

FISCAL POLICY

ESSCALAND

VAT

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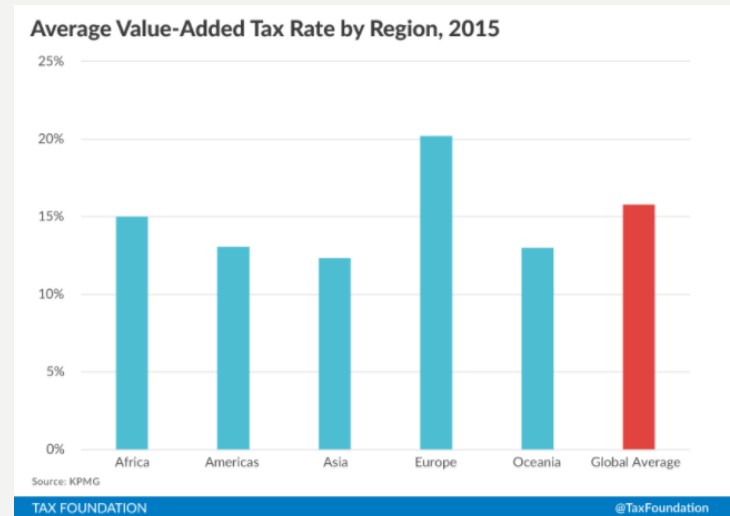
Victoria Garnier

INTRODUCTION

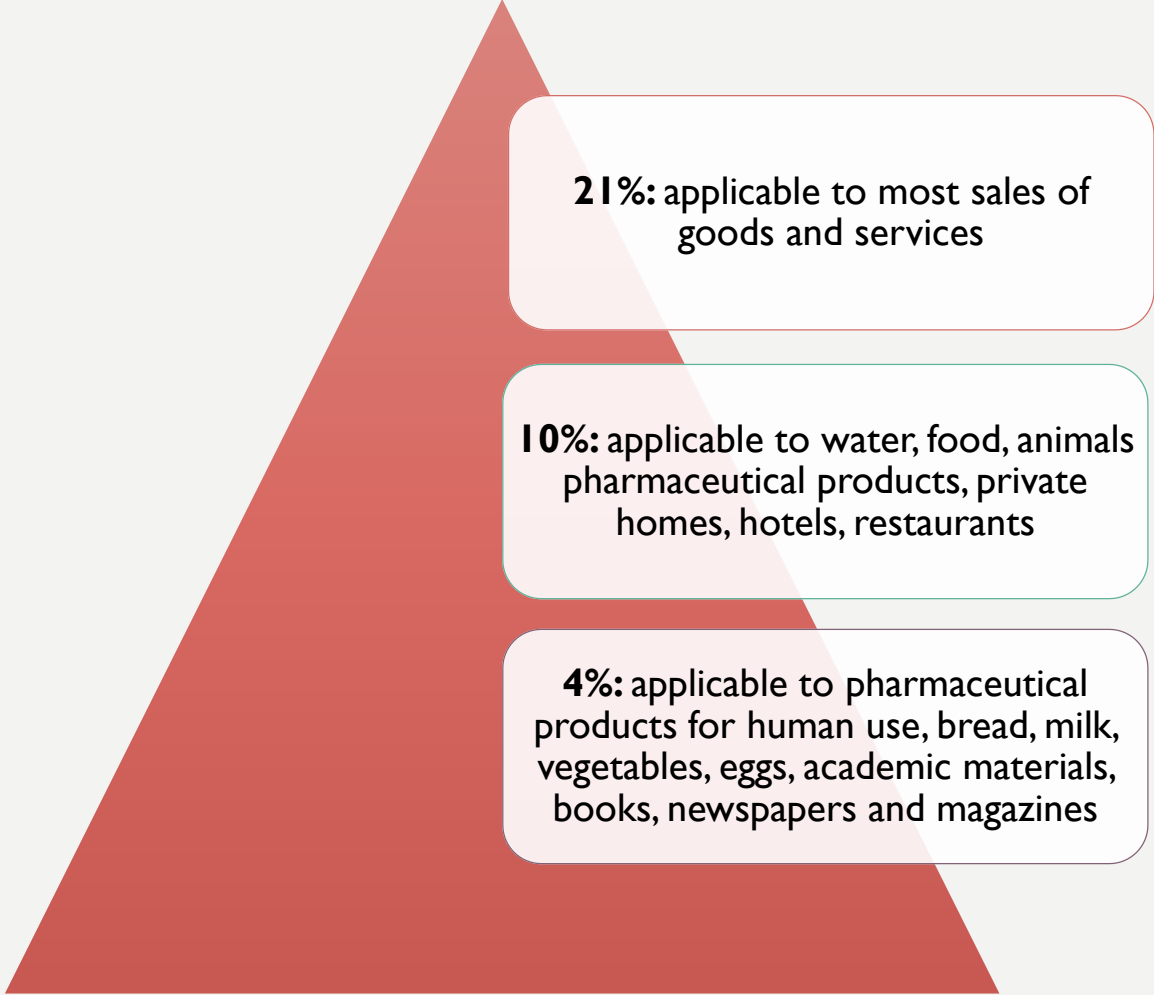
- Tax based on consumption.
- It's regressive.
- Indirect tax.

