**In the name of Allah the most Merciful , the most Gracias**

**Faculty of Commerce Al-Azhar University**

**English –Branch Third-Year**

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**Zakat and Tax Accounting**

**Cases Studies**

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  **Case No. (1 )**

**Complete to show the meaning :**

 Tax is a……………………………………………………..-

* Tax is not a……………………………………………… -
* Tax Systems are two kinds , they are…………-
* Zakat is not a ………………………..-
* is not a…… Tax-
* The main differences between Zakat-
* and Tax are:
* …………………
* ………………….
* …………………
* ………………….

 …………………..

-The main differences between Tax and Fees

 are :

* ………………..
* ……………….
* ………………..
* 1
* **Case No. ( 2 )**
* **Complete the following Equations**
* **and Concepts** .
* Base =……………... Less…………………. Tax
* Taxable Family Allowance= ……………….…
* Due Tax =……….…multiplied by………………….
* Due Tax to be Paid = ………….Less……………….
* Tax Systems are two main kinds,………….and………
* The Egyptian Tax System consists of the following
* Taxes :.
* …………..
* ………….
* ………….
* ………….
* …………..
* The Egyptian Unified Tax on Individuals Incomes
* System consists of the following Taxes:
* …………
* …………
* The Conditions of an Ideal and Tax System are :
* ………………. ……………….. ………………..
* ………………. …………………. ………………..
* 2
*

**Case N0. (3)**

* **From the following Data and Information , you are required to prepare the Annual Tax Statement on A Salary according to the Egyptian Tax Laws:**
* **- Fixed Salary 1000000**
* **- Variable Incomes 20000**
* **- Tax Deductions 15000**
* **- Family Allowance 5000**
* **- Tax Rates according to the Egyptian**
* **Tax Lows**
*

**Case No. (4)**

**From the following Data and Information ,you**

**are required to calculate the Due Tax for a**

 **Chartered Accountant :**

**- Total Professional Incomes. 800 000**

**- Burial Costs and Expenses. 120 000**

**- Professional Fees . 75 000**

**- Family Allowance. 5000**

**- Pre-paid Professional Tax. 30 000**

**- Tax Rate according to the Egyptian Tax Laws**

**3**

 **Case No. (5)**

**From the following data and information you are required to Prepare the Tax Statement for a real-state property for the year ended 31-12-2010 :**

* **Actual received Lease 500000**
* **Actual Fees Paid 2000**
* **Family Allowance 5000**
* **Zakat on income paid 1250**

 **Case No. ( 6 )**

**From the following Data and Information You are required to calculate the Zakat and the Tax Due for a Muslim , and compare between them :**

**Total Incomes During the Year 200000**

**Total Expenses and Payments 80000**

**Total Taxable Deductions 25000**

**Family Allowance 5000**

**Tax Rate : according to the Egyptian Lows**

**Zakat Rate is : 2.5%**

**Price of one Gram Pure Gold is : 200**

**4**

**Case No. ( 7 )**

**Complete to explain the meaning :**

**&- Zakat is a …………………………**

**& - Zakat objectives are………………**

**& - Zakat is imposed on………………………..**

**& - Not Zakat on…………..but …………………**

**& - A Muslim who denies Zakat is a ……….**

**& - A Muslim who refuses to pay Zakat is a……**

**&- The main Terms of Zakat on Wealth are……**

**&- Zakat Base =………… Less……………….**

**&- Zakat Nisab means ………………………………**

**& - Zakat Amount Due =……….By………………..**

**& - Zakat Rate on Cash Money is………………….**

**&- Zakat Duers are …………………………………….**

**& - Mention a Verse of Quran about Sadaqa**

**&- Mention a Verse of Quran about Due Zakat .**

**&- Mention a Verse of Quran about Zakat Duers**

**5**

**Case No. ( 8 )**

**From the following Data and Information you are required to prepare the Zakat Statement for the year ended 30-Zo-el-hegga-1431H .**

**&- Cash money at Hand 10000**

**&- Cash money at Banks 20000**

**&- Deposits at Banks 30000**

**& - Financial Securities 15000**

**&- Debtors 12000**

**&- Creditors ( Due ) 20000**

**Additional Information :**

**-Price of one Gram of pure Gold 200**

**- Bad Debts 2000**

**Case No. ( 9 )**

**From the following Data and Information You are required to prepare the Zakat Statement**

**For a Commercial firm at 30-12-1431 H :**

**&- Cash at Hand and at Banks 100000**

**&- Goods and Like 500000**

**&- Debtors 150000**

**&- Investments 100000**

**&- Fixed Assets 400000**

**&- Current Liabilities 400000**

**&- Capital 1000000**

**&- Price of one Pure Gram Gold is 400**

 **6**

**Case No. (10) .**

**From the following Data and Information You are required to prepare the Zakat Statement for the Lunar Year ended 30-12-1431H .**

**$- Cash at Hand 100000**

**$- Cash at Islamic Bank 400000**

**$- Good Debtors 200000**

**$- Payment Documents 100000**

**$- Deposits in Banks 200000**

**$- Due Installment 300000**

**$- Due Creditors 100000**

**$-Due Payment Documents 100000**

**$- Short Term Loans 400000**

**Case No. ( 11 )**

**From the following Data and Information You are required to prepare the Zakat Statement**

**at the year ended 31 December 2010 for a Consultant Office :-**

**& - Actual received Income 500000**

**& - Actual Expenses Paid 200000**

**& - Other Payments Paid 100000**

**& - Family needs Expenses 100000**

**&- Zakatable Nisab 20000**

**7**

**Case No. (12)**

**Calculate Zakat El-Fitr for a Family according-\***

**to the following Information :**

**& - The family consists of five Individuals .**

**&- The Saa is equal to 2,5 Kilo-gram of Crops .**

**&- The Price of one Kilo- gram of Crops is 4 L.E.**

**\*- Mention to whom it should be paid.**

**\*- Is it permitted to paid Zakat El-Fitr**

 **in cash ? .**

**\*- Mention an Arabic Holy Hadith related by**

 **Prophet Mohammed ( PBUH ) concerning**

 **With Zakat El-Fitr .**

**\*- What are the differences between Zakat**

 **El-Mal and Zakat El- Fitr ?**

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