

higher education & training

Department:
Higher Education and Training
REPUBLIC OF SOUTH AFRICA

N240(E)(J9)H
JUNE EXAMINATION
NATIONAL CERTIFICATE
COMPUTERISED FINANCIAL SYSTEMS N4

(6030154)

9 June 2014 (X-Paper)
09:00–1200

This question paper consists of 18 pages and 2 addenda.

DEPARTMENT OF HIGHER EDUCATION AND TRAINING
REPUBLIC OF SOUTH AFRICA
NATIONAL CERTIFICATE
COMPUTERISED FINANCIAL SYSTEMS N4
TIME: 3 HOURS
MARKS: 200

INSTRUCTIONS AND INFORMATION

INSTRUCTIONS TO INVIGILATORS

1. 3 Hours only are allowed for the completion of the question paper. The 3 hours include ALL input of data, ALL printing of answers and ALL written work if required.
2. In the event of a power failure or computer or printer breakdown, the actual time lost must be allocated to the candidates involved.
3. After completion of the examination session invigilators must ensure that EXAMINATION NUMBERS of candidates appear on ALL the printouts/answers handed in. No printout/answer without an EXAMINATION NUMBER and WATERMARK will be marked.
4. Printouts/answers must NOT be stapled together. Candidates will be penalised if printouts are stapled together.
5. After completion of the examination session invigilators must collect ALL other printouts NOT to be handed in for marking purposes. NO PRINTOUTS are allowed to be taken from the examination room or to be thrown into waste paper bins by candidates.
6. NO examination paper may be removed from the examination room until 1 hour has elapsed since the start of the last examination session on the day of the examination.

INSTRUCTIONS TO CANDIDATES

1. Answer ALL the questions.
2. Only THREE hours are allowed for the examination. The THREE hours include ALL input of data, ALL printing of answers and ALL written work if required. Please note that NO EXTRA TIME will be allowed for printing.
3. Open the account system **RONAEL** already loaded onto the computer. If you are a network user, make sure that you select the set of accounts loaded for your workstation.

4. To ensure that your **EXAMINATION NUMBER** appears on **ALL** your **printouts** please carry out the following instructions before you start answering the question paper:
- 4.1 Select SETUP
 - 4.2 Select COMPANY PARAMETERS
 - 4.3 Enter your EXAMINATION NUMBER and WORKSTATION NUMBER.
 - 4.4 Click on OK
5. ADDENDUM 2 must be detached from the question paper and placed inside your EXAMINATION FOLDER after having completed it.
6. You may print on ONE side of the paper only.
7. Arrange your answers/printouts in the correct order and **ONLY** hand in what is required. If you made use of continuous paper, please separate the sheets from one another before handing them in.
8. Printouts/Answers must **NOT** be stapled together.

PLEASE NOTE: Marks will be deducted if printouts are **NOT** in the correct order, if you did not separate continuous paper, or if you printed on both sides of the paper.

SECTION A**QUESTION 1**

R & R Traders started a retail linen store coupled with a mail catalogue business in 2009. They believe in the importance of good value for money and ensure that their customers came back again and again. The business makes use of the computerised accounting system Pastel. Xolewa Nkosi is the appointed bookkeeper.

The financial year of the business runs from **1 July 2013 to 30 June 2014**.

The business is registered for VAT purposes and makes two-monthly payments to the South African Receiver of Revenue according to the invoice basis.

You are requested to complete setup parameters as shown under **ADDITIONAL PARAMETER SETUP**. Process the rest of the transactions for April 2014 (Period 10).

1.1 PARAMETER SETUP**1.1.1 ENTRY TYPES (already set up)**

NO.:	ENTRY TYPE
1	CB 1 Payments (Cash Payments Journal)
2	CB 1 Receipts (Cash Receipts Journal)
3	CB 2 Payments (Petty Cash Payments Journal)
4	CB 2 Receipts (Petty Cash Receipts Journal)
5	General Journal
6	Customers' Journal
7	Suppliers' Journal
8	Customers' Allowances Journal
9	Suppliers' Allowances Journal
10	Bad Debts Journal
11	Interest Charged Journal
12	Stock Journal

