

# VAT In ESSCALAND

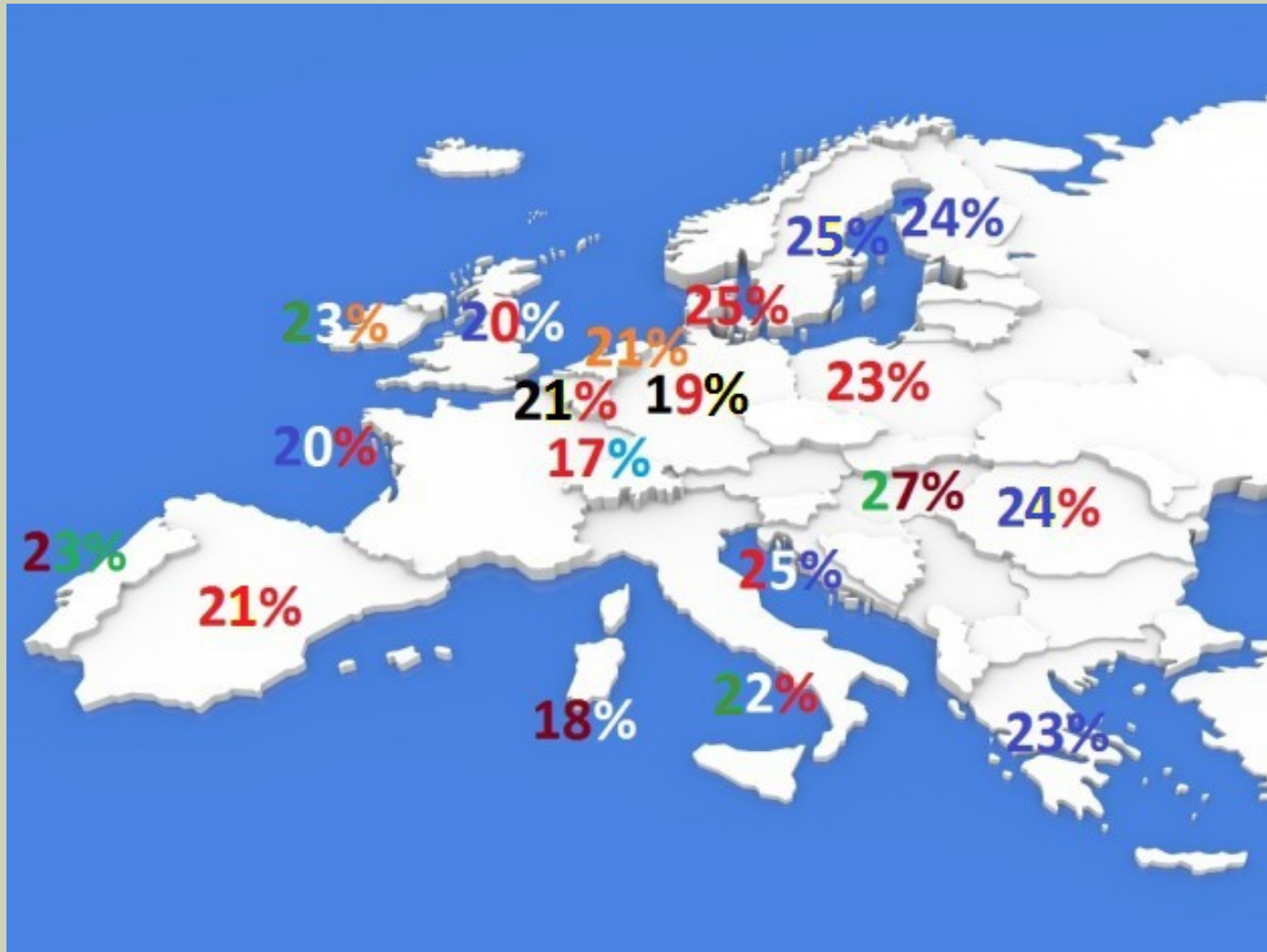
The presentation of  
this beautiful world  
is presented to you  
by:

