**Unit 1 Section 5 Question 73**

The following transactions all took place on 31 March and have been entered into the sales day book as shown below. No entries have yet been made into the ledger system.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Date** | **Details** | **Invoice number** | **Total**  **£** | **VAT @ 20%**  **£** | **Net**  **£** |
| 31 Mar | Fraser | 6 | 12 | 2 | 10 |
| 31 Mar | George | 7 | 18 | 3 | 15 |
| 31 Mar | Henry | 8 | 30 | 5 | 25 |
| 31 Mar | Ian | 9 | 60 | 10 | 50 |
|  | **Totals** |  | **120** | **20** | **100** |