DAGTVA®

Dispositif technique Automatique de Gestion de la TVA

Tr2 B2C e-work – Uber case

UBER pays the cab

TCE = Tax Clearance Extraction
TCE = Amount of TAX to levy
F.ID = Fiscal Identification (in dossier registration)

Independant of TAX system VAT-RST-GST-TPS
If VAT, treatment on payment side (UBER)

J-F Clocheau 2016

DAGTVA is devided in two separate and autonomous parts.

Line of the secret between tax auhtorities and banking system

Part
Registrants & Tax authority

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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 authority

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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 authority

DAGTVA

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

Part
Payments & Banking system

Part declarants & tax authority

Tr2 B2C e-work Uber of cab BT payment

Line of the secret between tax auhtorities and banking system

Part payments & banking system

Part declarants & tax authority

Country A

Tr2 B2C e-work Uber of cab BT payment

Country B

Stakeholders

Treasury

Treasury

All indirect taxation systems

Part payments & banking system

Part declarants & tax authority

Country A

BT UBER B1

Tax authority

Treasury

Tr2 B2C e-work Uber of cab BT payment

Country B

TAXI – U.C.

Tax authority

Treasury

All indirect taxation systems

Part payments & banking system

Part declarants & tax authority

Tr2 B2C e-work Uber of cab BT payment

Country A

Country B

BT UBER B1

TAXI – U.C.

Automatic tax return e-filed

Equality control

Tax authority

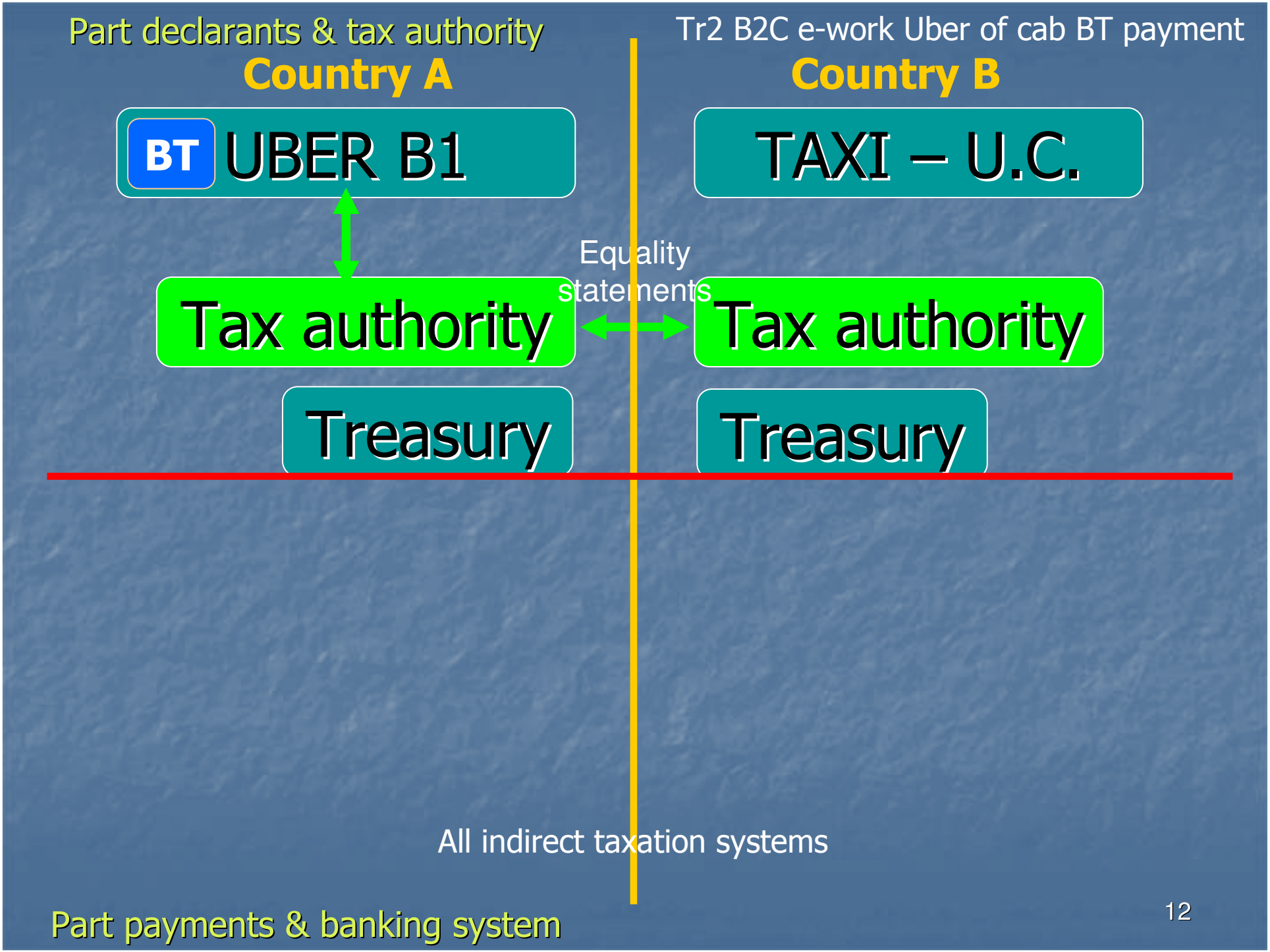
Tax authority

Treasury

Treasury

All indirect taxation systems

Partie Système bancaire & Paiements


Part declarants & tax authority
Country A
Tr2 B2C e-work Uber of cab BT payment
Country B
BT UBER B1
TAXI – U.C.
Equality statements
Tax authority
Tax authority
Treasury
Treasury
All indirect taxation systems
Part payments & banking system

Part declarants & tax authority

Country A

Tr2 B2C e-work Uber of cab BT payment

Country B

BT UBER B1

TAXI – U.C.

