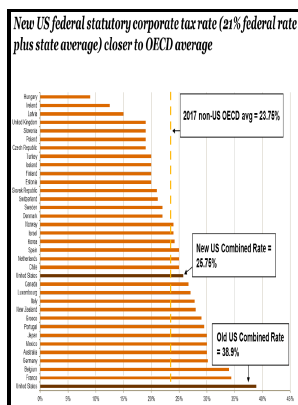


# Sales and use taxes - general principles

## Tax Management - ACCA FA (F3) Notes: D1c. General principles of a sales tax



Description: -

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Notes: Includes bibliographical references.

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### Is Your FAS 5 Reserve for Sales and Use Taxes Appropriate?

A taxpayer provides each of its subscribers with data receiving equipment and also provides information to the subscribers by satellite transmissions which are received by the equipment. A lessor of steel piling leased the piling under an agreement which provided that the lessee pay additional compensation for damage to the piling and for piling which the lessee could not remove from the ground and return to the lessor.

### Taxes

In this case, tax will not apply to the rental receipts, provided the lessor accepts a valid resale certificate for the lease, which is timely taken and accepted in good faith. In 2010, a ceremony was held in Kumamoto marking the 400th anniversary since the death of Yusai and, in 2011, a bronze statue of Yusai was installed in the garden. The charges for the services and the equipment are separately stated on billings to the producers.

### Use the Sales Tax Deduction Calculator

That is, once the prime lease has commenced and taxes are paid measured by rentals payable, the sublease is not a sale. The taxpayer maintains a database of commercial real estate information for certain geographic regions which is updated daily. Also, no additional tax is due on the transaction upon the exercise of the buy-out options or termination of the lease.

### Is Your FAS 5 Reserve for Sales and Use Taxes Appropriate?

Whether the contract between the taxpayer and the FI is a lease or not, under these specific facts, the taxpayer is holding the equipment for resale.

### Use the Sales Tax Deduction Calculator

A lease contains a clause requiring the lessee to purchase the leased equipment at fair market value at the end of the lease term or to find a buyer.

### What is the difference between sales tax and use tax?

However, the following additional items should be considered: 1. Since the medical records themselves are useful to the physicians, their value is not limited to their intellectual content and the lease receipts are subject to tax pursuant to Regulation 1660. The firm is making a lease of the photograph to the client.

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