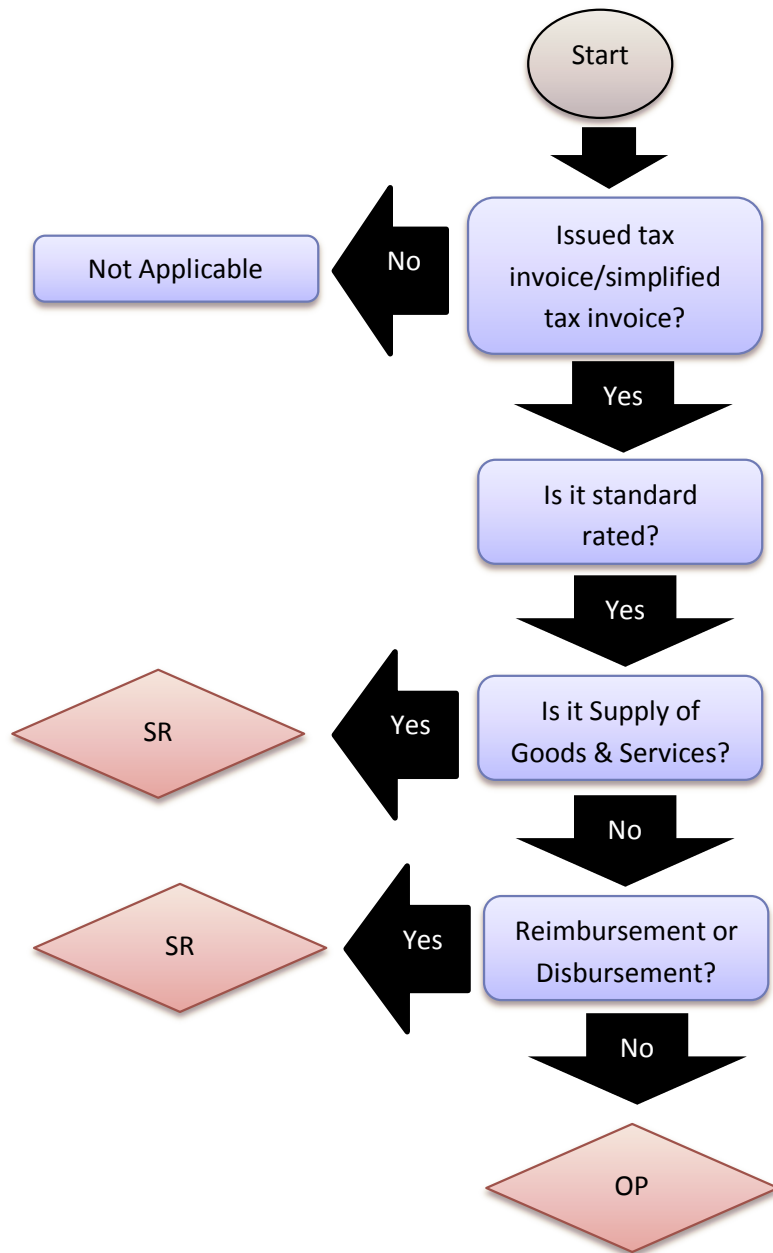
