DAGTVA®

Dispositif technique Automatique de Gestion de la TVA

B2C Cross-border transaction

E-commerce - Card payment

TCE = Tax Clearance Extraction
TCE = Amount of TAX to levy
FID = Fiscal Identification

TAX collected on consumption side

Independent of tax system VAT-RST-GST-TPS

J-F Clocheau 2012

DAGTVA is devided into two separate and autonomous parts.

Line of the secret between tax auhtorities and banking system

Part
Registrants & Tax authorities

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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 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

Part declarants & tax authorities

C4 B2C cross-border e-commerce by card

Line of the secret between tax auhtorities and banking system

Part payments & banking system

Part declarants & tax authorities

Country A

C4 B2C cross-border e-commerce by card

Country B

Stakeholders

Part payments & banking system

Part declarants & tax authorities

Country A

C4 B2C cross-border e-commerce by card

Country B

Stakeholders

Public Treasury

Public Treasury

Part payments & banking system

Part declarants & tax authorities

C4 B2C cross-border e-commerce by card

Country A

Country B

Purchaser U.C.

Seller B2

Tax authority

Tax authority

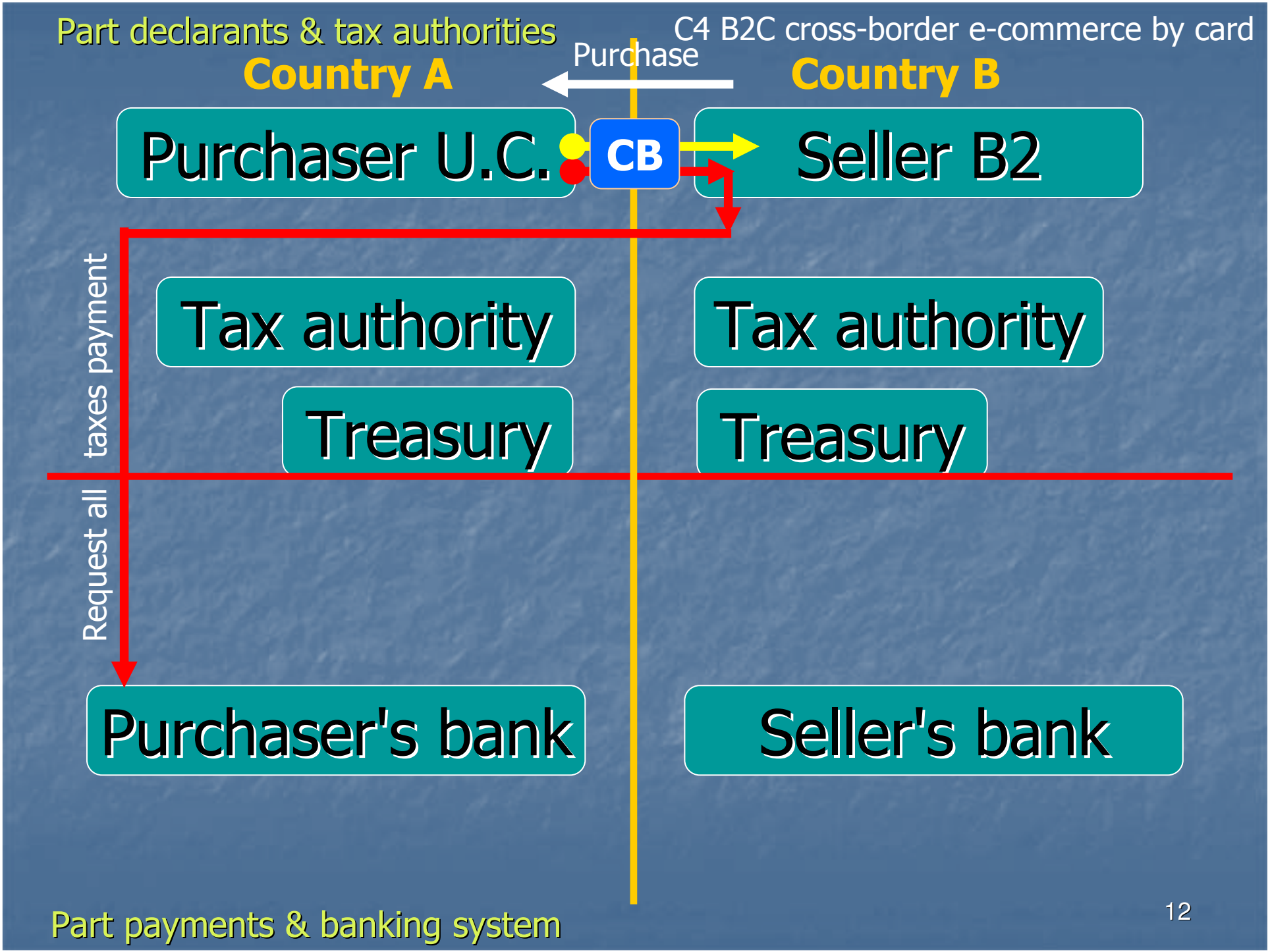
Treasury

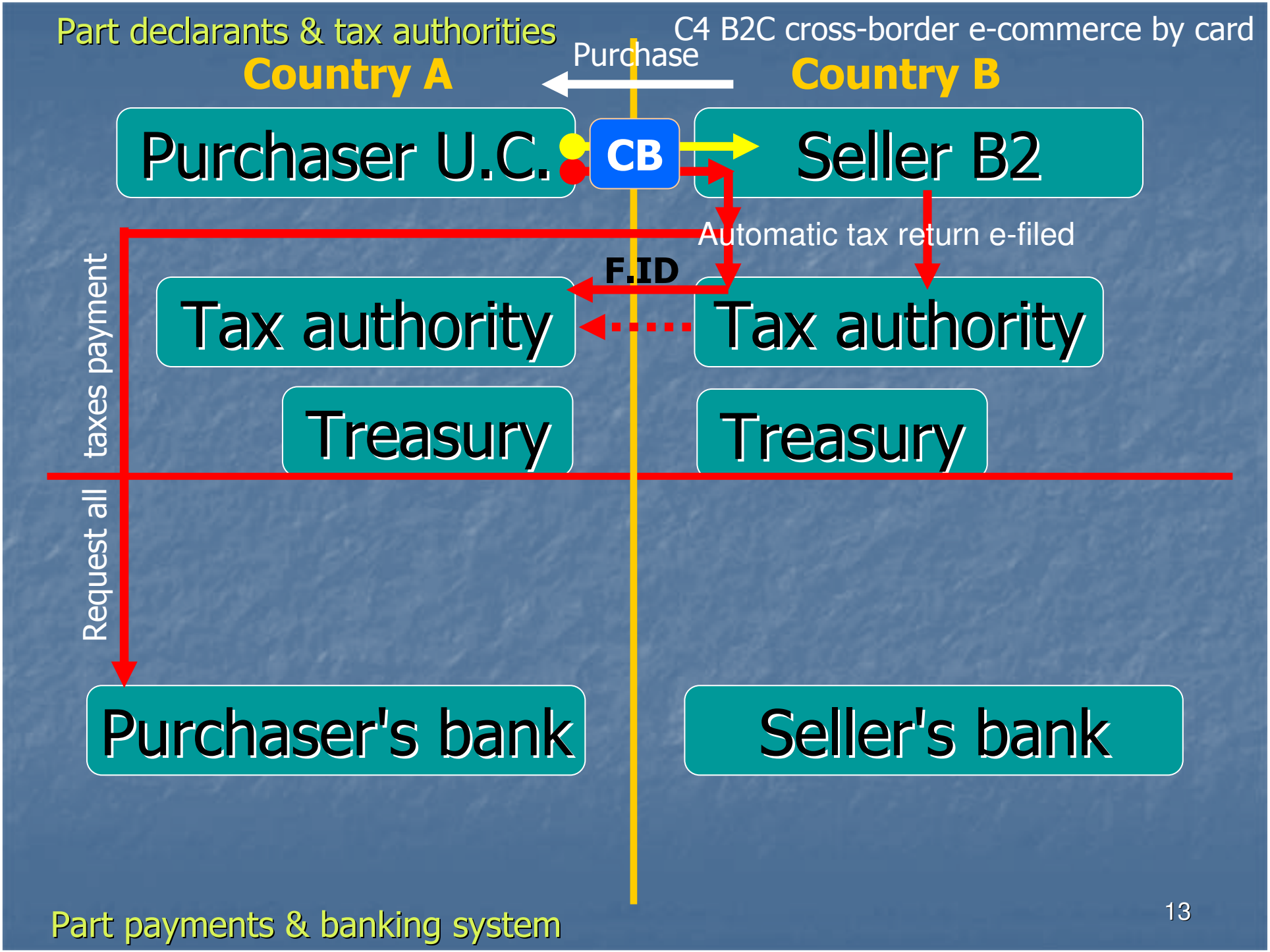
