

Shop XX

Shop XX

Base

Accounts

Section	Group	Account	Description	Gr	Opening	Income	Expenses	Balance
*			ESTATE					
		Cash	Cash	1	7'000.00	5'700.00	1'300.00	
		Post	Post office current account	1	6'000.00	425.00	5'575.00	
		Bank	Bank current account	1	3'000.00	2'700.00	300.00	
		Credits	Credits	1				
		Withholding tax	Withholding tax	1				
		Office	Office machinery, information and communication technology	1				
		Liabilities short	Current liabilities short term	1				
		VAT Due	VAT Due	1				
		VAT report	VAT according to VAT report	1				
		Liabilities long	Liabilities long term	1				
1			NET ESTATE		16'000.00	8'825.00	7'175.00	

Shop XX**Base****Categories**

Section	Group	Category	Description	Gr	Income	Expenses	Balance
* OPERATING RESULT							
INCOME							
		Sales	Sales	4	9'285.06		9'285.06
		Withdrawal	Withdrawal from current account	4			
		Services	Services	4	5'571.03		5'571.03
		Other	Other	4			
4			TOTAL INCOME	00	14'856.09		14'856.09
EXPENSES							
		Transfers	Transfers to post office account	3		2'000.00	-2'000.00
		Purchase stamps	Purchase stamps	3		464.25	-464.25
		Mail letters	Mail letters and packages	3			
		Mail supplies	Mailing supplies	3			
		Stationery	Stationery, appliances, cleaning	3		46.43	-46.43
		Rent and energy	Rent, electricity, water	3		2'371.40	-2'371.40
		Telephone and fax	Telephone and fax	3			
		Real estate upkeep	Real estate upkeep	3		139.28	-139.28
		Window dressing	Window dressing	3		700.00	-700.00
		Publicity	Publicity, flyers	3		557.10	-557.10
		Agency fees	Agency fees	3			
		Payment for goods	Payment for goods	3		371.40	-371.40
		Salaries	Salaries and personal loans	3		2'000.00	-2'000.00
		Fees	Fees and other permits	3		25.00	-25.00
		Automatic VAT	Automatic VAT	3	1'143.91	150.14	993.77
		VAT Revenue Authority	VAT Revenue Authority	3			
3			TOTAL EXPENSES	00	1'143.91	8'825.00	-7'681.09
00			RESULT		16'000.00	8'825.00	7'175.00
* COST AND PROFIT CENTERS							
DIVISION							
	.S		Shop and personnel management	T1			
	.G		Goods management	T1			
	.I		Investments	T1			
T1			TOTAL DIVISION				

Shop XX**Base****Budget**

Date	End	Repeat	Description	Income	Expenses	Account	Category	Total	VAT Code	Amount Type	%VAT	VAT Acc
INCOME												
01.01.2022		M	Sales	3'500.00		Cash	Sales	42'000.00				
01.01.2022		M	Withdrawal from current account	500.00		Post	Withdrawal	6'000.00				
01.01.2022		M	Services	1'500.00		Bank	Services	18'000.00				
01.01.2022		Y	Other	5'000.00		Bank	Other	5'000.00				
EXPENSES												
01.01.2022		M	Tranfers to post office account		200.00	Post	Transfers	-2'400.00				
01.01.2022		Y	Purchase stamps		500.00	Cash	Purchase stamps	-500.00				
01.01.2022		Y	Mail letters and packages		900.00	Post	Mail letters	-900.00				
01.01.2022		Y	Mailing supplies		500.00	Cash	Mail supplies	-500.00				
01.01.2022		Y	Stationery, appliances, cleaning		1'000.00	Cash	Stationery	-1'000.00				
01.01.2022		M	Rent, electricity, water		550.00	Cash	Rent and energy	-6'600.00				
01.01.2022		M	Telephone and fax		60.00	Post	Telephone and fax	-720.00				
01.01.2022		3M	Window dressing		700.00	Post	Window dressing	-2'800.00				
01.01.2022		Y	Publicity, flyers		1'500.00	Bank	Publicity	-1'500.00				
01.01.2022		Y	Agency fees		500.00	Bank	Agency fees	-500.00				
01.01.2022		Y	Payment for goods			Bank	Payment for goods					
01.01.2022		M	Salaries and personal loans		3'500.00	Post	Salaries	-42'000.00				
01.01.2022		Y	Fees and other permits		500.00	Bank	Fees	-500.00				
01.01.2022		Y	Automatic VAT		500.00	Bank	Automatic VAT	-500.00				
01.01.2022			VAT Revenue Authority				VAT Revenue Authority					
DIVISION ON COST AND PROFIT CENTERS												
Shop and personnel management												
Goods management												
Investments												

