

REVENUE MERCHANT CONSULTANTS (TAXATION) SDN BHD

B-7-11, 7TH FLOOR, BLOCK B
MEGAN AVENUE II
NO.12, JALAN YAP KWAN SENG
50450 KUALA LUMPUR
WILAYAH PERSEKUTUAN
PHONE NO: 03-2161 5568

NAME : PERSATUAN KECHARA SOUP KITCHEN MALAYSIA
INCOME TAX FILE NO : F 20524513070
BASIS PERIOD : 01/01/2023 TO 31/12/2023
YEAR OF ASSESSMENT : 2023

CONTENT	SCHEDULE
ANNUAL TAX RETURN	FORM e-TF
TAX COMPUTATION	SCHEDULE 1
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ACKNOWLEDGEMENT RECEIPT e-TF FOR THE YEAR ASSESSMENT 2023

Serial Number	F 4079
Name of Association	KECHARA SOUP KITCHEN SOCIETY
Tax Identification No. (TIN)	F 20524513070
Chargeable Income	RM 0.00
Total Income Tax Charged	RM 0.00
Less : Total Tax Deduction / Relief	RM 0.00
CUKAI KENA DIBAYAR	RM 0.00
Less : Instalments Paid	RM 0.00
BAKI CUKAI KENA DIBAYAR	RM 0.00
Declaration And Signed By	REVENUE MERCHANT CONSULTANTS (TAXATION) SDN BHD
Designation	TAX AGENT
Tax Agent's Approval No.	02/3103/03/2027
Sender Name	NABILAH BINTI MOHAMMAD KAZMIN
Firm Name	REVENUE MERCHANT CONSULTANTS (TAXATION) SDN BHD
IP Address	175.143.96.85
Date And Time	7-May-2024 09:32:32

I, KECHARA SOUP KITCHEN SOCIETY (Tax Identification No. (TIN) :F 20524513070), hereby declare that the information regarding the income and claim for deductions and reliefs given by me in this return form is true, correct and complete. Date: 7-05-2024

Signature

Thank you for using LHDNM's e-Filing.





LEMBAGA HASIL DALAM NEGERI MALAYSIA
RETURN FORM OF AN ASSOCIATION
UNDER SECTION 77 OF THE INCOME TAX ACT 1967
 This form is prescribed under section 152 of the Income Tax Act 1967

TF
YEAR OF ASSESSMENT
2023

BASIC PARTICULARS

Name of association	KECHARA SOUP KITCHEN SOCIETY		
Tax Identification No. (TIN)	F 20524513070		
Association is resident in Malaysia	YES	Country where management and control of its affairs are exercised	MALAYSIA
Employer's no.	E 9104604500	Date established	28/06/2008
Tax exemption approval	YES	Tax exemption approval no. (If Any)	LHDN.01/35/42/51/179-6.7195
Registration certificate no. (If Any)	092608SEL	Percentage of expenses incurred on association's activities	84 %
Type of association	RELIGIOUS INSTITUTION / ORGANIZATION		

STATUTORY INCOME, TOTAL INCOME AND TOTAL TAX CHARGEABLE

Aggregate statutory income from businesses and partnerships from Malaysia	<i>(Please refer page 2)</i>	0
Aggregate statutory income from businesses and partnerships sources outside Malaysia received in Malaysia	<i>(Please refer page 2)</i>	0
AGGREGATE STATUTORY INCOME FROM BUSINESSES AND PARTNERSHIPS		0
Less Business losses brought forward <i>(Restricted to aggregate statutory income from businesses and partnerships)</i>		0
TOTAL		0
Aggregate of other statutory income from sources in Malaysia – Interest and discounts, rents, royalties and premiums, annuities and other periodical payments, other gains or profits, additions pursuant to paragraph 43(1)(c)	<i>(Please refer page 2)</i>	0
Aggregate statutory income from other sources from outside Malaysia received in Malaysia	<i>(Please refer page 2)</i>	0
AGGREGATE STATUTORY INCOME FROM OTHER SOURCES		0
AGGREGATE INCOME		0
Less Current year business losses <i>(Restricted to aggregate income)</i>		0
TOTAL		0
Less Prospecting expenditure – Schedule 4		0
TOTAL		0
Less Approved donations / gifts / contributions <i>(Please refer pages 3)</i> Zakat perniagaan <i>(Restricted to 2.5% of aggregate income)</i>		0
TOTAL		0
TAXABLE PIONEER INCOME		0
INCOME TAX COMPUTATION (AT FIXED RATE)		0
INCOME FROM SOURCES OUTSIDE MALAYSIA RECEIVED IN MALAYSIA		0

