الإجابات النموذجية

السؤال الأول:

1. ضريبة المخرجات (الأعمال المعتمدة):

- الشهادة (1): بقيمة 95,000,000ج.س x 17% = 16.150.00 ج. س
- الشهادة (2): بقيمة 110,000,000ج.س (وخُصم منها 10% ضمان أعمال).

99.000.000 x 17% = 16.830.000 ج. س

- الشهادة (3): بقيمة 35,000,000ج.س (لا تزال تحت المراجعة الفنية ولم تصدر بها مطالبة مالية بعد).
- الشهادة (4): بقيمة 120,000,000ج.س (واعتمد منها 10,000,000ج.س فقط).

12.000.000x17% = 2.040.000 ج.س

- الشهادة رقم (5) بقيمة 135.000.000 ج.س x 17% = 22.950.000 ج.س
- اجمالي الضريبة على المخرجات = 57,970,000ج.س.

- بيع السيخ الزائد: 5,850,000÷1.17×0.17=850,000ج.س.

- إجمالي ضريبة المخرجات:57,970,000+850,000=58,820,000ج.س.

2. ضريبة المدخلات :

- الأسمنت والسيخ: (30,420,000+23,400,000)÷117×17=7,820,000ج.س.
- الكهرباء والسيراميك والألمنيوم: (11,700,000+17,550,000)÷117×17=4,250,000ج.س.
- التكييفات والكهرباء/مياه: (1,170,000+29,250,000)÷117×17=4,420,000ج.س.
- الخرسانة (بعد استبعاد المرفوض): (23,000,000−4,680,000)÷117×17=2,661,880ج.س.
- مقاول الباطن (المصاعد): 40,000,000×17%=6,800,000ج.س.
- مستخلص ثاني 35.000.000 x 17% = 5.950.000 ج.س
- الرافعة البرجية: 100,000,000×17%=17,000,000ج.س.

- إجمالي المدخلات القابلة للخصم (قبل النسبة): 42,101,880 ج.س.
- (ملاحظة: تُهمل مدخلات الأفراد والأجور لعدم وجود فواتير ضريبية).

3. خلاصة الإقرار:

- المخرجات 58,820,000 - المدخلات المسموحة (42,101,880) = 16.719.000ج.س رصيد مدين.

4.مزايا التسجيل :

1- :خصم الضريبة التي سبق سدادها على المشتريات من الضريبة على المبيعات لنفس الفترة

2- .إسترداد الضريبة في حالة الصادرات حيث يعامل المصدر بالفئة (صفر) و التي تسبق التصدير. التي تخول له الحق في إسترداد الضرائب التي سبق سدادها في المراحل.

- يكون التسجيل الطوعي مفيد

- عندما تكون معظم مشترياتك خاضعة للضريبة: يُمكنك خصم ضريبة المدخلات، مما يُقلل من تكاليفك.

- عندما يكون عملاؤك مسجلين: التسجيل يُسهل علاقاتك التجارية مع الشركات الكبرى التي تحتاج إلى فواتير ضرييبة لخصم ضريبة المدخلات.

- تجنب الغرامات مستقبلا، اذا وصلت لحد التسجيل الالزامي ولم تسجل

السؤال الثاني :

مجمل الربح المعدل 40,930,400 + 15%	47,069,960 جنيه
يضاف اليه :	
ايرادات اخرى	860,000 جنيه
يخصم منه مصروفات عموميه وادارية	4,060,000 جنيه
الارباح المعدلة	43,869,960 جنيه
يضاف اليه :	
اتعاب مدير غير متفرغ	
(يخصم هذا المصروف في حدود 1000 جنيه او 5%	300,000 جنيه

ايهما اكبر)

مخصص ديون مشكوك فيها 120,000 جنيه

الزكاة المدفوعة (اعتمد المدفوع للسنة) 40,000 جنيه

الاهلاك المحاسبي 320,000 جنيه

مصروفات العربات 25% استخدام شخصي 102,500 جنيه

تلفون 25% استخدام شخصي 62,500 جنيه

مصروفات اخرى (يتضمن اعانات) 135,000 جنيه

اجملي الربح الضريبي 48,149,960 جنيه

يخصم منه :

