

# DAGTVA<sup>®</sup>

Dispositif technique **A**utomatique de **G**estion de la **TVA**  
(And other indirect taxes)

## On-line declarative system B2B domestic transaction

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

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

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

DAGTVA is divided in two separate and autonomous parts.

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# Part Registrants & Tax authority

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

## Part Payments & Banking system

## Part Registrants & Tax authority

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





**Purchaser B1**

**Seller B2**

**Purchaser B1**

**Tax authority**

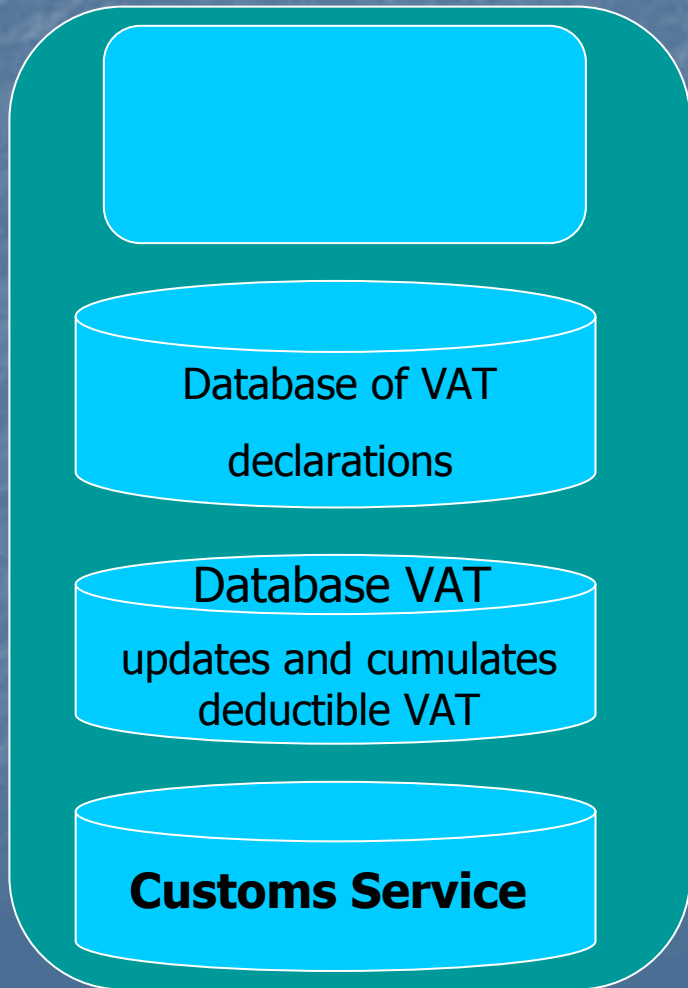
**Customs serv.**

**Seller B2**

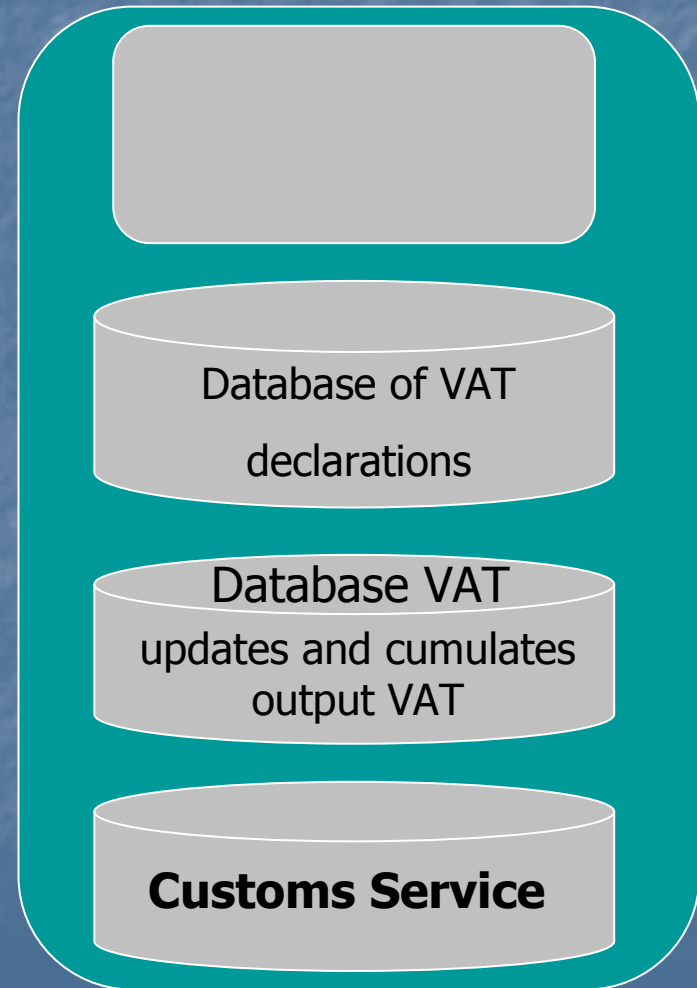
**Tax authority**

**Customs serv.**

# Purchaser B1



# Seller B2

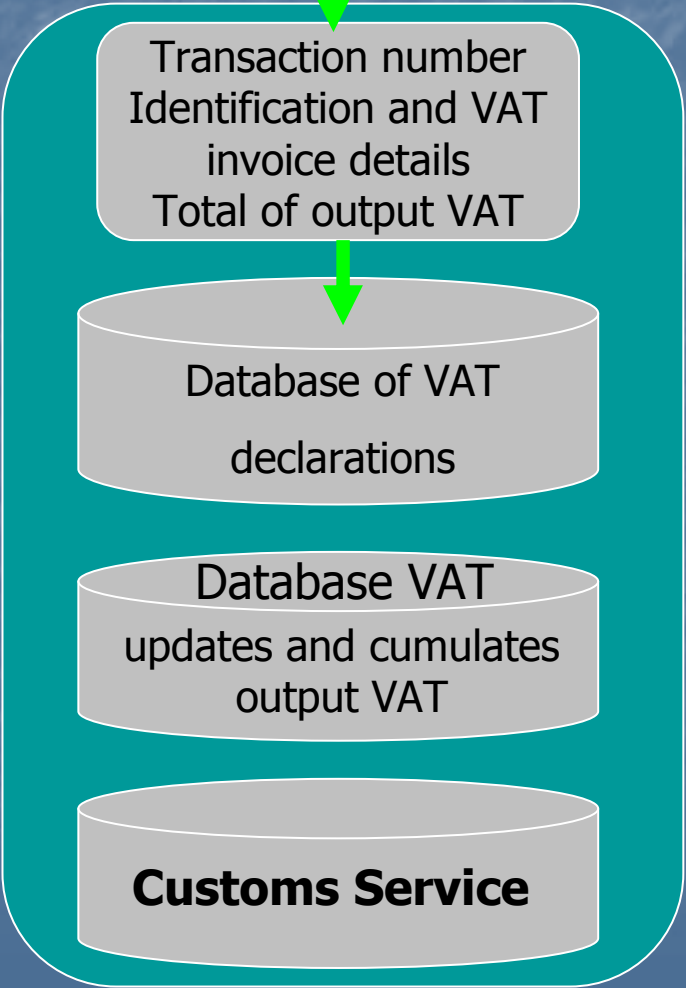
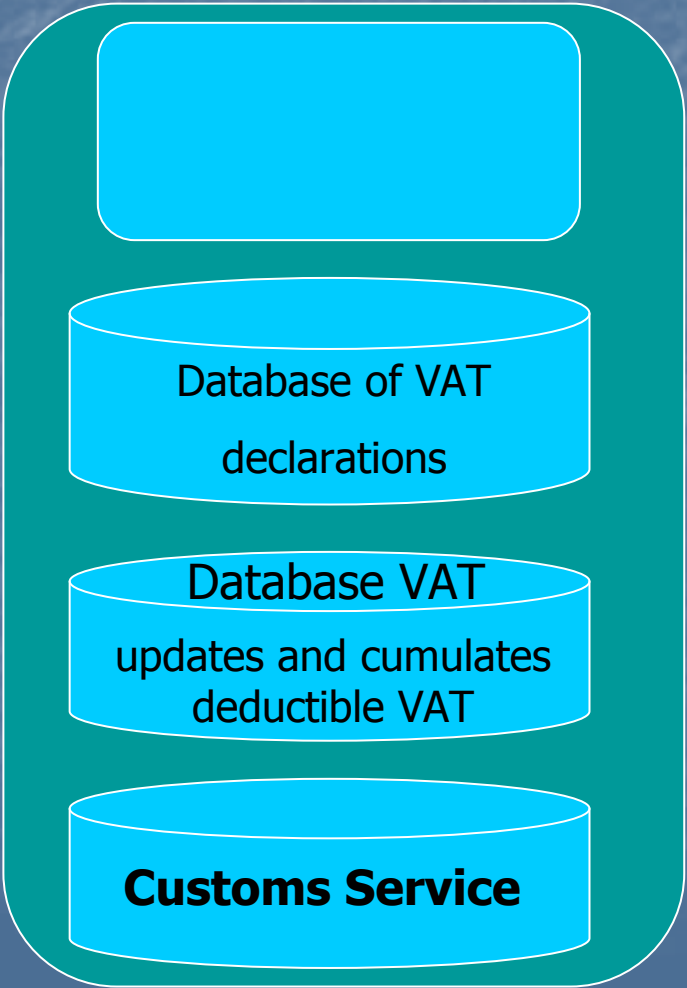


