

CERTIFIED PUBLIC ACCOUNTANT FOUNDATION LEVEL 2 EXAMINATIONS F2.4: TAXATION

DATE: MONDAY 24, APRIL 2023

INSTRUCTIONS:

- 1. **Time Allowed: 3 hours 15 minutes** (15 minutes reading and 3 hours writing).
- 2. This examination has **seven questions** and **only five** questions are to be attempted.
- 3. Marks allocated to each question are shown at the end of the question.
- 4. Show all your working. April 2023 TeparApril 2023 TeparApri
- 5. The question paper should not be taken out of the examination room.

F2.4³ IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 Page 1 of 1

12023 IcparApril2023 IcparApril2023 IcparA TAX RATES AND ALLOWANCES: cparApril2023 IcparApril2023 IcparApril20

The following rates of tax and allowances are to be used when answering the questions and allowances are to be used when answering the questions are proportionally as a second of the control of the con Personal Income Tax Rates (PIT) IcparApril2023 Icpa il2023 IeparApril2023 IeparApril2023 IeparApril2023 IeparApril2023 IeparApril2023 IeparApril2023 IeparApril2023

Monthly Taxable Income		Tax Rate	Annual Taxab	le Income	Tax Rate
From (FRW)	To (FRW)	2023 Icpar %	From (FRW)	To (FRW)	023 (cparApril2 %
r 0 2023 IcparApr	30,000	ri 2023 IcparA 0	ri <mark>0</mark> 2023 IcparApr	360,000	023 (cparApril20 $_{f 0}$
30,001	100,000	ri 2023 Icpar <mark>20</mark>	360,001	1,200,000	023 (cparApril220
100,001	and above	ri 2023 Icpar30	1,200,001	And above	023 (cparApril230

Individual's housing benefit: 20% of the employment income excluding benefits in kind pril2023 leparApril20 Individual's Car benefit: 10% of the employment income excluding benefits in Kind. RSSB contribution - Pension 12023 IcparApril2023 Ic

Employer's contribution ar April 2023 Icpar April 2023 Ic	3 IcparApril 5%
Employee's contribution ar April 2023 Icpar April 2023 Ic	3 IcparApril 3%
RSSB contribution – Maternity leave ar April 2023 Icpar April 2023 Icpar April 2023 Icpar April 2023	3 IcparApril2023
Employer's contribution ar April 2023 Icpar April 2023 Ic	3 1000140 0.3%
Employee's contribution April 2023 Icpar	3 Japan Apr 0.3%

Corporate Income Tax Rate: 30% | IcparApril2023 | IcparAp

Capital gains tax 23 IcparApril2023 IcparApril2023

Net aggregate gains are taxable at the company rate of tax April 2023 Icpar April 2023 Icpa Gains on sale of shares are taxable at the rate of 5% IcparApril2023 IcparApril20

12023 IoparApri**Value Added Tax Rate: (VAT)**18% IoparApril2023 Iop

$(2023\ IcparApri Withholding\ tax$ $023\ IcparApril2023\ IcparApril2023\ IcparApril2023\ IcparApril2023\ IcparApril2023$

Standard ar April 2023 Icpar April 2023	15%
Government securities cparApril2023 IcparApril2023	pril 5%
Import/cpar/April2023 Icpar/April2023 Icpar/Ap	pril 5%
Public Tender ril2023 IcparApril2023	3%

Gaming tax: 13% 23 IcparApril2023 Ic Capital allowance 23 IcparApril2023 IcparApril2023

l2023 IcparAp	Description (pril2023 IcparApril2023	Rate
l2023 IcparAp	Accelerated depreciation ar April 2023 Icpar April 2023 I	50%
l2023 IcparAp	Wear & Tear Allowance April 2023 Icpar April 2023 Icpar April 2023 Icpar April 2023 Icpar	April2023
l2023 IcparAp	Buildings, heavy industrial equipment and April2023 IcparApril2023 IcparApril2023 Icpar	5%
l2023 IcparAp	machineries pril2023 IcparApril2023 IcparApril2023	1pril2023
l2023 IcparAp	Intangible assets 2023 IcparApril2023 IcparApril202	10%
l2023 IcparAp	Information and communication systems whose life is over ten (10) years April 2023 Topan	10%
l2023 IcparAp	Computers and accessories, information, and communication systems whose life is	50%
l2023 IcparAp	under ten (10) years 3 IcparApril2023 IcparApril202	1pril2023
l2023 IcparAp	Other business asset 3 Topar April 2023	25%

Your answers should be based on Law N° 016/2018 of 13/04/2018 Establishing Taxes on Income where applicable.