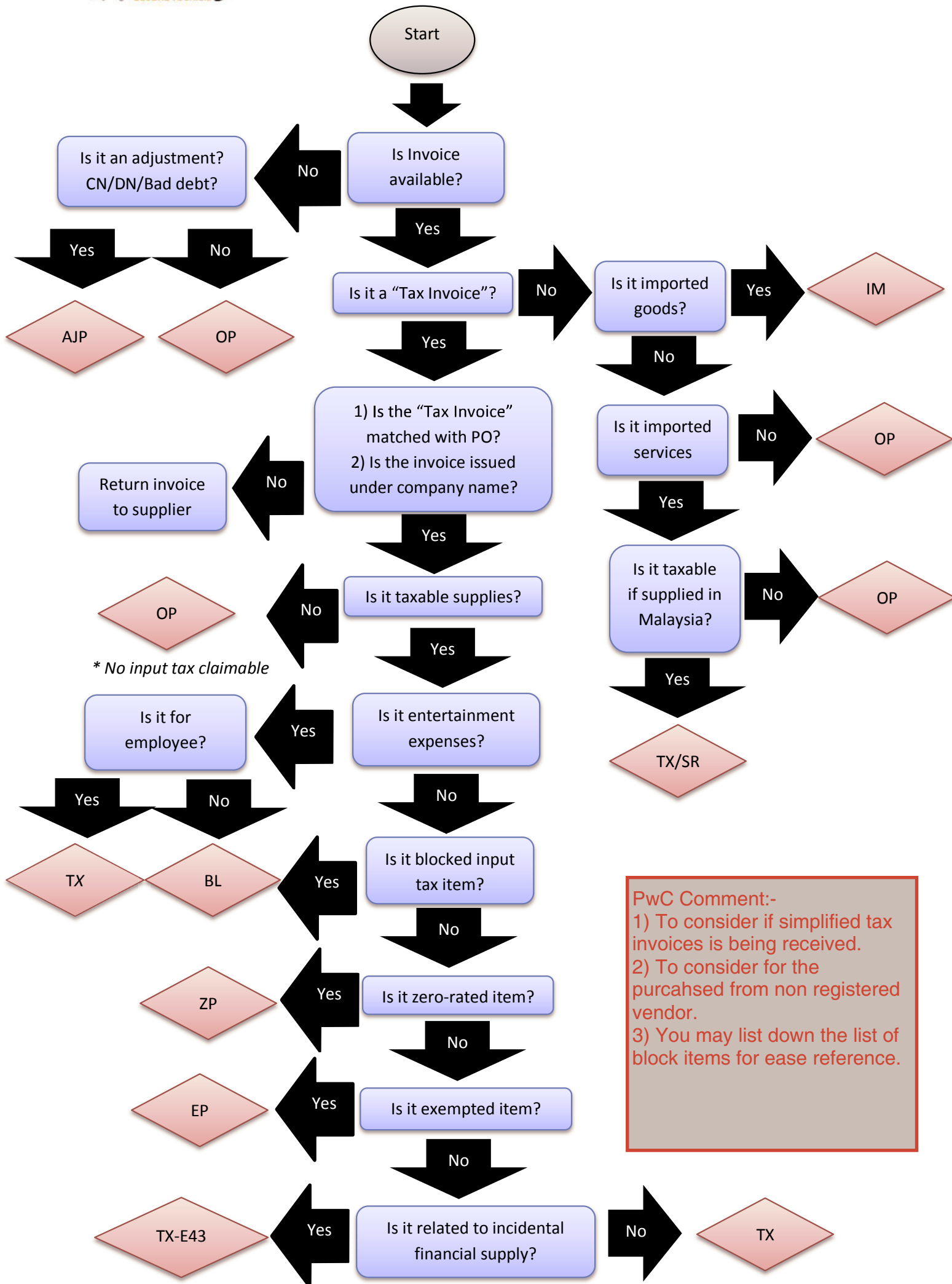


