

### **Surcharge rate – VAT – card fees (6 points)**

An online shop wants to sell on its site the games "1, 2, 3 prout". The official importer Mattel Switzerland, located in Bern-Liebefeld offers him this game at fr. 7.50 at the gross purchase price. It grants him a 2% discount for a proforma purchase. The importer offers him the delivery costs which normally amount to 5% of the net purchase price. The same online shop wants to sell on its site the games "1, 2, 3 prout". The official importer Mattel Switzerland, located in Bern-Liebefeld offers him this game at fr. 7.50 at the gross purchase price. It grants him a 2% discount for a proforma purchase. The importer offers him the delivery costs which normally costs to 5% of the net purchase price.

The gross margin on this kind of toy is 50% of the net selling price. Consider the 3% card payment fee on the site.

It is planned to make a promotion for the end of year holidays of 20%!

At what price, before and after promotion, should this game be displayed on the site?

## Price calculation – VAT – mark-up rate – foreign currencies

Véritable® is a leading startup in indoor urban agriculture. The company, located in France, offers innovative solutions to allow everyone to grow simply, a very wide choice of edible plants directly in their kitchen. The result is aromatic plants, edible flowers and mini vegetables that are always fresh and healthy at your fingertips.

You are a company specializing in new technologies and social networks, as well as e-commerce for these new products. You are liable to VAT

You want to offer an original gift to your best customers. You really liked this indoor vegetable garden. The standard selling price on the French website is € 99.90. After negotiation, you get a professional discount of 30%. You order 20 pieces. A Swiss carrier takes care of delivering them to you for a lump sum of fr. 250.—.



The VAT rate is 20% in France.

- a) How much is the total cost of an indoor vegetable garden cost to offer to your customers?

1. You decide to put it up for sale on your site too. This time, the delivery fee is 5% of the net purchase price. The mark-up rate on operating expenses is 105% and then mark-up rate of net profit is 10%. It is decided to make a promotion with an automatic discount of fr. 20.- on this product. At what price should this be displayed on the site before promotion?