

DAGTVA®



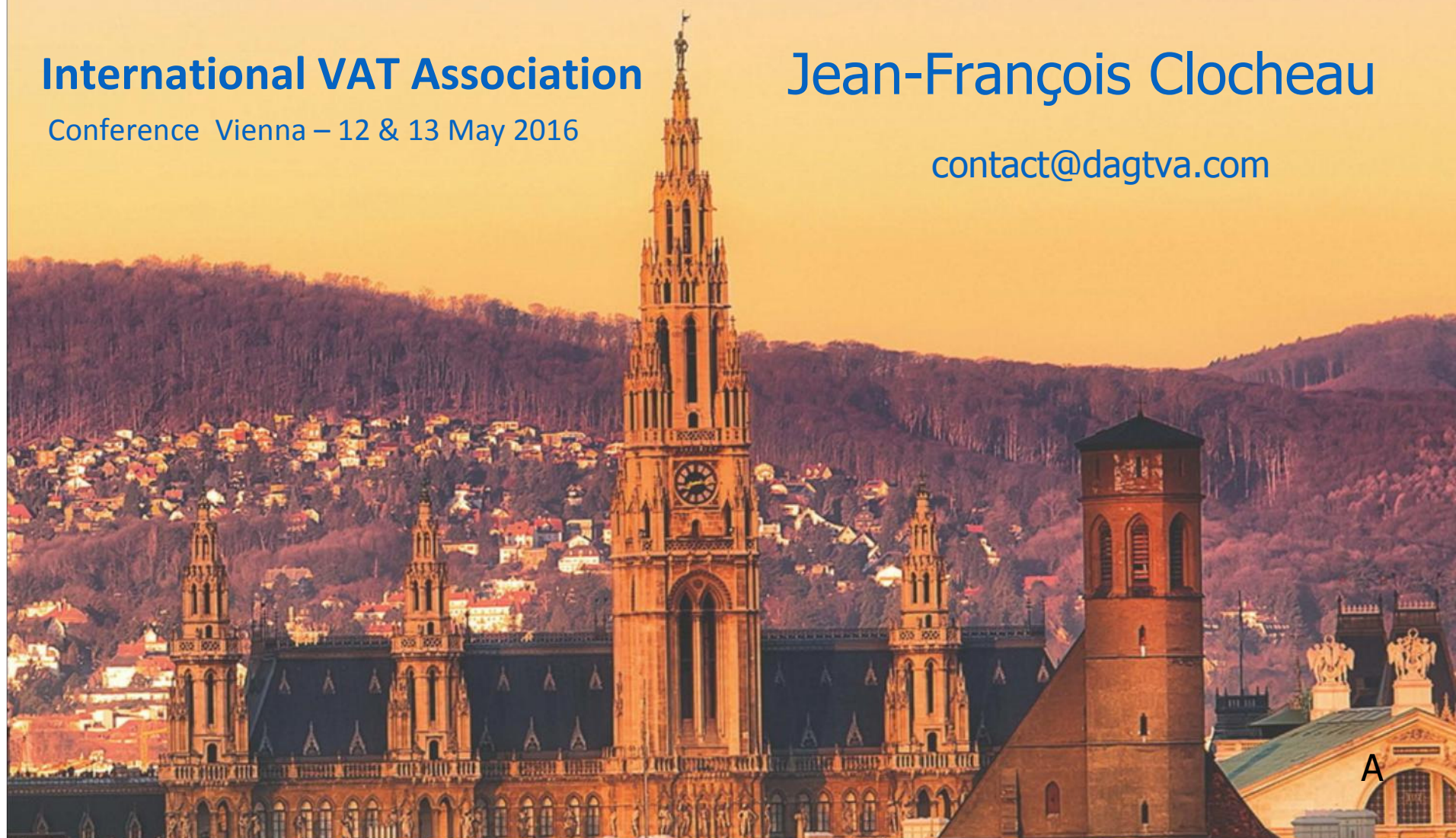
Dispositif technique Automatique de Gestion de la TVA

International VAT Association

Conference Vienna – 12 & 13 May 2016

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Dispositif technique Automatique de Gestion de la TVA

Cross-border B2B transaction Card payment

TCE = Tax Clearance Extraction
TCE = Amount of GST to levy

Version adapted for GST

Independant of tax system: VAT RST GST TPS

GST collected on consumption side

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Dispositif technique Automatique de Gestion de la TVA

Presentation

- ✓ On-line reporting or declarative system.
- ✓ The payment in banking system.
- ✓ DAGTVA and taxation.

