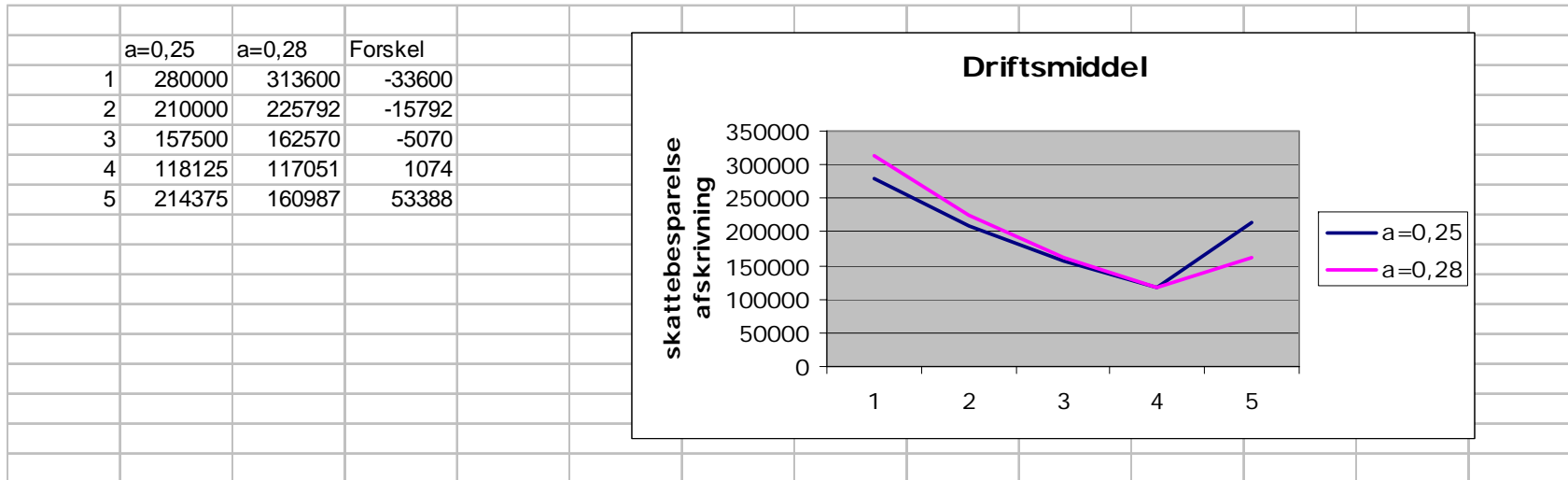




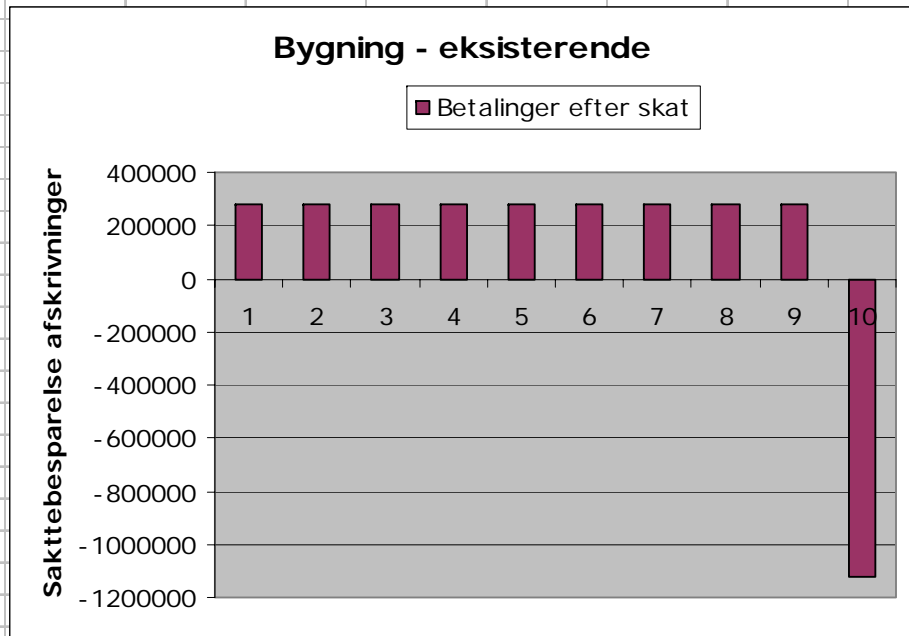


Driftsmiddel – sammenligning nettoskattebesparelser:



