DAGTVA®

Dispositif technique Automatique de Gestion de la TVA
(And other indirect taxes)

On-line declarative system
B2B cross-border transaction

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

TCE = Tax Clearance Extraction
TCE = amount of TAX to levy

Independent of TAX system: VAT- RST- GST-TPS

J-F Clocheau 2012

DAGTVA is devided in two separate and autonomous parts.

Part
Registrants & Tax authority

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

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Line of the secret between tax auhtorities and banking system

Part
Payments & Banking system

Part
Registrants & Tax authority

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

Line of the secret between tax auhtorities and banking system

Part
Payments & Banking system

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

Part
Registrants & Tax authority

DAGTVA

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

Part
Payments & Banking system

Only this part is used in this slideshow

Line of the secret between tax auhtorities and banking system

Part declarants & Tax authority

Cross-border B2B declarative system

Country A

Country B

Part declarants & Tax authority

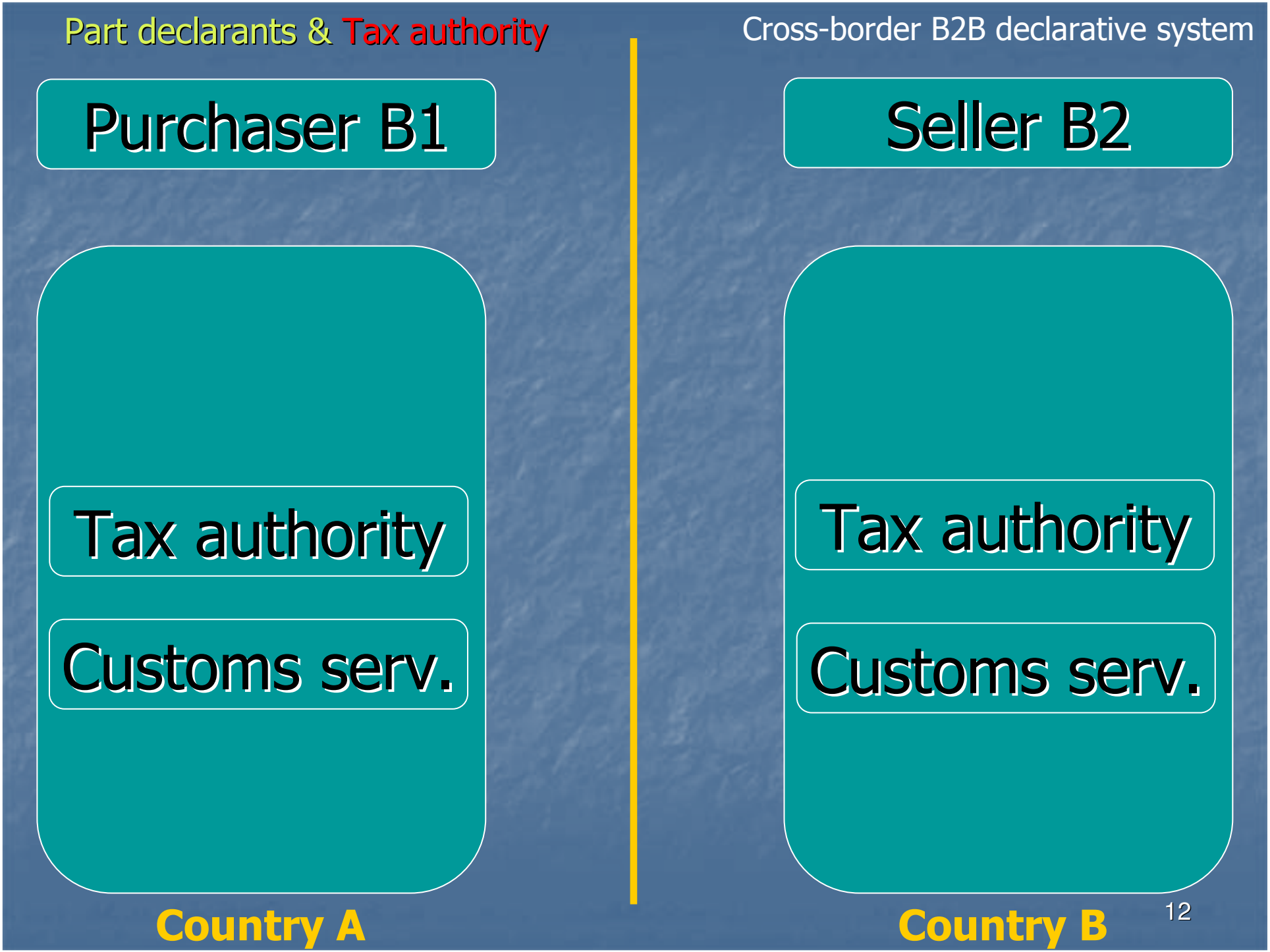
Cross-border B2B declarative system

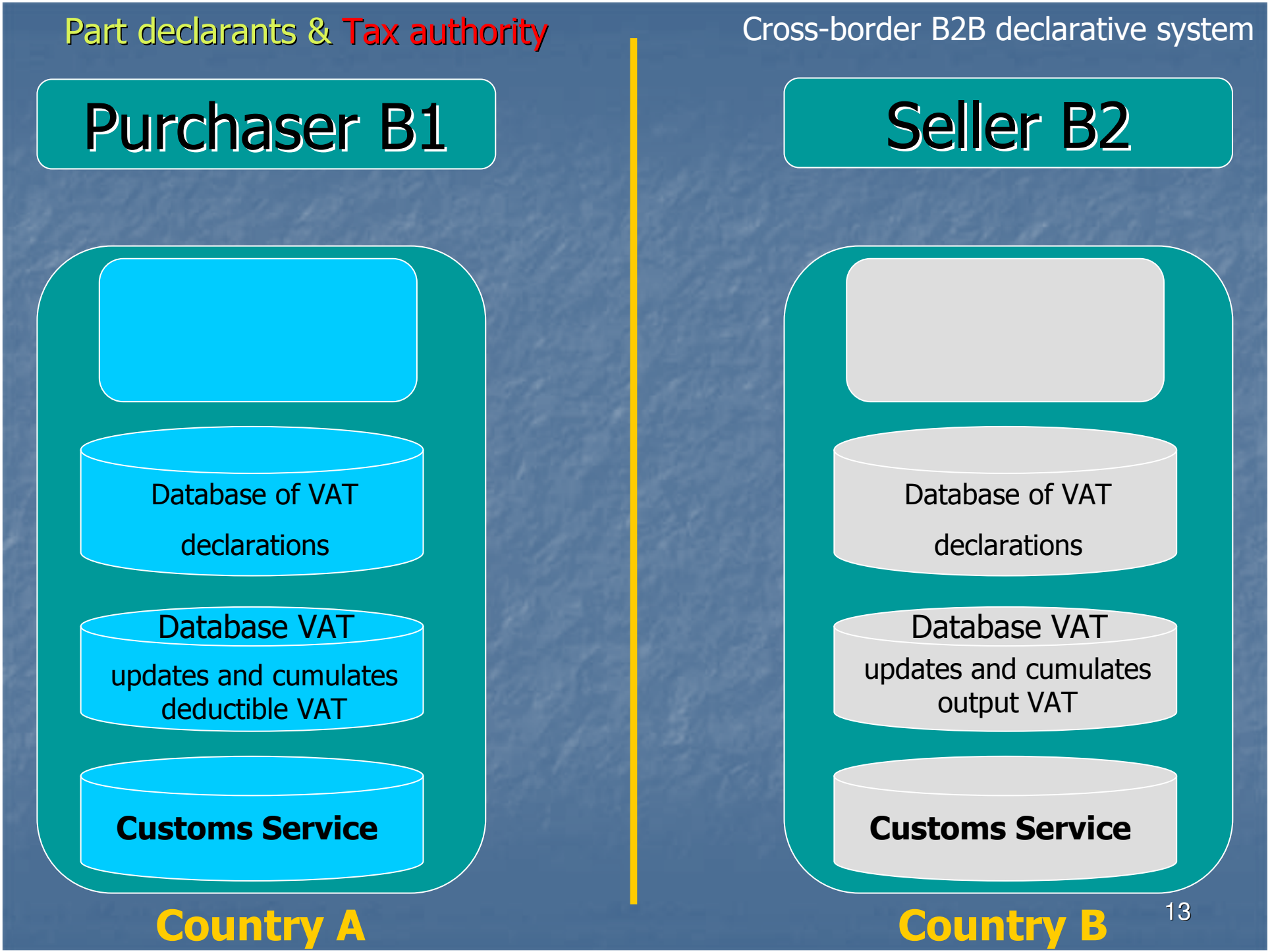
Purchaser B1

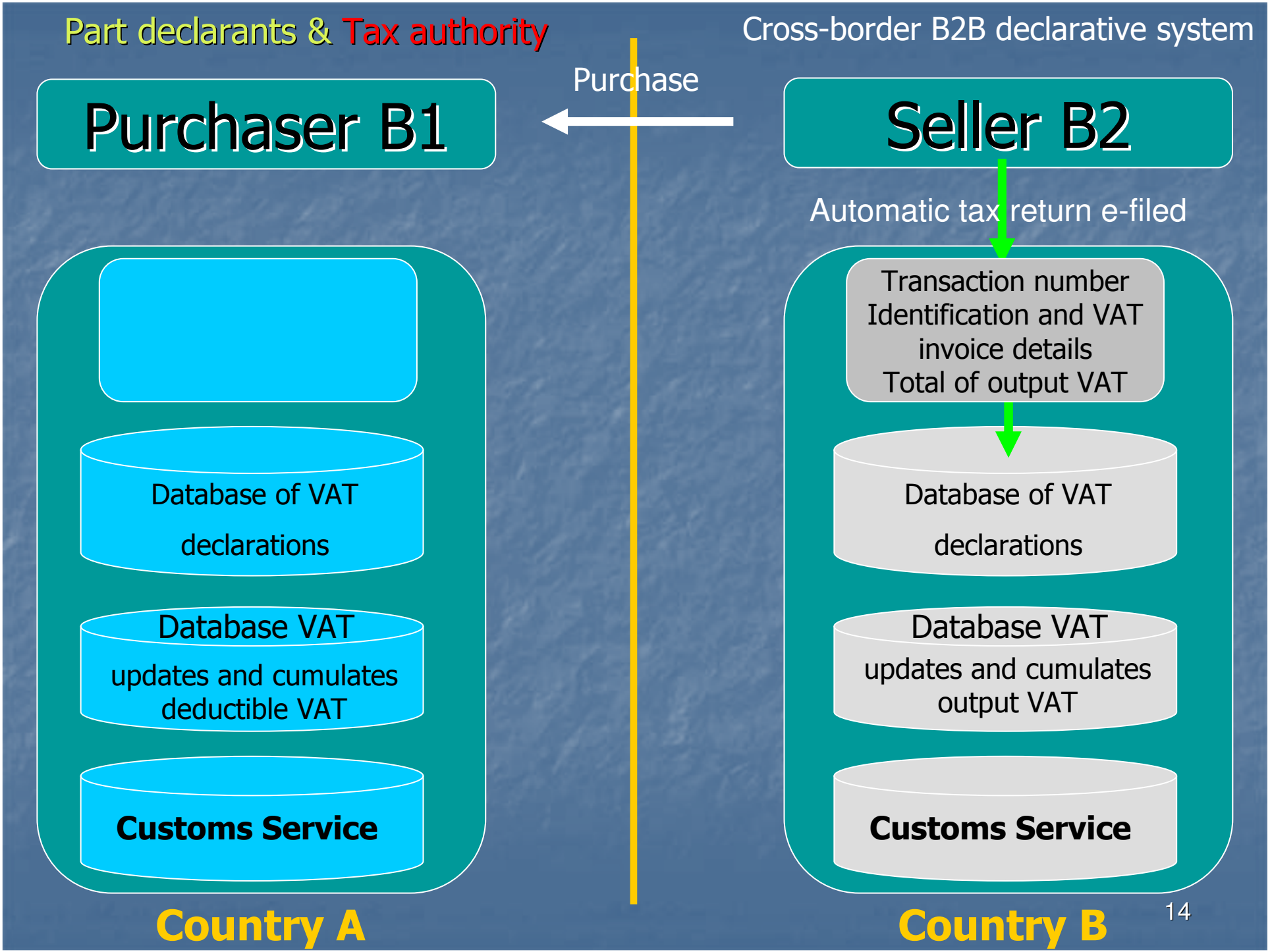
Seller B2

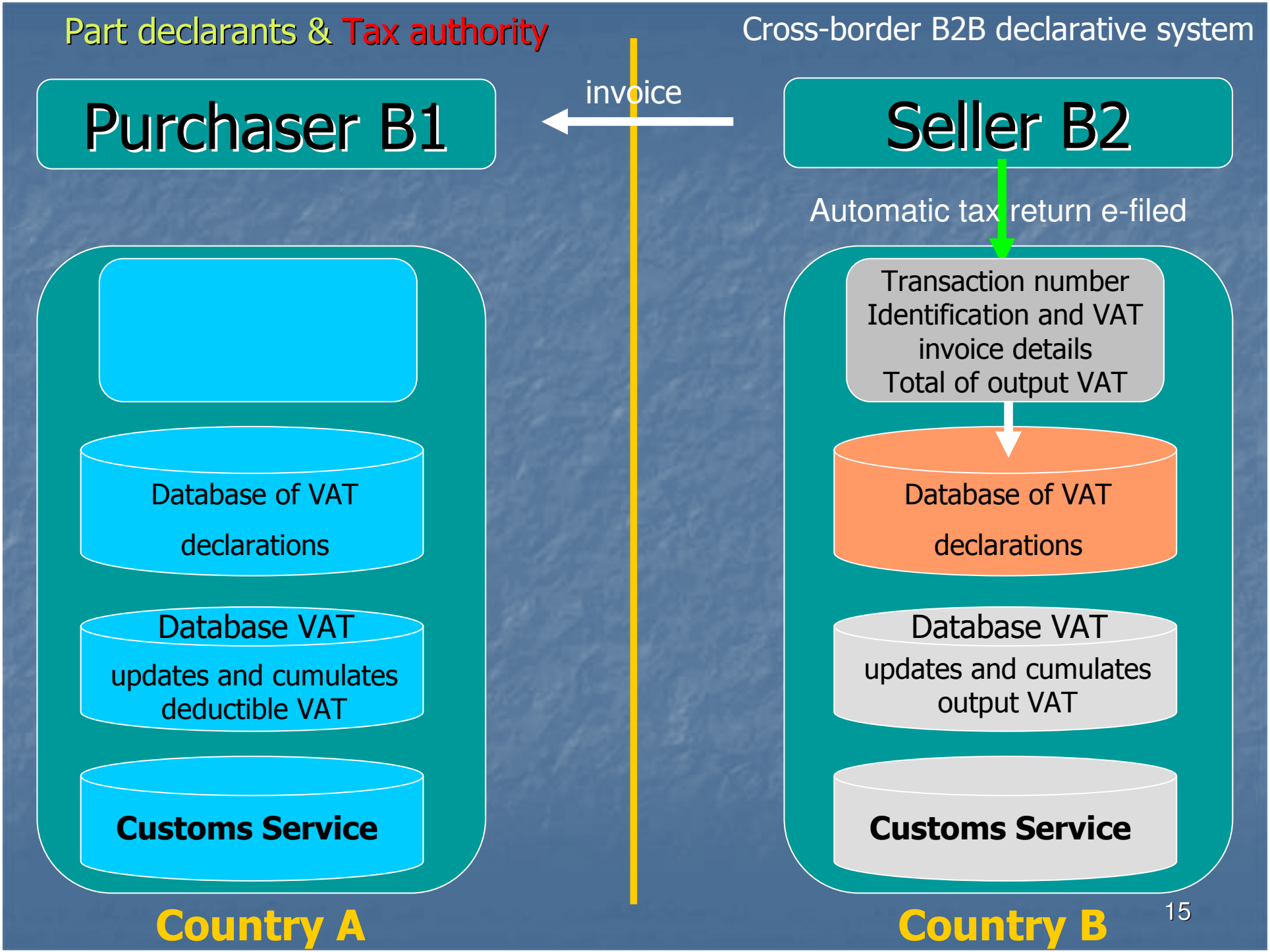
Country A

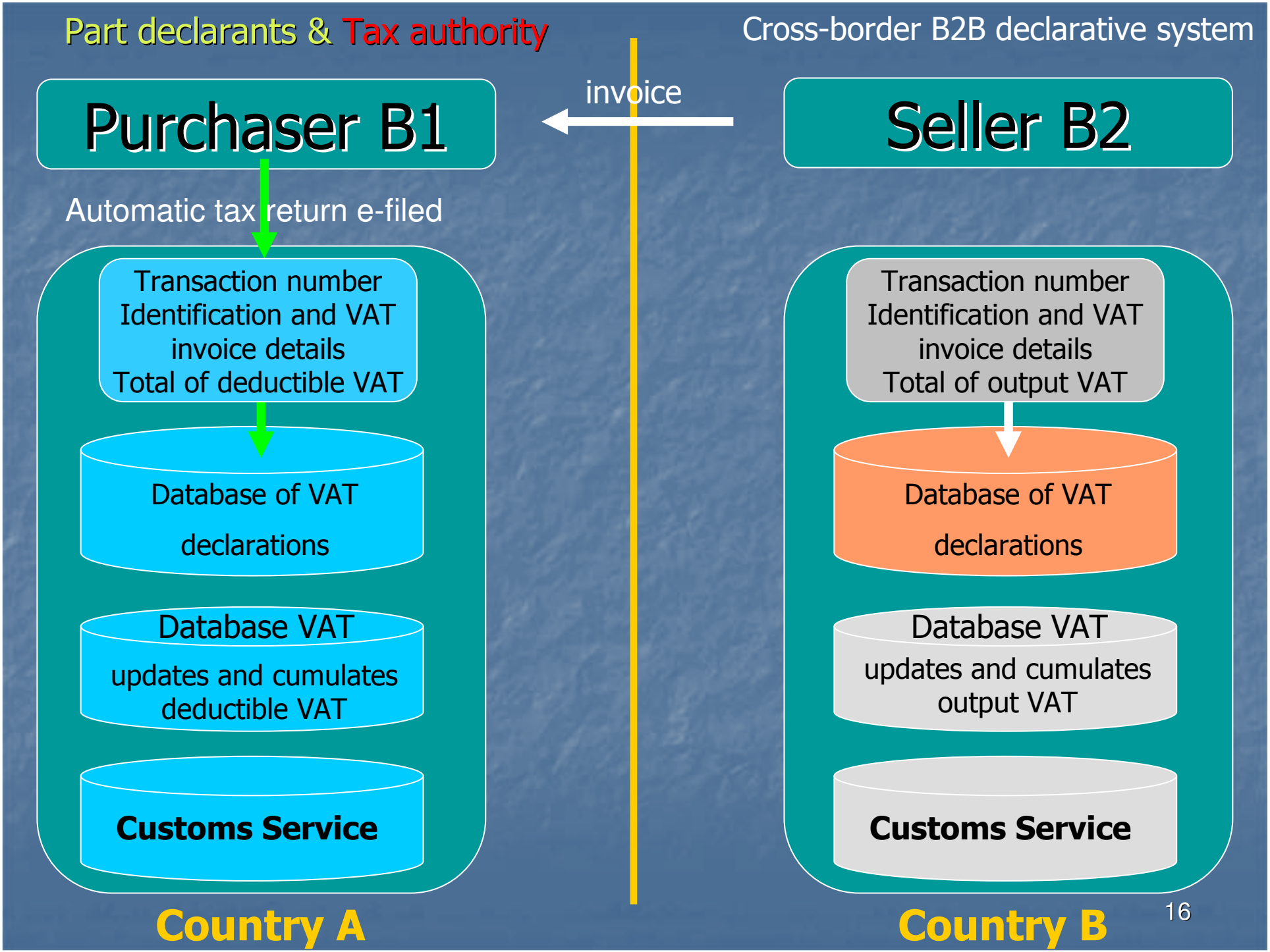
Country B

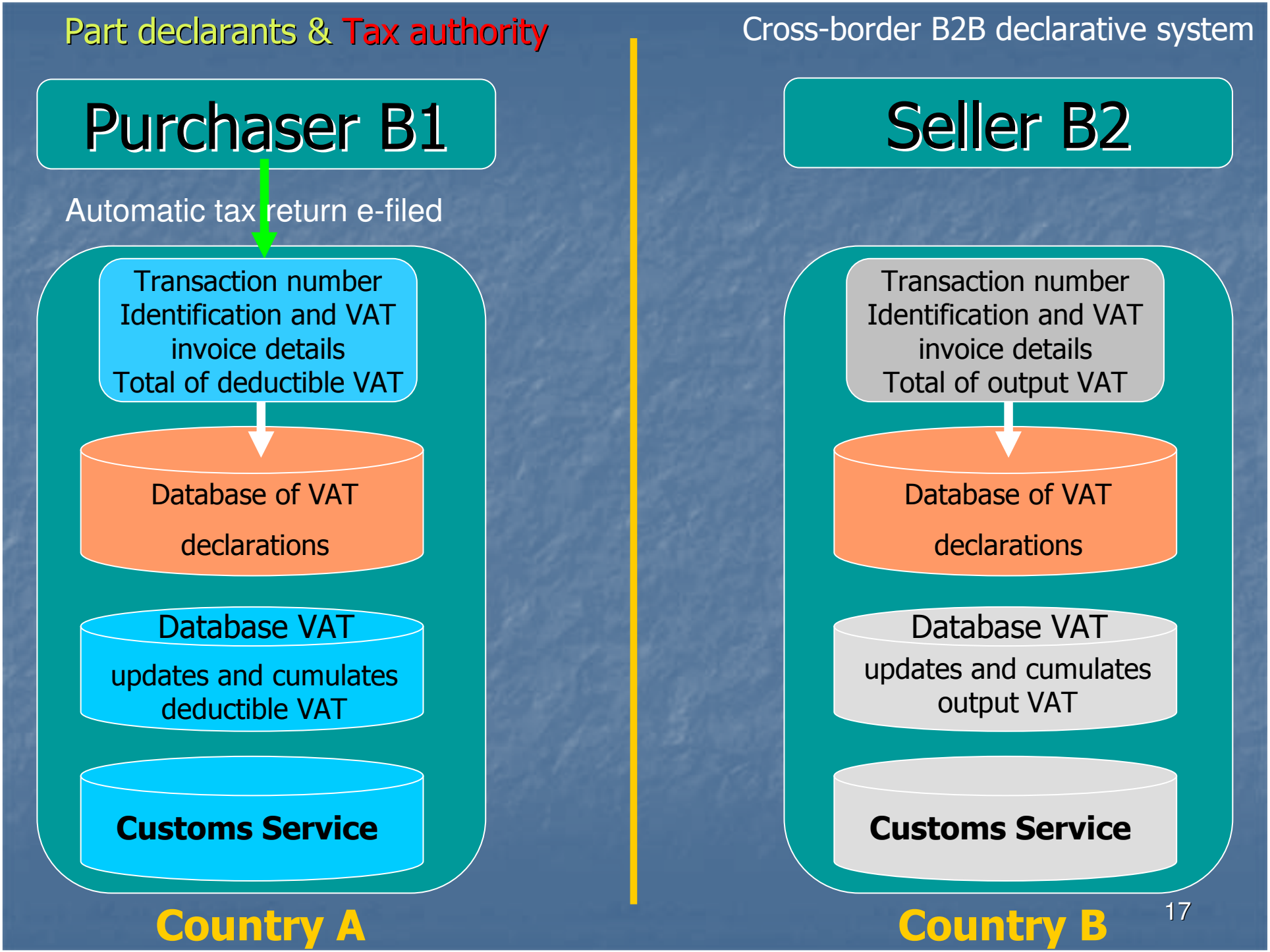

