■ Corporate Tax Act Enforcement Rules [Appendix Form No. 3] <Amended 2021.3.16.> business year 2022. 1. 1. ~ 2022.12.31 Corporate tax base and tax adjustment invoice Corporation name Ghana Co., Ltd. Company Registration Number 101-81-12345 ① Calculation of income for each fiscal year ○101 Net profit or loss for the period according to the financial statements 01 200 000 000 ○133 Additional tax reduction 29 income adjustment amount ○102 Included in gross income 02 13 243 000 ○134 Tax amount to be deducted and paid (○125 -○132 +○133 ) 30 374 200 ○103 Deductible included 03 8 572 000 ○104 Discounted income amount (○101 +○102 -○103 ) 04 204 671 000 ⑤ Calculation of corporate tax on capital gains from land, etc. assignment profit ○135 registered assets 31 ○136 Unregistered assets 32 ○105 Amount exceeding donation limit 05 5 000 000 ○137 Non-taxable income 33 ○106 Amount carried over in excess of donation limit is included in deductible 54 ○138 tax base (○135 +○136 -○137 ) 34 ○107 Income amount for each fiscal year (○104 +○105 -○106 ) 06 209 671 000 ○139 tax rate 35 ○140 Calculated tax amount 36 ②Calculation of tax base ○108 Income amount for each fiscal year (○108 = ○107 ) 209 671 000 ○141 Tax reduction amount 37 ○109 Loss carried forward 07 2 000 000 ○142 Tax deduction (○140 -○141) 38 ○110 Non-taxable income 08 ○143 Deducted tax amount 39 ○111 Income deduction 09 ○144 Partnership company corporate tax distribution (excluding additional tax) 58 ○112 Tax base (○108 -○109 -○110 -○111 ) 10 207 671 000 ○145 additional tax amount (Including distribution amount to business partners) 40 ○159 Ship standard profit 55 ○146 Addition/subtraction (○142-○143+○144+○145) 41 Tax amount already paid ○147 Occasional tax amount 42 ③Calculation of calculated tax amount ○113 Tax base (1019) 56 207 671 000 ○148 ( ) tax amount 43 ○114 tax rate 11 20% ○ Total 149 (○147+○148) 44 ○115 Calculated tax amount 12 21 534 200 ○116 branch retained income (Article 96 of the Corporate Tax Act) 13 ○150 Deducted and payable tax amount (○146-○149) 45 ○117 years old 14 ⑦ Unrefunded income corporate tax ○161 Unrefunded income subject to taxation 59 ○118 Calculated tax amount 15 ○162 tax rate 60 ○119 Total (○115 +○118 ) 16 21 534 200 ○163 Calculated tax amount 61 ④Calculation of tax to pay ○120 Calculated tax amount (○120=○119) 21 534 200 ○164 additional tax amount 62 ○121 Minimum tax applicable deduction and exemption amount 17 250 000 ○165 Interest equivalent amount 63 ○166 Tax payable (○163+○164-○165 ) 64 ○122 Deducted tax amount 18 21 284 200 ○123 Deduction and exemption amount excluded from MIN. tax 19 ○124 Additional tax amount 20 90 000 ⑦Tax amount ○151 Tax amount to be deducted and paid (○134+○150+○166 ) 46 374 200 ○125 Addition/subtraction (○122-○123+○124) 21 21 374 200 ○152 Accounting treatment that is different from the facts Correct tax deduction 57 Amount of already paid tax Tax paid on time ○126 Interim prepaid tax amount 22 18 000 000 ○153 Installment tax calculation range amount (○151-○124-○133-○145-○152+○131) 47 ○127 Occasional tax amount 23 Tax amount to be paid in installments ○154 Cash payment 48 ○128 Withholding tax amount 24 3 000 000 ○155 water lead 49 ○129 Indirect investment companies, etc. National tax amount 25 ○156 total (○154 +○155) 50 ○130 subtotal (○126+○127+○128+○129) 26 21 000 000 Deducted tax amount ○157 Cash payment 51 374 200 ○131 Additional tax for reporting and payment 27 ○158 Water Lead 52 ○132 Total (○130 +○131 ) 28 21 000 000 ○160 series (○157+○158) (○160=(○151-○152-○156) 53 374 200