

# DAGTVA<sup>®</sup>

Dispositif technique Automatique de Gestion de la TVA

## B2B cross-border transaction

## Card payment (e-commerce)

TCE = Tax Clearance Extraction

TCE = Amount of VAT to levy

For obtaining the texts relating to each slide,  
send a mail: [contact\(at\)dagtva.com](mailto:contact@dagtva.com)

## VAT collected on purchaser side

DAGTVA is divided into two separate and autonomous parts.

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

# Part Registrants & Tax authorities

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

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## Part Payments & Banking system

## Part Registrants & Tax authorities

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## 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  
**Country A**

S4 B2B Cross-border e-com  
**Country B**

Stakeholders

Part payments & banking system

Part declarants & tax authorities  
**Country A**

S4 B2B Cross-border e-com  
**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

S4 B2B Cross-border e-com

## Country B

Seller B2

Tax authority

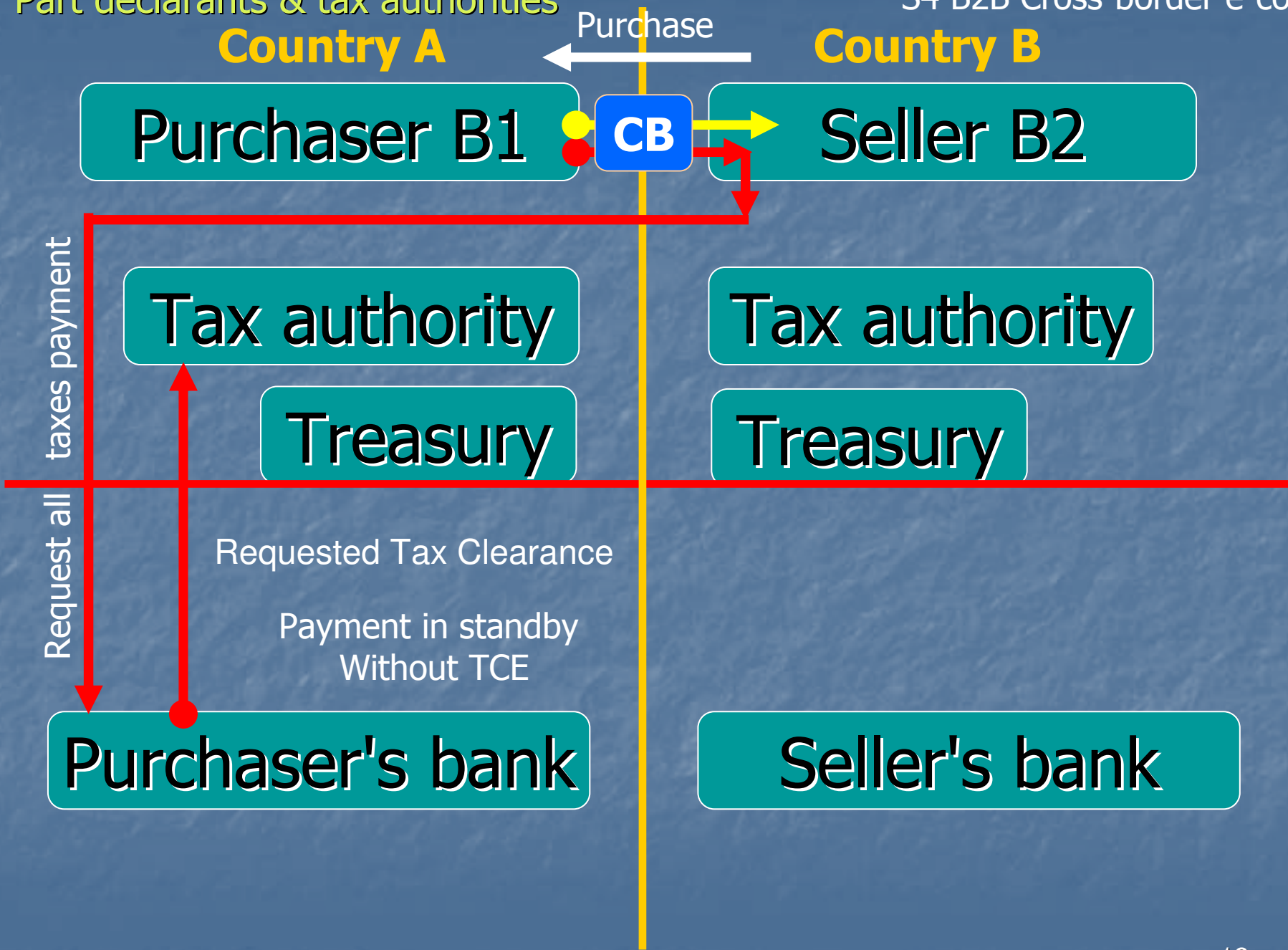
Treasury

Seller's bank

Part payments & banking system

Part declarants & tax authorities  
**Country A**

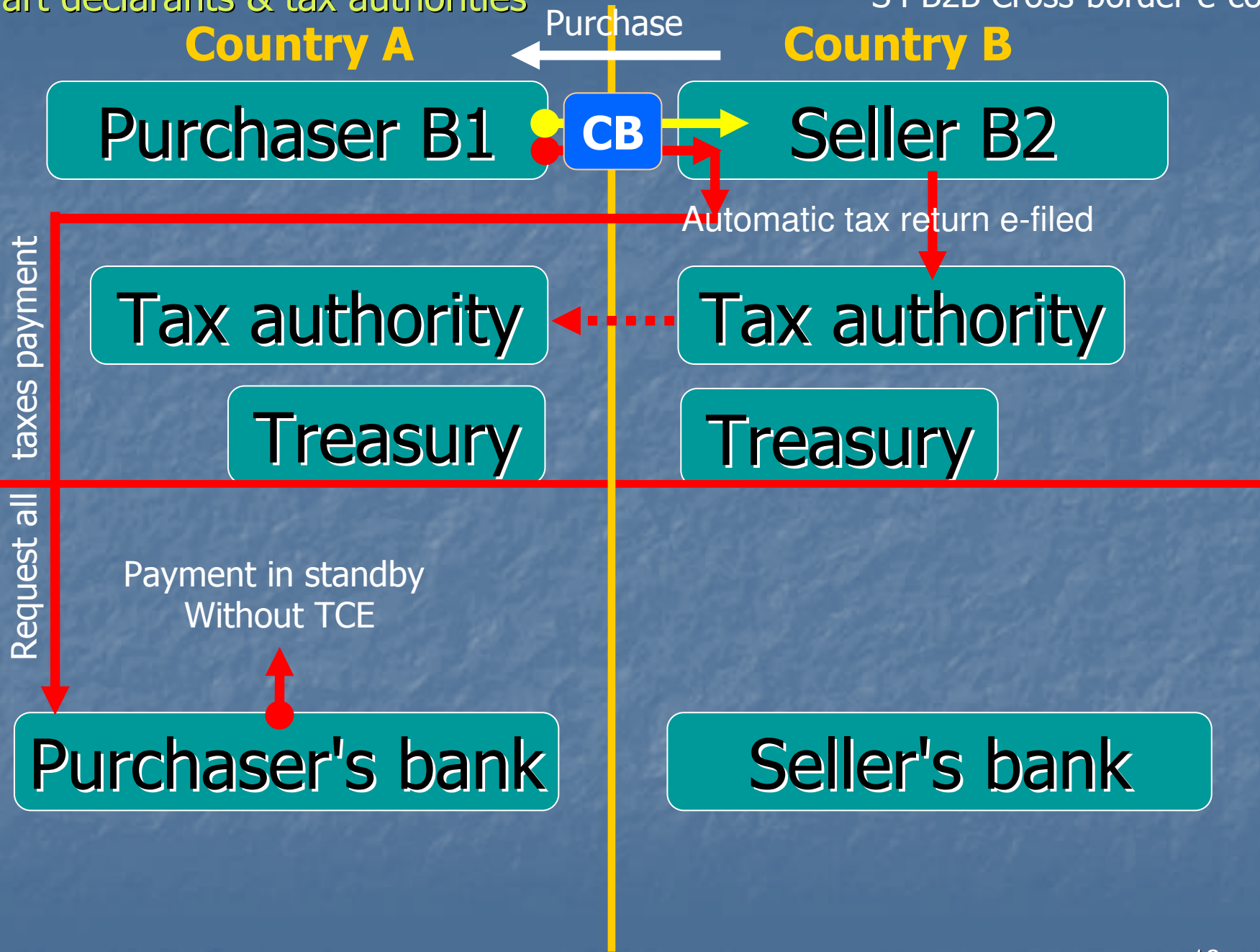
S4 B2B Cross-border e-com  
**Country B**