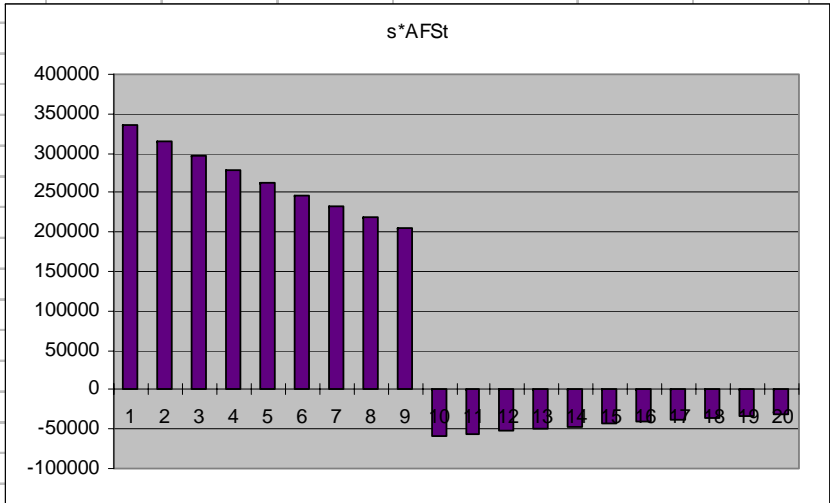
Bygning – eksisterende:

Afskrivninger	Genvundne afskrivninger	Betalinger efter skat
1000000		280000
1000000		280000
1000000		280000
1000000		280000
1000000		280000
1000000		280000
1000000		280000
1000000		280000
1000000		280000
1000000		280000
	4000000	-1120000
9000000		
4000000		
	Nutidsværdi	1.325.261



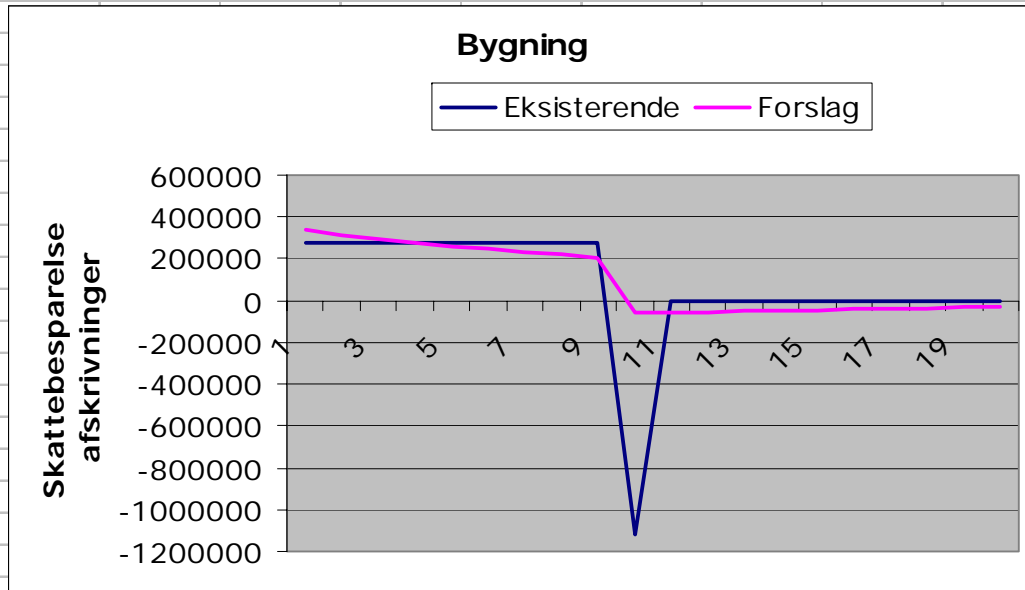
Bygning – forslag:

	Nedskrevne værdi	AFSt	s*AFSt			
1	2000000	120000	336000			
2	1880000	112800	315840			
3	1767200	106032	296890			
4	16611680	996701	279076			
5	15614979	936899	262332			
6	14678080	880685	246592			
7	13797396	827844	231796			
8	12969552	778173	217888			
9	12191379	731483	204815			
10	11459896	-212406	-59474	3540104	-212406	
11		-199662	-55905	3327698	-199662	
12		-187682	-52551	3128036	-187682	
13		-176421	-49398	2940354	-176421	
14		-165836	-46434	2763932	-165836	
15		-155886	-43648	2598097	-155886	
16		-146533	-41029	2442211	-146533	
17		-137741	-38567	2295678	-137741	
18		-129476	-36253	2157937	-129476	
19		-121708	-34078	2028461	-121708	
20		-114405	-32033	1906753	-114405	
21		-107541	-30111	1792348	-107541	
22		-101088	-28305	1684807	-101088	
23		-95023	-26606	1583719	-95023	
24		-89322	-25010	1488696	-89322	npv - aprox kr 1.604.345,72
25		-83962	-23509	1399374	-83962	npv-faktisk kr 1.589.481,43
26		-78925	-22099	1315412	-78925	
27		-74189	-20773	1236487	-74189	
28		-69738	-19527	1162298	-69738	
29		-65554	-18355	1092560	-65554	
30		-61620	-17254	1027006	-61620	