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Base

VAT codes

Group	VAT Code	Description	Gr	Gr1	Due VAT	Amount type	%VAT	VAT% on Gross	%NonDed.	VAT account
Explanations										
V = Sales (200)										
VS = Discount sales and services (235)										
B = Acquisition tax (380)										
M = Expenses for material and services (400)										
I = Investments and other operating expenses (405)										
K = Corrections (410, 415, 420)										
Z = Not considered (910)										
VAT codes information (do not modify)										
id=vatcodes-che-2018.20171129										
Last update: 29.11.2017										
VAT Due										
V0	Exempt services (220)	1.1	200;220	Yes						
V0-E	Export services abroad (221)	1.1	200;221	Yes						
V0-T	Transfers in the reporting procedure (225)	1.1	200;225	Yes						
V0-N	Non-taxable services (230)	1.1	200;230	Yes						
	Decrease of income from services, see discounts									
V0-D	Various (280)	1.1	200;280	Yes						
V77	Sales and services 7.7%	1.1	200;302	Yes			7.70			
V80	Sales and services 8.0%	1.1	200;301	Yes			8.00			
V77-B	Sales and services 7.7% (chosen)	1.1	200;205;302	Yes			7.70			
V80-B	Sales and services 8.0% (chosen)	1.1	200;205;301	Yes			8.00			
V25-N	Sales and services 2.5% 2018	1.1	200;312	Yes			2.50			
V25	Sales and services 2.5% 2017	1.1	200;311	Yes			2.50			
V37	Sales and services 3.7%	1.1	200;342	Yes			3.70			
V38	Sales and services 3.8%	1.1	200;341	Yes			3.80			
VS77	Discount Sales and services 7.7%	1.1	235;302				7.70			
VS80	Discount Sales and services 8.0%	1.1	235;301				8.00			
VS25-N	Discount Sales and services 2.5% 2018	1.1	235;312				2.50			
VS25	Discount Sales and services 2.5% 2017	1.1	235;311				2.50			
VS37	Discount Sales and services 3.7%	1.1	235;342				3.70			
VS38	Discount Sales and services 3.8%	1.1	235;341;				3.80			
1.1	Taxable turnover (299)	1								
F1	1. Flat tax rate 2017	1.F	200;321	Yes				Yes		
F2	2. Flat tax rate 2017	1.F	200;331	Yes				Yes		
FS1	Discount Sales and services 1. Flat tax rate 2017	1.F	235;321					Yes		
FS2	Discount Sales and services 2. Flat tax rate 2017	1.F	235;331					Yes		
F3	1. Flat tax rate 2018	1.F	200;322	Yes				Yes		