الاهلاك الضريبي 352,500 جنيه

ايجار عقارات 420,000 جنيه

تخضع لدخل ايجار العقارات

ايرادات اسهم 110,000 جنيه

اجمالي البنود المخصومه 882,500 جنيه

الربح قبل خصم الاتعاب 47,267,460 جنيه

يخصم منه:

اتعاب مدير غير متفرغ (300,000) جنيه

صافي الربح الضريبي (الوعاء) 46,967,460 جنيه

(الديون المعدومة تعد من المصروفات واجبة الخصم طالما ان الديوان اعتمدها ولكن لانها وردت في بالحسابات لا يتم خصمها مرة اخرى) .

السؤال الثالث:

الحل

يتم تحديد الايرادات نهاية الحول

ايرادات نقل ركاب 550,000,000 جنيه

ايرادات نقل بضائع 730,000,000 جنيه

مجموع الايرادات 1,280,000,000 جنيه

يطرح منه:-

مصروفات الوقود والزيوت (15,020,000) جنيه

رخص ورسوم اخرى (2,500,000) جنيه

اجور سائقين (113,050,000)جنيه

ايجار المبنى والمواقف (25,855,000)جنيه

مجموع المصروفات (156,425,000) جنيه

صافي الايرادات 1,123,575,000 جنيه

يطرح منه ديون على المزكي (550,000,000) جنيه

الحائج الاصلية (700,000) جنيه

الوعاء يفوق النصاب

572,875,000x 2,5% = 14,321,875 جنيه

زكاه الثرور المعدنيه والبحريه والركاز، يقصد بها والثروه المعدنيه والبحريه والركاز كل ما يستخرج من باطن الارض من ذهب او فضه او نحاس او قصدير او نفط وما يستخرج من البحار والانهار والمحيطات ويكون له قيمه والمرجان والاسماك اما الركاز فهي كل ما يدفن في الارض من كنوز.

خصائصها.

1- هي زكاه تفرض على يستخرج من باطن الأرض سوى اودعه الله فيها من المعادن او دفنت بواسطة الإنسان.
2- زكاة غير حوليه حيث اتفق معظم الفقهاء واهل العلم انه لا يشترط في الثروة المعدنيه حوول الحول .
3- النصاب يعادل 85 جرام ام الكنوز فلا يشترط النصاب.
4- مقدارها ختلف الفقهاء في مقدارها والراي الذي عليه جمهور في العلماء الخمس 20% اذا لم يكن هناك جهد في استخراجها وربع العشر اذا كان هناك جهد في استخراجها.
5- يجب تقييم الثروه بالاسعارالجاريه لاخراج الزكاة على اساس تلك القيمه.

السؤال الرابع :

الدخل الخاضع: 600,000 + 150,000 + 75,000 = 825,000 جنيه.

الخصومات:

تأمين اجتماعي: 600,000 x8% =(48,000)جنيه

الوعاء الضريبي (قبل الاعفاءت): = 777,000 جنيه

الاعفاءات (حسب احر تعديل) 5% من اجمالي لمرتب = (41,250)جنيه

الوعاء الضريبي (بعد خصم الاعفاءات) 735,750 جنيه.

الضريبة المستحقة (باستخدام الشرائح):

الشريحة الأولى	30,000	اعفاء		0
الشريحة الثانية	20,000	x%5	=	1,000
الشريحة الثالثة	20,000	x %10	=	2,000
الشريحة الرابعة	30,000	x %15	=	4,500
	100,000			7,500 —— (1)

ما زاد عن ذلك (635,750) x %20 127,150(2)

إجمالي الضريبة: (1) + (2) 134,650 جنيه.

اعفى المشرع الاستعمال للسيارة من الضريبة على الدخل الشخصي رغم انها ميزة.

Section One

Question One:

Sunabil Al-Nile Contracting Company (a VAT-registered entity) entered into a contract on 1 January 2026 to construct the “Al-Ruwad Complex,” a mixed-use development (30% residential units and 70% commercial shops). The total contract value amounts to SDG 1,000,000,000, with a project duration of five years.

