

Name: \_\_\_\_\_

Date: \_\_\_\_\_

# VALUE ADDED TAX

U H C Y R A T N U L O V O B Y Y O  
Y S T C J O T T D P B D R D I D S  
D C Z T D Y D K H L E O F A S T H  
W Y K M H D X F Z T W T W N A Q G  
M L R F L J I E P N U N M N V R B  
Q S E X R T R M B P Z S D Q B E J  
P O R P B O E R T H D A B G A C H  
P C Z R R X E U Z B R V T M G E D  
M U Q A E A O H U D F G A I S I O  
M A T T D T L P R U V R M I T P S  
F E A F A Y K A U Y R D Q T M T R  
D V Y V L I T L Z R S D L B H B O  
X X A T D E D D A E U L A V Z A D  
R Z J L D F G L E W E D T F V S N  
Y U U I G Y R O S L U P M O C E E  
O G Y T U V A T I N P U T W F D V  
J M A W E I N V O I C E B A S E D

VALUE ADDED TAX

standard-rated

invoice based

receipt based

vat-exempted

brown bread

compulsory

VAT-OUTPUT

ZERO-RATED

VAT-INPUT

voluntary

vendors