**Unit 1 Section 5 Question 78**

An extract from the discounts allowed day book is shown below:

**Discounts allowed day book**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Date** | **Details** | **Total £** | **VAT**  **£** | **Net £** |
| 30 Apr | Query Ltd | 120 | 20 | 100 |