Part payments & banking system

Part declarants & tax authorities  
**Country A**

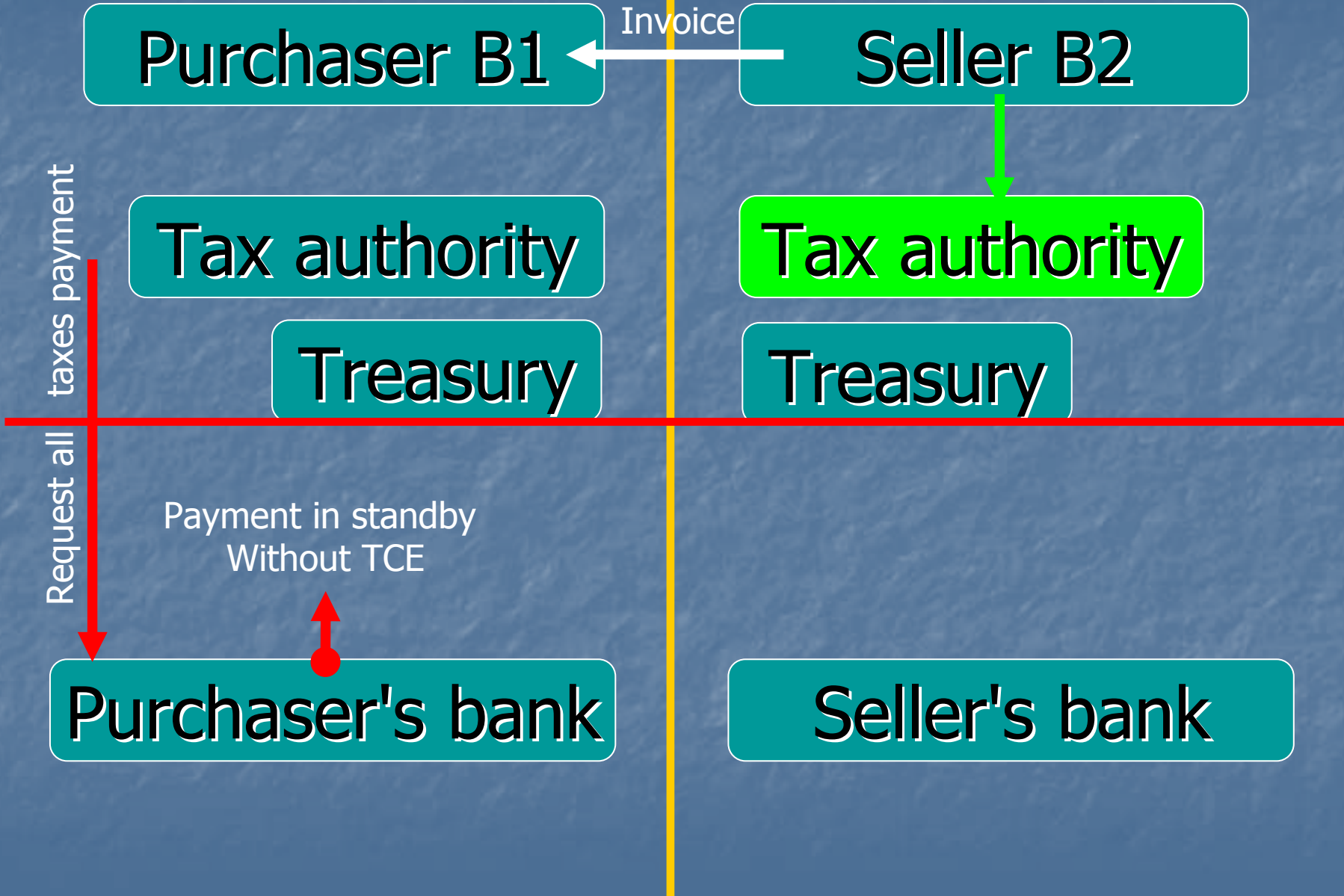
S4 B2B Cross-border e-com  
**Country B**



