**La TVA et les pourcentages**

**Niveau 2**

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

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| **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 %**

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|  | HT | 984,00 |  | TVA | 196,80 |  | TTC | 1 180,80 |

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|  | HT | 1 722,50 |  | TVA | 344,50 |  | TTC | 2 067,00 |

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|  | HT | 1 833,75 |  | TVA | 366,75 |  | TTC | 2 200,50 |

⏩ Détails des calculs

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| --- | --- | --- |
| 984 × 0,2 = 196,80 | 984 + 196,80 = 1 180,80 |  |
| 344,50 / 0,2 = 1 722,50 | 1 722,50 + 344,50 = 2 067,00 |  |
| 2 200,50 / 1,2 = 1 833,75 | 2 200,50 – 1 833,75 = 366,75 |  |

**⏩Taux intermédiaire : 10 %**

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|  | HT | 1 055,00 |  | TVA | 105,50 |  | TTC | 1 160,50 |

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|  | HT | 2 455,00 |  | TVA | 245,50 |  | TTC | 2 700,50 |

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|  | HT | 1 550,50 |  | TVA | 155,05 |  | TTC | 1 705,55 |

⏩ Détails des calculs

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| --- | --- | --- |
| 1 055 × 0,1 = 105,50 | 1 055 + 105,50 = 1 160,50 |  |
| 245,50 / 0,1 = 2 455 | 2 455 + 245,50 = 2 700,50 |  |
| 1 705,55 / 1,1 = 1 550,50 | 1 705,55 – 1 550,50 = 155,05 |  |

**⏩ Taux réduit : 5,50 %**

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|  | HT | 850,00 |  | TVA | 46,75 |  | TTC | 896,75 |

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|  | HT | 4 100,00 |  | TVA | 225,50 |  | TTC | 4 325,50 |

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|  | HT | 3 250,05 |  | TVA | 178,75 |  | TTC | 3 428,80 |

⏩Détails des calculs

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| 850 × 0,055 = 46,75 | 850 + 46,75 = 896,75 |  |
| 225,50 / 0,055 = 4 100 | 4 100 + 225,50 = 4 325,50 |  |
| 3 428,80 / 1,055 = 3 250,05 | 3 428,80 – 3 250,05 = 178,75 |  |

**⏩ Taux particulier : 2,10 %**

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|  | HT | 550,00 |  | TVA | 11,55 |  | TTC | 561,55 |

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|  | HT | 750,00 |  | TVA | 15,75 |  | TTC | 765,75 |

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|  | HT | 569,44 |  | TVA | 11,96 |  | TTC | 581,40 |

⏩Détails des calculs

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| --- | --- | --- |
| 550 × 0,021 = 11,55 | 550 + 11,55 = 561,55 |  |
| 15,75 / 0,021 = 750 | 750 + 15,75 = 765,75 |  |
| 581,40 / 1,021 = 569,44 | 581,40 – 569,44 = 11,96 |  |