

NAME : ABCD SDN BHD
TAX FILE NO. : C 11223356780
BASIS PERIOD : 01-01-2024 - 31-12-2024
YEAR OF ASSESSMENT : 2024

TCOM
REF NO. :
CO. NO. : 202407075678
B/CODE : 10509

TAX COMPUTATION

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	Sch,wks,Notes	RM	RM
BUSINESS INCOME 1			
Net profit as per Audited accounts	A/C		957,886
Less: Non-business income			
Dividend income	SCH DI	5,433	
Rental income	HK-C16/SCH RI	37,939	
Interest income	HK-C15	20,058	
Less: Non-taxable gain			
Gain on Disposal of Fixed Assets		8,150	71,580
BUSINESS INCOME/(LOSS)			886,306
Add: Interest restriction under Sec.33(2)	Sch INT		246,852
Add: Disallowable expenses under Sec.39(1)			
Depr of Building	P & L		299,233
Depr of Leasehold Land	P & L		20,968
Depr of Building - House	P & L		29,707
Depr of Renovation Factory	P & L		218,505
Depr of Furniture & Fittings	P & L		7,220
Depr of Office Equipment	P & L		54,367
Depr of Renovation House	P & L		1,990
Depr Renovation Office	P & L		5,668
Depr of Motor Vehicle	P & L		197,224
Manufacturing Account - Factory Expenses	NOTE 4		10,000
Unrealised gain/(loss) on foreign exchange	NOTE 15		31,246
Donation & Subscription	NOTE 20		450
Filing and Attestation Fees	NOTE 21		38
Depreciation of Die & Mould	P & L		249,513
General Expenses	NOTE 22		45,443
Depreciation of Factory Equipment	P & L		14,298
Gifts	NOTE 23		7,612
Depreciation of Plant & Machinery	P & L		1,123,638
Insurance	NOTE 25		1,288
Legal Fee	NOTE 27		18,207
Penalty	NOTE 32		231
Printing and Stationery	NOTE 33		1,639
Professional Fee	NOTE 34		20,000
Quit Rent & Assessment	NOTE 35		3,210
Refreshment	NOTE 38		1,964
Audit fee	P & L		41,500
Registration Fee	NOTE 39		3,750
Secretarial Fee	NOTE 42		3,172
Staff Welfare	NOTE 43		250,111
Stamp Duties	NOTE 44		28,800
Travelling Expenses	NOTE 45		800
			2,691,792
Less: Allowance & deductions			
132 deduction of Audit expenses		41,500	
157 Deduction for expenses in relation to secretarial fee and tax filing fee		15,000	

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BUSINESS INCOME 1			
			56,500
ADJUSTED INCOME			3,768,450

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BUSINESS INCOME 1			
ADJUSTED INCOME			3,768,450
Balancing charge			950
			<u>3,769,400</u>
Less: Capital Allowance			
Balance brought forward		0	
Current year		489,589	
		<u>489,589</u>	
Amount absorbed this year		489,589	489,589
Balance carried forward		<u>0</u>	
STATUTORY INCOME			<u><u>3,279,811</u></u>

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BUSINESS INCOME			
Statutory Income 1 (Business code 10509)			3,279,811
AGGREGATE STATUTORY BUSINESS INCOME			3,279,811
Add: OTHER STATUTORY INCOME			
Dividend Income	HK-C14/SCH DI	433	
Less: Direct Expenses Interest allowable	HK-C14/SCH DI	0	433
Interest Income	HK-C15	20,058	
Less: Interest allowable related to S33(2)	HK-C15/SCH INT	(20,058)	0
Deemed Interest Income	HK-C15	222	
Less: Interest allowable related to S33(2)	HK-C15/SCH INT	(222)	0
Rental Income	HK-C16/SCH RI	37,939	
Less: Direct Expenses	HK-C16/SCH RI	(4,398)	33,541
Less: Rental Income claim IBA			
Unabsorbed CA b/f		0	
Current year CA		0	
		0	
Less: Amount absorbed this year		0	0
Unabsorbed CA b/f		0	
AGGREGATE INCOME			3,313,785
Less: Approved Donations			250
TOTAL INCOME			3,313,535
CHARGEABLE INCOME			3,313,535
TAX PAYABLE			
Income Tax @ 15% X 150,000			22,500.00
Income Tax @ 17% X 450,000			76,500.00
Income Tax @ 24% X 2,713,535			651,248.40
Less: Section 110 set off		0.00	
Section 132/133 relief		0.00	0.00
			750,248.40
Less: Actual tax paid via CP204 installment			900,000.00
Tax over paid and refundable			(149,751.60)
Estimated/Revised estimated tax via CP204/204A/CP205			900,000.00

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DIRECTOR / PERSON IN CHARGE

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	Sch,wks,Notes	RM	RM
Exempt Account			
Exempt credit balance b/f		0	
Add:			
Incentive claim		0	
Exempt income		0	
		<hr/>	
		0	
Less:			
Current year non pioneer loss		0	
Exempt dividend paid / credited / distributed		0	
Exempt credit balance c/f		0	
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