Part payments & banking system

Part declarants & tax authorities  
**Country A**

S4 B2B Cross-border e-com  
**Country B**



Part payments & banking system

Part declarants & tax authorities  
**Country A**

Purchaser B1

Automatic tax return e-filed

Tax authority

Treasury

S4 B2B Cross-border e-com  
**Country B**

Seller B2

Tax authority

Treasury

Purchaser's bank

Payment in standby  
Without TCE

Seller's bank

Equality control

Part payments & banking system

Part declarants & tax authorities  
**Country A**

S4 B2B Cross-border e-com  
**Country B**

Purchaser B1

Seller B2

Tax authority

Tax authority

Treasury

Treasury

Equality statements

Payment in standby  
Without TCE

Purchaser's bank

Seller's bank

Part payments & banking system



Part declarants & tax authorities  
**Country A**

Purchaser B1

Tax authority

Treasury

S4 B2B Cross-border e-com  
**Country B**

Seller B2

Tax authority

Treasury

Equality statements

Payment in standby  
Without TCE

Purchaser's bank

Seller's bank

Part payments & banking system

Part declarants & tax authorities

## Country A

Purchaser B1

Calculation Tax Clearance

Tax auth. TCE

Treasury

S4 B2B Cross-border e-com

## Country B

Seller B2

Tax authority

Treasury

Payment in standby  
Without TCE

Purchaser's bank

Seller's bank

Part payments & banking system

Part declarants & tax authorities

## Country A

Purchaser B1

Tax auth. **TCE**

**TCE READY**

Treasury

Payment in standby  
Without TCE



Purchaser's bank

S4 B2B Cross-border e-com

## 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

Returned Tax Clearance

TCE

Purchaser's bank

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## Country B

Seller B2

Tax authority

Treasury

Seller's bank

Part payments & banking system

**Country A**

Purchaser B1

Tax auth. **TCE**

Treasury

**TCE**

**All taxes**

Debit account

Purchaser's bank

**Country B**

Seller B2

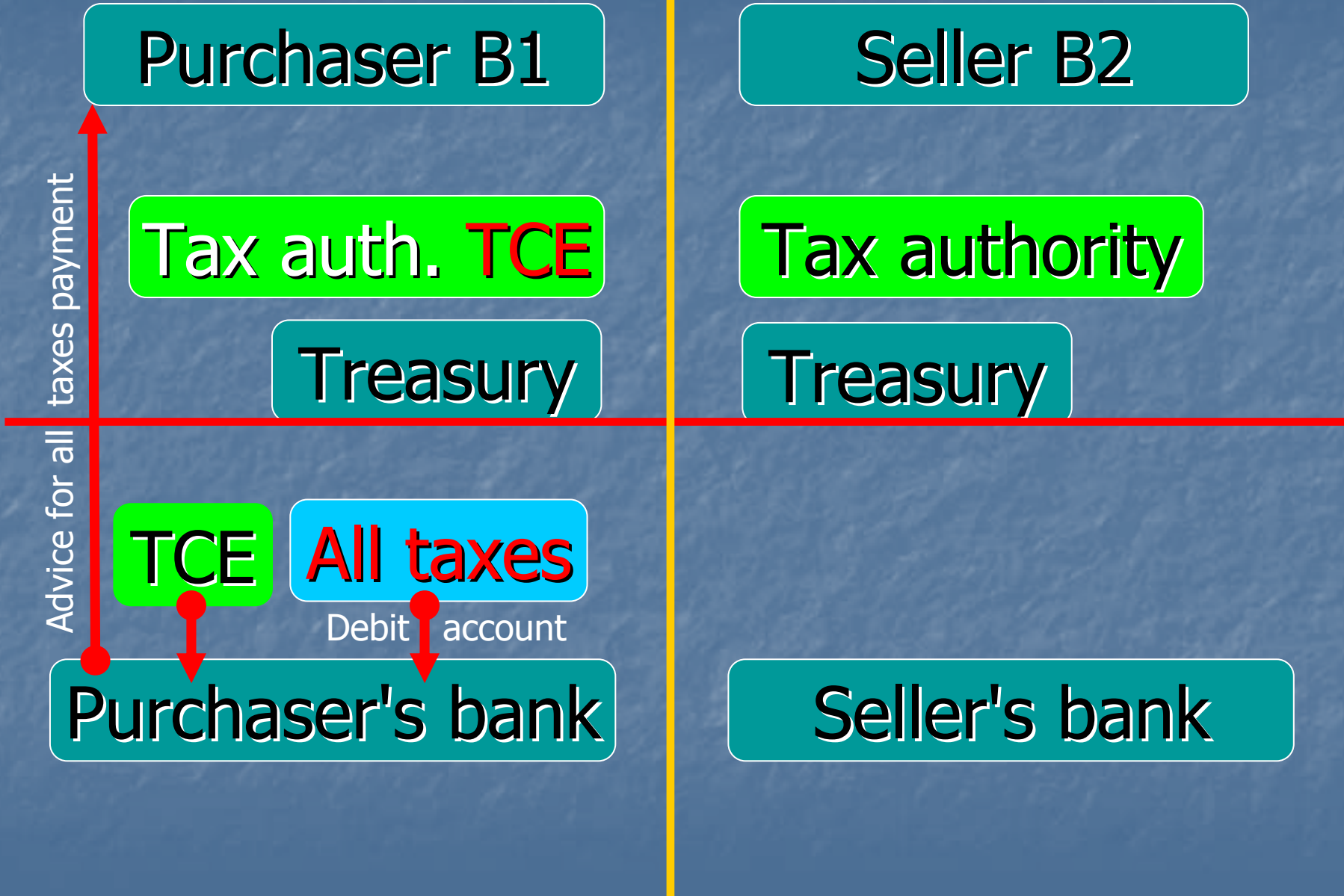
