



On the right is a segment of code from an app written by supermarket software engineer, Melvin.

It is an example of a shopping list.

He needs to complete writing the code to work out the total price of each shopping list and then save them to a file.

Each item has a name, a price and whether tax is applicable on that item.

```
shopping = [  
    ['bread', 1.20, False],  
    ['tea bags', 5, False],  
    ['cake', 5, True],  
    ['milk', 2.0, False],  
    ['cigarettes', 10, True],  
]
```

1 Write a function called `tax_calc` that will be used to return the total of an item after VAT (of 20%) has been added. The function must take a parameter of item cost.

[4]

2 Write a program that iterates over the shopping list and builds the total cost adding to a variable called `total_cost`, calling the `tax_calc` function if required.

[5]

3 Write the `total_cost` variable to a file called `transactions_list.txt`.

[4]