Calculation tax clearance

Tax auth. TCE ↔ Tax authority

Treasury

Treasury

All indirect taxation systems

Part payments & banking system

Part declarants & tax authority

Country A

BT UBER B1

Tax auth. TCE

TCE READY Treasury

Tr2 B2C e-work Uber of cab BT payment

Country B

TAXI – U.C.

Tax authority

Treasury

All indirect taxation systems

Part payments & banking system

Part declarants & tax authority

Country A

Tr2 B2C e-work Uber of cab BT payment

Country B

BT UBER B1

TAXI – U.C.

Tax auth. TCE

Tax authority

Treasury

Treasury

UBER's Bank

TAXI's Bank

All indirect taxation systems

Part payments & banking system

Part declarants & tax authority

Tr2 B2C e-work Uber of cab BT payment

Country A

Country B

BT UBER B1

TAXI – U.C.

Order all taxes payment

Tax auth. TCE

Tax authority

Treasury

Treasury

Payment in standby
Without TCE

UBER's Bank

TAXI's Bank

All indirect taxation systems

Part payments & banking system

Part declarants & tax authority

Tr2 B2C e-work Uber of cab BT payment

Country A

Country B

UBER B1

TAXI – U.C.

Tax auth. TCE

Tax authority

Treasury

Treasury

Requested Tax Clearance

UBER's Bank

TAXI's Bank

All indirect taxation systems

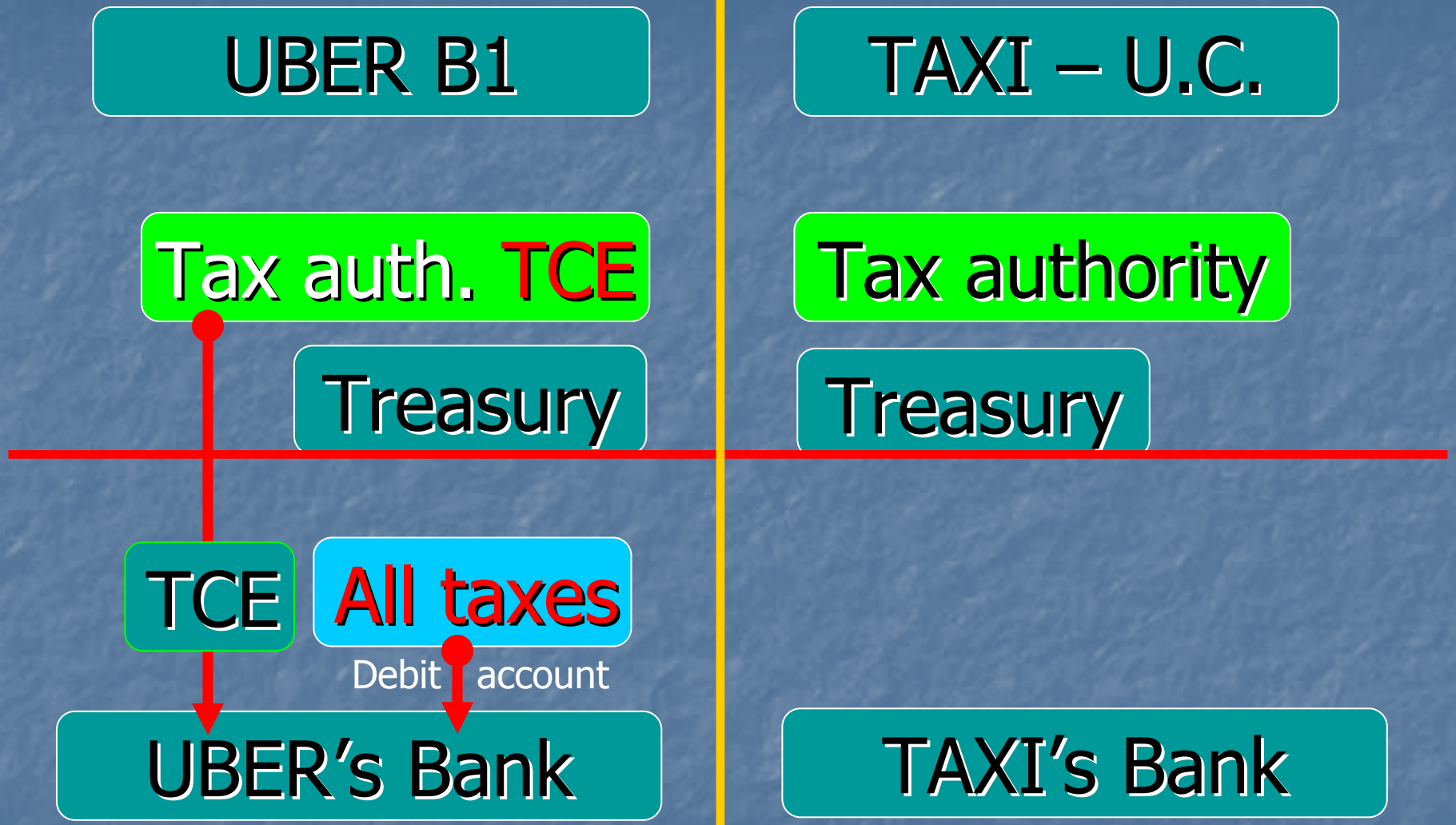
Part payments & banking system

Part declarants & tax authority

Country A

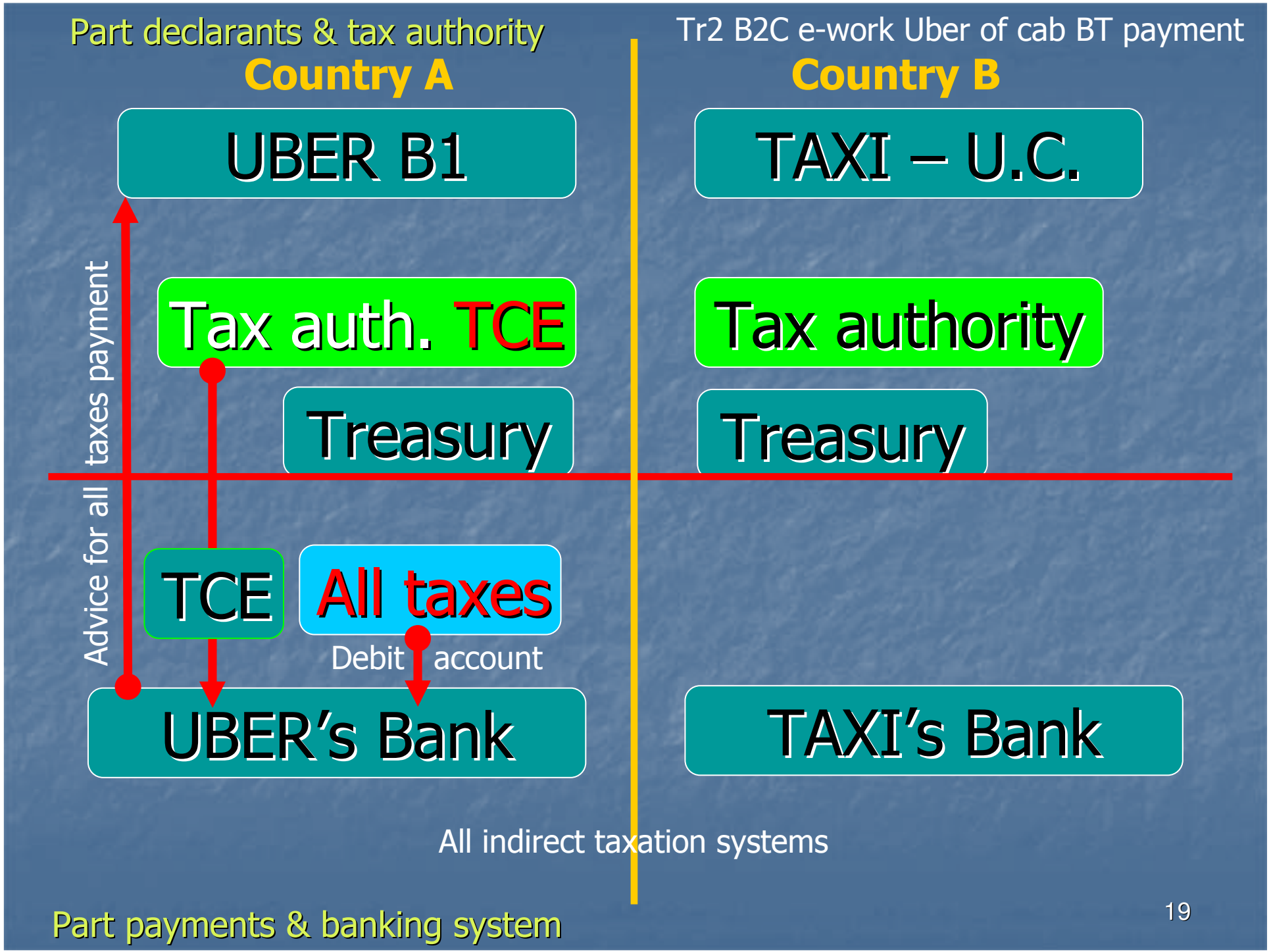
Tr2 B2C e-work Uber of cab BT payment

Country B



All indirect taxation systems

Part payments & banking system


Part declarants & tax authority
Country A
Tr2 B2C e-work Uber of cab BT payment
Country B
UBER B1
TAXI – U.C.
Tax auth. TCE
Tax authority
Treasury
Treasury
taxes payment
Advice for all
TCE
All taxes
Debit account
UBER's Bank
TAXI's Bank
All indirect taxation systems
Part payments & banking system

Part declarants & tax authority

Country A

UBER B1

Tax auth. TCE

Treasury

Tr2 B2C e-work Uber of cab BT payment

Country B

TAXI – U.C.