Part declarants & Tax authority
Cross-border B2B declarative system
Purchaser B1
Seller B2
Tax authority
Customs serv.
Tax authority
Customs serv.
Country A
Country B

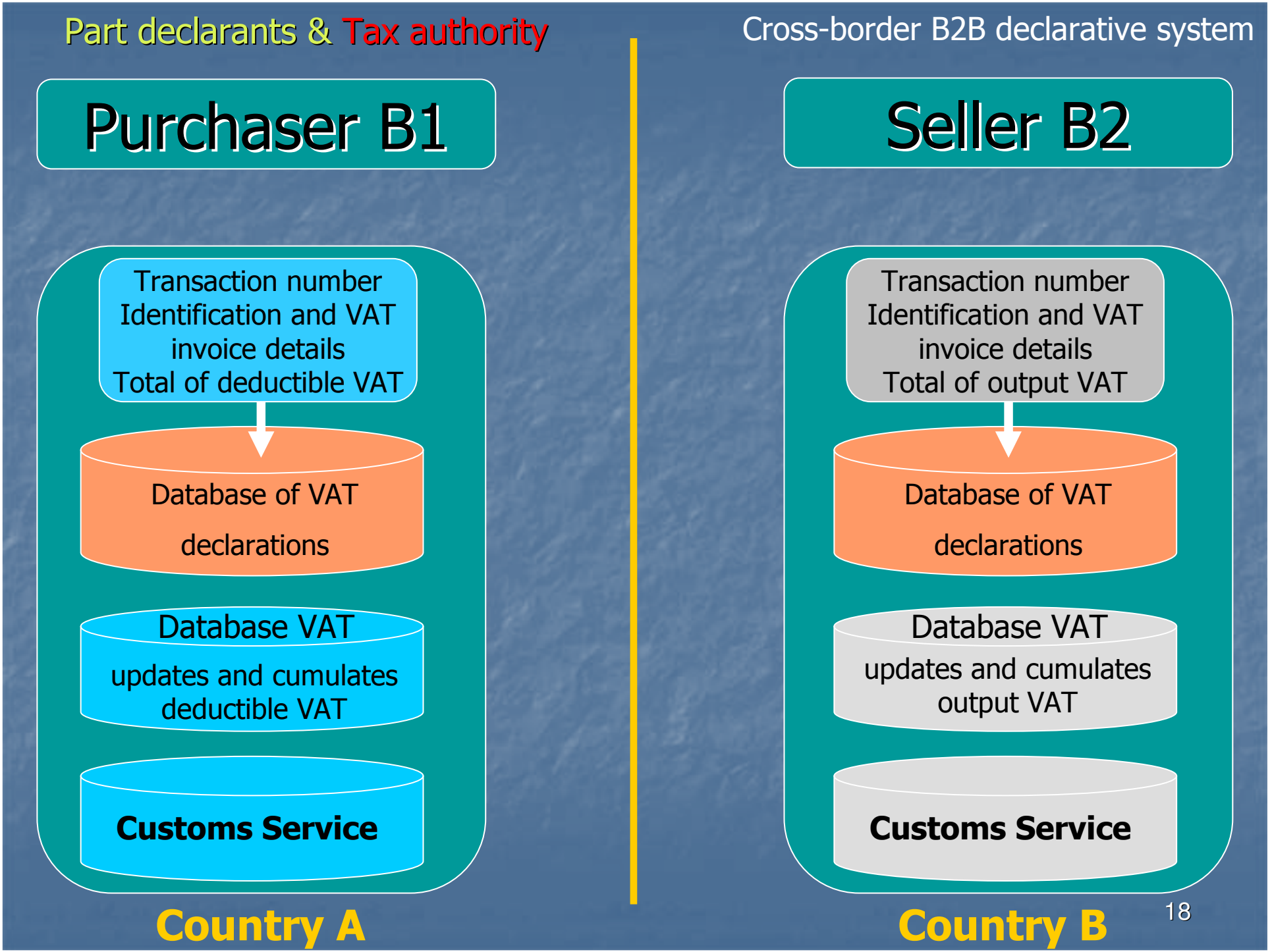

Part declarants & Tax authority
Cross-border B2B declarative system
Purchaser B1
Seller B2
Database of VAT declarations
Database VAT updates and cumulates deductible VAT
Customs Service
Database of VAT declarations
Database VAT updates and cumulates output VAT
Customs Service
Country A
Country B

