

DAGTVA[®]

Dispositif technique Automatique de Gestion de la TVA

B2B Cross-border 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 devided in two separate and autonomous parts.

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

(Possibly Local Digital Declarative System)

Part
Registrants & Tax authorities

(Possibly Local Digital Declarative System)

Part Registrants & Tax authorities

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

(Possibly Local Digital Declarative System)

Part
Registrants & **Tax authorities**

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

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.

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 ————

Part declarants & tax authorities
Country A

S2 B2B cross-border bt Europe
Country B

Stakeholders

Part payments & banking system

Part declarants & tax authorities
Country A

S2 B2B cross-border bt Europe
Country B

Stakeholders

Public Treasury

Public Treasury

Part payments & banking system

Part declarants & tax authorities

Country A

Purchaser B1

Tax authority

Treasury

Purchaser's Bank

S2 B2B cross-border bt Europe

Country B

Seller B2

Tax authority

Treasury

Seller's Bank

Part payments & banking system

Part declarants & tax authorities
Country A

S2 B2B cross-border bt Europe
Country B

Purchaser B1

Purchase

Seller B2

Tax authority

Automatic tax returns e-filed

Tax authority

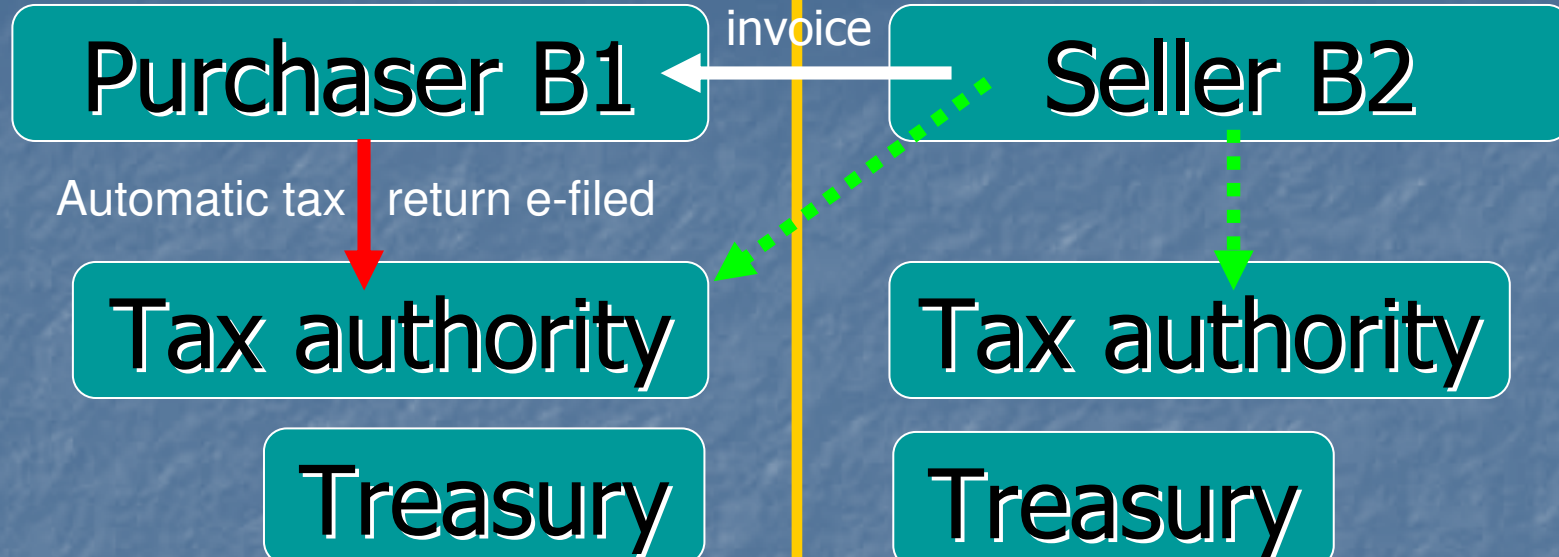
Treasury

Treasury

Part payments & banking system

Part declarants & tax authorities
Country A

S2 B2B cross-border bt Europe
Country B



Part declarants & tax authorities
Country A

Purchaser B1

Test equality
statements

Tax authority

Treasury

S2 B2B cross-border bt Europe
Country B

Seller B2

Tax authority

Treasury

Part payments & banking system

Part declarants & tax authorities

Country A

Purchaser B1

Calculation Tax Clearance

Tax auth. TCE

Treasury

S2 B2B cross-border bt Europe

Country B

Seller B2

Tax authority

Treasury

Part payments & banking system

Part declarants & tax authorities

Country A

Purchaser B1

TCE READY

Tax auth. **TCE**

Treasury

S2 B2B cross-border bt Europe

Country B

Seller B2

Tax authority

Treasury

Part payments & banking system

Part declarants & tax authorities

Country A

Purchaser B1

Tax auth. **TCE**

Treasury

Purchaser's Bank

S2 B2B cross-border bt Europe

Country B

Seller B2

Tax authority

Treasury

Seller's Bank

Part payments & banking system

Part declarants & tax authorities
Country A

Purchaser B1

Tax auth. **TCE**

Treasury

Tax Clearance sent directly

Purchaser's Bank

S2 B2B cross-border bt Europe
Country B

Seller B2

Tax authority

Treasury

Seller's Bank

Part payments & banking system