Tax authority

Treasury

All indirect taxation systems

UBER's Bank

Split NET & TAX

TAXI's Bank

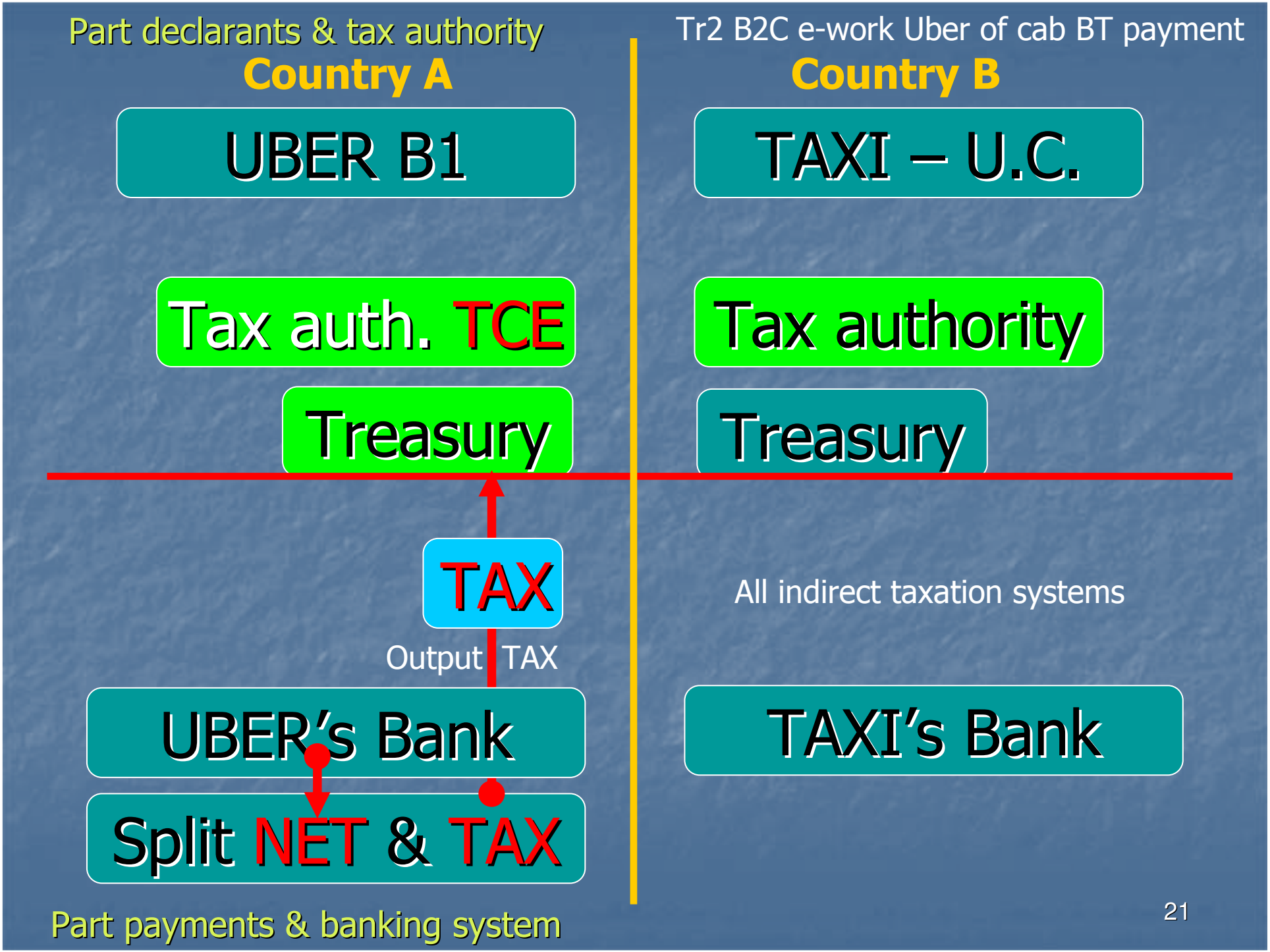
Part payments & banking system

Part declarants & tax authority

Country A

Tr2 B2C e-work Uber of cab BT payment

Country B



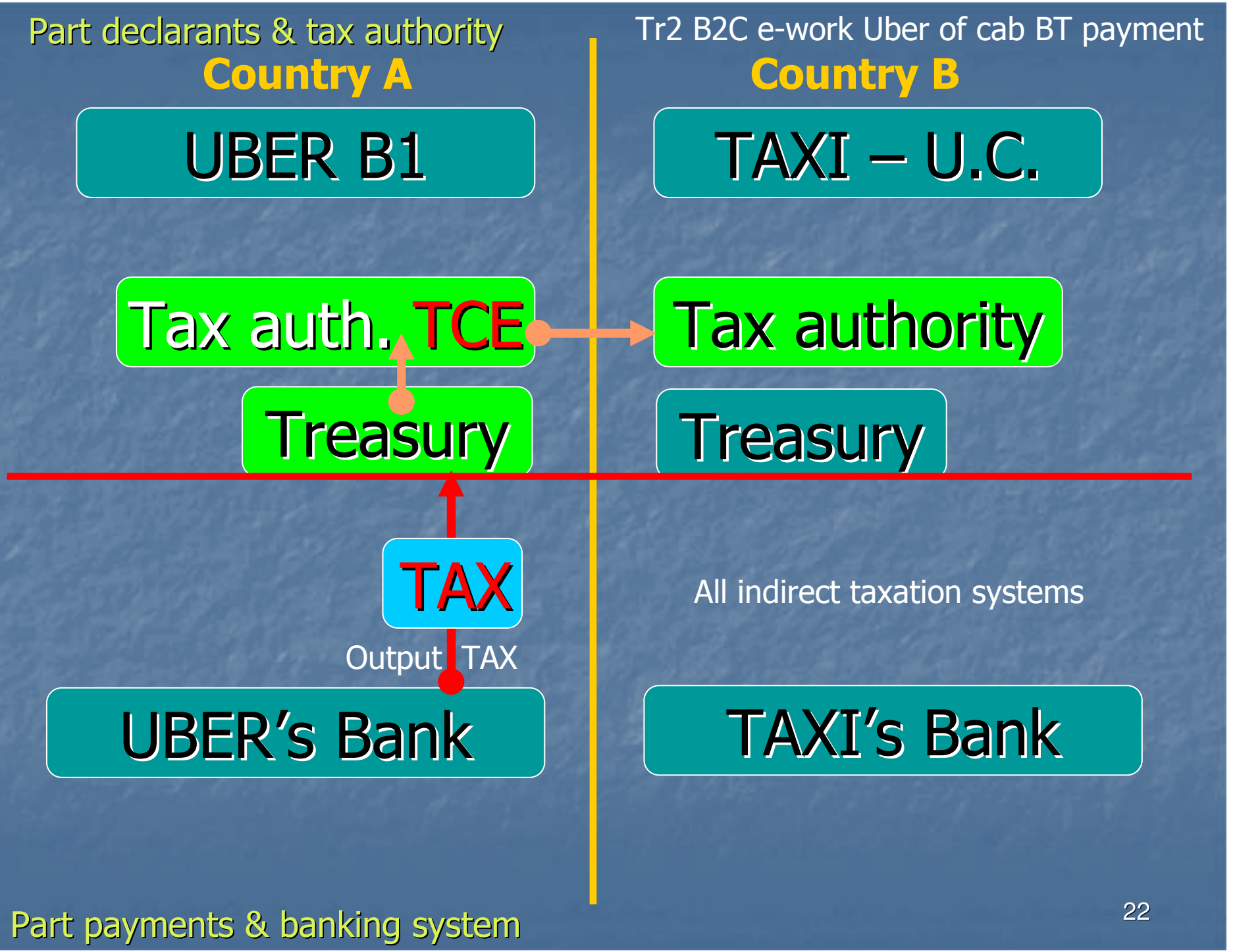
Part payments & banking system

Part declarants & tax authority

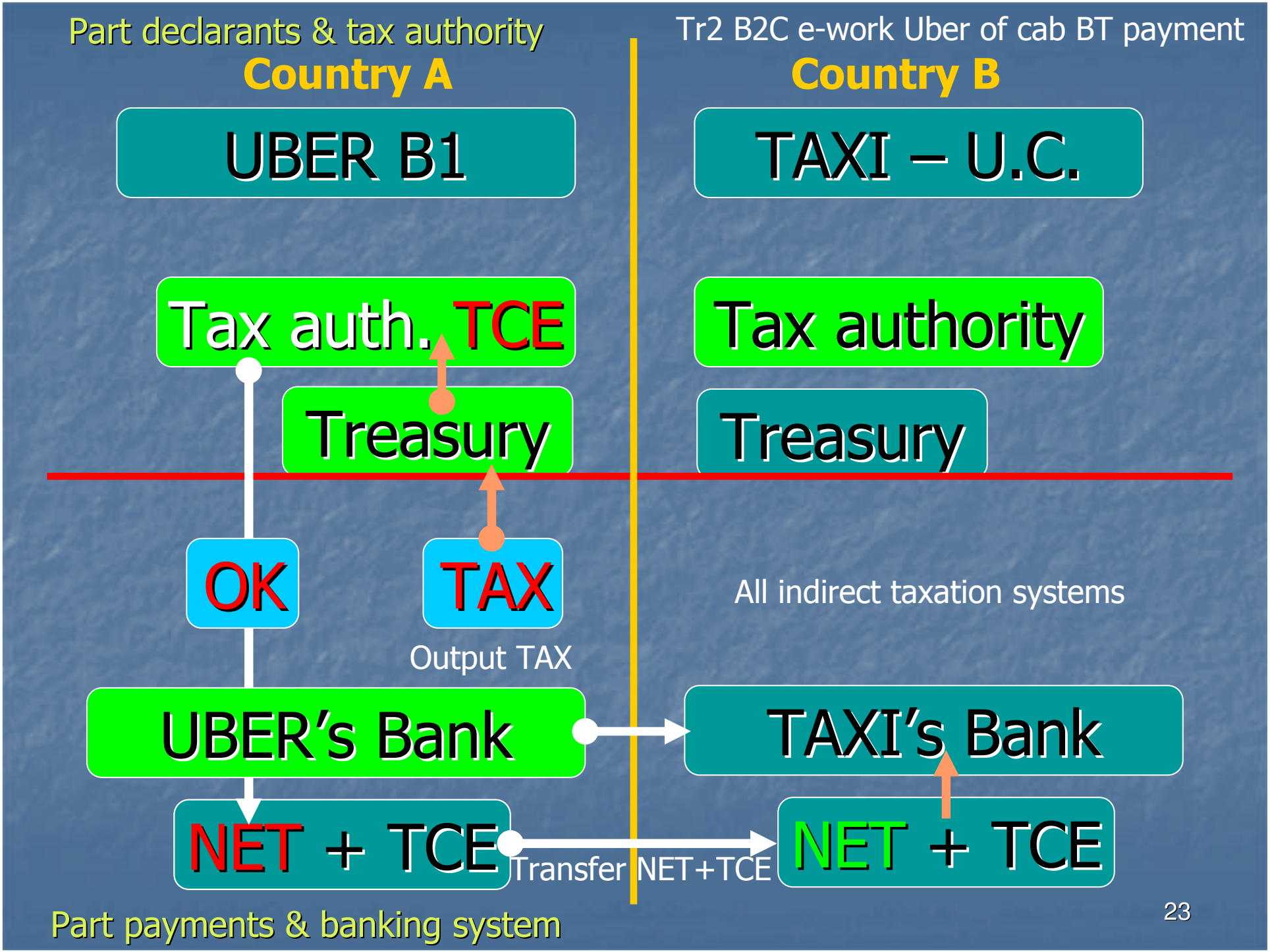
Country A

Tr2 B2C e-work Uber of cab BT payment

Country B



Part payments & banking system


Part declarants & tax authority
Country A
Tr2 B2C e-work Uber of cab BT payment
Country B
UBER B1
TAXI – U.C.
Tax auth. TCE
Tax authority
Treasury
Treasury
OK
TAX
All indirect taxation systems
Output TAX
UBER's Bank
TAXI's Bank
NET + TCE
Transfer NET+TCE
NET + TCE
Part payments & banking system

Part declarants & tax authority

Country A

Tr2 B2C e-work Uber of cab BT payment

Country B

UBER B1

TAXI – U.C.

