8 (a)	545 – 500 (= 45) **or** 592 – 545 (= 47)		4	M1	may be seen as part of a calculation	
	$\frac{45}{500}\times 100 (=9)$ **or** $\frac{47}{545}\times 100 (=8.6)$			M1	for one correct expression (allow 8 or 8.7 from a correct expression for 8.6 throughout)	
	$\frac{45}{500}\times 100 (=9)$ **and** $\frac{47}{545}\times 100 (=8.6)$			M1	for both correct expressions **or** having found "9%" finds 109% of 545: 1.09 × 545(=594.05) or 9% of 545 (49.05) or having found "8.6%" finds 108.6% of 500: 1.086 × 500(=543) or 8.6% of 500 (43)	
		No, 9(%) and 8.6(%)		A1	for no oe, 9% and 8.6% seen or no oe and 9% and 594.05 or 8.6% and 543 or No, 49.05 > 45 or No 594.05 > 592 oe	
Alternative mark scheme for 8(a)						
	$\frac{545}{500}\times 100 (=109)$ or $\frac{545}{500} (=1.09)$ **and** $\frac{592}{545}\times 100 (=108.6)$ or $\frac{592}{545} (=1.086)$		4	M3	for both correct expressions which should lead to 109 **or** 1.09 **and** 108.6 **or**1.086 (allow 108 or 108.7 from correct working for 108.6 or 1.08 or 1.087 from correct working for 1.086 throughout) (if not M3 then award M2 for one of these expressions)	
		No, 109(%) and 108.6(%)		A1	oe eg no and 1.09 and 1.086	
(b)	952 ÷ 85 × 100 oe (=1120)		3	M1	for a method to find price before discount	M2 for $\frac{952}{85}\times 15$
	0.15 × "1120" or "1120" – 952 oe			M1	for a correct method to find discount	
		168		A1		
						Total 7 marks