

# DAGTVA<sup>®</sup>

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

On-line tax-return system  
B2C cross-border transaction  
e-commerce

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

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

## Part Payments & Banking system

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The security and control of statements are assured by the 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



Only this part is used in this slideshow

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

Part declarants & Tax authorities

B2C cross-border tax-return system

**Country A**

**Country B**

Part declarants & Tax authorities

**Purchaser U.C.**

B2C cross-border tax-return system

**Seller B2**

**Country A**

**Country B**

Purchaser U.C.

Tax authority

Customs serv.

Country A

Seller B2

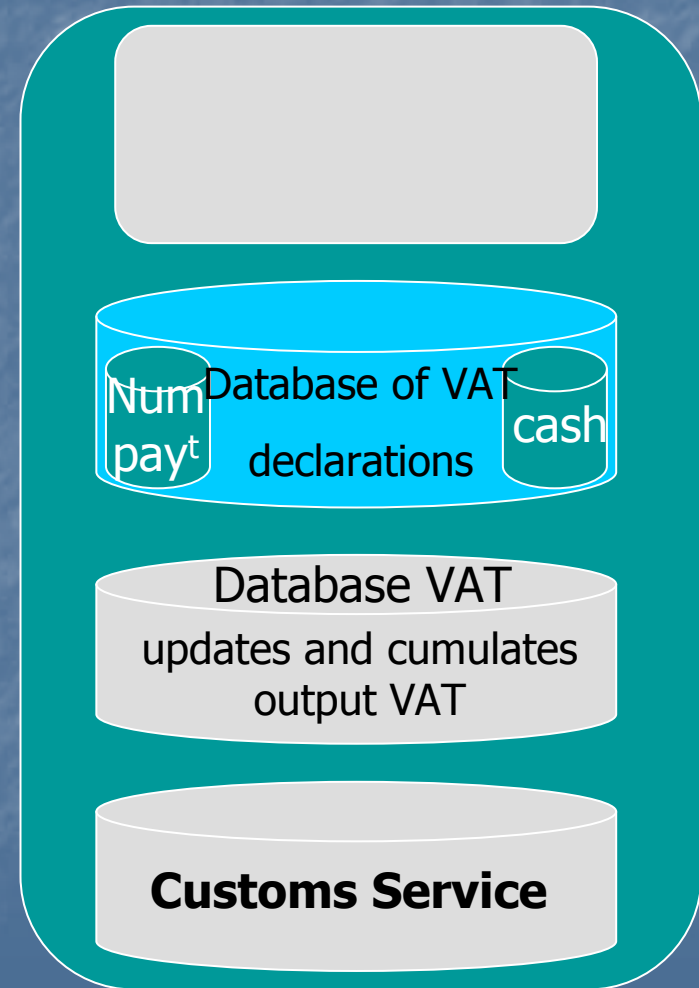
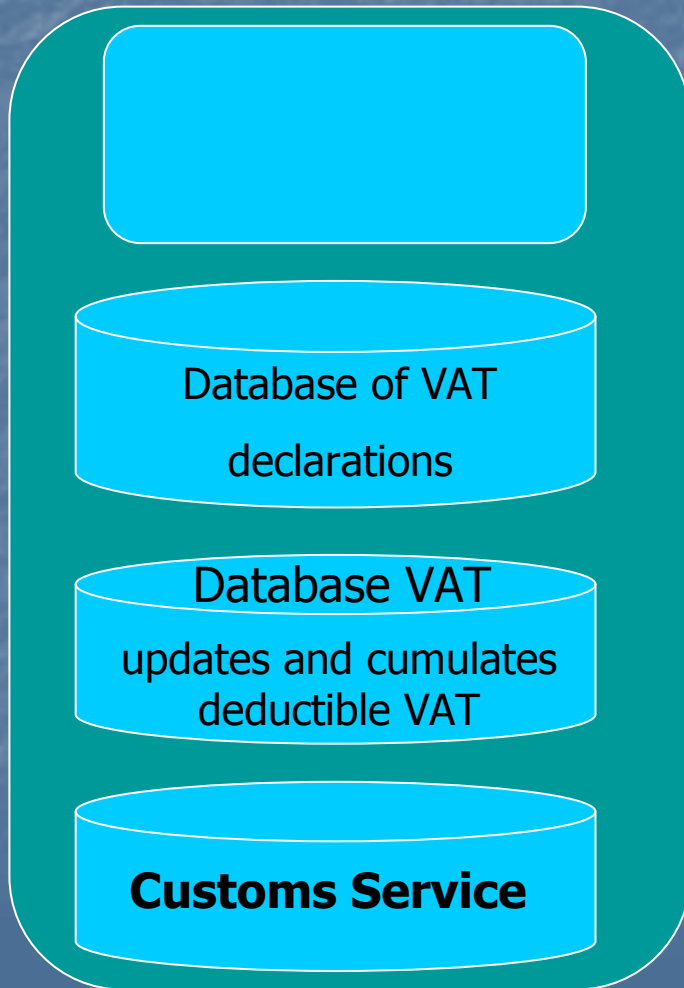
Tax authority

Customs serv.

Country B

# Purchaser U.C.

# Seller B2



**Country A**

**Country B**

Purchaser U.C.

