

GST Tax Code for Purchase

Tax Type	Description	Tax Code	Tax Rate	Description
GST	Goods And Services Tax (Malaysia)	TX	6%	Purchases with GST incurred at 6% and directly attributable to taxable supplies.
GST	Goods And Services Tax (Malaysia)	IM	6%	Import of goods with GST incurred.
GST	Goods And Services Tax (Malaysia)	IS	0%	Imports under special scheme with no GST incurred (e.g. Approved Trader Scheme, ATMS Scheme).
GST	Goods And Services Tax (Malaysia)	BL	6 %	Purchases with GST incurred but not claimable (<i>Disallowance of Input Tax</i>) (e.g. medical expenses for staff).
GST	Goods And Services Tax (Malaysia)	NR	0%	Purchase from non GST-registered supplier with no GST incurred.
GST	Goods And Services Tax (Malaysia)	ZP	0%	Purchase from GST-registered supplier with no GST incurred. (e.g. supplier provides transportation of goods that qualify as international services).
GST	Goods And Services Tax (Malaysia)	EP	0%	Purchases exempted from GST. E.g. purchase of residential property or financial services.
GST	Goods And Services Tax (Malaysia)	OP	0%	Purchase transactions which is out of the scope of GST legislation (e.g. purchase of goods overseas).
GST *	Goods And Services Tax (Malaysia)	TX-E43	6%	Purchase with GST incurred directly attributable to incidental exempt supplies.
GST *	Goods And Services Tax (Malaysia)	TX-N43	6%	Purchase with GST incurred directly attributable to non-incidental exempt supplies.
GST *	Goods And Services Tax (Malaysia)	TX-RE	6%	Purchase with GST incurred that is not directly attributable to taxable or exempt supplies.
GST *	Goods And Services Tax (Malaysia)	GP	0%	Purchase transactions which disregarded under GST legislation (e.g. purchase within GST group registration).
GST	Goods And Services Tax (Malaysia)	AJP	6%	Any adjustment made to Input Tax e.g.: Bad Debt Relief & other input tax adjustment.

TX-CG 6% Capital goods acquired. (BOX 16)

GST Tax Code for Supply

Tax Type	Description	Tax Code	Tax Rate	Description
GST	Goods And Services Tax (Malaysia)	SR	6%	Standard-rated supplies with GST Charged.
GST	Goods And Services Tax (Malaysia)	ZRL	0%	Local supply of goods or services which are subject to zero rated supplies.
GST	Goods And Services Tax (Malaysia)	ZRE	0%	Exportation of goods or services which are subject to zero rated supplies.
GST *	Goods And Services Tax (Malaysia)	ES43	0%	Incidental Exempt supplies.
GST	Goods And Services Tax (Malaysia)	DS	6%	Deemed supplies (e.g. transfer or disposal of business assets without consideration).
GST	Goods And Services Tax (Malaysia)	OS	0%	Out-of-scope supplies.
GST	Goods And Services Tax (Malaysia)	ES	0%	Exempt supplies under GST
GST	Goods And Services Tax (Malaysia)	RS	0%	Relief supply under GST.
GST	Goods And Services Tax (Malaysia)	GS	0%	Disregarded supplies.
GST	Goods And Services Tax (Malaysia)	AJS	6%	Any adjustment made to Output Tax e.g : Longer period adjustment, Bad Debt recover, outstanding invoice > 6 months& other output tax adjustments.