**Pricing**

1. In a hi-fi store, the cost price of buying a television is fr. 200.—. Based on the overall calculation, the operating cost mark-up rate is 50% and the net profit mark-up rate is 20%. The gross selling price must include 12% discount. VAT is 8.1%.
2. Calculate the gross selling price of this television (displayed price).
3. What is the gross profit in francs and as a percentage of the purchase cost?
4. Using the following data, calculate the purchase cost, the net selling price and the net profit mark-up rate for an mountain bike:
* Gross profit mark-up rate 60%
* Operating cost mark-up rate 50%
* Net profit Fr. 80.
1. The "Notebook Center" would like to stay ahead of the competition by offering a special offer of notebooks advantageous for students. However, this is only possible if the centre is able to offer the computers at the price displayed in store at a maximum of CHF 1’200 . For this purpose, an offer from a Taiwanese notebook producer with the following conditions is being considered:
* Price according to Producer's List Fr. 850.
* Quantity discount from 50 units 10%
* Discount in case of cash payment 3%

The clarifications showed that purchase costs, including insurance and customs duties, for 50 units must be budgeted at 12% of the payment amount to the supplier.

The Notebook Center applies a gross profit mark-up rate of 30%. A special discount of 5% must be granted to students.

Based on above info:

1. calculate the gross selling price, including VAT for a notebook, if you order more than 50 units and an advance payment.
2. The competition is also planning an advantageous offer below fr. 1,200.—. What is the maximum gross purchase price not to be exceeded if the Notebook Center is looking for a net selling price of CHF 1,000 at most under the same purchase conditions?
3. Mr. P. Say buys computers from a German supplier. The purchase price of a device is CHF 700.—. At what price must it display the computer if it considers the following mark-ups rates & margin rates:
	* + Purchase Fees: 4% of the net purchase price (mark-up)
		+ Fixed costs: 20% of the purchase cost price (mark-up)
		+ Net profit 40% of net selling price (margin)
		+ Discount granted: 2%

Calculate the gross amount in francs and as a percentage of the net selling price. Take VAT into account.

1. Mr Stöckli, an importer and trader, buys 100 pairs of skis in Austria. The total starting gross purchase price is € 40'000.— Including VAT. The supplier grants him a 10% discount. The purchase fee represents 5% of the net purchase price and is insured by a Swiss carrier. The gross margin calculated by the trader is 30% of the net selling price. The exchange rate is 1.13. Swiss VAT is 8.1% and Austrian VAT is 20%.

Calculate the net selling price in Swiss francs of a pair of skis and the price displayed in store.

Calculate the net profit of a pair of skis in Swiss francs and as a percentage of the net selling price, know that the fixed costs is 15% of the purchase cost price.