Les différents régimes de TVA

La franchise en base

Exonération de TVA

Régime par défaut lors de la création d'une El

CA HT N-1

< 36 800 € pour les prestations de services < 91 900 € pour les achats et ventes de marchandises

Le régime réel simplifié

Assujeti à la TVA, démarches simplifiées

▼ TVA annuel < 15 000€
</p>

Seuil CA

< 254 000 € pour les prestations de service < 840 000 € pour les achats et ventes de marchandises

Le régime réel normal

Assujeti à la TVA, déclarations mensuelles ou trimestrielles

Obligatoire en cas de dépassement des seuils du régime réel simplifié

...mais toujours possible sur demande!

Pas de déclaration de TVA si CA de l'année N < 39 100€ ou <101 000 €

CA12 annuelle + accompte en juillet et décembre CA3 mensuelle ou trismestrielle (TVA < 4 000€)

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