

DAGTVA®

Dispositif technique Automatique de Gestion de la TVA

B2B Cross-border transaction

Payment by bank transfer

New version & special case of Brexit

No TAX in banking transfer

TCE = Tax Clearance Extraction

TCE = Amount of VAT to levy

VAT collected on purchaser side
Independent of tax system used



DAGTVA is devided in two separate and autonomous parts.

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

« Making Tax Digital » Declarative System

Part
Registrants & Tax authorities

« Making Tax Digital » Declarative System

Part
Registrants & **Tax authorities**

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

« Making Tax Digital » Declarative System

Part

Registrants & **Tax authorities**

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

Part

Payments & Banking system

« Making Tax Digital » Declarative 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.

« Making Tax Digital » Declarative 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
United Kingdom

S2 B2B cross-border bt V3-Brexit
Country EU

Stakeholders

Part payments & banking system

Part declarants & tax authorities
United Kingdom

S2 B2B cross-border bt V3-Brexit
Country EU

Stakeholders

Public Treasury

Public Treasury

Part payments & banking system

Part declarants & tax authorities
United Kingdom

Purchaser B1

Tax authority

Treasury

Purchaser's Bank

S2 B2B cross-border bt V3-Brexit
Country EU

Seller B2

Tax authority

Treasury

Seller's Bank

Part payments & banking system

Part declarants & tax authorities
United Kingdom

S2 B2B cross-border bt V3-Brexit
Country EU



MTD - Automatic tax return e-filed (option not apply today)