1.1.2 GENERAL LEDGER ACCOUNTS (already set up)

ACCOUNT	NUMBER	BALANCE
Sales	1000/000	
Cost of Sales / Purchases	2000/000	
Bad Debts Recovered	2850/000	
Advertising & Promotions	3050/000	
Bad Debts	3150/000	
Bank Charges	3200/000	
Computer Expenses	3300/000	
Depreciation	3450/000	
Donations	3600/000	
Electricity & Water	3650/000	
General expenses – Gifts	3800/010	
Insurance	3850/000	
Interest Paid	3900/000	
Motor Vehicles – Insurance & Licence	4150/030	
Printing & Stationery	4200/000	
Rent Paid	4300/000	
Refreshments	4380/000	
Salaries & Wages	4400/000	
Staff Training	4450/000	
Capital	5100/000	388 873.00
Retained Income	5200/000	
Drawings	5400/000	15 000.00
Motor Vehicles	6200/000	
Motor Vehicles: Cost	6200/010	125 000.00
Motor Vehicles: Accumulated Depreciation	6200/020	45 454.45
Furniture & Fittings	6350/000	
Furniture & Fittings: Cost	6350/010	78 000.00
Furniture & Fittings: Accumulated Depreciation	6350/020	27 543.34
Trading Stock	7700/000	
Customers' Control	8000/000	37 500.00
Bank	8400/000	Calculate
Petty Cash	8410/000	
Suppliers' Control	9000/000	28 765.00
VAT Control	9500/000	
Opening Balance	9990/000	

1.1.3 SUPPLIERS' SCHEDULE (already set up)

Code	Supplier
S001	COM BUZ
S002	Linen Factory Shop
S003	JK Linen

1.1.4 CUSTOMERS' SCHEDULE (already set up)

Code	Customers
C001	@TheBay GV
C002	Daisy Country Lodge
Z99	Cash Sales

1.1.5 STOCK AS ON 31 MARCH 2014 (Stock items already set up)

The stock system of the business is dealt with on a continuous basis by the computer program. All stock purchases are made by means of purchase notes and all sales by means of the computerised invoice system.

Stock items have already been set up. The business adds a 75% profit mark-up to the cost price of stock items.

Exclusive tax processing is applied to all stock purchases and sales except where indicated otherwise on invoices.

The following stock codes and prices (VAT Excl.) are applicable:

Stock code	Description	Unit	Stock on hand	Cost price	Selling price
CN	Nutmeg Curtain	Each	8	331.37	579.90
CP	Plum Comforter	Set	7	359.94	629.90
DC	Charcoal Duvet Cover	Set	3	514.23	899.90
DW	White Duvet Cover	Set	5	628.51	1 099.89
PC	Postage & Courier				100.00
QG	Grey Quilt	Each	4	439.94	769.90
QN	Natural Quilt	Each	2	377.09	659.91
TS	Savannah Towel	Set	6	188.51	329.89

1.2 ADDITIONAL PARAMETER SETUP

- Supplier invoice message: Online shopping starts at 1 May 2014.
- The tax invoice with which inputs should start is TI10001.
- The debit note with which inputs should start is DN1001.

1.3 TRANSACTIONS FOR APRIL 2014 (PERIOD 10)

- 1.3.1 You are required to do the bank reconciliation for April 2014. Do not update the cash receipts and cash payments batches until after you have completed the bank reconciliation.
- 1.3.2 Use the REFERENCE RECONCILIATION METHOD for bank reconciliation purposes.
- 1.3.3 When processing computerised source documents, select the option to display TAX PERCENTAGES in the line entries on these documents.
- 1.3.4 Once you have completed the input of computerised source documents and journal batches you must print and update it.
- 1.3.5 Refer to the attached ADDENDUM 1 concerning the admissible deductions with regard to INPUT TAX.
- 1.3.6 If there is no ledger account to enter a specific transaction such an account must be created. Apply the account structure as it is set out.

1.4 TAKE-ON BALANCES

Use the information in 1.1.2 and 1.1.5 to process the opening balances of the general ledger accounts and stock items on **31 March 2014** in the relevant journal. Print and update the batches.

