

Review

of means multiply

percent means per 100 or $\div 100$ or $/100$

$$6\% \text{ of } 12 = \frac{6}{100} \times 12 = 0.06 \times 12 = 0.72$$

New

Sales Tax in Canada - 3 Types (pg 256)

- 1) PST [Provincial Sales Tax] \rightarrow varies by province 0% to 10%
- 2) GST [Goods and Services Tax] \rightarrow 6% unless HST present
- 3) HST [Harmonized Sales Tax] \rightarrow 14% by province

Ex 1: How much would you pay for a \$25.99 CD in:

a) Nunavut

b) Saskatchewan

c) Nova Scotia

1) Find Tax from the Table on pg 256
 0% + 6% = 6% 5% + 6% = 11% 14%

2) Calculate the Tax of 25.99

6% of 25.99	11% of 25.99	14% of 25.99
$6 \div 100 = 0.06 \times 25.99 = 1.56$	$0.11 \times 25.99 = 2.86$	$0.14 \times 25.99 = 3.64$

3) Add the tax to the CD price

$$\begin{array}{r} 25.99 \\ + 1.56 \\ \hline \boxed{\$27.55} \end{array}$$

$$\begin{array}{r} 25.99 \\ + 2.86 \\ \hline \boxed{\$28.85} \end{array}$$

$$\begin{array}{r} 25.99 \\ + 3.64 \\ \hline \boxed{\$29.63} \end{array}$$

Ex 2: A video game is discounted 30% off of \$27.99

1) What is the sale price B4 tax?

2) What is the sale price + tax in Vancouver?

a) 30% of 27.99 $\rightarrow \frac{30}{100} = 0.30 \times 27.99 = \8.40 (rounded)

subtract discount

$$\begin{array}{r} 27.99 \\ - 8.40 \\ \hline \end{array}$$

$\$19.59$ after the discount

b) Sales Tax in Vancouver 7% + 6% = 13%.

$$13\% \text{ of } 19.59 = \frac{13}{100} = 0.13 \times 19.59 = 2.55$$

add tax

$$\begin{array}{r} 19.59 \\ + 2.55 \\ \hline \end{array}$$

$\$22.14$ w/ tax

Ex 3: A backpack cost \$10.50. This is 30% of the Selling Price.

a) What is the selling price? (S.P.)

b) What is the selling price incl. tax in Saskatchewan?

1) $\$10.50$ is 30% of S.P.

$$10.50 = 30\% \times \text{S.P.} \rightarrow \text{Algebra}$$

$$10.50 = 0.30 \times \text{S.P.}$$

$$\div \frac{0.30}{0.30} = \frac{0.30}{0.30}$$

$$35.00 = \text{S.P.}$$

$\$35.00$ is the selling price

2) Tax 5% + 6% = 11% of 35.00

$$0.11 \times 35.00 = 3.85$$

add tax

$$\begin{array}{r} 35.00 \\ + 3.85 \\ \hline \end{array}$$

$\$38.85$ after taxes

HW

A

B

C

4, 5, 6

8, 9

15, 16