

# DAGTVA®

Dispositif technique Automatique de Gestion de la TVA

## B2B domestic transaction

Payment by bank transfer

TCE = Tax Clearance Extraction

TCE = Amount of VAT to levy

**VAT collected on purchaser side**  
**Independent of tax system used**



DAGTVA is divided in two separate and autonomous parts.

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

(Possibly Local Digital Declarative System)

Part  
Registrants & Tax authorities

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(Possibly Local Digital Declarative System)

Part  
Registrants & Tax authorities

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

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(Possibly Local Digital Declarative System)

Part  
Registrants & Tax authorities

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Part  
Payments & Banking system

(Possibly Local Digital Declarative System)

Part  
Registrants & Tax authorities

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

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Part  
Payments & Banking system

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



(Possibly Local Digital Declarative 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 ————

# Stakeholders

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**Tax authority**

**Public Treasury**

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Stakeholders

Part declarants & tax authorities  
**City A**

Purchaser B1

Tax authority

Treasury

Purchaser's Bank

S1 B2B domestic transaction V3  
**City B**

Seller B2

Tax authority

Treasury

Seller's Bank

Part payments & banking system



Part declarants & tax authorities  
**City A**

S1 B2B domestic transaction V3  
**City B**

Purchaser B1

Seller B2

Purchase

Automatic tax returns e-filed

Tax authority

Tax authority

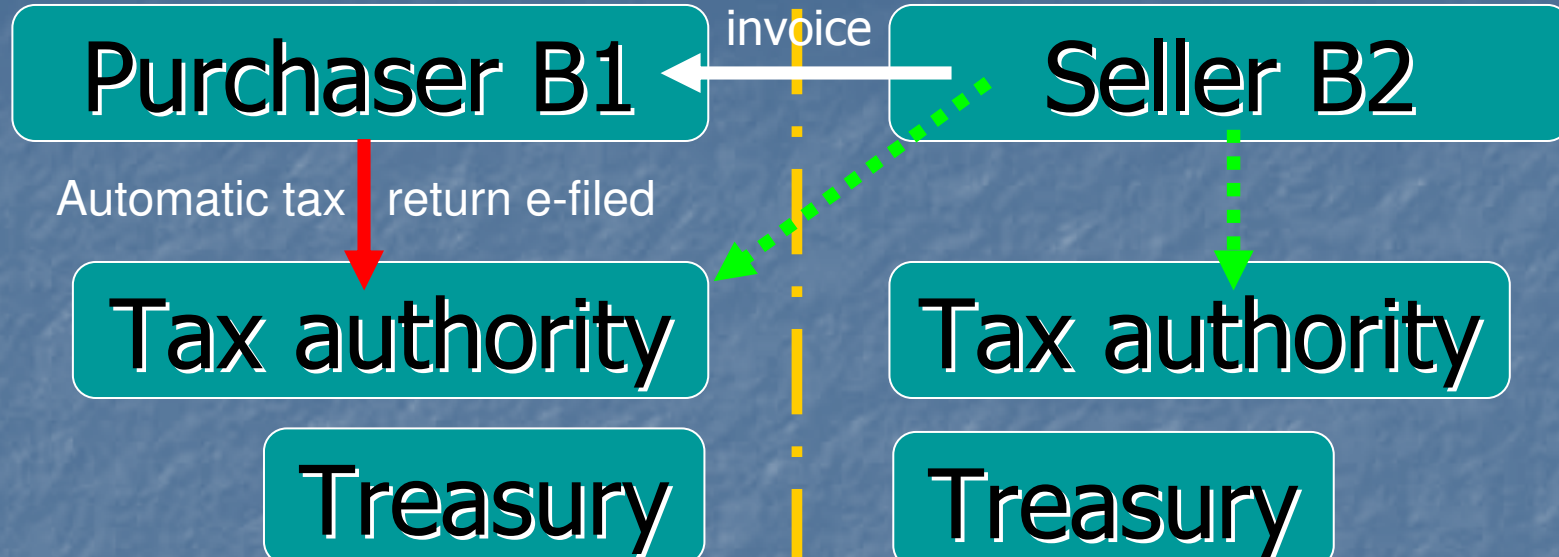
Treasury

Treasury

Part payments & banking system

Part declarants & tax authorities  
**City A**

S1 B2B domestic transaction V3  
**City B**



Part declarants & tax authorities  
**City A**

Purchaser B1

Test equality  
statements

Tax authority

Treasury

S1 B2B domestic transaction V3  
**City B**

Seller B2

Tax authority

Treasury

Part payments & banking system

Part declarants & tax authorities  
**City A**

**Purchaser B1**

Calculation Tax Clearance

**Tax auth. TCE**

**Treasury**

S1 B2B domestic transaction V3  
**City B**

**Seller B2**

**Tax authority**

**Treasury**

Part payments & banking system



Part declarants & tax authorities  
**City A**

Purchaser B1

**TCE READY**

Tax auth. **TCE**

Treasury

S1 B2B domestic transaction V3  
**City B**

Seller B2

Tax authority

Treasury

Part payments & banking system

Part declarants & tax authorities  
**City A**

Purchaser B1

Tax auth. **TCE**

Treasury

Purchaser's Bank

S1 B2B domestic transaction V3  
**City B**

Seller B2

Tax authority

Treasury

Seller's Bank

Part payments & banking system

Part declarants & tax authorities  
