HK-1.2.4: PLANT AND MACHINERY ALLOWANCES

Year of Assessment 2004

Name T A N & C O

Tax Reference No. D74766333 - 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	32,084	15,044	11,042	2,208	0	0	46,832	7,095	0
2	E1	01/01/03		2003	20	24,745	14,847	14,745	2,949	7,898	18,745	0	0	0
3	E2	01/01/03		2003	14	4,284	2,827	3,000	600	1,020	4,207	0	0	0
4	E2	01/01/04		2004	14	49,052	6,357	0	0	534	5,823	0	0	0
5	E3	01/01/01	31/12/04	2001	10	13,686	6,844	0	0	419	1,676	4,800	0	0
6	E3	01/01/02	31/12/04	2002	10	22,144	7,789	0	0	228	1,138	12,003	7,025	1,445
7	E3	01/01/04		2004	10	5,398	2,793	0	0	540	2,253	0	0	0
8	E5	01/01/01	31/12/04	2001	40	15,474	0	0	0	0	0	4,988	0	0
9	E5	01/01/03	31/12/04	2003	40	4,873	1,949	0	0	0	0	0	0	1,949
10	**TOTAL**								5,757	10,639			14,120	3,394

11	**BALANCING CHARGE**	**(10N)**	14,120.00	**(Transfer this amount to Working Sheet HK-1.2.4A)**
12	**BALANCING ALLOWANCE**	**(10P)**	3,394.00	**(Transfer this amount to Working Sheet HK-1.2.4A)**
13	**CAPITAL ALLOWANCE**	**(10J + 10K)**	16,396.00	**(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).