QUESTION 1

1.1

1.1.1	Value-added tax	
1.1.2	0% Zero-rated	¥
1.1.3	First In First Out	
1.1.4	Perpetual/Continuous	

4

1.2 Calculate the final amount payable to SARS on 31 July 2014.

Mark one line only – choose method to benefit candidate any one part correct − 11 200 ✓ + 126 000 ✓ − 77 000 ✓ + 273 ✓ − 6 692 ✓ ✓ − 1 330 ✓ = 30 051 ⊠

OR

11 200 ✓ − 126 000 ✓ + 77 000 ✓ − 273 ✓ + 6 692 ✓ ✓ + 1 330 ✓ = −30 051 ⊠

Mark one account only - choose account to benefit candidate

(could be input & Output)		
✓ 11 200	√ 126 000	
*< 77 000	✓ 273	
✓ < 6.692		
* ✓ ✓ 1 330		
☑ 30 051	any one part	

Accept negative figures or brackets on opposite sides
77 000 + 1330 = 78 330 3 maks 77 000 - 273 = 76 727 2 maks
77 000 + 1 330 - 273 - 78 057 4 maks 126 000 - 6 692 - 119 308 3 maks

R133 400 M operation any one part correct

9

1.3 1.3.1 Calculate the total amount paid for carriage on the purchases on 11 June 2014.

(1 600 x 215) 2 marks R352 600 √- 344 000 √ √ = 8 600 ☑ operation any one part correct

4

1.3.2 Calculate the value of the closing stock on 30 June 2014 using the weighted-average method.

77 900 + 770 850 - 1 200 x 580 x 580

8

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