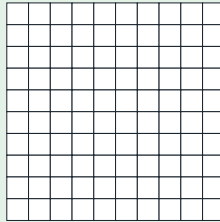


Calculating discounts, VAT and percentages of price

WHAT THIS LESSON TEACHES

Discounts take a percentage **off**; **VAT** adds a percentage **on**. Find the percentage of the price, then subtract or add.



→ 15% off €40 → -€6 → **€34**.

→ Add 23% VAT to €100 → **€123**.

MODEL THIS ON THE BOARD

ADD 23% VAT TO A €200 PRICE

① Find 23% of €200: 10% = €20, 1% = €2, so 23% = €20 + €20 + €6 = **€46**.

② Add it on: €200 + €46 = **€246**.

ANSWER KEY

W1: €54.40 (discount: €13.60)

Q2: €159.80 (discount: €28.20)

W2: €31.50 (discount: €3.50)

Q3: €311.94 (discount: €55.05)

Q1: €78.60 (discount: €52.40)

Q4: €295.09 (discount: €158.90)

EXTENSION SHEET · STRETCH ANSWERS

S1: €217.59 (discount: €38.40)

S4: €153

S2: 21

S5: 124

S3: €170