

ARITHMETIC (Q 1, PAPER 1)

2000

- 1 (a) Express 400 grammes as a fraction of 1 kilogramme. Give your answer in its simplest form.
- (b) 1 euro = IR£ 0.787564
1 euro = DM 1.95583
- (i) Calculate the value of IR£100 in euro, correct to two places of decimals.
- (ii) Hence, calculate the value of IR£100 in Deutschmarks (DM), correct to two places of decimals.
- (c) A person has annual tax free allowances of IR£7400.
The person pays income tax at the rate of 24% on the first IR£12 400 of taxable income and at the rate of 46% on the remainder.
- (i) Calculate the amount of income tax paid on the first IR£12 400 of taxable income.
- (ii) Calculate the person's gross income if the total annual income tax paid is IR£5138.

ANSWERS

- 1 (a) $\frac{2}{5}$
(b) (i) 126.97 euro (ii) 248.34 DM
(c) (i) £2,976 (ii) £24,500