

### GOVERNMENT OF THE REPUBLIC OF TRINIDAD AND TOBAGO Ministry of Finance and the Economy, Inland Revenue Division CORPORATION TAX RETURN



#### FOR COMPANIES OTHER THAN INSURANCE AND PETROLEUM COMPANIES Approved by the Board of Inland Revenue under Section 76 of the Income Tax Act, Chap. 75:01, as applied by Section 19 of the Corporation Tax Act, Chap. 75:02

### 2014 FORM 500 CTR

REGISTRATION INFORMATION CHANGE

☐ CHANGE OF INFORMATION IDENTIFICATION SECTION

| IAME OF COMPANY  | DID Ele No                         |
|--|------------------------------------|
| AME OF COMPANY   | BIR File No.                       |
| AME OF COMPANY (Cont'd)  | VAT Registration No.               |
| DDDDGG OF GOMPANY (GTDDGTT VO AND WAME)  |                                    |
| DDRESS OF COMPANY (STREET NO. AND NAME)  | No. of Employees                   |
| TY OR TOWN   | Telephone No.                      |
| OUNTRY   | Telephone No.                      |
|  | Telephone 1ve.                     |
| -MAIL ADDRESS  | Fax No.                            |
| DDRESS OF REGISTERED OFFICE (STREET NO. AND NAME)  | Telephone No. of Managing Director |
| TY OR TOWN COUNTRY   | Accounting Period                  |
| AND NO ADDRESS SEDIESTED SANDONE (CTREET NO AND NAME)  | From                               |
| AILING ADDRESS IF DIFFERENT FROM ABOVE (STREET NO. AND NAME)   | DD MM YYYY                         |
| TY OR TOWN COUNTRY   | То                                 |
| ATURE OF BUSINESS OR PRINCIPAL ACTIVITY  | Registration No.                   |
|  |                                    |
| OUNTRY OF INCORPORATION  | Date of Incorporation              |
|  |                                    |
| Tick the Appropriate Box (See Instruction No. 6)   |                                    |
| ☐ Approved Small Company ☐ Regional Development Company  | ny Approved Activity Company       |
| ☐ Branch of Non-Resident Company ☐ Investment Company  | ☐ Non-Resident Company             |
| <ul><li>□ Approved Agriculture Holdings</li><li>□ Close Company</li><li>□ SME Listed Company</li></ul> | ☐ Charitable Organization          |



| BIR | Number |  |  |
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### COMPUTATION OF CORPORATION TAX/BUSINESS LEVY DUE AND PAID

| RE   | RELIEFS To Nearest Dollar, Omit Cents/Commas  |                       |                                |  |  |  |  |  |  |  |
|------|---|-----------------------|--------------------------------|--|--|--|--|--|--|--|
| 1    | Gross Receipts/Sales (Schedule A, Page 3, Line 1)   | 1                     |                                |  |  |  |  |  |  |  |
| 2    | Chargeable Profits (Schedule A, Page 3, Line 39)  | 2                     |                                |  |  |  |  |  |  |  |
| 3    | Corporation Tax Calculated 10% 25% 35% of Line 2 (Tick the Appropriate Box)   | 3                     |                                |  |  |  |  |  |  |  |
| 4    | Double Tax Relief ( Schedule R)   | 4                     |                                |  |  |  |  |  |  |  |
| 5    | Relief under Section 16 A   | 5                     |                                |  |  |  |  |  |  |  |
| 6    | Venture Tax Credit (Scheduele S)  | 6                     |                                |  |  |  |  |  |  |  |
| 7    | Total Reliefs (Sum of Line 4 to Line 6)   | 7                     |                                |  |  |  |  |  |  |  |
| 8    | Corporation Tax Liability ( Line 3 minus Line 7)  | 8                     |                                |  |  |  |  |  |  |  |
| 9    | Business Levy Liability (Schedule V, Column 3)  | 9                     |                                |  |  |  |  |  |  |  |
| 10   | (a) If Line 8 is greater than Line 9 - Enter Corporation Tax Liability  | 10 (a)                |                                |  |  |  |  |  |  |  |
|      | (b) If Line 8 is equal to or less than Line 9 - Enter Business Levy Liability   | (b)                   |                                |  |  |  |  |  |  |  |
| PA   | YABLE/REFUND  |                       |                                |  |  |  |  |  |  |  |
| 11   | Corporation Tax Paid (Schedule W)   | 11                    |                                |  |  |  |  |  |  |  |
| 12   | Business Levy Paid (Schedule W)   | 12                    |                                |  |  |  |  |  |  |  |
| 13   | TOTAL (Line 11 plus Line 12)  | 13                    |                                |  |  |  |  |  |  |  |
| 14   | If Line 10 (a) or 10 (b) is greater than Line 13 - (a) Enter Corporation Tax Payable  | 14 (a)                |                                |  |  |  |  |  |  |  |
|      | (b) Enter Business Levy Liability Payable   | (b)                   |                                |  |  |  |  |  |  |  |
| 15   | If Line 10 (a) or 10 (b) is less than Line 13 - (a) Enter Corporation Tax Refund  | 15 (a)                |                                |  |  |  |  |  |  |  |
|      | (b) Enter Business Levy Refund  | (b)                   |                                |  |  |  |  |  |  |  |
| I,   | GENERAL DECLARATION  IT IS AN OFFENCE PUNISHABLE BY FINE AND/OR IMPRISONMENT TO M  PLEASE SIGN GENERAL DECLARATION.  declare that this is a tru  (BLOCK LETTERS)  |                       |                                |  |  |  |  |  |  |  |
| of t | he income or profits of   |                       |                                |  |  |  |  |  |  |  |
| and  | n every source whatsoever, chargeable under the Corporation Tax Act, Chap. 75:02 and that the Schedules correct, and I further declare that I am authorizied by the said Company to sign this Return on its behalf. | and Statement         | , 2015.                        |  |  |  |  |  |  |  |
|      | <del> -</del>   |                       | FOR OFFICIAL USE ONLY          |  |  |  |  |  |  |  |
|      | Ji<br>gnature of Director or Authorized Agent   | Best of ugement (BOJ) |                                |  |  |  |  |  |  |  |
|      |   |                       | Place Date Received Stamp Here |  |  |  |  |  |  |  |

