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Problem 1-1 1. False - National

Internal Revenue Taxes are

collected by the BIR. 2. False -

professional tax is collected by the

local government. 3. True 4. False -

Only sales within are subject to

business tax ... chapter 1-Business-

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CHAPTER 3 GROSS ESTATE. False —
business tax is another Internal
Revenue Tax distinct from income
tax. Dates of filing and payments:
Professional income within P, Less:
Taxpayer is a resident citizen a.

Taxpayer is a resident alien

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ANSWERS 51 Chapter 10: MIXED

BUSINESS TRANSACTIONS CHAPTER

10 MIXED BUSINESS

TRANSACTIONS Problem 10-1 10

True False True True True False

True False False True True or False

- 5% only - the VAT exemption is

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applicable only for residential units
- Transport of passengers by land is not subject to VAT - the gross

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liệu text Gross income P10, — P6,

P4, Less: Letter A Subject editoon

business tax is P6, Only sales within are subject to business

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... The 2017 rates for savings

income (interest, dividends, income derived from life assurance

contracts, purchased annuity

income and capital gains on the

sale or transfer of assets) are: Non-

residents who earn income in Spain pay tax at fixed rates of 19% if they

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are EU/EEA residents or 24% if
resident elsewhere. The tax
landscape in Comunidad Valenciana
in 2017 ... 14 INCOME TAXATION
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Chapter 3: Concept of Income
Problem 3 - 22 C Face value of the
non-interest bearing note Multiplied
by the present value factor of 10%
annuity Compensation income -
present value of the note Problem 3
- 23 A Compensation income
Interest income ($P50,000 \times 12\% \times$
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