












 <p>Credit</p>	Motor Vehicles	 <p>Credit</p>	Debtors
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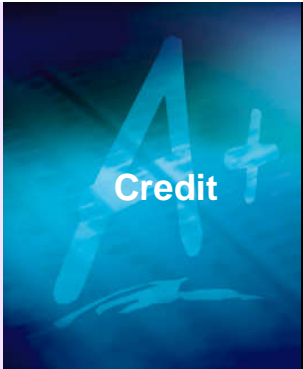
 <p>Credit</p>	Cash	 <p>Credit</p>	Bank
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 <p>Debit</p>	Creditors	 <p>Debit</p>	Sales
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 <p>Credit</p>	Purchases	 <p>Debit</p>	Rent & Rates
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	Discounts Allowed		Insurance
	Sales Returns		Purchases Returns
	Bank Loan		Sundry Expenses
	Drawings		Office Equipment

	VAT		Capital
	Wages		Discounts Received
	Motor Expenses		Telephone
	Heat & Light		Bank Charges

 <p>Debit</p>	<p>Interest Received</p>	 <p>Credit</p>	<p>Rent Paid</p>
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 <p>Debit</p>	<p>Rent Received</p>	 <p>Debit</p>	<p>Royalties Received</p>
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 <p>Debit</p>	<p>Royalties Paid</p>	 <p>Debit</p>	<p>Mortgage</p>
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