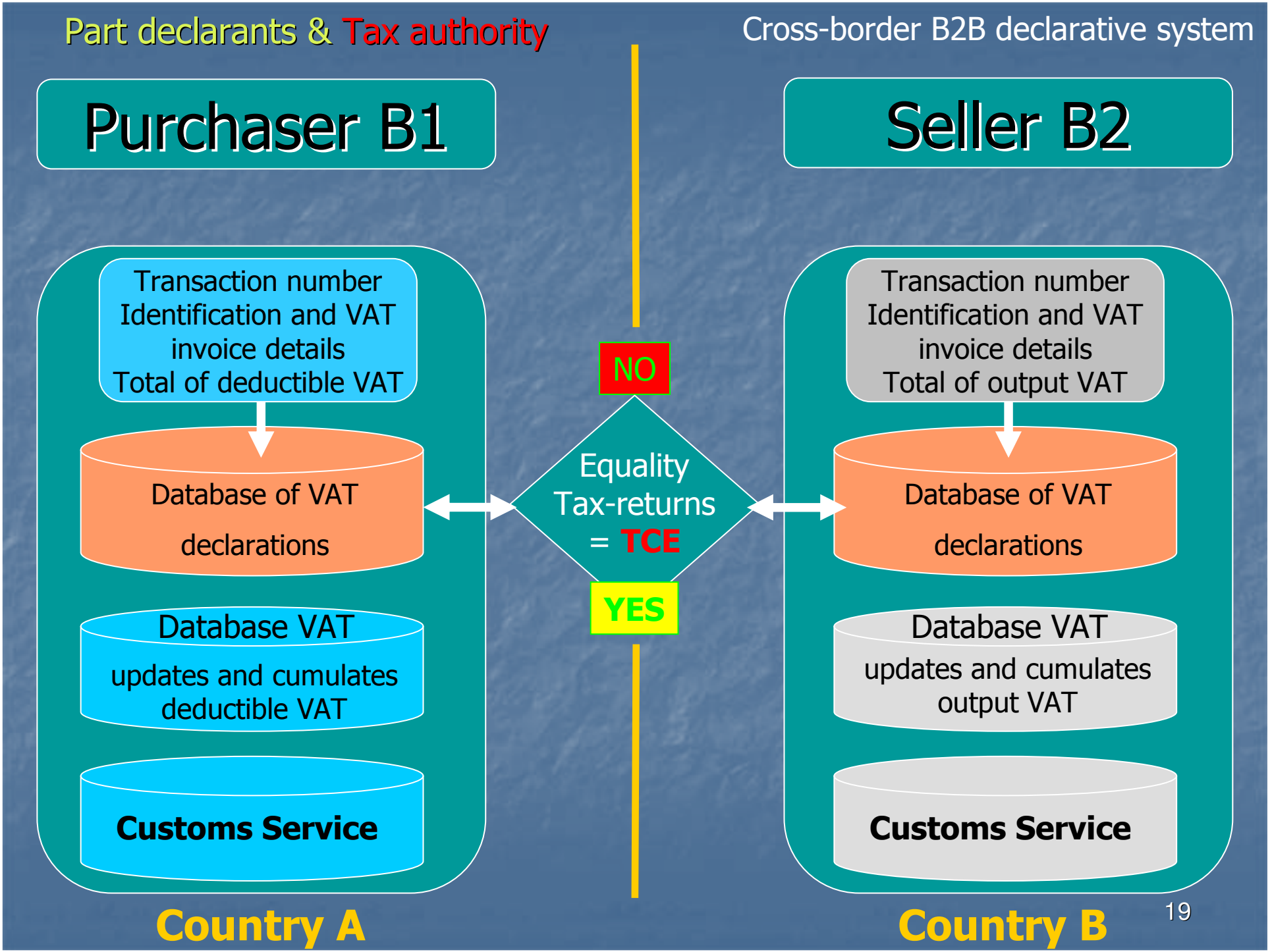

Part declarants & Tax authority
Cross-border B2B declarative system
Purchase
Purchaser B1
Seller B2
Automatic tax return e-filed
Transaction number
Identification and VAT
invoice details
Total of output VAT
Database of VAT
declarations
Database VAT
updates and cumulates
deductible VAT
Customs Service
Database of VAT
declarations
Database VAT
updates and cumulates
output VAT
Customs Service
Country A
Country B

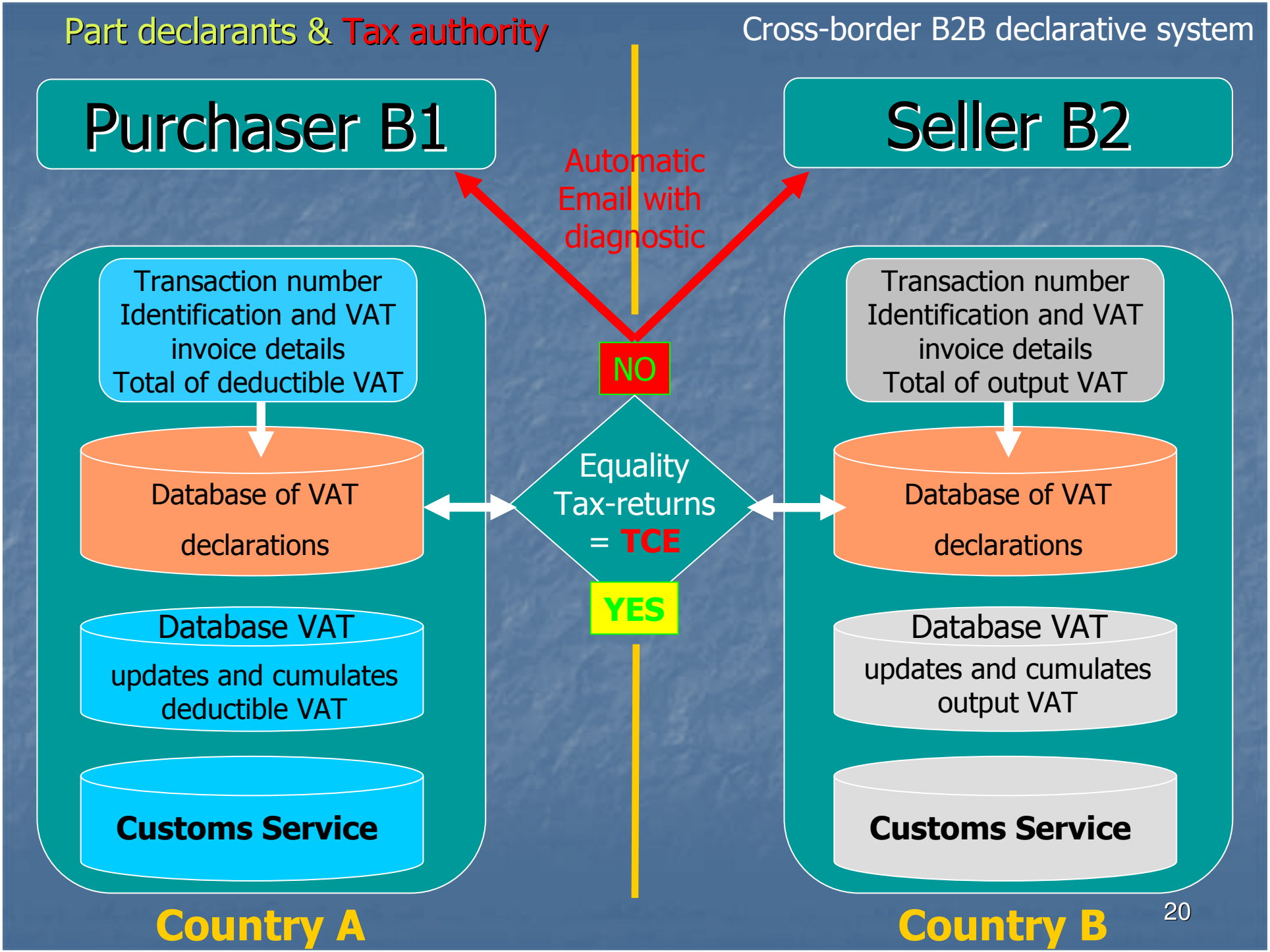

Part declarants & Tax authority
Cross-border B2B declarative system
Purchaser B1
invoice
Seller B2
Automatic tax return e-filed
Transaction number
Identification and VAT
invoice details
Total of output VAT
Database of VAT
declarations
Database VAT
updates and cumulates
deductible VAT
Customs Service
Database of VAT
declarations
Database VAT
updates and cumulates
output VAT
Customs Service
Country A
Country B

