

# Grade 12 Accounting

## Term 3 VAT part 5

### Vat control account

### Test/Exam/Trial

### Paper 2

#### FOREVER TRADERS

This business is a sole proprietorship, operating under the VAT period of 1 January to 31 August. The business has purchased and sold.

#### REQUIRED:

2.2.1 Calculate the VAT amount that is payable to SARS on 31 August 2020.

2.2.2 The accountant has come across a document for personal home, for R46 000 included in this amount must be regarded as input VAT. Further investigation revealed that similar documents were regularly entered in the books over the past year.

Advise the accountant on dealing with this matter. State TWO points.

8. The following transactions appeared in the records for August 2020:

Particulars	EXCLUDING VAT	VAT AMOUNT	INCLUDING VAT
Trade receivables	5 000	R80 250	R815 250
Trade payables	5 000	57 750	442 750
Suppliers	500	?	
Goods returned by debtors	22 500	?	25 875
Stock taken by owner at cost	9 600	?	
Trade accounts written off		?	36 800

# Mindset Accounting Grade12 Vat

**Jeewan Seevnarain**



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