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CCS Insights

Bookkeeping - Everybody Can Do It - 31: Types of Discount - Trade Discount

簿记 - 每个人都能做到 - 31: 折扣的类型 - 贸易折扣

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Types of Discount - Trade Discount



- I'm assuming you're aware that a discount is a reduction in the standard price of a good or service you purchase. However, did you know that there is a Trade Discount as well as a Cash Discount available?
- Following that, we'll take a closer look at these two sorts of discounts to see how they differ from one another. This post will look at what a trade discount is and how it works.
- A trade discount is a rebate in the regular price of products or services offered by the seller to the buyer at the time of purchase.



02/24/22

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3

Types of Discount - Trade Discount



- In general, sellers provide trade discounts to entice buyers to purchase in bulk, Common examples such as:
 - when a manufacturer sells a large number of products to a wholesaler or
 - when wholesalers sell a large number of products to a retailer.
- A trade discount can be expressed as a particular dollar decrease from the regular price, or it can be expressed as a percentage reduction from the regular price.
- As an illustration, consider the following scenario regarding a trade discount.



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4

Types of Discount - Trade Discount



- Bags manufactured by a manufacturing company are sold at a retail price of RM30 per bag.
- A wholesaler placed an order with the manufacturer for 150 bags, and the manufacturer offered a 25% trade discount on this order.
- So the total retail price of RM4,500 is reduced to RM3,375.
- And this RM3,375 would be the amount that the manufacturer would bill to the wholesaler. As a result, the total trade discount would amount to RM1,125.



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5

折扣的类型 - 贸易折扣



- 我猜想你会知道，折扣是你在购买商品或服务时，从其标准价格所获取的回扣。然而，你是否知道，折扣其实有着两种类型，即贸易折扣 [Trade Discount] 和现金折扣 [Cash Discount] 吗？
- 接下来，我们将探讨这两种折扣，以了解它们之间的区别。在这篇文章中，就让我们先看看，什么是"贸易折扣"。
- 贸易折扣是卖方在买方购买产品或服务时，对于正常价格直接提供给买方相关的回扣。

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6

折扣的类型 - 贸易折扣



- 一般来说，为了吸引买家大量购买，卖家都会提供贸易折扣，常见的例子是：
 - 当制造商向批发商出售大量产品时，或
 - 当批发商向零售商出售大量产品时。
- 贸易折扣可以以正常价格所减少的特定金额来表示，也可以以正常价格所调低的百分比 [%] 来表示。
- 作为一个例子，我们来看以下的情况。

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7

折扣的类型 - 贸易折扣



- 一家制造商公司销售背包，零售价为每个30令吉。
- 一个批发商从制造商那里购买了150个背包，对于此订单，制造商给了25%的贸易折扣。
- 因此，4,500令吉的总零售价，降低至3,375令吉。
- 而3,375令吉将是制造商向批发商开出的发票金额。因此，贸易折扣总共为1,125令吉。

02/24/22

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8

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