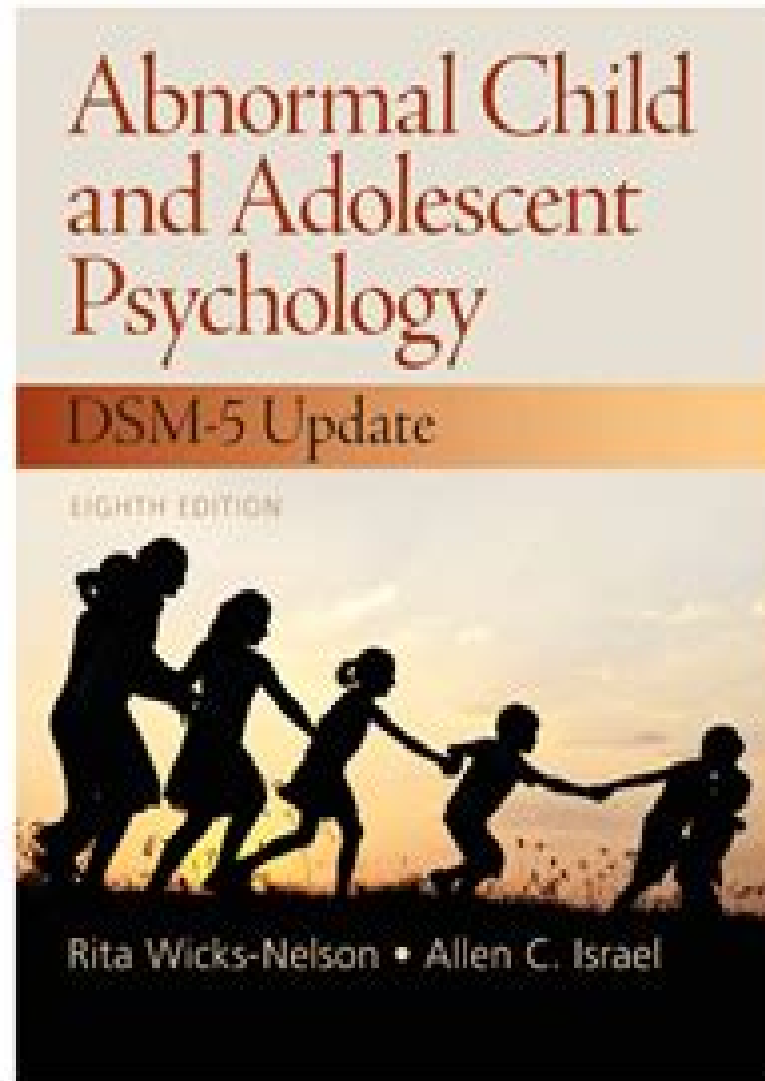


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four years resulting in annual depreciation charges of 500 thus a total of 2 000 of depreciation is being charged the capital allowances granted on this asset are

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web jun 20 2022 as shown in the above table the company will recognize a deferred tax asset of rs 9 000 1 50 000 1 41 000 in their books of accounts explore gross profit ratio what are the accounting entries for creating a deferred tax asset and a deferred tax liability the following are the accounting entries for creating a deferred tax asset liability

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web aug 24 2023 deferred tax ias 12 last updated 24 august 2023 deferred income tax is recognised under ias 12 to account for differences between tax base of an asset or a liability and its carrying amount deferred income tax and current income tax comprise total tax expense in the income statement

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determined by tax authorities deferred tax arises when there is a difference in the treatment of income expenses assets and liabilities under the company s accounting procedure and the tax provision

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