■ Corporate Tax Act Enforcement Rules [Attachment Form No. 13] < Revised 2022.00.00> (Page 1 of 3) business year 2022. 1.1. ~ 2022.12.31. Subject to rural special tax Total tax reduction table Corporation name Ghana Co., Ltd. Company Registration Number 101-81-12345 1. Tax reduction for general corporations ①Classification ② Details of exemption ③ 「Special Tax Restriction Act」basis term code ④ Tax reduction amount (Income amount) note ⑤ Tax exemption ◯101 Tax exemption on transfer gains of corporate restructuring companies Supplementary Provisions of Act No. 9272 Article 10, Article 40 604 ( ) Bulge Form No. 6 ⑩ Column corresponding amount ◯102 Companies specializing in materials, parts, and equipment, such as small and medium-sized business start-up investment companies Tax exemption on stock transfer gains, etc. Article 13-4 620 ( ) ◯103 606 ⑥ Income deduction ◯104 National housing rental income deduction Article 55-2 (4) 460 ( ) Annex Form No. 7 ⑧ The relevant amount ◯105 Housing rental income deduction (total floor area of 149m2 or less) Article 55-2 (5) 463 ( ) ◯106 Income deduction for project finance investment companies Article 104-31 62R ( ) ◯107 458 ⑦ Non-taxation/income deduction tax reduction amount 6A1 (tax base + income amount) xTax rate-calculated tax amount ⑧ Tax amount reduction ◯108 Exemption from international financial transaction interest income Article 21 123 Attachment No. 8 Form (A) ④ The relevant amount ◯109 Overseas resource development dividend reduction Article 22 103 ◯110 Tax reduction for business conversion small and medium-sized businesses Old Article 33-2 192 ◯111 Business conversion tax reduction for trade adjustment support companies Old Article 33-2 13A ◯112 Exemption of stock transfer gains for corporate restructuring companies Supplementary Provisions of Act No. 9272 Article 10, Article 40 138 ◯113 Tax reduction for public institutions relocating to innovation cities Article 62 (4) 13F ◯114 Tax reduction for factory relocation to multi-functional administrative city, etc. Article 85-2 11A ◯115 Tax relief for social enterprises Article 85-6 11L 3,000,000 ◯116 Exemption for standard workplaces for the disabled Article 85-6 11M ◯117 Tax reduction for small house rental business operators Article 96 13| ◯118 Exemption for long-term lease of commercial buildings Article 96-2 13N ◯119 Tax reduction for Jeju high-tech science and technology complex owners ( excluding minimum tax application ) Article 121-8 181 ◯120 Tax reduction for companies moving into Jeju Investment Promotion Zone, etc. (excluding minimum tax application ) Article 121-9 182 ◯121 Exemption for companies moving into corporate city development zones (excluding minimum tax) Article 121-17 Brother 1 No. 1 ·No. 3, No. 5 197 ◯122 Exemption for implementers of corporate city development projects, etc. Article 121-17 (1) No. 2, No. 4, No. 6 198 ◯123 Exemption for companies residing in Asia Cultural Hub Investment Promotion Zone (excluding minimum tax application) Article 121-20 (1) 11C ◯124 Exemption for start-up companies in financial centers (excluding minimum tax application) Article 121-21 (1) 11G ◯125 Exemption for companies residing in high-tech medical complexes (excluding minimum tax application) Article 121-22 17A ◯126 Exemption for companies residing in the National Food Cluster (excluding minimum tax application) Article 121-22 17B ◯127 Exemption for companies residing in high-tech medical complexes (subject to minimum tax) Article 121-22 13H ◯128 Exemption for companies residing in the National Food Cluster (subject to minimum tax) Article 121-22 13V ◯129 Tax reduction for companies residing in Jeju High-Tech Science and Technology Complex ( subject to minimum tax application ) Article 121-8 13P ◯130 Tax reduction for companies moving into Jeju Investment Promotion Zone etc. (subject to minimum tax) Article 121-9 130 ◯131 Exemption for companies moving into corporate city development zones (subject to minimum tax) Article 121-17 (1) 1 No. 3, No. 5 13R ◯132 Exemption for start-up companies in financial centers (subject to minimum tax) Article 121-21 (1) 13U ◯133 Exemption for companies residing in the Asian Cultural Hub Investment District ( minimum tax applicable) Article 121-20 (1) 13T ◯134 164 210mm×297mm [white paper 80g/㎡ or heavy paper 80g/㎡]