

DAGTVA®

Dispositif technique Automatique de Gestion de la TVA

Applied on GST and TPS tax system

B2B Cross-border transaction

Payment by bank transfer

TCE = Tax Clearance Extraction

TCE = Amount of GST to levy

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

GST collected on consumption State

DAGTVA is divided in two separate and autonomous parts.

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

Part Registrants & Tax authorities

Part Registrants & Tax authorities

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

Part Registrants & Tax authorities

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

Part Payments & Banking system

Part Registrants & Tax authorities

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

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

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

Part declarants & tax authorities
Virginia A

B2B GST cross-border bank transfer
New York B

Stakeholders

Part payments & banking system

Part declarants & tax authorities
Virginia A

B2B GST cross-border bank transfer
New York B

Stakeholders

Public Treasury

Public Treasury

Part payments & banking system

Part declarants & tax authorities
Virginia A

Purchaser B1

Tax authority

Treasury

Purchaser's bank

B2B GST cross-border bank transfer
New York B

Seller B2

Tax authority

Treasury

Seller's bank

Part payments & banking system

Part declarants & tax authorities
Virginia A

Purchaser B1

Tax authority

Treasury

B2B GST cross-border bank transfer
New York B

Seller B2

Tax authority

Treasury

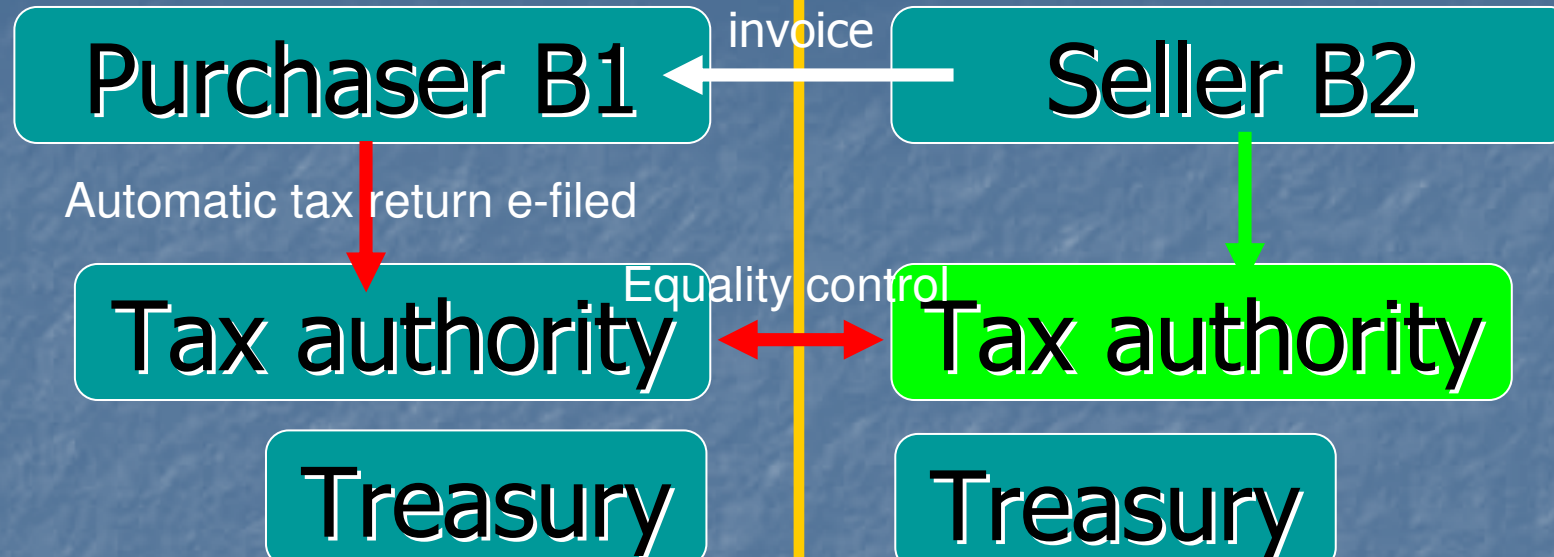
Purchase

Automatic tax return e-filed

Part payments & banking system

Part declarants & tax authorities
Virginia A

B2B GST cross-border bank transfer
New York B



Part declarants & tax authorities
Virginia A

Purchaser B1

Tax authority

Treasury

B2B GST cross-border bank transfer
New York B

Seller B2

Tax authority

Treasury

Equality
statements

Part payments & banking system

Part declarants & tax authorities
Virginia A

Purchaser B1

Calculation Tax Clearance

Tax auth. TCE

Treasury

B2B GST cross-border bank transfer
New York B

Seller B2

Tax authority

Treasury



Part payments & banking system

Part declarants & tax authorities
Virginia A