Page 2 of 13 2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023

QUESTION ONE²³ IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023

Excellent Motors Rwanda Limited (EMRL) is a subsidiary of Excellent Motors Limited – Uganda. (EML) owned by two shareholders namely: EML –Uganda with 80% and Kalisa Claude with 20%. Its business is for leasing of vehicles, motor vehicle dealership and after sales motor vehicle services, the company offers both operating and hire of vehicles on short terms basis, operating leases and hire of short-term leases contribute to about 80% of the total revenues of the company while other sources (after sales servicing of cars) contribute to about 20% of the total revenues. At the financial year ended 2020, EMRL has presented the following profit and loss account:

Profit or Loss account for the year ended 31 December 2020.

Description ril2023 IcparApril2023 IcparApril2023 IcparAp	ril2023 leg arApril2 Amount (FRW)
Business Income/Sales ar April 2023 Icpar April 2023 Icpa	2,938,636,320
Opening Stock 2023 IcparApril2023 IcparApril2023 IcparAp	ru2023 1c1 arApril2023 1246,753,581
Purchases April 2023 Icpar April 2023 Ic	777,343,521
Closing Stock	249,271,259
Cost of Goods/Services sold	774,825,843
Gross Profit vil 2023 Icnar April 2023 I	2,163,810,477
Operating Expenses IcparApril2023 IcparApril2023 IcparAp	ril2023 Ici ar April2023 676,467,565
Accounting Depreciation April 2023 Icpar	ril2023 Icj arApril202 1,020,199,473
Total Expenses and Depreciation IcparApril2023 IcparAp	ril2023 lcg arApril202 1,696,667,038
Net Operating Income parApril2023 IcparApril2023 IcparAp	ril2023 1cp arApril2023 1467,143,439
Other income 112023 IcparApril2023 IcparApril2023 IcparAp	171,842,344
Total Income 12023 IcparApril2023 Ic	638,985,783
Corporate Income Tax to Pay	191,695,735
Quarterly Prepayments	63,524,386
Withholding on Imports and April 2023 Ichar April 2023 Ic	48,320,642
Withholding on Public Supplies 123 IcparApril2023 IcparAp	ril2023 Icp arApril2023 Icp 4,583,310
Total Credits 2023 IcparApril2023 IcparApril2023 IcparAp	ril2023 log arApril2023 /116,428,338
Net Tax Due 12023 IcparApril2023 IcparApril2023 IcparAp	75,267,397 75,267,397

l2023 IcparApr**Note:** IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril

- cparApr 1. Closing stock was understated by 10% of the figure indicated in profit or loss account.
- 2023 IcparAm 2. The operating expenses is composed of the following items: 2023 IcparAmil2023 IcparAmil202

Description 112023 IcparApril2023 IcparApril	12023 IcparApril202Note	Amount (FRW)
Wages and salaries	12023 IcparApril2023 IcparAp	350,456,700
Electricity bill	12023 1cparApril2023 1cparAp	5,000,000
Telecommunication fees	12023 ToparApril2023 ToparAp	12,023,067
Bad debt written off Janar April 2023 Janar April	12023 IcparApril2023 1	50,500,454

