2009		Company A (Non hi-tech enterprise)	Company B (Recognised hi-tech enterprise)
Amount of investment on specialised equipment qualified for tax credit	A	$2,000,000	$2,000,000
Tax credit available	B=A×10%	$200,000	$200,000
Taxable income	C	$1,000,000	$1,000,000
Applicable tax rate	D	25%	15%
CIT payable	E=C×D	$250,000	$150,000
Tax credit utilised	F=MIN(B,E)	($200,000)	($150,000)
CIT payment	G=E-F	$50,000	–
Tax credit c/f	H=B-F	–	$50,000*