1.5 CREDIT INVOICES (PERIOD 10)

JK Linen 054 332 3323

VAT Reg. No.: 95175346 **JKL204**

INVOICE

TO: R & R Traders
9 Bond Drive
8800 UPINGTON

8 Murray Avenue
8000 UPINGTON

TERMS: 10% discount within 15 days
10% trade discount

02/04/2014

Quantity	Description	Unit Price	Amount
9	Charcoal Duvet Cover Sets	541 32	4 871 88
10	Natural Quilts	377 09	3 770 90
11	White Duvet Cover Sets	682 51	7 507 61
12	Grey Quilts	439 94	5 279 28
Subtotal			21 429 67
10% Discount			2 142 97
			19 286 70
14% VAT			2 700 14
TOTAL			R21 986 84

Melaire Linen Ltd[®]

053 839 9517 VAT Reg. No.: 1597534628

053 839 9518 **TAX INVOICE** **MLL904**

TO: R & R Traders
9 Bond Drive
8800 UPINGTON

1 Bishops Avenue
KIMBERLEY
8301

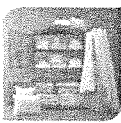
TERMS: 5% discount within 60 days
7.5% trade discount

09/04/2014

Quantity	Description	Unit Price	Amount
5	Savannah Towel Sets	188 51	942 55
4	Plum Comforter Sets	395 94	1 583 76
3	Nutmeg Curtains	339 73	1 019 19
Subtotal			3 545 50
7.5% Discount			265 91
			3 279 59
14% VAT			459 15
TOTAL			R3 738 74

- ① R & R Traders decided to use a new supplier, namely Melaire Linen Ltd. Supplier code: S004. The contact person is Mikayla de Bruyn and she can be contacted at 0848523947 and at mdb@gmail.com.

TAX INVOICE		C1604
VAT Reg. No. 2589631470		031 310 7531
Customer details: R & R Traders 9 Bond Drive 8800 UPINGTON		COMBUZ 25 Church Street COLESBERG 9795
TERMS: Strictly 30 days.		DATE: 16/04/2014
Description	Inclusive Amount	
5 Gift wrappings @ R75 per 50	375	00
2 Shop fitting furniture @ R3 500 each	7 000	00
10 Diaries for staff training @ R55.50 each	555	00
TOTAL	R7 930	00

TAX INVOICE		No. 2304	
 Linen Factory Shop		23/04/2014 027 718 7654 027 718 7655	
52 Nelson Drive UPINGTON 8800		VAT Reg. No.: 1472583690	
TO: R & R Traders 9 Bond Drive 8800 UPINGTON		TERMS: 10% discount within 30 days 15% overall discount	
Quantity	Description	Unit Price	Amount
2	Plum Comforters	459 00	918 00
3	Olive Scatter Cushions ^②	750 00	2 250 00
Subtotal			3 168 00
15% Discount			475 20
			2 692 80
14% VAT			376 99
TOTAL			R3 069 79

- ② R & R Traders decided to stock olive scatter cushions. Capture the new inventory. Item code CO. Unit: Pair. Key in the cost and selling price.

1.6 RETURNS TO SUPPLIERS (Period 10)

DATE	SUPPLIER	REASON
11/04/2014	JK Linen	2 White Duvet Cover Sets – wrong pattern
22/04/2014	COM BUZ	1 Diary – previous years
25/04/2014	Melaire Linen Ltd	1 Savannah Towel Set – wrong colour 1 Nutmeg Curtain – not ordered

1.7 STOCK SALES (Period 10)

- Account Z99 is used for all cash sales transactions.
- Cash sales customers receive a 10% cash discount on all purchases.
- The names and addresses of all cash customers must be indicated on the documents – use the 'delivery address' field.
- Message for cash transactions: 'Cash Sale: 6–8 May 2014.'

NAME	DATE	TERMS	DETAILS
Moon River GH	02/04/2014	Cash sale	2 Charcoal Duvet Cover Sets 3 White Duvet Cover Sets 4 Plum Comforters Courier costs
New customer. Sundowner Lodge ^③ 1 Bishops Avenue KIMBERLEY 8301	10/04/2014	5% invoice discount	1 White Duvet Cover Set 3 Natural Quilts 5 Charcoal Duvet Cover Sets
Daisy Country Lodge	14/04/2014	15% within 7 days 5% trading discount	4 Savannah Towels 2 Plum Comforters 4 Grey Quilts 2 Nutmeg Curtains Postage costs
Lighthouse B & B 40 Church Street COLESBERG 9795	22/04/2014	Cash sale	2 Grey Quilts 2 Plum Comforters 4 Olive Scatter Cushions Courier costs
@TheBay GV	26/04/2014	7.5% within 45 days	1 Plum Comforters 2 Natural Quilts 3 Savannah Towels

- ③ R & R Traders decided to sell to a new credit customer, namely Sundowner Lodge. The contact person is Ghouwa Manuel. She can be contacted at ghouwa.m@sl.com. Postal address: PO Box 51, KIMBERLEY, 8300. Telephone: 053 839 7050; cell phone 071 234 5678. Credit limit: R10 000,00. VAT Reg. No.: 9518264732. R & R Traders will allow 15% discount within 7 days.

