

Approach based on average tax rate Yes/No  
C0109

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**Calculation of the DTA before shock**

		Before the shock
		C0110
DTA	R0600	
DTA carry forward	R0610	
DTA due to deductible temporary differences	R0620	
DTL	R0630	
DTA that could be compensated by DTL		
DTA by reference to probable future taxable profit		
DTA eligible as Tier 3 own funds		

**Calculation of loss absorbing capacity of deferred taxes**

	After the shock	LAC DT
	C0120	C0130
DTA	R0600	
DTA carry forward	R0610	
DTA due to deductible temporary differences	R0620	
DTL	R0630	
LAC DT	R0640	
LAC DT justified by reversion of deferred tax liabilities	R0650	
LAC DT justified by reference to probable future taxable profit	R0660	
Maximum LAC DT	R0690	

**DTA that could be compensated by DTL**

	amount	corresponding DTA/DTL
deductible temporary difference on assets		
deductible temporary differences on liabilities		
taxable temporary differences on assets		
taxable temporary differences on liabilities		

**DTA by reference to probable future taxable profit before shock**

		year 1	year 2	year 3	year 4	year 5	year 6	year 7	year 8	year 9	year 10
New business (Life)											
New business (Non Life)											
Returns	RFR										
	excess										

If BP is in economic value, then fiscal profits from products sold during the business plan horizon may occur after the business plan horizon. In this case, haircuts must be applied.

**LAC DT by reference to probable future taxable profit after shock**

		year 1	year 2	year 3	year 4	year 5	year 6	year 7	year 8	year 9	year 10
New business (Life)											
New business (Non Life)											
Returns	RFR										
	excess										

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