

# DAGTVA<sup>®</sup>

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

## B2B Cross-border transaction

Payment by bank transfer

TCE = Tax Clearance Extraction

TCE = Amount of TAX to levy

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

**TAX collected on purchaser side**

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



DAGTVA is divided in two separate and autonomous parts.

———— Line of the secret between tax authorities 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



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

Part declarants & tax authorities  
**Country A**

S2 B2B cross-border bank transfer  
**Country B**

Stakeholders

Part payments & banking system

Part declarants & tax authorities  
**Country A**

S2 B2B cross-border bank transfer  
**Country B**

Stakeholders

**Public Treasury**

**Public Treasury**

Part payments & banking system

Part declarants & tax authorities

**Country A**

Purchaser B1

Tax authority

Treasury

Purchaser's Bank

S2 B2B cross-border bank transfer

**Country B**

Seller B2

Tax authority

Treasury

Seller's Bank

Part payments & banking system

Part declarants & tax authorities  
**Country A**

Purchaser B1

Tax authority

Treasury

S2 B2B cross-border bank transfer  
**Country B**

Seller B2

Tax authority

Treasury

Purchase

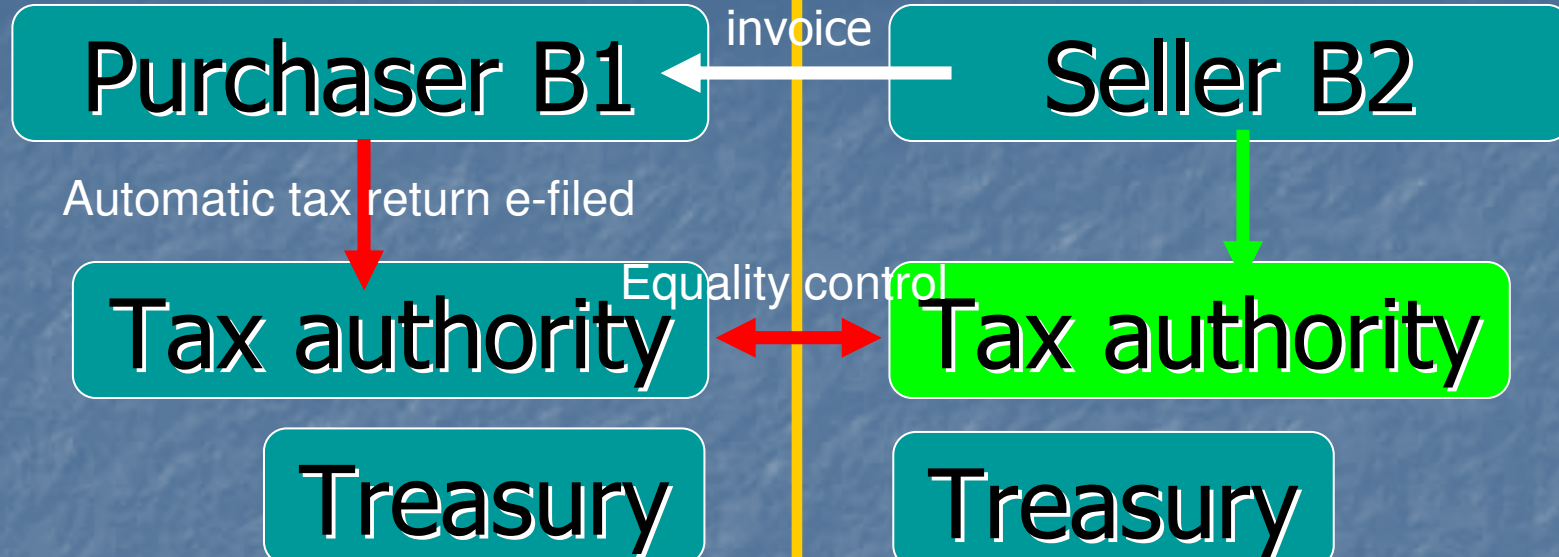
Automatic tax return e-filed



Part payments & banking system

Part declarants & tax authorities  
**Country A**

S2 B2B cross-border bank transfer  
**Country B**



Part declarants & tax authorities  
**Country A**

Purchaser B1

Tax authority

Treasury

S2 B2B cross-border bank transfer  
**Country B**

Seller B2

Tax authority

Treasury

Equality  
statements



Part payments & banking system

Part declarants & tax authorities  
**Country A**

**Purchaser B1**

Calculation Tax Clearance

**Tax auth. TCE**

**Treasury**

S2 B2B cross-border bank transfer  
**Country B**

**Seller B2**

**Tax authority**

**Treasury**

Part payments & banking system



Part declarants & tax authorities

**Country A**

Purchaser B1

Tax auth. **TCE**

**TCE READY**

Treasury

S2 B2B cross-border bank transfer

**Country B**

Seller B2

Tax authority

Treasury

Part payments & banking system

Part declarants & tax authorities

**Country A**

Purchaser B1

Tax auth. **TCE**

Treasury

Purchaser's Bank

S2 B2B cross-border bank transfer

**Country B**

Seller B2

Tax authority

Treasury

Seller's Bank

Part payments & banking system

Part declarants & tax authorities  
**Country A**

Purchaser B1

Tax auth. **TCE**

Treasury

taxes payment

Request all

Purchaser's Bank

S2 B2B cross-border bank transfer  
**Country B**

Seller B2

Tax authority

Treasury

Seller's Bank

Part declarants & tax authorities  
**Country A**

Purchaser B1

Tax auth. **TCE**

Treasury

taxes payment

Request all

Payment in standby  
Without TCE

Purchaser's Bank

S2 B2B cross-border bank transfer  
**Country B**

Seller B2

Tax authority

Treasury

Seller's Bank

Part declarants & tax authorities  
**Country A**

Purchaser B1

Tax auth. **TCE**

Treasury

Purchaser's Bank

S2 B2B cross-border bank transfer  
**Country B**

Seller B2

Tax authority

Treasury

Seller's Bank

Requested Tax Clearance

Payment in standby  
Without TCE

Part payments & banking system

Part declarants & tax authorities  
**Country A**

Purchaser B1

Tax auth. **TCE**

Treasury

S2 B2B cross-border bank transfer  
**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**