Tax authority

Treasury

Seller's bank

Part declarants & tax authorities  
**Country A**

S4 B2B Cross-border e-com  
**Country B**



Part payments & banking system

Part declarants & tax authorities

## Country A

Purchaser B1

Tax auth. **TCE**

Treasury

Purchaser's bank

Split **NET** & **VAT**

Part payments & banking system

S4 B2B Cross-border e-com

## Country B

Seller B2

Tax authority

Treasury

Seller's bank

Part declarants & tax authorities

## Country A

Purchaser B1

Tax auth. **TCE**

Treasury

**VAT**

Output VAT

Purchaser's bank

Split **NET** & **VAT**

Part payments & banking system

S4 B2B Cross-border e-com

## Country B

Seller B2

Tax authority

Treasury

Seller's bank



Part declarants & tax authorities

### Country A

Purchaser B1

Tax auth. TCE

Treasury

Output VAT

VAT

Purchaser's bank

S4 B2B Cross-border e-com

### Country B

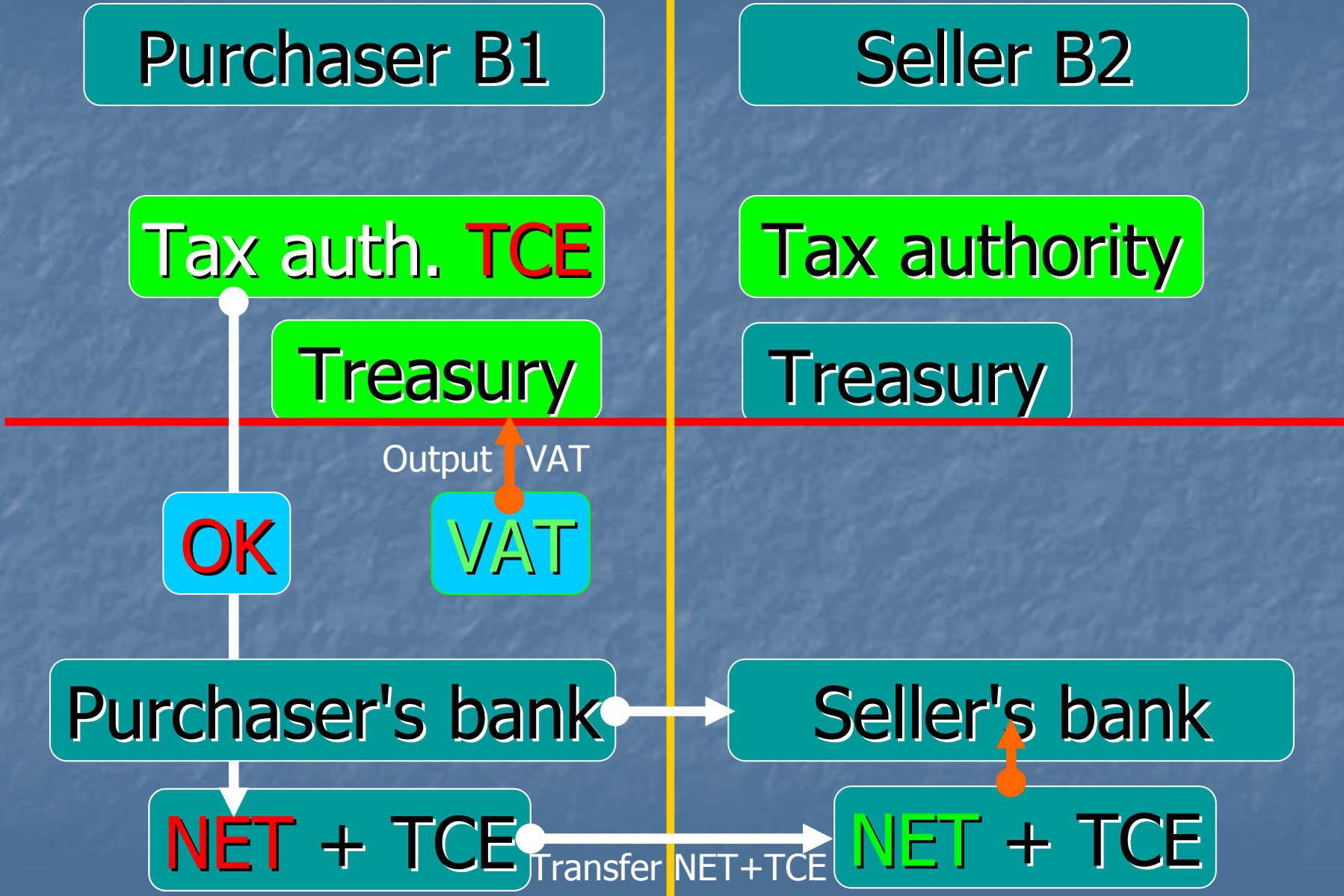
Seller B2

Tax authority

Treasury

Seller's bank

