

DAGTVA[®]

Dispositif technique Automatique de Gestion de la TVA

'Wayfair tax' environment

C²B online marketplace
transaction – buyer in USA

Case where the sale taxes are
conserved by the seller country

Independent of tax system used



DAGTVA is divided in two separate and autonomous parts.

———— Line of the secret between tax authorities and banking system ————

Part Registrants & Tax authorities

Part Registrants & Tax authorities

The security and control of statements are assured by the tax authorities.

Part Registrants & Tax authorities

The security and control of statements are assured by the tax authorities.

Part Payments & Banking system

Part Registrants & Tax authorities

The security and control of statements are assured by the tax authorities.

Part Payments & Banking system

Like today, the security and control of payments are assured by the banking system.

Part
Registrants & Tax authorities

DAGTVA

DAGTVA use these two secured environments to create a third - tax withholding inviolable system.

Part
Payments & Banking system

———— Line of the secret between tax authorities and banking system ————

Part declarants & tax authorities

USA-Others

Buyer side

wst_c2b_mkplace_buyer-usa_wayfair

EU-China-Others

Seller side

Stakeholders

Part payments & banking system

Part declarants & tax authorities
USA-Others

wst_c²b_mkplace_buyer-usa_wayfair
EU-China-Others

Stakeholders

Public Treasury

Public Treasury

Part payments & banking system

Part declarants & tax authorities

USA-Others

Purchaser U.C.

Tax authority

Treasury

Purchaser's Bank

wst_c2b_mkplace_buyer-usa_wayfair

EU-China-Others

IT.Mkplace Seller B2

Tax authority

Treasury

Seller's Bank

Part payments & banking system

Part declarants & tax authorities
USA-Others

wst_c2b_mkplace_buyer-usa_wayfair
EU-China-Others

Purchaser U.C.

