

### AAIDRX(L3)CB16 errata list

Page number	Erratum and amendment required
3	In Introduction, replace first sentence in paragraph under Key terms box 'Complete a VAT return which states how much VAT is payable to HMRC.' with 'A VAT-registered trader must complete a VAT return which states how much VAT is payable to HMRC'.
70	'Activity 1' should read 'Activity 3'.
96	Chapter overview diagram should have four arrows, one pointing to each box.
98	At the end of the first paragraph of Section 4.1, add the following sentence 'Payment is due at the end of the relevant month and must be made by direct debit.'
102	The first two bullet points in the Summary should be reversed (ie cash accounting first, then annual accounting) as this is the order in which they are dealt with in the body of the chapter.
104	At bottom of page, double underline the amount £21,000.
106	In the second paragraph of the letter, delete the words 'and supplies of capital items'.
115	In the first paragraph of Section 2.2, replace the word 'offense' by 'offence'.
138	In Box 7 at the top of the page, the amount 15,500.00 should not be underlined.