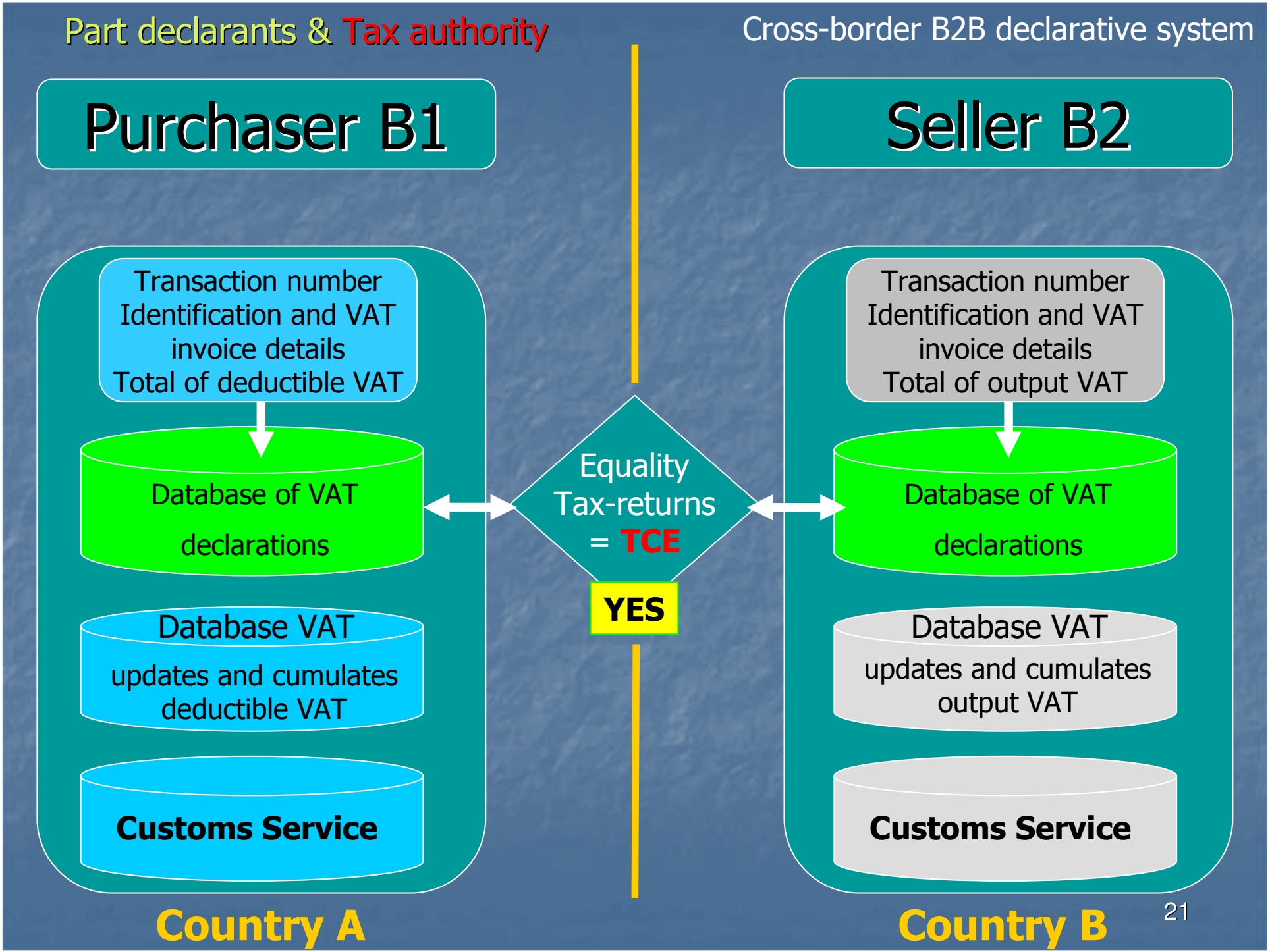

Part declarants & Tax authority
Cross-border B2B declarative system
Purchaser B1
invoice
Seller B2
Automatic tax return e-filed
Transaction number
Identification and VAT
invoice details
Total of deductible VAT
Database of VAT
declarations
Database VAT
updates and cumulates
deductible VAT
Customs Service
Transaction number
Identification and VAT
invoice details
Total of output VAT
Database of VAT
declarations
Database VAT
updates and cumulates
output VAT
Customs Service
Country A
Country B

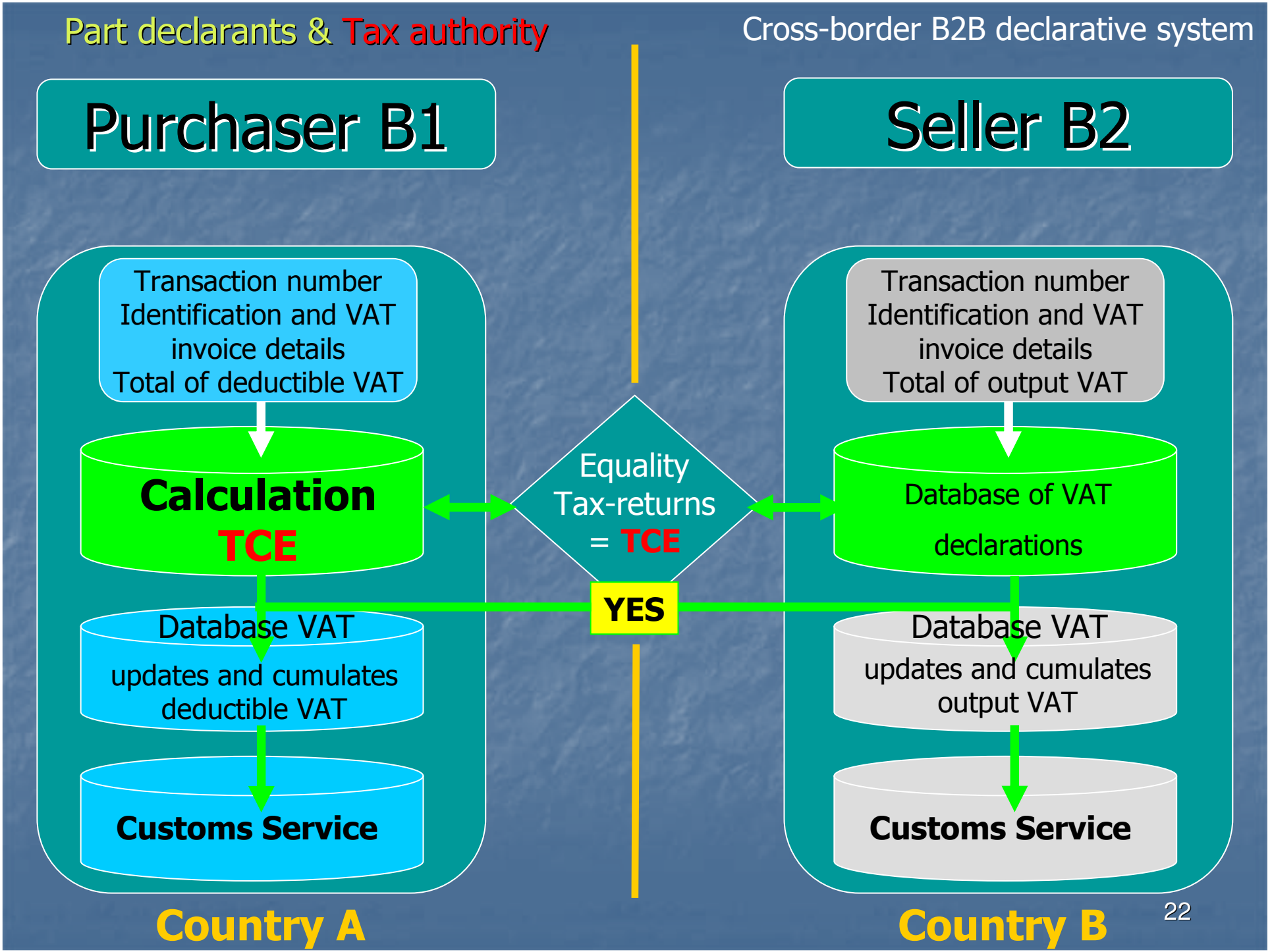

Part declarants & Tax authority
Cross-border B2B declarative system
Purchaser B1
Seller B2
Automatic tax return e-filed
Transaction number
Identification and VAT
invoice details
Total of deductible VAT
Transaction number
Identification and VAT
invoice details
Total of output VAT
Database of VAT
declarations
Database of VAT
declarations
Database VAT
updates and cumulates
deductible VAT
Database VAT
updates and cumulates
output VAT
Customs Service
Customs Service
Country A
Country B

