**La TVA et les pourcentages**

**Niveau 1**

|  |  |
| --- | --- |
| Compétence | Utiliser des pourcentages dans des situations issues de la vie courante et de la vie économique ou professionnelle. |

|  |  |
| --- | --- |
| **Mon atelier**  **pour**  **apprendre à** | * Calculer un montant HT * Calculer la TVA en fonction du taux applicable en vigueur en France * Calculer le montant TTC |

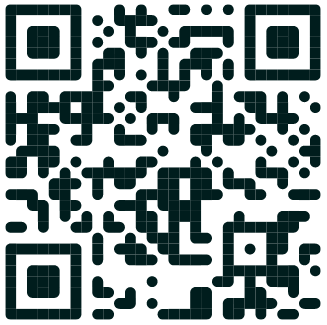


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**Retrouver selon le cas le HT, la TVA ou le TTC le plus rapidement possible !**

 En renseignant la page web « TVA et pourcentage »

⏩ Suivre le lien ⏪



https://dgxy.link/dWwvV

En reportant les valeurs trouvées sur ce document

**⏩Taux normal : 20 %**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | HT | 1 500,00 |  | TVA | 300,00 |  | TTC | 1 800,00 |
|  |  |  |  |  |  |  |  |  |
|  | HT | 2 000,00 |  | TVA | 400,00 |  | TTC | 2 400,00 |
|  |  |  |  |  |  |  |  |  |
|  | HT | 1 800,00 |  | TVA | 360,00 |  | TTC | 2 160,00 |

⏩ Détails des calculs

|  |  |  |
| --- | --- | --- |
| 1 500 × 0,2 = 300 | 1 500 + 300 = 1 800 |  |
| 400 / 0,2 = 2 000 | 2 000 + 400 = 2 400 |  |
| 2 160 / 1,2 = 1 800 | 2 160 – 1 800 = 360 |  |

**⏩Taux intermédiaire : 10 %**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | HT | 1 200,00 |  | TVA | 120,00 |  | TTC | 1 320,00 |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | HT | 3 000,00 |  | TVA | 300,00 |  | TTC | 3 300,00 |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | HT | 2 200,00 |  | TVA | 220,00 |  | TTC | 2 420,00 |

⏩ Détails des calculs

|  |  |
| --- | --- |
| 1 200 × 0,1 = 120 | 1 200 + 120 = 1 320 |
| 300 / 0,1 = 3 000 | 3 000 + 300 = 3 300 |
| 2 420 / 1,1 = 2 200 | 2 420 – 2 200 = 220 |

**⏩ Taux réduit : 5,50 %**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | HT | 12 000,00 |  | TVA | 660,00 |  | TTC | 12 660,00 |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | HT | 14 000,00 |  | TVA | 770,00 |  | TTC | 14 770,00 |

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|  | HT | 8 000,00 |  | TVA | 440,00 |  | TTC | 8 440,00 |

⏩Détails des calculs

|  |  |  |
| --- | --- | --- |
| 1 200 × 0,055 = 660 | 12 000 + 660 = 12 660 |  |
| 770 / 0,055 = 14 000 | 14 000 + 770 = 14 770 |  |
| 8 440 / 1,055 = 8 000 | 8 440 – 440 = 8 000 |  |

**⏩ Taux particulier : 2,10 %**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | HT | 9 000,00 |  | TVA | 189,00 |  | TTC | 9 189,00 |

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| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | HT | 11 000,00 |  | TVA | 231,00 |  | TTC | 11 231,00 |

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
|  | HT | 14 000,00 |  | TVA | 294,00 |  | TTC | 14 294,00 |

⏩Détails des calculs

|  |  |  |
| --- | --- | --- |
| 9 000 × 0,021 = 660 | 9 000 + 189 = 9 189 |  |
| 231 / 0,021 = 11 000 | 11 000 + 231 = 11 231 |  |
| 14 294 / 1,021 = 14 000 | 14 294 – 294 = 14 000 |  |