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Dispositif technique Automatique de Gestion de la TVA

Presentation

✓ On-line reporting or declarative system.

DAGTVA is divided into two separate and autonomous parts.

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

Area

Registrants & Tax authorities

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

Area

Registrants & Tax authorities

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

Area

Payments & Banking system

Area

Registrants & Tax authorities

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

Area

Payments & Banking system

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

Area Registrants & Tax authorities

DAGTVA

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

Area Payments & Banking system



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

Area declarants & Tax authorities

Country A

Country B



Stakeholders



Area payments & Banking system

Area declarants & Tax authorities

Country A

Purchaser B1

Tax authority

Treasury

Purchaser's bank

Country B



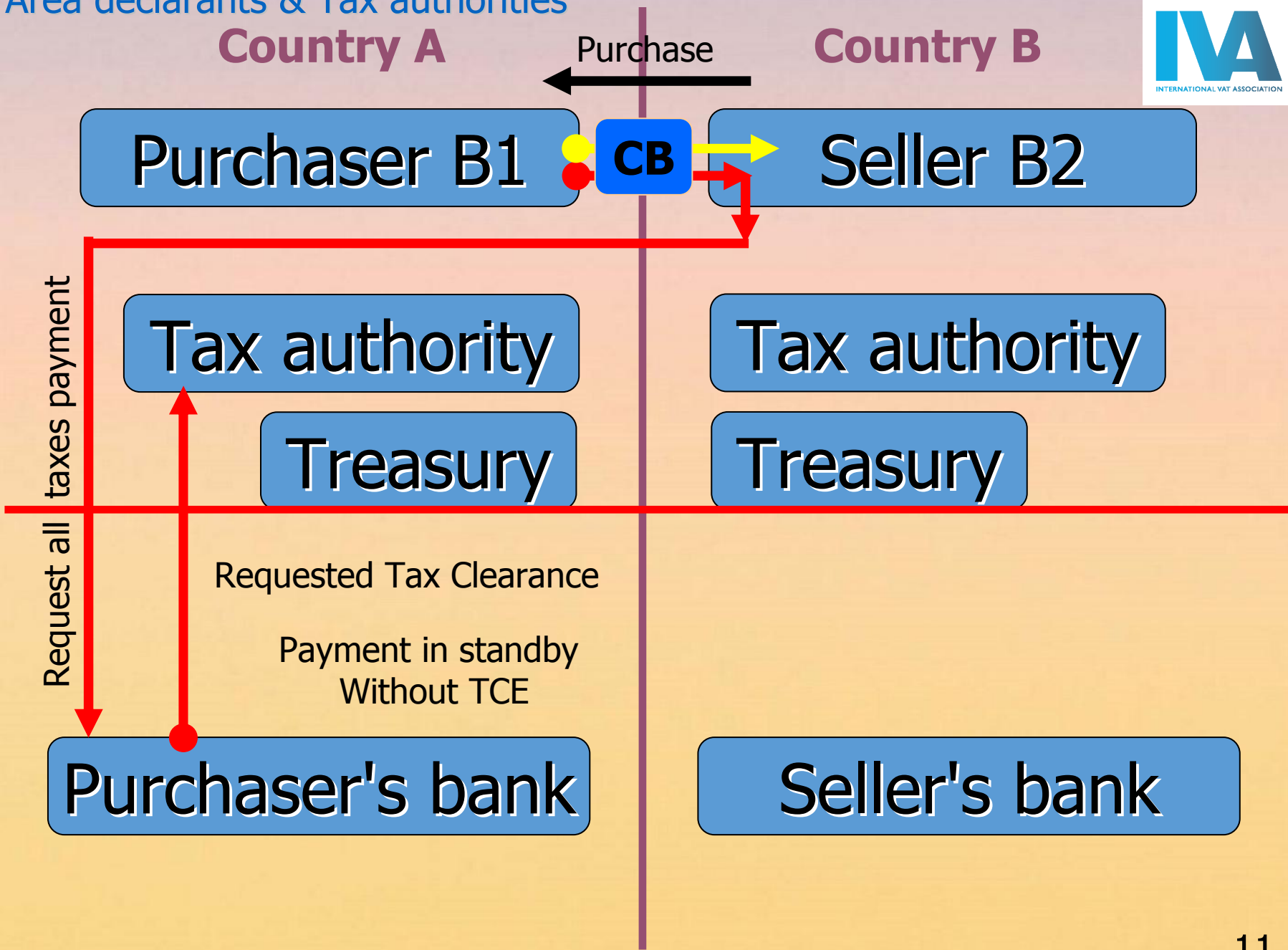
Seller B2

Tax authority

Treasury

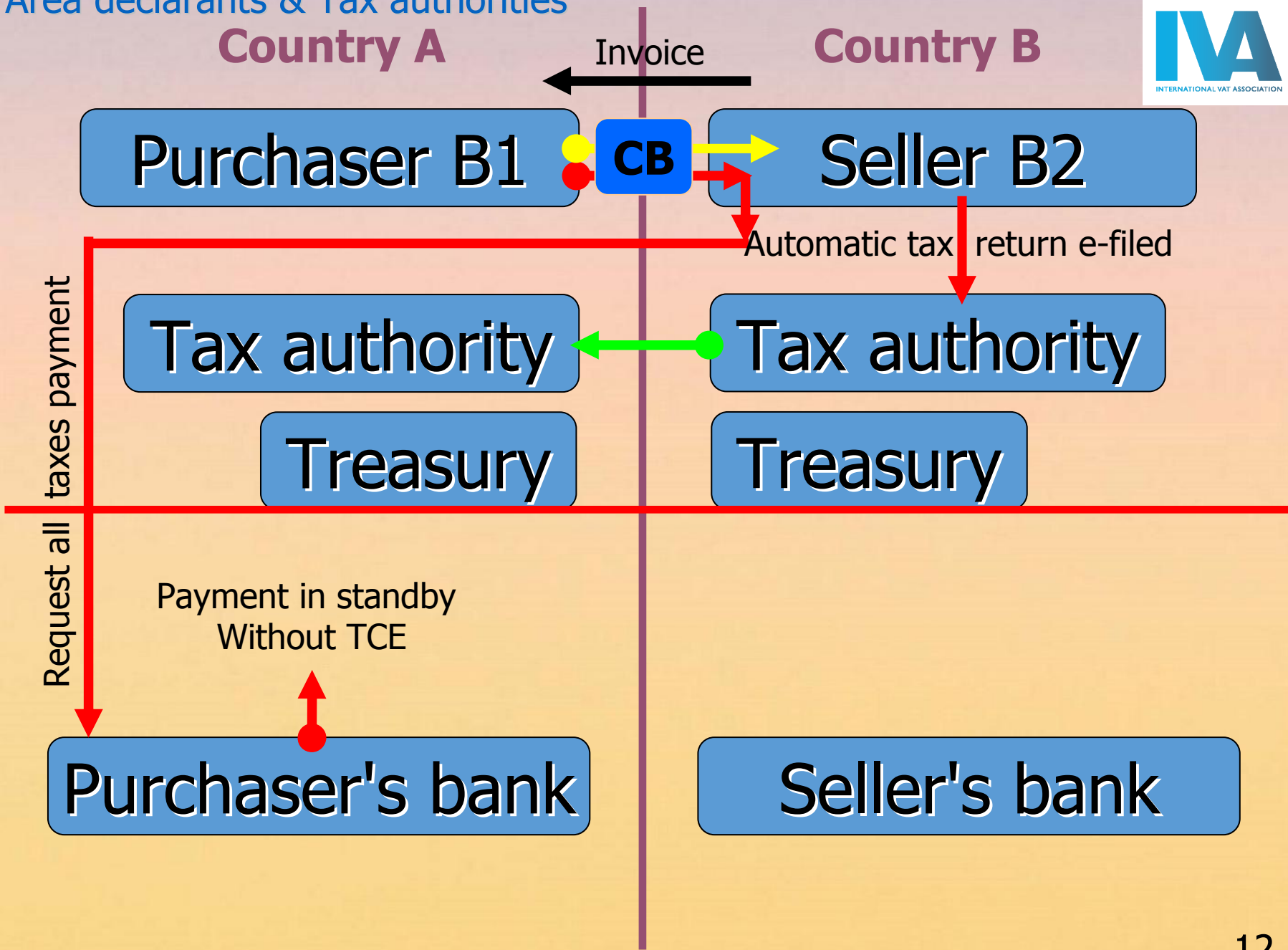
Seller's bank