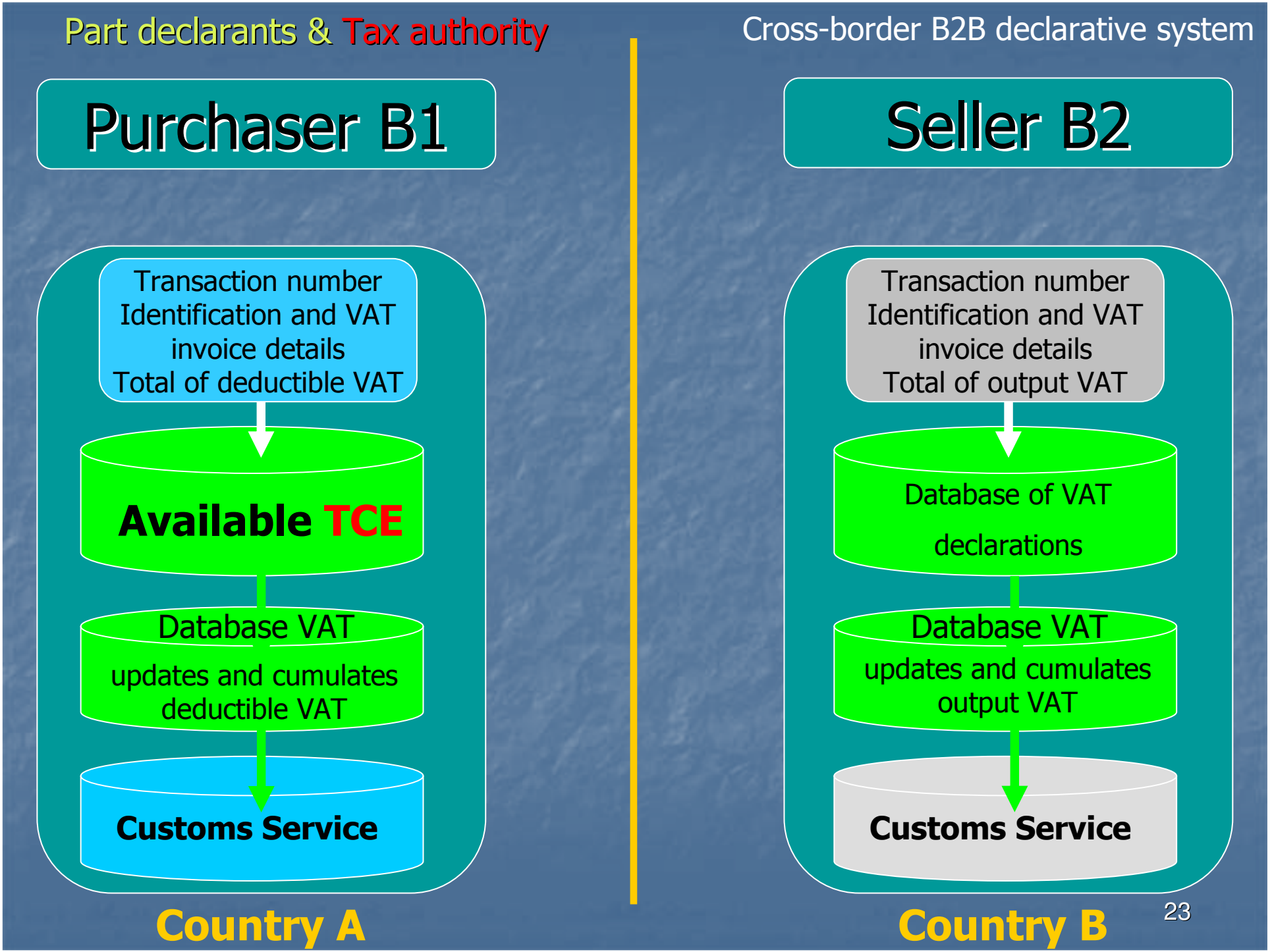

Part declarants & Tax authority
Cross-border B2B declarative system
Purchaser B1
Seller B2
Transaction number
Identification and VAT
invoice details
Total of deductible VAT
Database of VAT
declarations
Database VAT
updates and cumulates
deductible VAT
Customs Service
Transaction number
Identification and VAT
invoice details
Total of output VAT
Database of VAT
declarations
Database VAT
updates and cumulates
output VAT
Customs Service
Country A
Country B


Part declarants & Tax authority
Cross-border B2B declarative system
Purchaser B1
Seller B2
Transaction number
Identification and VAT
invoice details
Total of deductible VAT
Database of VAT
declarations
Database VAT
updates and cumulates
deductible VAT
Customs Service
NO
Equality
Tax-returns
= TCE
YES
Transaction number
Identification and VAT
invoice details
Total of output VAT
Database of VAT
declarations
Database VAT
updates and cumulates
output VAT
Customs Service
Country A
Country B


Part declarants & Tax authority
Cross-border B2B declarative system
Purchaser B1
Seller B2
Automatic Email with diagnostic
NO
Transaction number Identification and VAT invoice details Total of deductible VAT
Database of VAT declarations
Equality Tax-returns = TCE
YES
Database VAT updates and cumulates deductible VAT
Customs Service
Transaction number Identification and VAT invoice details Total of output VAT
Database of VAT declarations
Database VAT updates and cumulates output VAT
Customs Service
Country A
Country B


Part declarants & Tax authority
Cross-border B2B declarative system
Purchaser B1
Seller B2
Transaction number
Identification and VAT
invoice details
Total of deductible VAT
Database of VAT
declarations
Database VAT
updates and cumulates
deductible VAT
Customs Service
Equality
Tax-returns
= TCE
YES
Transaction number
Identification and VAT
invoice details
Total of output VAT
Database of VAT
declarations
Database VAT
updates and cumulates
output VAT
Customs Service
Country A
Country B


Part declarants & Tax authority
Cross-border B2B declarative system
Purchaser B1
Seller B2
Transaction number
Identification and VAT
invoice details
Total of deductible VAT
Calculation
TCE
Database VAT
updates and cumulates
deductible VAT
Customs Service
Equality
Tax-returns
= TCE
YES
Transaction number
Identification and VAT
invoice details
Total of output VAT
Database of VAT
declarations
Database VAT
updates and cumulates
output VAT
Customs Service
Country A
Country B


