

## Handbook Bookkeepers

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taxpayers often pay over more to the receiver than required and nowhere is this more evident than in the payment of value added tax there are thousands of vat vendors in south africa who are obliged to prepare a vat return every two months on the face of it the process is very simple record the vat paid in respect of producing your product or service subtract from this the vat received in respect of your product or service and pay the balance over to the receiver but in practice it is rather more complex as certain rules apply to what you can and cannot claim as a legitimate amount and on imports and exports related to your business tax consultants who service several returns at a time rush through the work with the result that large amounts often get overlooked through ignorance or haste and millions of rands go unclaimed or are paid over to the receiver unnecessarily but help is now at hand with the vat handbook everyone's essential guide on all matters concerning this tax

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the bookkeeper needs a comprehensive knowledge of the practical aspects of accounting this means understanding how to issue billings process cash receipts calculate depreciation construct a chart of accounts value inventory pay employees and suppliers file tax returns and produce financial statements the bookkeeping guidebook covers all of these topics and more with dozens of examples as well as forms templates and references to the author s popular accounting best practices podcast

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