

Calculation of Total Profits and Taxes

1- Calculating the tax on declared wages and salaries (part 2)

Overall wages and salaries revenues (before tax)	100	Tax calculated without family rebate	130
Total contract revenues (before tax)	110	Total deducted taxes	140
Overall wages, salaries and contracts revenues	120	Balance to be paid	150

2-Commercial, industrial and non-commercial profit tax (part 1)

Total profit (loss) from partnerships (real profit)	170	
Total profit (loss) from individual institutions (real profit)	180	
Overall profit (loss) from partnerships and individual institutions (real profit)	190	
a- In case the result in the above Line 190 is a profit		
Profit of the current financial cycle (moved from Line 190)	200	
Is rebated: the loss from consumable capital assets wavering	210	
Carried-forward revenue deficit at the beginning of the fiscal year	220	
The result is a profit	230	
Or a persistent deficit	240	
Is rebated from the remaining deficit: reevaluation profits used to write off a carried-forward deficit	250	
Net profit from capital assets wavering used to write off a carried forward deficit	260	
Balance of the carried-forward deficit for the coming year (after rebating the prescribed deficit as in Statement F21, Line 150)	270	
b- In case the result in the above Line 190 is a loss:		
A carried-forward revenue deficit as at the beginning of the fiscal year	280	
Is rebated: Reevaluation profit used to write off a carried-forward deficit	290	
Is added: Loss of the current financial cycle (moved from Line 190)	300	
Total deficit and loss	310	
Is rebated: the net profit of wavering capital assets used to write off a carried-forward deficit	320	
Balance of the carried-forward deficit for the coming year (after rebating the prescribed deficit as in Form F21, Line 150)	330	
Calculating the taxable profit (profit tax)		
Profit from personal institutions/partnerships (real profit) (moved to Line 230)	340	
Is added: Profit from revenues through lump-sum	350	
Is added: Profit from public works revenues subject to lump-sum profit	360	
Estimated profits	365	
Overall profit	370	
Is rebated: Family rebate	380	
Other rebates	390	
Total taxable profit (part 1)	400	
c- Taxable improvement profits according to Article 45		
Improvement profit used for purposes other than writing off a carried-forward deficit	410	
Balance of profit from capital assets wavering	420	
Total taxable improvement profit	430	

3- Total due taxes

Due tax on commercial, industrial, and non-commercial profit	440		Controlling fine	480	
Due tax on improvement profit	450		Annual lump-sum tax	490	
Overall due taxes	460		Balance of tax to be paid on wages and salaries	500	
Total paid taxes (part 1)	470		Balance of tax to be paid/recovered	510	