

DEMOCRATIC AND POPULAR REPUBLIC OF ALGERIA
MINISTRY OF HIGHER EDUCATION AND SCIENTIFIC RESEARCH
UNIVERSITY OF MOHAMED BOUDIAF _ M'SILA

FACULTY OF ECONOMIC,
COMMERCIAL AND
MANAGEMENT SCIENCES
DEPARTEMENT OF
FINANCIAL SCIENCES AND
ACCOUNTING

N°:



DOMAIN: ACCOUNTING
AND FISCAL

**ACCOUNTING AND FISCAL TRETMENT OF TAXION
ON CORPORATE PROFITS - CASE STUDY LLC
IMPOST AND EXPORT M'SILA**

Submitted by:

**BACHIRI LWIZA
IKRAM**

Supervised by:

ISMAIL SEBTI

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DEDICATION

To the owner of a fragrant biography and enlightened thought, for he had the first credit in attaining higher education (my beloved father), may God prolong his life. To those who set me on the path of life, made me calm, and took care of me until I became old my mother. To the kind soul in the sky my first attempt for you Elhachmi Bashiri

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Preface:

The taxation of corporate profits is a controversial topic, that has been widely debated in recent years, but the thing that indisputable is that the implementation of the taxation on corporate profits is a critical step towards achieving better economic growth and equity in the economy of the countries.

Even on the social side, they provide a source of revenue for the fund of public services and programs such as education and infrastructure.

I. The problematic of the study:

We can ask the following problematic :

How the accounting and fiscal treatment is done?

Sub-question :

- 1- What is the tax?
- 2- How the accounting treatment is done in reality?
- 3- How the fiscal treatment is done in reality?

II. The hypothesis of the study :

We can assume the following :

- 1- Taxation on corporate profits is an obligatory and final financial cut determined by the state free of charge to achieve the general objective.
- 2- Tax on corporate profits imposed on the basis of the fiscal profits and not the accounting profits.
- 3- The tax on corporate profits is calculated on the basis of accounting profit and not fiscal profit

III. The importance of the study :

The study seeks to achieve the following objectives :

- **Scientific importance :**

Provide the students and the readers with various concepts related to the subject of study.

- **The practical importance :**

Explain how the accounting and fiscal treatment of taxes on corporate profits is carried out in reality.

IV. The objectives of the study :

The objectives of this study Can be condensed in the following points :

- ✓ Take a snapshot of the taxes on corporate profits

- ✓ Study and analysis of the rules of accounting and fiscal treatment of corporate profits tax in reality.

V. Justifications for choosing the topic :

We can provide the following justification :

1. The personal interest.
2. The great importance of the taxes on corporate profits in the growth of the state's economy.

VI. Study methodology :

In order to answer the various questions raised that reflect the problematic of the study and test the validity of the mentioned hypotheses, we divided this study into two parts

The first part is theoretical as it depends on the descriptive analysis approach, and the second part is practical as it depends on the case study, which took place in a public economic institution, using reports and documents.

VII. Structure of the study :

This research was divided into two parts, and the first part includes the theoretical part of the subject of study, which introduced the most important concepts of taxes on corporate profits and how to process it accounting and fiscal. As for the second part was devoted to the projection of theoretical knowledge in reality.

VIII. Previous studies :

**THE
THEORETICAL
PART**

The content of taxation:

Tax is a term that is repeated almost daily, for example if you look at any pay stubs in your home you will see an area where taxes were deducted.

Definition of tax:

Tax is an economic category that expresses relations of distribution of share of the revenue of tax payers like individuals and legal entities, which are mobilised in the form of tax revenues to the single consolidated state budget and then redistributed in form of budget and then redistributed in the form of budget expenditure. In which the state provides controlling in order to meet certain socio-economic policy objectives (Lupu & Şargu, 2020, p. 18).

The important of tax:

The objectives of taxation can be grouped into five main categories: financial, social, economic, political, and administrative. Let me break each of them down for you (مختاري، 2016، صفحة 02):

1. Financial Objectives: Taxation is a major source of revenue for governments. Its financial objectives include generating revenue for funding public goods and services, balancing the budget, reducing the national debt, and promoting economic growth.
2. Social Objectives: Taxation is also used as a tool for achieving social objectives. It is often used to reduce income inequality, promote social justice and welfare, and fund health care, education, and other public goods and services.
3. Economic Objectives: Taxation can also be used to promote economic objectives. For example, it can be used to incentivize certain economic activities (e.g., tax credits for investing in renewable energy), discourage undesirable activities (e.g., taxes on tobacco products), and regulate economic activity (e.g., taxes on imports and exports).
4. Political Objectives: Taxation is often used to achieve political objectives, such as changing behavior or promoting particular policy objectives. For example, taxes on gasoline may encourage people to use public transportation and reduce greenhouse gas emissions.
5. Administrative Objectives: Finally, taxation can have administrative objectives. For example, it can help to collect information about economic activities, facilitate international cooperation on tax matters, and streamline tax administration processes.