Treasury

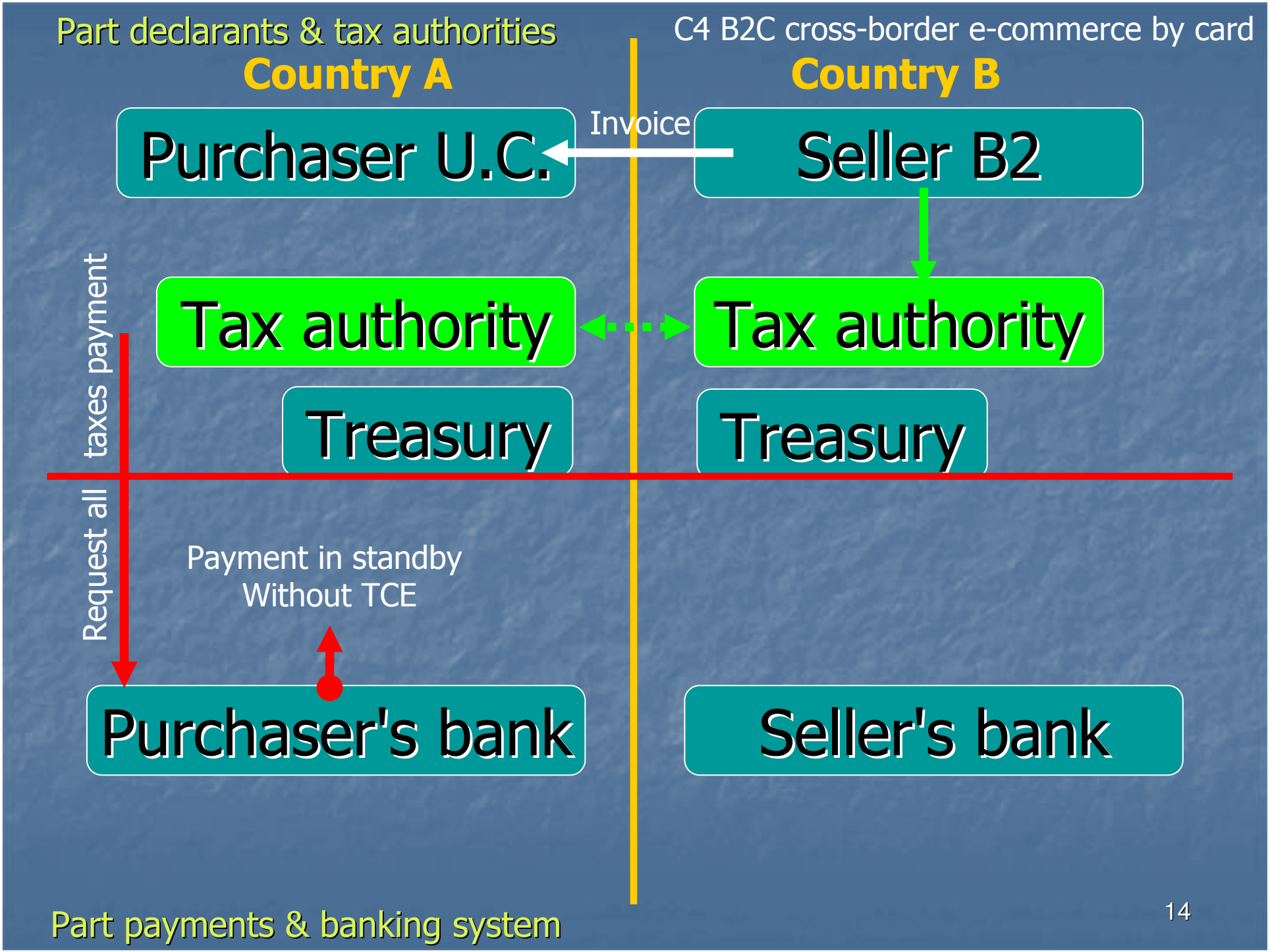
Purchaser's bank

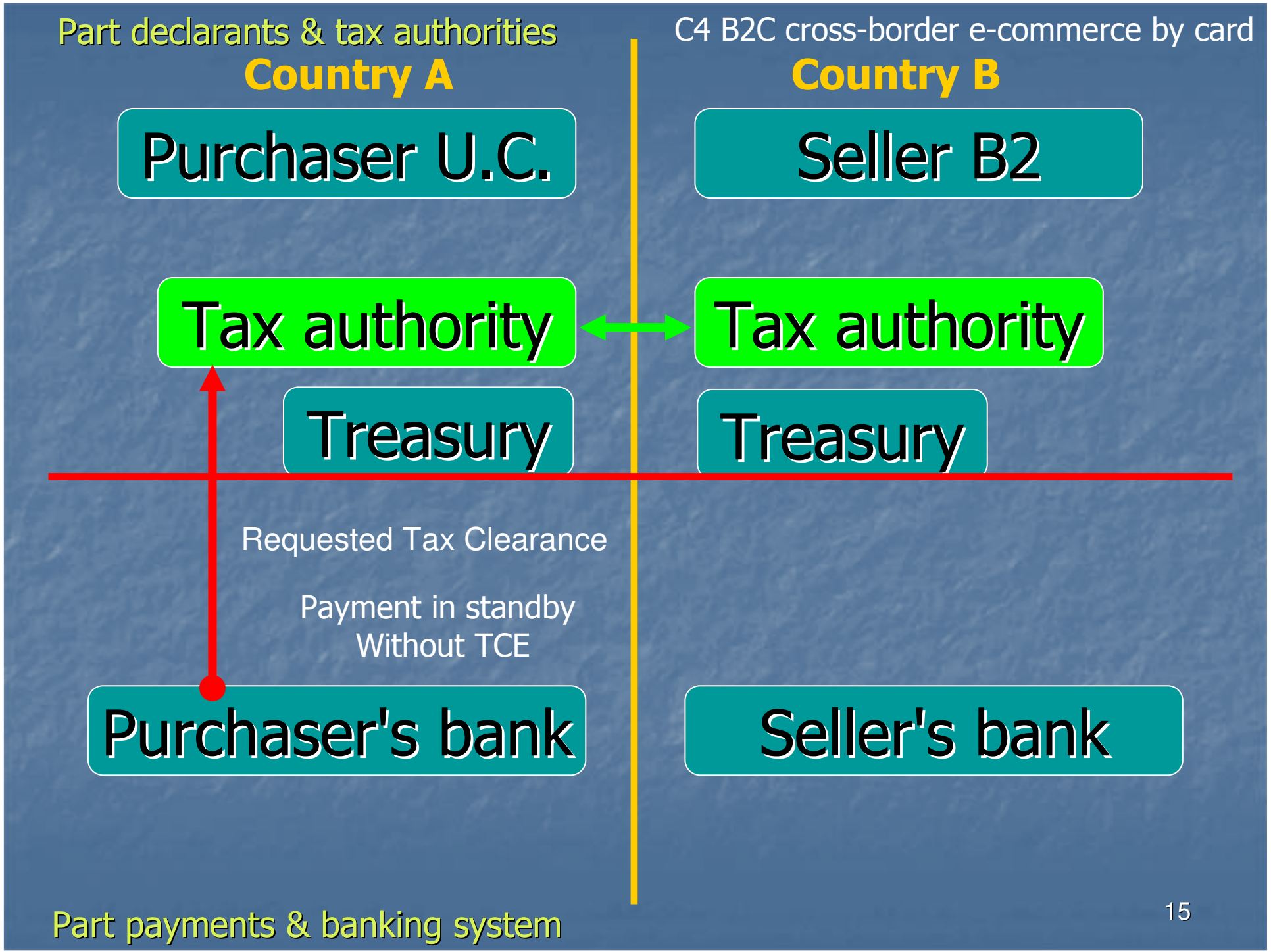
Seller's bank

Part payments & banking system


Part declarants & tax authorities
C4 B2C cross-border e-commerce by card
Purchase
Country A
Country B
Purchaser U.C.
CB
Seller B2
taxes payment
Tax authority
Tax authority
Treasury
Treasury
Request all
Purchaser's bank
Seller's bank
Part payments & banking system


Part declarants & tax authorities
C4 B2C cross-border e-commerce by card
Purchase
Country A
Country B
Purchaser U.C.
CB
Seller B2
Automatic tax return e-filed
F.ID
taxes payment
Tax authority
Tax authority
Treasury
Treasury
Request all
Purchaser's bank
Seller's bank
Part payments & banking system


Part declarants & tax authorities
C4 B2C cross-border e-commerce by card
Country A
Country B
Purchaser U.C.
Invoice
Seller B2
taxes payment
Tax authority
Tax authority
Treasury
Treasury
Request all
Payment in standby
Without TCE
Purchaser's bank
Seller's bank
Part payments & banking system


Part declarants & tax authorities
Country A
C4 B2C cross-border e-commerce by card
Country B
Purchaser U.C.
Seller B2
Tax authority
Tax authority
Treasury
Treasury
Requested Tax Clearance
Payment in standby
Without TCE
Purchaser's bank
Seller's bank
Part payments & banking system

Part declarants & tax authorities

Country A

Country B

Purchaser U.C.