First: Revenue and Work Completed (Q1 2026)

The company applied IFRS 15 (Revenue from Contracts with Customers) for accounting purposes. However, for tax purposes, it submitted five progress certificates to the consultant during the first quarter, as follows:

Certificate (1): SDG 95,000,000 (approved and fully paid).

Certificate (2): SDG 110,000,000 (approved by the consultant with a “qualified technical opinion,” with 10% retention deducted).

Certificate (3): SDG 35,000,000 (still under technical review, and no payment claim has yet been issued).

Certificate (4): SDG 120,000,000 (partially rejected by the consultant due to technical defects; only SDG 10,000,000 was approved).

Certificate (5): SDG 135,000,000 (fully approved).

Note:

The company received an advance payment of SDG 100,000,000 upon signing the contract, part of which was deducted from Certificate (1).

The company also received a variation order for additional works amounting to SDG 50,000,000, which has not been included in the above certificates.

Second: Purchases and Input Transactions (Including of 17% VAT)

Construction Materials:

Cement: SDG 23,400,000

Reinforcement steel: SDG 30,420,000

(Supported by tax invoices)

Finishing and Fixtures:

Electrical tools and ceramic: SDG 17,550,000

Aluminum doors: SDG 11,700,000

Fixed Assets:

Importation of a tower crane for the site: SDG 100,000,000 (VAT at 17% paid at customs)

Air Conditioning Units:

Purchase of 50 split AC units for offices: SDG 29,250,000

Ready-Mix Concrete:

Payment of SDG 23,000,000 to a concrete supplier; however, a portion valued at SDG 4,680,000 was rejected by the consultant and subsequently disposed of

Subcontractor:

Contract with a company for elevator installation:

First certificate: SDG 40,000,000

Second certificate: SDG 35,000,000

(Amounts are not Including of VAT)

Uninvoiced Inputs (from non-registered persons):

Sand and backfilling: SDG 10,000,000

Wages (laborers and plumbers): SDG 15,000,000

Brokerage commission: SDG 2,000,000

Bricks: SDG 12,000,000

Third: Other Transactions

The company sold surplus reinforcement steel to another company for SDG 5,850,000 (VAT not Including).

Electricity and water bills for the site amounted to SDG 1,170,000 (VAT including).

Required:

1- Determine the output VAT base for Q1 and calculate the VAT payable thereon.

   (16 marks)

2- Analyze input VAT, explaining the tax treatment for each of the following:

Rejected concrete

Purchases from non-registered persons

Tower crane
(18marks)

3- Prepare a summary of the VAT return for Q1, and determine whether the company has a payable amount or a recoverable balance to be carried forward. (6 marks)

4- Explain the advantages of VAT registration, and identify when voluntary registration is beneficial.
   (10 marks)

Total Marks:

(50 marks)

Section Two

Question Two:

Al-Ittihad Company Ltd. submitted its audited financial statements for the year ended 31/12/2024. The Trading and Profit & Loss Account included the following:

Description	Partial (SDG)	Total (SDG)
Sales		43,750,300
Less: Cost of Sales		
Opening Inventory	6,241,000	
Add: Purchases	40,113,000	
Cost of Goods Available	46,354,000	
Less: Closing Inventory	(5,423,600)	40,930,400
Gross Profit		2,819,900
Other Income		860,000
Less: Administrative & General Expenses		
Wages and Salaries	1,200,000	
Rent	720,000	
Telephone	250,000	
Fuel and Lubricants	410,000	

Electricity and Water	230,000	
Depreciation	320,000	
Bad Debts	100,000	
Provision for Doubtful Debts	120,000	
Other Expenses	135,000	
Cashier Embezzlement	200,000	
Audit Fees		4,060,000
250,000		
Net Loss for the Year		
(38,010)		

The Tax Authority requested supporting documents for the accounts. Upon examination, the following was noted:

1- The company failed to provide supporting documents for the trading account (such as stock cards). Accordingly, the tax examiner decided to adjust the gross profit by 15%.
2- Other income consisted of:

Rental income from a company-owned property: SDG 420,000

Bad debts previously approved by the Tax Authority in the year of write-off: SDG 330,000

Dividend income from shares in Omdurman National Bank: SDG 110,000

3- Salaries and wages include SDG 300,000 representing fees paid to a non-executive (part-time) manager.
4- Other expenses include personal income tax amounting to SDG 120,000, while the remaining balance represents donations to individuals.
5- The company did not insure the cashier against breach of trust; however, it provided evidence confirming the embezzlement incident.
6- The company failed to justify the provision for doubtful debts. However, the Tax Authority approved the bad debts recorded in the accounts.

