

ตัวอย่างวิธีการคำนวณภาษีการบรรเทาภาระภาษีแบบกลุ่ม  
ของประเทศสิงคโปร์

**Example 1**  
**Tax computation of company A (transferor with accounting year end 30 June) for YA 2003:**

	\$	\$	\$
	CONCESSORY INCOME (TAXED AT 10%)		
Interest			520,000
Rental income	20,000		
Royalty income	50,000		
	10,000		(10,000)
	80,000		(6,000)
Less:			504,000
Unabsorbed capital allowance b/f			
Current year capital allowance	(50,000)		(20,000)
	(100,000)		484,000
Section 37B set off			
Unabsorbed capital allowance c/f	(150,000)		
	(70,000)		
	70,000		
Adjusted profit/(loss)	0		(154,000)
Add unabsorbed loss b/f			(330,000)
	(60,000)		
	(120,000)		
	(180,000)		
Section 37B set off			
Current year unabsorbed loss	150,000		
Less: Amt transferred to claimant	(30,000)		
	30,000		
Unabsorbed loss c/f			
	0		
Donation made in y/e 31.12.2002 - \$4,000*			
Less: Amt transferred to claimant	8,000		
Unabsorbed donation c/f	(5,000)		
	3,000		
Investment allowance for YA 2003 c/f	30,000		
<b>Chargeable Income (CI)</b>			<b>Nil</b>

\* Donation made qualifies for double tax deduction under S37(3) of ITA and is apportioned using basis of allocating common expenses