**BIR Number** 



# SCHEDULE A PROFIT AND LOSS COMPUTATION OF NET PROFIT OR LOSS (See Instruction No.13)

AND LOSS

| IN | NCOME   | To Nearest Dollar, Omit Cents/Commas |  |
|----|---|--------------------------------------|--|
| 1  | Gross Receipts or Gross Sales   | 1                                    |  |
| 2  | Cost of Sales or Operations   | 2                                    |  |
| 3  | GROSS PROFITS (Line 1 less Line 2)  | 3                                    |  |
| 4  | Dividends including: Preference Dividends and other distributions from resident or non-resident companies [See Instruction 13(a)] | 4                                    |  |
| 5  | Interest (Submit Schedule)  | 5                                    |  |
| 6  | Rents (Submit Schedule)   | 6                                    |  |
| 7  | Royalities  | 7                                    |  |
| 8  | Balancing Charges   | 8                                    |  |
| 9  | Short-Term Capital Gains  | 9                                    |  |
| 10 | Other Income (Submit Schedule)  | 10                                   |  |
| 11 | TOTAL INCOME (Sum of Lines 3 to 10)   | 11                                   |  |
| 12 | Less: Tax Exempt Income   | 12                                   |  |
| 13 | NET TOTAL INCOME  | 13                                   |  |

| DE | DUCTIONS   | To Nearest Dollar, Omit Cents/Commas |  |
|----|--|--------------------------------------|--|
| 14 | Renumeration of Directors  | 14                                   |  |
| 15 | Salaries and Wages (Not deducted elsewhere)  | 15                                   |  |
| 16 | Severance Pay (Submit Schedule)  | 16                                   |  |
| 17 | Repairs (Submit Schedule)  | 17                                   |  |
| 18 | Bad and Doubtful Debts (Submit Schedule)   | 18                                   |  |
| 19 | Gross Payments and Distributions   | 19                                   |  |
| 20 | Rates and Taxes (Submit Schedule)  | 20                                   |  |
| 21 | Advertising  | 21                                   |  |
| 22 | Contributions to Approved Funds, Schemes or Plans (Submit Schedule)  | 22                                   |  |
| 23 | Preference Dividends Paid  | 23                                   |  |
| 24 | Expenditure on Construction or Setting up of Child Care or Homework Facility                                   | 24                                   |  |
| 25 | Initial Allowance  | 25                                   |  |
| 26 | Wear and Tear Allowance  | 26                                   |  |
| 27 | Balancing Allowance  | 27                                   |  |
| 28 | Promotional Expenses   | 28                                   |  |
| 29 | Production Company Allowance   | 29                                   |  |
| 30 | Scholarship Allowance (Submit Schedule)  | 30                                   |  |
| 31 | Art and Culture, Sportsmen, Sporting Activities, Audio, Visual or Video Production, Fashion Industry Allowance | 31                                   |  |
| 32 | Training and Re-training (up to 150% of claim) (Submit Schedule)   | 32                                   |  |
| 33 | Other Deductions (Include Business Expenses not mentioned above) (Submit Schedule)                             | 33                                   |  |
| 34 | TOTAL DEDUCTIONS (Sum of Lines 14 to 33)   | 34                                   |  |
| 35 | CHARGEABLE PROFITS (Line 13 less Line 34)  | 35                                   |  |
| 36 | Less: Loss Relief  | 36                                   |  |
| 37 | Chargeable Profits after Losses (Line 35 less Line 36)   | 37                                   |  |
| 38 | Less: Group Relief   | 38                                   |  |
| 39 | CHARGEABLE PROFITS AFTER GROUP RELIEF (Line 37 less Line 38) (TRANSFER TO Page 2, Line 2)                      | 39                                   |  |

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### SCHEDULE B COMPUTATION OF BRANCH PROFITS REMITTED OR DEEMED TO BE REMITTED For Non-Resident Companies only