Part declarants & tax authorities
Country A

Purchaser B1

Tax auth. **TCE**

Treasury

taxes payment

Request all

Purchaser's Bank

S2 B2B cross-border bt Europe
Country B

Seller B2

Tax authority

Treasury

Seller's Bank

Part declarants & tax authorities

Country A

Purchaser B1

Tax auth. **TCE**

Treasury

TCE

All taxes

Debit account

Purchaser's Bank

S2 B2B cross-border bt Europe

Country B

Seller B2

Tax authority

Treasury

Seller's Bank

Part payments & banking system

Part declarants & tax authorities
Country A

Purchaser B1

Tax auth. **TCE**

Treasury

notice all taxes

Payment

TCE

All taxes

Debit account

Purchaser's Bank

S2 B2B cross-border bt Europe
Country B

Seller B2

Tax authority

Treasury

Seller's Bank

Part payments & banking system

Part declarants & tax authorities

Country A

Purchaser B1

Tax auth. **TCE**

Treasury

Purchaser's Bank

Split **NET & TAX**

Part payments & banking system

S2 B2B cross-border bt Europe

Country B

Seller B2

Tax authority

Treasury

Seller's Bank

Part declarants & tax authorities
Country A

Purchaser B1

Tax auth. **TCE**

Treasury

TAX

Output TAX

Purchaser's Bank

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

Part payments & banking system

S2 B2B cross-border bt Europe
Country B

Seller B2

Tax authority

Treasury

Seller's Bank

Part declarants & tax authorities
Country A