Part declarants & Tax authority
Cross-border B2B declarative system
Purchaser B1
Seller B2
Transaction number
Identification and VAT
invoice details
Total of deductible VAT
Available TCE
Database VAT
updates and cumulates
deductible VAT
Customs Service
Transaction number
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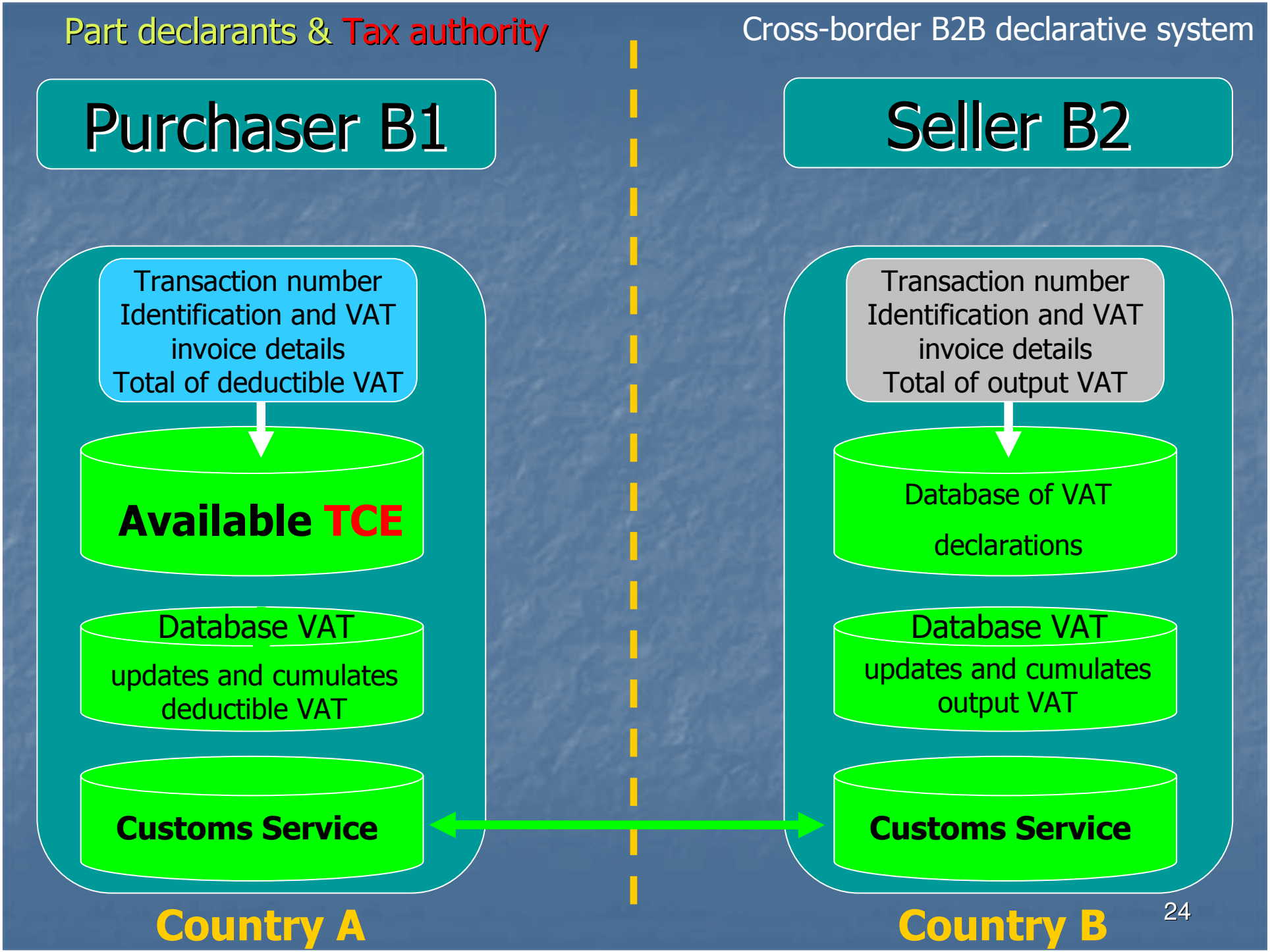
updates and cumulates
output VAT
Customs Service
Country A
Country B


Part declarants & Tax authority
Cross-border B2B declarative system
Purchaser B1
Seller B2
Transaction number
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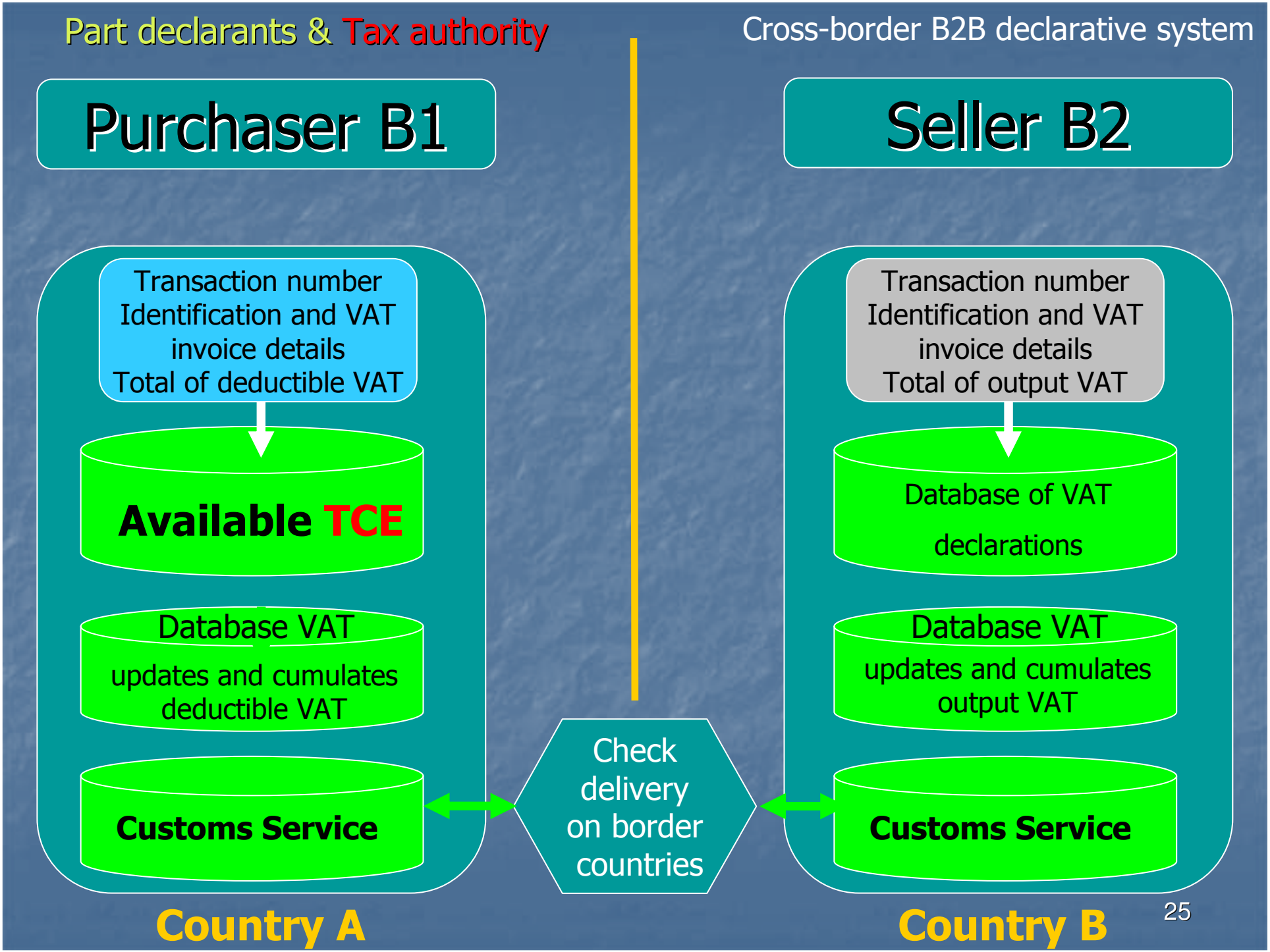
Part declarants & Tax authority
Cross-border B2B declarative system
Purchaser B1
Seller B2
Transaction number
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Total of deductible VAT
Available TCE
Database VAT
updates and cumulates
deductible VAT
Customs Service
Transaction number
Identification and VAT
invoice details
Total of output VAT
Database of VAT
declarations
Database VAT
updates and cumulates
output VAT
Customs Service
Check
delivery
on border
countries
Country A
Country B

---- Comments ----

In many countries, the tax authorities and the customs service are the same entity.

As you saw on the previous slide, border control can take place when the package arrives at the border. This is the procedure applied today.
With Dagtva, the customs control is done well before, when the invoice is created. The tax identification of the parcel is done by QR code or barcode when the tax declarations are concordant between the seller and the buyer. The tax identification by a label is stuck on the package. With this system, customs control can take place, not only at the border, but everywhere with a simple Internet connection through a phone with a barcode reader.
The DAGTVA declarative system applied on international transactions makes it possible to check and to follow everywhere if a parcel is regularly declared, even if the transport passes in transit by a third or more States not concerned by the transaction.