

## Formules de calcul

$$\text{Taux de Marque} = \frac{\text{Prix Pub. HT} - \text{Prix Ph. HT}}{\text{Prix Pub. HT}}$$

$$\text{Coefficient} = \frac{\text{Prix Pub. TTC}}{\text{Prix Ph. HT}} = \frac{1 + (\text{Taux TVA} / 100)}{1 - (\text{Taux de Marque} / 100)}$$

$$\text{Prix Pub. TTC} = \text{Prix Ph. HT} \times \text{Coefficient}$$

$$\text{Prix Pub. TTC} = \text{Prix Ph. HT} \times \frac{1 + (\text{Taux TVA} / 100)}{1 - (\text{Taux de Marque} / 100)}$$

## Exemple

Un produit est facturé par CERP R.R.M. à un Prix Ph. HT de 3,87 €. Quel est votre prix de vente (Prix Pub. TTC) si le taux de T.V.A. est de 20 % et que vous voulez appliquer un taux de marque de 35 % sur le prix de vente ?

### Première méthode

Chercher le coefficient dans le tableau : 1,846.

$$\text{Prix Pub. TTC} = 3,87 \times 1,846 = 7,14 \text{ €}.$$

### Deuxième méthode

Si le coefficient n'est pas disponible dans le tableau, utiliser la formule :

$$\text{Prix Pub. TTC} = 3,87 \times \frac{1 + (20 / 100)}{1 - (35 / 100)} = 7,14 \text{ €}.$$

## TABLEAU DE CONVERSION

**Taux de Marque** ↔ **Coefficient**  
Taux de TVA : 2,1 % - 5,5 % - 10 % - 20 %

# TABLEAU DE CONVERSION

en fonction du taux de T.V.A.

Taux de marque	2,1%	5,5%	10,0%	20,0%	Taux de marque	2,1%	5,5%	10,0%	20,0%
	Coefficient					Coefficient			
5,00	1,075	1,111	1,158	1,263	31,10	1,482	1,531	1,597	1,742
10,00	1,134	1,172	1,222	1,333	31,20	1,484	1,533	1,599	1,744
15,00	1,201	1,241	1,294	1,412	31,30	1,486	1,536	1,601	1,747
20,00	1,276	1,319	1,375	1,500	31,40	1,488	1,538	1,603	1,749
21,00	1,292	1,335	1,392	1,519	31,50	1,491	1,540	1,606	1,752
22,00	1,309	1,353	1,410	1,538	31,60	1,493	1,542	1,608	1,754
23,00	1,326	1,370	1,429	1,558	31,70	1,495	1,545	1,611	1,757
24,00	1,343	1,388	1,447	1,579	31,80	1,497	1,547	1,613	1,760
25,00	1,361	1,407	1,467	1,600	31,90	1,499	1,549	1,615	1,762
25,50	1,370	1,416	1,477	1,611	32,00	1,501	1,551	1,618	1,765
26,00	1,380	1,426	1,486	1,622	32,10	1,504	1,554	1,620	1,767
26,50	1,389	1,435	1,497	1,633	32,20	1,506	1,556	1,622	1,770
27,00	1,399	1,445	1,507	1,644	32,30	1,508	1,558	1,625	1,773
27,50	1,408	1,455	1,517	1,655	32,40	1,510	1,561	1,627	1,775
28,00	1,418	1,465	1,528	1,667	32,50	1,513	1,563	1,630	1,778
28,50	1,428	1,476	1,538	1,678	32,60	1,515	1,565	1,632	1,780
29,00	1,438	1,486	1,549	1,690	32,70	1,517	1,568	1,634	1,783
29,10	1,440	1,488	1,551	1,693	32,80	1,519	1,570	1,637	1,786
29,20	1,442	1,490	1,554	1,695	32,90	1,522	1,572	1,639	1,788
29,30	1,444	1,492	1,556	1,697	33,00	1,524	1,575	1,642	1,791
29,40	1,446	1,494	1,558	1,700	33,10	1,526	1,577	1,644	1,794
29,50	1,448	1,496	1,560	1,702	33,20	1,528	1,579	1,647	1,796
29,60	1,450	1,499	1,563	1,705	33,30	1,531	1,582	1,649	1,799
29,70	1,452	1,501	1,565	1,707	33,40	1,533	1,584	1,652	1,802
29,80	1,454	1,503	1,567	1,709	33,50	1,535	1,586	1,654	1,805
29,90	1,456	1,505	1,569	1,712	33,60	1,538	1,589	1,657	1,807
30,00	1,459	1,507	1,571	1,714	33,70	1,540	1,591	1,659	1,810
30,10	1,461	1,509	1,574	1,717	33,80	1,542	1,594	1,662	1,813
30,20	1,463	1,511	1,576	1,719	33,90	1,545	1,596	1,664	1,815
30,30	1,465	1,514	1,578	1,722	34,00	1,547	1,598	1,667	1,818
30,40	1,467	1,516	1,580	1,724	34,10	1,549	1,601	1,669	1,821
30,50	1,469	1,518	1,583	1,727	34,20	1,552	1,603	1,672	1,824
30,60	1,471	1,520	1,585	1,729	34,30	1,554	1,606	1,674	1,826
30,70	1,473	1,522	1,587	1,732	34,40	1,556	1,608	1,677	1,829
30,80	1,475	1,525	1,590	1,734	34,50	1,559	1,611	1,679	1,832
30,90	1,478	1,527	1,592	1,737	34,60	1,561	1,613	1,682	1,835
31,00	1,480	1,529	1,594	1,739	34,70	1,564	1,616	1,685	1,838