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VAT codes

Group	VAT Code	Description	Gr	Gr1	Due VAT	Amount type	%VAT	VAT% on Gross	%NonDed.	VAT account
	F4	2. Flat tax rate 2018	1.F	200;332	Yes					Yes
	FS3	Discount Sales and services 1. Flat tax rate 2018	1.F	235;322						Yes
	FS4	Discount Sales and services 2. Flat tax rate 2018	1.F	235;332						Yes
1.F		Total Flat tax rate (321-331)	1							
	B77	Acquisition tax 7.7% (With VAT /Sales tax)	1.2	382	Yes		7.70			
	B80	Acquisition tax 8% (With VAT /Sales tax)	1.2	381	Yes		8.00			
	B77-1	Acquisition tax 7.7% (Without VAT/Sales tax)	1.2	382	Yes	1	7.70			
	B80-1	Acquisition tax 8% (Without VAT /Sales tax)	1.2	381	Yes	1	8.00			
	B77-2	Acquisition tax 7.7% (VAT/Sales tax amount)	1.2	382	Yes	2	7.70			
	B80-2	Acquisition tax 8% (VAT/Sales tax amount)	1.2	381	Yes	2	8.00			
1.2		Total Tax on purchases (380-381)	1							
1		Total VAT Due (399)	T							
		Recoverable VAT								
	M0	Exempt material- and service expenses	2							
	I0	Exempt investment and operating expenses	2	xxx;						
	M77	Purchase of material and services 7.7% (With VAT/Sales tax)	2	400			7.70			
	M80	Purchase of material and services 8.0% (With VAT/Sales tax)	2	400			8.00			
	M77-1	Purchase of material and services 7.7% (Without VAT /Sales tax)	2	400		1	7.70			
	M80-1	Purchase of material and services 8.0% (Without VAT /Sales tax)	2	400		1	8.00			
	M77-2	Purchase of material and services 7.7% (VAT/Sales tax amount)	2	400		2	7.70			
	M80-2	Purchase of material and services 8.0% (VAT/Sales tax amount)	2	400		2	8.00			
	M25	Purchase of material and services 2.5%	2	400			2.50			
	M37	Purchase of material and services 3.7%	2	400			3.70			
	M38	Purchase of material and services 3.8%	2	400			3.80			
		Investment and operating expenses								
	I77	Investment and operating expenses 7.7%	2	405			7.70			
	I77-2	Investment and operating expenses 7.7% (VAT/Sales tax amount)	2	405		2	7.70			

Shop XX**Base****VAT codes**

Group	VAT Code	Description	Gr	Gr1	Due VAT	Amount type	%VAT	VAT% on Gross	%NonDed.	VAT account
	I80	Investment and operating expenses 8.0%	2	405			8.00			
	I25	Investment and operating expenses 2.5%	2	405			2.50			
	I37	Investment and operating expenses 3.7%	2	405			3.70			
	I38	Investment and operating expenses 3.8%	2	405			3.80			
	Corrections and adjustments									
	K77-A	Subsequent adjustment of prior tax 7.7% (410)	2	410			7.70			
	K80-A	Subsequent adjustment of prior tax 8 % (410)	2	410			8.00			
	K77-B	Corrections of prior tax 7.7% (415)	2	415	Yes		7.70			
	K80-B	Corrections of prior tax 8% (415)	2	415	Yes		8.00			
	K77-C	Reductions of the deduction of prior tax 7.7% (420)	2	420;900	Yes		7.70			
	K80-C	Reductions of the deduction of prior tax 8% (420)	2	420;900	Yes		8.00			
	F1050	Tax computation according to form Nr. 1050	2	470		2				
	F1055	Tax computation according to form Nr. 1055	2	471		2				
2	Total Recoverable VAT (479)		T							
T	Total VAT payable (500) or VAT credit (510)		TT							
	Other financial flows									
	Z0-A	Subsidies, tourist taxes collected by the tourism offices, contributions to the institutions responsible for the elimination of waste and for the supply of water (let. a - c)	Z	900						
	Z0	Gifts, dividends, compensation for damages etc.	Z	910						
Z	Not considered		TT							
TT	Final total for control									

