

Annex – Claiming FEDR for Multiple Delivery Modes

Felix worked as a self-employed delivery worker and earned \$5,000 in the first half of the year, using his bicycle to perform the delivery services. In the second half of the year, Felix used a motorised PMD to perform the delivery services and earned \$20,000.

The following outlines the FEDR that Felix can claim, and the adjusted profit that he will declare in his Income Tax Return:

	Bicycle	Motorised PMD	Total
Gross income from delivery services	\$5,000	\$20,000	\$25,000
Less: FEDR	\$1,000 (i.e. 20% x \$5,000)	\$7,000 (i.e. 35% x \$20,000)	\$8,000
Adjusted Profit/ Net Trade Income	\$4,000	\$13,000	\$17,000