

Grade 10 Accounting paper 2 GP 2022 exam Question 2

ACCOUNTING
(PAPER 2) GRADE 10

marks: (4 minutes)

Indicate whether the following statements are True or False in your ANSWER BOOK.

2.1.1 The supply of educational services is an example of a VAT exempt item.

2.1.2 VAT is charged on all goods and services supplied.

2.1.3 VAT is charged on salaries and wages.

2.1.4 A business with an annual turnover of R50 000 and above, may register as a VAT vendor.

2.1.5 VAT is charged on all taxable goods and services supplied.

2.1.6

Complete the table below by filling in the missing amounts in your ANSWER BOOK.

No.	Amount (excluding VAT)	VAT amount (15%)	Amount (including VAT)
2.2.1	A	B	R3 411
2.2.2	R640	C	D
2.2.3	E	R6 000	F
2.2.4	R600	R67,50	G

2.3 ETHICS

2.3.1 Explain the difference between tax evasion and tax avoidance.

2.3.2 Jay Dee Traders

Bongani is the owner of Jay Dee Traders. He donated goods to the value of R5 000, excluding VAT, to his brother's business that has been recently struggling to make profit. He instructed the bookkeeper not to charge VAT on this transaction.

(a) Bongani has conducted himself unethically. Explain the action taken by SARS against the VAT vendors who conduct themselves unethically. Provide TWO points.

(b) Provide ONE reason why VAT should be paid to SARS in this transaction.

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Chew Fong Peng, Adelina
Asmawi, Chuanjun Zhao

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