Card  
Num

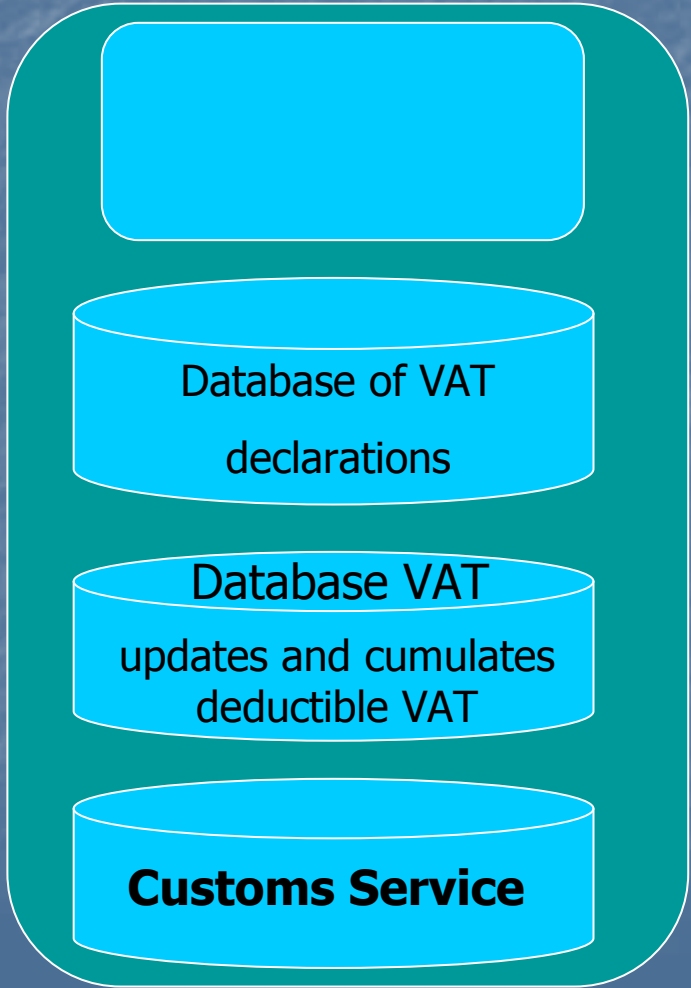


E-commerce  
terminal

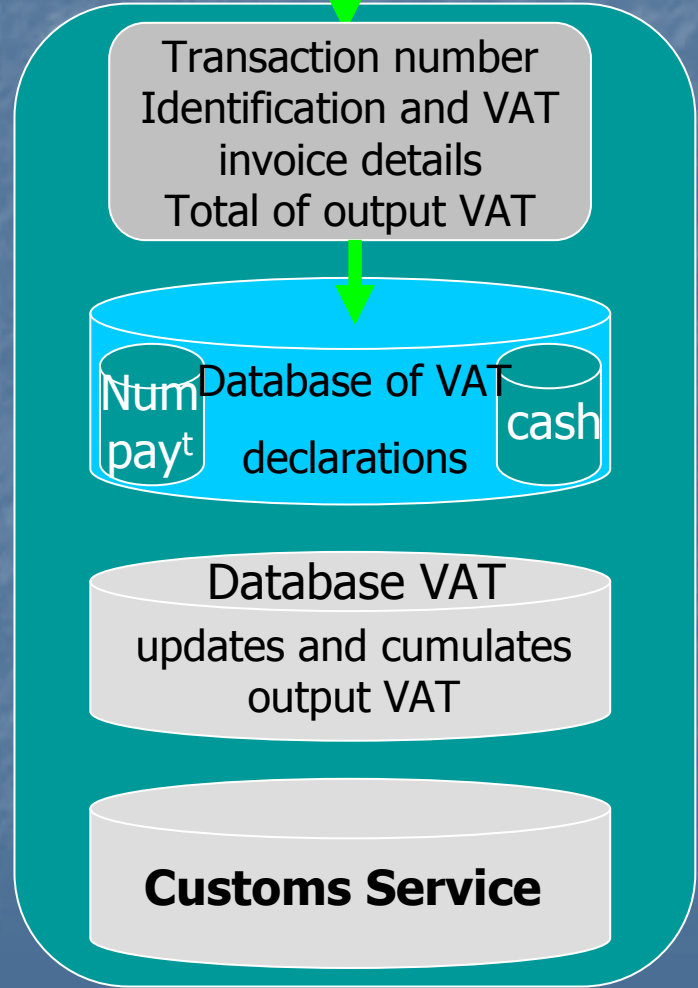
Seller B2

wwwweb

Automatic tax return e-filed



Country A



Country B

Purchaser U.C.