Seller B2

Tax authority

Tax authority

Treasury

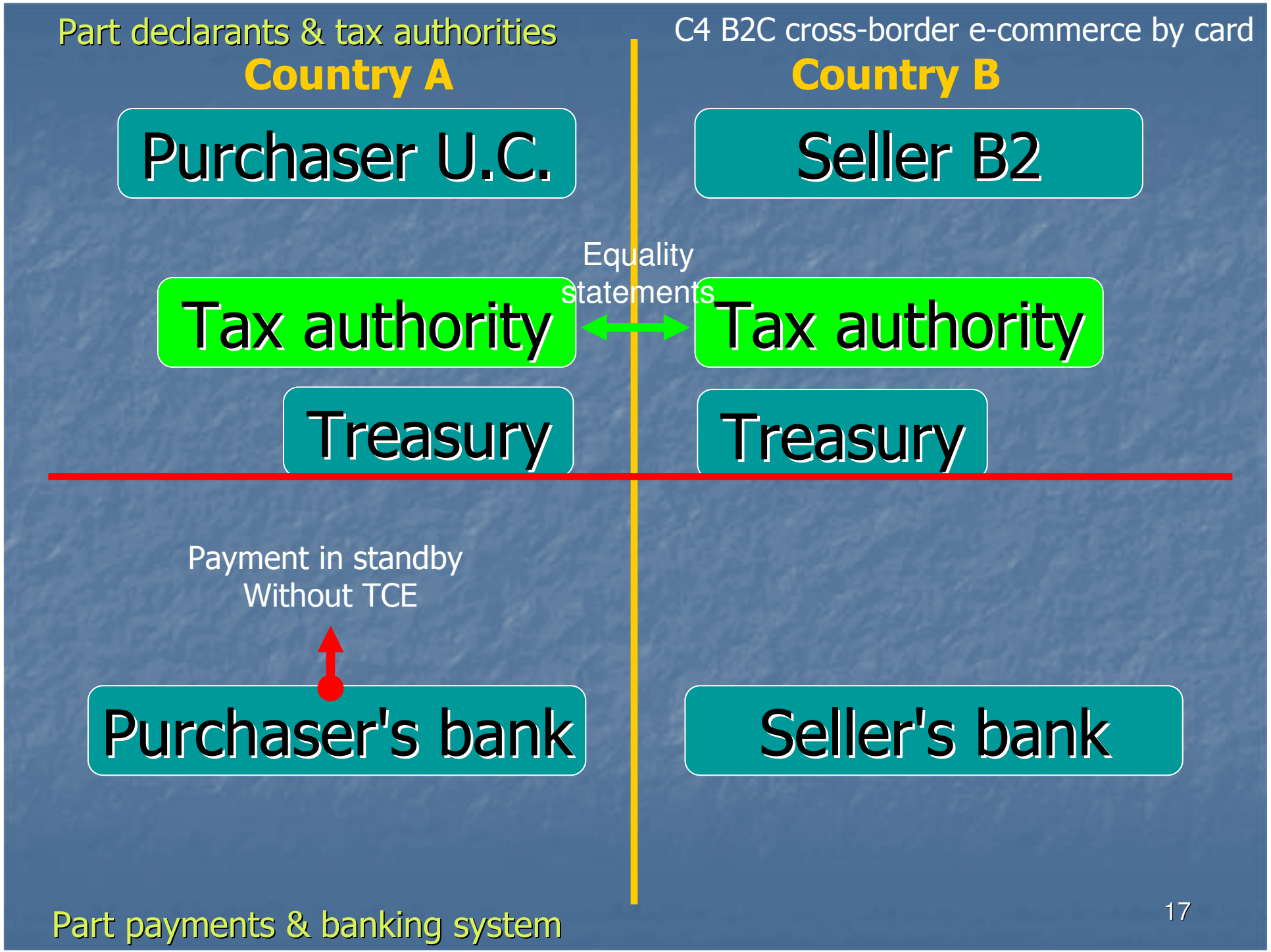
Treasury

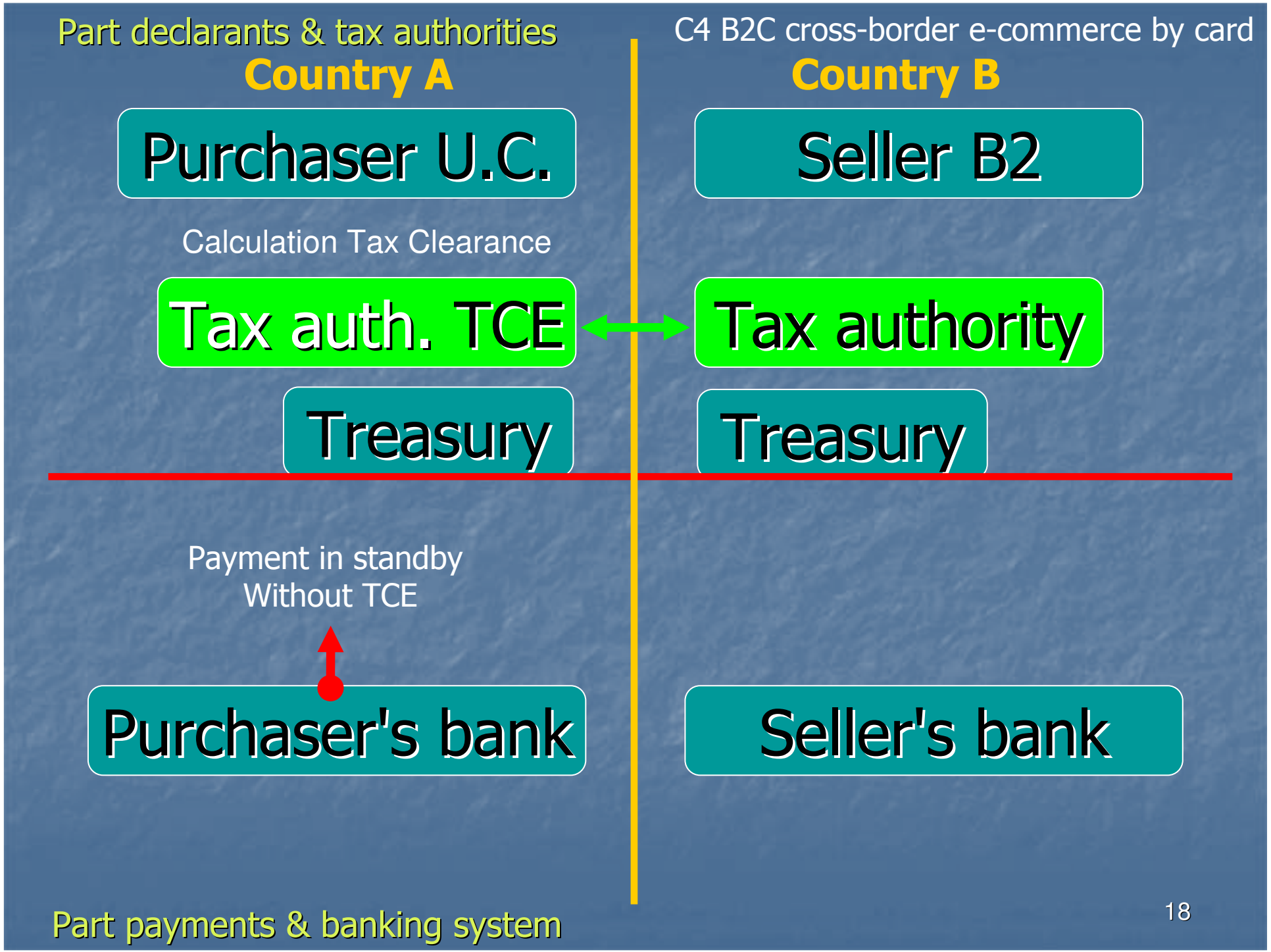
Payment in standby
Without TCE

Purchaser's bank

Seller's bank

Part payments & banking system


Part declarants & tax authorities
Country A
C4 B2C cross-border e-commerce by card
Country B
Purchaser U.C.
Seller B2
Equality statements
Tax authority
Tax authority
Treasury
Treasury
Payment in standby
Without TCE
Purchaser's bank
Seller's bank
Part payments & banking system


Part declarants & tax authorities
Country A
C4 B2C cross-border e-commerce by card
Country B
Purchaser U.C.
Seller B2
Calculation Tax Clearance
Tax auth. TCE
Tax authority
Treasury
Treasury
Payment in standby
Without TCE
Purchaser's bank
Seller's bank
Part payments & banking system

Part declarants & tax authorities

Country A

Purchaser U.C.

