

DAGTVA®

Dispositif technique Automatique de Gestion de la TVA

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SKANDIA CASE LAW
With DAGTVA

Purchaser

Purchaser B1

Skandia IT B1

ITALIA

Seller

Seller B2

Skandia SE B2

SWEDEN

Part declarants & Tax authorities

Purchaser

Skandia IT B1

VAT 22%

Tax auth. TCE

Treasury

Seller

Skandia SE B2

Invoice with VAT 25 %

Tax authority

Treasury

Output VAT 25%

All taxes

VAT

Purchaser's bank

ITALIA

NET

Seller's bank

SWEDEN

Part payments & Banking system

Part declarants & Tax authorities
Purchaser

Skandia IT B1

VAT 22%

Tax auth. TCE

Treasury

Advice for refunded deductible VAT

All taxes

VAT

Refunded VAT 25%

Deductible VAT 25%

Purchaser's bank

ITALIA

Seller

Skandia SE B2

Invoice with VAT 25 %

Tax authority

Treasury

Advice credit with levied output VAT

NET

Seller's bank

SWEDEN

Part payments & Banking system

Part declarants & Tax authorities

Purchaser

Skandia **IT** B1

VAT 22%

Tax auth. TCE

Treasury

Seller

Skandia **SE** B2

Tax authority

Treasury

120

- 30 (25%)

90

All taxes

VAT

=

NET

Purchaser's bank

Seller's bank

ITALIA

Balance of payments

SWEDEN

End process

Part payments & Banking system

Purchaser

Purchaser B1

Skandia SE B1

SWEDEN

Seller

Seller B2

Skandia IT B2

ITALIA

Part declarants & Tax authorities
Country A

Skandia SE B1

VAT 25%

Tax auth. TCE

Treasury

Country B

Skandia IT B2

Invoice with VAT 22 %

Tax authority

Treasury

Output VAT 22%

All taxes

VAT

Purchaser's bank

SWEDEN

NET

Seller's bank

ITALIA

Part payments & Banking system

Part declarants & Tax authorities
Country A

Skandia SE B1

VAT 25%

Tax auth. TCE

Treasury

Advice for refunded deductible VAT

All taxes

VAT

Refunded VAT 22%

Deductible VAT 22%

Purchaser's bank

SWEDEN

Country B

Skandia IT B2

Invoice with VAT 22 %

Tax authority

Treasury

Advice credit with levied output VAT

NET

Seller's bank

ITALIA

Part payments & Banking system

Part declarants & Tax authorities
Country A

Skandia SE B1

VAT 25%

Tax auth. TCE

Treasury

Country B

Skandia IT B2

Invoice with VAT 22 %

Tax authority

Treasury

120

- 26.40

All taxes

VAT

=

93.60

NET

Purchaser's bank

Seller's bank

SWEDEN

Balance of payments

ITALIA

End process

Part payments & Banking system

Country A

Purchaser B1

Skandia SE B1

VAT SYSTEM

SWEDEN

Country B

Seller B2

Skandia AC B2

GST SYSTEM

USA

Part declarants & Tax authorities
Country A

Skandia SE B1

VAT 25%

Tax auth. TCE

Treasury

All taxes

VAT

GST 6%

Purchaser's bank

SWEDEN

Country B

Skandia AC B2

Invoice with **GST 6 %**

Tax authority

Treasury

NET

Seller's bank

USA

Part payments & Banking system

Part declarants & Tax authorities
Country A

Skandia SE B1

VAT 25%

Tax auth. TCE

Treasury

Advice for refunded deductible VAT

All taxes

VAT

Refunded VAT 6%

Deductible VAT 6%

Purchaser's bank

SWEDEN

Country B

Skandia AC B2

Invoice with GST 6 %

Tax authority

Treasury

Advice credit with levied output GST

NET

Seller's bank

USA

Part payments & Banking system

Part declarants & Tax authorities
Country A

Skandia SE B1

VAT 25%

Tax auth. TCE

Treasury

Country B

Skandia AC B2

Invoice with GST 6 %

Tax authority

Treasury

120

-

7.2

All taxes

-

VAT

=

112.80

NET

Purchaser's bank

Seller's bank

SWEDEN

Balance of payments

USA

End process

Part payments & Banking system

Country A

Purchaser B1

Skandia AC B1

GST SYSTEM

USA

Country B

Seller B2

Skandia SE B2

VAT SYSTEM

SWEDEN

Part declarants & Tax authorities
Country A

Skandia AC B1

GST 6 %

Tax auth. TCE

Treasury

All taxes

GST

Purchaser's bank

USA

Country B

Skandia SE B2

Invoice with VAT 25 %

Tax authority

Treasury

NET

Seller's bank

SWEDEN

25 %

with levied output VAT
Advice credit

Part payments & Banking system

Part declarants & Tax authorities
Country A

Skandia AC B1

GST 6 %

Tax auth. TCE

Treasury

Country B

Skandia SE B2

Invoice with VAT 25 %

Tax authority

Treasury

120

- 25 %

All taxes

GST

=

90

NET

Purchaser's bank

Seller's bank

USA

Balance of payments

SWEDEN

End process

Part payments & Banking system

**END SKANDIA CASE LAW
WITH DAGTVA**