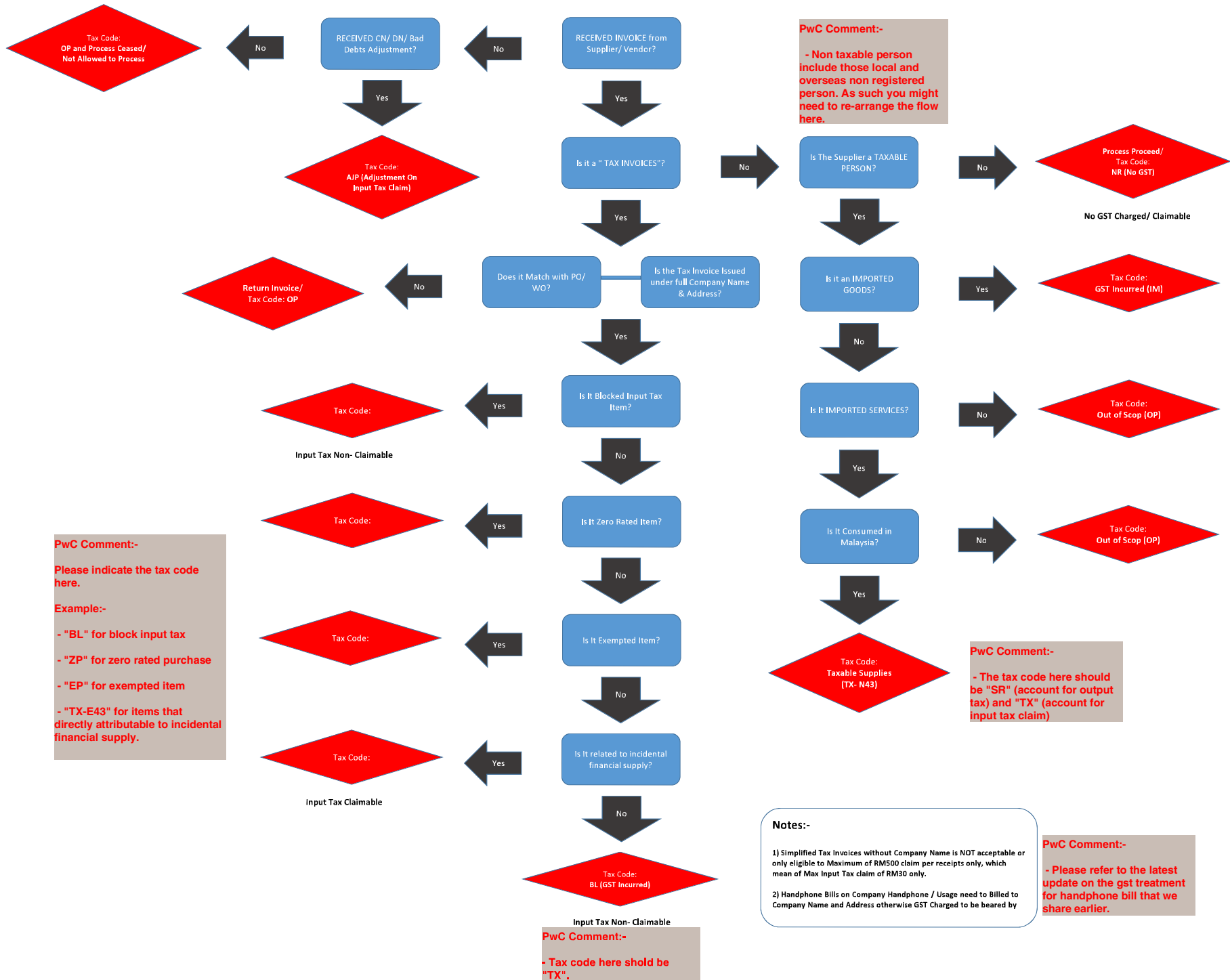