Card  
Num

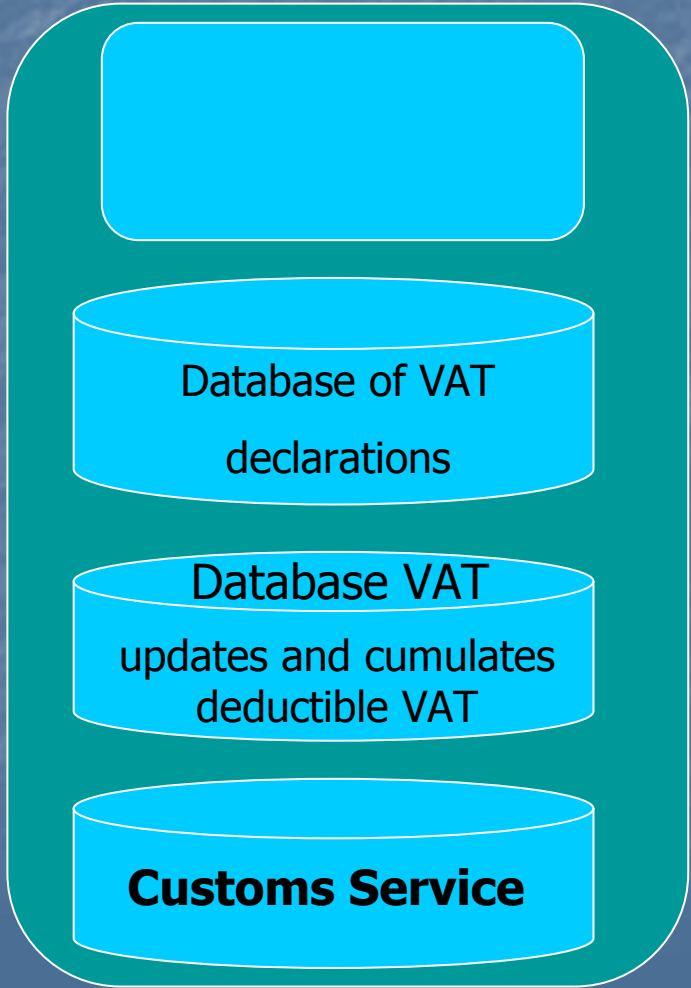


E-commerce  
terminal

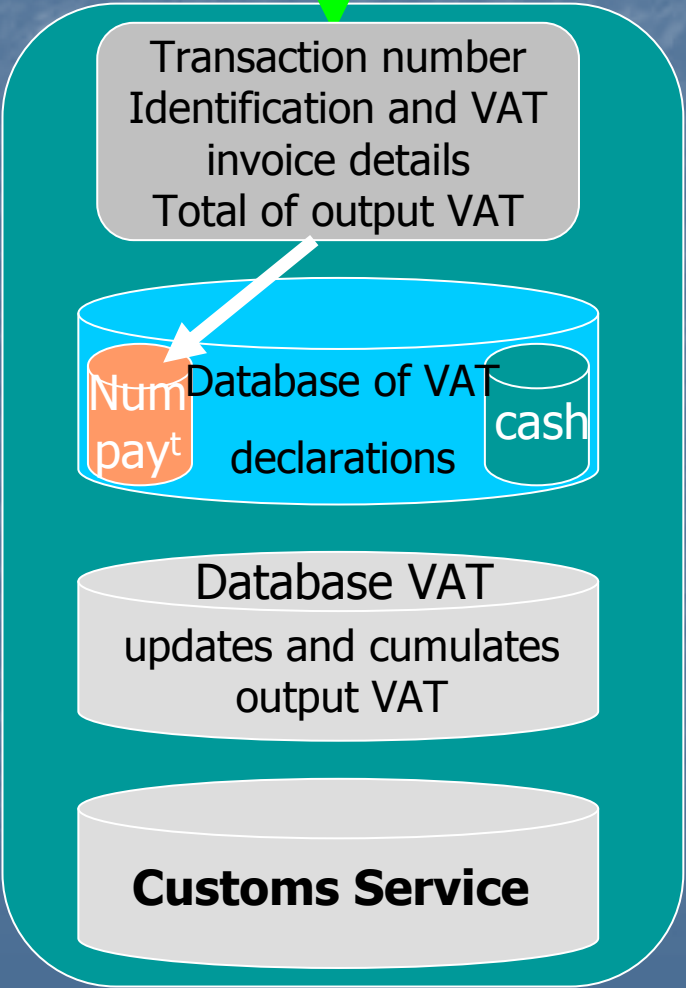
Seller B2

wwwweb

Automatic tax return e-filed



Country A



Country B

# Purchaser U.C.

# Seller B2

Transaction number  
Identification and VAT  
invoice details  
Total of deductible VAT

Transaction number  
Identification and VAT  
invoice details  
Total of output VAT