1.8 RETURNS BY CUSTOMERS (Period 10)

NAME	DATE	DETAILS OF RETURNS
Daisy Country Lodge	17/04/2014	1 Plum Comforter – incorrectly invoiced 2 Grey Quilts – fitted sheets incorrect size
Lighthouse B & B	24/04/2014	1 Olive Scatter Cushion – not according to order

1.9 CASH RECEIPTS (Period 10)

Cash received according to cash register rolls

R & R Traders 9 Bond Drive 8800 UPINGTON		
Cashier Name: Zinzi Tomose		
CRR 1034	09:15:30	03/04/2014
Cash purchases		R7 919.76
<i>Please retain your slip as proof of purchase.</i>		

R & R Traders 9 Bond Drive 8800 UPINGTON		
Cashier Name: Peter Kamana		
CRR 1035	18:36:18	23/04/2014
Cash purchases		R8 361.48
<i>Please retain your slip as proof of purchase.</i>		

Duplicates of receipts issued

No. 431	Date: 01/04/2014	
RECEIVED FROM: <i>RR van der Merwe</i>		
the sum of <i>Sixty five thousand only</i>		
	rand	65 000 00
	<i>nil</i> cents	
For <i>Capital contribution</i>		
<i>C. Swart</i>	With Thanks	

No. 432	Date: 16/04/2014	
RECEIVED FROM: <i>Sundowner Lodge</i>		
the sum of ???		
??? rand	???	??
??? cents		
For <i>Settlement of invoice dated 10 April 2014</i>		
<i>C. Swart</i>	With Thanks	

No. 433	Date: 25/04/2014	
RECEIVED FROM: <i>Daisy Country Lodge</i>		
the sum of ???		
??? rand	???	??
??? cents		
For <i>Settlement of the account</i>		
<i>C. Swart</i>	With Thanks	

No. 433	Date: 29/04/2014	
RECEIVED FROM: <i>@TheBay GV</i>		
the sum of <i>Four thousand nine</i>		
<i>hundred and sixty four rand</i>	4 371	74
<i>and sixty four cents</i>		
For <i>Payment of account (discount R771.48)</i>		
<i>C. Swart</i>	With Thanks	

Duplicate of deposit slips

CAPITEC			DEPOSIT SLIP		BS10/1
04/04/2014			Account number:		38893651107
Credit:	<i>R & R TRADERS</i>		Cash	7 919	76
Bank stamp	Name of drawer	Bank	Branch		
	1. RR van der Merwe	FNB	Upington	65 000	00
	2.				
	TOTAL			72 919	76
Paid in by:		<i>C. Swart</i>			

CAPITEC			DEPOSIT SLIP		BS10/2
23/04/2014			Account number:		38893651107
Credit:	<i>R & R TRADERS</i>		Cash	8 361	48
Bank stamp	Name of drawer	Bank	Branch		
	1. Sundowner Lodge	CAP	Colesberg	???	??
	2. Lighthouse B&B	FNB	Colesberg	8 361	48
	TOTAL			???	??
Paid in by:		<i>C. Swart</i>			

CAPITEC			DEPOSIT SLIP		BS10/3
30/04/2014			Account number:		38893651107
Credit:	<i>R & R TRADERS</i>		Cash		
Bank stamp	Name of drawer	Bank	Branch		
	1. Daisy Country Lodge	ABSA	Upington	???	??
	2.				
	TOTAL			???	??
Paid in by:		<i>C. Swart</i>			

1.10 PETTY CASH PAYMENTS (Period 10)

The following is a batch summary of petty cash payments made during April 2014. The last petty cash voucher was 59.

