

(3) Adding VAT (value added tax)

Show a non-calculator method to add VAT (17.5%) to a building job priced at £280

$ \begin{array}{r} 10 \% \text{ } \pounds 28 = \pounds 28 \\ 5 \% \text{ } \pounds 28 = \pounds 14 \\ 2\frac{1}{2} \% \text{ } \pounds 28 = \pounds 7 \quad + \\ \hline 17\frac{1}{2} \% \text{ } \pounds 28 = \pounds 49 \end{array} $	
$ \begin{array}{r} 10 \% \text{ } \pounds 28 = \pounds 28 \\ 20 \% \text{ } \pounds 28 = \pounds 56 \\ 1 \% \text{ } \pounds 28 = \pounds 2.80 \\ 2 \% \text{ } \pounds 28 = \pounds 5.60 \\ \frac{1}{2} \% \text{ } \pounds 28 = \pounds 1.40 \\ 2\frac{1}{2} \% \text{ } \pounds 28 = \pounds 7.00 \end{array} $	$ \begin{array}{r} 17\frac{1}{2} \% = 20\% - 2\frac{1}{2} \% \\ = \pounds 56 - \pounds 7 \\ = \pounds 49 \end{array} $