Purchase
WEB

IT.Mkplace Seller B2

Tax authority

Automatic tax return e-filed

Tax authority

Treasury

Treasury

All payment

Debit account

Purchaser's Bank

Seller's Bank

All payment

OK for ALL transfer

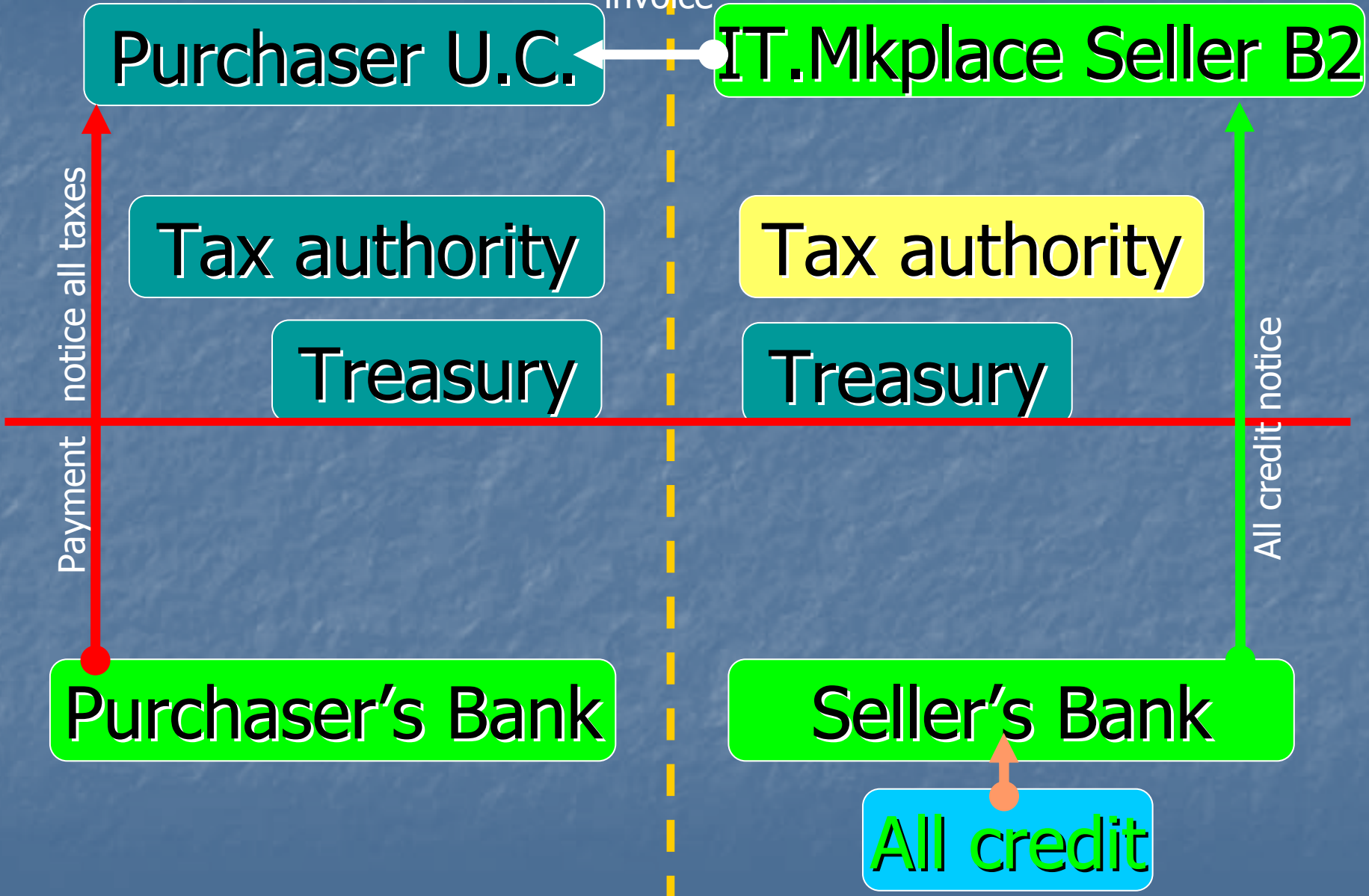
All credit

Request all taxes payment

Part payments & banking system

Part declarants & tax authorities
USA-Others

wst_c2b_mkplace_buyer-usa_wayfair
EU-China-Others



Part payments & banking system

Part declarants & tax authorities
USA-Others

Purchaser U.C.

Tax authority

Treasury

Purchaser's Bank

Part payments & banking system

wst_c2b_mkplace_buyer-usa_wayfair
EU-China-Others

IT.Mkplace Seller B2

Tax authority

Treasury

TAX

Output TAX

Seller's Bank

All credit

Request tax payment

Part declarants & tax authorities
USA-Others

Purchaser U.C.