Area payments & Banking system



Area declarants & Tax authorities
Country A

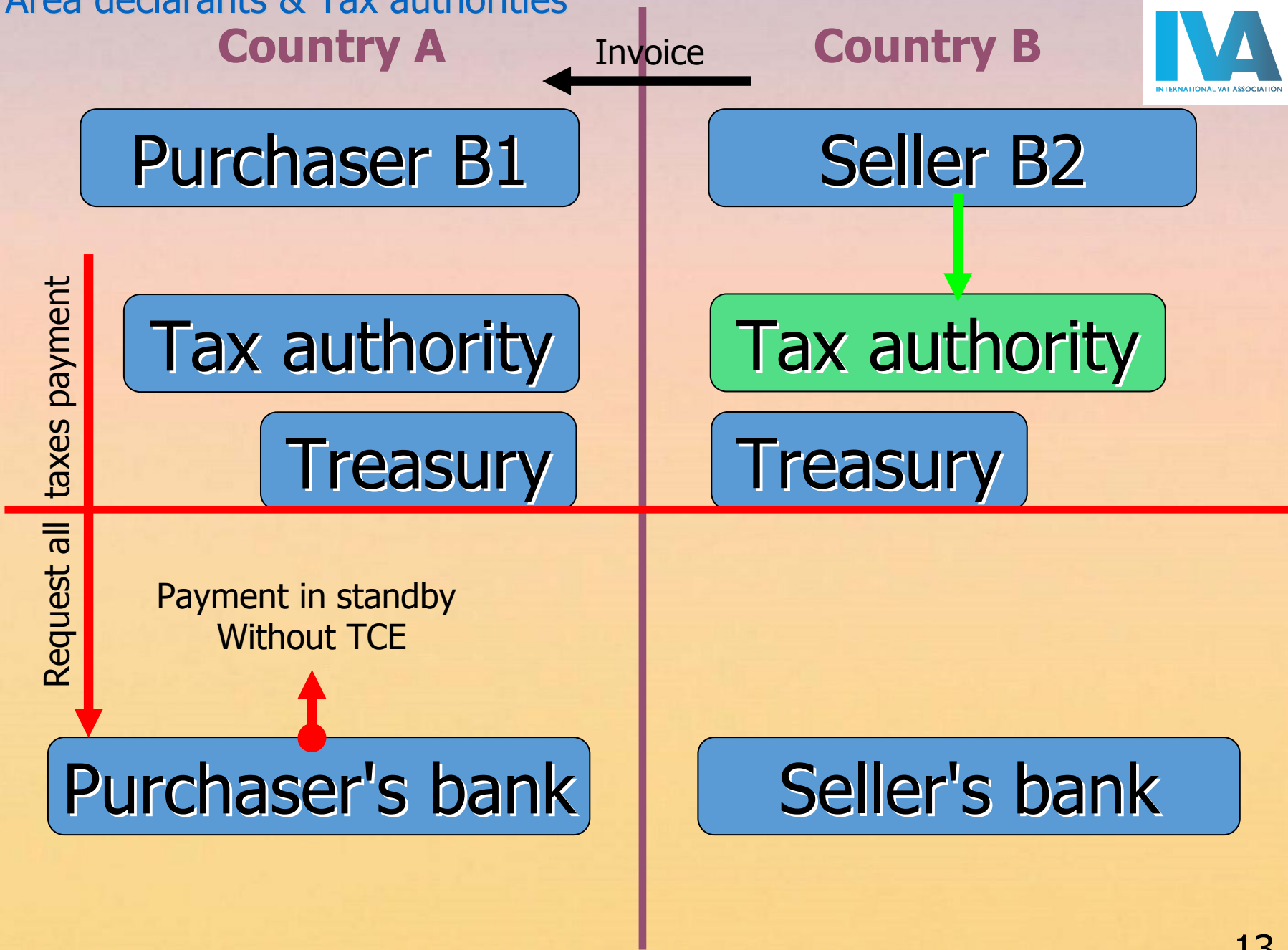
Country B



Area payments & Banking system

Area declarants & Tax authorities
Country A

Country B



Area payments & Banking system

Area declarants & Tax authorities
Country A

Purchaser B1

Tax authority

Treasury

Country B



Seller B2

Tax authority

Treasury

Payment in standby
Without TCE



Purchaser's bank

Seller's bank

Area payments & Banking system

Area declarants & Tax authorities
Country A

Country B



Purchaser B1

Seller B2

Automatic tax return e-filed

Tax authority

Equality control?