Automatic tax return e-filed

Database of VAT  
declarations

Database of VAT  
declarations  
cash

Database VAT  
updates and cumulates  
deductible VAT

Database VAT  
updates and cumulates  
output VAT

**Customs Service**

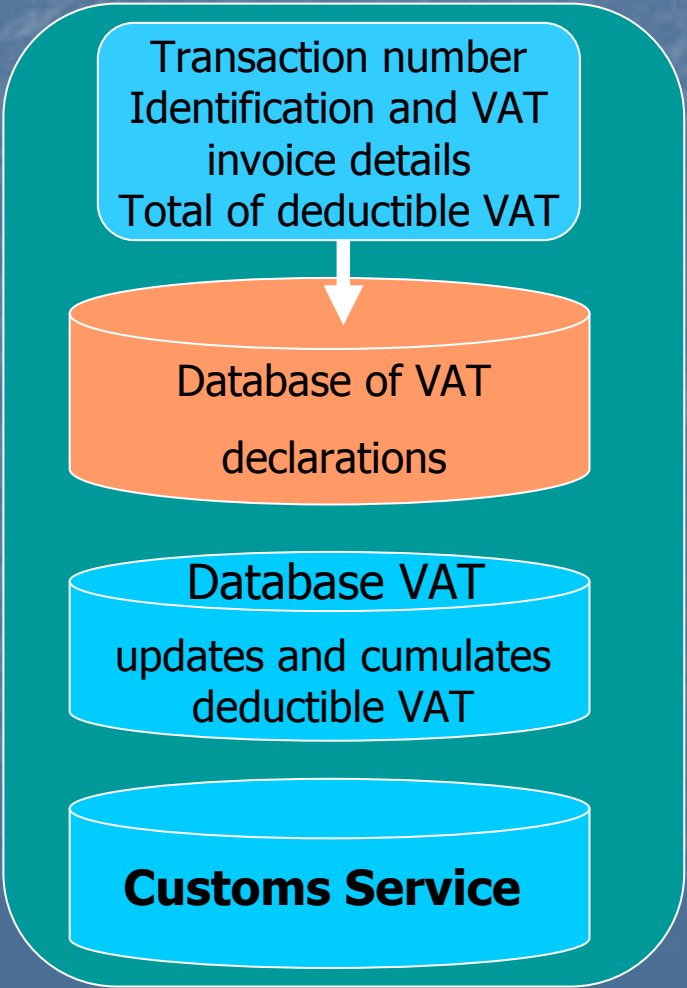