Revenue/Sales – Flow Chart



PwC Comment:-
1) Kindly note that there is different treatment for reimbursement and disbursement. To re-look.

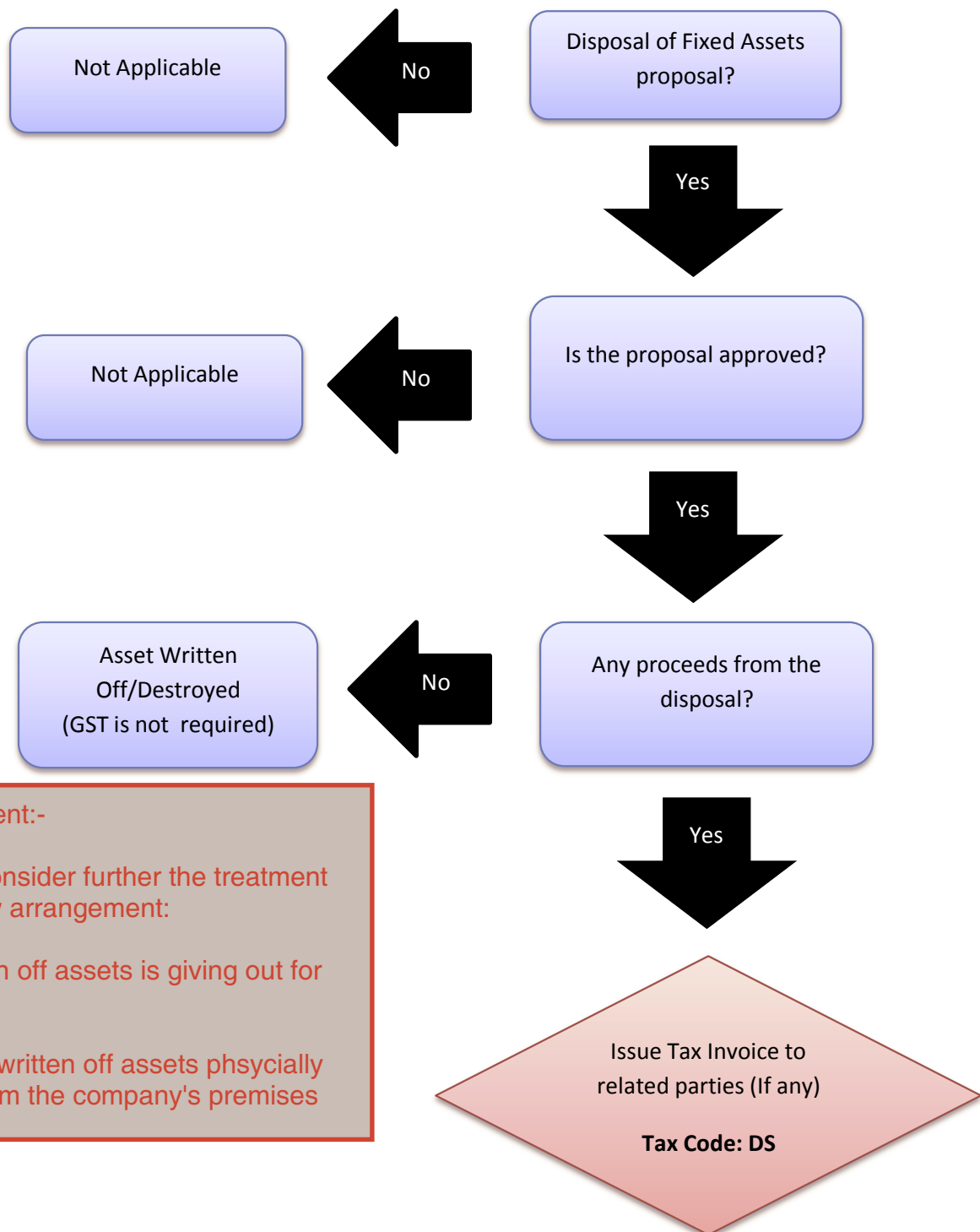
Expenses / Acquisition (Input Tax)



PwC Comment:-

- 1) To consider if simplified tax invoices is being received.
- 2) To consider for the purchased from non registered vendor.
- 3) You may list down the list of block items for ease reference.

Disposal of Fixed Assets – Flow Chart



PwC Comment:-

- you may consider further the treatment for the below arrangement:

(i) any written off assets is giving out for free?

(ii) does the written off assets physically move out from the company's premises

PwC Comment:-

1) Tax code here should be "SR"