Tax characteristics:

From the previous definitions, we can be derived the following characteristics (مختاري، 2016، صفحة 04):

- 1- Taxation is a cash withholding (deduction). Tax is a mandatory deduction levied by the State. Tax levied Free of charge Tax is cash amount
- 2- Taxation is final cash withholding. Its move that is, does not wait for the Tax amount to be recovered in cash but enters the State permanently.
- 3- Tax is a mandatory deduction levied by the State. The Tax imposed by the State on every person who is according to his ability.

The tax is levied by the State on each person who is according to his financial capabilities.

Tax rules (مختاري، 2016، الصفحات 05-06):

A good tax system must meet five basic requirements: fairness, adequacy, simplicity, transparency and ease of administration. Although opinions differ as to what constitutes a good tax system, there is consensus that these five essentials should be maximized as much as possible.

1. Justice or fairness means that everyone should pay a fair share of taxes. There are two major concepts of justice: horizontal justice and vertical justice. Horizontal equity means that taxpayers in similar financial circumstances pay similar amounts of tax. Vertical equity is just as important, however. Vertical equity means that taxpayers who are better off have to pay at least the same proportion of their income in taxes as those who are less well off. Equity involves classifying taxes as regressive, proportional, or progressive. Regressive Tax: A tax is regressive when lower-income earners pay a larger proportion of their income in taxes than higher-income earners. Almost every tax on basic necessities, such as groceries bought at a grocery store, is regressive because low-income people have to spend more of their income on these necessities. The Oklahoma sales tax is an example. Proportional Tax: A tax is proportional if all taxpayers pay an equal portion of income in taxes. No tax is truly proportional. Property taxes are often the closest, as there is typically a close relationship between a household's income and the value of the property on which they live. Business income taxes are often nearly proportional, since a tax rate is applied to most business income. Progressive Tax ? With a progressive tax, higher income earners have to pay a higher proportion of their income in taxes. The philosophy behind progressive taxes is that higher-income people can and should be expected to pay a greater share of public services than those who are less able to pay. The federal income tax is the best example of a progressive tax; The Internal Revenue While no tax system is perfect, it is important to strive for horizontal equity, as taxpayers must believe that they are treated equally. It is equally important to strive for vertical equity so that the state does not become a burden on

2. Sufficiency means that taxes must provide sufficient revenue to meet the basic needs of society. A tax system passes the adequacy test when it provides sufficient revenue to meet demand for public services, when revenue growth each year is sufficient to fund the increased cost of services, and when there is sufficient economic activity of the type being taxed that the Rates can be kept relatively low.

3. The simplicity means taxpayers can avoid a maze of taxes, forms, and filing requirements. A simpler tax system helps taxpayers better understand the system and reduces compliance costs

4. Transparency means that taxpayers and officials can easily find information about the tax system and the use of taxpayers' money. Thanks to a transparent tax system, we know who is taxed, how much they pay, and what they do with the money. We can also find out who (usually) pays the tax and who benefits from tax exemptions, credits, and deductions.

5. Ease of administration means that the tax system is not too complicated or too expensive for either taxpayers or tax collectors. The rules are familiar and quite simple; Shapes aren't too complicated; Governments can determine whether taxes are being paid on time and correctly, and governments can audit fairly and efficiently. The cost of collecting the tax should be very small compared to the amount collected.

The objectives of tax (جياش، 2022، الصفحات 10-09)

The objectives of taxation can be grouped into five main categories: financial, social, economic, political, and administrative. Let me break each of them down for you:

1. Financial Objectives: Taxation is a major source of revenue for governments. Its financial objectives include generating revenue for funding public goods and services, balancing the budget, reducing the national debt, and promoting economic growth.

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4. Political Objectives: Taxation is often used to achieve political objectives, such as changing behavior or promoting particular policy objectives. For example, taxes on gasoline may encourage people to use public transportation and reduce greenhouse gas emissions.

Administrative Objectives: Finally, taxation can have administrative objectives. For example, it can help to collect information about economic activity

5. ities, facilitate international cooperation on tax matters, and streamline tax administration processes.

Taxes on corporate income

The tax on corporate profits is established by Article (38) of the finance law of 1991, where Article no 135 of the code on taxes and similar fees on :

The tax on corporate profits "is an annual tax based on the total profits or incomes achieved by companies and others From the legal persons referred to in Article 136, the interest payable to the tax on corporate profits is determined depending on The same rules apply to industrial and commercial profits taxable on gross income subordinate to the tax regime The real one " .

The tax on corporate profits is a relative, single, annual, regional, direct, real tax•Declarative and imposed on the moral character of companies

Standard tax regime (Algeria corporate- Taxes on corporate income, 2023):

Resident companies:

The regular tax regime applies to all tax resident companies that are taxed on their worldwide income in Algeria. The following taxes are included in the basic tax regime:

For manufacturing activity, corporate income tax (CIT) is set at 19%.

Excluding travel businesses, 23% for construction, public works, and hydraulics, as well as tourist and thermal activities.

26% for all other non-mentioned activities.

In the case of mixed activities involving the application of several CIT rates, the taxable profits under each rate are computed based on the turnover portion declared or taxed for each activity.

It should be noted that there is a 10% reduced rate for earnings reinvested in industrial activity.

The regular tax regime applies to all tax resident companies that are taxed on their worldwide income in Algeria. The following taxes are included in the basic tax regime:

The corporate income tax (CIT) rate is set at:

Nil company yearly tax reports include the payment of a DZD 10,000 minimum CIT.