**Customs Service**

**Country A**

**Country B**

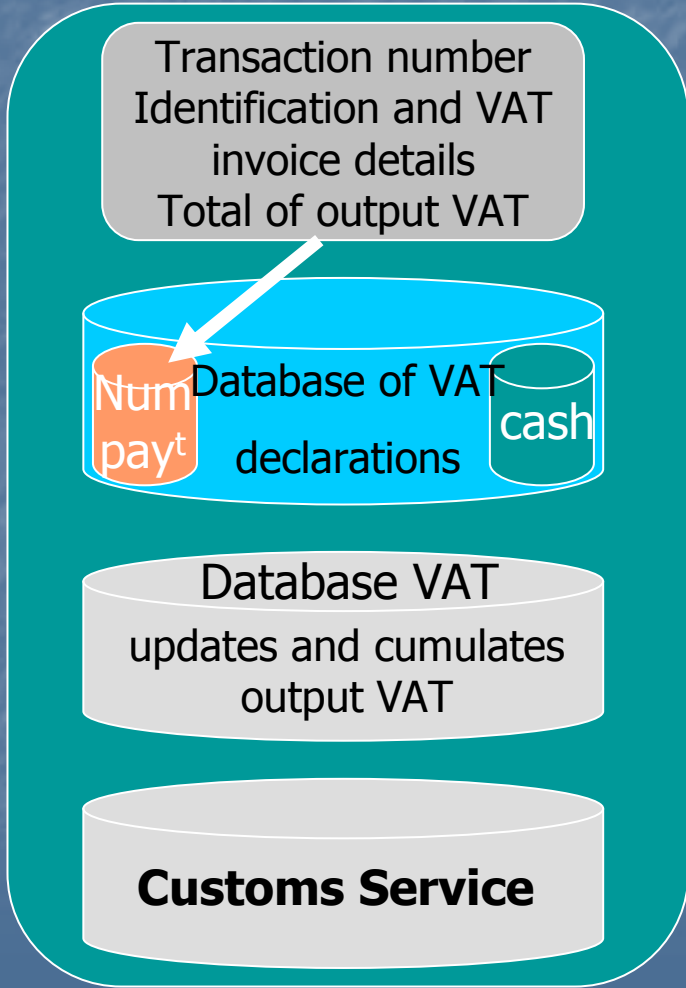


# Purchaser U.C.



Country A

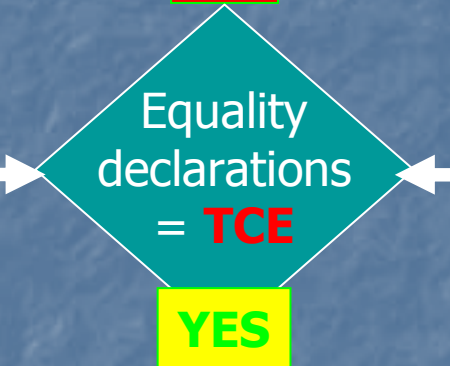
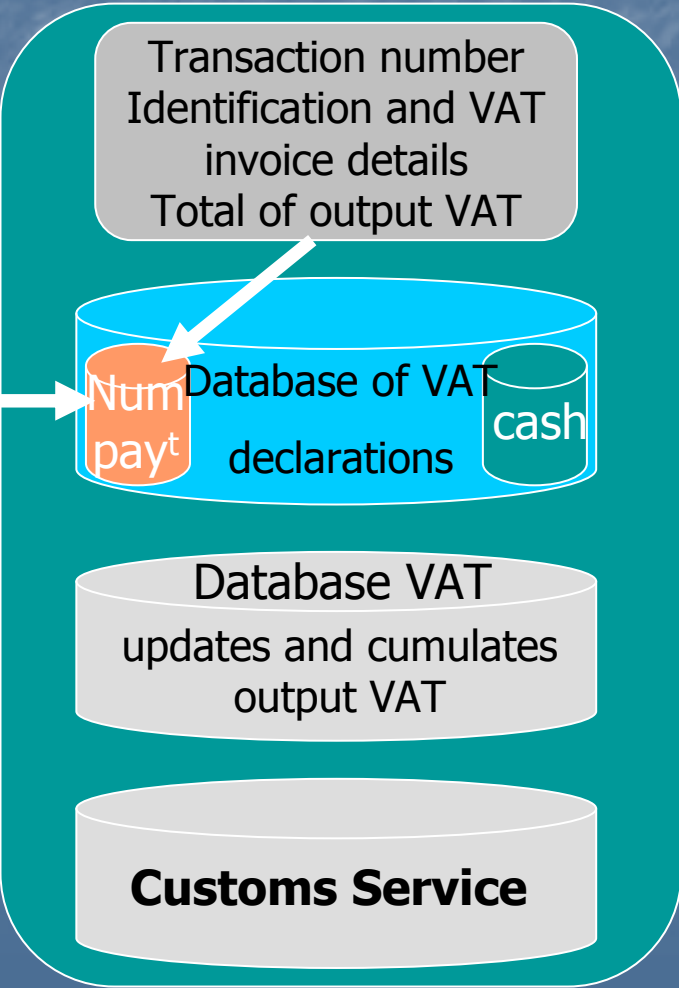
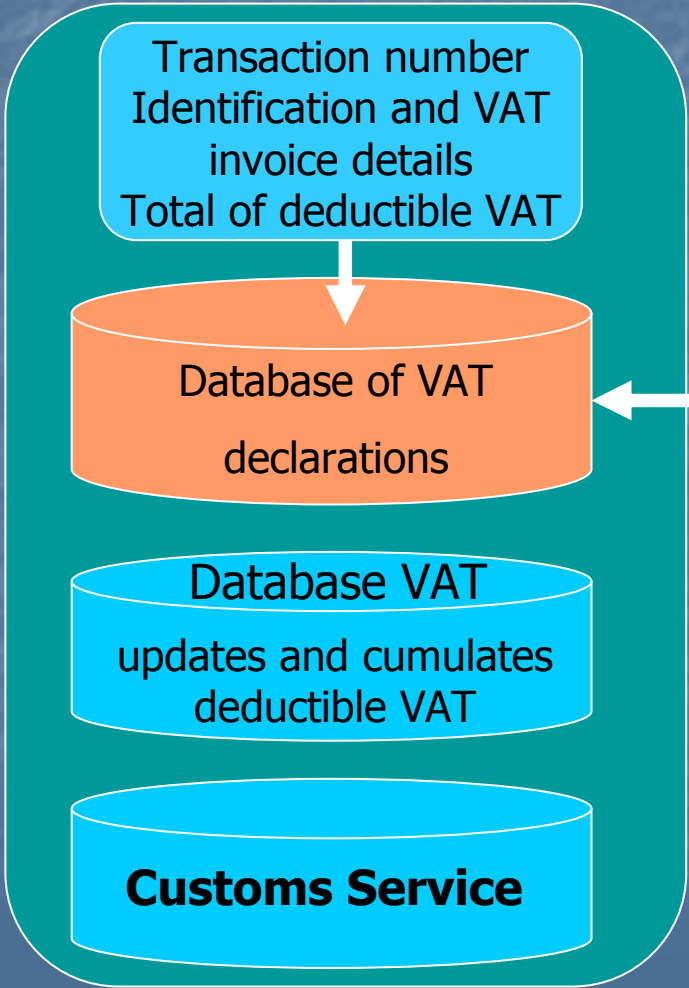
# Seller B2



