6	(a)	18 000 + 14 × 1160 (= 34 240) oe or 18 000 + 16 240 (= 34 240)		4	M1
		"34 240" – 32 000 (= 2240) or $\frac{"34\ 240"}{32\ 000}$ (= 1.07)			M1
		$\frac{"2240"}{32\ 000}(\times 100)$ or $\frac{"34\ 240"}{32\ 000}\times 100$ (= 107) or "1.07" – 1 (= 0.07)			M1
		Correct answer scores full marks (unless from obvious incorrect working)	7		A1
	(b)	e.g. 1 − 0.15 (= 0.85) or 100(%) − 15(%) (= 85(%))		3	M1
		e.g. 39 865 ÷ 0.85 or 39 865 ÷ 85 × 100 oe			M1
		Correct answer scores full marks (unless from obvious incorrect working)	46 900		A1
					Total 7 marks