Tax auth. TCE

TCE READY Treasury

C4 B2C cross-border e-commerce by card

Country B

Seller B2

Tax authority

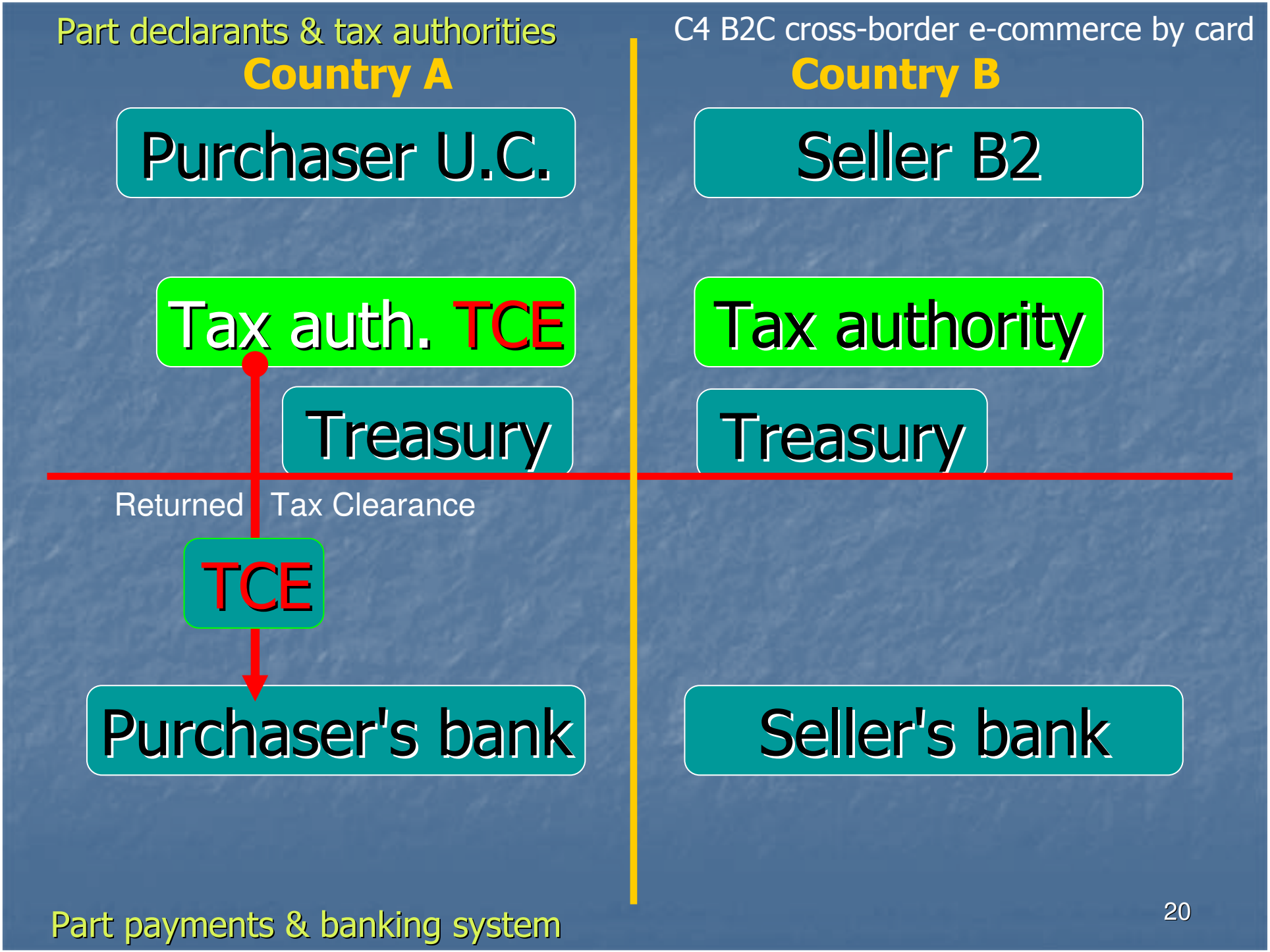
Treasury

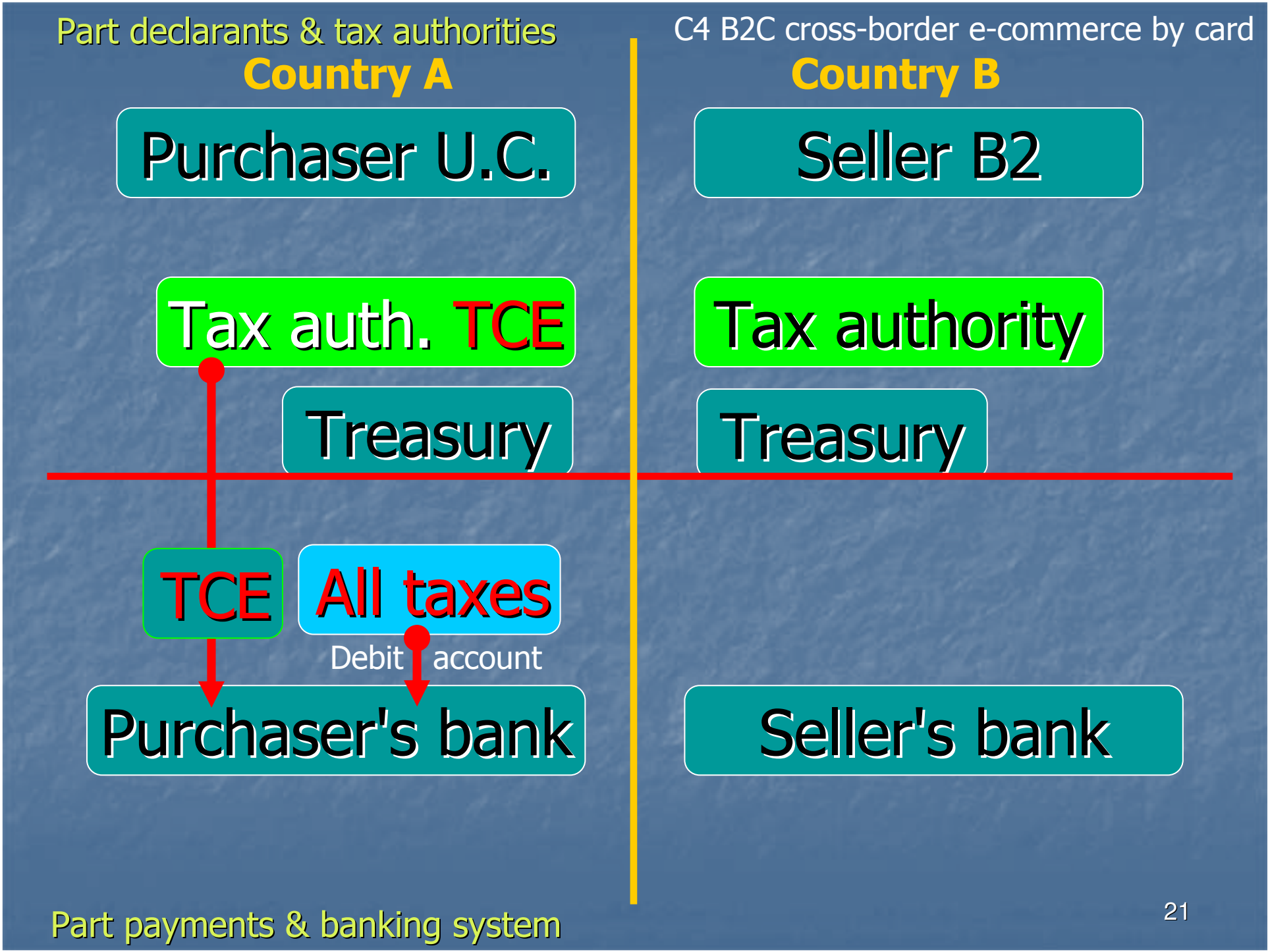
Payment in standby
Without TCE

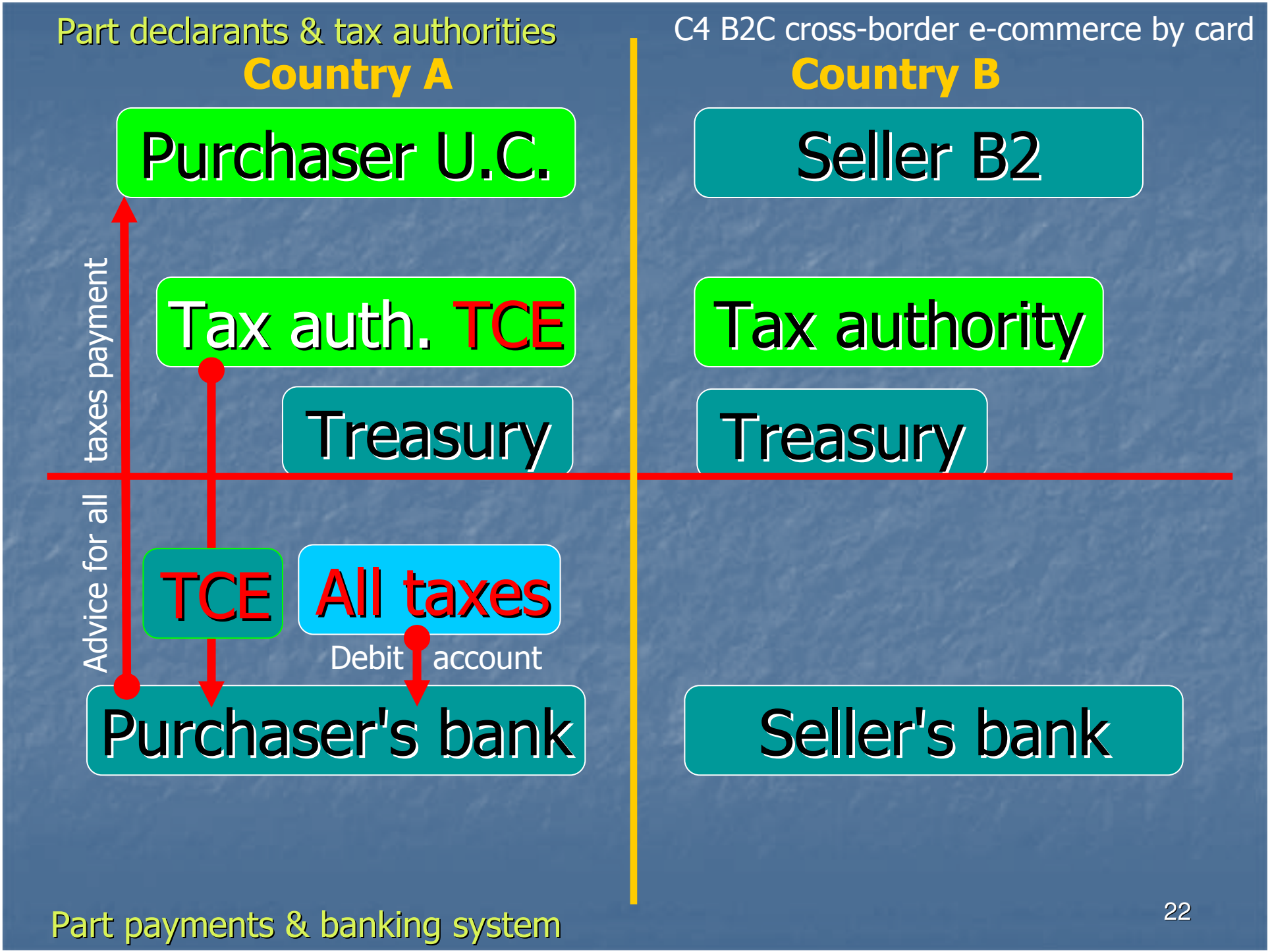
Purchaser's bank

Seller's bank

Part payments & banking system


Part declarants & tax authorities
Country A
C4 B2C cross-border e-commerce by card
Country B
Purchaser U.C.
Seller B2
Tax auth. TCE
Tax authority
Treasury
Treasury
Returned
Tax Clearance
TCE
Purchaser's bank
Seller's bank
Part payments & banking system


Part declarants & tax authorities
Country A
C4 B2C cross-border e-commerce by card
Country B
Purchaser U.C.
Seller B2
Tax auth. TCE
Tax authority
Treasury
Treasury
TCE
All taxes
Debit account
Purchaser's bank
Seller's bank
Part payments & banking system


Part declarants & tax authorities
Country A
C4 B2C cross-border e-commerce by card
Country B
Purchaser U.C.
Seller B2
taxes payment
Tax auth. TCE
Tax authority
Treasury
Treasury
Advice for all
TCE
All taxes
Debit account
Purchaser's bank
Seller's bank
Part payments & banking system

Part declarants & tax authorities

Country A

Purchaser U.C.

