8	1 + 0.12 (= 1.12) oe or 100(%) + 12(%) (=112(%)) or $\frac{18.20}{112}(=\frac{13}{80}=0.1625)$ or $x + 0.12x = 18.2(0)$ or $x \times 1.12 = 18.2(0)$		3	M1
	eg 18.2(0) ÷ "(1 + 0.12)" oe or $\frac{18.2(0)}{"112"} \times 100$ oe			M1 for a complete method
		16.25		A1
				Total 3 marks