QUESTION 1

1.1

| 1.1.1 | Value-added tax | - |
|-------|----------------------|---|
| 1.1.2 | 0% Zero-rated | 4 |
| 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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Mines Bureau, Geological Survey, Interior Department

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Minerals Yearbook Mines Bureau, Geological Survey, Interior Department, 2018-04-19 Minerals Yearbook 2014 V 3 Area Reports International Asia and the Pacific Volume III Area Reports International is published as four separate reports These regional reports contain the latest available minerals data on more than 180 foreign countries and discuss the importance of minerals to the economies of these nations and the United States Each report begins with an overview of the region s mineral industries during the year It continues with individual country chapters that examine the mining refining processing and use of minerals in each country of the region and how each country's mineral industry relates to U S industry Most chapters include production tables and industry structure tables information about Government policies and programs that affect the country's mineral industry and an outlook section Minerals Yearbook Geological Survey, Interior Department, Mines Bureau, 2019-02-15 This volume covering metals and minerals contains chapters on approximately 90 commodities In addition this volume has chapters on mining and quarrying trends and on statistical surveying methods used by Minerals Information plus a statistical summary Minerals Yearbook Mines Bureau, Geological Survey, Interior Department, 2018-04-19 Minerals Yearbook 2014 V 3 Area Reports International Asia and the Pacific Volume III Area Reports International is published as four separate reports These regional reports contain the latest available minerals data on more than 180 foreign countries and discuss the importance of minerals to the economies of these nations and the United States Each report begins with an overview of the region s mineral industries during the year It continues with individual country chapters that examine the mining refining processing and use of minerals in each country of the region and how each country's mineral industry relates to U S industry Most chapters include production tables and industry structure tables information about Government policies and programs that affect the country's mineral industry and an outlook section In Praise of American Educators Richard DuFour, 2015-07-20 Explore the state of education today In this thought provoking book the author presents a compelling case for why contemporary American educators are the greatest generation in history He carefully explains why current national reform policies have failed and presents specific steps policymakers administrators and teachers must take to transform American schools to meet student needs in the 21st century

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political economy analysis helps understand the past and devise reforms to simultaneously improve sectoral outcomes and generate political rewards These arguments have implications for the challenges facing India's electricity future including providing electricity to all implementing government reform schemes and successfully managing the rise of renewable Presidential Leadership and National Security Richard S. Conley, 2017-10-31 This book assesses the foreign policy legacy of the Obama administration through the lens of national security and leadership Timely accessible chapters authored by leading scholars of presidential and international politics cover White House Cabinet relations Congress and War Powers challenges including the Iran nuclear deal ISIS and the closing of Guantanamo Bay drone strikes the New Cold War with Russia and the ways in which the Obama foreign policy legacy shaped the 2016 presidential election In particular the book explores the philosophical basis of counter terrorism strategy in the Obama administration and traces how precepts differed from the administration of George W Bush More generally the book contributes to an understanding of the distinctive interplay between the formal constitutional powers of the president and the use of informal executive powers in the quest for peace and security Finally the book surveys the challenges that Donald J Trump faces in the transition to the new presidential Colorado School Laws Colorado, 2011 administration Federal Register ,2013-08 Bulletin of the Atomic Scientists India Rubber World and Electrical Trades Review John .1995-09 Aviation Week & Space Technology ,2006 India Rubber World ,1946 Robertson Dunlap, Henry Clemens Pearson, 1947 Who's who Among Students in American <u>Universities and Colleges</u> Henry Pettus Randall,1973

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