Country B

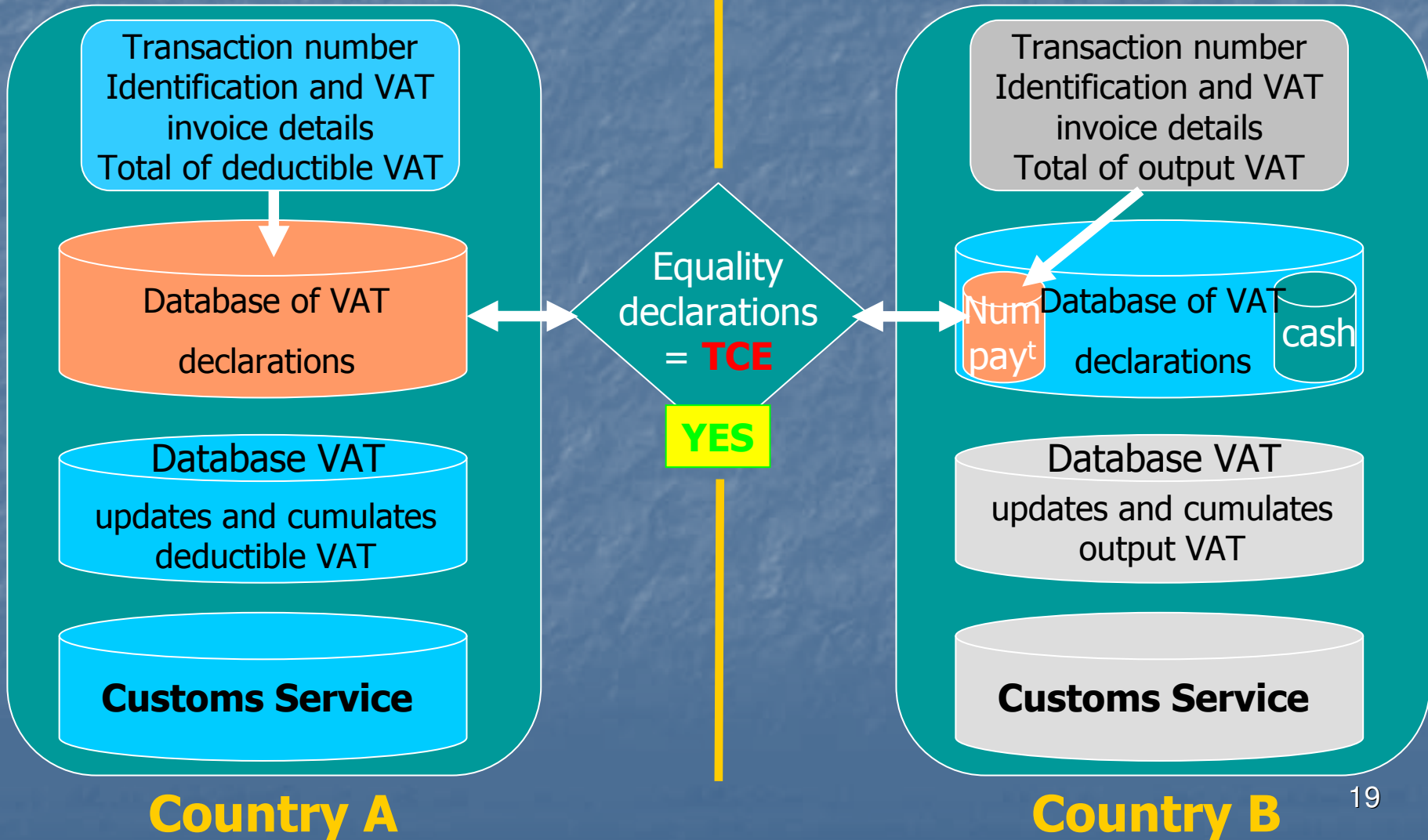
# Purchaser U.C.

# Seller B2



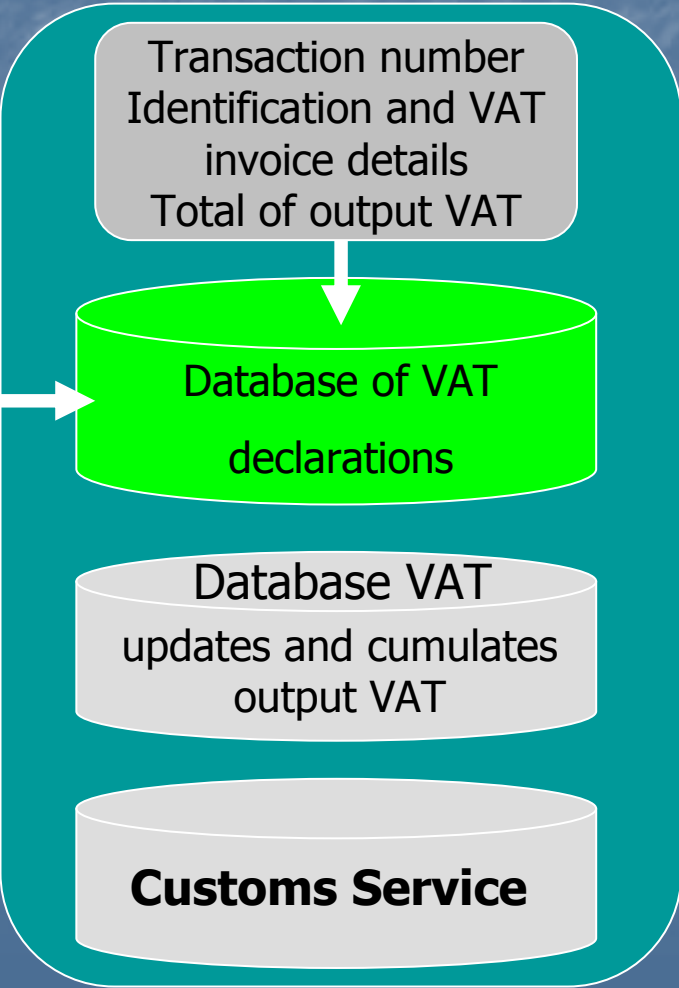
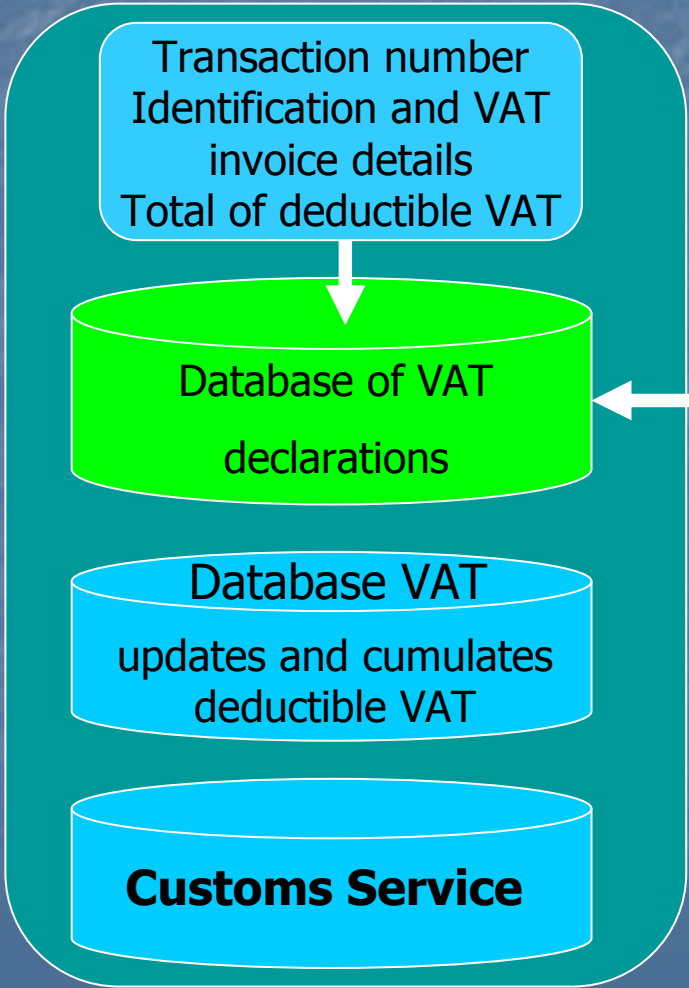
# Purchaser U.C.