- Example:

- Selling goods: 10,000€ (21%VAT) = 2,100€
- Purchasing goods: 5,000€ (21%) = 1,050€
- Final amount to pay: 2,100€-1,050€=1,050€



VAT SPAIN



21%: applicable to most sales of goods and services

10%: applicable to water, food, animals pharmaceutical products, private homes, hotels, restaurants

4%: applicable to pharmaceutical products for human use, bread, milk, vegetables, eggs, academic materials, books, newspapers and magazines

***Exempt:** public and private education, babysitting, health assistance, the post.

*Islas Canarias, Ceuta and Melilla

VAT ARGENTINA

50%: applicable to imports of animals, meat, fruits, legumes, honey, flour, grains and cereals.

Import tax
↓
Protectionism

27%: applicable to consume of energy and water when those are not used by homes.

21%: applicable to most sales of goods and services. Also, applicable to the rest of imports.

***Exempt:** public and private education, Milk, books, tickets to the theatre, musical concerts and sport shows, water, services provided by The National State, health assistance, funeral services, international passenger transport, financial services such as cash deposits, the post and housing rentals.

VAT FRANCE

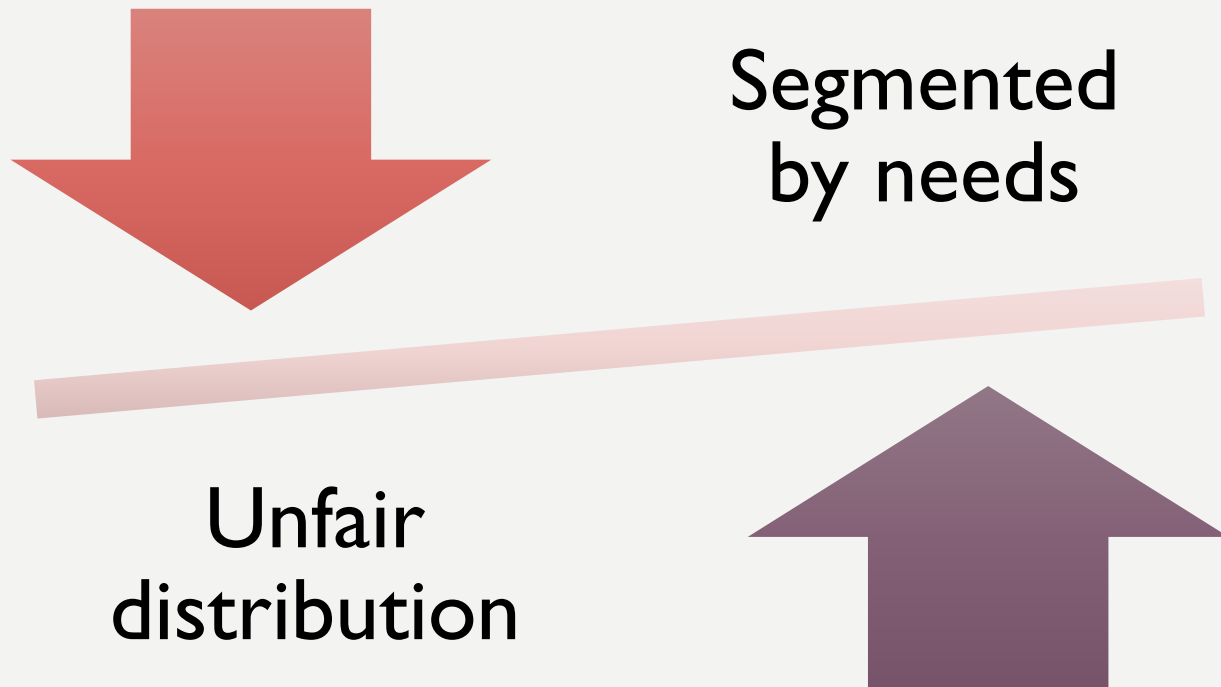
20%: the standard rate

10%: restaurants, transport, renovation/improvement works and certain medical drugs

5.5%: food, water and non-alcoholic beverages, books, and special equipment for the disabled and school canteens, some entertainment events and some domestic personal services

2.1%: medical drugs reimbursed by the French social security. TV licenses, the sale of live animals, press publications and certain entertainment events.