**City A**

Purchaser B1

Tax auth. **TCE**

Treasury

Tax Clearance sent directly

Purchaser's Bank

Part payments & banking system

S1 B2B domestic transaction V3  
**City B**

Seller B2

Tax authority

Treasury

Seller's Bank

Part declarants & tax authorities  
**City A**

S1 B2B domestic transaction V3  
**City B**

Purchaser B1

Seller B2

Tax auth. **TCE**

Tax authority

Treasury

Treasury

taxes payment

Request all

Purchaser's Bank

Seller's Bank

Part payments & banking system



Part declarants & tax authorities  
**City A**

Purchaser B1

Tax auth. **TCE**

Treasury

**TCE**

**All taxes**

Debit account

Purchaser's Bank

S1 B2B domestic transaction V3  
**City B**

Seller B2

Tax authority

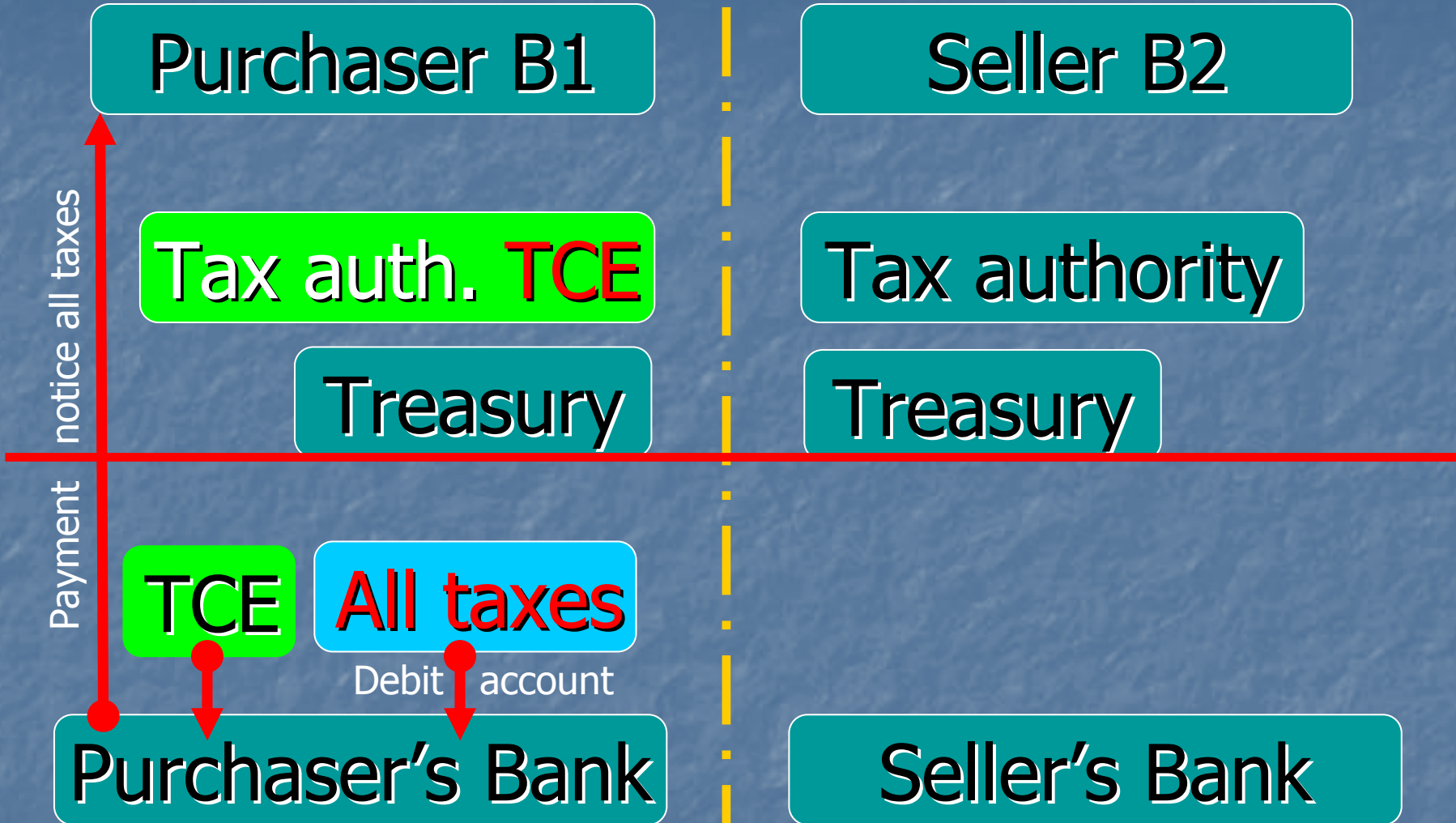
Treasury

Seller's Bank

Part payments & banking system

Part declarants & tax authorities  
**City A**

S1 B2B domestic transaction V3  
**City B**



Part declarants & tax authorities  
**City A**

Purchaser B1

Tax auth. **TCE**

Treasury

Purchaser's Bank

Split **NET & TAX**

Part payments & banking system

S1 B2B domestic transaction V3  
**City B**

Seller B2

Tax authority

Treasury

Seller's Bank

Part declarants & tax authorities  
**City A**

Purchaser B1

Tax auth. **TCE**

Treasury

**TAX**

Output TAX

Purchaser's Bank

Split **NET** & **TAX**

Part payments & banking system

S1 B2B domestic transaction V3  
**City B**

Seller B2

Tax authority

Treasury

Seller's Bank



Part declarants & tax authorities  
**City A**

S1 B2B domestic transaction V3  
