

Invoice price

mark - up (+)
discount (-)
+ intermediary, comission
charges
+ governmental
administrative, services fees





Contribution in kind

Articles of incorporation

Assets received for free

Market value

excess



- + duty payables
- + foundign and installation costs
- + startup costs



add

- + delivery and loading costs
 - + custom duty
- + procurement related taxes
 - + duty payables
 - + non-deductible VAT
- + founding and installation costs
 - + startup costs
- + percentage of depts and interests
 - + percentage of premium
 - + investment, planning,
- preparation, transact, teaches costs + exchange loss on foreign

exchange liability Etc.

deduct



Units produced under trial operation

exchange gains on foreign exchange liability

Book Value