Purchaser B1

Tax auth. **TCE**

Treasury

Returned Tax Clearance

**TCE**

Purchaser's Bank

S2 B2B cross-border bank transfer  
**Country B**

Seller B2

Tax authority

Treasury

Seller's Bank

Part declarants & tax authorities  
**Country A**

Purchaser B1

Tax auth. **TCE**

Treasury

**TCE**

**All taxes**

Debit account

Purchaser's Bank

S2 B2B cross-border bank transfer  
**Country B**

Seller B2

Tax authority

Treasury

Seller's Bank



Part declarants & tax authorities  
**Country A**

Purchaser B1

Tax auth. **TCE**

Treasury

↑ taxes payment

↓ Advice for all

**TCE**

**All taxes**

Debit account

Purchaser's Bank

S2 B2B cross-border bank transfer  
**Country B**

Seller B2

Tax authority

Treasury

Seller's Bank

Part payments & banking system

Part declarants & tax authorities  
**Country A**

Purchaser B1

Tax auth. **TCE**

Treasury

Purchaser's Bank

Split **NET & TAX**

Part payments & banking system

S2 B2B cross-border bank transfer  
**Country B**

Seller B2

Tax authority

Treasury

Seller's Bank

Part declarants & tax authorities  
**Country A**

Purchaser B1

Tax auth. **TCE**

Treasury

**TAX**

Output TAX

Purchaser's Bank

Split **NET** & **TAX**

S2 B2B cross-border bank transfer  
**Country B**

Seller B2

Tax authority

Treasury

Seller's Bank

Part payments & banking system

Part declarants & tax authorities  
**Country A**

Purchaser B1

Tax auth. **TCE**

Treasury

Output TAX

TAX

Purchaser's Bank

Split **NET** & **TAX**

Part payments & banking system

S2 B2B cross-border bank transfer  