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Increase in provision	rl2023 IcparApril2023 Icpa	12,000,000
Fines and penalties	12023 1cparApril2023 1cpa	16,395,164
Description pilong Image April 2022 Imag	Note	Amount (FRW)
Fuel LengrApril 2023 LengrApril 2023 LengrApril	i 12023 IcparApril2023 I \dot{i} V	35,000,000
Maintenance costs 3 IcparApril2023 IcparApri	ril2023 IcparApril2023 Icpa	50,000,000
Management fees 23 IcparApril2023 IcparApril	ril2023 IcparApril2023 Ic <mark>y</mark> a	April 2023 1. 95,092,180
Donation April 2023 Icpar April 2023 Icp	ril2023 IcparApril2023 I yi a	rApril2023 Ic 50,000,000
Operating Expenses ParApril2023 IcparApri	il2023 IcparApril2023 Icpa	676,467,565

- i. Wages and salaries include sitting allowance worth FRW 50,000,000 paid to the shareholders of the company.
- ii. Electricity bills includes the amount worth FRW 500,000 that was paid to the company's Managing Director's house, some of the employees live in the places where offices are located as their residence.
- iii. 50% of Bad debts refers to the major client who was not declared insolvent by the court.
- iv. 10% of the fuel was related to the Managing Director's car, the remaining is related to the company daily operations.
- Apriv. O'Management fees was paid to the parent company. arApril2023 IcparApril2023 IcparApril2023 IcparApril20
- vi. Donation was given to the charitable organisations in Rwanda.
 - **3.** The following assets were bought in the year of 2018 and no assets were disposed off during the year.

Item Teparapriizuza Iepi	Tax WDV b/f (FRW)	Additions (FRW)	Total value(FRW)
Buildings	290,935,978	281,596,157	572,532,134
Workshop equipment	2,500,000	1,392,906	3,892,906
Computer equipment	1,201,432	7,394,517	8,595,948
Leased vehicles	rApril2023 1,033,149,498	cparA 1,186,580,000	2,219,729,498
Furniture and fittings	rApril2023 Icpa/5,500,000	cparApril10,000,500	mil2023 Ic15,500,500
Total cparApril2023 Icp	1,333,286,907	1,486,964,079	2,820,250,986

- Building that has net book value of FRW 290,935,978 was acquired 2 years ago.
- 50-leased vehicles were purchased from Japan with an equal value.
- EMRL is a registered investor in Rwanda Development Board (RDB) with an investment certificate worth USD 50,000,000 and entitled to an investment allowance when meet the required criteria.

F2.4 CPG APTILLUS ICPG APTILLUS ICPG APTILLUS ICPG APTILLUS Page 4 of 13

arApri<mark>Required:</mark> April2023 IcparApril2023 IcparApr

- 2023 IcparApril 2 income tax (CIT) payable to RRA. arApril 2023 IcparApril 202
- b) A registered investor shall be entitled to a flat accelerated depreciation rate of fifty per cent (50%) for the first year for new or used assets, what are the criteria for an investor to be allowed the accelerated or investment allowance. (2 Marks)
 - c) What are the other types of taxes that should be computed in the case study? (2 Marks)

April2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril(**Total: 20 Marks)** April2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril202

QUESTION TWO 3 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023

Kirabo Jane has been offered two employment contracts from different employers and she is not aware of the taxes that are paid by an employee, she approached you to help her choosing the best offer among the two.

Apri**Employer A**pril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril

Description (Monthly) arApril2023 IcparApril2023 IcparApril2023 I	CDG April Amount (FRW)
Basic salary pril 2023 Icpar April 2023 Icpar April 2023 Icpar April 2023 I	cparApril2023 Icp 1,500,000
Communication allowance pril2023 IcparApril2023 IcparApril2023 I	cparApril2023 Icpar200,000
A company car 2023 IcparApril2023 IcparApril2023 IcparApril2023 I	cparApril2023 IcparApril202.
School fees of the children per quarter arapruzuza Icparapruzuza I	cpa April2023 1cpar 450,000
Cash allowance	150,000
Pension& Maternity contribution (RSSB)	opul apruzoza icpurapruzoza. Janan Anni 12023 Ionan Anni 12023
Housing allowance Japan April 2023 Japan April 2023 Japan April 2023 J	400,000
Bonus in 3 months 3 IcparApril2023 IcparApril2023 IcparApril2023 I	ng April 2023 (a) 1,200,000
Total employment income wil2023 IcparApril2023 IcparApril2023 1	cpa April2023 Iop 3,900,000

