

item	cost	VAT	total		0.2
computer	500	=Computer_*VAT	=SUM(B2:C2)		
tv	501	=tv_*VAT	=SUM(B3:C3)		
radio	502	=radio_*VAT	=SUM(B4:C4)		
speakers	503	=speakers_*VAT	=SUM(B5:C5)		
	=SUM(costcol)	=SUM(vatcol)			