

Table 1**Apportionment of taxable total profits**

	FY 2023	FY 2024	Total
Period from:	01-Jan-24	01-Apr-24	01-Jan-24
Period to:	31-Mar-24	31-Dec-24	31-Dec-24
Days of accounting period falling in financial year	91	275	366
Days in CT accounting period	366	366	366
Taxable total profits	18,647.54	56,352.46	75,000.00
Augmented profits	21,133.88	63,866.12	85,000.00
Lower limit	50,000.00	50,000.00	
Apportioned lower limit	12,431.69	37,568.31	50,000.00
Upper limit	250,000.00	250,000.00	
Apportioned upper limit	62,158.47	187,841.53	250,000.00