Employer B

Description (Monthly)	Amount (FRW)
Basic salary	1,500,000
Communication allowance pril2023 IcparApril2023 Icp	350,000
A company car 2023 IcparApril2023 Ic	ril2023 IcparApril202.
School fees of the children per quarter ar April 2023 Icpar April 2023 Icp	ril2023 Icpar 600,000
Cash allowance ² 023 IcparApril2023 IcparApril2023 IcparApril2023 IcparAp	ril2023 Icpar 300,000
Pension & Maternity contribution (RSSB) PMZ0Z3 ICPArAprilZ0Z3 ICPA	ril2023 IcparApril202.
A company house 3 1cparApril2023 1cparApril2023 1cparApril2023 1cparAp	ril2023 IcparApril202.
Total employment income	2,750,000

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12023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 Icpa

Required:

a) Advise Kirabo on the best job offer based on the net salary after the employment income it2 tax. cpar/april/2023 lcpar/april/2023 lcpar/apr

b) Calculate total employee and employer's RSSB contribution (pension and maternity) for each job offer payable per month. (4 Marks)

c) State the payments which are exempted from employment income tax. (2 Marks)

(Total: 20 Marks)

QUESTION THREE

a) Define the following terms used under customs taxes administration:

ri)20	Pre-clearance?3 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril.	2023 Icpa (1Mark)
rii)	Blue channel. 23 IcparApril 2023 IcparApril 2023 IcparApril 2023 IcparApril	2023 Icpa (1Mark)
iii)	Inward processing. arApril2023 IcparApril2023 IcparApril2023 IcparApril.	2023 Igra (1Mark)
iv)	Outward processing. April2023 IcparApril2023 IcparApril2023 IcparApril.	(1Mark)
v)	Export processing zone.	(1Mark)
vi)	Bonded warehouse.	(1Mark)

- b) State the items that cannot be warehoused according to the customs laws. (2 Marks)
- c) Agahebuzo Company Limited (ACL) is a local manufacturer that is specialized in production of different juices including Agahebuzo and Akeza, in the month of January 2021 the company produced 55,456 bottles of Agahebuzo product and the cost of production for each bottle was worth FRW 750 per bottle and the company wishes to add 5% Markup on the production cost.

Required:

- i) Calculate the excise duty payable to RRA. (5 Marks)
- ii) Calculate the selling price VAT inclusive of one bottle and total revenues in the month of January assuming that all the production was sold.
- iii) State the Agahebuzo Company Limited (ACL) declaration and payment due date of excise duty tax. (3 Marks)

(Total: 20 Marks)

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QUESTION FOUR

a) Rwanda Revenue Authority has audited Mulindi Company Limited (MCL) for the periods of 2019 and 2020 and issued the final note for rectification indicating that MCL owes to the tax administration the total amount worth FRW 100,000,000 (one hundred million Rwandan Franc), The Tax Administration is now in the process of recovering the amount that was mentioned in the audit report.

Mulindi Company Limited has been declared insolvent and not ready to pay the assessed amount

Required:

As tax expert, clearly explain to the Mulindi Company Limited all the possible procedures that should be applied by tax administration (RRA) to recover the assessed tax during the audit.

(12 Marks)

b) The audit results indicated that MCL did not keep all the required documents and records as per the article 13 and 14 of the law no 026/2019 of 18/09/2019 on tax procedures.

Required:

As tax expert, advise MCL about all the books of accounts and records that must be kept by the taxpayer basing on the annual turnovers and the maximum time period these books and records should be preserved. (5 Marks)

c) Explain how taxpayers are being taxed according to their categories of turnovers which are (2,000,001-12,000,000), (12,000,001-20,000,000) and (20,000,001 and above).

