

		Pre VAT	Post VAT	
			Unregistered	Registered
		DOLLARS	DOLLARS	DOLLARS
Purchase of Goods		10,000	10,000	10,000
Add input Vat @	5%	-	500	500
Total Price Vat incl.		10,000	10,500	10,500
Less Input Vat credit		-	-	-500
Net Cost of Goods		10,000	10,500	10,000
Add 50% mark up		5,000	5,250	5000
Selling price of goods ex VAT		15,000	15,750	15,000
Add Output Vat @	5%	-	-	750
Price end consumer pays		15,000	15,750	15,750
Vat received by the fiscus		-	500	750
Vat on Value Add				250
Additional amount paid by Consumer	DOLLARS		7.50	750
Additional amount paid by Consumer	%	0%	5%	5%