7- The company submitted a Zakat payment receipt amounting to SDG 85,000.
8- The tax examiner decided to add back 25% of expenses that have a potential personal-use element.
9- The tax-approved fixed assets and depreciation rates are as follows:

Buildings: SDG 3,500,000 (depreciation rate 2.5%)

Vehicles: SDG 1,300,000 (depreciation rate 15%)

Furniture: SDG 700,000 (depreciation rate 10%)

10- The company submitted a valid lease agreement for the rent expense relating to the year above.

Required:

Determine the taxable business profit for the year 2024 based on the above information.

(25 marks)

Question Three:

Al-Tayeb owns a fleet of vehicles used for transporting passengers and goods. His revenues and expenses for the year 1446 AH were as follows:

Passenger transport revenue: SDG 55,000,000

Goods transport revenue: SDG 73,000,000

Fuel and lubricants expenses: SDG 15,020,000

Licenses and other fees: SDG 2,500,000

Drivers' wages: SDG 113,050,000

Building and parking rent: SDG 25,855,000

Additional Information:

1- He has outstanding debt amounting to SDG 550,000,000.

2- The cost of essential living needs for himself and dependents is SDG 700,000.

(The price of one gram of gold is SDG 417,000.)

Required:

1- Determine the Zakat base for income-generating assets (Zakat on Mustaghallat) and calculate the Zakat due.
(15 marks)
2- Define Zakat on mineral resources, marine resources, and Rikaz (buried treasure), and explain their key characteristics.
(10 marks)

Total

Marks: (25 marks)

Question Four:

Engineer Adel is a Project Manager at Al-Tadamon Real Estate Company, which operates in the real estate development sector. His compensation package is as follows:

Basic salary: SDG 600,000

Housing allowance: SDG 150,000

Nature of work allowance: SDG 75,000

Social insurance contribution: 8% of basic salary

Personal loan installment: SDG 50,000 (deducted by the company)

He uses a company car both during working hours and after working hours.

Required:

1- Calculate the personal income tax for Engineer Adel in accordance with the latest amendments to the Personal Income Tax Law (up to March 2026). (25 marks)

Model Answers

Question One:

1. Output VAT (Approved Work):

Certificate (1)= %17 × 95,000,000 :SDG 16,150,000

Certificate (2) 110,000,000 :less 10% retention = 99,000,000

= %17 × 99,000,000SDG 16,830,000

Certificate (3):

Not subject to VAT (still under technical review and no invoice issued)

Certificate (4):

Approved amount: 10,000,000

= %17 × 10,000,000SDG= 2,040,000

Certificate (5):

= %17 × 135,000,000SDG= 22,950,000

Total Output VAT on certificates = SDG 57,970,000

Sale of surplus steel:

= 0.17 × 1.17 ÷ 5,850,000SDG= 850,000

Total Output VAT = 57,970,000 + 850,000 = SDG 58,820,000

2. Input VAT:

Cement and steel:

= 0.17 × 1.17 ÷ (30,420,000 + 23,400,000)SDG= 7,820,000

Electrical, ceramics, and aluminum:

= 0.17 × 1.17 ÷ (11,700,000 + 17,550,000)SDG =4,250,000

Air conditioning and utilities:

= 0.17 × 1.17 ÷ (1,170,000 + 29,250,000)SDG = 4,420,000

Concrete (after excluding rejected portion):

= 0.17 × 1.17 ÷ (4,680,000 – 23,000,000)SDG = 2,661,880

Subcontractor (elevators):

= %17 × 40,000,000SDG= 6,800,000

= %17 × 35,000,000SDG = 5,950,000

Tower crane:

= %17 × 100,000,000SDG = 17,000,000

Total allowable input VAT (before adjustments): SDG= 42,101,880

Note: Inputs from non-registered persons, wages, and similar costs are disallowed due to the absence of valid tax invoices.