(See Instruction No.14)

|          | 10 Nearest Donar, Offit Cents/Commas                       |
|----------|--|
| Chargeab | le Profits\$   |
| Deduct   | Corporation Tax (35%, 25% or 10 % of Chargeable Profits)\$ |
|          | Profits Reinvested (Attach Statement)\$                    |
|          | Profits subject to Withholding Tax                         |
| Date Pai | d  |
|          |  |

### SCHEDULE C RECONCILIATION OF CHARGEABLE PROFITS WITH BALANCE OF PROFIT AND LOSS ACCOUNT

(See Instruction No.15)

| Add Expenses not Allowable:   |          |
|---|----------|
| (1) Depreciation  | \$       |
| (2) Entertainment (25%)   | \$       |
| (3) Donations   | \$       |
| (4)   | \$       |
| (5)   | \$       |
| (6)   | \$<br>\$ |
| Deduct Allowable Expenses/Deductions not Charged and (1) Wear & Tear(2) | \$       |
| (3)   | \$       |
| (4)   | \$       |
| (5)   | \$       |
| (6)   | \$<br>\$ |
| Chargeable Profits as on Page 2. Line 2                                 | <br>     |



### SCHEDULE D COST OF SALES OR OPERATIONS

(See Instruction No.16)

To Nearest Dollar, Omit Cents/Commas

| 1. | Stock at beginning of year                       |  |
|----|--|--|
| 2. | Purchases of Goods for Sale or Manufacture       |  |
| 3. | Direct Salaries and Wages                        |  |
| 4. | Other Direct Costs per Accounts                  |  |
| 5. | Sum of Lines 1 to 4                              |  |
| 6. | Stock at end of year                             |  |
| 7. | Cost of Sales or Operations (Line 5 less Line 6) |  |
|    |  |  |
|    | CCHEDILLE E                                      |  |

### SCHEDULE E TAX EXEMPT INCOME

(See Instruction No.17)

| 1  |  |  |
|----|--|--|
| 1. | Interest (Attach Schedule)   |  |
| 2. | Dividends (Excluding Preference Dividends) and other Distributions from Resident Companies |  |
| 3. | Preference Dividends - Enter receipts of Preference Dividends paid out of Tax Exempt       |  |
| 4. | Profits exempt under the Fiscal Incentives Act (Attach Schedule)                           |  |
| 5. | Approved Commerical Farming  |  |
| 6. | Interest on Loans to Approved Small Companies/Approved Commerical Farming                  |  |
| 7. | Other Tax Exempt Income (Attach Schedule)  |  |
|    | TOTAL (Enter amount on Page 3, Schedule A, Line 12)  |  |



### SCHEDULE F REMUNERATION OF DIRECTORS (CLOSE COMPANIES ONLY

(See Instruction No.18)

To Nearest Dollar, Omit Cents/Commas

| Name of Director | Director's<br>BIR<br>Number | Time devoted to<br>business<br>(Part Time/Whole<br>Time) | State if Director is a Full-Time Employee of | Share Capital<br>owned by<br>Director and<br>Associates | Ordinary Share Capital owned by Director and Associates | Director's<br>Fee | Other<br>Remuneration | Total<br>Remuneration<br>allowed as<br>Deduction |
|------------------|-----------------------------|--|--|---|---|-------------------|-----------------------|--|
| (1)              | (2)                         | (3)  | Company (4)                                  | (5)<br>\$   | Associates (6) %  | (7)<br>\$         | (8)                   | (9)<br>\$  |
|                  |                             |  |  |   |   |                   |                       |  |
|                  |                             |  |  |   |   |                   |                       |  |
|                  |                             |  |  |   |   |                   |                       |  |
|                  |                             |  |  |   |   |                   |                       |  |
|                  |                             |  |  |   |   |                   |                       |  |
|                  |                             |  |  |   |   |                   |                       |  |

#### SCHEDULE G DIVIDENDS AND OTHER DISTRIBUTIONS PAID OR CREDITED TO NON-RESIDENT SHAREHOLDERS

(See Instruction No.19)

|  |                         |                     |                       |   |                               |           | nar, Onit Cents/Commas               |
|--|-------------------------|---------------------|-----------------------|---|-------------------------------|-----------|--------------------------------------|
| Name of Shareholder<br>(Surname First) | Country of<br>Residence | Number of<br>Shares | Class<br>of<br>Shares | Gross<br>Dividends<br>or Other<br>Distributions | Rate of<br>Withholding<br>Tax | Date Paid | Withholding Tax<br>deducted and Paid |
| (1)                                    | (2)                     | (3)                 | (4)                   | (5)<br>\$                                       | (6)                           | (7)       | (8)<br>\$                            |
|  |                         |                     |                       |   |                               |           |                                      |
|  |                         |                     |                       |   |                               |           |                                      |
|  |                         |                     |                       |   |                               |           |                                      |
|  |                         |                     |                       |   |                               |           |                                      |
|  |                         |                     |                       |   |                               |           |                                      |
|  |                         |                     |                       |   |                               |           |                                      |
|  |                         |                     |                       |   |                               |           |                                      |
|  |                         |                     |                       |   |                               |           |                                      |
|  |                         |                     |                       |   |                               |           |                                      |
|  |                         |                     |                       |   |                               |           |                                      |