The tax on professional activity (TPA) is set at 1.5%. This tax, however, is fixed at 3% of the turnover generated by hydrocarbon pipeline transport operations. Keep in mind that manufacturing activities will be free from TPA beginning in 2022.

Non-resident corporations

In the absence of a DTT, the basic principle governing taxation of non-resident entities is that such entities are taxable in Algeria on their Algerian-source income regardless of how and where the work is performed, provided that it is rendered or used in Algeria.

As a result, an entity will be liable for CIT in Algeria under the WHT regime (see below) through the performance of a linked contract (services contract) in Algeria. From the perspective of an Algerian,

such a contract is not an investment and is, by definition, ephemeral. It should be noted that multiple contracts might be executed under the same permanent establishment (PE).

In the existence of a DTT, a foreign firm with simply a PE will be taxed in Algeria. In this regard, if the services do not trigger a PE in Algeria, they will be liable to VAT under the reverse-charge system, which the service importer must pay.

Article 34 of FL 2022 clarifies the territoriality concept of CIT by including in the CIT scope profits made by foreign companies in Algeria and whose right of taxation is attributed to Algeria under DTTs signed by Algeria, amending and supplementing the provisions of Article 137 of the Algerian Tax Code. These are as follows:

Profits made through a PE in accordance with tax treaty conditions.

Profits, products, and income from transactions involving property owned by these enterprises in Algeria, even if only on a sporadic basis.

Any other profit for which Algeria has the right to tax under a tax treaty.

The scope of application of the tax on corporate profits

The scope of application of the tax on corporate profits is carried out on the basis of compulsory taxation or optional subjection to it.

The Companies subject to compulsory (سماعين، جباية ومحاسبة المؤسسة: تقنيات جباية ومحاسبية، جانفي 2023، صفحة 200)

Corporate profits are taxed compulsorily by the legal entities governed by the commercial law, namely :

Joint Stock Companies

Limited liability companies

Sole proprietorship and limited liability companies

Stock recommendation companies

Public institutions and bodies of industrial and commercial nature

Optionally subject companies:

There are some companies that are subject to tax optionally, which are companies of persons such as solidarity companies and simple recommendation companies, as well as civil companies, where these companies are subject to tax on gross income in the personal name of each partner according to his share of profits

However, the tax law granted it the possibility to request to be optionally subject to corporate profits tax by submitting a written application signed by the company's official with the annual declaration of profits, which must be filed before May 1 of the following year

It cannot revert to being subject to gross income tax for the duration of the company's life

Tax base on corporate profits (سماعين، جباية ومحاسبة المؤسسة: تقنيات جباية ومحاسبية، جانفي 2023، الصفحات 201-202)

The tax base on corporate profits is determined on the basis of the accounting profit achieved by the subsidiary of the real system, which must be adjusted for tax purposes tax profit in accordance with the rules of the tax law

Accounting result (accounting profit):

The accounting result is determined either by making a difference between the revenue (accounts of Class 7) and the burdens(accounts of Class 6) during one exploitation cycle or by the budget containing the changes in the elements of assets and liabilities during the exploitation cycle

Table No. 5 How to calculate the result through the code of accounts revenues and burdens

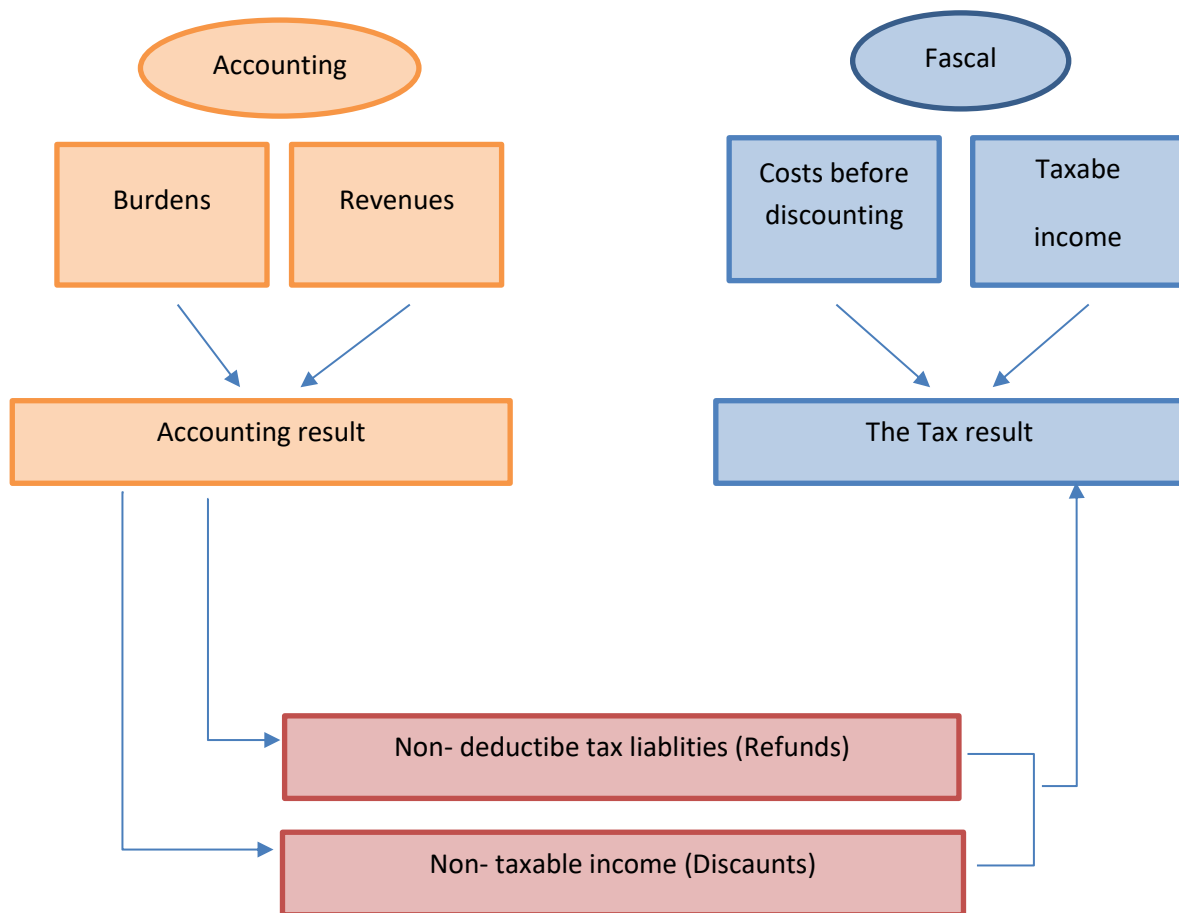
:

