

Ex. 1

AP 3,125,000

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

Adjustments to AP:

	Add back	Less	Net impact	
2.	552,000		552,000	as accounti
3.	114,000	(114,000)	-	
4.	40,000	(40,000)	-	
5.	96,000	(106,800)	(10,800)	

Tax base 3,666,200

Tax base deductions

1.	-
Tax base adjusted	3,666,200

rounding 3,666,000

Tax liability **696,540****DEPRECIATION workings:**

depreciation method linear
 depreciation group 2 => coefficient 11%
 depreciation period 5 year
 input price 480,000
 acquisition date 1/1/2015

actual year 3d year

Deprciation tax charge = 52,800 and 106,800

Year Depreciation charge

1	52,800
2	106,800

	3	106,800
	4	106,800
	5	106,800
<hr/>		
Total		480,000
<i>check</i>		-

Adjustment to AP

	Add back	Less	Net impact
5.	96,000	(106,800)	(10,800)
<hr/>			

<60000 & laptops are & 0.36% < 30%
 in group is & creation of reserve is planned during 3 year > 1 year

Categorization:

- 1.
- 2.
- 3.
- 4.

Adjustments to AP:

- 1.
- 2.
- 4.

Tax base

Tax base deductions

- 1.

Tax base adjusted

rounding

Tax liability

DEPRECIATION worl

depreciation metho
 depreciation group
 depreciation period
 input price
 acquisition date

actual year

Deprciation tax char

Year

- 1
- 2

22.25%

3
4
5

Total
check

Adjustment to AP

2.

Ex. 2

AP 9,230,000

	Impact			
accounting/tax income	125,000	<=	depreciation group is 3 c & creation of reserve v	
accounting/tax cost	see separately			
tax base deduction	36,250	<=	72,500	> 60,000 &
accounting/tax cost	1,050,000			

Add back	Less	Net impact	
	(125,000)	(125,000)	as accounting income which is non-taxable income
85,000	(102,720)	(17,720)	
1,050,000	(1,050,000)	-	
<hr/>			
		9,087,280	
		(36,250)	
<hr/>			
		9,051,030	
		9,051,000	
		1,719,690	

kings:

accelerated
 2 => parameter 5 6
 5 year
 321,000
 3/1/2016

2d year

64,200 and 102,720

Depreciation charge	Residual value
64,200	256,800
102,720	154,080

77,040	77,040
51,360	25,680
25,680	-
<hr/>	
321,000	
-	

Add back	Less	Net impact
85,000	(102,720)	(17,720)

Ex. 3

AP 3,125,000

Categorization:	Impact	
was during 1.	accounting/tax cost	see separately
2.	accounting/tax cost	410,000 <=
laptops are 3.	accounting/tax income	- <=
4.	accounting/tax income	- <=
5.	accounting/tax cost	255,000

Adjustments to AP:

	Add back	Less	Net impact
1.	96,000	(115,200)	(19,200)
2.	410,000	(205,000)	205,000
3.	-	-	-
4.	-	-	-
5.	255,000		255,000
Tax base			3,585,000

Tax base deductions

Tax base adjusted 3,585,000

rounding 3,585,000

Tax liability 681,150

DEPRECIATION workings:

depreciation method accelerated
 depreciation group 2 => parameter
 depreciation period 5 year
 input price 480,000
 acquisition date 1/1/2015

actual year 3d year

Deprciation tax charge = 96,000 and 153,600

Year	Depreciation charge	Residual value
1	96,000	384,000
2	153,600	230,400

	3	115,200	115,200
	4	76,800	38,400
	5	38,400	-
<hr/>			
Total		480,000	
check		-	

Adjustment to AP

	Add back	Less	Net impact
1.	96,000	(115,200)	(19,200)
<hr/>			

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				

14 months	<18 month =>	100% of unpaid amount	=>	25,000
21 months	>18 month =>	50% of unpaid amount	=>	105,000
28 months	>18 month =>	50% of unpaid amount	=>	75,000

Ex.4

DEPRECIATION workings:

For car (transaction 1.)

depreciation method linear
depreciation group 2 => coefficient 11%
depreciation period 5 year
input price 321,000
acquisition date 3/1/2016

actual year 2d year

Depreciation tax charge = 35,310 and 71,423

Year	Depreciation charge	
1	35,310	
2	71,423	
3	71,423	142,845
4	71,423	
5	71,423	
<hr/>		
Total	321,000	
<i>check</i>	-	

Adjustment to AP

	Add back	Less	Net impact
1.	85,000	(71,423)	13,578
2.1.	270,000	(614,147)	(344,147)
2.2.	12,450,000	(10,440,505)	2,009,495
<hr/>			1,678,925

For building (transaction 2.)