Tax authority

Tax authority

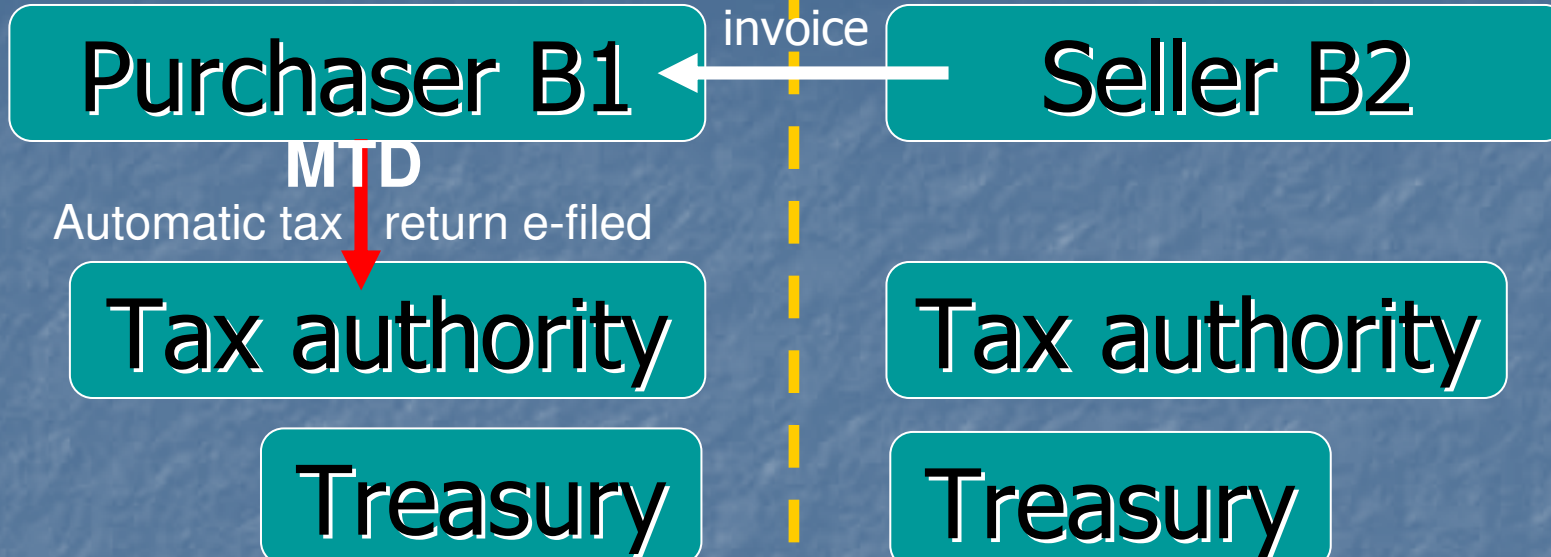
Treasury

Treasury

Part payments & banking system

Part declarants & tax authorities
United Kingdom

S2 B2B cross-border bt V3-Brexit
Country EU



Part declarants & tax authorities
United Kingdom

Purchaser B1

Tax authority

Treasury

S2 B2B cross-border bt V3-Brexit
Country EU

Seller B2

Tax authority

Treasury

Part payments & banking system

Part declarants & tax authorities
United Kingdom

Purchaser B1

Calculation Tax Clearance

Tax auth. TCE

Treasury

S2 B2B cross-border bt V3-Brexit
Country EU

Seller B2

Tax authority

Treasury

Part payments & banking system

Part declarants & tax authorities
United Kingdom

Purchaser B1

TCE READY

Tax auth. **TCE**

Treasury

S2 B2B cross-border bt V3-Brexit
Country EU

Seller B2

Tax authority

Treasury

Part payments & banking system

Part declarants & tax authorities
United Kingdom

Purchaser B1

Tax auth. **TCE**

Treasury

Purchaser's Bank

S2 B2B cross-border bt V3-Brexit
Country EU

Seller B2

Tax authority

Treasury

Seller's Bank

Part payments & banking system

Part declarants & tax authorities
United Kingdom

Purchaser B1

Tax auth. **TCE**

Treasury

Tax Clearance sent directly

Purchaser's Bank

Part payments & banking system

S2 B2B cross-border bt V3-Brexit
Country EU

Seller B2

Tax authority

Treasury

Seller's Bank

Part declarants & tax authorities
United Kingdom