Blog of used accounts	Blog of unused accounts
• 70 / Sales • 72/ Store production • 73/ Installed output • 74/ Explanation subsidies • 75/ Other operations income • 76/ financial income • 77/ Unusual revenue • 78/ Refunds for losses of value and supplies	• 60/ Expendable purchases • 61/ External services • 62/ Other external services • 63/ The burden of users • 64/ Taxes, fees and similar payments • 65/ Other operational burdens • 66/ financial burdens • 67/ Unusual burdens • 68/ Depreciation, provisions and loss of value • 69/ Taxes on results and similar
Accounting result = Total Revenue – Total Burden	

Source: عيسى سماعيل. (جانفي 2023). *جباية ومحاسبة المؤسسة: تقنيات جباية ومحاسبة*. باب الزوار الجزائر: الصفحات الزرقاء العالمية. ص 201.

Tax result tax profit : We do not calculate the tax on the basis of accounting profit only, but the tax profit must be calculated in accordance with the principle of independence of the tax law from the accounting law We do not calculate the tax on the basis of accounting profit only, but the tax profit must be calculated in accordance with the principle of independence of the tax law from the accounting law.

Tax profit is an accounting profit, but after adjustments in accordance with the rules of the tax law by doing some calculations outside the accounting framework through the table of determining the tax result, Table No. 09 of the tax packages, which is attached to the annual declaration of profits, the accounting result before taxes plus non-deductible burdens and less taxable income



Source: عبد الرحيم لواج، و منير لواج . (2021). الفروقات المهمة بين القواعد المحاسبية في تحديد الوعاء الضريبة على ارباح الشركات. مجلة الاقتصاد والتسيير. ص 11.

the difference between the tax result and the accounting result (الصفحات 98-97 (سماعين، 2019،

The difference between the accounting result and the TAX result is due to the fact that the accounting result is determined in accordance with the generally accepted accounting principles, while the collection result is determined in accordance with the laws of the tax legislation and may include certain exemptions for specific types of income or non-recognition of some expenses only under certain conditions and there are Permanent differences and temporary differences

Permanent differences : which are the differences that arise between the accounting result and the tax result as a result of some requirements in the tax legislation that do not fit the accounting principles and the effects of these differences are not reflected on other periods, so they do not include any problems related to accounting for income taxes

Temporary differences are of difference

Taxable temporary differences : which are temporary differences that will result in taxable amounts when determining the taxable profit loss for future periods when the amounts recorded in the assets are recovered or repaid

Deductible temporary differences : which are temporary differences that result in amounts that cannot be deducted from determining the tax profit or tax loss for future periods when the amount recorded in the assets or liabilities is recovered or repaid

The transition from the accounting result to the result of taxation:

The tax result starts from the end point of the accounting result, after the institution issues the financial statements profit or loss, where the tax result is calculated according to the following relationship

Tax result = accounting result – rejected burdens – reductions of losses of previous years

The Competitions	Payment date	The basis of the advance calculation
The first race	From February 20, to march 20	Previous years tax × 30%
The second race	From may 20 to June 20	Previous years tax ×30%
The third race	From October 20 to November 20	Previous years tax ×30%
Settlement balance	Before April 30 of the following year	Current year's tax – Total races

Source: عائشة عومار، و ام الخير شعباني. (2020). المعالجة الجبائية والمحاسبية لاهم الضرائب في المؤسسة الاقتصادية. جامعة لمسيلى، الجزائر: كلية العلوم الاقتصادية التجارية وعلوم التسيير. ص28.

