

DAGTVA®

Dispositif technique Automatique de Gestion de la TVA

B2B cross-border transaction Card payment (e-commerce)

TCE = Tax Clearance Extraction

TCE = Amount of VAT to levy

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

VAT collected on purchaser side

DAGTVA is divided into 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.

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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
Country A

S44 B2B Cross-border e-com
Country B

Stakeholders

Part payments & banking system

Part declarants & tax authorities
Country A

S44 B2B Cross-border e-com
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

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Country B

Seller B2

Tax authority

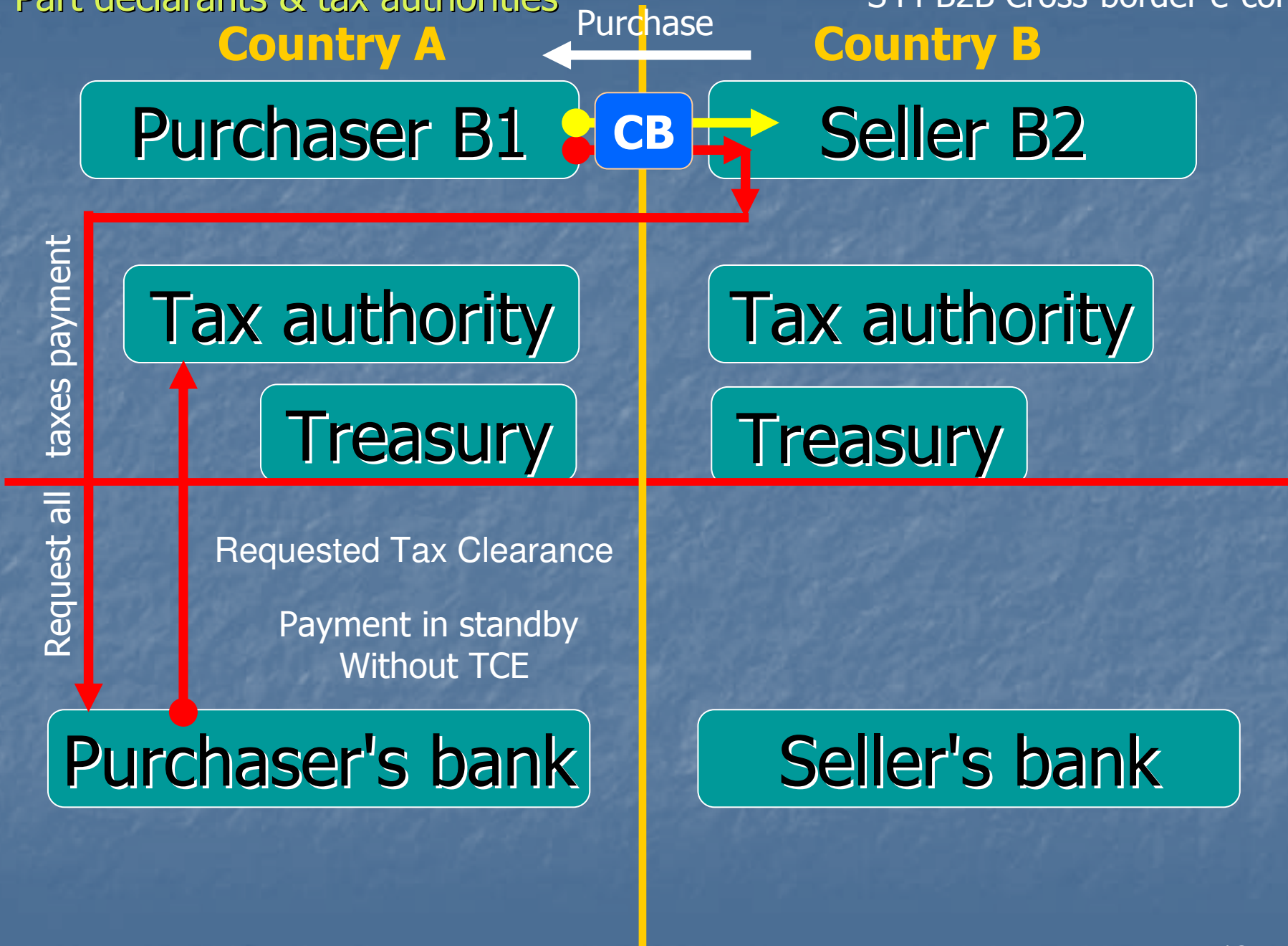
Treasury

Seller's bank

Part payments & banking system

Part declarants & tax authorities
Country A

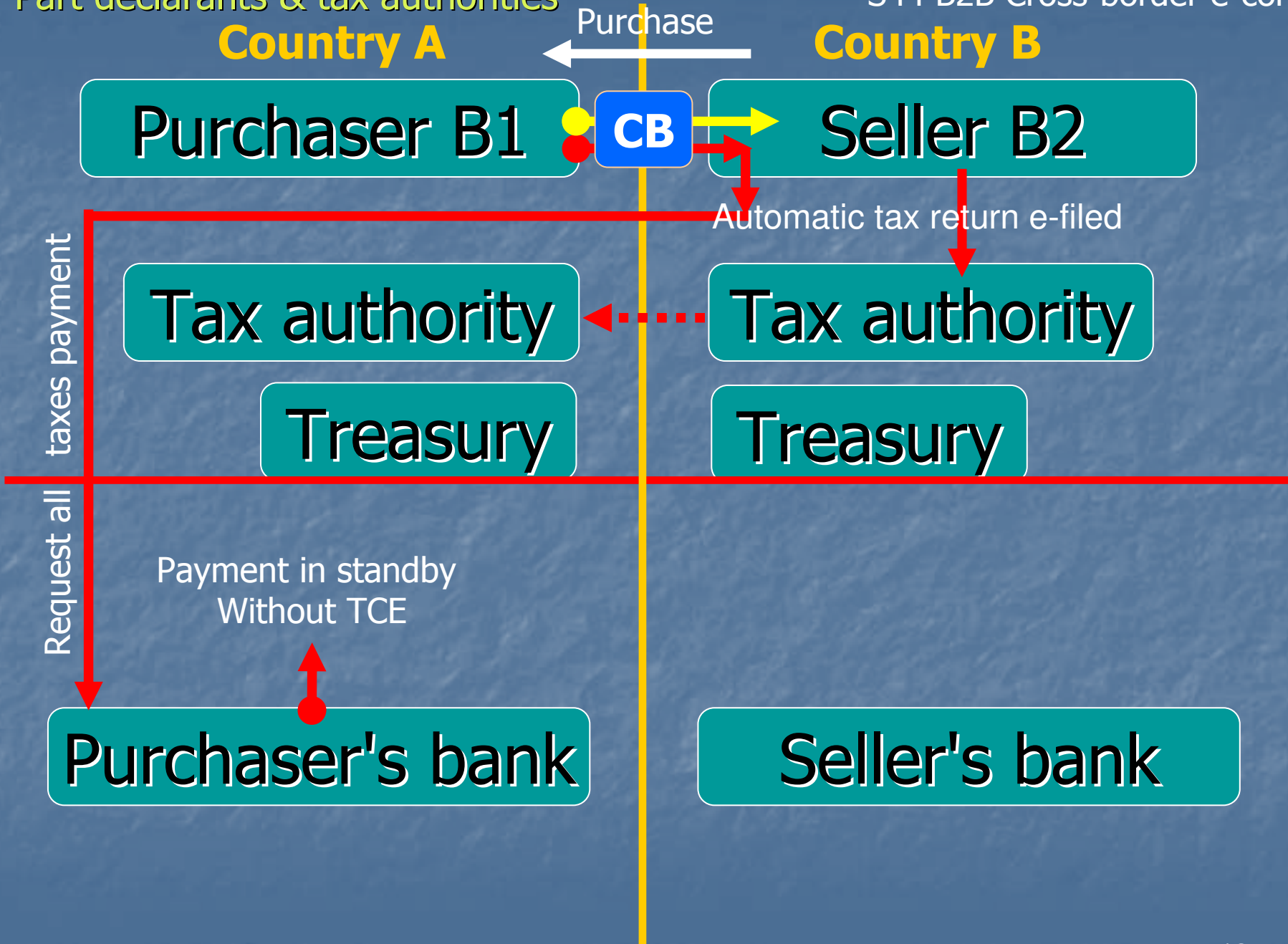
S44 B2B Cross-border e-com
Country B



Part payments & banking system

Part declarants & tax authorities
Country A

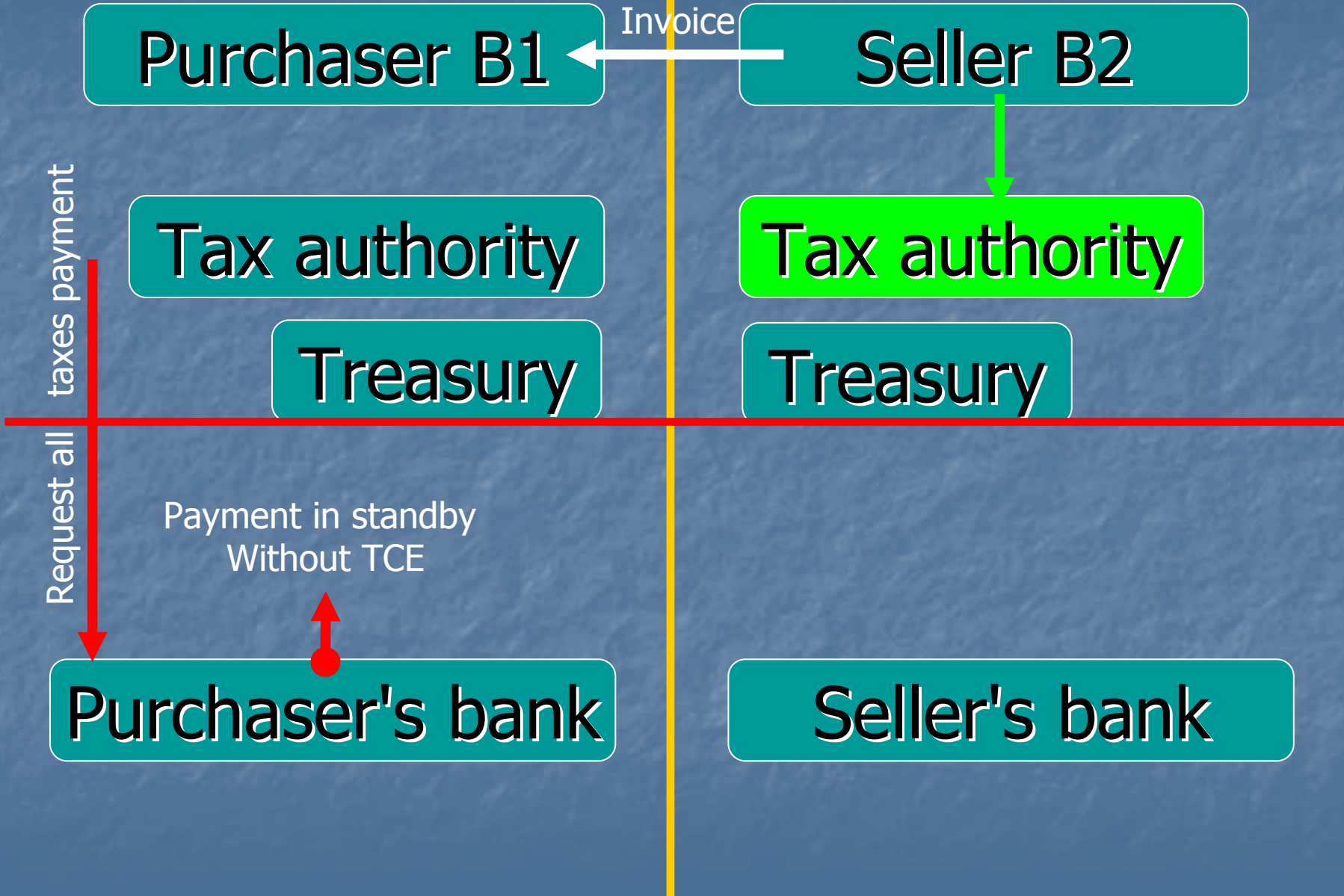
S44 B2B Cross-border e-com
Country B



Part payments & banking system

Part declarants & tax authorities
Country A

S44 B2B Cross-border e-com
Country B



Part payments & banking system

Part declarants & tax authorities
Country A

Purchaser B1

Automatic tax return e-filed

Tax authority

Treasury

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Country B

Seller B2

Tax authority

Treasury



Payment in standby
Without TCE

Purchaser's bank

Seller's bank

Equality control

Part payments & banking system

Part declarants & tax authorities
Country A

Purchaser B1

Tax authority

Treasury

S44 B2B Cross-border e-com
Country B

Seller B2

Tax authority

Treasury

Equality statements

Payment in standby
Without TCE

Purchaser's bank

Seller's bank

Part payments & banking system

Part declarants & tax authorities
Country A

Purchaser B1

Tax authority

Treasury

S44 B2B Cross-border e-com
Country B

Seller B2

Tax authority

Treasury

Equality statements

Payment in standby
Without TCE

Purchaser's bank

Seller's bank

Part payments & banking system

Part declarants & tax authorities
Country A

Purchaser B1

Calculation Tax Clearance

Tax auth. TCE

Treasury

S44 B2B Cross-border e-com
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**

TCE READY

Treasury

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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

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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

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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

↓ Advice for all

TCE

All taxes

Debit account

Purchaser's bank

S44 B2B Cross-border e-com
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** & **VAT**

