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accounting period, a second provisional tax payment of R35 000 was made to the SARS (cheque no. 210). After the completion of the audit, the ...

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(TEACHER NOTES)

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relevant key concepts
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Ordinary share capital
(1 March 2013) 3 000

000 Retained income
(1 March 2013) 44 700

Long-term loan:

Zululand Bank (1
March 2013) 120 000

Land and buildings 1

900 000 Vehicles 1 050

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Income Tax Provisional
tax payments were
made as follows: 31
December 2009, R172
000 30 June 2010,
R148 000 SARS
(Income Tax) ledger
account reflects a
credit balance of R20
000 on

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