

VAT

The information relates to Nomhle Traders. The business is registered for VAT. The standard VAT rate is 15%. Nomhle also sells zero-rated goods.

REQUIRED:

Calculate the VAT amount that must be paid to SARS for the VAT period ended 31 May 2022.

(9)

INFORMATION:

A. Harry, the clerk, calculated the VAT amount due to SARS as R55 785.

However, he did not take the following into account:

(i)	VAT on goods returned to suppliers	R5 070
(ii)	VAT on expenses paid	R6 240
(iii)	VAT on goods taken by Nomhle for personal use	R5 400

B. VAT on discount allowed must also be taken into account. The total discount allowed amounted to R18 860.

C. VAT on sales was incorrectly recorded. Certain goods with a selling price of R31 200 (excluding VAT) should have been recorded as zero-rated items.

Eastern Cape Grade 12 Accounting Question Paper November 2014

Michal Rosen-Zvi



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