TAX PAYABLE / REPAYABLE AND STATUS OF TAX

CHARGEABLE INCOME				0
INCOME TAX COMPUTATION				
Tax on the first	0			0.00
Tax on the balance	0	At rate %	0.0	0.00
TOTAL INCOME TAX CHARGED				0.00
Less	Section 110 tax deduction (others)			0.00
	Section 132 tax relief			0.00
	Section 133 tax relief			0.00
YEAR OF ASSESSMENT 2023 TAX PAYABLE				0.00
Less	Instalments paid			0.00
YEAR OF ASSESSMENT 2023 BALANCE OF TAX PAYABLE				0.00

STATUTORY INCOME FROM OTHER SOURCES

Interest and discounts		Rents, royalties and premiums	
Annuities and other periodical payments		Other gains or profits	
Additions pursuant to paragraph 43(1)(c)			
Aggregate Statutory Income From Other Sources			0

APPROVED DONATIONS / GIFTS / CONTRIBUTIONS

Gift of money to the Government / State Government / local authority		
Gift of money to approved institutions / organisations / funds		
Gift of money for any sports activity approved by the Minister of Finance		0
Gift of money or cost of contribution in kind for any project of national interest approved by the Minister of Finance		
Gift of money in the form of wakaf to any religious authority / religious body / public university or gift of money in the form of endowment to a public university		
Gift of artefacts / manuscripts / paintings to the Government or State Government		
Gift of money for the provision of library facilities or to libraries		
Gift of paintings to the National Art Gallery or any state art gallery		
TOTAL		0

OTHER PARTICULARS

Made payments to non-residents in the basis period which are subject to withholding tax under sections 107A, 109, 109A, 109B and 109F			NO
Record-keeping	YES	Has financial account(s) at financial institution(s) outside Malaysia	NO
Disposal of asset under the Real Property Gains Tax Act 1976	NO	Disposal declared to LHDNM	
Carries on e-Commerce	NO		
Carries on e-Commerce :			
Online sales / services		Online advertising	
Cloud Computing		Payment services	
Digital Currency / Digital Token		e-Hailing/p-Hailing	
Others			
Subject to Income Tax (Country-by-Country Reporting) Rules 2016	NO	Subject as a reporting entity / non-reporting entity (Please refer attachment)	
Name of bank	MALAYAN BANKING BERHAD	Bank account no.	512231334874
Correspondence address of association	B-7-11, 7TH FLOOR, BLOCK B, MEGAN AVENUE II, NO.12, JALAN YAP KWAN SENG 50450, KUALA LUMPUR, WP KUALA LUMPUR		
Registered address of association	NO.17, JALAN BARAT (OFF JALAN IMBI), 55100, KUALA LUMPUR, WP KUALA LUMPUR		
Address where association's records are maintained	AS REGISTERED ADDRESS OF ASSOCIATION		
Other address			

PARTICULARS OF ASSOCIATION CONTROLLING MEMBER

Name	OOI SEONG HUAT		
Chairman / President / Manager	CHUAH SU MING		
Secretary	OOI BENG KOOI		
Treasurer			
	Chairman / President / Manager	Secretary	Treasurer
Identification / Passport No.	570727075177	781106145000	771201145552
Tax Identification No. (TIN)		IG 10466547050	IG 10692647000
Telephone No.	0122160126	0122911178	0123130489

PARTICULARS OF BUSINESS INCOME

LOSSES OF CURRENT YEAR OF ASSESSMENT

(a) Current Year Of Assessment Business And Partnership Losses	(b) Amount Absorbed From Tax Exempt Income of Pioneer Business	(c) Amount Absorbed In The Current Year Of Assessment	(d) Balance Carried Forward (d=a-b-c)