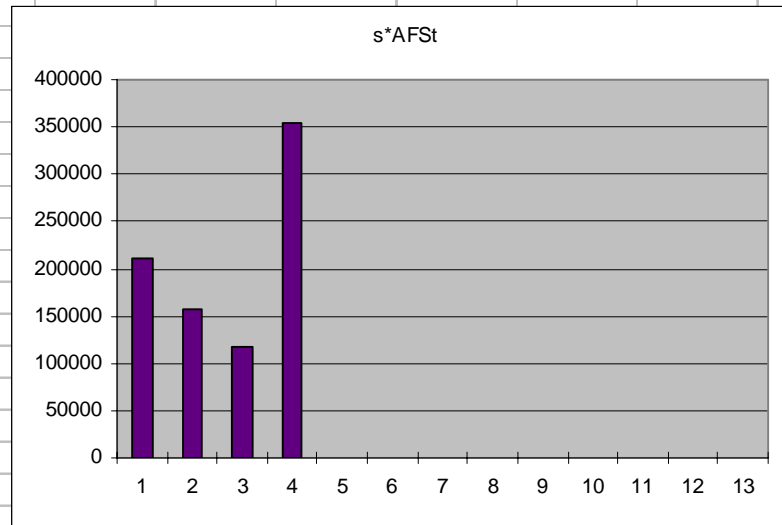
Bygning – sammenligning af nettoskattebesparelser:

	Eksisterende	Forslag	Forskel
1	280000	336000	-56000
2	280000	315840	-35840
3	280000	296890	-16890
4	280000	279076	924
5	280000	262332	17668
6	280000	246592	33408
7	280000	231796	48204
8	280000	217888	62112
9	280000	204815	75185
10	-1120000	-59474	-1060526
11	0	-55905	55905
12	0	-52551	52551
13	0	-49398	49398
14	0	-46434	46434
15	0	-43648	43648
16	0	-41029	41029
17	0	-38567	38567
18	0	-36253	36253
19	0	-34078	34078
20	0	-32033	32033



IT-investering – eksisterende:

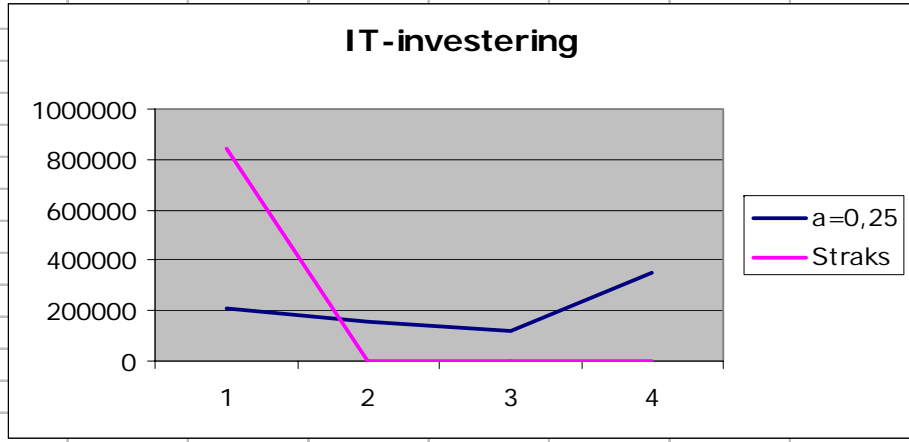
IT-investering			
INV	3000000		
a	0,25		
S4	0		
SFT4	-1265625		
	Nedskrevne værdi	AFSt	s*AFSt
1	3000000	750000	210000
2	2250000	562500	157500
3	1687500	421875	118125
4	1265625	1265625	354375
5			
6			
7			
8			
9			
10			
11			
12			
13			
	Nutidsværdi	755474,6	





IT-investering – sammenligning af nettoskattebesparelser:

	a=0,25	Straks	Forskel
1	210000	840000	-630000
2	157500	0	157500
3	118125	0	118125
4	354375	0	354375



Spørgsmål 3:

Nutidsværdi af nettoskattebesparelser samt beregnet forbedring i anskaffelsessum efter skat for en IT-investering

	Eksisterende	Forslag	Forskel	Forbedring i pct af INV	
4%	755474,6105	807692,3	52217,7	1,74%	
5%	736443,1487	800000	63556,85	2,12%	
6%	718165,8666	792452,8	74286,96	2,48%	
7%	700604,4594	785046,7	84442,27	2,81%	
8%	683722,9462	777777,8	94054,83	3,14%	
9%	667487,5072	770642,2	103154,7	3,44%	
10%	651866,3343	763636,4	111770	3,73%	