

Interval	VAT incurred	PE %	Input tax reclaimed	Adj. of Interval 1 VAT incurred* % Amount	Adj. of Interval 2 VAT incurred* % amount
1	£8,000	75	£6,000	n/a n/a	n/a n/a
2	£4,000	90	£3,600	15 £120	n/a n/a
3	£3,000	75	£2,250	0 0	(15) (£60)
4	£2,500	72	£1,800	(3) (£24)	(18) (£72)
5	£0	80	£0	5 £40	(10) (£40)
6	£0	84	£0	9 £72	(6) (£24)
7	£0	88	£0	13 £104	(2) (£8)
8	£0	74	£0	(1) (£8)	(16) (£64)
9	£0	72	£0	(3) (£24)	(8) (£72)
10	£0	70	£0	(5) (£40)	(20) (£80)
<b>Totals</b>	<b>£17,500</b>		<b>£13,650</b>	<b>£240</b>	<b>(£420)</b>

Interval	Adj. of Interval 3 VAT incurred* % Amount	Adj. of Interval 4 VAT incurred* % Amount	Totals
1	n/a n/a	n/a n/a	£0
2	n/a n/a	n/a n/a	£120
3	n/a n/a	n/a n/a	(£60)
4	(3) (£9)	n/a n/a	(£105)
5	5 £15	8 £20	£35
6	9 £27	12 £30	£105
7	13 £39	16 £40	£175
8	(1) (£3)	2 £5	(£70)
9	(3) (£9)	0 £0	(£105)
10	(5) (£15)	(2) (£5)	(£140)
<b>Totals</b>	<b>£45</b>	<b>£90</b>	<b>(45)</b>

\* Figure is divided by the amount of intervals in the adjustment period. In this case divided by 10.