

DAGTVA®

Dispositif technique Automatique de Gestion de la TVA

Tr1 B2C e-work – Uber case

The customer pays the taxi fares

TCE = Tax Clearance Extraction

TCE = Amount of TAX to levy

F.ID = Fiscal Identification (in dossier registration)

Independant of TAX system VAT- RST- GST-TPS

If VAT, treatment 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 authority

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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 authority

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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 authority

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 authority
Country A

Tr1 B2C e-work Customer of Uber BT
Country B

Stakeholders

Part payments & banking system

Part declarants & tax authority
Country A

Tr1 B2C e-work Customer of Uber BT
Country B

Stakeholders

Public Treasury

Public Treasury

Part payments & banking system

Part declarants & tax authority
Country A

Taxi Customer

Tax authority

Treasury

Customer's Bank

Tr1 B2C e-work Customer of Uber BT
Country B

UBER B2

Tax authority

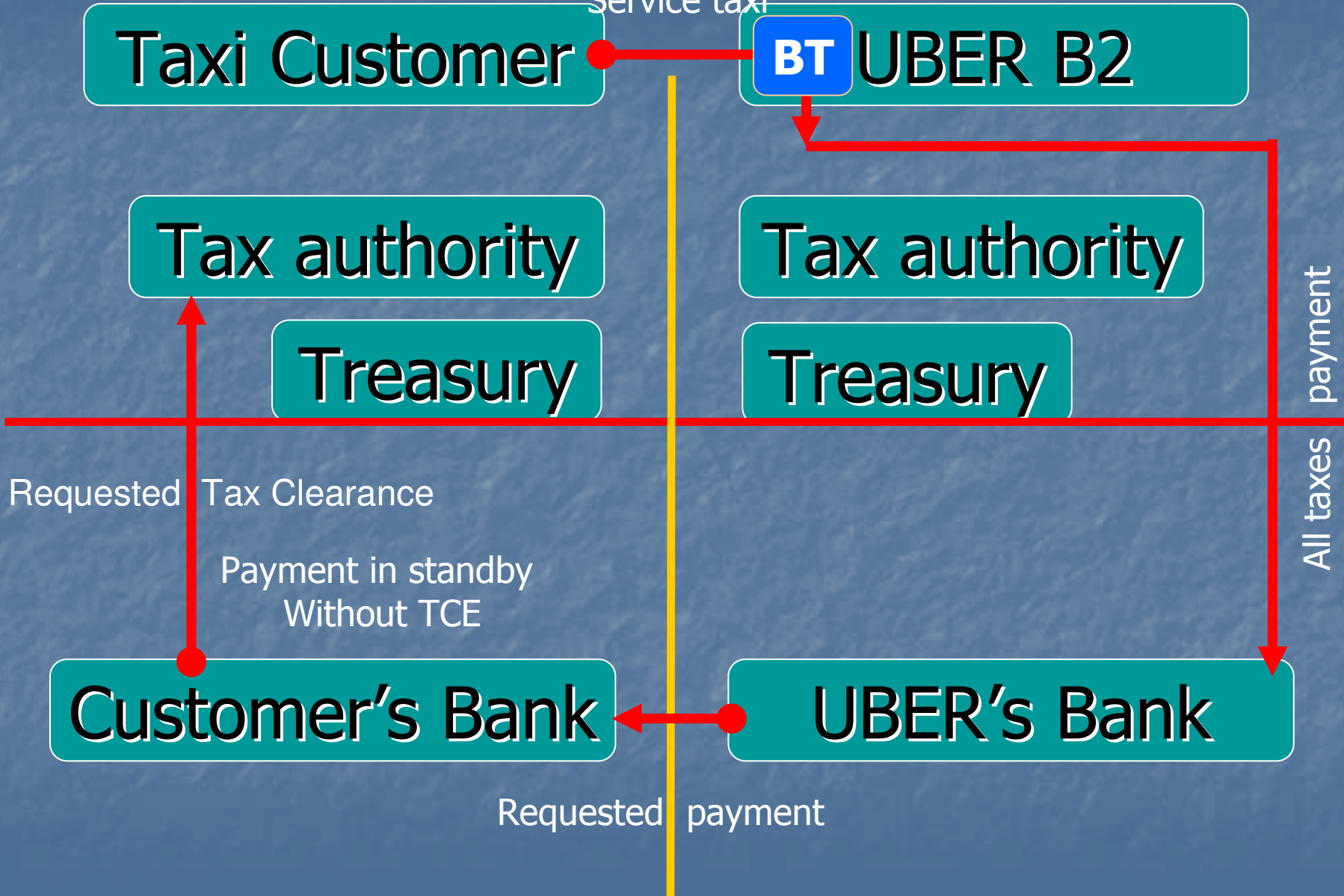
Treasury

UBER's Bank

Part payments & banking system

Part declarants & tax authority
Country A

Tr1 B2C e-work Customer of Uber BT
Country B



Part payments & banking system

Part declarants & tax authority
Country A

Tr1 B2C e-work Customer of Uber BT
Country B

Taxi Customer

BT UBER B2

Invoice

Tax authority

Tax authority

F.ID

Automatic tax return e-filed

Treasury

Treasury

Payment in standby
Without TCE

Customer's Bank

UBER's Bank

Part payments & banking system

Part declarants & tax authority
Country A

Taxi Customer

Tax authority

Treasury

Tr1 B2C e-work Customer of Uber BT
Country B

UBER B2

Tax authority

Treasury

Payment in standby
Without TCE

Customer's Bank

UBER's Bank

Part payments & banking system

Part declarants & tax authority
Country A

Taxi Customer

Tax authority

Treasury

Tr1 B2C e-work Customer of Uber BT
Country B

UBER B2

Tax authority

Treasury

Equality statements

Payment in standby
Without TCE

Customer's Bank

UBER's Bank

Part payments & banking system

Part declarants & tax authority
Country A

Taxi Customer

Calculation Tax Clearance

Tax auth. TCE

Treasury

Tr1 B2C e-work Customer of Uber BT
Country B

UBER B2

Tax authority

Treasury

Payment in standby
Without TCE

Customer's Bank

UBER's Bank

Part payments & banking system

Part declarants & tax authority
Country A

Taxi Customer

Tax auth. **TCE**

TCE READY

Treasury

Payment in standby
Without TCE



Customer's Bank

Tr1 B2C e-work Customer of Uber BT
Country B

UBER B2

Tax authority

Treasury

UBER's Bank

Part payments & banking system

Part declarants & tax authority
Country A

Taxi Customer

Tax auth. TCE

Treasury

Returned Tax Clearance

TCE

Customer's Bank

Tr1 B2C e-work Customer of Uber BT
Country B