# Seller B2



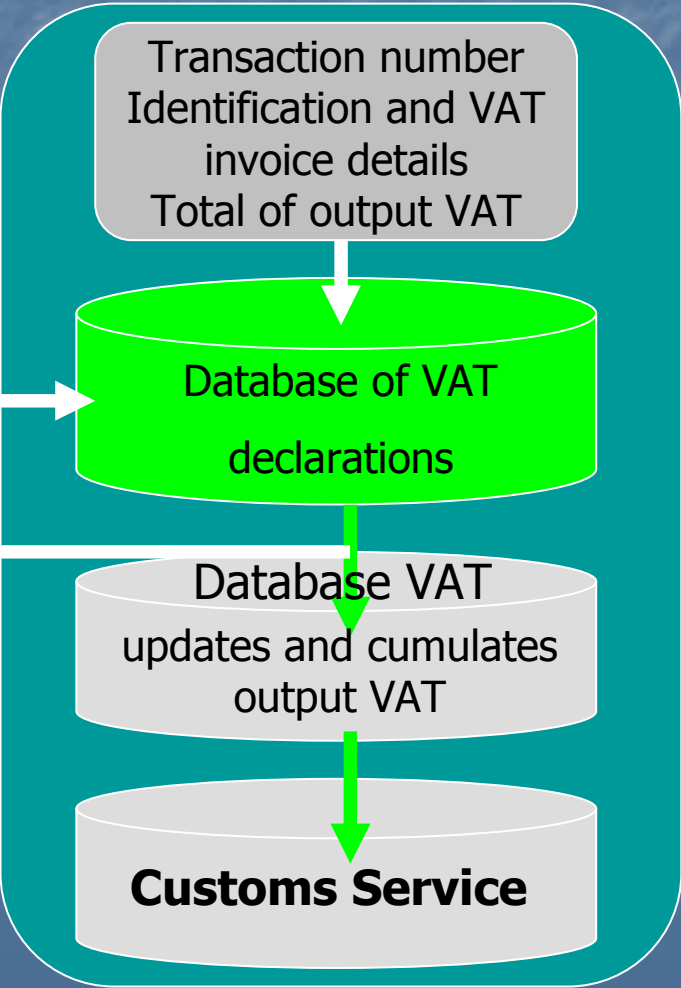
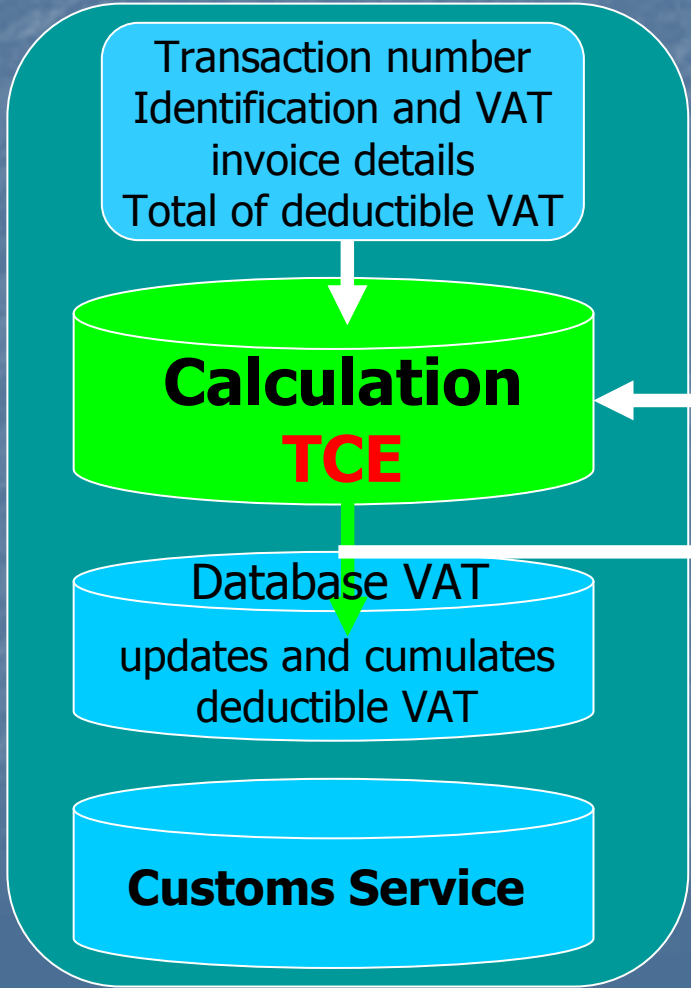
# Purchaser U.C.