**City B**

Purchaser B1

Seller B2

Tax auth. **TCE**

Tax authority

Treasury

Treasury

Output TAX

TAX

Purchaser's Bank

Seller's Bank

Output Tax collection noticed

Part payments & banking system

Part declarants & tax authorities  
**City A**

S1 B2B domestic transaction V3  
**City B**

Purchaser B1

Seller B2

Tax auth. **TCE**

Tax authority

Treasury

Treasury



**OK**

Output TAX  
**TAX**

Purchaser's Bank

Seller's Bank

**NET**

OK for NET transfer

**NET**

Part payments & banking system

Part declarants & tax authorities  
**City A**

Purchaser B1

Tax auth. **TCE**

Treasury

All taxes

TAX

Purchaser's Bank

S1 B2B domestic transaction V3  
**City B**

Seller B2

Tax authority

Treasury

NET

Seller's Bank

Part payments & banking system

Part declarants & tax authorities  
**City A**

Purchaser B1

Tax auth. **TCE**

Treasury

Output TAX

All taxes

TAX

Purchaser's Bank

S1 B2B domestic transaction V3  
**City B**

Seller B2

Tax authority

Treasury

NET

Seller's Bank

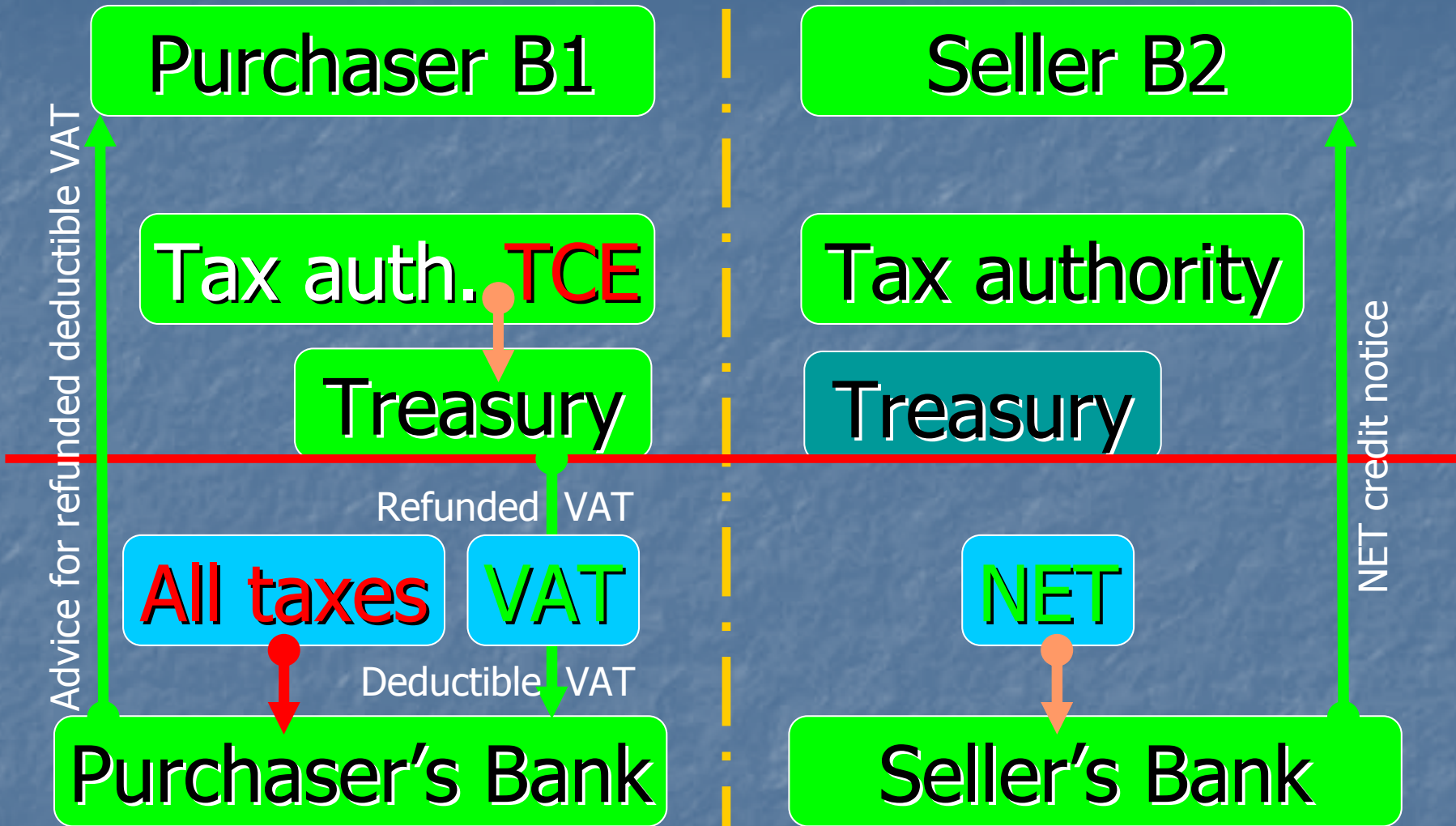
NET credit notice

Part payments & banking system



Part declarants & tax authorities  
**City A**

S1 B2B domestic transaction V3  
**City B**



Part declarants & tax authorities

City A

Purchaser B1

Tax auth. TCE

Treasury

S1 B2B domestic transaction V3

City B

Seller B2

Tax authority

Treasury

120

-

20

All taxes

VAT

=

100

NET

Purchaser's Bank

Seller's Bank

Balance of payments

End process

Part payments & banking system