



$$\begin{aligned}\text{Selling price of running shoes, inclusive of VAT} &= \text{R}400 \times 114\% \\ &= \text{R}456\end{aligned}$$

$$\begin{aligned}\text{Selling price of soccer boots, inclusive of VAT} &= \text{R}500 \times 114\% \\ &= \text{R}570\end{aligned}$$