

ANNEXURE 1 FORM ITA 201



CAPITAL ALLOWANCES: INDUSTRIAL AND COMMERCIAL BUILDINGS

TAX YEAR ENDED 30TH JUNE 20.....

TAXPAYER'S NAME:.....

TIN:.....

SUMMARY		Used before 01/07/1982	First used after 30/06/1982		Current Year Claim/Charge
			Industrial	Commercial	
(a)		(b)	(c)	(d)	(e)
COST INCURRED ON BUILDINGS & IMPROVEMENTS	1	Held at end of previous tax year (B/F)			
	2	Plus: Added in the year (201A)			
	3	(1+2)			
	4	Minus: Disposed off in the year (201A)			
	5	Held at end of current tax year (3-4)			
INITIAL ALLOWANCES GRANTED	6	On Buildings held at end of previous year b/f			
	7	Plus: On additions in the year (201A)			
	8	(6+7)			
	9	Minus: On Disposals in the year (201B)			
	10	On Buildings held at the end of current tax year (8-9)			
	11	Balance of Cost Available (5-10)			
ANNUAL ALLOWANCES ABSORBED	12	Against Buildings held at the end of previous year (b/f)			
	13	Plus: Current year (Proportion of Costs in 5)	10%	2.5%	2.5%
	14	(12+13)			
	15	Minus: Against buildings disposed off in the year (201B)			
	16	Against Buildings held at end of current tax year (14-15)			
	17	Balance of Cost Unabsorbed (11-16)			
BALANCING ALLOWANCES & CHARGES	18	Balancing Allowances (201B)			
	19	Balancing Charges (201B)			
INVESTMENT ALLOWANCES	20	Granted 5 prior tax years on Buildings held at end of previous tax year			
	21	Granted on Disposals of Buildings in line 20			
	22	Recovery Charges (201B)			



ANNEXURE 1.1 FORM ITA 201 A

CAPITAL ALLOWANCES ADDITIONS TO BUILDINGS IN

TAX YEAR ENDED 30TH JUNE 20.....

TAXPAYER'S NAME:.....

TIN:.....

	1.	Address						Total of Summary
		Lot No.						
		Town						
	2.	Building or Improvements (B or I)						
	3.	Date of: -First use - B -Completion-I						
	4.	Date of erection if a new building						
	5.	Nature of Building						
INDUSTRIAL	6.	Cost incurred						
	7.	Initial Allowance Claimed						
COMMERCIAL	8.	Cost incurred						

Note: Cost incurred to be shown is the amount against which claim is available (e.g the proportion of the total cost of a building partly Residential and partly Commercial) and any apportionments is to be shown below:



ANNEXURE 1.2 FORM ITA 201B

CAPITAL ALLOWANCES: DISPOSALS OF BUILDINGS IN

TAX YEAR ENDED 30TH JUNE 20.....

TAXPAYER'S NAME:.....

TIN:.....

PROPERTY	(a) Disposals of items acquired before 1st July 1982							Total of Summary
	1.	Address						
		Lot No.						
		Town						
PROPERTY	2.	Building or Improvements (B or I)						
	3.	Date of: First use - B Completion-I						
	4.	Nature of Building						
	5.	Date of Disposal						
	INDUSTRIAL FIRST USED AFTER 30/06/1982	6.	Investment Allowance Granted					
7.		Recovery Charge						
8.		Disposal Value						
9.		Plus: Allowances Granted						
10.		(8+9)						
11.		Minus: Cost Incurred						
12.		Balancing Allowance (11-10)						
13.		Balancing Charge (10-11)						
INDUSTRIAL FIRST USED AFTER 30/06/1982	14.	Disposal Value						
	15.	Plus: Initial Allowances Granted						
	16.	Plus: Annual Allowances Granted						
	17.	(14+15+16)						
	18.	Minus: Cost Incurred						
	19.	Balancing Allowance (18-17)						
	20.	Balancing Charge (17-18)						
COMMERCIAL FIRST USED AFTER 30/06/1982	21.	Allowance Absorbed						
	22.	Disposal Value						
	23.	Plus: Initial Allowances Granted						
	24.	Plus: Annual Allowances Granted						
	25.	(22+23+24)						
	26.	Less: Cost Incurred						
	27.	Balancing Allowance (26-25)						
	28.	Balancing Charge (25-26)						
	29.	Allowances Absorbed						

ANNEXURE 2 FORM ITA 202



CAPITAL ALLOWANCES: FOR PLANT AND MACHINERY IN

TAX YEAR ENDED 30TH JUNE 20.....

