

Topic 6 VAT and tariffs

Worksheet 1 VAT calculations

- 1.1 R16,80 ✓✓
- 1.3 R2,52 ✓✓
- 2.1 R136,80 ✓✓
- 2.3 R37,61 ✓✓✓
- 3.1 R120 ✓✓✓
- 3.3 R65 789,47 ✓✓✓

- 1.2 R1,84 ✓✓
- 1.4 R49 ✓✓
- 2.2 R23,43 ✓✓
- 2.4 R17,09 or R14,99 if zero-rated ✓✓✓
- 3.2 R4 385,09 ✓✓✓
- 3.4 R372,81 ✓✓✓

Worksheet 2 Tax invoice and till slip

- 1.1 False, Total Due is the VAT inclusive price, VAT is quoted separately ✓✓
- 1.2 R6,22 ✓✓
- 1.3 R19,27 ✓✓✓
- 2.1 Cauliflower and Milk ✓
- 2.2 The consumer doesn't pay VAT on these items. ✓
- 2.3 R23,98 ✓✓
- 2.4 VAT inclusive ✓
- 2.5 Adding all the items. $R14,76 + R8,76 + R9,99 + R13,99 + R17,70 = R65,20$ ✓✓✓
- 2.6 R8,01 ✓✓✓✓
- 2.7 R0 ✓