

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

VAT Control (could be Input & Output)	
✓ 11 200	✓ 126 000
*✓ 77 000	✓ 273
✓✓ 6 692	
*✓✓ 1 330	
✓ 30 051	any one part correct

Accept negative figures or brackets on opposite sides

77 000 + 1 330 = 78 330 3 marks

77 000 + 1 330 – 273 = 78 057 4 marks

77 000 – 273 = 76 727 2 marks

126 000 – 6 692 = 119 308 3 marks

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.**

769 650 (2 marks)

(352 600 + 290 400 = 127 850) 1 mark

 $\frac{77\,900 \checkmark + 770\,850 \checkmark - 1\,200 \checkmark}{410 \checkmark + 3\,280 \checkmark - 5 \checkmark} \times 580 \checkmark$ $\frac{847\,550}{3\,690 \text{ or } 3\,275} \text{ (2 marks)}$

(1 600 + 1 210 + 470) 1 mark

 $\frac{847\,550}{3\,685} \times 580 \text{ 1 mark}$

3 685 3 marks

= R133 400 ✓ operation any one part correct

8

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Two Hills Accounting & Consulting

A red circular graphic with a gradient, appearing as a partial circle or a stylized 'C' shape, located to the right of the company name.

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The Customs Valuation Agreement Mark K. Neville, 2023-03-09 Global Trade Law Series Volume 58 Customs valuation is a key element in the corpus of international trade law Despite the facts that the WTO Valuation Agreement 1994 remains unchanged in all material respects and that it has been adopted by virtually every trading nation on the planet there are fissures in the system preventing consensus on many contentious questions This extremely knowledgeable analysis by a world renowned specialist lawyer in the field by concentrating on diverging views on the nature of the central feature of the Agreement the definition of the price actually paid or payable PAPP provides the most extensive study available of the origins and architecture of the Valuation Agreement and its intersection with transfer pricing norms Among much else the author fully explains differing views on such questions as the following criteria governing royalties and license fees acceptability of the First Sale for Export doctrine role of transport charges in valuing dutiable assists status of interest payments on deferred payments valuation of carrier media bearing software for data processing equipment inclusion or exclusion of transport charges in the PAPP status of the WTO s moratorium on electronic transmissions status of payments of money for tools and other materials used in producing the imported goods and status of international instruments of traffic The author expertly assesses interpretations of the Valuation Agreement as presented in the instruments of the World Customs Organization and in the administrative and judicial fora of the United States Canada and the European Union This matchless book takes a giant step toward real world consensus on the daunting questions of custom valuation Customs and international tax professionals as well as academic scholars will come away from its in depth coverage with an enhanced ability to discern the logic inherent in the Valuation Agreement a greater awareness of current trends and their origins in authoritative customs valuation bodies and improved confidence when approaching customs valuation questions *American Military Communities in West Germany* John W. Lemza, 2016-05-13 On April 28 1946 a small group of American wives and children arrived at the port of Bremerhaven West Germany the first of thousands of military family members to make the trans Atlantic journey They were the basis of a network of military communities Little Americas that would spread across the postwar German landscape During a 45 year period which included some of the Cold War s tensest moments their presence confirmed America s resolve to maintain Western democracy in the face of the Soviet threat Drawing on archival sources and personal narratives this book explores these enclaves of Americanism from the U S government s perspective to the grassroots view of those who made their homes in Cold War Europe These families faced many challenges in balancing their military missions with their daily lives during a period of dynamic global change The author describes interaction in American communities that were sometimes separated sometimes connected with their German neighbors **FCC Record** United States. Federal Communications Commission, 2016 *The Budget of the United States Government* United States, 2016 The Central Provinces Gazette Central Provinces (India), 1936 **In Praise of American Educators** Richard DuFour, 2015-07-20

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web em 206 1gr fe engine mechanical engine unit em b remove the timing chain cover by prying between the timing chain cover cylinder head and cylinder block with a screwdriver notice be careful not to damage the contact surfaces of the timing chain cover cylinder block and cylinder head c remove the o ring from the lh cylinder

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web mar 29 2011 fe ft big block v8 332 352 360 390 406 410 427 428 fe timing hurdle ignition copy and paste from another forum hoping for added advice i emailed barry this as the server seems to be on and off whenever i try to log in looking for any and all advice here please share your insight as surely many will

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web oct 21 2021 toyota engine timing 3s fehew to check timing 3s fe in a spark ignition internal combustion engine ignition timing refers to the timing relative to the

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web dec 9 2020 put the wrench on the crank bolt and turn it clockwise until the mark on the harmonic balancer crank pulley lines up with the tdc mark on the lower timing cover now look at the cam sprocket the dowel in the cam should be in the hole for number 1 on some older b2000 engines they might have an a b c all alignment should be on a

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web mar 11 2020 there are no one size fits all timing solutions but a generally stock headed fe will like around 38 degrees

total timing you generally don't have to worry too much about initial timing over 12 degrees but again you have to be careful with the vacuum advance to not get back into that over advance situation

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web align the timing marks of the camshaft with the mark plates of the timing chain and install the timing chain hint align the timing marks with the mark plates while turning the hexagonal service portion of the camshaft using a wrench 2 install chain tensioner slipper 3 install the chain tensioner slipper 3 install chain tensioner

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web rotate the crankshaft pulley two complete turns clockwise and check the timing marks if the timing marks are correct tighten the lock bolt for the tensioner to 20 to 34 n m 200 to 350 kgfcm for fe to 37 to 52 n m 380 to 530 kgfcm for f2 engine check the movement on the tension side of the timing belt

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web fe engines use a timing assembly very similar to other ford engines with the aforementioned cam thrust plate an offset positioned dowel pin for locating and a single central cam bolt for retention the factory cam sprockets were often aluminum with molded nylon teeth for quieter operation

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web jul 22 2009 a set the timing mark to 0 on the timing chain cover by rotating the crankshaft clockwise b verify the timing marks on the camshaft timing gears are in general alignment with the timing marks of the camshaft bearing cap see chart note when the engine is correctly timed the timing marks will not perfectly align

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web feb 8 2015 discussion need help timing mazda 2.0fe i have a yale flit model glp050rge835 serial e177b22710v and replaced the cylinder head and now it doesn't run i have the cam sprocket with a mark on the head and the cylinder 1 at top dead center compression stroke the lift will run poorly at wide open throttle and will not idle

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web remove battery remove battery tray remove radiator support to frame seal lh see page co 12 remove fan shroud see page co 13 remove air cleaner cap sub assembly see page ec 14 remove air cleaner filter element sub assembly remove air cleaner case remove the 3 bolts then

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