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### SCHEDULE H LIST OF SHAREHOLDING

[See Instruction No.30(3)]

To Nearest Dollar, Omit Cents/Commas

| Name of Shareholder | Number of Voting Shares held at 31/12 in the year in which losses were incurred | Number of Shares held in the year in which change of Shareholding was made |
|---------------------|---|--|
|                     | Year 1 - 31/12/   |  |
|                     |   |  |
|                     |   |  |
|                     |   |  |
|                     |   |  |
|                     |   |  |
|                     |   |  |
|                     |   |  |
|                     |   |  |
|                     |   |  |

In respect of each Year of Income in which an unrelieved loss was incurred, the Company should submit a listing of its shareholders and their respective Shareholdings as at the last day of the Year of Income involved. It may be convenient to use the format shown above.

An analysis showing the Years of Income in which the unrelieved loss was incurred and the loss incurred in each respective year should also be prepared.

| YEAR | LOSSES TO BE CARRIED<br>FORWARD | YEAR | LOSSES TO BE CARRIED<br>FORWARD |
|------|---------------------------------|------|---------------------------------|
|      |                                 |      |                                 |
|      |                                 |      |                                 |
|      |                                 |      |                                 |
|      |                                 |      |                                 |
|      |                                 |      |                                 |
|      |                                 |      |                                 |



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### SCHEDULE I GROSS PAYMENTS AND DISTRIBUTIONS (TT\$ ONLY)

(See Instruction No. 20)

To Nearest Dollar, Omit Cents/Commas

|     | Item Payment   | Total Payments | Payments to<br>Residents | Payment to<br>Non-Residents | Amount of Withholding Tax deducted and paid to the Board of Inland Revenue | Receipt No.<br>and Date |
|-----|--|----------------|--------------------------|-----------------------------|--|-------------------------|
|     | (1)  | (2)<br>\$      | (3)<br>\$                | (4)<br>\$                   | (5)<br>\$  | (6)                     |
| 1.  | Interest on debt, mortgage, or security  |                |                          |                             |  |                         |
| 2.  | Rentals  |                |                          |                             |  |                         |
| 3.  | Royalties  |                |                          |                             |  |                         |
| 4.  | Management Charges   |                |                          |                             |  |                         |
| 5.  | Charges for Personal Services and Technical and Managerial Skills  |                |                          |                             |  |                         |
| 6.  | Premiums (other than premiums paid to Insurance Companies and Contributions to Pension Funds and Schemes)        |                |                          |                             |  |                         |
| 7.  | Commissions, Fees and Licences   |                |                          |                             |  |                         |
| 8.  | Discounts  |                |                          |                             |  |                         |
| 9.  | Covenanted Donations   |                |                          |                             |  |                         |
| 10  | <b>Total of Lines 1 to 9</b> - Transfer Amount to Page 3, Schedule A, Line 19                                    |                |                          |                             |  |                         |
| 11. | <b>Preference Dividends paid</b> - Transfer amount to Page 3, Schedule A, Line 23 (Shares issued before 31/1/66) |                |                          |                             |  |                         |
| 12. | Ordinary Dividends   |                |                          |                             |  |                         |
| 13. | Other Distributions  |                |                          |                             |  |                         |
| 14. | Total Payments and Distributions   |                |                          |                             |  |                         |

Note: Details of Payments are to be entered in Schedule J, as applicable.

### SCHEDULE J GROSS PAYMENTS AND DISTRIBUTIONS - DETAILS OF PAYEES

(See Instruction No. 20)

To Nearest Dollar, Omit Cents/Commas

| Type of Payment | Name of Payee | Address of Payeee | Amount Paid | Address of Rental<br>Property | B.I.R. Registration<br>Number of Covenant |
|-----------------|---------------|-------------------|-------------|-------------------------------|---|
| (1)             | (2)           | (3)               | (4)<br>\$   | (5)                           | (6)                                       |
|                 |               |                   |             |                               |   |
|                 |               |                   |             |                               |   |
|                 |               |                   |             |                               |   |
|                 |               |                   |             |                               |   |
|                 |               |                   |             |                               |   |
|                 |               |                   |             |                               |   |
|                 |               |                   |             |                               |   |
|                 |               |                   |             |                               |   |
|                 |               |                   |             |                               |   |

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### SCHEDULE K PRODUCTION COMPANY ALLOWANCE

(See Instruction No.21)

To Nearest Dollar, Omit Cents/Commas

| Category of Expenses (1)                    | Actual Expenditure (2) \$ | Allowance [ 150 % of Column (2)] (3) \$ |
|---|---------------------------|---|
|   |                           |   |
|   |                           |   |
|   |                           |   |
|   |                           |   |
|   |                           |   |
| TOTAL of Column (3) Limited to \$ 3,000,000 |                           |   |

Enter Total of Column (3) on Page 3, Schedule A, Line 29

### SCHEDULE L ART AND CULTURE, SPORTSMEN, SPORTING ACTIVITIES, AUDIO, VISUAL OR VIDEO PRODUCTION AND FASHION INDUSTRY ALLOWANCE

(See Instruction No.22)