Part payments & banking system



### Country A

Purchaser B1

Tax auth. TCE

Treasury

All taxes

VAT

Purchaser's bank

### Country B

Seller B2

Tax authority

Treasury

Seller's bank

NET + TCE

Output VAT

**Country A**

Purchaser B1

Tax auth. **TCE**

Treasury

**All taxes**

**VAT**

Purchaser's bank

Output VAT

**Country B**

Seller B2

Tax authority

Treasury

**NET**

Seller's bank

**Country A**

Purchaser B1

Tax auth. **TCE**

Treasury

Output VAT

**All taxes**

**VAT**

Purchaser's bank

**Country B**

Seller B2

Tax authority

Treasury

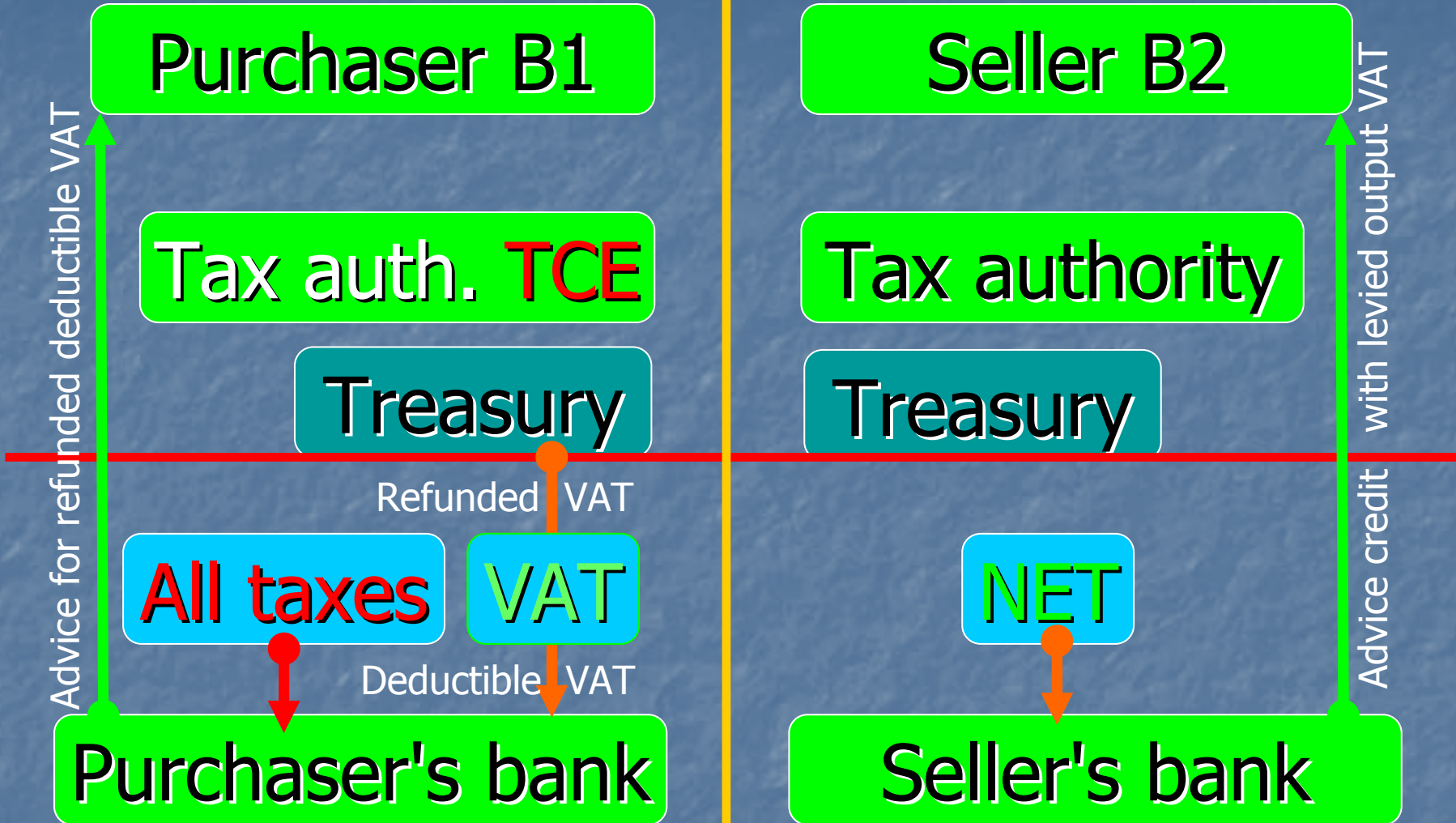
**NET**

Seller's bank

Advice credit with levied output VAT

Part declarants & tax authorities  
**Country A**

S4 B2B Cross-border e-com  
**Country B**



**Country A**

Purchaser B1

Tax auth. **TCE**

Treasury

**Country B**

Seller B2

Tax authority

Treasury

120

-

20

**All taxes**

**VAT**

=

100

**NET**

Purchaser's bank

Seller's bank

Balance of payments

End process