HK-1.2.4: PLANT AND MACHINERY ALLOWANCES

Year of Assessment: 2004

Name: TAN KOK MENG

Tax Reference No.: SG 29838390 - 01

	A	B	C	D	E	F	G	H	J	K	L	M	N	P
Item	Class	Date of purchase	Date of disposal	First Year of assessment which qualifies	Rate %	Qualifying expenditure	Residual expenditure b/f	Instalment payments	Initial allowance	Annual allowance	Residual expenditure c/f	Disposal value	Balancing charge	Balancing allowance
1	E1	01/01/02	31/12/04	2002	20	35,132	16,567	12,566	2,513	0	0	50,634	6,540	0
2	E1	01/01/03		2003	20	20,510	12,306	10,510	2,102	6,204	14,510	0	0	0
3	E2	01/01/03		2003	14	3,393	2,239	2,500	500	825	3,414	0	0	0
4	E2	01/01/04		2004	14	28,354	1,660	12,797	5,414	4,174	19,142	0	0	0
5	E3	01/01/01	31/12/04	2001	10	11,792	5,896	0	0	464	1,858	3,101	0	0
6	E3	01/01/02	31/12/04	2002	10	13,993	6,872	0	0	318	1,587	5,153	1,033	847
7	E3	01/01/04		2004	10	4,934	2,754	0	0	493	2,261	0	0	0
8	E5	01/01/01	31/12/04	2001	40	11,482	0	0	0	0	0	2,099	0	0
9	E5	01/01/03	31/12/04	2003	40	6,763	2,705	0	0	0	0	0	0	2,705
10	**TOTAL**								10,529	12,478			7,573	3,552

11	**BALANCING CHARGE**	**(10N)**	7,573.00	**(Transfer this amount to Working Sheet HK-1.2.4A)**
12	**BALANCING ALLOWANCE**	**(10P)**	3,552.00	**(Transfer this amount to Working Sheet HK-1.2.4A)**
13	**CAPITAL ALLOWANCE**	**(10J + 10K)**	23,007.00	**(Transfer this amount to Working Sheet HK-1.2.4A)**

Note: Balancing charge (M - G) = Disposal value (M) exceeds the residual expenditure at the date of disposal (G).
Balancing allowance (G - M) = Residual expenditure (G) at the date of disposal exceeds the disposal value (M).