

Chart of Accounts

Janzbert24

As at 11 February 2025

ACCOUNT CODE	ACCOUNT	ACCOUNT TYPE	TAX RATE NAME
200	Sales	Revenue	Tax on Sales
260	Other Revenue	Revenue	Tax on Sales
270	Interest Income	Revenue	Tax Exempt
310	Cost of Goods Sold	DirectCosts	Tax on Purchases
400	Advertising	Expenses	Tax on Purchases
404	Bank Fees	Expenses	Tax Exempt
408	Cleaning	Expenses	Tax on Purchases
412	Consulting & Accounting	Expenses	Tax on Purchases
416	Depreciation	Expenses	Tax Exempt
420	Entertainment	Expenses	Tax Exempt
425	Freight & Courier	Expenses	Tax on Purchases
429	General Expenses	Expenses	Tax on Purchases
433	Insurance	Expenses	Tax on Purchases
437	Interest Expense	Expenses	Tax Exempt
441	Legal expenses	Expenses	Tax on Purchases
445	Light, Power, Heating	Expenses	Tax on Purchases
449	Motor Vehicle Expenses	Expenses	Tax on Purchases
453	Office Expenses	Expenses	Tax on Purchases
461	Printing & Stationery	Expenses	Tax on Purchases
469	Rent	Expenses	Tax on Purchases
473	Repairs and Maintenance	Expenses	Tax on Purchases
477	Wages and Salaries	Expenses	Tax Exempt
478	Superannuation	Expenses	Tax Exempt
485	Subscriptions	Expenses	Tax on Purchases
489	Telephone & Internet	Expenses	Tax on Purchases
493	Travel - National	Expenses	Tax on Purchases
494	Travel - International	Expenses	Tax Exempt
497	Bank Revaluations	Expenses	Tax Exempt
498	Unrealised Currency Gains	Expenses	Tax Exempt
499	Realised Currency Gains	Expenses	Tax Exempt
505	Income Tax Expense	Expenses	Tax Exempt
610	Accounts Receivable	CurrentAssets	Tax Exempt
620	Prepayments	CurrentAssets	Tax Exempt
630	Inventory	CurrentAssets	Tax Exempt
710	Office Equipment	FixedAssets	Tax on Purchases
711	Less Accumulated Depreciation on Office Equipment	FixedAssets	Tax Exempt
720	Computer Equipment	FixedAssets	Tax on Purchases
721	Less Accumulated Depreciation on Computer Equipment	FixedAssets	Tax Exempt
800	Accounts Payable	CurrentLiabilities	Tax Exempt
801	Unpaid Expense Claims	CurrentLiabilities	Tax Exempt
803	Wages Payable	CurrentLiabilities	Tax Exempt

820	Sales Tax	CurrentLiabilities	Tax Exempt
825	Employee Tax Payable	CurrentLiabilities	Tax Exempt
826	Superannuation Payable	CurrentLiabilities	Tax Exempt
830	Income Tax Payable	CurrentLiabilities	Tax Exempt
840	Historical Adjustment	CurrentLiabilities	Tax Exempt
850	Suspense	CurrentLiabilities	Tax Exempt
860	Rounding	CurrentLiabilities	Tax Exempt
877	Tracking Transfers	CurrentLiabilities	Tax Exempt
880	Owner A Drawings	CurrentLiabilities	Tax Exempt
881	Owner A Funds Introduced	CurrentLiabilities	Tax Exempt
900	Loan	NonCurrentLiabilities	Tax Exempt
960	Retained Earnings	Equity	Tax Exempt
970	Owner A Share Capital	Equity	Tax Exempt
CA00001	Office	CurrentAssets	Tax Exempt
CA0002	Pantry	CurrentAssets	Tax Exempt
EQ0001	warehouse	Equity	Tax Exempt
EQ0002	Cars	Equity	Tax Exempt
EX001	Office monthly rental bill	Expenses	Tax on Purchases
EX002	Food stocks	Expenses	Tax on Purchases
LI0002	Utilities	Liability	Tax Exempt
LI001	Employees Salary	Liability	Tax Exempt