Expenses	Petrol & Toll & Parking	TX / EP
22	Administrative Expenses	Accounting Fees	TX / NR
23	Administrative Expenses	Audit Fees	TX / NR
24	Administrative Expenses	Advertisement	TX / NR
25	Administrative Expenses	Professional Fees	TX / NR
26	Administrative Expenses	Assessment & quit Rent	OP
27	Administrative Expenses	Legal Fees	TX / NR
28	Administrative Expenses	Bad debts Written Off	AJP
29	Administrative Expenses	Depreciation	OP
30	Administrative Expenses	Director Remuneration	OP
31	Administrative Expenses	Director Fee	OP
32	Administrative Expenses	Office supplies	TX / NR
33	Administrative Expenses	Telephone charges	TX
34	Administrative Expenses	Consultancy Fees	TX / NR
35	Administrative Expenses	Office Expenses	TX / NR
36	Administrative Expenses	Foreign Worker Levies	TX
37	Administrative Expenses	Postage & Courier	TX / NR
38	Administrative Expenses	Printing & Stationeries	TX / NR
39	Administrative Expenses	Rental	TX / NR
40	Administrative Expenses	Secretarial Fees	TX / NR
41	Administrative Expenses	Insurance	TX / BL
42	Administrative Expenses	Reference book / magazine	TX / NR
43	Administrative Expenses	Exhibition Costs	TX / NR
44	Administrative Expenses	Penalty	OP
45	Administrative Expenses	Taxation Fees	TX / NR
46	Administrative Expenses	Licence Fees	OP
47	Administrative Expenses	Traning Fees	TX / NR
48	Administrative Expenses	Donation	OP
49	Administrative Expenses	Transport fees	TX / NR
50	Employment Expenses	Allowance	OP
51	Employment Expenses	Bonus	OP
52	Employment Expenses	Commission	OP
53	Employment Expenses	Incentive	OP
54	Employment Expenses	Salaries & Wages	OP
55	Employment Expenses	EPF	OP
56	Employment Expenses	Medical Fees	BL
57	Employment Expenses	Ex-Gratia	OP
58	Employment Expenses	Sosco	OP
59	Employment Expenses	Staff Welfare	TX / BL
60	Employment Expenses	Staff Overtime	OP
61	Employment Expenses	Staff Insurance	TX / BL

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62	Other Expenses	Discount Allowed	SR
63	Other Expenses	Repair & Maintenance	TX / NR
64	Other Expenses	Upkeep of air-cond	TX / NR
65	Other Expenses	Water & Electricity	TX / NR
66	Other Expenses	Upkeep of office equipment	TX / NR
67	Other Expenses	Upkeep of office	TX / NR
68	Other Expenses	Sunday Expenses	TX / NR
69	Other Expenses	Upkeep Of Motor Vehicles (Passenger Car)	BL
70	Other Expenses	Upkeep Of Motor Vehicles (Van, Trucks etc.)	TX
71	Revenue & Expenses	Sales -Local	SR
72	Revenue & Expenses	Sales-Export	ZRE
73	Revenue & Expenses	Miscellaneous Income	SR
74	Revenue & Expenses	Gain In Foreign Exchange	ES43
75	Other Income	Purchase Discont/ Goods Return	TX / NR
76	Other Income	Commission Receive	SR
77	Other Income	Insurance Claims	OS
78	Other Income	Rental Receivable	SR
79	Other Income	Management Fees	SR