Tax auth. TCE

Treasury

C4 B2C cross-border e-commerce by card

Country B

Seller B2

Tax authority

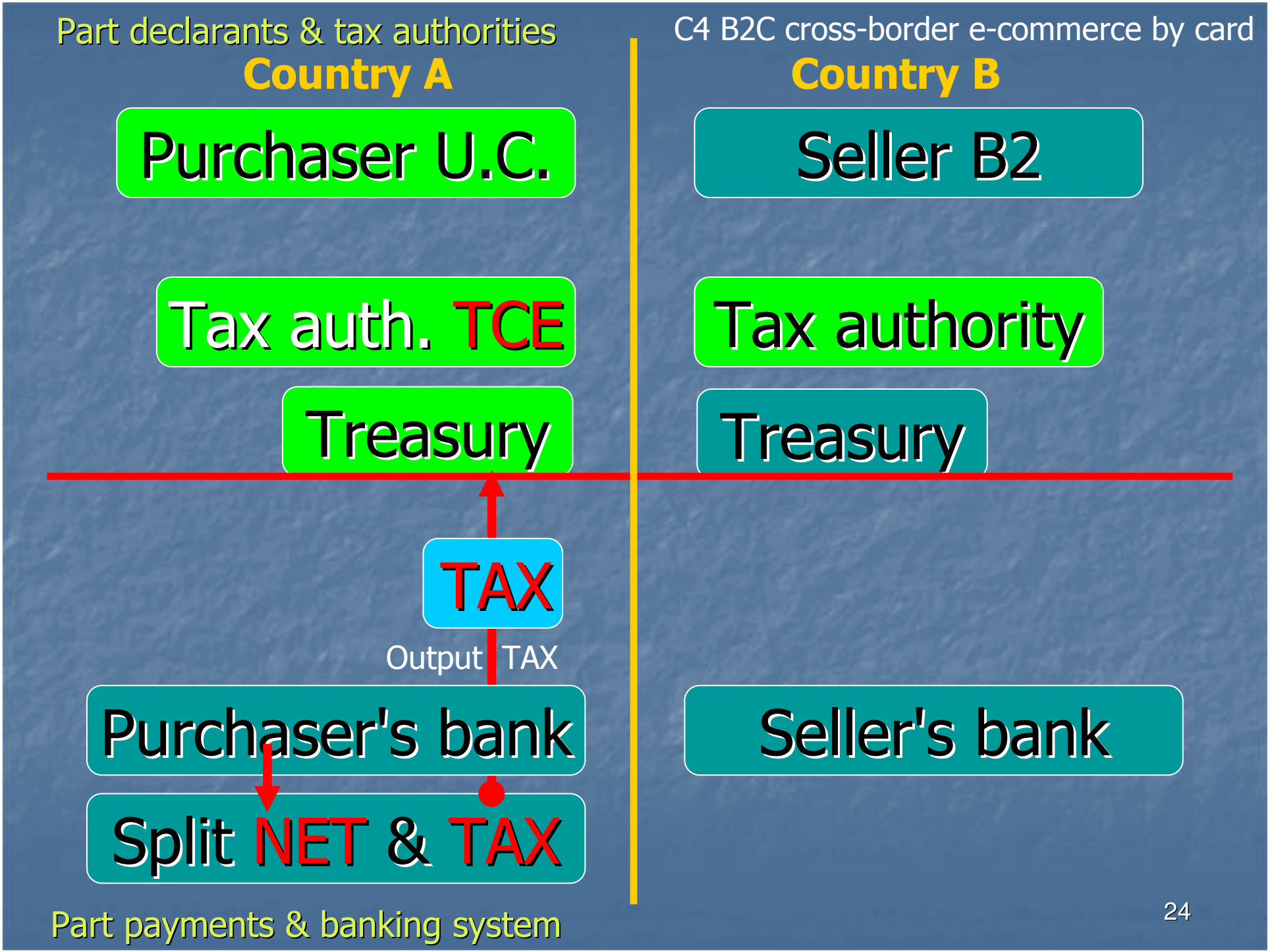
Treasury

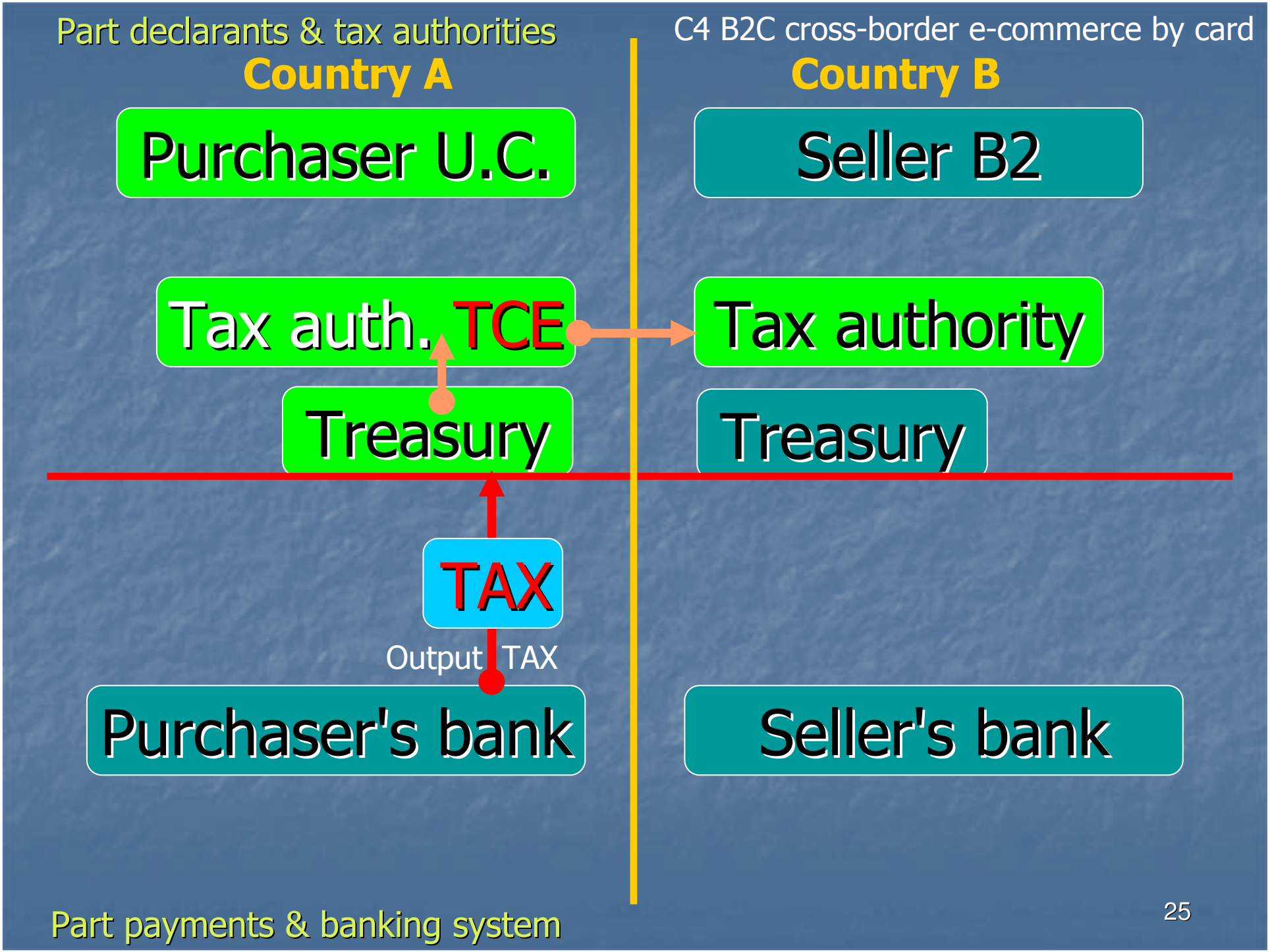
Purchaser's bank

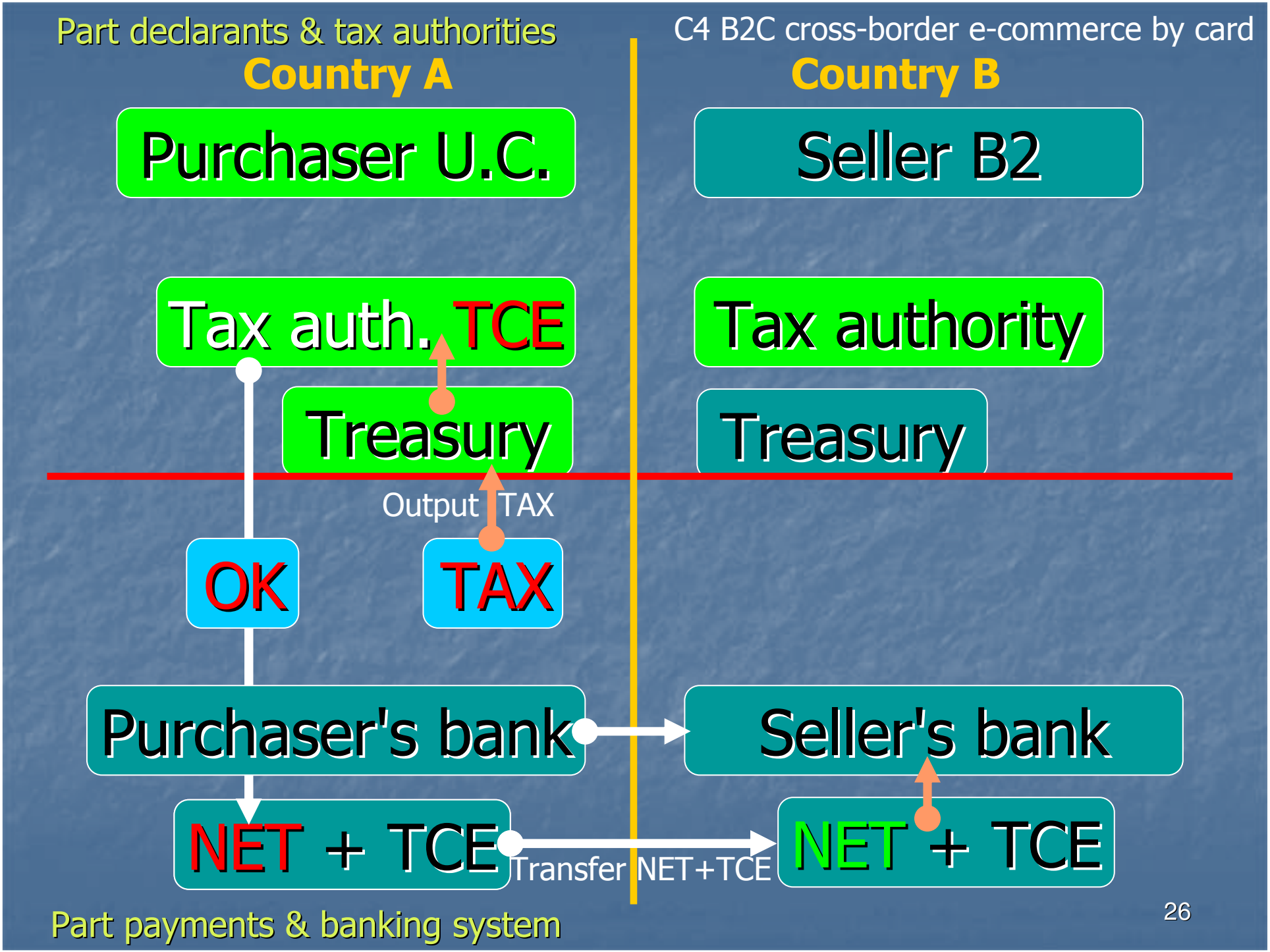
Split NET & TAX

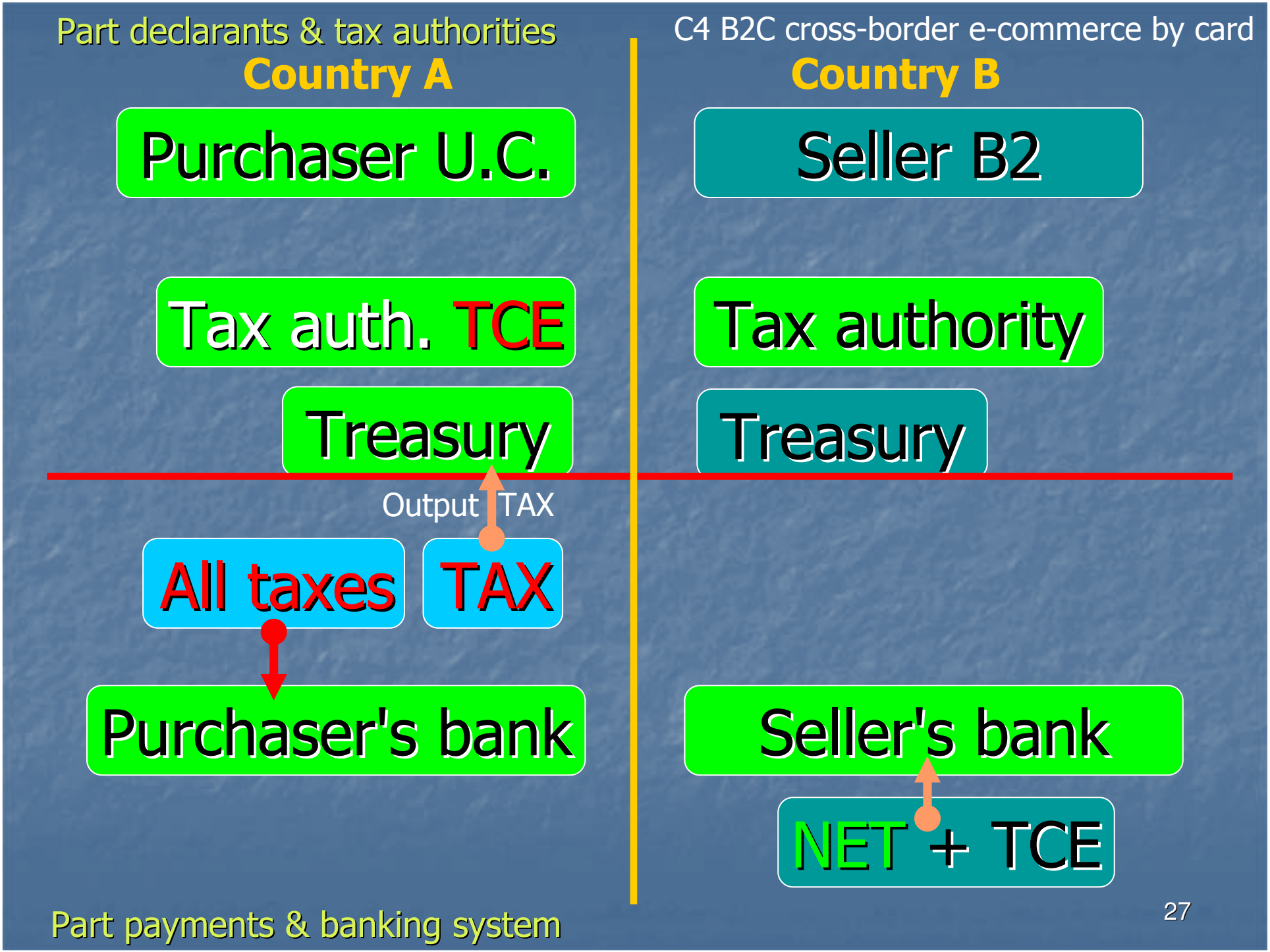
Seller's bank

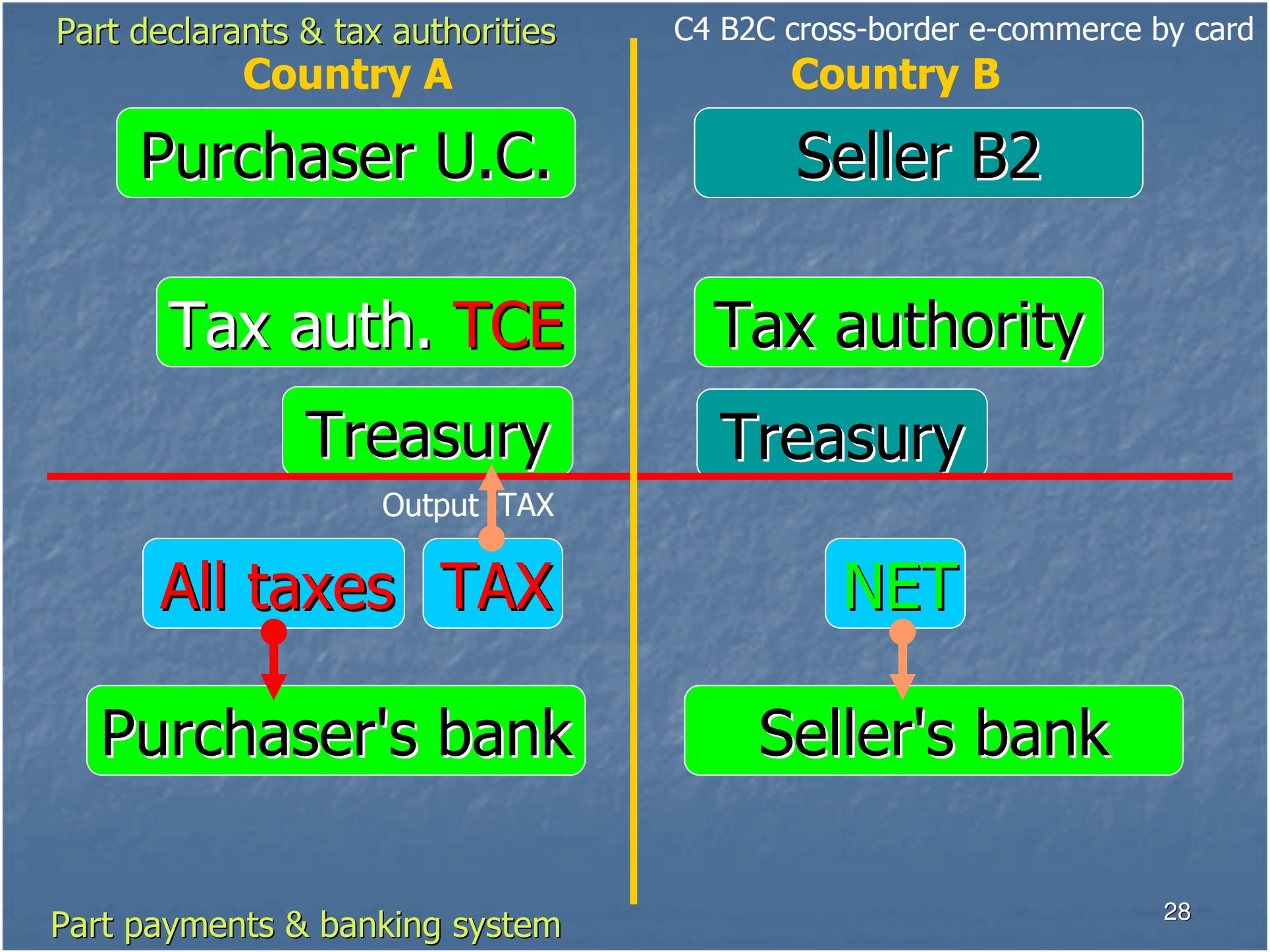
Part payments & banking system

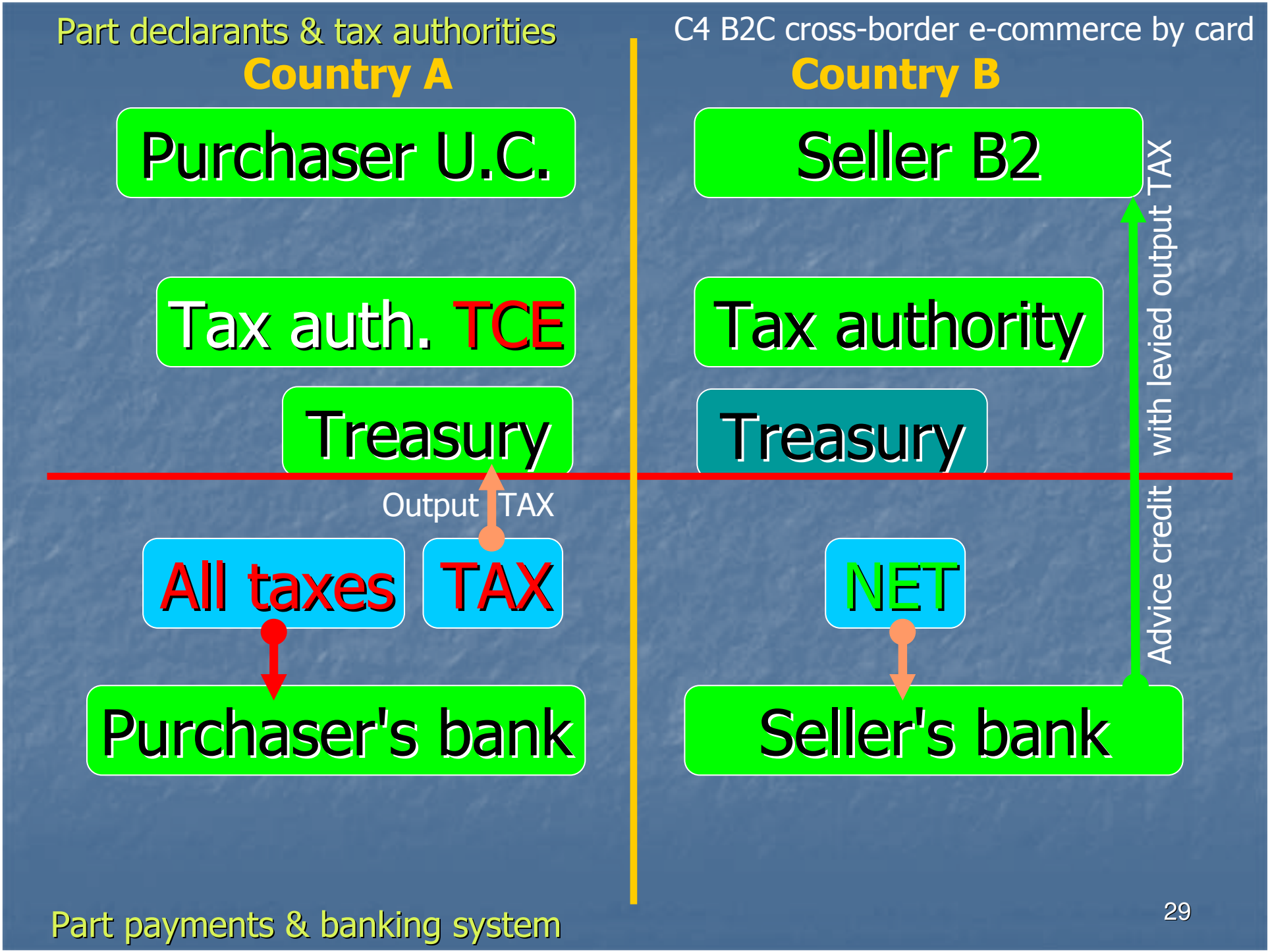

Part declarants & tax authorities
Country A
C4 B2C cross-border e-commerce by card
Country B
Purchaser U.C.
Seller B2
Tax auth. TCE
Tax authority
Treasury
Treasury
TAX
Output TAX
Purchaser's bank
Seller's bank
Split NET & TAX
Part payments & banking system

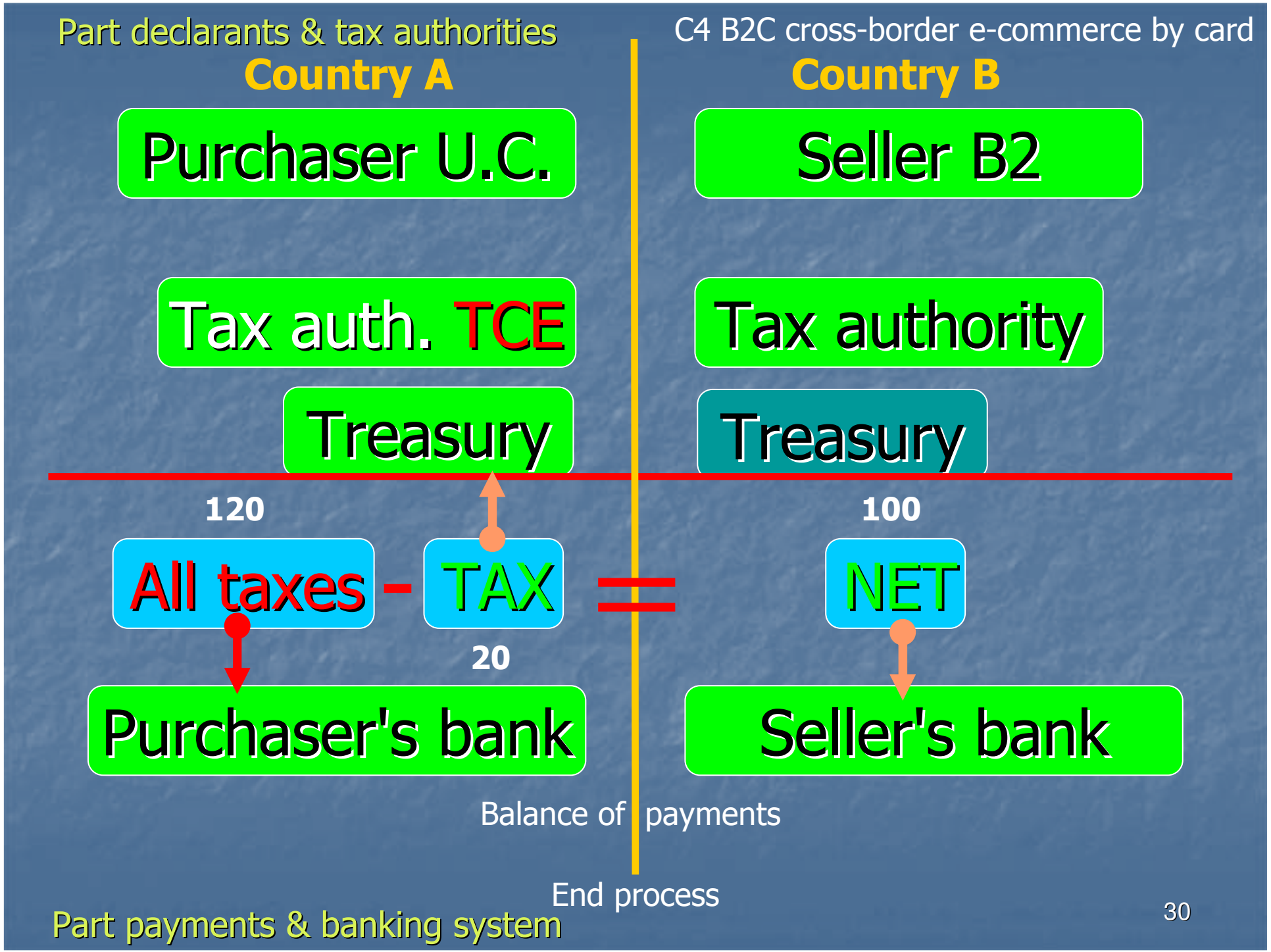

Part declarants & tax authorities
Country A