Liquidation of corporate profit tax :

The tax on the profits of companies must be calculated and liquidated by its subjects and paid to the tax administration without prior warning

Calculation of corporate profit tax (سماعين، جباية ومحاسبة المؤسسة: تقنيات جبائية ومحاسبية، جانفي 2023، صفحة 248)

The tax on corporate profits is calculated according to the following relationship :

The amount of tax on corporate profits = the tax profit *the tax rate

The tax on corporate profits is paid by performing three payments on the account in(periodic installments)

Accounting registration Of corporate profits tax:

The accounting treatment of each instrument as follows:

44411	512	Racing on CIT	xxxxxx	xxxxx
		Banks and current accounts		

Each instrument represents 30% of the real tax for the previous year , which is considered a real, either in The case of newly established institutions, the 30% account base is 5% the social capital.

At the end of the year, no later than April 30 of the next year, the taxable tax result on corporate profits will be determined, which will be in different percentages depending on the nature of the activity (19 % and 26 And 23 %), and calculate the amount of tax that appears as a burden in the calculation of 695 tax on corporate profits

The accounting treatment is as follows:

APPLICATION PART

The second requirement :

the method of declaring the tax on corporate profits.

Before declaring the tax on corporate profits, the organization should be familiar with some of the basic things summarized in the following figure

Place of filing the permit	Directorates of major enterprises, tax centers, or inspectorates. Taxes for the location of the social headquarters or the main enterprise
The deadline for the deposit	At most 30 April of each year
User permission	Declaration of tax corporate profits Gn4
The people who should subscribe to the permit	Every legal person is subject to corporate profits tax natural person who chose the system of taxation on CIT
Documents to be attached statement	-Tax budget -Extracts of accounts of accounting operations -Summary of the calculation of the results -Disclosure of the nature of public expenditures, depreciation, and supplies, Hidden deductions from profits with an accurate indication of the subject of these losses and supplies -Detection of results -Disclosure of payments regarding the fee for professional activity -Detailed disclosures of prepaid prepayments with the tax on corporate profits. -A statement showing the specialization of each of the tourist cars show in assets expenses incurred by the institution during this year's finance if necessary, taxpayers can attach with their statements, important observations and signed conclusions that were they can be delivered to them by accounting experts or certified accountants assigned by them within the limits of their competence preparing, monitoring and estimating their results and calculating their results for exploitation. Source :

Source :

The third requirement :

To clarify the accounting tax treatment of corporate profits, we have conducted a case study in a single-person company with limited liability specialized in import and export in MSILA

First, we have the results calculation table

HEADINGS	2019		2020	
	<i>Debit in dinars</i>	<i>Crédit in dinars</i>	<i>Debit in dinars</i>	<i>Crédit in dinars</i>
-Sales of goods -manufactured products		11 419 415		9 631 238
-Production sold -Provision of service sale of Works				
-Discounts, Rebates, and discounts granted				
Net turnover of discounts, rebates, Venables		11 419 415		9 631 238
-Stored or restocked production -Fixed production -Operating subsidies				
I.PRODUCTION OF THE EXERCISE		11 419 415		9 631 238
-Purchases of the goods sold -Raw materials and other supplies change in stocks -Purchase of studies and services -Others consumptions -Discounts, Discounts, Discounts obtained on purchase. -General subcontracting -Rentas, maintenance, Repair maintenance -Services -Insurance premiums - staff outside the company	10 573 498		8 917844	
-Exteriors - Remunerations of intermediaires and fees - Advertising - Travel, mission, and receptions	10 000 30 110		15 000 30 110	
-Others services - Discounts, Rebates, and Rebates obtained on external services	35 695		24 664	
II. CONSUMPTION OF THE EXERCISE	10 649 303		8 987 618	
III.OPERATING ADDED VALUE		770 112		643 623
-Staff costs -Taxes, Duties, and similar payments	159 871		134837	
IV.GROSS OPERATING SURPLUS		610 241		508 783
-Product transfers -Others operating income -Other operating expenses -Transfers expense -Depreciation, Provisions, and losses of -Recoveries on impairment losses and Provisionsexploitation	254 409		254 409	
V.OPERATIONAL RESULT		355 832		254374
-Financial products -Financial expenses	29 331	3 432		6 502
VI.FINANCIAL RESULT	25 899			6502
VII.ORDINARY RESULT		329 933		260 876
-Extraordinary elements (products) -Extraordinary elements (charges)				
VIII.EXTRAORDINARY RESULT				
-Taxes payable on the result -Deferred taxes (changes) on ordinary results	85 783		67 828	
IX.NET RESULT OF THE FINANCIAL		244 150		193 048

The accounting treatment of corporate tax :

One of the characteristics of the tax on corporate profits is that it is paid in advance its paid before the date of its maturity, including.

The institution relies on the tax result of the previous cycle to pay the three installments of these the tax.