Part payments & banking system

S44 B2B Cross-border e-com

Country B

Seller B2

Tax authority

Treasury

Seller's bank

Part declarants & tax authorities

Country A

Purchaser B1

Tax auth. **TCE**

Treasury

VAT

Output VAT

Purchaser's bank

Split **NET** & **VAT**

Part payments & banking system

S44 B2B Cross-border e-com

Country B

Seller B2

Tax authority

Treasury

Seller's bank

Part declarants & tax authorities
Country A

Purchaser B1

Tax auth. **TCE**

Treasury

Output VAT

VAT

Purchaser's bank

S44 B2B Cross-border e-com
Country B

Seller B2

Tax authority

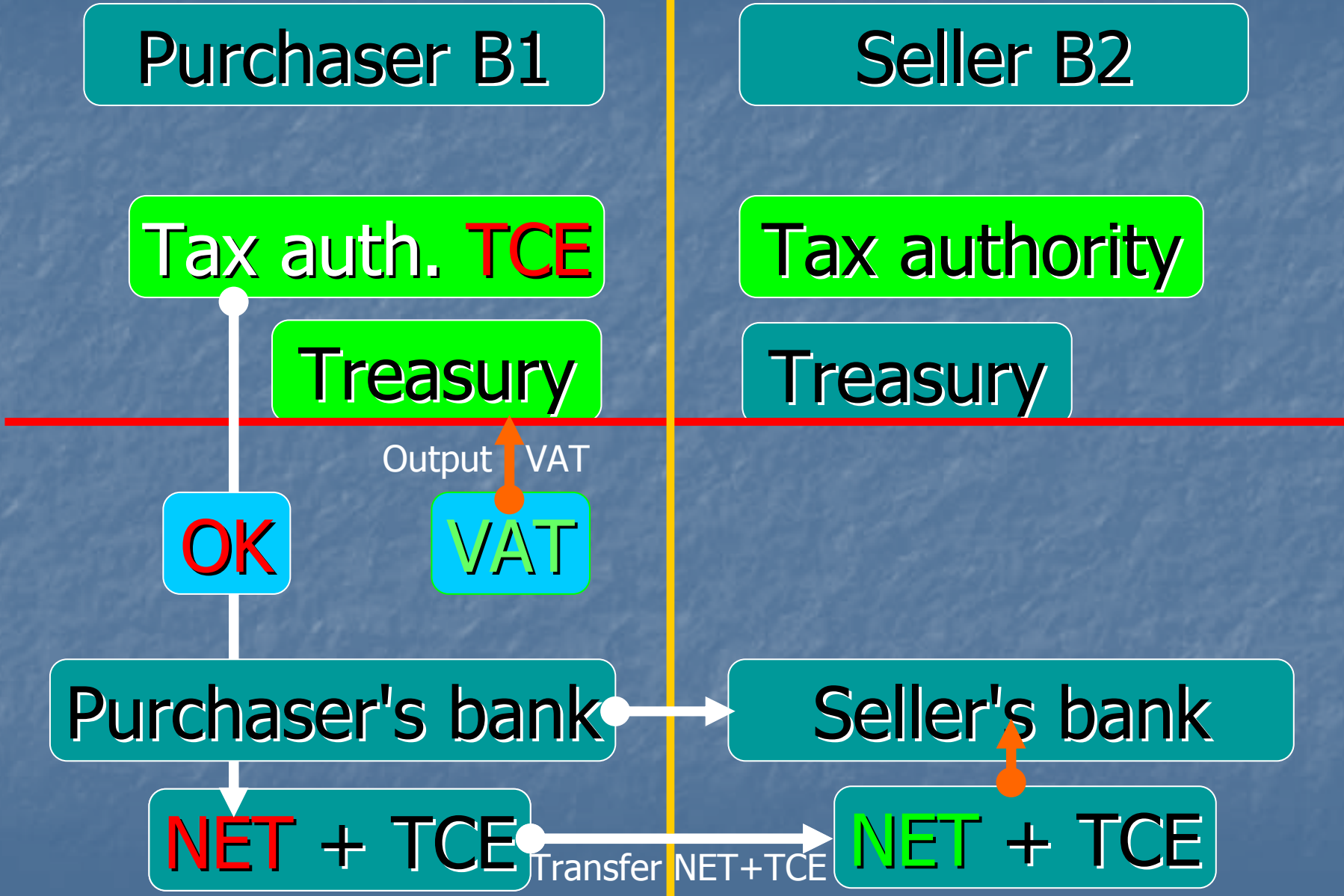
Treasury

Seller's bank

Part payments & banking system

Part declarants & tax authorities
Country A

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Country B



Part payments & banking system

Country A

Purchaser B1

Tax auth. **TCE**

Treasury

All taxes

VAT

Purchaser's bank

Country B

Seller B2

Tax authority

