

The reduction in VAT in catering was particularly successful in employment.

The government had placed certain conditions on the change of VAT taxes.

Indeed, the prerequisites took certain criteria:

1. Lower prices
2. Wage agreements
 - a) Revision of pay scales upwards;
 - b) Introduction of an annual bonus called "premium VAT" paid in July;
 - c) creation of a general mutual.
3. Investments:
 - a) related to accessibility;
 - b) related to safety;
 - c) Creating a master class restaurants. Called "Maître restaurateur"

The point that interests us is the employment.

The set of criteria has been achieved or exceeded.

As part of job creation, the first year saw over 29,000 new jobs when most other sectors declined.

Job creation has several origins:

- Growth in the sector;
- Decline in the number of corporate failures;
- Formalize jobs.

The third point relates more particularly to undeclared work.

Indeed, the reduction in VAT certainly result (has led) a decline in sales undeclared, consequently formalization of jobs, where employers and employees found their account in the context of undeclared work.

These jobs have translated into fulltime and many proved to be stable jobs. The sector has created a new image because of the upgrading of the salary acting capacity better perception of the sector by the public.