A handmade product with labour

Revenue excluding entered tax	£24.00
Product and labour	£9.00
Fulfilment	£3.75
Marketplace fees	£0.00
Payment processing	£0.00
Other seller fees	£0.00
Non-recovered fee VAT	£0.00
Advertising	£0.00
Expected return loss	£0.00
CONTRIBUTION PER ORDER	£11.25

ASSUMPTIONS & SCOPE

£4 materials plus £5 making-time allowance, with packaging and postage. All fees remain zero for this example.

Margin 46.88%; engine 1.0.0.

Per-order estimate; input costs must use the same tax basis.

Percentage fees use the buyer total, including entered tax and shipping. Override the basis using an exact manual marketplace charge if your rule differs.

Fixed and manual marketplace charges are per order. An exact manual charge stays fixed when comparing prices; update it for each scenario if the fee changes.

Listing, product, packaging, FBA, storage and inbound inputs are per unit; postage and ads are per order.

Return loss is the reduction in contribution compared with a kept order. Include refunds, extra return costs and actual recoveries without counting ordinary costs again.

Contribution excludes general business overhead and income/corporation tax. Operating estimate deducts only entered allocated overhead.