**Unit 1 Section 5 Question 54**

Sales invoices have been prepared and partially entered in the **sales daybook**, as shown below.

**Sales day book**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Date** | **Details** | **Customer account code** | **Invoice number** | **Total**  **£** | **VAT**  **£** | **Net**  **£** | **Sales type 1**  **£** | **Sales type 2**  **£** |
| 30 Apr | Daran Ltd | **DAR005** | 321 | 1,200 | 200 | 1,000 | 1,000 |  |
| 30 Apr | Eremin Ltd | **ERE002** | 322 | 2,400 | 400 | 2,000 |  | 2,000 |
| 30 Apr | Baranov Ltd | **BAR002** | 323 | 600 | 100 | 500 | 500 |  |
|  | **Totals** |  |  | 4,200 | 700 | 3,500 | 1,500 | 2,000 |