**Unit 1 Section 5 Question 76**

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

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Date** | **Details** | **Credit Note number** | **Total**  **£** | **VAT @ 20%**  **£** | **Net**  **£** |
| 31 May | Stone Ltd | 128 | 618 | 103 | 515 |
| 31 May | Kiss Ltd | 129 | 390 | 65 | 325 |
|  | **Totals** |  | **1,008** | **168** | **840** |