We have the result for the previous year of the institution is :

Note: if we don't have the tax profits for the previous year, the installments are calculated from the number of businesses where the premium is 5% of the share capital.

$$\text{Tax result} = \text{Accounting result} + \text{Refunds} - \text{Discounts}$$

9/ TABLE OF DETERMINATION OF THE TAX RESULT

Net Result of the Financial Year	Profit	244 150
(Income Statement)	Loss	
11. REINTEGRATIONS		
Expenses of Buildings not directly allocated to exploitation Share of non-deductible advertising gifts		
Sponsorship rating and non-deductible sponsorship		
Non-deductible reception expenses		
Subject exploitation		
Non-deductible contributions and donations		
Taxes and non-deductible taxes		
Non-deductible provisions Non-deductible depreciation		
Share of non-deductible research and development costs		
Non-deductible depreciation related to credit ball operations (Lessee) Rents excluding financial products (Lessor) (cf art 27 of LFC 2010) Taxes on company profits Tax payable on the result		
Non-deductible impairment losses		
Fines and penalties		
/ Deferred tax (Variation)		
Other reinstatements (*)		85 783
TOTAL REINTEGRATION		85 783

111. DEDUCTIONS		
Capital gains on sales of fixed assets (cf art 173 of the CIDTA) Proceeds and capital gains from the sale of shares and similar securities other than those of shares or units of OPVCM listed in		
all income from the distribution of profits has rate has been subjectrexploitation to corporate income tax or		
expressly exempted (cf art 147 bis of the CIDTA)		
Depreciation related to leasing (Lessor) (Cf art 27 of LFC 2010)		
Rents excluding financial expenses (Lessee) (Cf art 27 of LFC 2010) Depreciation Supplement		
Other deductions		
TOTAL DEDUCTIONS		
IV. DEFICITS ANTERIEURS A DEDUIRE		
Deficit of the year 20		
Deficit of the year 20		
Deficit of the year 20		
Deficit of the year 20		
TOTAL DEFICITS TO REDUCE		
Tax Result (I+II-III-IV)	Profit	329 933
	Deficit	

So we have the taxThe result = **244 150**

The tax result is one we have « sole proprietorship and limited liability company » The rate applied to this type of company is **26%** (commercial companies)

Tax amount= Tax result * 26%

TAX AMOUNT = 63 479

CALCULATION THE COMPETITIONS

The First Race = 63 478 *30% = 19 043,7

The Second Race = 63 478 *30% = 19 043,7

The Third Race = 63 478 *30% = 19 043,7

Accounting treatment

20/02/2020

4442		Racing on CIT		19043,7
	512	Banks and current accounts the first race	19043,7	

20/05/2020

	4442	Racing on CIT		19043,7
512		Banks and current accounts the first race	19043,7	

Statement Balance treatment :

Settlement balance = 142 360 - 57131,1 = 85 228,9
--

In this case, we have the amount of tax paid is more than the amount of competitions

4441		Racing on CIT	142 360	
	512	Banks and current accounts		57131,1
	4442	Racing taxes on the profits of the results		85228,9

Assuming that this institution started its activity only this year and has no previous tax result we calculate it based on its capital

Previous tax result = capital * 5%
Previous result = 10 000 000 * 5% = 500 000 DZD
Tax amount = 500 000 * 26% = 130 000 DZD

And the accounting registration is carried out with the same previous restriction.

List of Annexe

Désignation de L' Entreprise **EURL**

NIF

Activité **IMPORT & EXPORT**

Adresse **M'SILA**

Exercice du : **01/01/2020** Au : **31/12/2020**

COMPTE DE RESULTAT

RUBRIQUES	N		N - 1	
	Debit (En Dinars)	Crédit (En Dinars)	Debit (En Dinars)	Crédit (En Dinars)
Ventes de marchandises		11 419 415		9 631 238
Produits fabriqués				
Production Vendue Prestations de services				
Vente de travaux				
Rabais ,remises , ristournes accordés				9 631 238
Chiffre d'affaire net des rabais , remises , ristournes		11 419 415		9 631 238
Production stockée ou destockée				
Production immobilisée				
Subventions d'exploitation				9 631 238
I - PRODUCTION DE L'EXERCICE		11 419 415		9 631 238
Achats de marchandises vendues	10 573 498		8 917 844	
Matières premières				
Autres approvisionnements				
Variation des stocks				
Achat d'études et de prestations de services				
Autres consommations				
Rabais , Remises ,Ristournes obtenues sur achat				
Sous Traitance Générale				
Locations				
Entretien , Reparation et maintenance				
Services Primes d'assurances				
Personnel extérieur à l'entreprise				
Extérieurs Rémunération d'intermédiaires et honoraires	10 000		15 000	
Publicité	30 110		30 110	
Déplacement , missions et réceptions				
Autres services	35 695		24 664	
Rabais , remises , ristournes obtenus sur services extérieur.				
II- CONSOMMATIONS DE L'EXERCICE	10 649 303		8 987 618	
III- VALEUR AJOUTEE D'EXPLOITATION (I-II)		770 112		643 620
Charges de personnel				
Impots , Taxes et Versements Assimilés	159 871		134 837	
IV- EXCEDENT BRUT D'EXPLOITATION		610 241		508 783