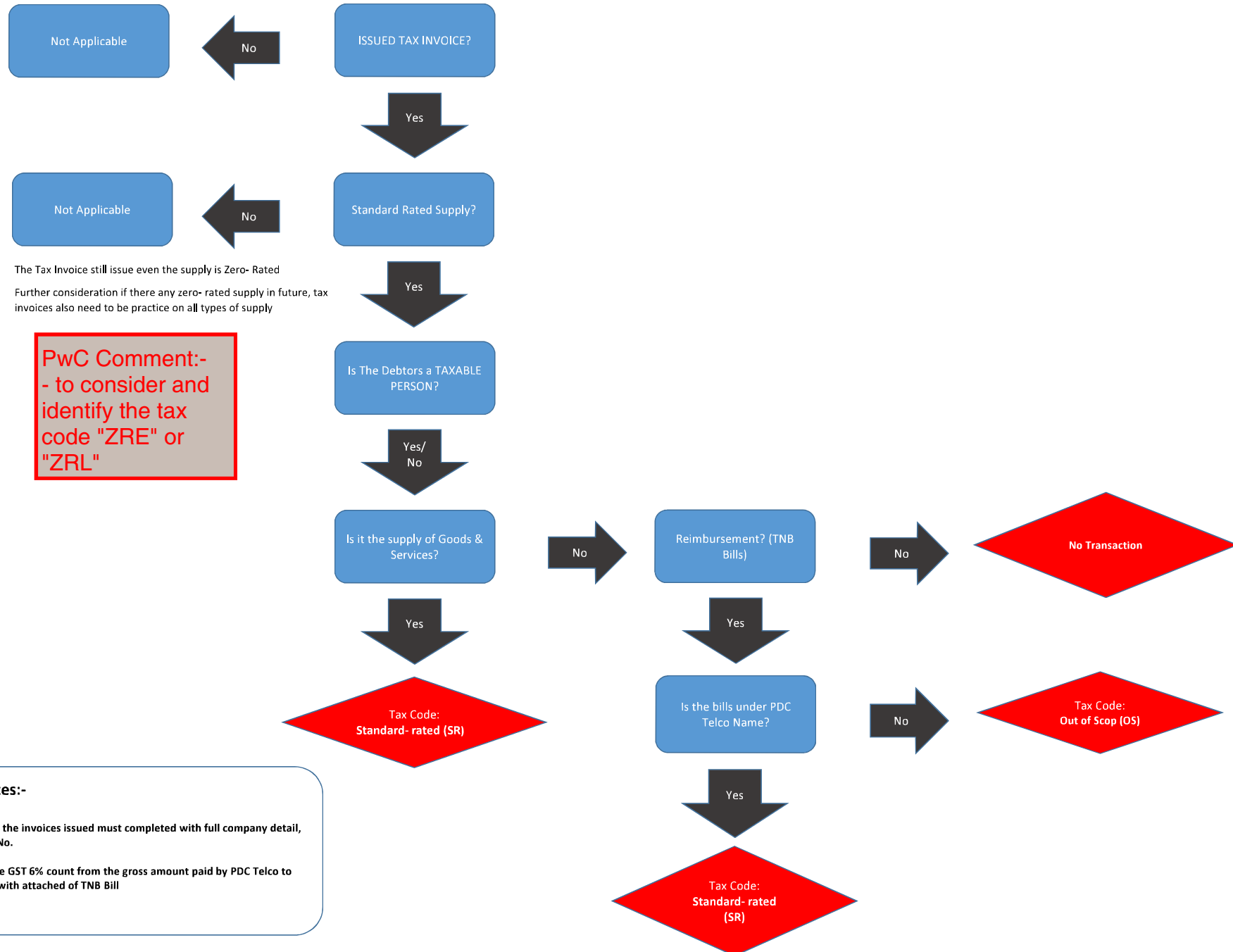