Purchaser B1

Tax auth. **TCE**

Treasury

taxes payment

Request all

Purchaser's Bank

S2 B2B cross-border bt V3-Brexit
Country EU

Seller B2

Tax authority

Treasury

Seller's Bank

Part payments & banking system

Part declarants & tax authorities
United Kingdom

Purchaser B1

Tax auth. **TCE**

Treasury

TCE

All taxes

Debit account

Purchaser's Bank

S2 B2B cross-border bt V3-Brexit
Country EU

Seller B2

Tax authority

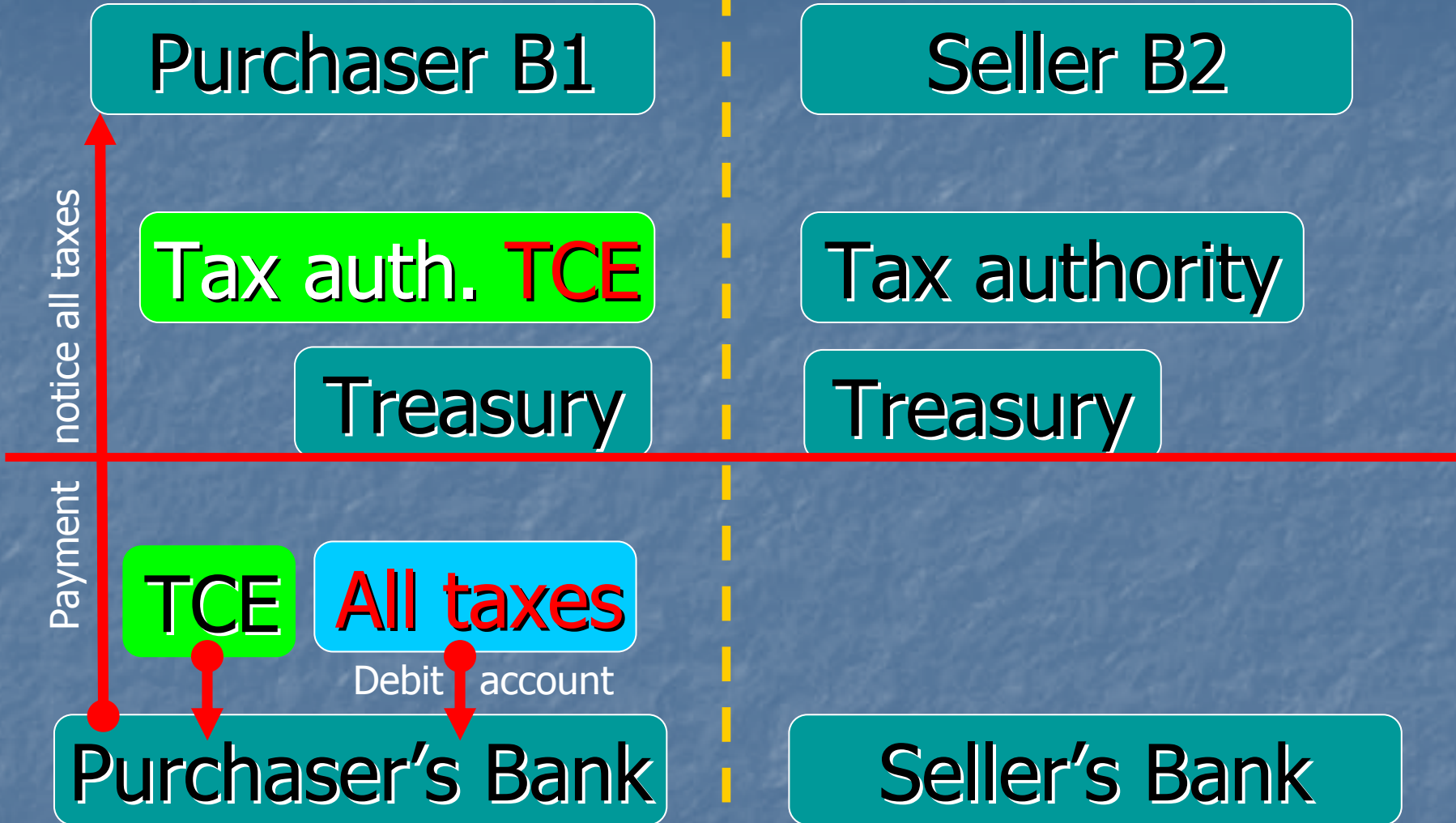
Treasury

Seller's Bank

Part payments & banking system

Part declarants & tax authorities
United Kingdom

S2 B2B cross-border bt V3-Brexit
Country EU



Part payments & banking system

Part declarants & tax authorities
United Kingdom

Purchaser B1

Tax auth. **TCE**

Treasury

Purchaser's Bank

Split **NET & TAX**

Part payments & banking system

S2 B2B cross-border bt V3-Brexit
Country EU

Seller B2

Tax authority

Treasury

Seller's Bank

Part declarants & tax authorities
United Kingdom

Purchaser B1

Tax auth. **TCE**

Treasury

TAX

Output TAX

Purchaser's Bank

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

Part payments & banking system

S2 B2B cross-border bt V3-Brexit
Country EU

Seller B2

Tax authority

Treasury

Seller's Bank

Part declarants & tax authorities
United Kingdom

S2 B2B cross-border bt V3-Brexit
Country EU

Purchaser B1

Seller B2

Tax auth. **TCE**

Tax authority

Treasury

Treasury

Output TAX

