

Fixed assets: corporate tax treatment after 2017 (2/43/18)

As a result of the tax reform, the new Corporate Income Tax (CIT) Act effective from 1 January 2018 has dramatically changed the core principles of charging CIT. This charge is no longer based on taxable income, and the tax base comprises specified taxable items, with capital allowances no longer available. This article explores some of the aspects to consider in accounting for fixed assets and charging CIT after 2017.

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