Tax authority

Treasury

Treasury

Payment in standby
Without TCE

Purchaser's bank

Seller's bank

Area payments & Banking system

Area declarants & Tax authorities
Country A

Country B



Purchaser B1

Seller B2

Tax authority

Equality statements

Tax authority

Treasury

Treasury

Payment in standby
Without TCE

Purchaser's bank

Seller's bank

Area payments & Banking system

Area declarants & Tax authorities
Country A

Country B



Purchaser B1

Seller B2

Calculation Tax Clearance

Equality statements

Tax auth. TCE

Tax authority

Treasury

Treasury

Payment in standby
Without TCE

Purchaser's bank

Seller's bank

Area payments & Banking system

Area declarants & Tax authorities
Country A

Purchaser B1

Tax auth. **TCE**

TCE READY

Treasury

Country B



Seller B2

Tax authority

Treasury

Payment in standby
Without TCE



Purchaser's bank

Seller's bank

Area payments & Banking system

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Presentation

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- ✓ The payment in banking system.
- ✓ DAGTVA and taxation.

Area declarants & Tax authorities
Country A

Purchaser B1

Tax auth. **TCE**

Treasury

Returned Tax Clearance

TCE

Purchaser's bank

Country B



Seller B2

Tax authority

Treasury

Seller's bank

