

Kafrelsheikh University
Faculty of Commerce
Grade: 3
English Section



Tax Accounting
Prf. Dr. Aly Mogahed
Second Term
2019 - 2020

Suggested research Topics in Tax Accounting

Select one of the following subjects:

One: Determine the main aspects (features) of the Egyptian Income Tax Law # 91 for the year 2005 regarding the natural persons and explain how these aspects appears in the tax on income from salaries and the like.

Research Elements:

1. Overview on the Egyptian Tax System
2. Salaries and the like taxable revenues
3. Salaries and the like exemptions
4. Salaries and the like deductible costs and expenses
5. Salaries and the like tax rate

Two: Determine the main aspects (features) of the Egyptian Income Tax Law # 91 for the year 2005 regarding the natural persons and explain how

these aspects appears in the tax on income from commercial and industrial activities.

Research Elements:

1. Overview on the Egyptian Tax System
2. commercial and industrial activities taxable revenues
3. commercial and industrial activities exemptions
4. commercial and industrial activities deductible costs and expenses
5. the special method of depreciation of fixed assets of the tax law 91 / 2005
6. commercial and industrial activities tax rate

Three: Determine the main aspects (features) of the Egyptian Income Tax Law # 91 for the year 2005 regarding the natural persons and explain how these aspects appears in the tax on income from Professional and non-commercial activities.

Research Elements:

1. Overview on the Egyptian Tax System
2. Professional and non-commercial activities taxable revenues

3. Professional and non-commercial activities exemptions
4. Professional and non-commercial activities deductible costs and expenses
5. Professional and non-commercial activities tax rate

Four: Determine the main aspects (features) of the Egyptian Income Tax Law # 91 for the year 2005 regarding the natural persons and explain how these aspects appears in the tax on income from Agriculture Lands.

Research Elements:

1. Overview on the Egyptian Tax System
2. Agriculture Lands taxable revenues
3. Agriculture Lands exemptions
4. Agriculture Lands deductible costs and expenses
5. Agriculture Lands tax rate

End of research topics with my best regards

Instructor and Chairman

Prf. Dr. Aly Mogahed Ahmed Alsayed