

Interval	VAT incurred	PE %	Input tax reclaimed	Capital Goods Scheme Baseline %	VAT to be adjusted	Capital Goods Scheme Adjustment %	Capital Goods Scheme Adjustment Amount
1	£8,000	75	£6,000	75	n/a	0	0
2	£4,000	90	£3,600	75	£8,000	15	£120
3	£3,000	75	£2,250	80	£12,000	(5)	(£60)
4	£2,500	72	£1,800	79	£15,000	(7)	(£105)
5	£0	80	£0	78	£17,500	2	£35
6	£0	84	£0	78	£17,500	6	£105
7	£0	88	£0	78	£17,500	10	£175
8	£0	74	£0	78	£17,500	(4)	(£70)
9	£0	72	£0	78	£17,500	(6)	(£105)
10	£0	70	£0	78	£17,500	(8)	(£140)
Totals	£17,500		£13,650				(£45)