3. VAT Return Summary:

Output VAT: SDG 58,820,000

Less: Allowable Input VAT: (42,101,880)

Net VAT payable: SDG 16,719,000 (Debit balance)

4. Advantages of VAT Registration:

1- The ability to credit input VAT previously paid on purchases against output VAT on sales within the same tax period.
2- VAT recovery on exports, as exports are treated as zero-rated supplies, allowing the exporter to reclaim input VAT incurred prior to export.
- When Voluntary Registration is Beneficial:
3- When most purchases are subject to VAT, enabling recovery of input tax and 4-reducing overall costs.
4- When dealing with registered customers, as it facilitates business relationships by issuing valid tax invoices.
5- To avoid penalties in the future if the business reaches the mandatory registration threshold without being registered.

Question Two:

Adjusted Gross Profit:

= %15 + 40,930,400SDG= 47,069,960

Add: Other income = 860,000

Less: Administrative expenses = (4,060,000)

Adjusted Profit = SDG 43,869,960

Add-backs:

Non-executive manager fees = 300,000

Provision for doubtful debts = 120,000

Zakat paid (allowable portion) = 40,000

Accounting depreciation = 320,000

Vehicle expenses (25% personal use) = 102,500

Telephone (25% personal use) = 62,500

Other expenses (donations) = 135,000

Total Add-backs → Taxable Profit = SDG 48,149,960

Deductions:

Tax depreciation = 352,500

Rental income (taxed separately) = 420,000

Dividend income = 110,000

Total Deductions = 882,500

Profit before director's fees = SDG 47,267,460

Less: Non-executive manager fees = (300,000)

Net Taxable Profit (Tax Base) = SDG 46,967,460

Note: Bad debts are deductible since approved by the Tax Authority, but not deducted again as they are already included in the accounts.

Question Three:

1. Zakat Base and Amount:

Total Revenue:

Passenger: 550,000,000

Goods: 730,000,000

Total = 1,280,000,000

Less Expenses:

Fuel: (15,020,000)

Licenses: (2,500,000)

Wages: (113,050,000)

Rent: (25,855,000)

Total Expenses = (156,425,000)

Net Income = 1,123,575,000

Less:

Debt = (550,000,000)

Essential needs = (700,000)

Zakat Base = 572,875,000 (above Nisab)

Zakat = 572,875,000 × 2.5% = SDG 14,321,875

2. Zakat on Mineral, Marine Resources, and Rikaz:

This refers to wealth extracted from the earth or water, such as gold, silver, copper, oil, fish, pearls, and similar resources. Rikaz refers to buried treasure.

Key Characteristics:

It applies to resources extracted from the ,whether naturally deposited or buried by humans.

It is not subject to the passage of one lunar year.

The Nisab is equivalent to 85 grams of gold, while Rikaz has no minimum threshold.

The rate varies:

%20(one-fifth) if no significant effort is required

%2.5(one-quarter of one-tenth) if extraction requires effort

Valuation is based on current market prices at the time of Zakat assessment.

Question Four:

Taxable Income:

= 75,000 + 150,000 + 600,000SDG 825,000

Deductions:

Social insurance: 600,000 × 8% = (48,000)

Taxable Base before allowances = 777,000

Allowances (5%) = (41,250)

Taxable Income after allowances = 735,750

Tax Calculation (Progressive Rates):

First 30,000 → Exempt = 0

Next 20,000 × 5% = 1,000

Next 20,000 × 10% = 2,000

Next 30,000 × 15% = 4,500

Tax on first 100,000 = 7,500

Remaining: 635,750 × 20% = 127,150

Total Tax = 7,500 + 127,150 = SDG 134,650

Note: The use of a company car is exempt from personal income tax, even though it is considered a benefit.