Treasury

Seller's bank

NET + TCE

Output VAT

Country A

Purchaser B1

Tax auth. **TCE**

Treasury

All taxes

VAT

Purchaser's bank

Output VAT

Country B

Seller B2

Tax authority

Treasury

NET

Seller's bank

Part declarants & tax authorities
Country A

Purchaser B1

Tax auth. **TCE**

Treasury

Output VAT

All taxes

VAT

Purchaser's bank

S44 B2B Cross-border e-com
Country B

Seller B2

Tax authority

Treasury

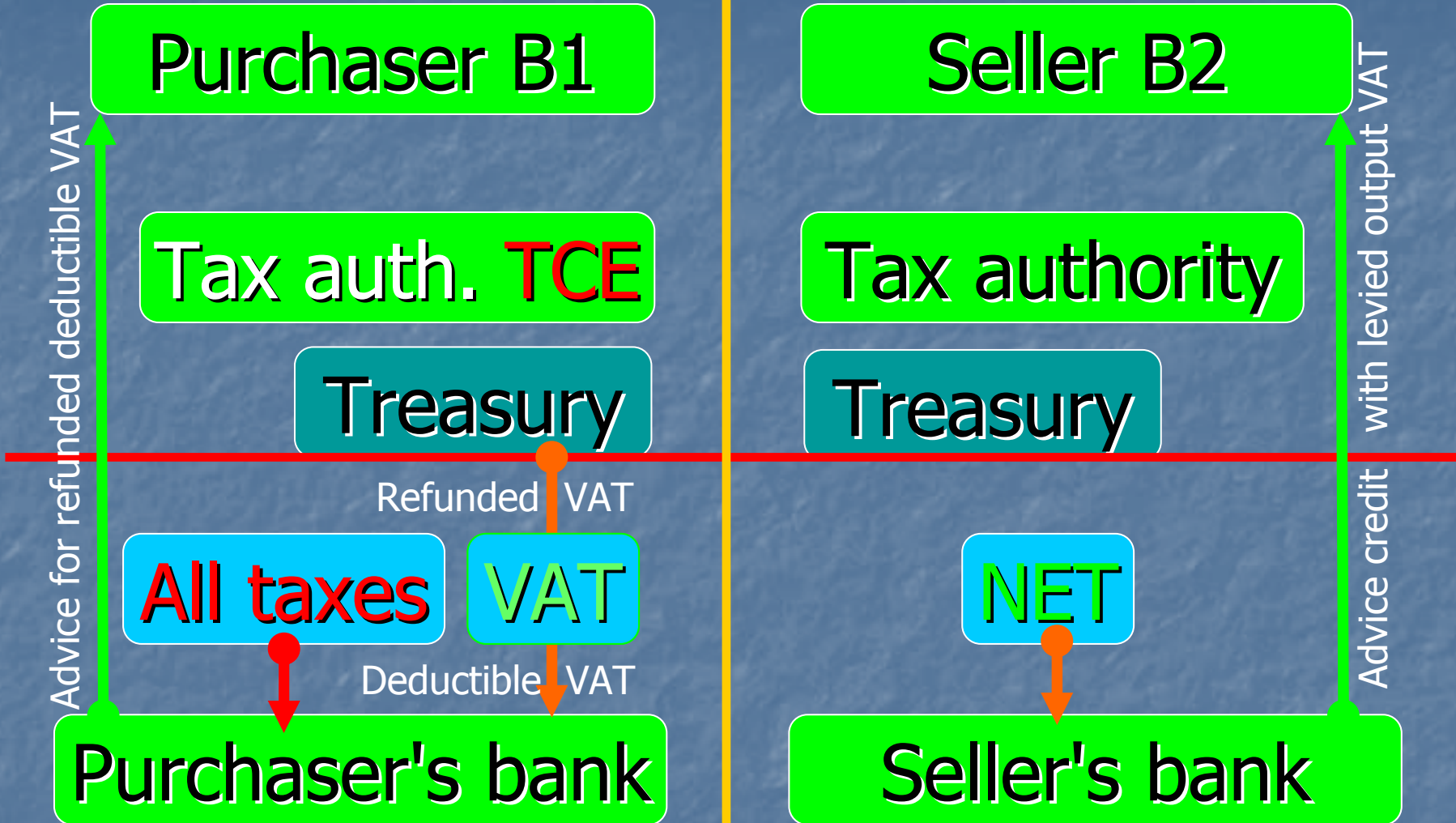
NET

Seller's bank

Advice credit with levied output VAT

Part declarants & tax authorities
Country A

S44 B2B Cross-border e-com
Country B



Part declarants & tax authorities
Country A

Purchaser B1

Tax auth. **TCE**

Treasury

120

-

20

All taxes

-

VAT

=

NET

Purchaser's bank

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Country B

Seller B2

Tax authority

Treasury

100

Seller's bank

Balance of payments

End process

Part payments & banking system