Tax authority

Treasury

Purchaser's Bank

Part payments & banking system

wst_c2b_mkplace_buyer-usa_wayfair
EU-China-Others

IT.Mkplace Seller B2

Tax authority

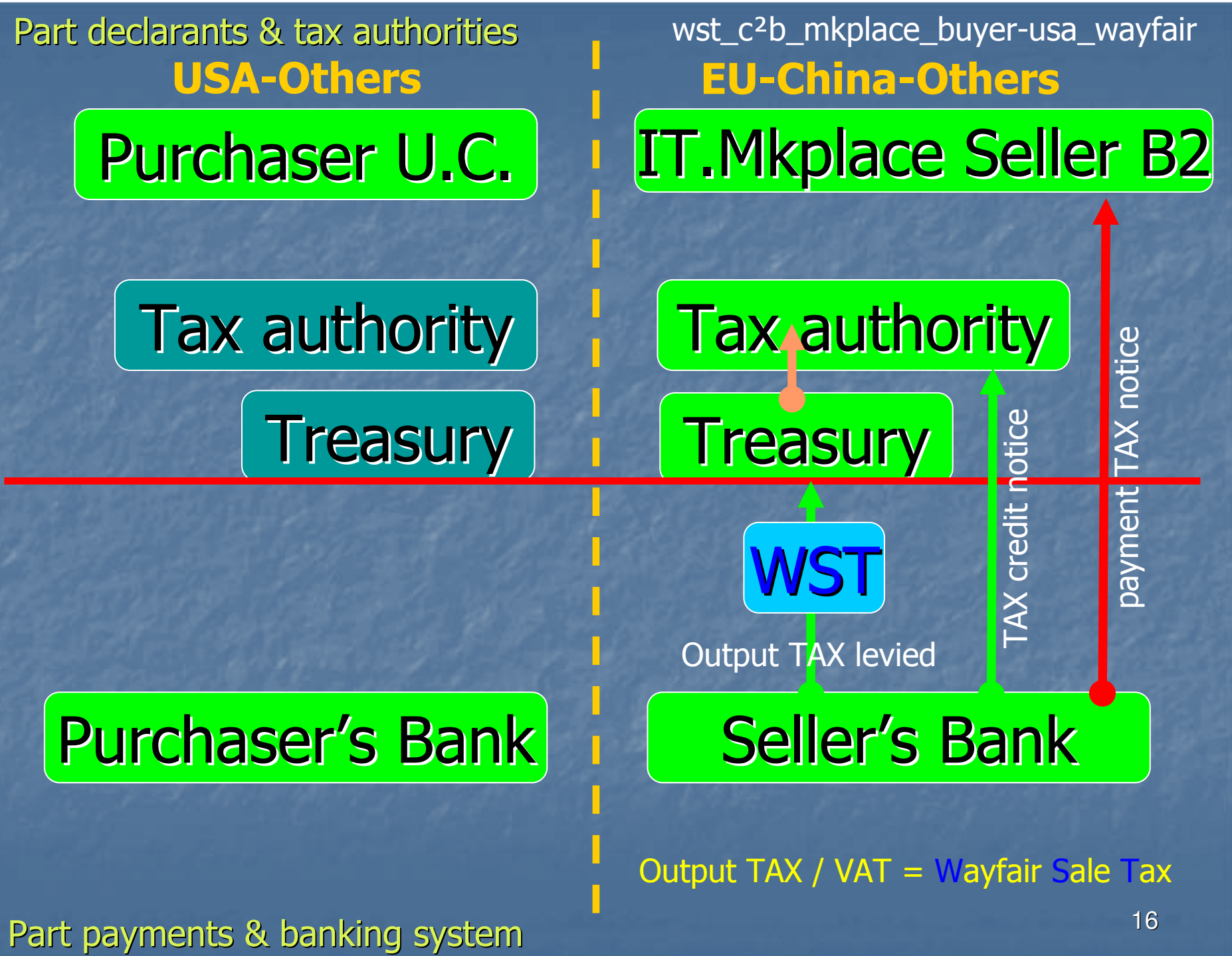
Treasury

WST

Output TAX levied

Seller's Bank

Output TAX / VAT = Wayfair Sale Tax



Part declarants & tax authorities
USA-Others

Purchaser U.C.

Tax authority

Treasury

Purchaser's Bank

wst_c2b_mkplace_buyer-usa_wayfair
EU-China-Others

IT.Mkplace Seller B2

export ↑ barcodes

Tax authority

Treasury

Wayfair Sale Tax

Seller's Bank

Part payments & banking system

Part declarants & tax authorities

USA-Others

Purchaser U.C.

Tax authority

Treasury

Purchaser's Bank

wst_c2b_mkplace_buyer-usa_wayfair

EU-China-Others

IT.Mkplace Seller B2

Wayfair Sale Tax

Tax authority

Treasury

Seller's Bank

Part payments & banking system

Part declarants & tax authorities
USA-Others

Purchaser U.C.