LOSSES OF PRIOR YEAR OF ASSESSMENT

Year Of Assessment In Which Losses are Incurred	(e) Original Amount Of Losses In The Year Of Assessment In Which Losses are First Incurred	Unabsorbed Losses Position At The Beginning Of The Current Year Of Assessment			Losses Absorbed/Disregarded In The Current Year Assessment			
		(f) Amount Absorbed From Tax Exempt Income Of Pioneer Business	(g) Amount Absorbed (Accumulated)	(h) Balance Unabsorbed (h=e-f-g)	(j) Amount Disregarded Under Subsection 44(5F)	(k) Amount Disregarded Under Subsection 25(5) PIA 1986	(m) Amount Absorbed	(n) Balance Carried Forward (n=h-j-k-m)
2018 & before								
2019								
2020								
2021								
2022								

REINVESTMENT ALLOWANCE UNDER SCHEDULE 7A

SCHEDULE 7A ALLOWANCE DURING THE QUALIFYING PERIOD

(a) Balance Brought Forward	(b) Amount Of Allowance Entitled To Be Claimed In Respect Of Capital Expenditure Incurred In The Current Year Of Assessment	(c) Amount Withdrawn Pursuant To Paragraph 2A Of Schedule 7A	(d) Amount Cannot Be Carried Forward Due To Cessation Of Business Of The Qualifying Project	(e) Amount Absorbed In The Current Year Of Assessment	(f) Balance Carried Forward (f=a+b-c-d-e)

SCHEDULE 7A ALLOWANCE AFTER THE QUALIFYING PERIOD

First Year Of Assessment For The Purpose Of Paragraph 4B Of Schedule 7A	(g) Amount Of Allowance	Allowance Cannot Be Carried Forward And Allowance Disregarded / Absorbed Until The Year Of Assessment Preceding The Current Year Of Assessment				Allowance Cannot Be Carried Forward And Allowance Disregarded / Absorbed In The Current Year Of Assessment			
		(h) Amount Cannot Be Carried Forward Due To Cessation Of Business Of The Qualifying Project	(j) Amount Disregarded Under Paragraph 4B Of Schedule 7A	(k) Amount Absorbed	(m) Balance Of Allowance (m=g-h-j-k)	(n) Amount Cannot Be Carried Forward Due To Cessation Of Business Of The Qualifying Project	(p) Amount Disregarded Under Paragraph 4B Of Schedule 7A	(q) Amount Absorbed	(r) Amount Carried Forward (r=m-n-p-q)
2018 & before									
2019									
2020									
2021									
2022									

PARTICULARS OF EXEMPT INCOME

Business and partnership	0	Dividends	0
Interest	0	Rents	0
Other income	0	Pioneer income	0

FINANCIAL PARTICULARS OF AN ASSOCIATION

Business code	
Type of business activity	

INCOME:

Annual / members' fees	0
Entrance fees	0
Visitors' / green fees	0
Seminars / conventions / training	0
Donations	3,124,485
Receipts from non-members	0
Publishing	0
Other businesses	0
Dividends	0
Interest and discounts	184,590
Rents,royalties and premiums	0
Other income	30,527
TOTAL INCOME	3,339,602

EXPENSES:

Salaries and wages	941,963
Seminars / conventions / training	108,099
Legal & professional fees	17,837
Rental / lease	14,165
Meetings	0
Interest	0
Travelling and accommodation	82,021
Welfare / charitable expenses	0
Other expenses	1,761,744
TOTAL EXPENSES	2,925,829
SURPLUS / DEFICIT	413,773
Non-allowable expenses	0

FINANCIAL PARTICULARS OF AN ASSOCIATION

BALANCE SHEET**FIXED ASSETS:**

Land and buildings	0
Plant and machinery	0
Motor vehicles	245,997
Other fixed assets	510,147
TOTAL FIXED ASSETS	756,144
Investments	5,959,904

CURRENT ASSETS:

Stock	0
Trade debtors	0
Sundry debtors	0
Short-term savings	0
Cash in hand	0
Cash at bank	1,089,151
Other current assets	174,973
TOTAL CURRENT ASSET	1,264,124
TOTAL ASSET	7,980,172

LIABILITIES:

Loans and overdrafts	0
Trade creditors	0
Sundry creditors	4,095
Other current liabilities	132,172
Long term liabilities	115,779
TOTAL LIABILITY	252,046

MEMBERS' FUNDS:

Current account balance brought forward	7,319,532
Current year's surplus / deficit	413,773
Transfer to special fund	0
Current account balance carried forward	7,728,126
Balance in special fund	0

PARTICULARS OF TAX AGENT

Name of tax agent	LER CHENG CHYE		
Tax agent's approval no.	02/3103/03/2027	Firm's income tax no.	C 5898890040
Name of firm	REVENUE MERCHANT CONSULTANTS (TAXATION) SDN BHD		
Firm's address	B-7-11, 7TH FLOOR, BLOCK B, MEGAN AVENUE II, NO. 12, JALAN YAP KWAN SENG 50450, KUALA LUMPUR, WP KUALA LUMPUR		
Telephone no.	0321615568	Firm's e-mail	info@rmctkl.com

DECLARATION

I	LER CHENG CHYE	Tax Agent's Approval No.	02/3103/03/2027
Designation	TAX AGENT		

Who has been given authority conferred under subsection 152A(3) of the Income Tax Act 1967, hereby declare that:-

- written authority has been given by the taxpayer to furnish the return on his behalf through electronic filing; and
- the return has been prepared in accordance with the information supplied and confirmed by the taxpayer to be true, complete and correct as required under provision of section 152A of the Income Tax Act 1967.

SIGNATURE OF TAX PAYER

Date : _____

To be signed by taxpayer manually

IMPORTANT REMINDER

* METHOD OF PAYMENT FOR TAX OR BALANCE OF TAX PAYABLE

a. Payment by **Bill Number**

i. Effective 1 January 2023, **Bill Number** will be the mandatory reference number for payment of tax or balance of tax payable. **Bill Number** can be obtained as follows:

- e-Filing Acknowledgement Receipt for submission via e-Filing.
- Generate **Bill Number** at MyTax portal at <https://mytax.hasil.gov.my> > ezHasil services > e-Billing > Generate Bill if return form is furnished manually.
- Printed on Notice of Assesment and letter of demands from LHDNM.

ii. Payment using **Bill Number** can be made as follows:

- ByrHASiL service at <https://byrhasil.hasil.gov.my/>
- Pos Malaysia Berhad counter
- Appointed commercial banks by LHDNM – Information is available at <https://www.hasil.gov.my>

iii. For payment purposes, please make sure **the correct Bill Number is used**. Taxpayers may print the payment slips and scan the QR code on the payment slips as a reference when payment is made.

b. Payment by **Tax Identification No. (TIN)**

i. During the transition period, payment by **TIN** is still available as follows:

- ByrHASiL service at <https://byrhasil.hasil.gov.my/>
- Virtual Account number (VA) generated through e-TT at <https://ett.hasil.gov.my>
- Appointed commercial banks by LHDNM – Information is available at <https://www.hasil.gov.my>
- Pos Malaysia Berhad counter

ii. If payment is made over the bank counter or Pos Malaysia Berhad counter, write down the **name, address, telephone number, TIN, year of assessment, payment code 084 and number of installments** on the reverse side of the financial instrument. Check the payment receipt(s) before leaving the payment counter

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TAX COMPUTATION

	RM
CHARGEABLE INCOME	NIL
TAX PAYABLE	<u><u>NIL</u></u>

Note 1 : Persatuan Kechara Soup Kitchen Malaysia has been granted tax exemption under Section 44(6) of the Income Tax Act 1967. Pursuant to IRB's letter refer LHDN.01/35/42/51/179-6.7195 dated 10 March 2020 the period of exemption is for the period 01.01.2020 to 31.12.2024 (5 years)

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ANALYSIS OF SPENDING RULES

		RM	Remarks
Gross income from year 2022	(A)	3,019,145	
Amount expensed for charitable purposes / objects in 2023	(B)	<u>2,533,058</u>	
Spending rule = (B) / (A) x 100%		<u>84%</u>	

During the year 2023, the society has **spent more than 50%** of the income received in the preceeding year to carry out the objective of the organization. This is compliance with the Paragraph 3.1 (iv) (a) of the IRB's letter of approval dated 10 March 2020.