Purchaser B1

Tax auth. **TCE**

TCE READY

Treasury

B2B GST cross-border bank transfer
New York B

Seller B2

Tax authority

Treasury

Part payments & banking system

Part declarants & tax authorities
Virginia A

Purchaser B1

Tax auth. **TCE**

Treasury

Purchaser's bank

B2B GST cross-border bank transfer
New York B

Seller B2

Tax authority

Treasury

Seller's bank

Part payments & banking system

Part declarants & tax authorities
Virginia A

Purchaser B1

Tax auth. **TCE**

Treasury

taxes payment

Request all

Purchaser's bank

B2B GST cross-border bank transfer
New York B

Seller B2

Tax authority

Treasury

Seller's bank

Part declarants & tax authorities
Virginia A

Purchaser B1

Tax auth. **TCE**

Treasury

taxes payment

Request all

Payment in standby
Without TCE

Purchaser's bank

B2B GST cross-border bank transfer
New York B

Seller B2

Tax authority

Treasury

Seller's bank

Part declarants & tax authorities
Virginia A

Purchaser B1

Tax auth. **TCE**

Treasury

Purchaser's bank

B2B GST cross-border bank transfer
New York B

Seller B2

Tax authority

Treasury

Seller's bank

Requested Tax Clearance

Payment in standby
Without TCE

Part declarants & tax authorities
Virginia A

Purchaser B1

Tax auth. **TCE**

Treasury

Payment in standby
Without TCE

Purchaser's bank

B2B GST cross-border bank transfer
New York B

Seller B2

Tax authority

Treasury

Seller's bank

Part payments & banking system

Part declarants & tax authorities
Virginia A

Purchaser B1

Tax auth. **TCE**

Treasury

Returned Tax Clearance

TCE

Purchaser's bank

B2B GST cross-border bank transfer
New York B

Seller B2

Tax authority

Treasury

Seller's bank

Part declarants & tax authorities
Virginia A

Purchaser B1

Tax auth. **TCE**

Treasury

TCE

All taxes

Debit account

Purchaser's bank

B2B GST cross-border bank transfer
New York B

Seller B2

Tax authority

Treasury

Seller's bank

Part payments & banking system

Part declarants & tax authorities
Virginia A

Purchaser B1

Tax auth. **TCE**

Treasury

TCE

All taxes

Debit account

Purchaser's bank

taxes payment

Advice for all

B2B GST cross-border bank transfer
New York B

Seller B2

Tax authority

Treasury

Seller's bank

Part declarants & tax authorities
Virginia A

Purchaser B1

Tax auth. **TCE**