Area payments & Banking system

Area declarants & Tax authorities
Country A

Purchaser B1

Tax auth. **TCE**

Treasury

TCE

All taxes

Debit account

Purchaser's bank

Country B



Seller B2

Tax authority

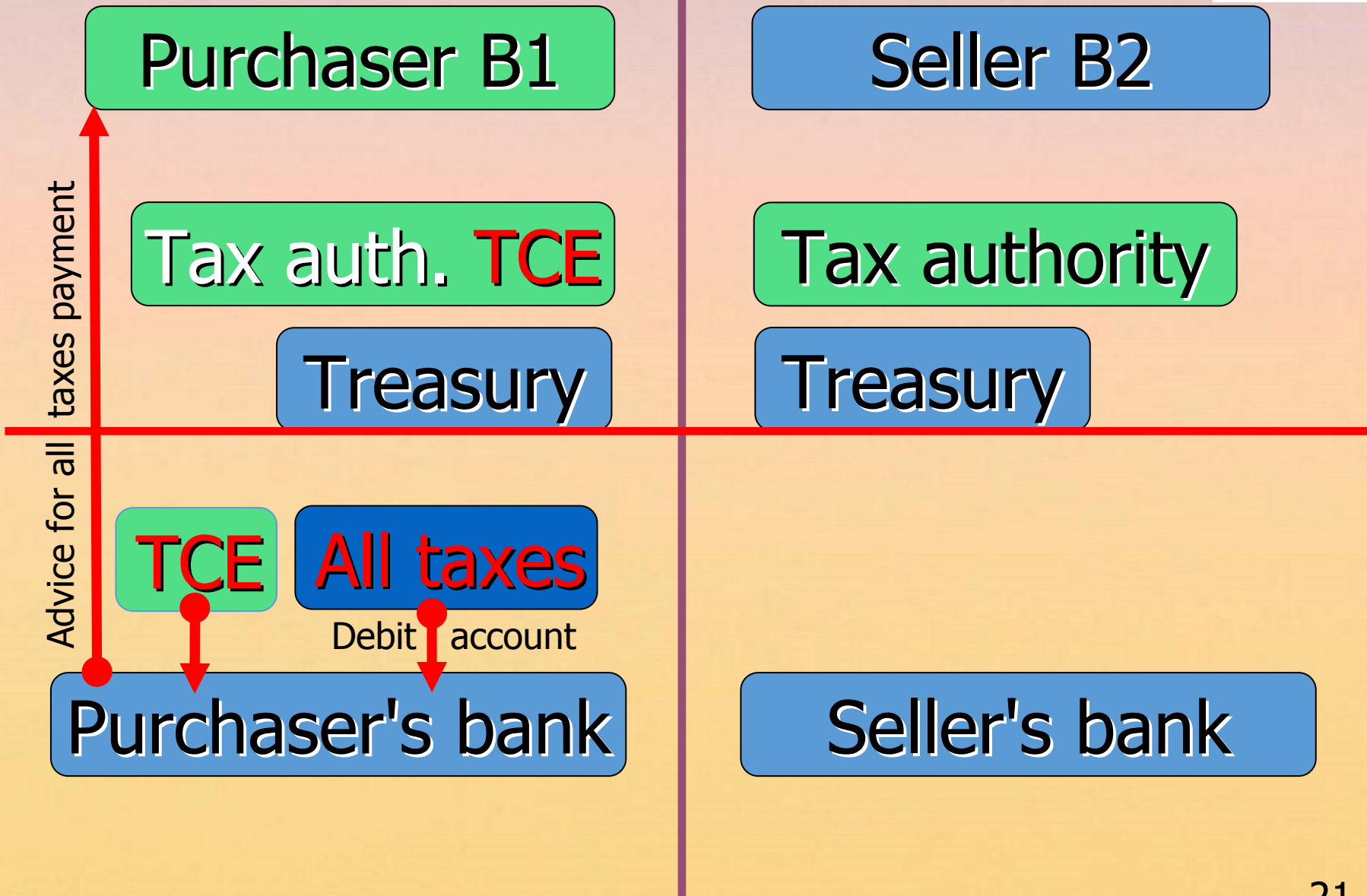
Treasury

Seller's bank

Area payments & Banking system

Area declarants & Tax authorities
Country A

Country B



Area payments & Banking system

Area declarants & Tax authorities
Country A

Purchaser B1

Tax auth. **TCE**

Treasury

TCE

Purchaser's bank

Split **NET** & **GST**

Country B



Seller B2

Tax authority

Treasury

Seller's bank

Area declarants & Tax authorities
Country A

Purchaser B1

Tax auth. **TCE**

Treasury

Output **GST**

GST

Purchaser's bank

Split **NET** & **GST**

Country B



Seller B2

Tax authority

Treasury

Seller's bank

Area declarants & Tax authorities
Country A

Purchaser B1

Tax auth. **TCE**

Treasury

Output GST

GST

Purchaser's bank

Country B



Seller B2

Tax authority

Treasury

Seller's bank

Area payments & Banking system

Area declarants & Tax authorities
Country A

Country B



Purchaser B1

Seller B2

Tax auth. TCE

Tax authority

Treasury

Treasury

OK

Output GST
GST

Purchaser's bank

Seller's bank

NET + TCE

NET + TCE

Transfer NET+TCE

Area declarants & Tax authorities
Country A