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ANALYSIS OF SPENDING RULES

Amount expended for charitable purposes / objects in 2023

	i) <u>Charitable purposes in 2023</u>		
I/S	Advertisement	5,122	
I/S	Event cost	11,893	
I/S	Gifts and medical supplies to beneficiaries	253,479	
I/S	Medical fee and welfare for beneficiaries	27,995	
I/S	Printing of T-shirt	9,135	
I/S	Refreshments for volunteers and sponsors	8,963	
I/S	Staff medical fee	6,302	
I/S	Website services	54,120	
		377,009	
	ii) <u>Charitable objects in 2023</u>		
I/S	Bank charges	2,092	
I/S	Cleaning charges	25,610	
I/S	Condolence	2,021	
I/S	Electricity charges	42,732	
I/S	Food distribution	492,805	
I/S	License fees	828	
I/S	Petrol and diesel	66,811	
I/S	Postage and courier	3,070	
I/S	Printing and stationery	22,994	
I/S	Quit rent	4,323	
I/S	Rental of booth and premises	200	
I/S	Rental of equipment for food distribution	900	
I/S	Rental of office equipment	13,065	
I/S	Road tax and insurance	47,206	
I/S	Sewerage charges	960	
I/S	Staff cost :-		
	- EIS contribution	1,700	
	- EPF contribution	114,463	
	- Salary, wages and bonus	941,963	
	- Staff reward	7,295	
	- SOCSO contribution	15,088	
I/S	Telecommunication charges	15,137	
I/S	Telephone, fax and internet	20,561	
I/S	Travelling and accommodation	82,021	
I/S	Training cost for beneficiaries	108,099	
I/S	Transportation expenses	35,087	
I/S	Upkeep and maintenance of premises	37,341	
I/S	Upkeep of kitchen	5,146	
I/S	Upkeep of motor vehicle	42,035	
I/S	Water charges	4,496	
		2,156,049	
		2,533,058	(B)

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STATEMENT OF COMPREHENSIVE INCOME FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

	RM	RM	Reference
Income			
Gain on disposal of property, plant and equipment	30,000		
Donation income	3,124,485		
Fixed deposit interest income	184,590		
Other income	527		
		3,339,602	
Operating expenses			
Accounting fee	* 6,000		
Advertisement	5,122		
Amortisation of right-of-use assets	* 135,609		
Auditors' remuneration			
- current financial year	* 3,300		
Bank charges	2,092		
Cleaning charges	25,610		
Condolence	2,021		
Depreciation	* 208,493		
Electricity charges	42,732		
Event cost	11,893		
Food distribution	492,805		
Gifts and medical supplies to beneficiaries	253,479		
Lease interest	* 6,742		
License fees	828		
Medical equipment	-		
Medical fee and welfare for beneficiaries	27,995		
Miscellaneous expenses	* 3,790		
Petrol and diesel	66,811		
Postage and courier	3,070		
Printing and stationery	22,994		
Printing of T-shirt	9,135		
Professional fees	* 17,837		
Quit rent	4,323		
Refreshments for volunteers and sponsors	8,963		
Rental of booth and premises	200		
Rental of equipment for food distribution	900		
Rental of office equipment	13,065		
Road tax and insurance	47,206		
Sewerage charges	960		
Staff cost :-			
- EIS contribution	1,700		
- EPF contribution	114,463		
- Salaries, wages and bonus	941,963		
- Staff ang pow	* 11,000		
- Staff medical fee	6,302		
- Staff reward	7,295		
- SOCSO contribution	15,088		

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STATEMENT OF COMPREHENSIVE INCOME FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2023

	RM	RM	Reference
Telecommunication charges	15,137		
Telephone, fax and internet	20,561		
Travelling and accomodation	82,021		
Training cost for beneficiaries	108,099		
Transportation expenses	35,087		
Upkeep and maintenance of premises	37,341		
Upkeep of kitchen	5,146		
Upkeep of motor vehicle	42,035		
Water charges	4,496		
Website services	<u>54,120</u>		
		<u>(2,925,829)</u>	
Surplus for the financial year		<u><u>413,773</u></u>	

* Amount excluded for charitable purposes.