

| ITEM     | COST          | VAT            | TOTAL  |  | 0.2 |
|----------|---------------|----------------|--------|--|-----|
| COMPUTER | 500           | =COMPUTER_*VAT | =B2+C2 |  |     |
| TV       | 750           | =TV_*VAT       | =B3+C3 |  |     |
| RADIO    | 55            | =RADIO_*VAT    | =B4+C4 |  |     |
| SPEAKERS | 450           | =SPEAKERS_*VAT | =B5+C5 |  |     |
|          |               |                |        |  |     |
|          | =SUM(COSTCOL) | =SUM(VATCOL)   |        |  |     |