Example tax depreciation

	Profit before depreciation	Annual depreciation	Profit after depreciation	Tax at 25%
Tax method				
Year 1	20,000	(12,000)	8,000	2,000
Year 2	20,000	(7,200)	12,800	3,200
Year 3	20,000	(800)	19,200	4,800
Year 4	20,000	-	20,000	5,000
Totals	80,000	(20,000)	60,000	15,000
Straight-line/e	conomic			
Year 1	20,000	(5,000)	15,000	3,750
Year 2	20,000	(5,000)	15,000	3,750
Year 3	20,000	(5,000)	15,000	3,750
Year 4	20,000	(5,000)	15,000	3,750
Totals	80,000	(20,000)	60,000	15,000



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