PROS AND CONS



ESSCALAND

- Where ? In Europe, being part of a sustainable group of countries, which help each others not only economically, but also in the social point of view.
- When ? Now.
- Economy ? ESSCALand is like the scandinavians' system, we collect a huge amount of money due to taxes and strong exports. And it's expended smartly.

ESSCALAND-VAT 4%



Common purchase



Public transports



Educational purchase



Contraceptions



Medecine



Energy and water supply



Children clothing

ESSCALAND-VAT 11%



Food services



Cultural activities



Leisure



Other type of purchase



Technology

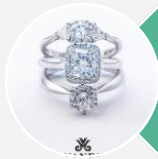


Clothing

ESSCALAND-VAT25%



Non renewable energy



Jewelries



Alcohol & Tobacco



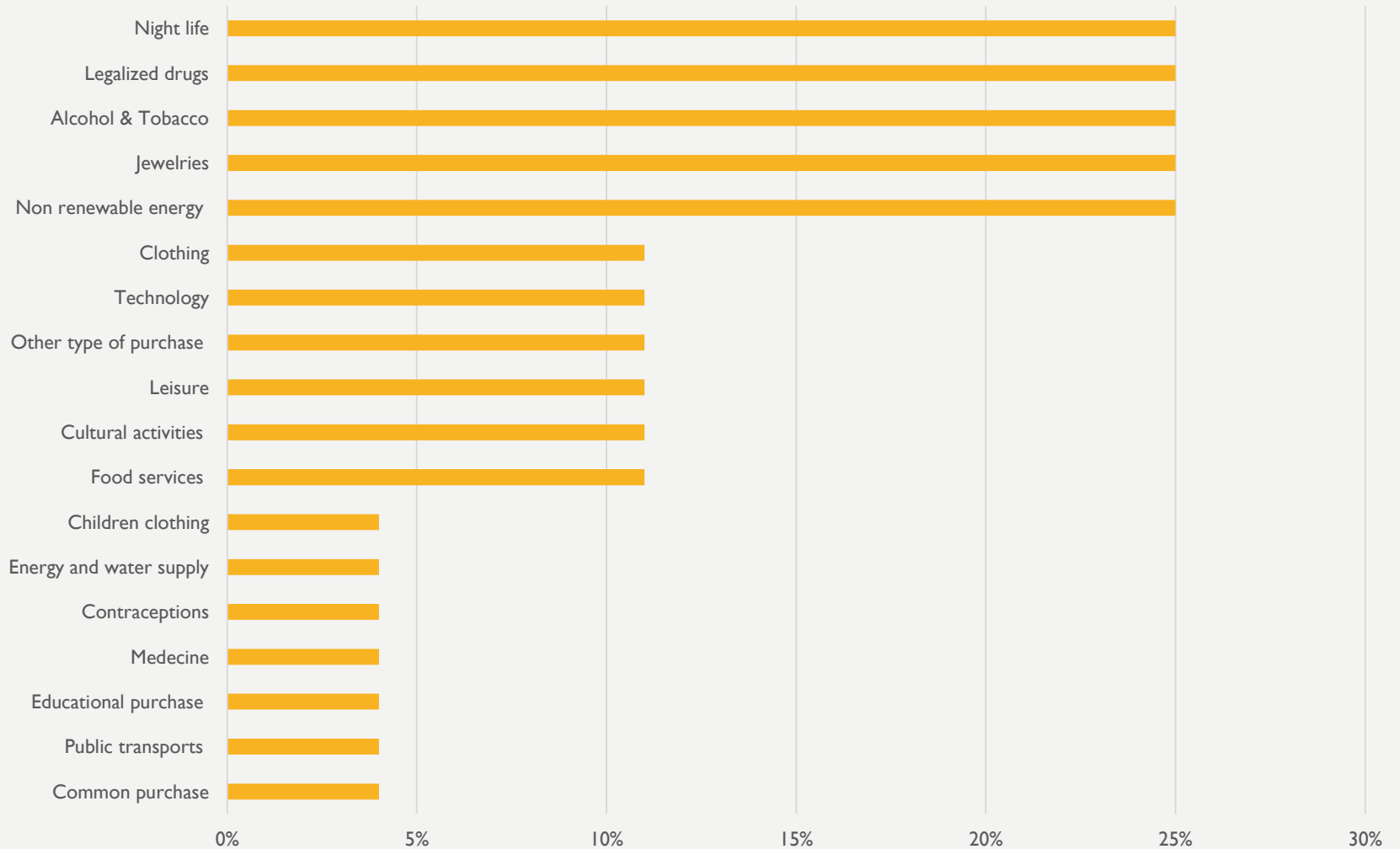
Legalized drugs



Night life

GLOBAL GRAPH

VAT





**DO YOU HAVE ANY
QUESTIONS?**