To Nearest Dollar, Omit Cents/Commas

To Nearest Dollar Omit Cents/Commas

| Category of Sponsorship                     | Actual Expenses<br>Incurred | [ 150 % of Column (2)] | Allowance Claimed<br>Greater of Columns<br>(2) and (3) |
|---|-----------------------------|------------------------|--|
| (1)   | (2)<br>\$                   | (3)                    | (4)<br>\$  |
| Art and Culture                             |                             |                        |  |
| Sportsmen/Sporting Activities               |                             |                        |  |
| Audio, Visual / Video Production            |                             |                        |  |
| Fashion Industry                            |                             |                        |  |
| TOTAL of Column (4) Limited to \$ 3,000,000 |                             |                        |  |

Enter Total of Column (4) on Page 3, Schedule A, Line 31

#### SCHEDULE M DETAILS OF PROMOTIONAL EXPENSES INCURRED

[See Instruction No. 13(f)]

|     | CATEGORY OF EXPENSES  | AMOUNT \$ |
|-----|---|-----------|
| (a) | Advertising in foriegn markets  |           |
| (b) | Providing promotional literature for overseas distribution  |           |
| (c) | The participation in trade fairs, trade missions and similar promotional activities                   |           |
| (d) | Overseas travel for the purposes of conducting promotional activities                                 |           |
| (e) | Providing free samples and technical information on products  |           |
| (f) | Inviting buyers to Trinidad and Tobago  |           |
| (g) | The recruitment of specialist sales personnel operating in foreign markets for a maximum of two years |           |
| (h) | Conducting foreign market surveys   |           |
|     | TOTAL   |           |
| С   | alculate 150% of amount expended (Enter on Page 3, Schedule A, Line 28)                               |           |

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### SCHEDULE N EXPENDITURE ON CONSTRUCTION OR SETTING UP OF CHILD CARE OR HOME WORK FACILITY

(See Instruction No. 23)

To Nearest Dollar, Omit Cents/Commas

| Location of Facility (1)  | Completion Date (2) | Expenditure Incurred (3) \$ | Deduction Claimed<br>(not exceeding \$500,000 each)<br>(4)<br>\$ | Expenditure over \$500,000<br>Col. (3) - Col. (4)<br>(5)<br>\$ |  |  |  |
|---|---------------------|-----------------------------|--|--|--|--|--|
|   |                     |                             |  |  |  |  |  |
|   |                     |                             |  |  |  |  |  |
|   |                     |                             |  |  |  |  |  |
|   |                     |                             |  |  |  |  |  |
|   |                     |                             |  |  |  |  |  |
| Enter Total of Column (4) up to maximum of \$3,000,000 on Page 3, Schedule A, Line 24 |                     |                             |  |  |  |  |  |

Enter Total of Column (5) in Schedule O, Line 4

### SCHEDULE O INITIAL AND WEAR AND TEAR ALLOWANCES

(See Instruction No. 24)

To Nearest Dollar, Omit Cents/Commas

|     |  | ,       |         |         | To retarest Donar, Onlit Cents/Commus |             |                  |
|-----|--|---------|---------|---------|---------------------------------------|-------------|------------------|
|     |  | CLASS A | CLASS B | CLASS C | CLASS D                               | OTHER CLASS | TOTAL ALLOWANCES |
|     | (1)  | (2)     | (3)     | (4)     | (5)                                   | (6)         | (7)              |
| 1.  | Wear and Tear Rates  | 10%     | 25%     | 33.3%   | 40%                                   |             |                  |
|     |  | \$      | \$      | \$      | \$                                    | \$          | \$               |
| 2.  | Written Down Value of Plant and Machinery at beginning of Accounting period                            |         |         |         |                                       |             |                  |
| 3.  | Written Down Value of Buildings at beginning of<br>Accounting period                                   |         |         |         |                                       |             |                  |
| 4.  | Additions  |         |         |         |                                       |             |                  |
| 5.  | Subtotal [Lines (2) to (4)]  |         |         |         |                                       |             |                  |
| 6.  | Initial Allowance  |         |         |         |                                       |             |                  |
| 7.  | Subtotal [Line (5) minus Line (6)]   |         |         |         |                                       |             |                  |
| 8.  | Disposal Proceeds  |         |         |         |                                       |             |                  |
| 9.  | Subtotal [Line (7) minus Line (8). If Line (8) is greater than Line (7) Enter "0" ]                    |         |         |         |                                       |             |                  |
| 10. | Wear and Tear [Line (1) x Line (9) plus Line (6)]  |         |         |         |                                       |             |                  |
| 11. | Written Down Value at the end of Accounting period [Line (9) minus Line (10)]                          |         |         |         |                                       |             |                  |
|     | SUMMARY OF ALLOWANCES  (a) Initial Allowance [Line 6, Column (7)] To Nearest Dollar, Omit Cents/Commas |         |         |         |                                       |             |                  |

| SUMMARY OF ALLOWANCES  | To Nearest Dollar, Omit Cents/Commas |
|--|--------------------------------------|
| (a) Initial Allowance [Line 6, Column (7)]                                     |                                      |
| (b) Less amount relating to non-qualifying use                                 |                                      |
| (c) Initial Allowance claimed [(a)-(b)] (Enter on Page 3, Schedule A, Line 25) |                                      |
| (d) Wear and Tear Allowance (Line 10, Column 7)                                |                                      |
| (e) Less amount relating to non-qualifying use or time                         |                                      |
| (f) Wear and Tear Allowance claimed [(d)-(e)]                                  |                                      |
| (Enter on Page 3, Schedule A, Line 26)   |                                      |
|  |                                      |