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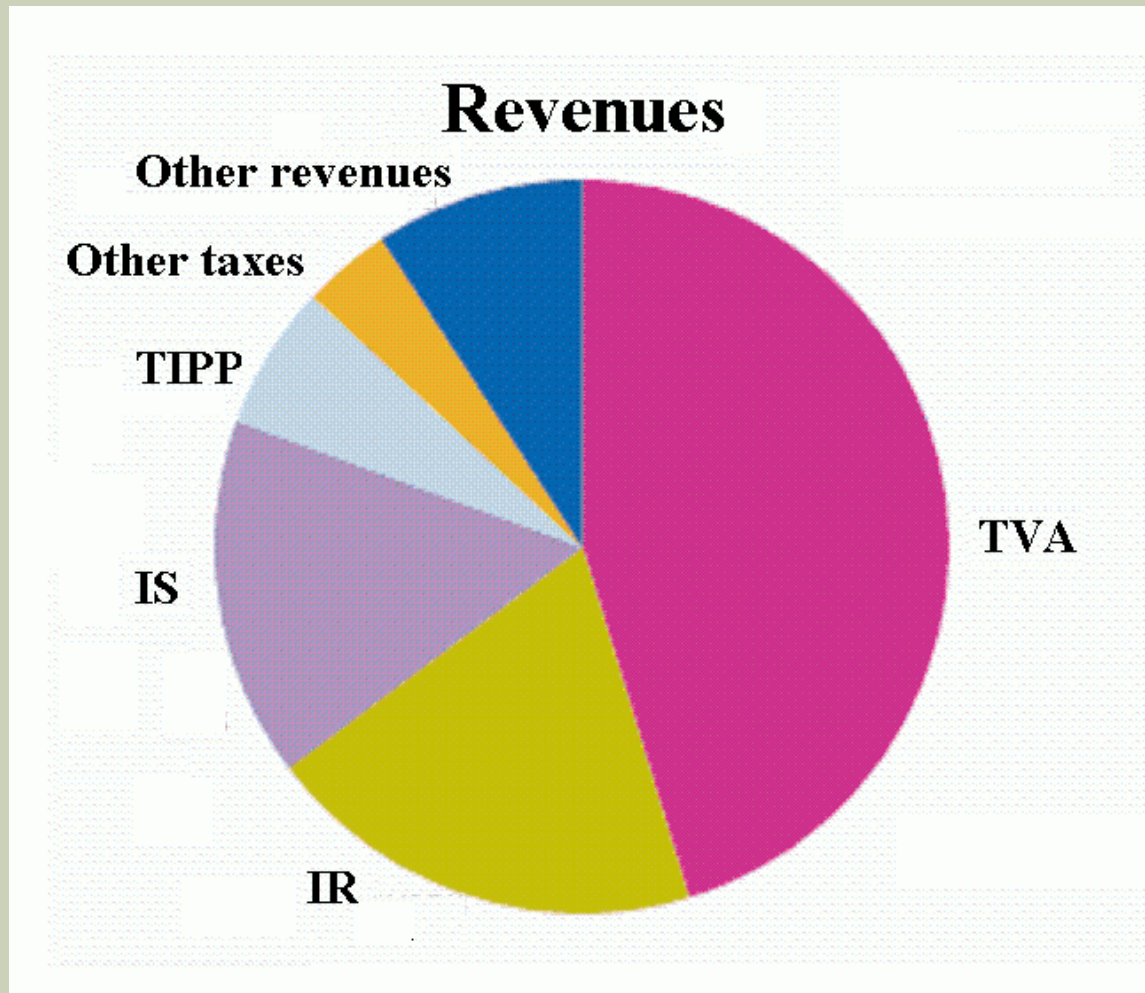
# What is VAT ?

- VAT is an indirect tax on the consumption collected by companies
- It's a fair tax, percentage of the price of the goods
- Created in France in 1954

# VAT in europe



# Revenue of VAT in france



# VAT rates

- Value Added Tax (VAT) is a tax on the purchase price and its purpose is to generate tax revenues to the government
- Zero rate VAT - 0%
- Reduced VAT – 5%
- Standard VAT – 20%
- High VAT – 50%

# Zero Rate VAT (0%)

- Public transport



- Museums



- Medicines



# Reduced VAT (5%)

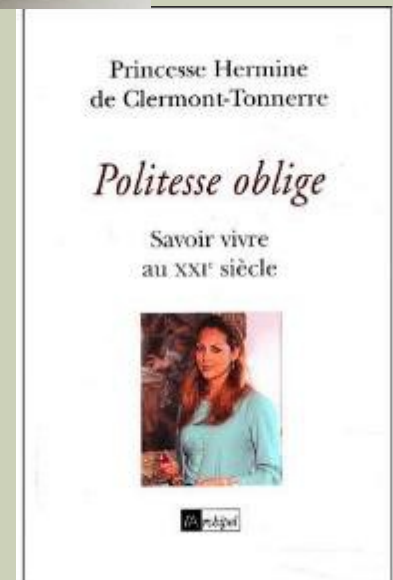
- Food



- Books



- Cinema



- Sport

# standard VAT (20%)

- Alcohol



- Electricity



- Cars



- Cosmetic





# High (50%)

- Cigarette

- Alcohol



# Comparison with france

- **Creation of 0% VAT**
- **Trying to heavily reduce toxic products**
- **create ecological awareness**
- **open culture spirit for everyone**

Come with us to essCaland



**Thank you for your attention !!**

