

ACCOUNTING PERIOD: 30/06/2005

Memorandum information used to complete Table 2

TABLE 2 - CALCULATION OF TAX CREDIT AND GROSS ASSESSABLE DIVIDEND PER ACCOUNTING PERIOD

SECTION 1		SECTION 2	SECTION 3	SECTION 4	Listing of tax rates for the last 20 years of assessment			
[A] Accounting Period	[B] Taxed/taxable portion of net dividend per accounts	Applicable historic tax rate for accounting period	Corresponding tax credit for accounting period	Gross assessable dividend	Year	Rate	Year	Rate
PRE 30/06/05	100,000.00	35%	53,846.15	153,846.15	1990/91	35%	2000/01	35%
					1991/92	35%	2001/02	35%
					1992/93	35%	2002/03	35%
					1993/94	35%	2003/04	35%
					1994/95	35%	2004/05	35%
					1995/96	35%	2005/06	35%
					1996/97	35%	2006/07	35%
					1997/98	35%	2007/08	33%
					1998/99	35%	2008/09	27%
					1999/00	35%	2009/10	22%
TOTAL £ 100,000.00 2		TOTALS £ 53,846.15 3		£ 153,846.15 4				

(If additional sheets are used then please complete the relevant box(es) on page 5 and use the above balance as the balance c/fwd)

ACCOUNTING PERIOD: 30/06/2006

Memorandum information used to complete Table 2

TABLE 2 - CALCULATION OF TAX CREDIT AND GROSS ASSESSABLE DIVIDEND PER ACCOUNTING PERIOD

SECTION 1		SECTION 2	SECTION 3	SECTION 4	Listing of tax rates for the last 20 years of assessment			
[A] Accounting Period	[B] Taxed/taxable portion of net dividend per accounts	Applicable historic tax rate for accounting period	Corresponding tax credit for accounting period	Gross assessable dividend	Year	Rate	Year	Rate
PRE 30/06/05	50,000.00	35%	26,923.08	76,923.08	1990/91	35%	2000/01	35%
30/06/05	20,000.00	35%	10,769.23	30,769.23	1991/92	35%	2001/02	35%
30/06/06	30,000.00	35%	16,153.85	46,153.85	1992/93	35%	2002/03	35%
					1993/94	35%	2003/04	35%
					1994/95	35%	2004/05	35%
					1995/96	35%	2005/06	35%
					1996/97	35%	2006/07	35%
					1997/98	35%	2007/08	33%
					1998/99	35%	2008/09	27%
					1999/00	35%	2009/10	22%
					With effect from 1 January 2011 the tax rate is 10%			
TOTAL	£ 100,000.00 2		TOTALS	£ 53,846.15 3			£ 153,846.15 4	

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ACCOUNTING PERIOD: 30/06/2008

Memorandum information used to complete Table 2

TABLE 2 - CALCULATION OF TAX CREDIT AND GROSS ASSESSABLE DIVIDEND PER ACCOUNTING PERIOD

SECTION 1		SECTION 2	SECTION 3	SECTION 4	Listing of tax rates for the last 20 years of assessment			
[A] Accounting Period	[B] Taxed/taxable portion of net dividend per accounts	Applicable historic tax rate for accounting period	Corresponding tax credit for accounting period	Gross assessable dividend	Year	Rate	Year	Rate
30/06/06	4,850.00	35%	2,611.54	7,461.54	1990/91	35%	2000/01	35%
30/06/07	40,000.00	33%	19,701.49	59,701.49	1991/92	35%	2001/02	35%
30/06/08	54,862.50	27%	20,291.61	75,154.11	1992/93	35%	2002/03	35%
					1993/94	35%	2003/04	35%
					1994/95	35%	2004/05	35%
					1995/96	35%	2005/06	35%
					1996/97	35%	2006/07	35%
					1997/98	35%	2007/08	33%
					1998/99	35%	2008/09	27%
					1999/00	35%	2009/10	22%
					With effect from 1 January 2011 the tax rate is 10%			
TOTAL	£ 99,712.50 ²		TOTALS	£ 42,604.64 ³			£ 142,317.14 ⁴	

(If additional sheets are used then please complete the relevant box(es) on page 5 and use the above balance as the balance c/fwd)

ACCOUNTING PERIOD: 30/06/2010

Memorandum information used to complete Table 2

TABLE 2 - CALCULATION OF TAX CREDIT AND GROSS ASSESSABLE DIVIDEND PER ACCOUNTING PERIOD

SECTION 1		SECTION 2	SECTION 3	SECTION 4	Listing of tax rates for the last 20 years of assessment
[A] Accounting Period	[B] Taxed/taxable portion of net dividend per accounts	Applicable historic tax rate for accounting period	Corresponding tax credit for accounting period	Gross assessable dividend	
30/06/10	79,209.00	10% - 22%	15,571.00	94,780.00	1990/91 35% 2000/01 35%
					1991/92 35% 2001/02 35%
					1992/93 35% 2002/03 35%
					1993/94 35% 2003/04 35%
					1994/95 35% 2004/05 35%
					1995/96 35% 2005/06 35%
					1996/97 35% 2006/07 35%
					1997/98 35% 2007/08 33%
					1998/99 35% 2008/09 27%
					1999/00 35% 2009/10 22%
					With effect from 1 January 2011 the tax rate is 10%
TOTAL £	79,209.00 2	TOTALS £	15,571.00 3	£	94,780.00 4

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