Purchaser B1

Tax auth. **TCE**

Treasury

All taxes

GST

Purchaser's bank

Country B



Seller B2

Tax authority

Treasury

Seller's bank

NET + TCE

Output GST

Area payments & Banking system

Area declarants & Tax authorities
Country A

Purchaser B1

Tax auth. **TCE**

Treasury

All taxes

GST

Purchaser's bank

Country B



Seller B2

Tax authority

Treasury

NET

Seller's bank

Output GST

Area payments & Banking system

Area declarants & Tax authorities
Country A

Purchaser B1

Tax auth. **TCE**

Treasury

All taxes **GST**

Purchaser's bank

Country B



Seller B2

Tax authority

Treasury

NET

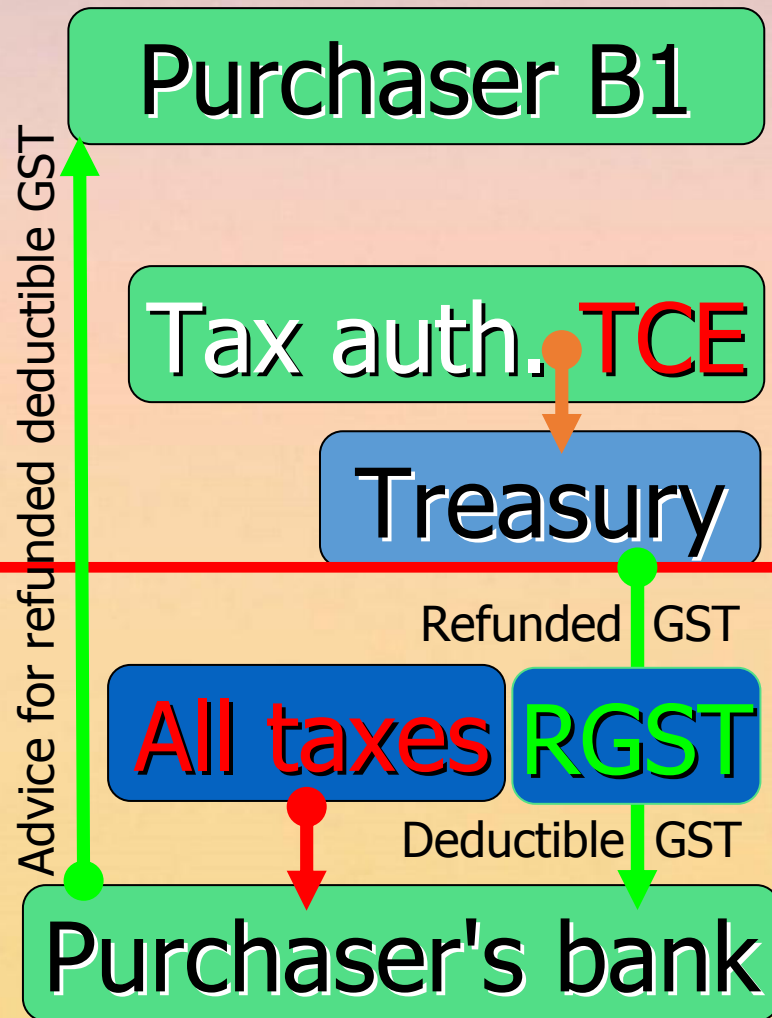
Seller's bank

Output GST

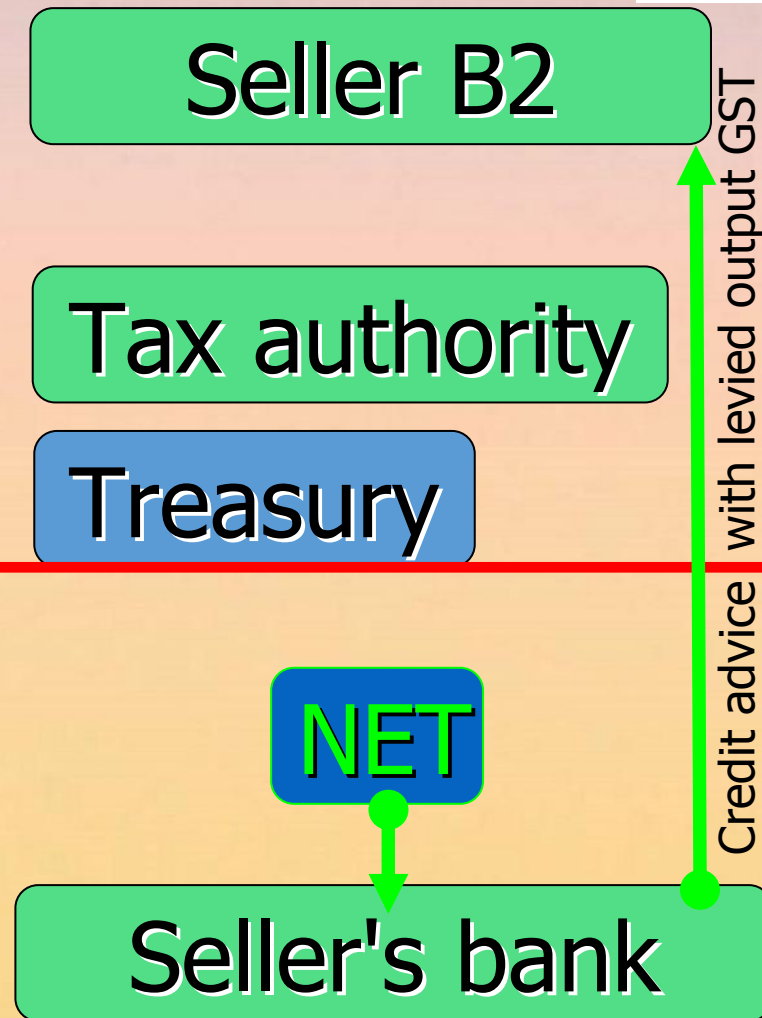
Credit advice with levied output GST

Area payments & Banking system

Area declarants & Tax authorities
Country A



Country B



Area declarants & Tax authorities
Country A

Purchaser B1

Tax auth. **TCE**

Treasury

120 - 20

All taxes

RGST

=

Purchaser's bank

Country B



Seller B2

Tax authority

Treasury

100

NET

Seller's bank

Balance of payments

End process

Area payments & Banking system

DAGTVA®



Dispositif technique Automatique de Gestion de la TVA

Presentation

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- ✓ DAGTVA and taxation.



Thank You!