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Journal

Date	Doc	Description	Income	Expenses	Account	Category	VAT Code	%VAT	Amt.VAT	%NonDed.
03.01.2022	2	Sales products A	5'000.00		Cash	Sales	V77	-7.70	-357.47	
03.01.2022	2	Sales of services	6'000.00		Post	Services	V77	-7.70	-428.97	
03.01.2022	2	Sales products C	3'000.00		Bank	Sales	V77	-7.70	-214.48	
04.01.2022	3	Purchase stamps		500.00	Cash	Purchase stamps	I77	7.70	35.75	
04.01.2022	4	Pay window dresser		700.00	Bank	Window dressing				
04.01.2022	5	Salary: Mark		1'000.00	Bank	Salaries				
04.01.2022	6	Salary: Laura		1'000.00	Bank	Salaries				
04.01.2022	7	Postal fees		15.00	Post	Fees				
05.01.2022	8	Lunch with agent		50.00	Cash	Stationery	I77	7.70	3.57	
05.01.2022	9	Postal fees		10.00	Post	Fees				
07.01.2022	10	Transfer to current account		2'000.00	Cash	Transfers				
10.01.2022	11	Paid bills		2'950.00	Cash					
10.01.2022	11	Electricity bill payment		200.00		Rent and energy	I77	7.70	14.30	
10.01.2022	11	Pay rent		2'000.00		Rent and energy				
10.01.2022	11	Telephone bill payment		150.00		Real estate upkeep	I77	7.70	10.72	
10.01.2022	11	Publicity		600.00		Publicity	I77	7.70	42.90	
12.01.2022	12	Sales products	2'000.00		Cash	Sales	V77	-7.70	-142.99	
15.01.2022	13	Electricity bill payment		200.00	Cash	Rent and energy	I77	7.70	14.30	
20.01.2022	14	Purchase goods		400.00	Post	Payment for goods	M77	7.70	28.60	

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Info file

Description	Value
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File info

Date	21.12.2020
Time	16:58:24
Program version	10.0.4
Hash algorithm	Sha2-256
Total Hash	b5319f81bfd1467775e4e48dc7ebf648

File

File Name	C:/Users/caterina.BANANA/github/doc10/en/accounting/income/shop_vat_income.ac2
Working copy file name	C:/Users/caterina.BANANA/AppData/Local/Banana.ch/BananaPlus/10.0/WorkingCopies/058b498a-f03c-40aa-9548-2caf55d1e07c/shop_vat_income.ac2
Date last saved	21.12.2020
Time last saved	16:55:25
File size	565686
File password protected	No
Header Left	Shop XX
Header Right	
Decimal points for amounts	2
Rounding Type	3:Commercial/Arithmetic (Half up)
Language in use	English
Language used to create	English
Extension 1	
Extension 2	
Extension 3	
Version Creation	9.0.3
Version Last saved	10.0.3
Version Max saved	10.0.3
Version compatibility	9.0.1
Type	Income & Expense accounting with VAT/Sales tax
Group type	110
Number type	110
Version type	100
Company	
Courtesy	
Name	
Family Name	
Address 1	
Address 2	
Zip	
City	
State	
Country	
CountryCode	
Web	
Email	
Phone	
Mobile	
IBAN	
Fiscal number	
VAT Number	

Free texts

Accounting data base

Entire recalculation	No
Basic Currency	
Basic Currency Header	

Shop XX

Base

Info file

Description	Value
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Decimal points for amounts in foreign currency	2
Opening date	01.01.2022
Closure date	31.12.2022
Obligatory transaction date	Yes
Cost center sign relative to amount	Yes
File from previous year	
VAT Account	Automatic VAT
Recoverable VAT Account	
VAT rounding	
CC1 VAT amount	0
CC2 VAT amount	0
CC3 VAT amount	0
Difference on transactions	

Table name	Accounts
------------	----------

Xml Table name	Accounts
Table header	Accounts
Number of rows	13
Rows with errors	0
Rows with messages	0
Protected rows	0
Locked rows	0
Number of groups	1
Number of accounts	10
Number of accounts with a balance	3
Number of accounts with transactions	3
Hash of the balance	6OFo69Th7RIQIfepjWExsK5JYp+WH/
Number of accounts with opening balance	
Hash of the opening balance	