C4 B2C cross-border e-commerce by card
Country B
Purchaser U.C.
Seller B2
Tax auth.
TCE
Tax authority
Treasury
Treasury
TAX
Output TAX
Purchaser's bank
Seller's bank
Part payments & banking system


Part declarants & tax authorities
C4 B2C cross-border e-commerce by card
Country A
Country B
Purchaser U.C.
Seller B2
Tax auth.
TCE
Tax authority
Treasury
Treasury
Output TAX
OK
TAX
Purchaser's bank
Seller's bank
NET + TCE
Transfer NET+TCE
NET + TCE
Part payments & banking system


Part declarants & tax authorities
Country A
C4 B2C cross-border e-commerce by card
Country B
Purchaser U.C.
Seller B2
Tax auth. TCE
Tax authority
Treasury
Treasury
Output TAX
All taxes
TAX
Purchaser's bank
Seller's bank
NET + TCE
Part payments & banking system


Part declarants & tax authorities
Country A
C4 B2C cross-border e-commerce by card
Country B
Purchaser U.C.
Seller B2
Tax auth. TCE
Tax authority
Treasury
Treasury
Output TAX
All taxes
TAX
NET
Purchaser's bank
Seller's bank
Part payments & banking system


Part declarants & tax authorities
Country A
C4 B2C cross-border e-commerce by card
Country B
Purchaser U.C.
Seller B2
Tax auth. TCE
Tax authority
Treasury
Treasury
Output TAX
with levied output TAX
All taxes
TAX
NET
Advice credit
Purchaser's bank
Seller's bank
Part payments & banking system


Part declarants & tax authorities
Country A
C4 B2C cross-border e-commerce by card
Country B
Purchaser U.C.
Seller B2
Tax auth. TCE
Tax authority
Treasury
Treasury
120
100
All taxes
-
TAX
=
NET
20
Purchaser's bank
Seller's bank
Balance of payments
End process
Part payments & banking system