### SCHEDULE P BALANCING ALLOWANCES AND CHARGES

(See Instruction No. 25)

To Nearest Dollar, Omit Cents/Commas

|             | Written Down Value<br>Prior to Disposal | Disposal Proceeds | Balancing Charge [Where Column (3) is greater than Column (2), Column (3) minus Column (2)] | * Balancing Allowance [Where Column (2) is greater than Column (3), Column (2) minus Column (3)] |
|-------------|---|-------------------|---|--|
| (1)         | (2)                                     | (3)               | (4)   | (5)  |
|             | \$                                      | \$                | \$  | \$   |
| CLASS A     |   |                   |   |  |
| CLASS B     |   |                   |   |  |
| CLASS C     |   |                   |   |  |
| CLASS D     |   |                   |   |  |
| OTHER CLASS |   |                   |   |  |
| TOTAL       |   |                   |   |  |

\*Balancing Allowance is granted only when there is no asset remaining in the Class Enter Total Balancing Charge on Page 3, Schedule A, Line 8

Enter Total Balancing Allowance on Page 3, Schedule P, Line 27







| $\Delta \alpha$ | -1 | - 4 |
|-----------------|----|-----|
| 20              |    |     |
|                 |    |     |

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|     |        |  |

### SCHEDULE Q BALANCE SHEET

(See Instruction No.26)

BALANCE SHEET AS AT .....

| _      | DALA                                   | INCE SHEET AS AT | •••••         | To Nearest Dollar, Omit Cents/Commas |           |  |  |
|--------|--|------------------|---------------|--------------------------------------|-----------|--|--|
| ASSETS |  | END O            | F INCOME YEAR | BEGINNING OF INCOME YEAR             |           |  |  |
|        | ASSETS                                 | (a) Amount       | (b) Total     | (c) Amount                           | (d) Total |  |  |
| 1      | Cash in hand and in bank               |                  |               |                                      |           |  |  |
| 2      | Accounts receivable and prepayments    |                  |               |                                      |           |  |  |
|        | Less: Allowance for Bad Debts          |                  |               |                                      |           |  |  |
| 3      | Inventories                            |                  |               |                                      |           |  |  |
| 4      | (a) Amounts due from Directors         |                  |               |                                      |           |  |  |
|        | (b) Amounts due from related Companies |                  |               |                                      |           |  |  |
| 5      | Other Current Assets                   |                  |               | -                                    |           |  |  |
| 6      | Investments (Submit Schedule)          |                  |               |                                      |           |  |  |
| 7      | Assets subject to depreciation         |                  |               |                                      |           |  |  |
|        | Less: Accumulated depreciation         |                  |               |                                      |           |  |  |
| 8      | Other Assets (Submit Schedule)         |                  |               |                                      |           |  |  |
| 9      | TOTAL ASSETS                           |                  |               |                                      |           |  |  |
|        | LIABILITY AND EQUITY                   |                  |               |                                      |           |  |  |
| 10     | Accounts payable and accurals          |                  |               |                                      |           |  |  |
| 11     | Bank Overdraft                         |                  |               |                                      |           |  |  |
| 12     | (a) Amounts due to Directors           |                  |               |                                      |           |  |  |
|        | (b) Amounts due to related Companies   |                  |               |                                      |           |  |  |
| 13     | Current portion of long-term debt      |                  |               |                                      |           |  |  |
| 14     | Other Current Liabilities              |                  |               |                                      |           |  |  |
| 15     | Long -term debt                        |                  |               |                                      |           |  |  |
| 16     | Other Liabilities (Submit Schedule)    |                  |               |                                      |           |  |  |
| 17     | Share Capital                          |                  |               |                                      |           |  |  |
|        | (b) Ordinary Shares                    |                  |               |                                      |           |  |  |
| 18     | Capital Reserves                       |                  |               |                                      |           |  |  |
| 19     | Revenue Reserves                       |                  |               |                                      |           |  |  |
| 20     | Profit and Loss Balance                |                  |               |                                      |           |  |  |
| 21     | TOTAL LIABILITIES AND EQUITY           |                  |               |                                      |           |  |  |



| SCHEDULE R        |
|-------------------|
| DOUBLE TAX RELIEF |

(See Instruction No.27)