Table name	Categories
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Xml Table name	Categories
Table header	Categories
Number of rows	39
Rows with errors	0
Rows with messages	0
Protected rows	0
Locked rows	0
Number of groups	4
Number of accounts	23
Number of accounts with a balance	13

Shop XX

Base

Info file

Description	Value
Number of accounts with transactions	13
Hash of the balance	FOWd8XELjY5PUFitmPY8VwHiCwIMVTMY

Table name Transactions

Xml Table name	Transactions
Table header	Transactions
Number of rows	28
Hash complete	QchZljS382ZuNymXGOU7TxXrgEyVwdg
Rows with errors	0
Rows with messages	0
Protected rows	0
Locked rows	0
Earliest transaction date	03.01.2022
Latest transaction date	20.01.2022
Transaction lock is used	No

Table name VatCodes

Xml Table name	VatCodes
Table header	VAT codes
Number of rows	90
Hash complete	YP7ZhKWMzWlbZEzlpSyWm50vgL2M9IX
Rows with errors	0
Rows with messages	0
Protected rows	0
Locked rows	0

Table name Budget

Xml Table name	Budget
Table header	Budget
Number of rows	27
Rows with errors	0
Rows with messages	0
Protected rows	0
Locked rows	0

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Cash Cash

Date	Doc	Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
03.01.2022	2	Sales products A	5'000.00		Cash	Sales	5'000.00
04.01.2022	3	Purchase stamps		500.00	Cash	Purchase stamps	4'500.00
05.01.2022	8	Lunch with agent		50.00	Cash	Stationery	4'450.00
07.01.2022	10	Transfer to current account		2'000.00	Cash	Transfers	2'450.00
10.01.2022	11	Paid bills		2'950.00	Cash	[*]	-500.00
12.01.2022	12	Sales products	2'000.00		Cash	Sales	1'500.00
15.01.2022	13	Electricity bill payment		200.00	Cash	Rent and energy	1'300.00
31.12.2022		Total transactions	7'000.00	5'700.00			1'300.00

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Post Post office current account

Date	Doc	Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
03.01.2022	2	Sales of services	6'000.00		Post	Services	6'000.00
04.01.2022	7	Postal fees		15.00	Post	Fees	5'985.00
05.01.2022	9	Postal fees		10.00	Post	Fees	5'975.00
20.01.2022	14	Purchase goods		400.00	Post	Payment for goods	5'575.00
31.12.2022		Total transactions	6'000.00	425.00			5'575.00

Shop XX

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Bank Bank current account

Date	Doc	Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
03.01.2022	2	Sales products C	3'000.00		Bank	Sales	3'000.00
04.01.2022	4	Pay window dresser		700.00	Bank	Window dressing	2'300.00
04.01.2022	5	Salary: Mark		1'000.00	Bank	Salaries	1'300.00
04.01.2022	6	Salary: Laura		1'000.00	Bank	Salaries	300.00
31.12.2022		Total transactions	3'000.00	2'700.00			300.00

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Sales Sales

Date	Doc	Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
03.01.2022	2	Sales products A	4'642.53		Sales	Cash	4'642.53
03.01.2022	2	Sales products C	2'785.52		Sales	Bank	7'428.05
12.01.2022	12	Sales products	1'857.01		Sales	Cash	9'285.06
31.12.2022		Total transactions	9'285.06				9'285.06

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Services Services

Date	Doc	Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
03.01.2022	2	Sales of services	5'571.03		Services	Post	5'571.03
31.12.2022		Total transactions	5'571.03				5'571.03

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Transfers Tranfers to post office account

Date	Doc	Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
07.01.2022	10	Transfer to current account		2'000.00	Transfers	Cash	-2'000.00
31.12.2022		Total transactions		2'000.00			-2'000.00