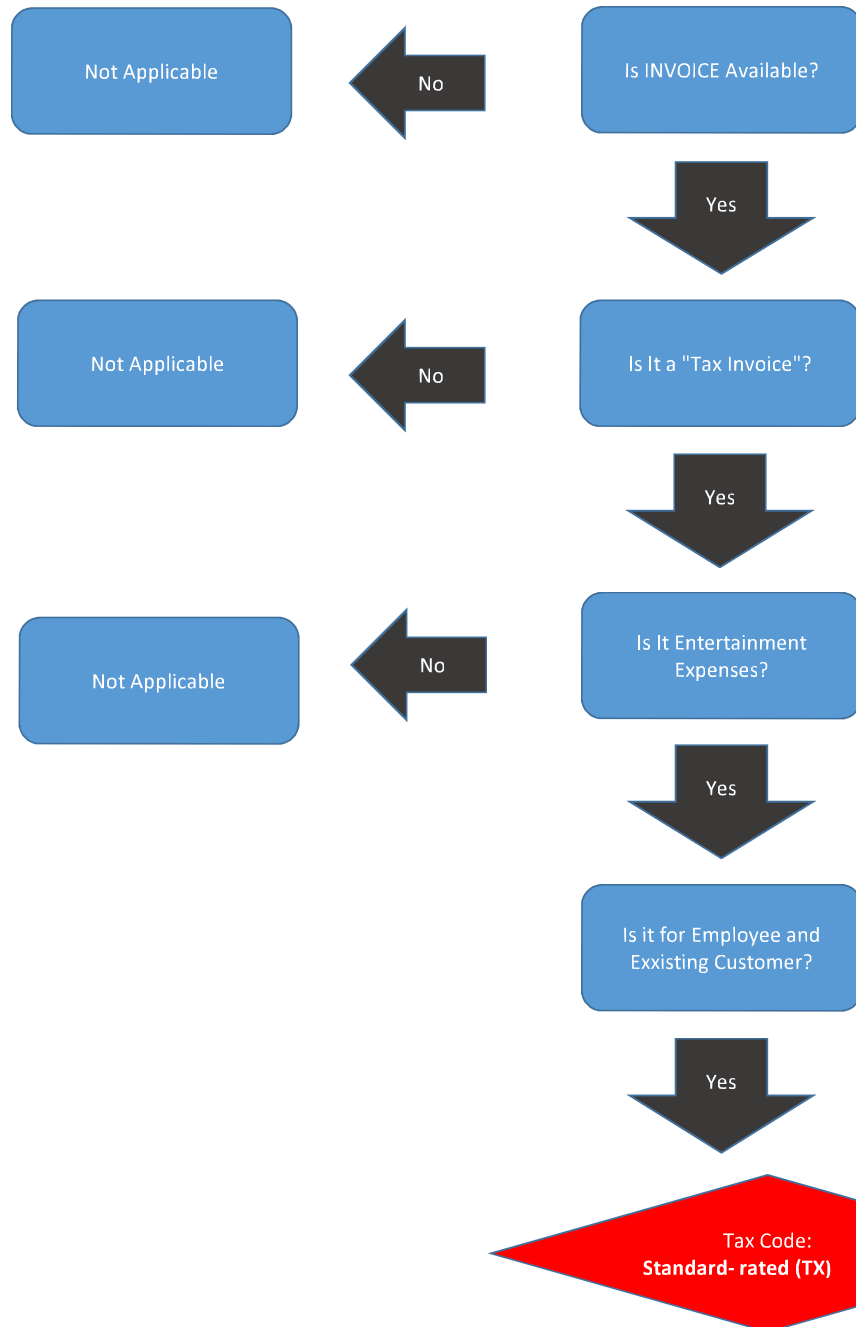
FLOW CHART 1- PURCHASES & EXPENSES (INPUT TAX) FOR ALL TYPES OF SUPPLIES



FLOW CHART 2- SALES, SERVICES & REIMBURSEMENT (OUTPUT TAX) FOR ALL TYPES OF SERVICES



FLOW CHART 3- ENTERTAINMENT EXPENSES CLAIM



Notes:-

1) Only Entertainment incur by Employee & Existing Customer is allowed to claim Input Tax

Full Tax invoices under PDC Telco Name for claim is enforces, but the claimed under simplified invoice is subject to RM30 of Input Tax claim only or RM500 of purchases only

PwC Comment:-

- to ensure that the company staff are able to differentiate between full and simplified tax invoices.

FLOW CHART 3- DISPOSAL OF FIXED ASSETS