# Purchaser B1

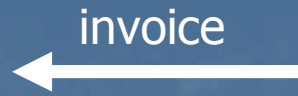
Purchase ←

# Seller B2

Automatic tax return e-filed

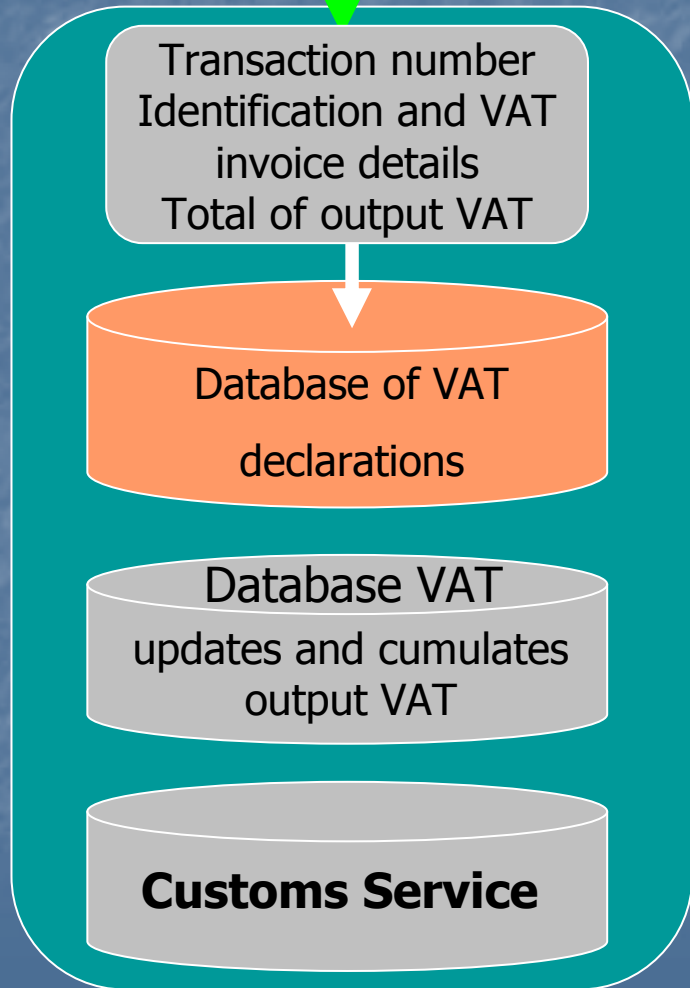
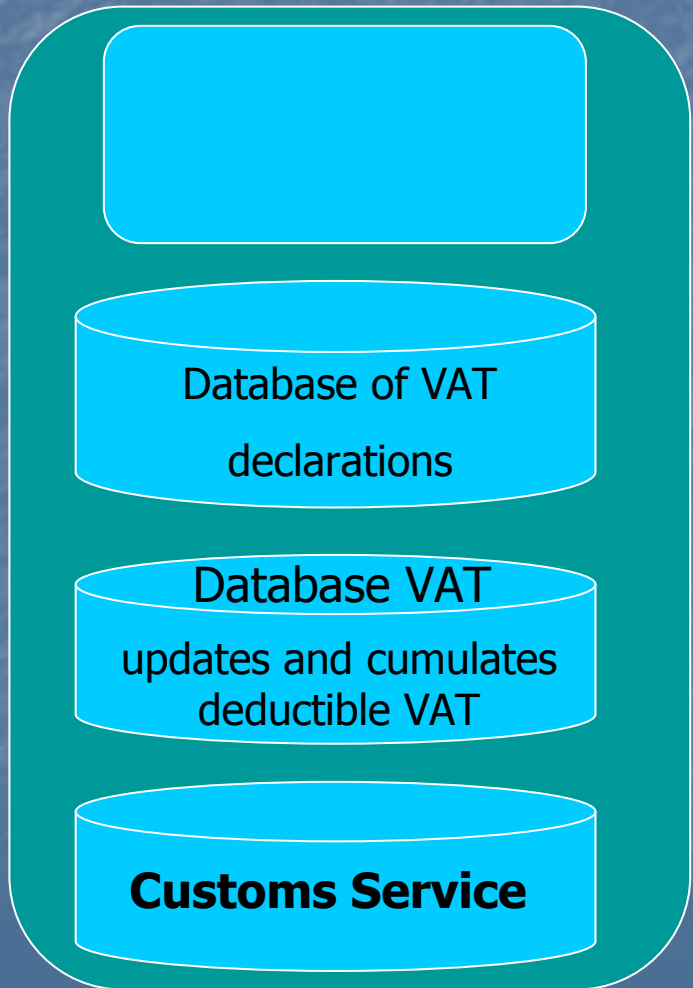


