# 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
	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.

# **Accounting Grade 12 November 20question Paper**

**Richard Bailey** 

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