TAXPAYER'S NAME:.....

TIN:.....

SUMMARY		Acquired before 1/7/1982	Acquired after 30/6/1982			Current Year
			10%	15%	25%	Claim/Charge
COST INCURRED ON PLANT OR MACHINERY	1	Held at end of previous tax year (B/F)				
	2	Plus: Added in the year (202A)				
	3	(1+2)				
	4	Minus: Disposed off in the year (202B)				
AMOUNT ROLLED OVER	5	Held at end of current tax year (3-4)				
	6	Against previous year's Additions B/F				
	7	Plus: Against current year' s additions (202A)				
	8	(6+7)				
	9	Minus: Current year's disposals (202B)				
	10	Against items held at end of current tax year (C/F)				
	11	Balance of Cost Available (5-10)				
ANNUAL ALLOWANCES ABSORBED	12	Against items held at end of previous tax year (B/F)				
	13	Plus: In current year (proportion of balance of cost available) (11)	10%	15%	25%	
	14	(12+13)				
	15	Minus: Against current year's Disposals (202B)				
	16	Against items held at end of current tax year (14+15)				
	17	Balance of Cost Unabsorbed (11-16)				
BALANCING ALLOWANCES AND CHARGES	18	Balancing Allowance (202B)				
	19	Balancing Charges (202B)				
	20	Less: Amount to be rolled over (202B)				
	21	Net Balancing Charges				
INVESTMENT ALLOWANCES	22	granted in 3 prior Years				
	23	Recovery Charges (202B)				

ANNEXURE 2.1

FORM ITA202 A



ADDITIONS TO PLANT AND MACHNERY IN THE TAX YEAR ENDED 30TH JUNE 20.....

TAXPER'S NAME:.....

TIN:.....

ITEM	ANNUAL ALLOWANCE 10%		ANNUAL ALLOWANCE 15%		ANNUAL ALLOWANCE 25%	
	COST INCURRED	ROLL OVER	COST INCURRED	ROLL OVER	COST INCURRED	ROLL OVER
SUMMARY TOTALS TO CONTINUATION SHEETS						



ANNEXURE 2.2 FORM ITA 202 B

CAPITAL ALLOWANCES: DISPOSALS OF PLANT & MACHINERY IN THE

TAX YEAR ENDED 30TH JUNE 20.....

TAXPAYER'S NAME:.....

TIN:.....

(a) Disposals of items acquired before 1st July 1982

1. Item						Total to Summary
2.	Tax year acquired					
3.	Investment Allowance granted					
4.	Recovery Charge					
5.	Disposal Value					
6.	Plus: Amount Rolled over					
7.	Plus: Annual Allowance granted					
8.	(5+6+7)					
9.	Minus: Cost Incurred					
10.	Balancing Allowance (9-8)					
11.	Balancing Charge (8-9)					
12.	Amount to be rolled Over					
13.	Annual Allowances Absorbed					

(b) Disposals of items acquired after 30th June 1982 - 10% Rate

1. Item						Totals to Summary
2.	Tax year acquired					
3.	Disposal Value					
4.	Plus: Amount Rolled over					
5.	Plus: Allowances Granted					
6.	(3+4+5)					
7.	Minus: Cost Incurred					
8.	Balancing Allowance (7-6)					
9.	Balancing Charge (6-7)					
10.	Amount to be Rolled Over					
11.	Annual Allowances Absorbed					

.....continuation of annexure 2.2

(c) Disposals of items acquired after 30th June 1982- 15% rate

1. Item				Total to Summary
2.	Tax year acquired			
3.	Disposal Value			
4.	Plus: Amount Rolled over			
5.	Plus: Annual Allowance granted			
6.	(3+4+5)			
7.	Minus: Cost Incurred			
8.	Balancing Allowance (7-6)			
9.	Balancing Charge (6-7)			
10.	Amount to be rolled Over			
11.	Annual Allowances Absorbed			

(d) Disposals of items acquired after 30th June 1982 - 25% Rate

1. Item				Totals to Summary
2.	Tax year acquired			
3.	Disposal Value			
4.	Plus: Amount Rolled over			
5.	Plus: Allowances Granted			
6.	(3+4+5)			
7.	Minus: Cost Incurred			
8.	Balancing Allowance (7-6)			
9.	Balancing Charge (6-7)			
10.	Amount to be Rolled Over			
11.	Annual Allowances Absorbed			