TAX

Purchaser's Bank

Seller's Bank

Output Tax collection noticed
MTD

BEPS

Part payments & banking system

Part declarants & tax authorities
United Kingdom

S2 B2B cross-border bt V3-Brexit
Country EU

Purchaser B1

Seller B2

Tax auth. **TCE**

Tax authority

Treasury

Treasury



Output TAX

OK

TAX

Purchaser's Bank

Seller's Bank

NET

OK for NET transfer

NET

No TAX in banking transfer

Part declarants & tax authorities
United Kingdom

Purchaser B1

Tax auth. **TCE**

Treasury

All taxes

TAX

Purchaser's Bank

S2 B2B cross-border bt V3-Brexit
Country EU

Seller B2

Tax authority

Treasury

NET

Seller's Bank

Output TAX

Part payments & banking system

Part declarants & tax authorities
United Kingdom

Purchaser B1

Tax auth. **TCE**

Treasury

Output TAX

All taxes

TAX

Purchaser's Bank

S2 B2B cross-border bt V3-Brexit
Country EU

Seller B2

Tax authority

Treasury

NET

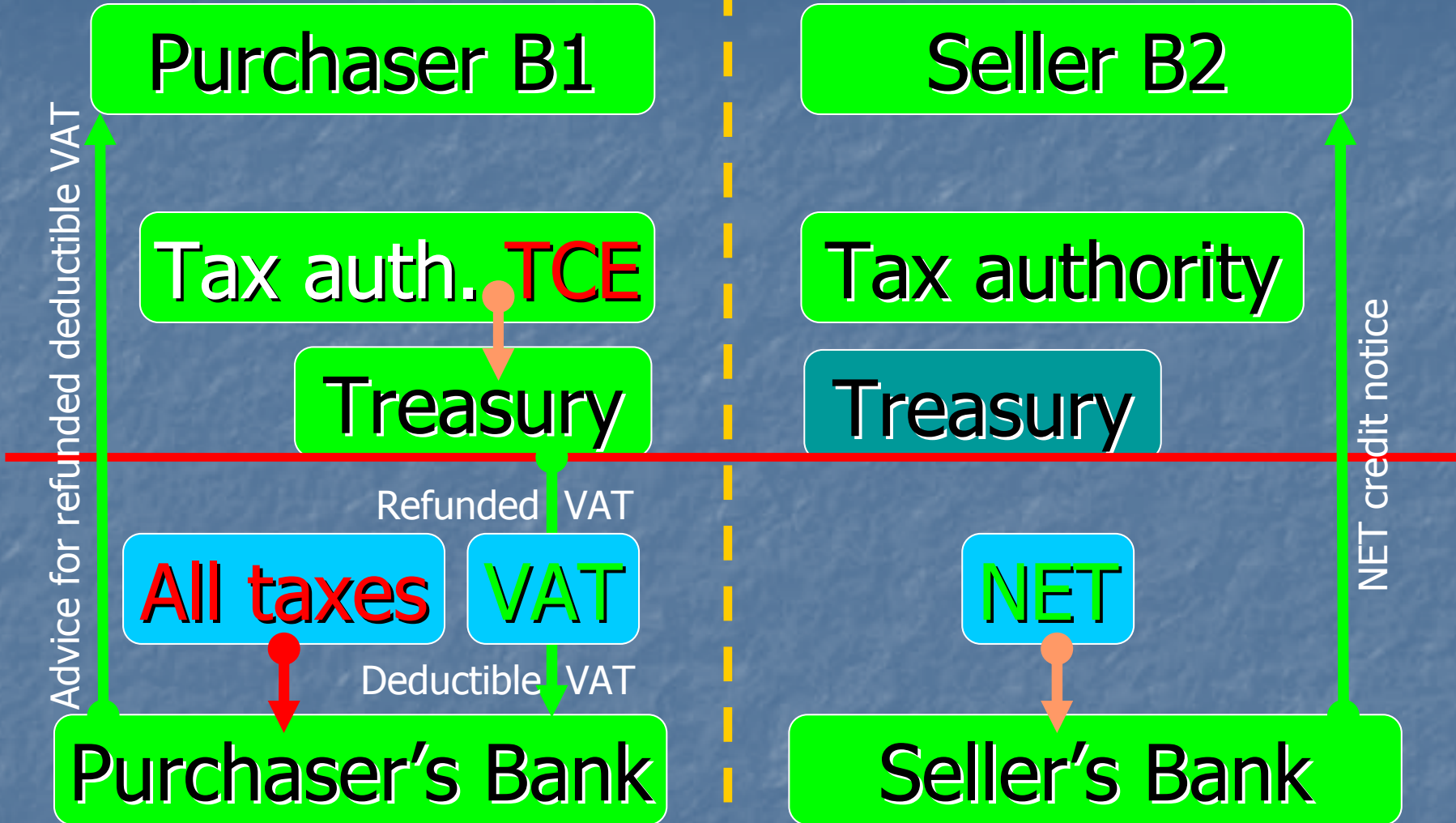
Seller's Bank

NET credit notice

Part payments & banking system

Part declarants & tax authorities
United Kingdom

S2 B2B cross-border bt V3-Brexit
Country EU



Part payments & banking system

Part declarants & tax authorities
United Kingdom

Purchaser B1

Tax auth. TCE

Treasury

S2 B2B cross-border bt V3-Brexit
Country EU

Seller B2

Tax authority

Treasury

120 - 20

All taxes

VAT

=

NET

100

Purchaser's Bank

Seller's Bank

Balance of payments

No TAX in banking transfer