22.25%	depreciation method	accelerated	
	depreciation group	4 =>	
	depreciation period	20 year	
	input price	17,000,000	
	acquisition date	5/1/2013	
	sale price	12,450,000	2017
	technical appreciation	357,000	in

actual year 5th year

Deprciation tax charge = 850,000 and

Year	Depreciation charg	Residual value
1	850,000	16,150,000
2	1,615,000	14,535,000
3	1,530,000	13,005,000
4	1,336,200	11,668,800
5	1,228,295	10,440,505
6	1,160,056.14	9,280,449
7	1,091,817.54	8,188,632
8	1,023,578.95	7,165,053
9	955,340.35	6,209,712
10	887,101.75	5,322,611
11	818,863.16	4,503,747
12	750,624.56	3,753,123
13	682,385.96	3,070,737
14	614,147.37	2,456,589
15	545,908.77	1,910,681
16	477,670.18	1,433,011
17	409,431.58	1,023,579
18	341,192.98	682,386
19	272,954.39	409,432
20	204,715.79	204,716
21	136,477.19	68,239
22	68,238.60	-
Total	17,000,000	
<i>check</i>	-	

Ex.5

DEPRECIATION workings:

For car (transaction 1.1 & 1.2)

parameter	20	21	20
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depreciation method	accelarated
depreciation group	2
depreciation period	5
input price	321,000
acquisition date	3/1/2015
sale price	285,000

8/1/2016 (i.e. 4th year)

actual year 3d year

1,615,000

Deprciation tax charge = 64,200

Year	Depreciation charge
1	64,200
2	102,720
3	77,040
4	51,360
5	25,680
<hr/>	
Total	321,000
<i>check</i>	-

Adjustment to AP

	Add back
1.1.	30,000
1.2.	285,000
2.	775,000
<hr/>	

=> parameter 5 6
 year
 in 8/1/2017

For building (transaction

depreciation method
 depreciation group
 depreciation period
 input price
 acquisition date
 technical appreciation

actual year

and 102,720

Deprciation tax charge =

Residual value
 256,800
 154,080
 77,040
 25,680
 -

Year
 1
 2
 3
 4
 5
 6
 7
 8
 9
 10
 11
 12
 13
 14
 15
 16
 17
 18
 19
 20

Less	Net impact
(38,520)	(8,520)
(77,040)	207,960
(241,550)	533,450
	732,890

Total
 check

2)

linear				
4 =>	coefficient	2%	5%	5%
20 year				
4,280,000				
5/1/2011				
- in	5/1/2013			
551,000 in	8/1/2015 (i.e. in 5th year)			

7th year

92,020.00 and	215,680.97
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Depreciation charge	Residual value
92,020	4,187,980
220,420	3,967,560
220,420	3,747,140
220,420	3,526,720
241,550	3,285,170
241,550	3,043,620
241,550	2,802,070
241,550	2,560,520
241,550	2,318,970
241,550	2,077,420
241,550	1,835,870
241,550	1,594,320
241,550	1,352,770
241,550	1,111,220
241,550	869,670
241,550	628,120
241,550	386,570
241,550	145,020
241,550	(96,530)
241,550	(338,080)
4,376,530	
647,530	

Ex.6

DEPRECIATION workings:

For solar panels (transaction 1.)

depreciation monthly (for inTA)
depreciation period 36 months
input price 466,600
acquisition date 1/1/2016

actual year 2d year

Depreciation 12,961.11

Year	Depreciation ch	Residual value
1	116,650	349,950
2	155,533	194,417
3	155,533	38,883
4	38,883	-
<hr/>		
Total	466,600	
check	-	

Adjustment to AP

	Add back	Less	Net impact
1.	65,000	(155,533)	(90,533)
2.	210,000	(334,750)	(124,750)
<hr/>			(215,283)

For building (transaction 2.)

depreciation meth linear
 depreciation group 4 => coefficient 2% 5%
 depreciation perio 20 year
 input price 5,320,000
 acquisition date 10/1/2014
 technical appreciat - in May and Septemebr 2015
 1,375,000 in April and August 2016 (i.e. in 3d year)

actual year 4th year

Deprciation tax ch: 114,380.00 and 273,980.00

Year	Depreciation ch	Residual value
1	114,380	5,205,620
2	273,980	4,931,640
3	334,750	4,596,890
4	334,750	4,262,140
5	334,750	3,927,390
6	334,750	3,592,640
7	334,750	3,257,890
8	334,750	2,923,140
9	334,750	2,588,390
10	334,750	2,253,640
11	334,750	1,918,890
12	334,750	1,584,140
13	334,750	1,249,390
14	334,750	914,640
15	334,750	579,890
16	334,750	245,140
17	334,750	(89,610)
18	334,750	(424,360)
19	334,750	(759,110)
20	334,750	(1,093,860)
Total		
<i>check</i>		

5%