

ACCA P5 P&R Kit – For exams in September 2017, December 2017, March 2018 & June 2018

Mock Exam 3 – Question 2 ('Framiltone')

In Appendix 2, point (4), the percentage of distribution costs represented by the cost of fuel for delivery vehicles should be **70%**, not **7%** as currently stated.

The correct text for point (4) should be as follows:

- (4) The rate of tax levied by the Ceeland Government on the cost of fuel which Luxury uses to power its fleet of delivery vehicles is due to increase from 60%, which it has been for many years, to 63% at the beginning of Q3. **70%** of the division's distribution costs are represented by the cost of fuel for delivery vehicles.