Treasury

Purchaser's bank

Split **NET** & **GST**

Part payments & banking system

B2B GST cross-border bank transfer
New York B

Seller B2

Tax authority

Treasury

Seller's bank

Part declarants & tax authorities
Virginia A

Purchaser B1

Tax auth. **TCE**

Treasury

GST

Output GST

Purchaser's bank

Split **NET** & **GST**

Part payments & banking system

B2B GST cross-border bank transfer
New York B

Seller B2

Tax authority

Treasury

Seller's bank

Part declarants & tax authorities
Virginia A

Purchaser B1

Tax auth. **TCE**

Treasury

Output GST

GST

Purchaser's bank

Split **NET** & **GST**

Part payments & banking system

B2B GST cross-border bank transfer
New York B

Seller B2

Tax authority

Treasury

Seller's bank

Part declarants & tax authorities
Virginia A

Purchaser B1

Tax auth. **TCE**

Treasury

OK

Purchaser's bank

NET + TCE

Part payments & banking system

B2B GST cross-border bank transfer
New York B

Seller B2

Tax authority

Treasury

Seller's bank

NET + TCE

Output GST

GST

Transfer NET+TCE

Part declarants & tax authorities
Virginia A

Purchaser B1

Tax auth. **TCE**

Treasury

Output GST

All taxes

GST

Purchaser's bank

B2B GST cross-border bank transfer
New York B

Seller B2

Tax authority

Treasury

Seller's bank

NET + TCE

Part declarants & tax authorities
Virginia A

Purchaser B1

Tax auth. **TCE**

Treasury

Output GST

All taxes

GST

Purchaser's bank

B2B GST cross-border bank transfer
New York B

Seller B2

Tax authority

Treasury

NET

Seller's bank

Part declarants & tax authorities
Virginia A

Purchaser B1

Tax auth. **TCE**

Treasury

Output GST

All taxes

GST

Purchaser's bank

B2B GST cross-border bank transfer
New York B

Seller B2

Tax authority

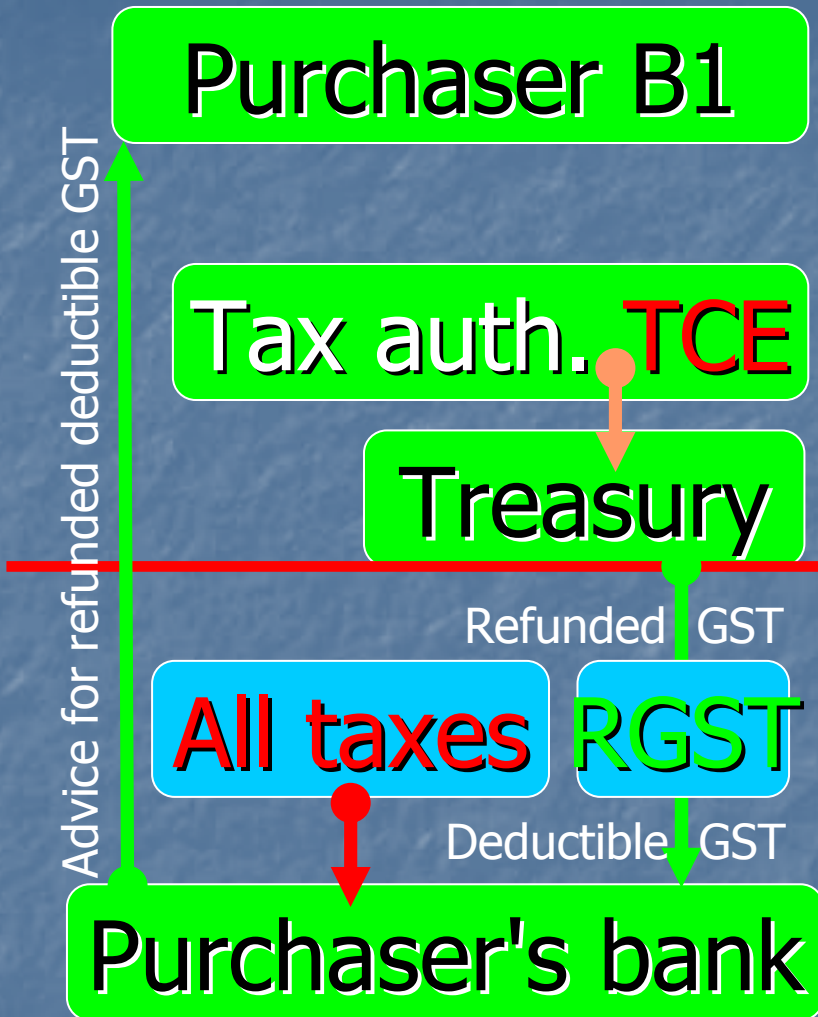
Treasury

NET

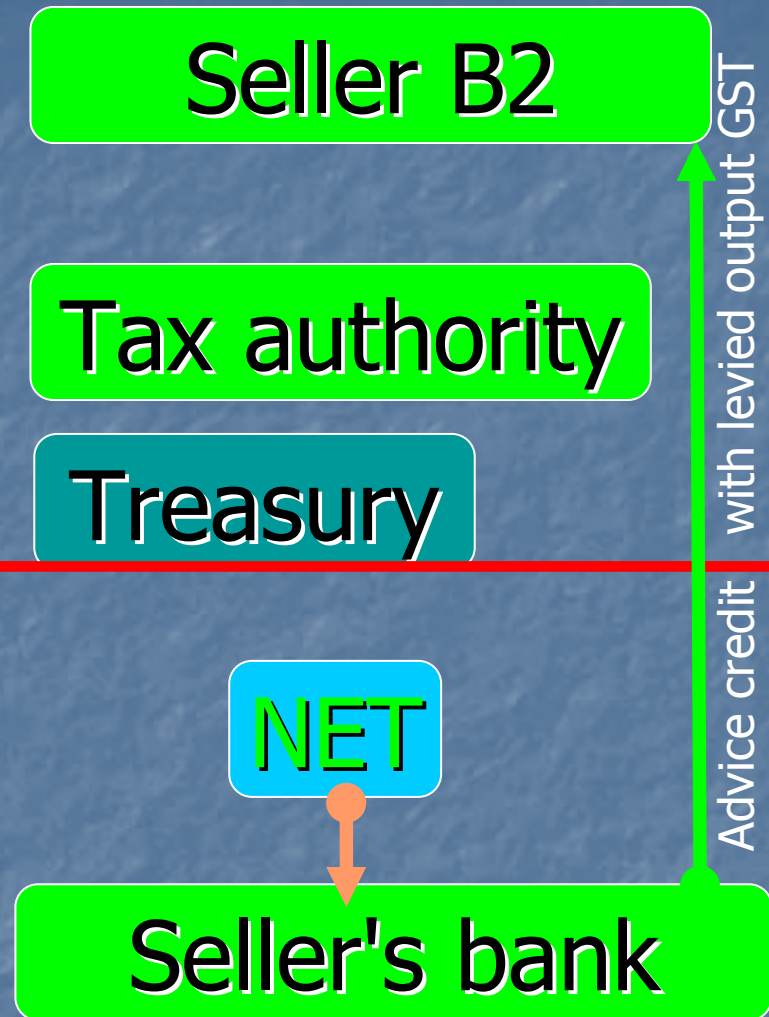
Seller's bank

Advice credit with levied output GST

Part declarants & tax authorities
Virginia A



B2B GST cross-border bank transfer
New York B



Part declarants & tax authorities
Virginia A

Purchaser B1

Tax auth. **TCE**

Treasury

120

-

20

All taxes

-RGST

=

Purchaser's bank

B2B GST cross-border bank transfer
New York B

Seller B2

Tax authority

Treasury

100

NET

Seller's bank

Balance of payments

End process

Part payments & banking system