Day	Details	Amount
01/04/2014	Advertisement in the local newspaper	R120,00
08/04/2014	Computer cable from W&W Stationers	R450,99
15/04/2014	Buy sugar, milk, tea for staff from Spar	R105,50
22/04/2014	Give tuck shop money for the owner's son	R50,00
29/04/2014	Pay Walter Mohotsi for cleaning the office	R125,00

1.11 CHEQUE PAYMENTS (Period 10)

410	411
01/04/2014	04/04/2014
TO/AAN: Cash	TO/AAN: Uppington Municipality
FOR/VIR: Petty Cash	FOR/VIR: Vehicles licences
AMOUNT/ BEDRAG: R1 000,00	AMOUNT/ BEDRAG: R2 323,50
412	413
07/04/2014	15/04/2014
TO/AAN: Mocke Agents	TO/AAN: JK Linen
FOR/VIR: Monthly rent Owner: R7 500.00	FOR/VIR: Settlement of account
AMOUNT/ BEDRAG: R22 500,00	AMOUNT/ BEDRAG: R18 527.70
414	415
23/04/2014	25/04/2014
TO/AAN: COM BUZ	TO/AAN: Cash
FOR/VIR: Settle invoice C1604	FOR/VIR: Refund on cash sale of 24/04/2014
AMOUNT/ BEDRAG: R???	AMOUNT/ BEDRAG: ???
416	417
30/04/2014	30/04/2014
TO/AAN: Cash	TO/AAN: Linen Factory Shop
FOR/VIR: Restore petty cash imprest amount	FOR/VIR: Settle account
AMOUNT/ BEDRAG: R???	AMOUNT/ BEDRAG: R???

1.12 **BANK STATEMENT RECEIVED (Period 10)**

NOTE: The amounts on the bank statement is correct.

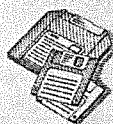
CAPITEC			
R & R Traders 9 Bond Drive UPINGTON 8800 Acc. No.: 38893651107		Statement 10 Date: 30/04/2014	
DATE	DETAILS	DEBIT(-) CREDIT	BALANCE
01/04/2014	Balance		235 135.79
01/04/2014	Int acc transfer	150 000.00-	85 135.79
01/04/2014	Cheque 410	1 000.00-	84 135.79
02/04/2014	DO A10	2 750.57-	81 385.22
04/04/2014	BS10/1	72 919.76	154 304.98
05/04/2014	Cheque 411	2 233.50-	152 071.48
07/04/2014	Cash handling fees	213.45-	151 858.03
10/04/2014	Cheque 412	22 500.00-	129 358.03
12/04/2014	Melaire Linen Ltd	2 500.00-	126 858.03
16/04/2014	Service fee	91.92-	126 766.11
22/04/2014	Cheque book	55.00-	126 711.11
24/04/2014	Cheque 414	7 874.50-	118 836.61
25/04/2014	Cheque 415	1 346.63-	117 489.98
26/04/2014	EFT @TheBay GV	3 099.58	120 589.56
26/04/2014	Tax levy	5.95-	120 583.61
30/04/2014	BS10/3	4 371.74	124 955.35
30/04/2014	Transfer Capitec	10 000.00-	???
30/04/2014	Interest	52.13	???

Additional information

- 1.12.1 Record the bank charges and interest.
- 1.12.2 The int acc transfer was for a vehicle purchased from Hull Motors.
- 1.12.3 DO A10 is in favour of Springbok Municipality for water.
- 1.12.4 Partial payment to Melaire Linen Ltd through the Internet.
- 1.12.5 @TheBay GV settles their account by Internet payment.
- 1.12.6 Transfer CAPITEC is for an investment at Capitec @ 12% interest per annum (account 7150/000).

1.13 SUNDRY TRANSACTIONS FOR APRIL 2014 (Period 10)

Office Memo	
	10/1
R & R TRADERS	
TO: <i>Xolewa Nkosi</i>	DATE: 30/04/2014
Calculate the depreciation for April 2014 as follows: Furniture: 22% per annum on the cost price Vehicles: 15.5% on the book value Record the transactions in the relevant journal. Round off amounts to the nearest rand.	

Office Memo	
	10/2
R & R TRADERS	
TO: <i>Xolewa Nkosi</i>	DATE: 30/04/2014
A customer, AB Cloete, who was written off due to insolvency decided to pay back some money. The amount outstanding was R5 500.00. He is paying 75c in the rand. Record the transaction in the relevant journal and update the journal.	