**Country B**

Seller B2

Tax authority

Treasury

Seller's Bank

Part declarants & tax authorities  
**Country A**

S2 B2B cross-border bank transfer  
**Country B**

Purchaser B1

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**

Purchaser B1

Tax auth. **TCE**

Treasury

Output TAX

All taxes

TAX

Purchaser's Bank

S2 B2B cross-border bank transfer  
**Country B**

Seller B2

Tax authority

Treasury

Seller's Bank

NET + TCE

Part payments & banking system

Part declarants & tax authorities  
**Country A**

Purchaser B1

Tax auth. **TCE**

Treasury

Output TAX

All taxes

TAX

Purchaser's Bank

S2 B2B cross-border bank transfer  
**Country B**

Seller B2

Tax authority

Treasury

NET

Seller's Bank

Part declarants & tax authorities  
**Country A**

Purchaser B1

Tax auth. **TCE**

Treasury

All taxes

TAX

Purchaser's Bank

S2 B2B cross-border bank transfer  
**Country B**

Seller B2

Tax authority

Treasury

NET

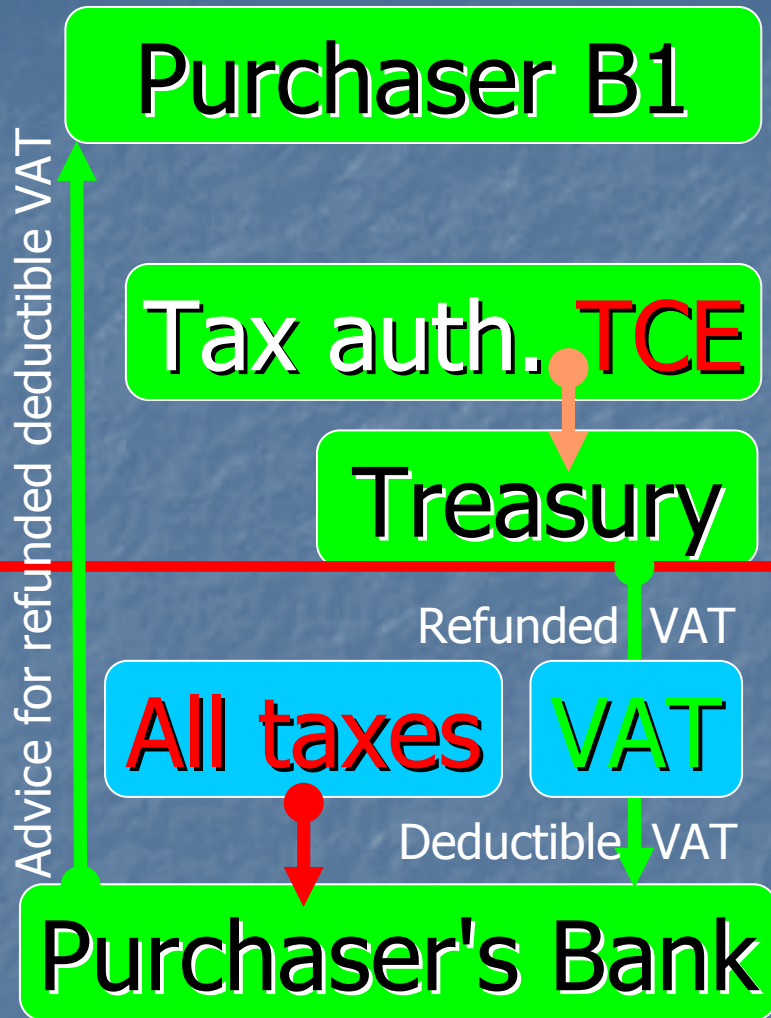
Seller's Bank

Output TAX

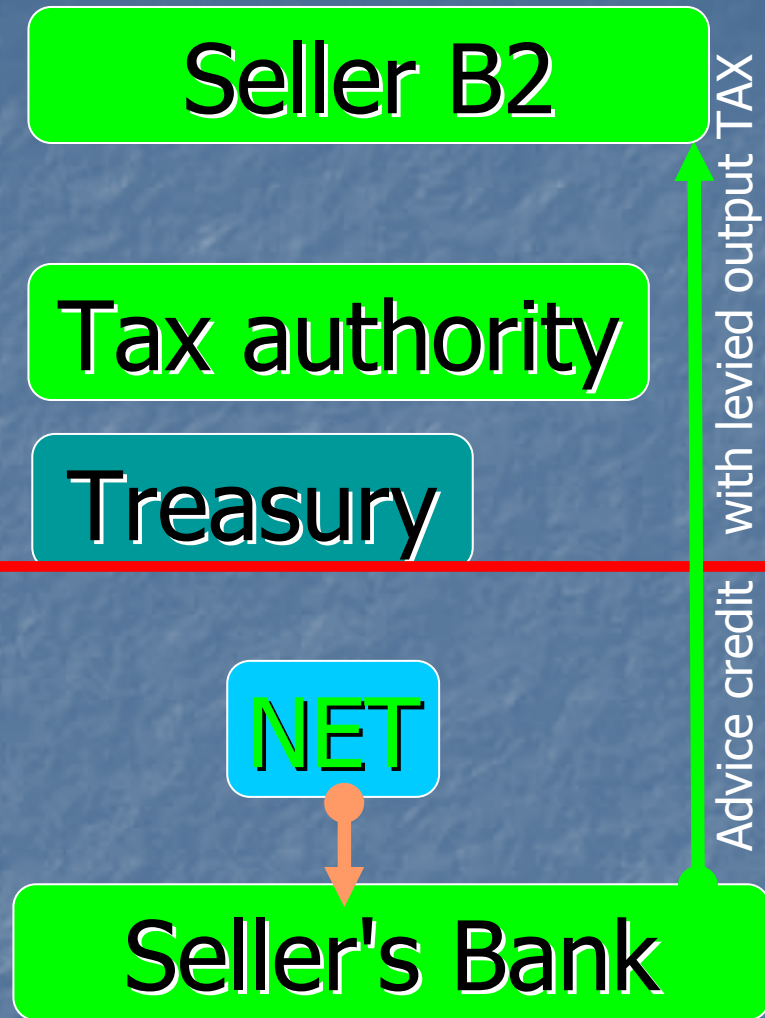
Advice credit with levied output TAX



Part declarants & tax authorities  
**Country A**



S2 B2B cross-border bank transfer  
**Country B**



Part declarants & tax authorities  
**Country A**

Purchaser B1

Tax auth. **TCE**

Treasury

S2 B2B cross-border bank transfer  
**Country B**

Seller B2

Tax authority

Treasury



120 - 20

**All taxes**

**VAT**

=

**NET**

Purchaser's Bank

Seller's Bank

Balance of payments

End process

Part payments & banking system