To Nearest Dollar, Omit Cents/Commas

| Name of Company or<br>Person from whom income  | Type of Income<br>(Dividends, Interest, | % of the Issued Shares<br>or Voting Stock of the | Gross Income<br>before Deduction | Tax paid in<br>Foreign | Rate of Tax in<br>Foreign country | Double Tax Relief<br>Claimed |  |
|--|---|--|----------------------------------|------------------------|-----------------------------------|------------------------------|--|
| is received (group                             | royalties, Rent, etc.)                  | Paying Company owned                             | of Tax in Foreign                | Country                |                                   |                              |  |
| according to Country)                          |   | by the Receiving                                 | Country                          |                        |                                   |                              |  |
|  |   | Company, where applicable.                       |                                  |                        |                                   |                              |  |
| (1)  | (2)                                     | (3)  | (4)                              | (5)                    | (6)                               | (7)                          |  |
|  |   | %  | \$                               | \$                     | %                                 | \$                           |  |
|  |   |  |                                  |                        |                                   |                              |  |
|  |   |  |                                  |                        |                                   |                              |  |
|  |   |  |                                  |                        |                                   |                              |  |
|  |   |  |                                  |                        |                                   |                              |  |
| Enter Total of Column (7) on Page 2, Line 4 \$ |   |  |                                  |                        |                                   |                              |  |

### SCHEDULE S VENTURE CAPITAL TAX CREDIT

(See Instruction No.28)

| Venture Capital Company in which Investment is held | Amount of<br>Investment | Rate of Tax<br>in year of<br>Investment | Venture Capital Tax Credit [Col. (2) x Col. (3)] | Credit brought forward | Credit Claimed | Credit to be carried forward [Col. (4)+Col. (5) - Col. (6)] |
|---|-------------------------|---|--|------------------------|----------------|---|
| (1)   | (2)<br>\$               | (3)<br>%                                | (4)  | (5)<br>\$              | (6)<br>\$      | (7)<br>\$   |
|   |                         |   |  |                        |                |   |
|   |                         |   |  |                        |                |   |
| Enter Total of Col. (6) on Page                     |                         |   |  |                        |                |   |





| SCHE  | DU   | LE  | T  |
|-------|------|-----|----|
| GROUI | P RI | ELI | EF |
|       |      |     |    |

(See Instruction No.29)

| Name of Surrendering Company and B.I.R File Number | Accounting Period for which relief is claimed by Surrendering Company | Trading Loss surrendered [Enter on Page 13, Schedule U, Col. (5) of Surrendering Company's return] |
|--|---|--|
|  |   |  |

| Name of Claimant Company and B.I.R File Number | Accounting Period for which relief is claimed by Claimant Company | Chargeable Profits of Claimant Company<br>utilizied by group relief<br>[Enter on Page 3, Schedule A, Line 38<br>of Claimant Company's return] |
|--|---|---|
|  |   |   |
|  |   |   |
|  |   |   |

### SCHEDULE U COMPUTATION OF LOSS RELIEF

(See Instruction No.30)

To Nearest Dollar, Omit Cents/Commas

| Category of<br>Profits/Losses | Brought forward<br>Losses | Current Year<br>Losses, if any. | Available<br>Loss to be<br>set off | Current Year's<br>Net<br>Profits/Income | Amount of<br>Losses<br>set off | Net Profits/<br>Income after<br>Losses set off | Losses Carried<br>forward if any |
|-------------------------------|---------------------------|---------------------------------|------------------------------------|---|--------------------------------|--|----------------------------------|
|                               | (1)                       | (2)<br>\$                       | (3)                                | (4)<br>\$                               | (5)<br>\$                      | (6)<br>\$                                      | (7)<br>\$                        |
| (a) Farming                   |                           |                                 |                                    |   |                                |  |                                  |
| (b) Operation of Mines        |                           |                                 |                                    |   |                                |  |                                  |
| (c) Trade of Business         |                           |                                 |                                    |   |                                |  |                                  |
| (d) Hotel Operations          |                           |                                 |                                    |   |                                |  |                                  |
| (e) Pioneer/Fiscal Incentives |                           |                                 |                                    |   |                                |  |                                  |
| (f) Interest                  |                           |                                 |                                    |   |                                |  |                                  |
| (g) Rentals/Royalties         |                           |                                 |                                    |   |                                |  |                                  |
| (h) Short-Term Capital Gains  |                           |                                 |                                    |   |                                |  |                                  |
| (i) Other                     |                           |                                 |                                    |   |                                |  |                                  |
| TOTALS                        |                           |                                 |                                    |   |                                |  |                                  |

Enter Total of Column (5) on Page 3, Schedule A, Line 36

Was there a charge in Shareholding?





If Yes, complete Schedule H





### SCHEDULE V STATEMENT OF BUSINESS LEVY LIABILITY AND COMPUTATION OF INTEREST ON SHORT PAYMENTS

(See Instruction No. 31)