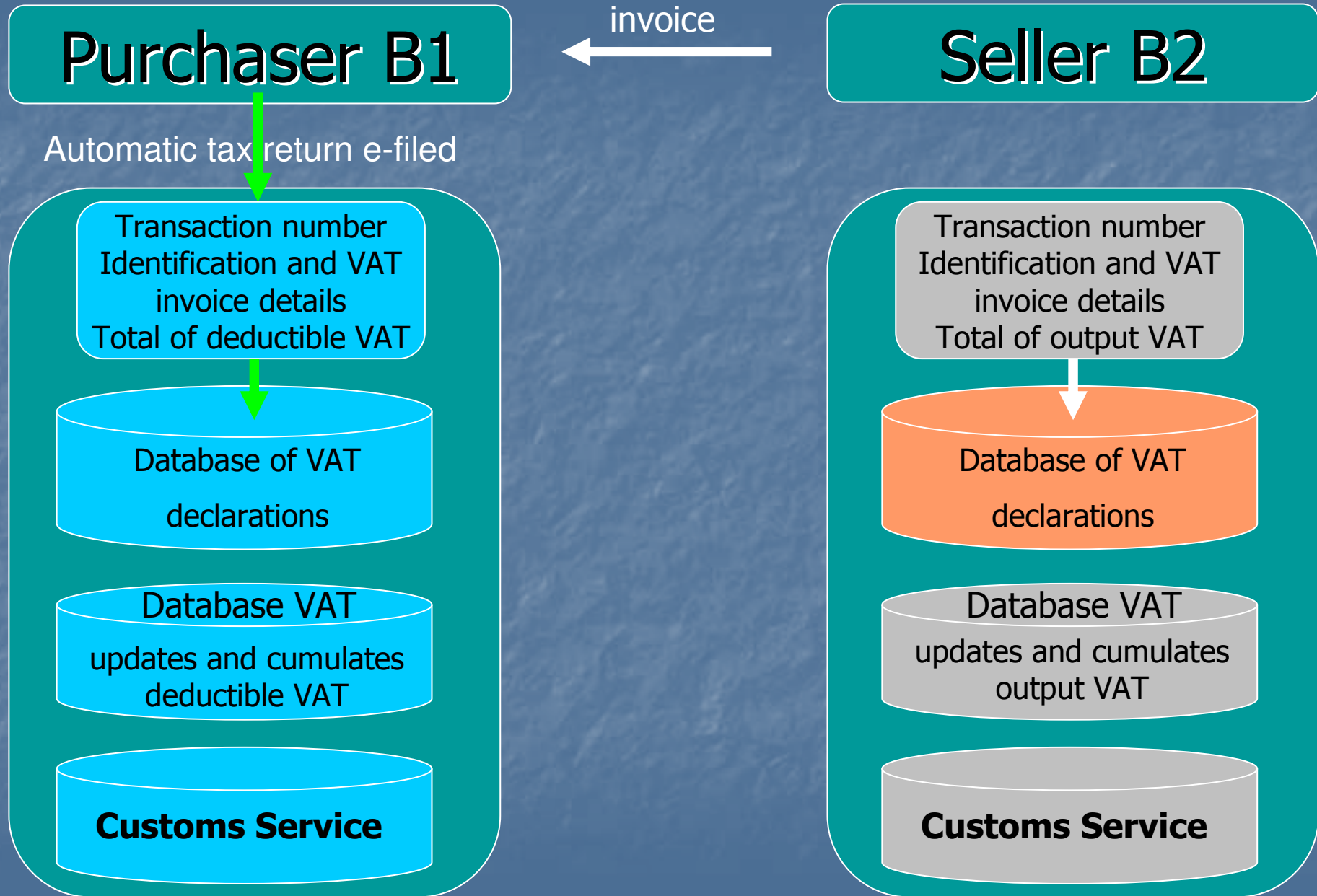
**Purchaser B1**



**Seller B2**

Automatic tax return e-filed





# Purchaser B1

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**

# Seller B2

Transaction number  
Identification and VAT  
invoice details  
Total of output VAT