# TAUX DE MARQUE - COEFFICIENT

Taux de marque	2,1%	5,5%	10,0%	20,0%	Taux de marque	2,1%	5,5%	10,0%	20,0%
	Coefficient					Coefficient			
34,80	1,566	1,618	1,687	1,840	38,50	1,660	1,715	1,789	1,951
34,90	1,568	1,621	1,690	1,843	38,60	1,663	1,718	1,792	1,954
35,00	1,571	1,623	1,692	1,846	38,70	1,666	1,721	1,794	1,958
35,10	1,573	1,626	1,695	1,849	38,80	1,668	1,724	1,797	1,961
35,20	1,576	1,628	1,698	1,852	38,90	1,671	1,727	1,800	1,964
35,30	1,578	1,631	1,700	1,855	39,00	1,674	1,730	1,803	1,967
35,40	1,580	1,633	1,703	1,858	39,10	1,677	1,732	1,806	1,970
35,50	1,583	1,636	1,705	1,860	39,20	1,679	1,735	1,809	1,974
35,60	1,585	1,638	1,708	1,863	39,30	1,682	1,738	1,812	1,977
35,70	1,588	1,641	1,711	1,866	39,40	1,685	1,741	1,815	1,980
35,80	1,590	1,643	1,713	1,869	39,50	1,688	1,744	1,818	1,983
35,90	1,593	1,646	1,716	1,872	39,60	1,690	1,747	1,821	1,987
36,00	1,595	1,648	1,719	1,875	39,70	1,693	1,750	1,824	1,990
36,10	1,598	1,651	1,721	1,878	39,80	1,696	1,752	1,827	1,993
36,20	1,600	1,654	1,724	1,881	39,90	1,699	1,755	1,830	1,997
36,30	1,603	1,656	1,727	1,884	40,00	1,702	1,758	1,833	2,000
36,40	1,605	1,659	1,730	1,887	40,50	1,716	1,773	1,849	2,017
36,50	1,608	1,661	1,732	1,890	41,00	1,731	1,788	1,864	2,034
36,60	1,610	1,664	1,735	1,893	41,50	1,745	1,803	1,880	2,051
36,70	1,613	1,667	1,738	1,896	42,00	1,760	1,819	1,897	2,069
36,80	1,616	1,669	1,741	1,899	42,50	1,776	1,835	1,913	2,087
36,90	1,618	1,672	1,743	1,902	43,00	1,791	1,851	1,930	2,105
37,00	1,621	1,675	1,746	1,905	43,50	1,807	1,867	1,947	2,124
37,10	1,623	1,677	1,749	1,908	44,00	1,823	1,884	1,964	2,143
37,20	1,626	1,680	1,752	1,911	44,50	1,840	1,901	1,982	2,162
37,30	1,628	1,683	1,754	1,914	45,00	1,856	1,918	2,000	2,182
37,40	1,631	1,685	1,757	1,917	45,50	1,873	1,936	2,018	2,202
37,50	1,634	1,688	1,760	1,920	46,00	1,891	1,954	2,037	2,222
37,60	1,636	1,691	1,763	1,923	46,50	1,908	1,972	2,056	2,243
37,70	1,639	1,693	1,766	1,926	47,00	1,926	1,991	2,075	2,264
37,80	1,641	1,696	1,768	1,929	47,50	1,945	2,010	2,095	2,286
37,90	1,644	1,699	1,771	1,932	48,00	1,963	2,029	2,115	2,308
38,00	1,647	1,702	1,774	1,935	48,50	1,983	2,049	2,136	2,330
38,10	1,649	1,704	1,777	1,939	49,00	2,002	2,069	2,157	2,353
38,20	1,652	1,707	1,780	1,942	49,50	2,022	2,089	2,178	2,376
38,30	1,655	1,710	1,783	1,945	50,00	2,042	2,110	2,200	2,400
38,40	1,657	1,713	1,786	1,948					