# Seller B2



# Purchaser U.C.

# Seller B2



# Purchaser U.C.

Transaction number  
Identification and VAT  
invoice details  
Total of deductible VAT

**Available TCE**

Database VAT  
updates and cumulates  
deductible VAT

**Customs Service**

**Country A**

# 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**

**Country B**

# Purchaser U.C.

# 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**

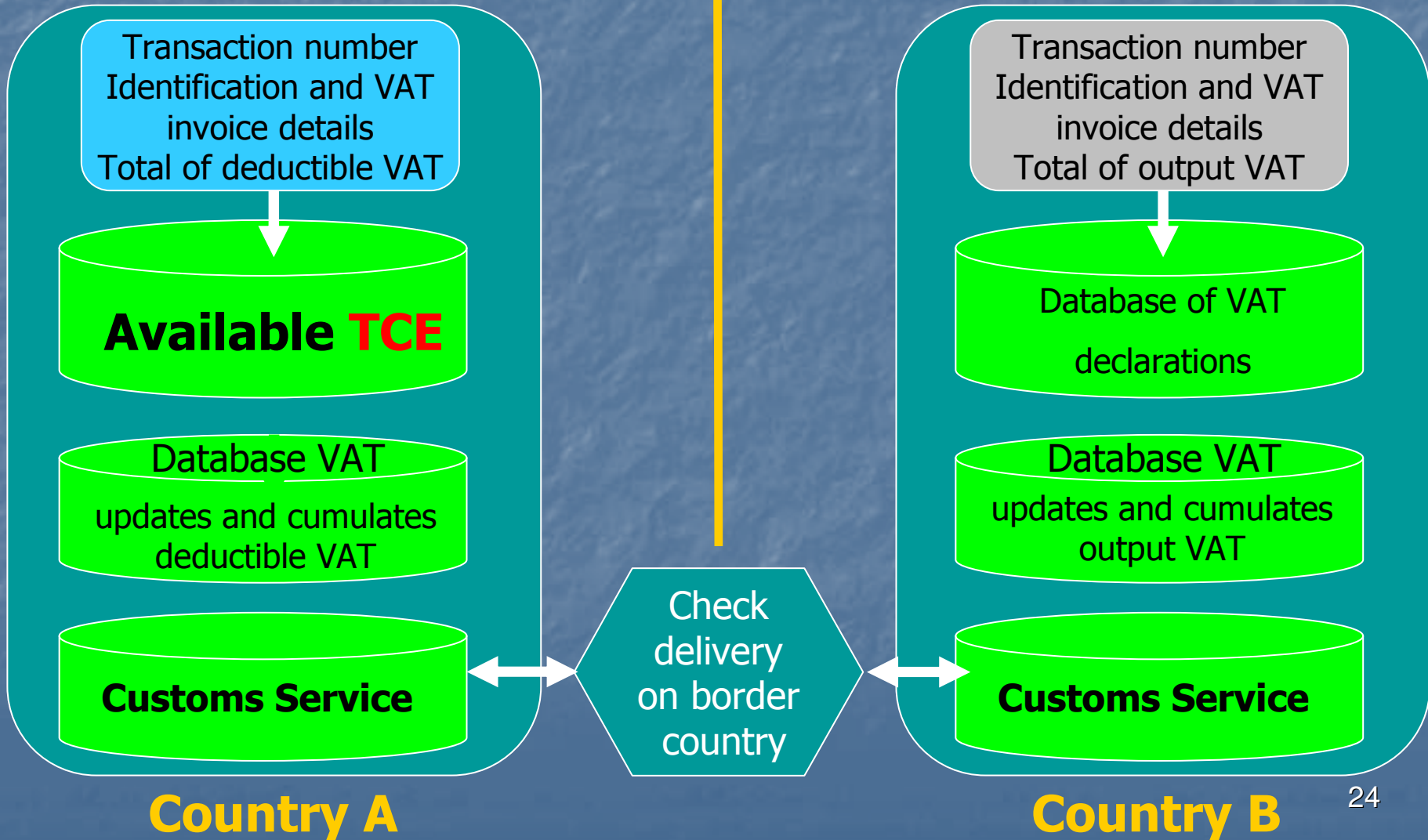
**Customs Service**

**Country A**

**Country B**

# Purchaser U.C.

# Seller B2





---- 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.