

## Foundation Accounting Workbook Tutor Pack

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Answer to 2.5 (c).

The discount rate on the Harber Employment Agency invoice should be 10%. The invoice calculation should therefore show a net amount of £49.50 with VAT of £8.66 and a final total of £58.16.

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Answer to 13.1.

The total amount of the Jones & Co invoice to be paid, after deduction of cash discount, is £1,088.34.