S2 B2B cross-border bt Europe
Country B

Purchaser B1

Seller B2

Tax auth. **TCE**

Tax authority

Treasury

Treasury

Output TAX

TAX

Purchaser's Bank

Seller's Bank

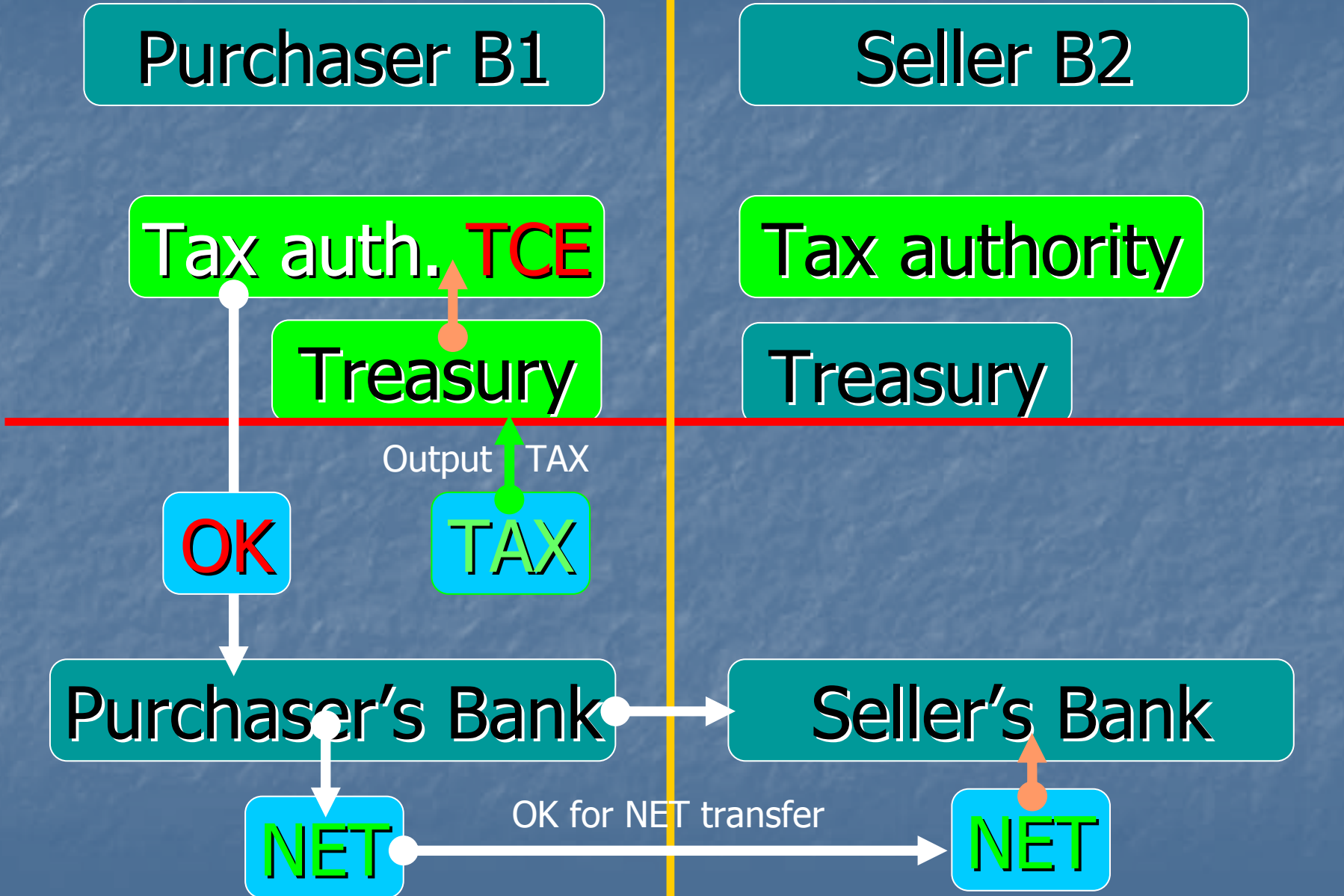
Output Tax collection noticed

BEPS

Part payments & banking system

Part declarants & tax authorities
Country A

S2 B2B cross-border bt Europe
Country B



Part payments & banking system

Part declarants & tax authorities
Country A

Purchaser B1

Tax auth. **TCE**

Treasury

Output TAX

All taxes

TAX

Purchaser's Bank

S2 B2B cross-border bt Europe
Country B

Seller B2

Tax authority

Treasury

NET

Seller's Bank

Part declarants & tax authorities
Country A

Purchaser B1

Tax auth. **TCE**

Treasury

Output TAX

All taxes

TAX

Purchaser's Bank

S2 B2B cross-border bt Europe
Country B

Seller B2

Tax authority

Treasury

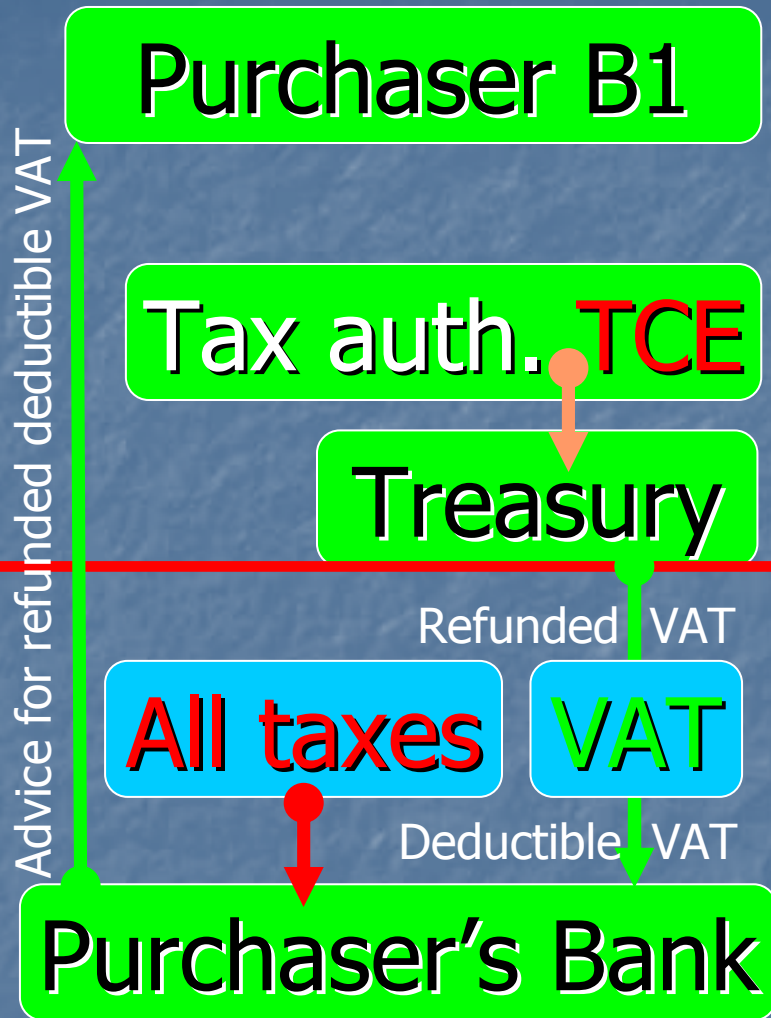
NET

Seller's Bank

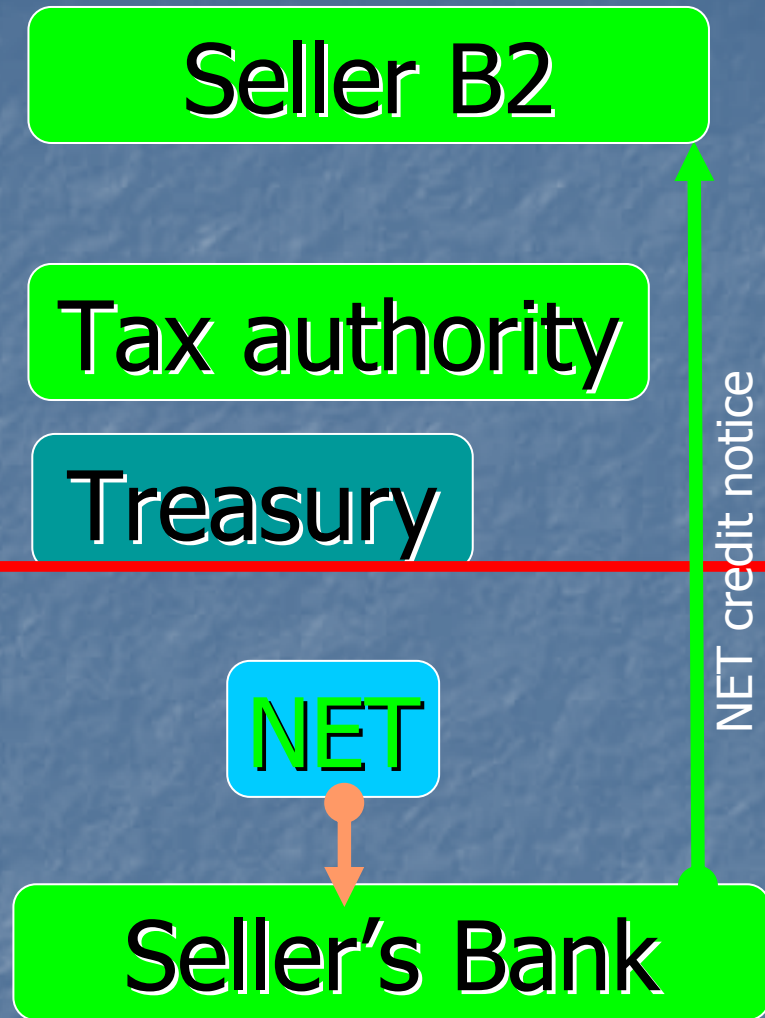
NET credit notice

Part payments & banking system

Part declarants & tax authorities
Country A



S2 B2B cross-border bt Europe
Country B



Part declarants & tax authorities
Country A

Purchaser B1

Tax auth. **TCE**

Treasury

120 - 20

All taxes

VAT

=

NET

Purchaser's Bank

Seller's Bank

Balance of payments

End process

S2 B2B cross-border bt Europe
Country B

Seller B2

Tax authority

Treasury

100

Part payments & banking system