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Purchase stamps Purchase stamps

Date	Doc	Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
04.01.2022	3	Purchase stamps		464.25	Purchase stamps	Cash	-464.25
31.12.2022		Total transactions		464.25			-464.25

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Stationery Stationery, appliances, cleaning

Date	Doc	Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
05.01.2022	8	Lunch with agent		46.43	Stationery	Cash	-46.43
31.12.2022		Total transactions		46.43			-46.43

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Rent and energy Rent, electricity, water

Date	Doc	Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
10.01.2022	11	Electricity bill payment		185.70	Rent and energy	[Cash]	-185.70
10.01.2022	11	Pay rent		2'000.00	Rent and energy	[Cash]	-2'185.70
15.01.2022	13	Electricity bill payment		185.70	Rent and energy	Cash	-2'371.40
31.12.2022		Total transactions		2'371.40			-2'371.40

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Real estate upkeep Real estate upkeep

Date	Doc	Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
10.01.2022	11	Telephone bill payment		139.28	Real estate upkeep	[Cash]	-139.28
31.12.2022		Total transactions		139.28			-139.28

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Window dressing Window dressing

Date	Doc	Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
04.01.2022	4	Pay window dresser		700.00	Window dressing	Bank	-700.00
31.12.2022		Total transactions		700.00			-700.00

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Publicity Publicity, flyers

Date	Doc	Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
10.01.2022	11	Publicity		557.10	Publicity	[Cash]	-557.10
31.12.2022		Total transactions		557.10			-557.10

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Payment for goods Payment for goods

Date	Doc	Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
20.01.2022	14	Purchase goods		371.40	Payment for goods	Post	-371.40
31.12.2022		Total transactions		371.40			-371.40

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Salaries Salaries and personal loans

Date	Doc	Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
04.01.2022	5	Salary: Mark		1'000.00	Salaries	Bank	-1'000.00
04.01.2022	6	Salary: Laura		1'000.00	Salaries	Bank	-2'000.00
31.12.2022		Total transactions		2'000.00			-2'000.00

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Fees Fees and other permits

Date	Doc	Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
04.01.2022	7	Postal fees		15.00	Fees	Post	-15.00
05.01.2022	9	Postal fees		10.00	Fees	Post	-25.00
31.12.2022		Total transactions		25.00			-25.00

Shop XX**Base****Automatic VAT Automatic VAT**

Date	Doc	Description	Income	Expenses	Acct.Sel.	C-Acct.	Balance
03.01.2022	2	[VAT/Sales tax] Sales products A	357.47		Automatic VAT	Sales	357.47
03.01.2022	2	[VAT/Sales tax] Sales of services	428.97		Automatic VAT	Services	786.44
03.01.2022	2	[VAT/Sales tax] Sales products C	214.48		Automatic VAT	Sales	1'000.92
04.01.2022	3	[VAT/Sales tax] Purchase stamps		35.75	Automatic VAT	Cash	965.17
05.01.2022	8	[VAT/Sales tax] Lunch with agent		3.57	Automatic VAT	Cash	961.60
10.01.2022	11	[VAT/Sales tax] Electricity bill payment		14.30	Automatic VAT	[Cash]	947.30
10.01.2022	11	[VAT/Sales tax] Telephone bill payment		10.72	Automatic VAT	[Cash]	936.58
10.01.2022	11	[VAT/Sales tax] Publicity		42.90	Automatic VAT	[Cash]	893.68
12.01.2022	12	[VAT/Sales tax] Sales products	142.99		Automatic VAT	Sales	1'036.67
15.01.2022	13	[VAT/Sales tax] Electricity bill payment		14.30	Automatic VAT	Cash	1'022.37
20.01.2022	14	[VAT/Sales tax] Purchase goods		28.60	Automatic VAT	Post	993.77
31.12.2022		Total transactions	1'143.91	150.14			993.77