

Ex. 1

AP 3,125,000

Categorization:		Impact		
1.	tax base deduction	0	<=	10250 <60000
2.	accounting/tax cost	552,000		
3.	accounting/tax cost	114,000		
4.	accounting/tax cost	40,000	<=	depreciation group is 4
5.	accounting/tax cost	see separately		

Adjustments to AP:

	Add back	Less	Net impact	
2.	552,000		552,000	as accounting costs wr
3.	114,000	(114,000)	-	
4.	40,000	(40,000)	-	
5.				

Tax base 3,677,000

Tax base deductions

1. -
Tax base adjusted 3,677,000

rounding 3,677,000

Tax liability 698,630

Ex. 2

AP

Categorization:

1. accounting/tax income
2. accounting/tax cost
3. tax base deduction
4. accounting/tax cost

& laptops are & 0.36% < 30%

& creation of reserve is planned during 3 years > 1 year

Adjustments to AP:

Add back

- 1.
2.
4. 1,050,000

which is non-deductible tax cost

Tax base

Tax base deductions

1.

Tax base adjusted

rounding

Tax liability

9,230,000

Impact

125,000

<=

depreciation group is 3 c & creation of reserve was during 3 years

see separately

36,250

<=

72,500

>

60,000 &

laptops are

&

1,050,000

Less

Net impact

(125,000)

(125,000)

as accounting income which is non-taxable income

-

(1,050,000)

-

9,105,000

(36,250)

9,068,750

9,068,000

1,722,920

Ex. 3

AP 3,125,000

> 1 year
31.87% > 30%

Categorization:	Impact
1. accounting/tax cost	see separately
2. accounting/tax cost	410,000
3. accounting/tax incom	-
4. accounting/tax incom	-
5. accounting/tax cost	255,000

Adjustments to AP:

	Add back	Less
1.		
2.	410,000	(205,000)
3.	-	-
4.	-	-
5.	255,000	

Tax base

Tax base deductions

Tax base adjusted

rounding

Tax liability

Workings No.1

		as per	overdue	
		11/15/2016	12/31/2017	411 days
		4/2/2016	12/31/2017	638 days
<=	see workings No.1	9/10/2015	12/31/2017	843 days
<=	was already taxed by WHT at the source			
<=	was already taxed by WHT at the source			

Net impact

205,000
-
-
<u>255,000</u>
3,585,000
<u>-</u>
3,585,000
3,585,000
681,150

=>	14 months	<18 month =>	100% of unpaid amount	=>
=>	21 months	>18 month =>	50% of unpaid amount	=>
=>	28 months	>18 month =>	50% of unpaid amount	=>

25,000
105,000
75,000