Cessions produits				
Autres produits opérationnels				
Autres charges opérationnelles				
Cessions charges				
Dotations aux amortissements , provisions et pertes de	254 409		254 409	
Reprises sur pertes de valeur et provisions				254 374
V - RESULTAT OPERATIONNEL		355 832		6 502
Produits financiers		3 432		
Charges financières	29 331			6 502
VI - RESULTAT FINANCIER	25 899			260 876
VII- RESULTAT ORDINAIRE (V + VI)		329 933		
Elements extraordinaires (produits) (*)				
Elements extraordinaires (Charges) (*)				
VIII. Résultat extraordinaire				
Impôts exigibles sur Resultat	85 783		67 828	
Impôts différés (variations) sur résultats ordinaires		244 150		193 048
IX. RESULTAT NET DE L'EXERCICE				

Designation de L' Entreprise **EURL**

NIF

Activite **IMPORT & EXPORT**

Adresse **M'SILA**

Exercice Clos Le : **31/12/2020**

BILAN (ACTIF)

ACTIF	N			N-1
	Montant BRUT	Amort. / Prov. & Pertes de Valeur	Net	Net
ACTIFS NON COURANTS				
Ecart d'acquisition (ou goodwill)				
Immobilisations incorporelles				
Immobilisations corporelles				
Terrains				
Batiments				
Autres immobilisations corporelles	2 544 090	1 780 863	763 227	1 017 636
Immobilisations en concession				
Immobilisations encours				
Immobilisations financières				
Titres mis en équivalence - entreprises associées				
Autres participations et créances rattachées				
Autres titres immobilisés				
Prets et autres actifs financiers non courants				
Impôts différés actif				
TOTAL ACTIF NON COURANT	2 544 090	1 780 863	763 227	1 017 636
ACTIF COURANT				
Stocks et encours	3 323 867		3 323 867	2 803 617
Créances et emplois assimilés				
Clients	10 475 318		10 475 318	8 604 425
Autres débiteurs	167 189		167 189	167 189
Impôts et assimilés	124 661		124 661	276 121
Autres créances et emplois assimilés				
Disponibilités et assimilés				
Placements et autres actifs financiers courants				
Tresorerie	5 129 444		5 129 444	6 836 454
TOTAL ACTIF COURANT	19 220 479		19 220 479	18 687 805
TOTAL GENERAL ACTIF	21 764 569	1 780 863	19 983 706	19 705 441

Désignation de L' Entreprise **EURL**

NIF

Activite **IMPORT & EXPORT**

Adresse **M'SILA**

Exercice Clos Le : **31/12/2020**

BILAN (PASSIF)

PASSIF		N	N - 1
CAPITAUX PROPRES			
✓ Capital émis (ou compte de l'exploitant)		10 000 000	10 000 000
Capital non appelé			
Primes et reserves -(réserves consolidées)		209 346	199 693
Ecart de réévaluation			
Resultat Net		244 150	193 048
Autres capitaux propres - Report à nouveau		2 921 702	2 738 306
Liaisons inter-unités			
TOTAL I		13 375 198	13 131 047
PASSIFS NON COURANTS			
Emprunts et dettes financières			
Impôts (différés et provisionnés)			
Autres dettes non courantes			
Provisions et produits comptabilisés d'avance			
TOTAL PASSIFS NON COURANTS II			
PASSIFS COURANTS			
Fournisseurs et comptes rattachés		1 155 105	1 155 105
Impôts		118 687	513
Autres dettes		5 334 716	5 418 775
Tresorerie passif			
TOTAL PASSIFS COURANTS (I+II+III)		6 608 508	6 574 394
TOTAL GENERAL PASSIF		19 983 706	19 705 441

DIRECTION GENERALE DES IMPOTS

DIRECTION DES IMPOTS DE LA

WILAYA DE: M'SILA

INSPECTION DES IMPOTS

DE: ICHEBILA

RECETTE DES IMPOTS

DE: OUAOUA MADANI

COMMUNE DE: M'SILA

000012593142314

ARTICLE D'IMPOSITION

28412563012

MOIS DE Octobre 2022

..... TRIMESTRE 200 ...

A RAPPELER
OBLIGATOIREMENT

Identifiant Fiscal

F.J.

P | M

**IMPOTS ET TAXES PERCUS AU COMPTANT
OU PAR VOIE DE RETENUE A LA SOURCE
DECLARATION TENANT LIEU DE BORDEREAU-AVIS DE VERSEMENT**

M SARL BAC IMPORT EXPORT

(Nom et Prénom - raison sociale)

Activité/profession IMPORT EXPORT

Adresse CITE 300 LOGTS LOCAL N°01 M'SILA

Série G. N°50

ATTENTIONLa présente déclaration doit être
déposée à la recette des impôts
dans Les VINGT PREMIERS
JOURS DU MOIS.