UBER B2

Tax authority

Treasury

UBER's Bank

Part payments & banking system

Part declarants & tax authority
Country A

Taxi Customer

Tax auth. **TCE**

Treasury

TCE

All taxes

Debit account

Customer's Bank

Tr1 B2C e-work Customer of Uber BT
Country B

UBER B2

Tax authority

Treasury

UBER's Bank

Part payments & banking system

Part declarants & tax authority
Country A

Taxi Customer

Tax auth. TCE

Treasury

TCE

All taxes

Debit account

Customer's Bank

Advice for all taxes payment

Tr1 B2C e-work Customer of Uber BT
Country B

UBER B2

Tax authority

Treasury

UBER's Bank

Part payments & banking system

Part declarants & tax authority
Country A

Taxi Customer

Tax auth. **TCE**

Treasury

Customer's Bank

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

Part payments & banking system

Tr1 B2C e-work Customer of Uber BT
Country B

UBER B2

Tax authority

Treasury

UBER's Bank

Part declarants & tax authority
Country A

Taxi Customer

Tax auth. **TCE**

Treasury

TAX

Output TAX

Customer's Bank

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

Part payments & banking system

Tr1 B2C e-work Customer of Uber BT
Country B

UBER B2

Tax authority

Treasury

UBER's Bank

Part declarants & tax authority
Country A

Taxi Customer

Tax auth. TCE

Treasury

TAX

Output TAX

Customer's Bank

Tr1 B2C e-work Customer of Uber BT
Country B

UBER B2

Tax authority

Treasury

UBER's Bank

Part payments & banking system

Part declarants & tax authority
Country A

Tr1 B2C e-work Customer of Uber BT
Country B

Taxi Customer

UBER B2

Tax auth. TCE

Tax authority

Treasury

Treasury

OK

TAX

Output TAX

Customer's Bank

UBER's Bank

NET + TCE

NET + TCE

Transfer NET+TCE

Part payments & banking system

Part declarants & tax authority
Country A

Taxi Customer

Tax auth. **TCE**

Treasury

All taxes

TAX

Output TAX

Customer's Bank

Tr1 B2C e-work Customer of Uber BT
Country B

UBER B2

Tax authority

Treasury

UBER's Bank

NET + TCE

Part payments & banking system

Part declarants & tax authority
Country A

Taxi Customer

Tax auth. **TCE**

Treasury

All taxes

TAX

Output TAX

Customer's Bank

Tr1 B2C e-work Customer of Uber BT
Country B

UBER B2

Tax authority

Treasury

NET

UBER's Bank

Part payments & banking system

Part declarants & tax authority
Country A

Taxi Customer

Tax auth. **TCE**

Treasury

All taxes

TAX

Output TAX

Customer's Bank

Tr1 B2C e-work Customer of Uber BT
Country B

UBER B2

Tax authority

Treasury

NET

UBER's Bank

Advice credit with levied output TAX

Part payments & banking system

Part declarants & tax authority
Country A

Taxi Customer

Tax auth. **TCE**

Treasury

120

All taxes

TAX

20

Customer's Bank

Tr1 B2C e-work Customer of Uber BT
Country B

UBER B2

Tax authority

Treasury

100

NET

UBER's Bank

Balance of payments

TAX collected on the purchaser country

Part payments & banking system

End process