| Date of Incorporation of Bu                            | ısiness   |   |   |  |                                |   |  |
|--|---|---|---|--|--------------------------------|---|--|
|  | (dd n   | іт уууу)  | , |  |                                |   |  |
|  |   |   |   |  |                                | To Near   | est Dollar, Omit Cents/Commas                          |
|  |   | nal Gross Sales/Receipts for 2014<br>(Jan - Dec)<br>(2)<br>\$ |   | Business Levy Liability [0.2% of Column (2)] (3) \$              |                                | Tax Offset [Limited to amount in column (3)] (4) \$ |  |
| Jan. to Mar.   |   |   |   |  |                                |   |  |
| April to June  |   |   |   |  |                                |   |  |
| July to Sept.  |   |   |   |  |                                |   |  |
| Oct. to Dec.   |   |   |   |  |                                |   |  |
| TOTAL  |   |   |   |  |                                |   |  |
| Total Business Levy Liabili<br>Enter on Page 2, Line 9 | ity   |   |   |  |                                |   |  |
| Quarters   | Business Levy Paid (5) \$                             | Compute 90% (6) \$  |   | *Compute 10% of Col (3)<br>for the previous quarter<br>(7)<br>\$ | Minimum Pa<br>Col. (6) 4<br>(8 | - Col.(7)   | Short Payments Col (8) minus Col (4) + Col. (5) (9) \$ |
| Jan. to Mar.   |   |   |   |  |                                |   |  |
| April to June  |   |   |   |  |                                |   |  |
| July to Sept.  |   |   |   |  |                                |   |  |
| Oct. to Dec.   |   |   |   |  |                                |   |  |
| TOTAL  |   |   |   |  |                                |   |  |
|  | Iculated at 20 % per annu<br>to date of payment which |   |   | end of the quarter when the                                      | Business Lev                   | y Liability bo                                      | ecame due to   |

\* For the 2nd, 3rd and 4th quarters, compute 10% of Column (3) of the previous quarter and insert it in this column. For example: compute 10% of the

1st quarter (January to March) and insert the amount in this column against the 2nd quarter (April to June).



## SCHEDULE W INSTALLMENTS PAID IN RESPECT OF CORPORATION TAX, BUSINESS AND GREEN FUND LEVY FOR THE YEAR OF INCOME 2014

(See Instruction No.32)

| CORPORATION TAX   |           |   | BUSINESS LEVY |           |             | GREEN FUND LEVY |           |             |              |
|---|-----------|---|---------------|-----------|-------------|-----------------|-----------|-------------|--------------|
| (1)<br>\$   |           |   | (2)<br>\$     |           |             | (3)<br>\$       |           |             |              |
| Quarters  | Date Paid | Receipt No.                             | Amount<br>\$  | Date Paid | Receipt No. | Amount<br>\$    | Date Paid | Receipt No. | Amount<br>\$ |
| Jan. to Mar.  |           |   |               |           |             |                 |           |             |              |
| April to June   |           |   |               |           |             |                 |           |             |              |
| July to Sept.   |           |   |               |           |             |                 |           |             |              |
| Oct. to Dec.  |           |   |               |           |             |                 |           |             |              |
| Other Payments<br>in respect of<br>2014 Liability         |           |   |               |           |             |                 |           |             |              |
| Total Installments paid (Enter amount on Page 2, Line 11) |           | TOTAL (Enter amount on Page 2, Line 12) |               |           | TOTAL       |                 |           |             |              |



| BIR | Number | 2014 |
|-----|--------|------|
|     |        |      |

### SCHEDULE X STATEMENT OF GREEN FUND LEVY LIABILITY AND COMPUTATION OF INTEREST ON SHORT PAYMENTS

(See Instruction No. 33)

| Quarters                                   |   | Actual Gross Sales/Receipts for 2014<br>(Jan Dec.) |  | Green Fund Levy Liability   |  |   |  |
|--|---|--|--|-----------------------------|--|---|--|
| (1)  |   | (Jan Dec.)<br>(2)<br>\$                            |  | [0.1% of Column (2)] (3) \$ |  |   |  |
| Jan. to Mar.                               |   |  |  |                             |  |   |  |
| April to June                              |   |  |  |                             |  |   |  |
| July to Sept.                              |   |  |  |                             |  |   |  |
| Oct. to Dec.                               |   |  |  |                             |  |   |  |
| TOTAL                                      |   |  |  |                             |  |   |  |
| Total Green Fund Liabil                    | lity  |  |  |                             |  |   |  |
| Quarters                                   | Green Fund Levy Paid (4) \$                                     | Compute 90% of Col. (3)  (5)  \$                   | *Compute 10% of<br>(3)for the previo<br>quarter<br>(6)<br>\$           | Col                         | Minimum Payment<br>Due Col. (5) +Col. (6)<br>(7)<br>\$ | Short Payments<br>Col (7) - Col. (4)<br>(8)<br>\$ |  |
| Jan. to Mar.                               |   |  |  |                             |  |   |  |
| April to June                              |   |  |  |                             |  |   |  |
| July to Sept.                              |   |  |  |                             |  |   |  |
| Oct. to Dec.                               |   |  |  |                             |  |   |  |
| TOTAL                                      |   |  |  |                             |  |   |  |
|  | culated at 20 percent per annu<br>o date of payment whichever i |  | e end of the quarter wl  | hen the                     | Greeen Fund Levy Liabilit                              | y became due to                                   |  |
| 1st quarter (January                       | 4th quarters, compute 10% of to March) and insert the amo       | ount in this column against th                     |  |                             |  | ute 10 % of the                                   |  |
| If Column (3) is great<br>enter Green Fund |   |  | If Column (3) is less than Column (4),<br>enter Green Fund Levy Refund |                             |  |   |  |