Tax auth. TCE

Tax authority

Treasury

Treasury

All taxes

TAX

Output TAX

All indirect taxation systems

UBER's Bank

TAXI's Bank

NET + TCE

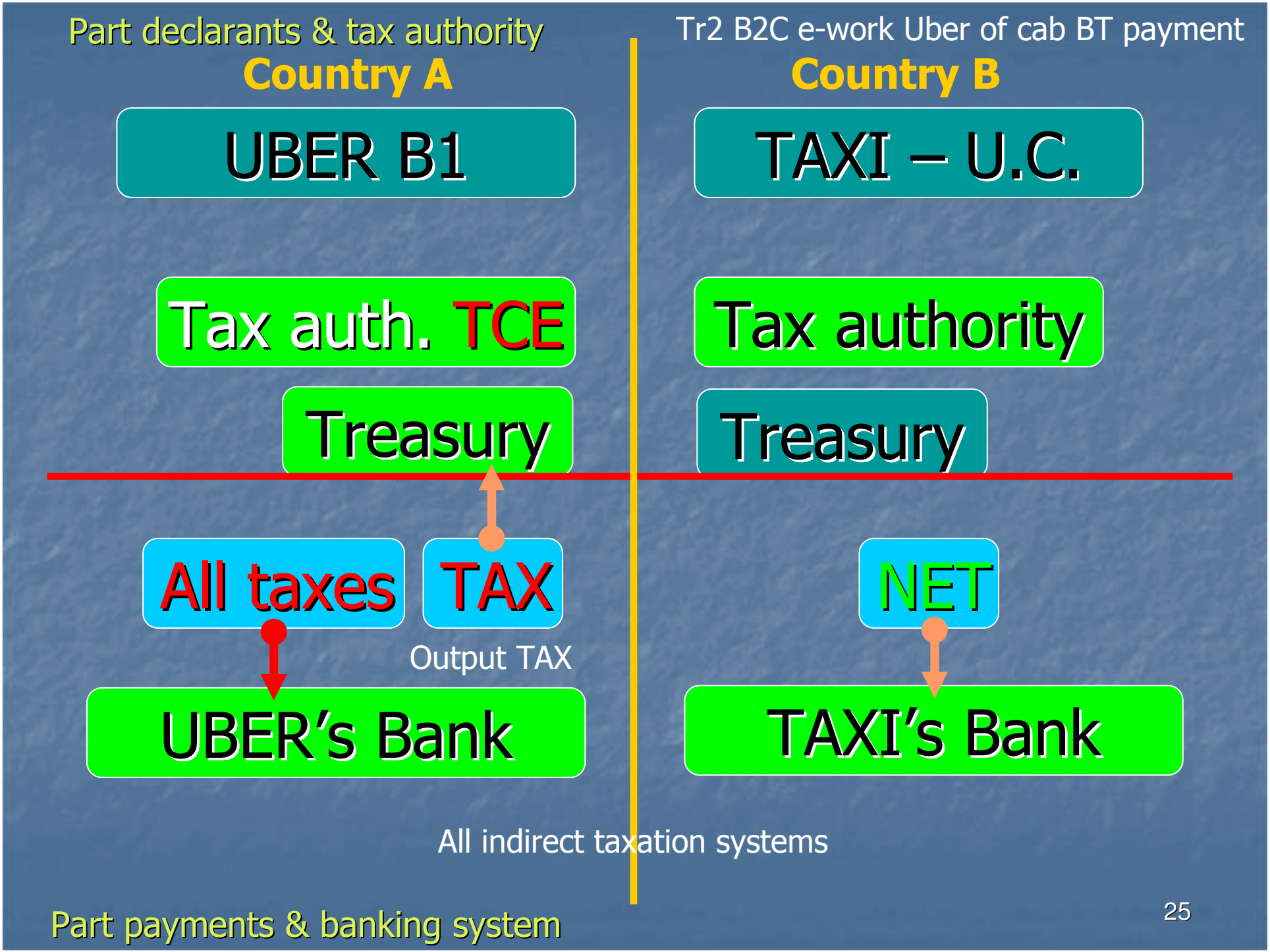
Part payments & banking system

Part declarants & tax authority

Country A

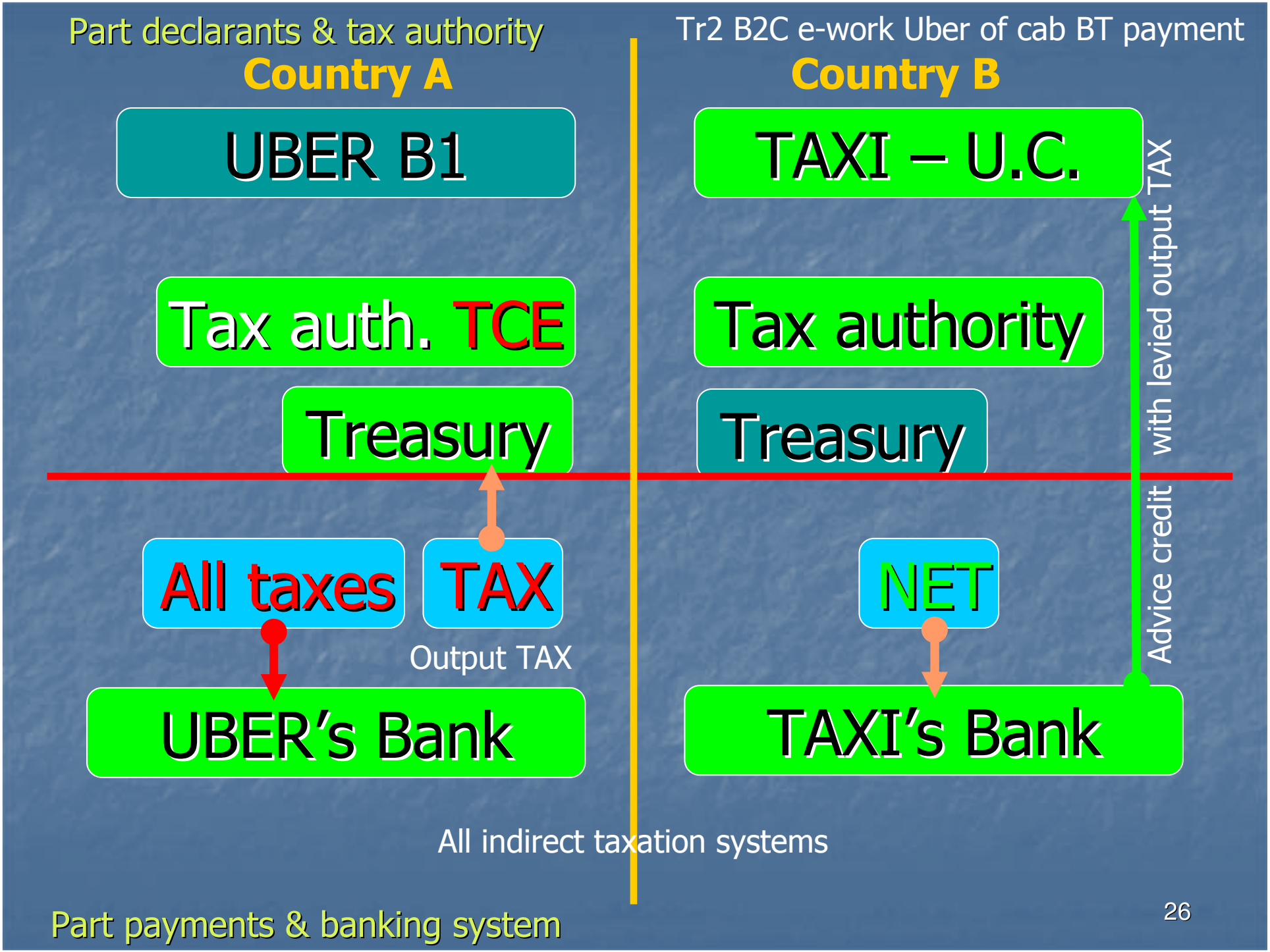
Tr2 B2C e-work Uber of cab BT payment

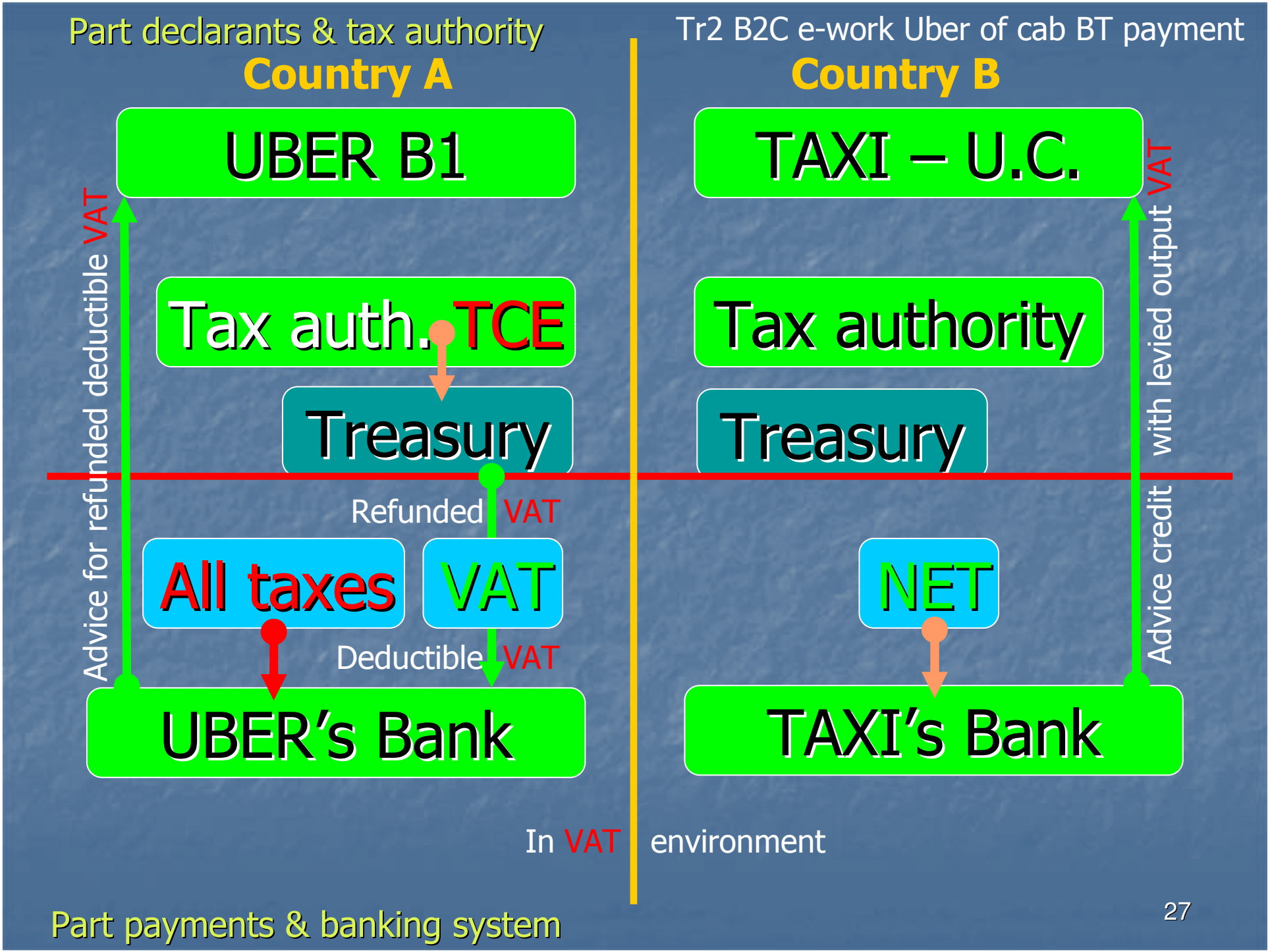
Country B



All indirect taxation systems

Part payments & banking system


Part declarants & tax authority
Country A
Tr2 B2C e-work Uber of cab BT payment
Country B
UBER B1
TAXI – U.C.
Tax auth. TCE
Tax authority
Treasury
Treasury
with levied output TAX
Advice credit
All taxes
TAX
NET
Output TAX
UBER's Bank
TAXI's Bank
All indirect taxation systems
Part payments & banking system


Part declarants & tax authority
Country A
Tr2 B2C e-work Uber of cab BT payment
Country B
UBER B1
TAXI – U.C.
Advice for refunded deductible VAT
Advice credit with levied output VAT
Tax auth. TCE
Tax authority
Treasury
Treasury
Refunded VAT
All taxes
VAT
NET
Deductible VAT
UBER's Bank
TAXI's Bank
In VAT environment
Part payments & banking system

Part declarants & tax authority

Tr2 B2C e-work Uber of cab BT payment

Country A

Country B

UBER B1

TAXI – U.C.

Tax auth. TCE

Tax authority

Treasury

Treasury

120 – 20

100

All taxes – VAT = NET

UBER's Bank

TAXI's Bank

In VAT environment

End process

Part payments & banking system