**1) RRR à l’acquisition : Achat et Facture ordinaire**

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|  |  | *Date* |  |  |
|  |  |  |  |  |
| 6063 | Marchandises |  | • |  |
| 421611 | TVA en amont |  | • |  |
| 44111 | à Fournisseurs |  |  | • |
|  | *Libellé* |  |  |  |
|  |  |  |  |  |

**2) RRR à l’acquisition : Achat et Facture d’avoir**

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|  |  | *Date* |  |  |
|  |  |  |  |  |
| 44111 | Fournisseurs |  | • |  |
| 6096 | à RRR obtenus sur achats | |  | • |
| 44111 | TVA en amont |  |  | • |
|  | *Libellé* |  |  |  |
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**3) RRR à la vente : Vente et Facture ordinaire**

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|  |  | *Date* |  |  |
|  |  |  |  |  |
| 4411 | Clients |  | • |  |
| 7051 | à Ventes de marchandises | |  | • |
| 44111 | TVA en aval |  |  | • |
|  | *Libellé* |  |  |  |
|  |  |  |  |  |

**4) RRR à la vente : Vente et Facture d’avoir**

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|  |  | *Date* |  |  |
|  |  |  |  |  |
| 7095 | RRR accordés sur vente de marchandises | | • |  |
| 461411 | TVA en aval | | • |  |
| 4011 | à Clients | |  | • |
|  | *Libellé* |  |  |  |
|  |  |  |  |  |

**5) Escompte : Achat**

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|  |  | *Date* |  |  |
|  |  |  |  |  |
| 6063 | Marchandises | | • |  |
| 421611 | TVA en amont | | • |  |
| 44111 | à Fournisseur | |  | • |
|  | *Libellé* |  |  |  |
|  |  | *Date* |  |  |
|  |  |  |  |  |
| 44111 | Fournisseur | | • |  |
| 7556 | à Escomptes obtenus | |  | • |
| 421611 | TVA en amont | |  | • |
| 5131 | Banque | |  | • |
|  | *Libellé* |  |  |  |
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**6) Escompte : Vente**

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| --- | --- | --- | --- | --- |
|  |  | *Date* |  |  |
|  |  |  |  |  |
| 4011 | Client | | • |  |
| 7051 | à Ventes de marchandises | |  | • |
| 461411 | TVA en aval | |  | • |
|  | *Libellé* |  |  |  |
|  |  | *Date* |  |  |
|  |  |  |  |  |
| 513 | Banque | | • |  |
| 6556 | Escomptes accordés | | • |  |
| 461411 | TVA en aval | | • |  |
| 4011 | à Client | |  | • |
|  | *Libellé* |  |  |  |
|  |  |  |  |  |