 Office Memo 10/3	
 R & R TRADERS	
TO: <i>Xolewa Nkosi</i>	DATE: 30/04/2014
According to the stock taking the following stock quantities needed to be changed. The quantities of all the other items were correct.	
Natural Quilts	6
Grey Quilts	10
Charcoal Duvet Cover	3
White Duvet Cover	8
Record the stock taking quantities.	

1.14 PRINTOUTS (Period 10)

The following printouts must be handed in in the order shown below. The computerised documents must be sorted in the correct numerical order.

- | | | |
|--------|--|------|
| 1.14.1 | General Journal – balances (March 2014) | (5) |
| 1.14.2 | Inventory Journal - balances (March 2014) | (4) |
| 1.14.3 | Computerised source documents (April 2014): | |
| | • Supplier invoices | (22) |
| | • Debit notes | (13) |
| | • Tax invoices | (39) |
| | • Credit notes | (13) |
| 1.14.4 | Batch listings with generated entries (April 2014): | |
| | • Supplier Journal | (10) |
| | • Supplier Allowance Journal | (6) |
| | • General Journal (adjustments) | (8) |
| | • Petty Cash Payments Journal | (6) |
| | • Cash Payments Journal (after Bank Reconciliation) | (21) |
| 1.14.5 | Entry Type details of Cash Receipts Journal for April 2014 | (13) |
| 1.14.6 | Bank Reconciliation Statement as at 30 April 2014 | (8) |
| 1.14.7 | Inventory valuation on 30 April 2014 – print zero items | (4) |
| 1.14.8 | Customer listing of Sundowner Lodge (show details) (no user defined fields) | (5) |
| 1.14.9 | Trial balance (April 2014) (Income Statement accounts first) (Do not print zero items) | (3) |

TOTAL SECTION A: 180

SECTION B

Answer the following questions by completing the attached ADDENDUM 2. Detach the addendum and put it in your EXAMINATION FOLDER after having completed it.

- 1 ... is a reduction in price when goods are supplied to other businesses. This reduced price is not available to the general public. (1)
- 2 is an allowance that can be deducted from the total amount charged for goods if the debt is settled within a time specified by the supplier. (1)
- 3 On 6 May 2014 Jimmy Fish sells good valued at R2 872.89 to Marcia Louw. The terms are a trade discount of 15%. An early payment term for Marcia is 10% within 15 days. Marcia settles the invoice on 15 May 2014.
Calculate the following (show calculations):
 - 3.1 Selling price to Marcia Louw (2)
 - 3.2 Settlement discount (2)
 - 3.3 VAT (14%) (2)
 - 3.4 Total value of invoice (2)
4. Calculate the VAT according to the sales and purchase figures (including VAT) for the tax period March–April 2014, comparing invoice basis versus payments basis of accounting.
 - 4.1 Total sales R142 500 (cash received R28 500) (4)
 - 4.2 Total purchases R57 000 (paid full amount in cash) (2)
 - 4.3 VAT payable (refundable) (4)

[20]**TOTAL SECTION B: 20****GRAND TOTAL: 200**

ADDENDUM 1**ADMISSIBLE DEDUCTIONS WITH REGARD TO INPUT TAX**

	Is VAT charged		Input VAT deductible	
	Yes	No	Yes	No
Advertisements	X		X	
Bank charges: Service fees	X		X	
Cash handling fees	X		X	
Cheque book	X		X	
Tax levy		X		
Computer expenses	X		X	
Consumable Stores	X		X	
Courier and Postage	X		X	
Depreciation		X		
Electricity & Water	X		X	
Insurance	X		X	
Interest Paid/Received		X		
Investments		X		
Furniture	X		X	
Packing Material	X		X	
Printing & Stationery	X		X	
Rates & Taxes		X		
Refreshments	X			X
Rent Paid/Received	X		X	
Salaries & Wages		X		
Telephone	X		X	
Vehicles	X		X	

EXAMINATION NUMBER

[illegible]

Tear off and place inside EXAMINATION FOLDER after completion.

1.		(..../1)
----	--	----------

2.		(..../1)
----	--	----------

3

3.1	Selling price		(..../2)
-----	---------------	--	----------

3.2	Settlement discount		(.../2)
-----	---------------------	--	---------

3.3	VAT (14%)		(.../2)
-----	-----------	--	---------

3.4	Invoice amount	(..../2)
-----	----------------	----------

4	Invoice basis	Payments basis	
4.1			(.../4)
4.2			(.../2)
4.3			(.../4)

.../20