CODE ACTIVITE

Nature des Impôts	Code	Opérations imposables	Chiffre d'affaires brut	Chiffre d'affaires imposable recettes professionnelles imposables	Taux	Montant à payer (en D.A.)
T.A.P.	C 1 A 11	Affaires bénéficiant d'une réfaction de 50 %	0	0		0
	C 1 A 12	Affaires bénéficiant d'une réfaction de 30 %	0	0		0
	C 1 A 15	Affaires bénéficiant d'une réfaction de 25 %	0	0		0
	C 1 A 13	Affaires sans réfaction	0	0		0
	C 1 A 14	Affaires exonérées	0	0		0
	C 1 A 20	Recettes professionnelles (Professions libérales)	0	0		0
1		TOTAL	0	0		0

AP/IBS		Acomptes et solde I.B.S.		Détermination des acomptes et du solde de liquidation		Montant à payer (en D.A.)
E 1 M 10		Acompte provisionnel	3ème Acompte 2022			142 360
E 1 M 10		Solde de liquidation	0			0
2		TOTAL				142 360

IRG/Salaires		Catégories des revenus soumis au versement forfaitaire		Revenus nets imposables	Taux	Montant à payer (en D.A.)
Autres Retenues à la source I.R.G	E 1 L 20	IRG/Traitements salaires, pensions et rentes viagères		0	Barème	0
	E 1 L 30	IRG/Revenus des Créances, dépôt et Cautionnements (Titres nominatifs)		0	10 %	0
	E 1 L 40	IRG/Bénéfices distribués par les Sociétés de capitaux et assimilées		0	20 %	0
	E 1 L 60	IRG/Revenus des bons de caisse anonymes		0	30 %	0
	E 1 L 80	IBS/Autres retenues à la source		0		0
Retenues à la source I.B.S	E 1 M 30	IBS/Revenus des Entreprises Etrangères non Installées en Algérie (Prest. De services) (1)		0	24 %	0
	E 1 M 40	IBS/Autres retenues à la source		0		0
3		(1) joindre relevé détaillé des retenues à la source par entreprise.				
		TOTAL		0		0

DROIT DE TIMBRE SUR ETAT	E 2 E 00	Opérations Imposables	Chiffre d'affaires Imposable	Taux	Montant à payer (en D.A.)
			0		0
			0		0
			0		0
		TOTAL	0		0

IMPOTS ET TAXES NON REPRIS CI- DESSUS		Opérations Imposables	Chiffre d'affaires Imposable	Taux	Montant à payer (en D.A.)
			0		0
			0		0
			0		0
		TOTAL	0		0

RECAPITULATION (EN DA)		Cadre réservé au contribuable	Cadre réservé à la recette des impôts	Cadre réservé à l'inspection des impôts
1- TAP	C/500026/A.....	0	Reçu - ce jour la présente déclaration enregistrée	
2- AP/IBS	C/201001/M1.....	142 360	sous le numéro:.....	Déclaration enregistrée le:.....
3- VF	C/500026/C.....	0	Payée - par chèque bancaire N°: 0001254	
4/1- IRG/Salaires	C/201001/100.....	0	Du: 20221120	
4/2- IRG/Autres Ret. source	C/201001/101/A/B/C.....	0	Tirée sur l'agence: BNA	Observations éventuelles:.....
4/3- IBS/Retenues à la source	C/201001/M2 et 3.....	0	Prise en recette par quittance N°:.....	
5- TIC	C/201003/303/A/B.....	0	A le	
6- Droit de timbre	C/201002/201.....	0	CACHET, SIGNATURE	
7-	C/.....	0		
8- TVA	C/201003/300/A/B/C.....	0		
MONTANT TOTAL A PAYER.....		142360		

Impôt Sur les Bénéfices et les Dividendes

BORDEREAU AVIS DE VERSEMENT (1)

N° Exercice 20 / 20

Résultat taxable :

Bénéfice :

Perte :

DA :

Bénéfice Taxable:	Montants	Bénéfices réputés distribués (4)	
		Base taxable	Montant impôt
IBS aux taux de 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100			
Montant du 1 ^{er} acompte			
Montant du 2 ^e acompte			
Montant du 3 ^e acompte			
Acomptes versés par les sociétés non résidentes (2)			
Crédit d'impôt (3)			
Montant global à déduire		Montant à reverser	
Solde de liquidation / IBS à payer			
Excédent de versement			

Certifié sincère et véritable le contenu du présent bordereau et conforme aux écritures comptables.

A _____, le _____

Cachet et signature
du Releveur

A _____, le _____

Cachet et signature
du contribuable

Le présent bordereau avis de versement est à remettre aux contribuables en cas de paiement du solde de liquidation.

(1) numéro de la quittance de paiement ;

(2) total des acomptes mensuels versés durant l'année par les sociétés non résidentes ;

(3) préciser la nature et joindre les pièces justificatives ;

(4) il s'agit des revenus disponibles après imposition à l'IBS devant faire l'objet d'une taxation à 15% en vertu de l'article 39 de la LF pour 2008 modifiant l'article 45 du CIO.

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CONCLUSION

CONCLUSION

Corporate income tax is one of the most important taxes imposed by governments in most countries around the world. Its aim is to extract a portion of corporate profits to support the budget and finance public projects.

Corporate income tax varies from country to country, and is calculated based on a certain percentage of the company's profits. When corporate taxes are imposed, companies are required to pay the amount due to the government.

Corporate income tax can sometimes be a subject of controversy, as some people support it because it contributes to supporting the government's budget, while others consider it an excessive tax imposed on companies that may lead to a decrease in profits and a reduction in returns for investors.

In the end, corporate income tax is a vital tax for supporting the government's budget. However, it's also important to consider other incentivizing methods that can encourage companies to invest and increase productivity, enabling governments to ensure that this tax is achieving the desired results.