Question	Working	Answer	Mark	Notes	
7 a	$\frac{4}{100}$ × 160 000 oe (=6400)	141 558	3	M1	M2 for 160 000 × 0.96^3 **or** 160 000 × 0.96^4 (=135 895.44..))
	$\frac{4}{100}$ × (160 000 – "6400") (= 6144) $\frac{4}{100}$ × (160 000 – "6400" – "6144") (= 5898.24) 160 000 – "6400" – "6144" − "5898.24"			M1 for a complete method (condone 4 years rather than 3)	If not M2 then award M1 for 160 000 ×0 .96 **(=**153 600) **or** 160 000 × 0.96^2 (=147 456)
				accept (1 – 0.04) in place of 0.96 throughout	
				A1 for 141 557.76 - 141 558 **SC** If no other marks gained, award B1 for 160 000 × 0.12 oe (=19 200) **or** 160 000 × 0.88 oe (=140 800) **or** an answer of 140 800 **or** an answer of in the range 179 978 – 179 978.24	
b	E.g. 252 000 ÷ 1.05	240 000	3	M2 If not M2 then M1 for x × 1.05 = 252 000 **or** 252 000 ÷ 105 oe A1 NB: An answer of 239 400 scores M0 M0 A0	