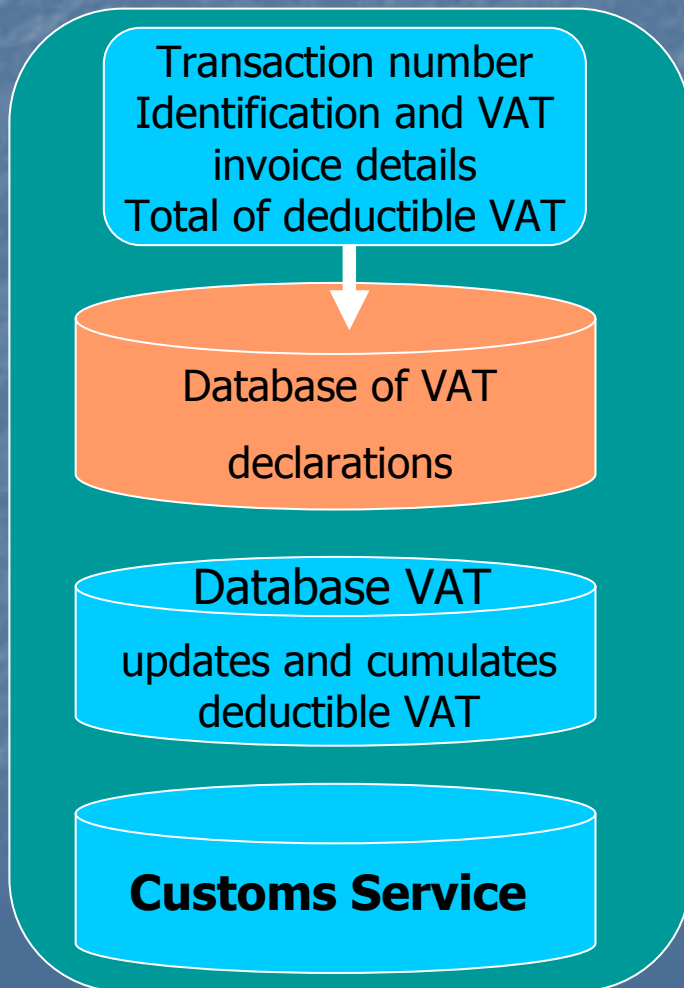
Database of VAT  
declarations

Database VAT  
updates and cumulates  
output VAT

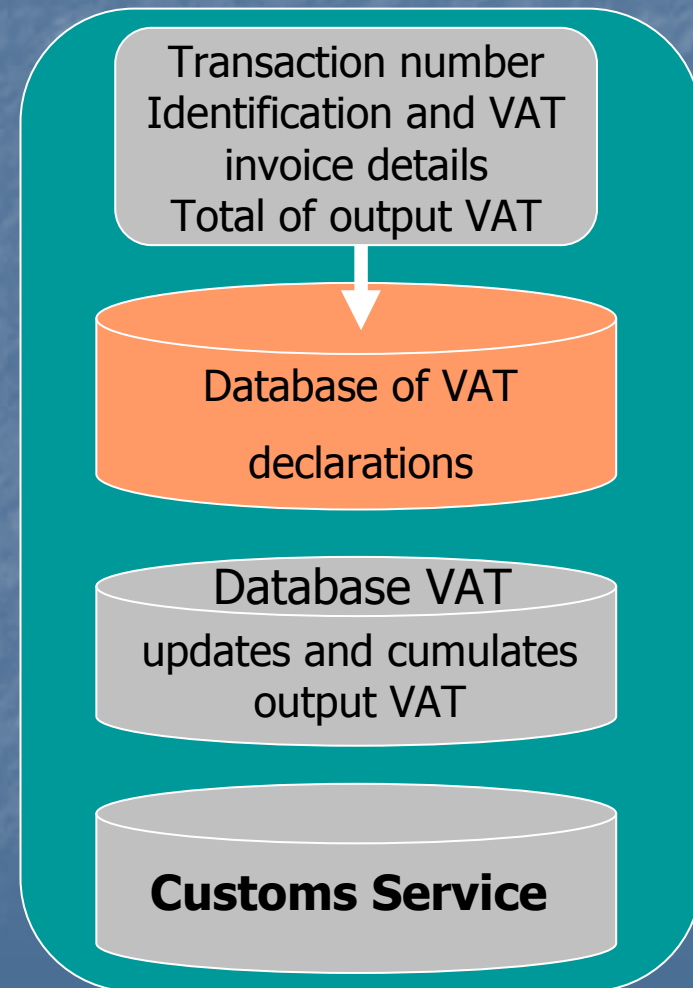
**Customs Service**



# Purchaser B1

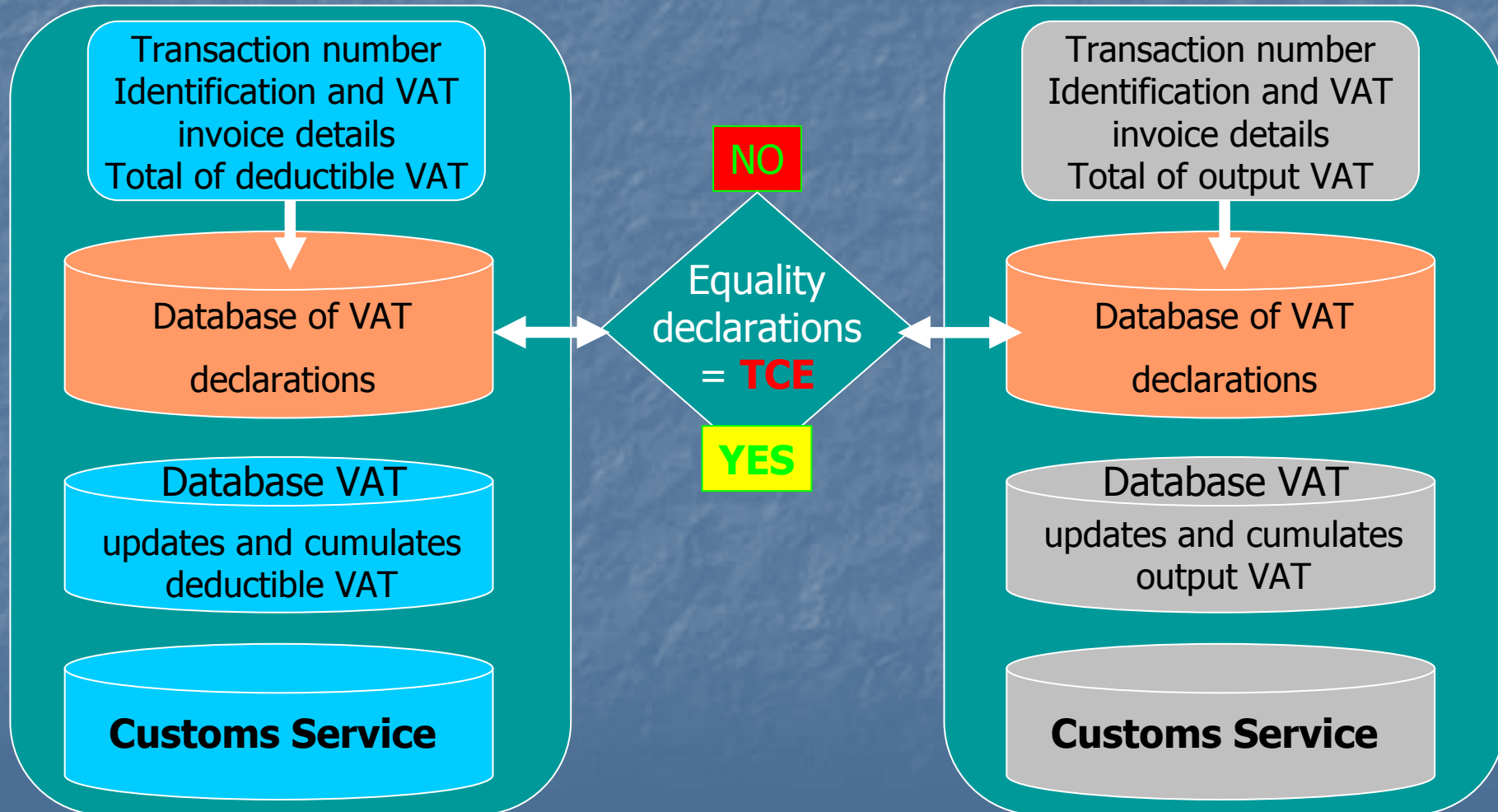


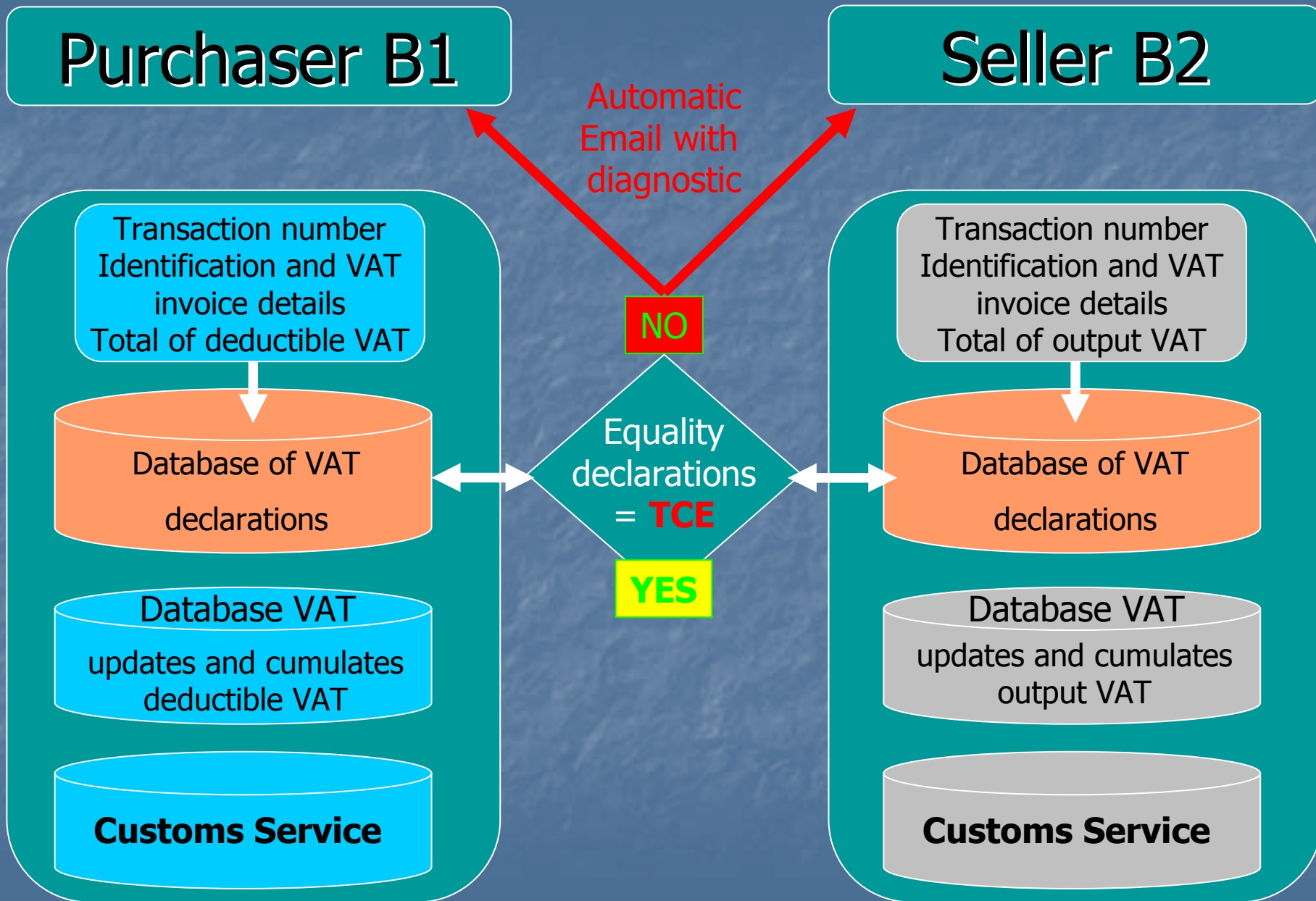
# Seller B2



# Purchaser B1

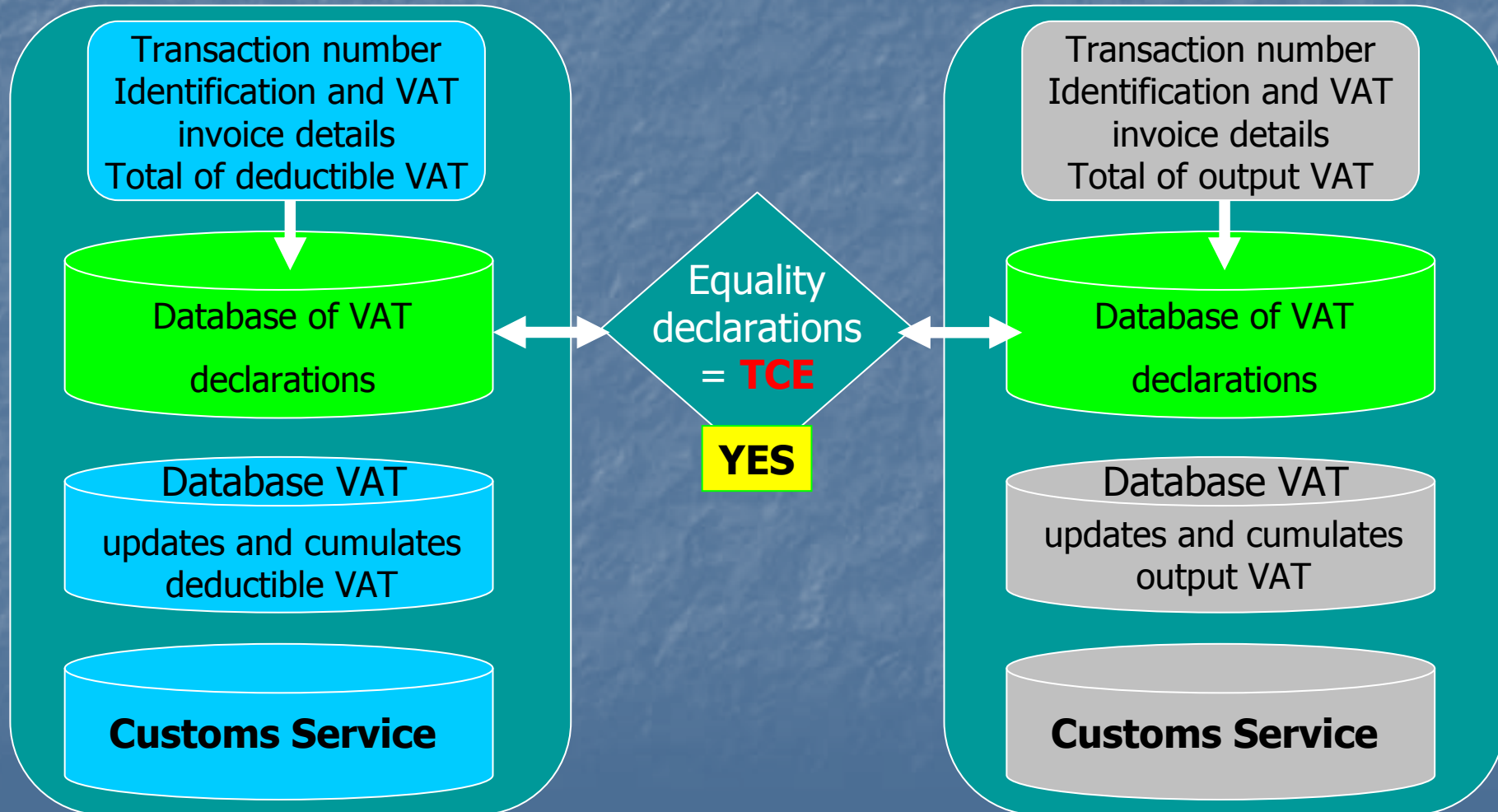
# Seller B2





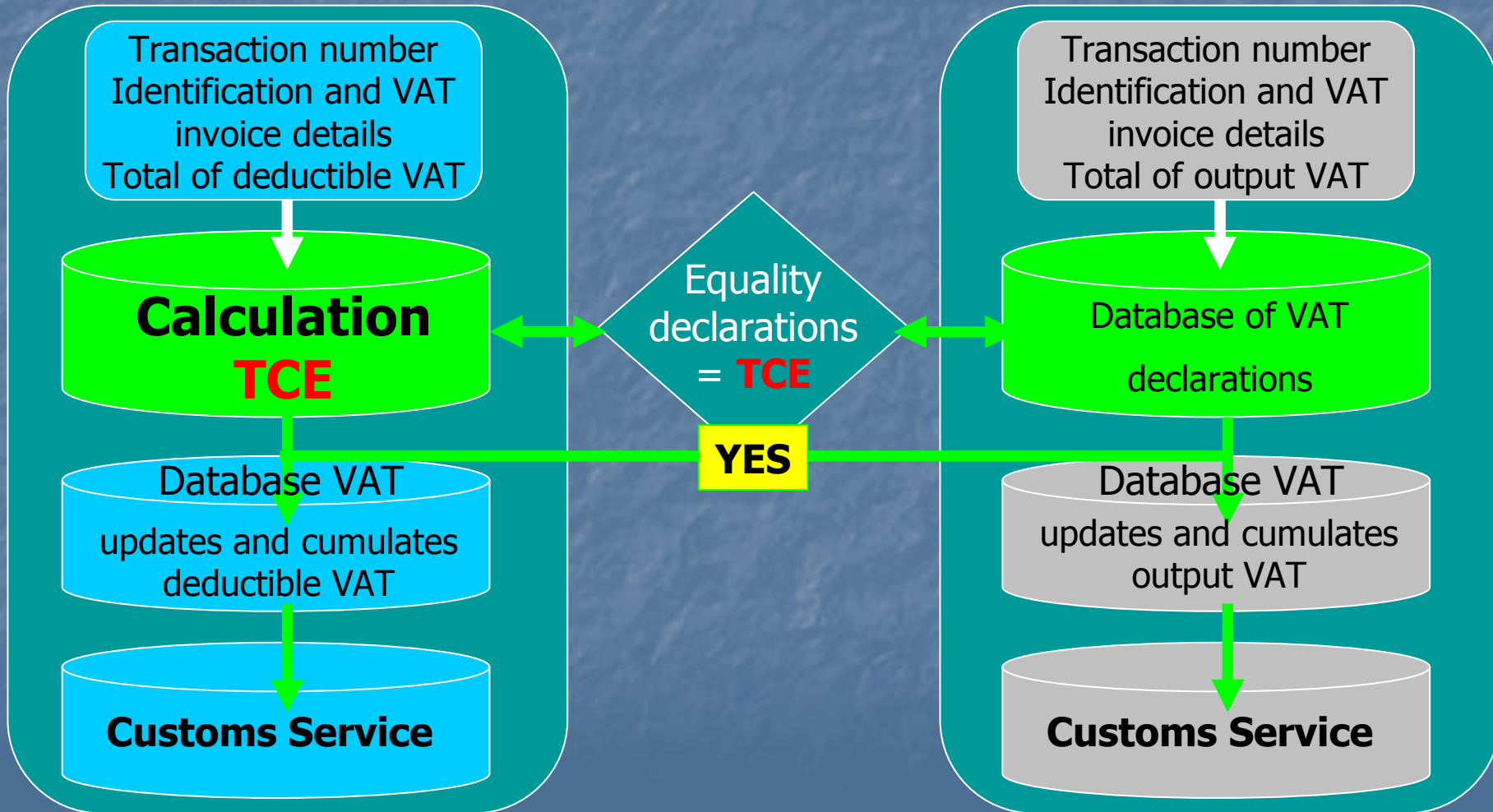
# Purchaser B1

# Seller B2



# Purchaser B1

# Seller B2



# Purchaser B1

# Seller B2

Transaction number  
Identification and VAT  
invoice details  
Total of deductible VAT

Transaction number  
Identification and VAT  
invoice details  
Total of output VAT

**Available TCE**

Database of VAT  
declarations

Database VAT  
updates and cumulates  
deductible VAT

Database VAT  
updates and cumulates  
output VAT

**Customs Service**

Unique Service

**Customs Service**

---- Comments ----

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

The customs control is not necessary in a domestic transaction but it can be used to check that the correct tax declaration is done before, at the time of the invoice creation.

The parcel tax identification is created by QR code or barcode when the tax declarations are concordant between the seller and the buyer. Control in fight against fraud when clandestine goods are transported.

The tax identification by a label is stuck on the packaging. With the DAGTVA declarative system, the customs control can take place anywhere with a simple Internet connection through a phone with a barcode reader.

Later the **TCE** (tax Clearance) is used by the banking system for giving the tax amount collected by the split payment.