(3 Marks)

(Total: 20 Marks)

F2.4³ IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 Page 7 of 13

l2023 IcparApriQUESTION FIVE 3 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023

a) Ingenzi Limited is the multi business company located in Kigali and deals with imports of different products including sugar, rice, tyres, cooking oil, hiring and transport services of different machine and vehicles. The following sales and purchases were made by Igenzi Limited for the month of December 2018. All the prices were Value Added Tax (VAT) inclusive.

l2023 IeparApril2023 IeparApril2023 IeparApril2023 IeparApril2023 IeparApril2023 IeparApril2023 IeparApril2023 IeparApril2023 IeparApril202

12023 IcparApr December 2018 sales, VAT Inclusive where applicable: April 2023 IcparApril 2023

Date	Nature Of Goods	Exempted Sales	Taxable Sales
29/12/2018	Diesel par April 2023 Icpar April 202	5,865,520	023 IcparApril20 2 .
05/12/2018	Rice +Sugar+ tyres IcparApril202	3 IcparApril2023 IcparApril2	023 1017,923,729
19/12/2018	Cooking oil vil2023 IcparApril202	3 IcparApril2023 IcparApril2	023 1016,864,407
29/12/2018	Sugar par April 2023 Icpar April 202	3 IcparApril2023 IcparApril2	13,559,322
20/12/2018	Cooking oil WZUZS ICPArApruZUZ	3 IcparApril2023 IcparAp <u>r</u> il2	16,779,661
12/12/2018	Tyres Tyres	3 IcparApril2023 IcparApril2	11,440,678
04/12/2018	Sugar	2 Ionay (myi12022 Ionay (myi12	13,814,915
26/12/2018	Cooking Oil + sugar+ rice	3 Ionar Anril 2023 Ionar Anril 2	8,667,797
29/12/2018	Transport sales 2023 Icnar April 202	13,232,640	023 IcparApril202.
29/12/2018	Hire machine 12023 IcparApril202	3 IcparApril2023 IcparApril2	023 100 9,345,085
27/12/2018	Tyres cparApril2023 IcparApril202	3 IcparApril2023 IcparApril2	023 Iop 8,338,983
03/12/2018	Sugar parApril2023 IcparApril202	3 IcparApril2023 IcparApril2	023 49 6,334,746
18/12/2018	Transport sales	3 LcparApril 2011,888,700	023 IcparApril202.
Total CPAYAP	r 12023 IcparApril2023 IcparApril202	30,986,860	123,069,322

12023 IcparApy December 2018 local purchases, VAT Inclusive where applicable: parApyil2023 IcparApyil2023 IcparApyil202

Date CharApp	Goods Nature Good	Value
12/12/2018	Block, arApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023	1,101,695
21/12/2018	Insurance on importation of goods cparApril2023 IcparApril2	23 Icpa 463,421
27/12/2018	Advertisement 023 IcparApril2023 IcparApril2023 IcparApril2	23 Icp 1,662,097
24/12/2018	Construction material arApril2023 IcparApril2023 IcparApril2	1,883,720
01/12/2018	Training cost 2023 IcparApril2023 Ic	457,627
21/12/2018	Insurance import	2,040,020
14/12/2018	400 bags of cement	2,881,356
Date	Goods Nature	Value
11/12/2018	Alarm system ₂₀₂₃ IcparApril2023 IcparApril2023 IcparApril2	2,966,150
12/12/2018	Security service 23 IcparApril2023 IcparApril2023 IcparApril2	23 Icpar 450,000
28/12/2018	Vehicle Insurance IcparApril2023 IcparApril2023 IcparApril2	2,474,430
13/12/2018	Stationeries 1/2023 IcparApril2023 IcparApril2023 IcparApril2	1,447,458
17/12/2018	Consumables 2023 IcparApril2023 Icpa	550,847
14/12/2018	Steel plats Steel plats	2,386,254

l2023 IcparApri<mark>F2.4</mark>3 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 I<mark>Page 8 of 13</mark>3 IcparApril20. I2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril20.

