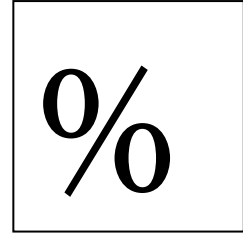


Calculating V.A.T.



The Value Added Tax (VAT) on fuel like electricity, gas and oil is charged at 5% at present. To find 5% using a calculator we multiply by 0.05

$$5\% = \frac{5}{100} \text{ as a fraction} = 0.05 \text{ as a decimal}$$

1. Find 5% of these amounts of money, rounding your answers where appropriate.

- a) £20 b) £34 c) £56 d) £124
- e) £243 f) £356 g) £489 h) £660
- i) £54.21 j) £60.15 k) £82.76 l) £130.87

Multiply by 0.05 then add on original amount.

2. Find 5% of these amounts and add it on to find the **total** bill.

- a) £45 b) £72 c) £84 d) £96
- e) £130 f) £152 g) £167 g) £181
- h) £34.40 i) £52.24 j) £61.80 k) £78.13

