

Appendix 1: Credit and Debit Invoices

(for use in question 3i)

GILGAL ENTITY	
CREDIT: HARIS Co Ltd	
INVOICE No. C.017	
	F CFA
Goods: gross amount	6,000,000
Trade discount: 5%	
Commercial net	
Cash discount: 2%	
Financial net	
Transport invoiced before tax	200,000
Containers (TE)	1,300,000
Total (TE)	
VAT (19.25%)	
Net to your credit	
Date: 05/11/18	

GILGAL ENTITY	
DEBIT: HARIS Co Ltd	
INVOICE No. S.0505	
	F CFA
Goods: gross amount	18,000,000
Trade discount: 5%	
Commercial net	
Cash discount: 2%	-
Financial net:	
Transport invoiced	440,000
Containers (TE)	1,300,000
Total (TE)	
VAT (19.25%)	
Net payables	
Date: 02/11/18	

(TO BE HANDED IN WITH YOUR ANSWER BOOKLET)