Total	ii 1023 Tepar April 2023 Tepar April 2023 Tepar April 2023 Tepar April i 10023 Tepar April 2023 Tepar April 2023 Tepar April 2023 Tepar April	31,100,075
07/12/2018	Audit fees 2018	1,780,000
14/12/2018	55 m ³ concrete mix CPARAPTILE U.S. ICPARAPTILE U.S. ICP	8,555,000

Required:

- i) Compute VAT payable or refundable to RRA by Ingenzi Limited for the month of December 2018. (10 Marks)
- ii) Define the term VAT reverse charge and give the circumstances that attract the VAT reverse charge. (2 Marks)
- **b)** During the month of May 2018, Ingenzi Limited has imported 850 bags of sugar from India and 789 bags of rice from Pakistan. The Free on board (FOB) price was 3,000 USD per bag, marine insurance 450 USD per bag and transport to Mombasa was 800 USD per bag. The exchange rate for the period was 1USD = FRW 900.19.

Tax IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril	12023 IcparApiRate
Import dutypril2023 IcparApril2023 I	12023 IcparApr 25%
Value Added Tax (VAT) April2023 IcparApril2023 IcparApril2023 IcparApr	2023 IcparApr18%
Excise duty (Where applicable) UZ3 IcparAprilZ023 I	2023 IcparApr 20%

Required:

- i) Calculate the Import duty, excise duty and VAT that will be payable to RRA by Ingenzi Limited in the month of May 2018. (6 Marks)
- ii) Explain the accounting procedures and entries of Customs taxes which are Excise, import duty and Value Added Tax (2 Marks)

(Total: 20 Marks)

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QUESTION SIX

a) Akeza Limited has been informed by Tax administration that there is a tax audit which will be conducted for the periods of 2019 and 2020, due to the restructuring that has recently undertaken in the company, they are not ready for the informed period of the audit,

Required:

What are the contents of an audit notice according to the article 28 of the law n° 026/2019 of 18/09/2019 on tax procedures? (6 Marks)

- b) According to the article said in a), advise the accountant of Akeza Limited the actions to be undertaken on the informed audit period (2 Marks)
- c) Tax audit for the period ended 31 December 2020 was concluded and tax liability of Akeza Limited as of that period worth FRW 33,312,540 without penalties resulting from Corporate Income Tax that ought to have been paid on 31 March 2021.

Required:

Advise Akeza Limited and compute all fines, interest and penalties payable to RRA according to the article 79 of the law no 026/2019 of 18/09/2019 on tax procedures knowing that Akeza Limited is medium company and counted penalties and interests should be paid on 31 December 2021.

(Total: 20 Marks)

OUESTION SEVEN

- a) What are the main sources of revenue for decentralized entities? (2 Marks)
- b) Give and explain the types of taxes collected by decentralised entities. (3 Marks)
- c) Tax Administration reviews the tax declaration on immovable property within a period of six (6) months starting from 1st January of the year following the year for which the tax declaration was made. After the review the Tax Administration (TA) issues to the taxpayer a tax assessment.

Required:

What are the main contents of the Tax assessment notice issued by tax administration?

(3 Marks)

d) What are the circumstances that may lead to the waiver of the tax liabilities of the immovable property tax? (2 Marks)

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(e) Kagabo is the owner of the two buildings in Musanze City, which he rents to different persons. One building was finished in May, 2021 and on 1/6/2021 was occupied by a tenant at a monthly rent of FRW 1,500,000. This building was financed by repayable loan of FRW 30,000,000 from XY Bank at 12%. The second one is the old building which is generating FRW 1,200,000 in a quarter.

Required:

Compute rental income tax payable for the period of 2021.

7 Marks)

f) The accountant of Kagabo declared and paid due tax three months late; Calculate the total tax payable to RRA? (3 Marks)

(Total: 20 Marks)

End of Question Paper

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Page 12 of 13 arApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparAp

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123 IcparApril2023 Ic

123 IeparApril2023 Ie

023 IcparApril2023 Ic

023 IcparApril2023 Ic

23 IcparApril2023 Icp

23 IcparApril2023 Icp

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3 IcparApr<mark>F2.4</mark>3 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 IcparApril2023 **Page 13 of 13** 3 IcparApril2 3 IcparApril2023 IcparApril2023

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