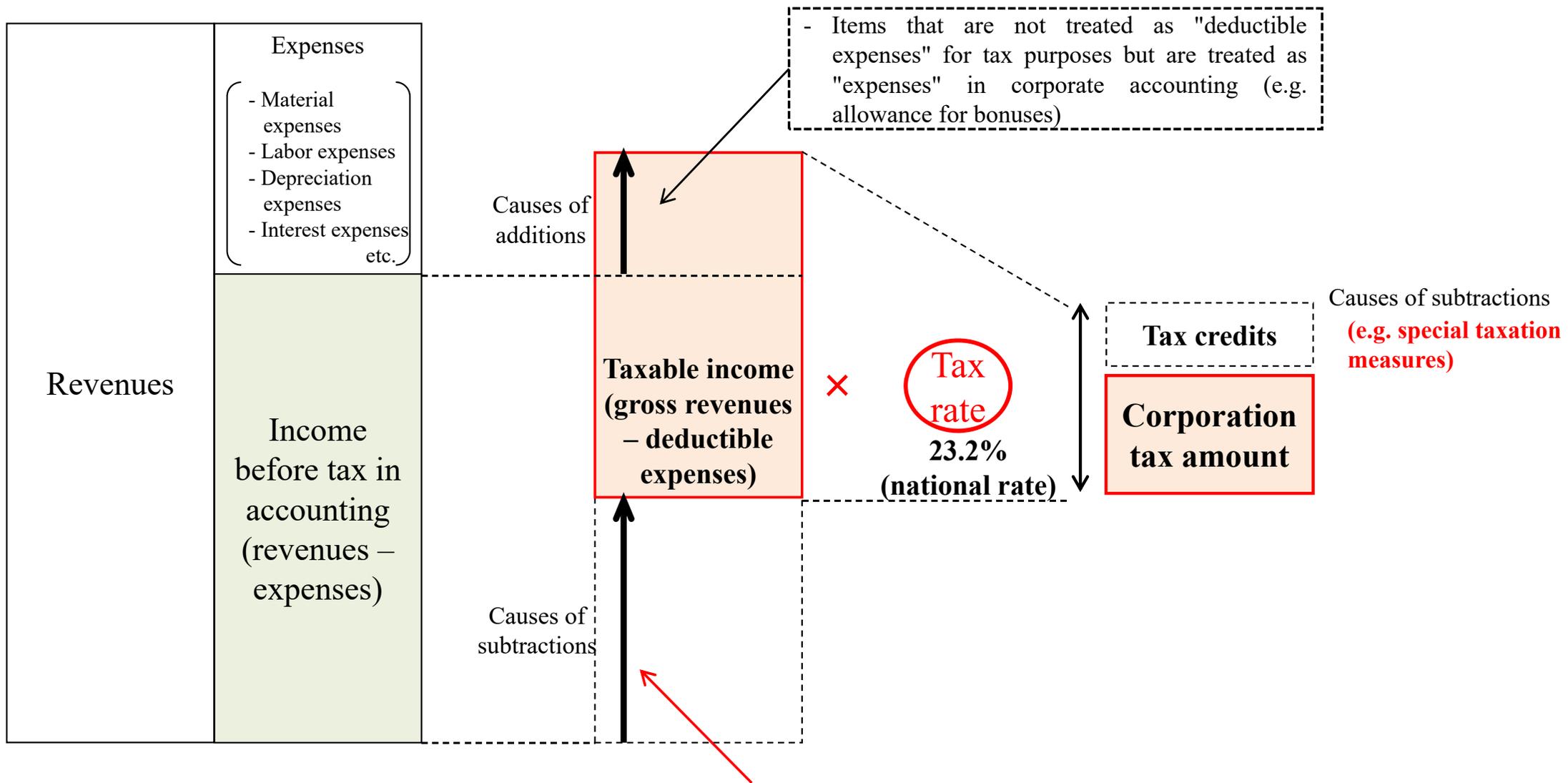


Tax Base of Corporation Tax



- Items that are treated as "deductible expenses" for tax purposes but are not treated as "expenses" in corporate accounting (e.g. deduction of net loss carried forward, special taxation measures)
- Items that are not treated as "gross revenues" for tax purposes but are treated as "revenues" in corporate accounting (e.g. exclusion of received dividends from gross revenues)