Tax authority

Treasury

-120 + +0
All taxes + WST

Purchaser's Bank

wst_c2b_mkplace_buyer-usa_wayfair
EU-China-Others

IT.Mkplace Seller B2

Wayfair Sale Tax

Tax authority

Treasury

+20 -20
ALL + WST = NULL

Seller's Bank

Balance of payments

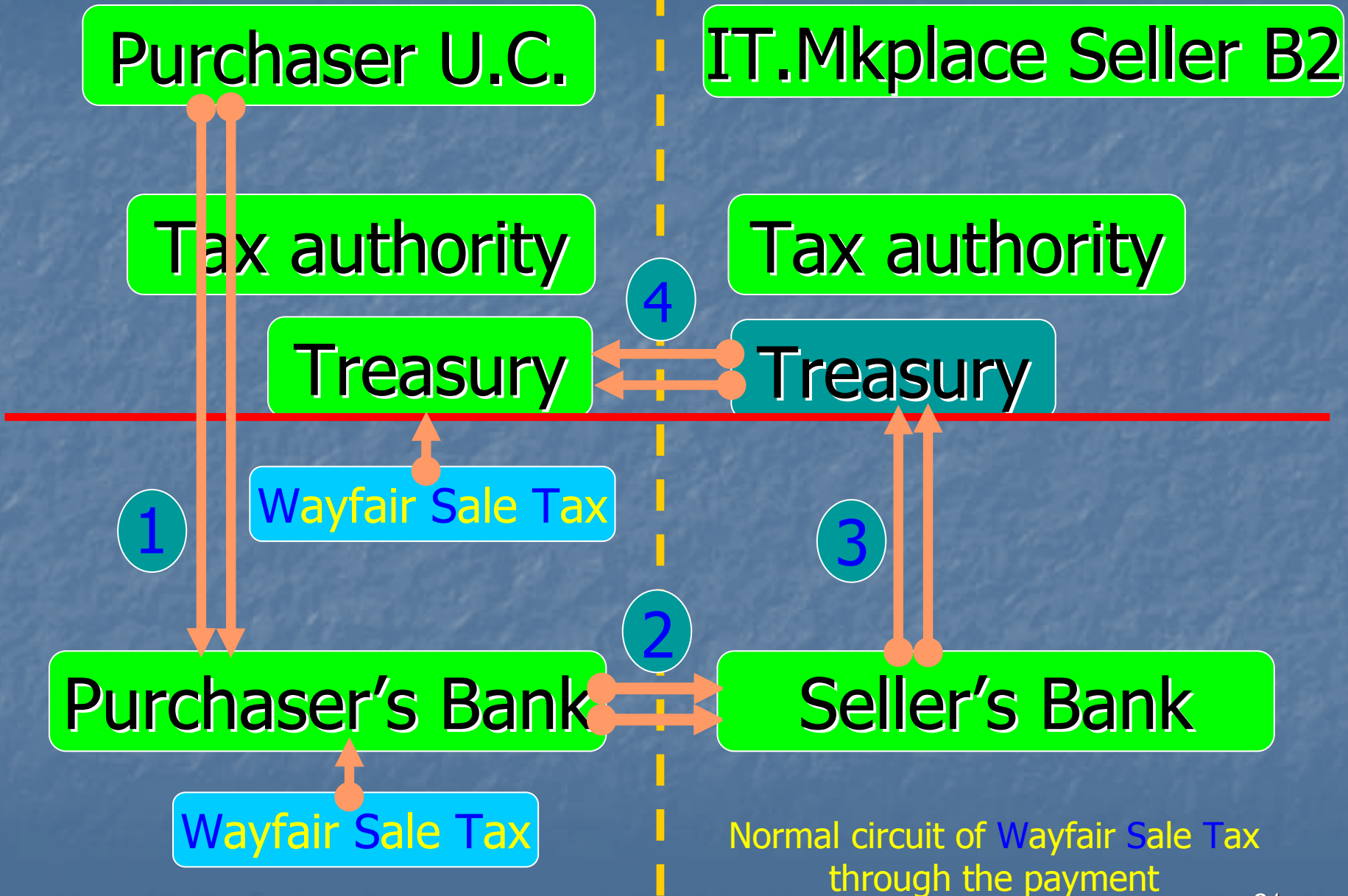
This special case show the **Wayfair Tax** applied on a sale after a purchase made by a web surfer in USA through a foreign marketplace.

This **Wayfair Tax** is equivalent the Output VAT which is applied on the sale and may be conserved in case of dispute between States in the seller country by the tax authorities.

You can see in the slideshow that the purchase is paid with the **WT** included to respect the laws on payments. For the marketplace, the operation is without consequence on its cash-flow with, in C²B, a refunded **WT** in real time on the payment for this command before the withholding the same sum placed in sequester by the seller's tax authorities!

Part declarants & tax authorities
USA-Others

wst_c2b_mkplace_buyer-usa_wayfair
EU-China-Others



Part payments & banking system

Normal circuit of Wayfair Sale Tax through the payment

Part declarants & tax authorities
USA-Others

Purchaser U.C.

Tax authority

Treasury

1

Purchaser's Bank

Wayfair Sale Tax

wst_c2b_mkplace_buyer-usa_wayfair
EU-China-Others

IT.Mkplace Seller B2

Wayfair Sale Tax

4

Treasury

3

Seller's Bank

2

Circuit of Wayfair Sale Tax
through the payment in case of sequester

Part payments & banking system