

# DAGTVA®

Dispositif technique Automatique de Gestion de la TVA

World Single Market - Wayfair environment

B<sup>2</sup>B online marketplace

transaction – seller in U.K.

Payment by bank transfer

Sale taxes collected in buyer's country

Independent of tax system used



DAGTVA is divided in two separate and autonomous parts.

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

« Making Tax Digital » Declarative Tax System for UK

Part  
Registrants & Tax authorities

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Part  
Payments & Banking system

« Making Tax Digital » Declarative Tax System for UK

Part  
Registrants & **Tax authorities**

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

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Part  
Payments & Banking system

## « Making Tax Digital » Declarative Tax System for UK

### Part Registrants & Tax authorities

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

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### Part Payments & Banking system

Like today, the security and control of payments are assured by the banking system.

« Making Tax Digital » Declarative Tax System for UK

Part  
Registrants & Tax authorities

The security and control of statements are assured by the 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

**EU-USA-China-Others**

**Buyer side**

wsm\_b2b\_mkplace\_seller-uk\_wayfair

**United Kingdom**

**Seller side**

Stakeholders

Part payments & banking system

Part declarants & tax authorities

wsm\_b2b\_mkplace\_seller-uk\_wayfair

**EU-USA-China-Others**

**United Kingdom**

Stakeholders

**Public Treasury**

**Public Treasury**

Part payments & banking system

Part declarants & tax authorities  
**EU-USA-China-Others**

Purchaser B1

Tax authority

Treasury

Purchaser's Bank

wsm\_b2b\_mkplace\_seller-uk\_wayfair  
**United Kingdom**

IT.Mkplace Seller B2

Tax aut-HMRC

Treasury

Seller's Bank

Part payments & banking system

Part declarants & tax authorities  
**EU-USA-China-Others**

wsm\_b2b\_mkplace\_seller-uk\_wayfair  
**United Kingdom**

Purchaser B1

Purchase  
WEB

IT.Mkplace Seller B2

Tax authority

**MTD** - Automatic tax return e-filed

Tax aut-**HMRC**

Treasury

Treasury

Purchaser's Bank

Seller's Bank

Part payments & banking system

Part declarants & tax authorities  
**United Kingdom**

wsm\_b2b\_mkplace\_seller-uk\_wayfair  
**EU-USA-China-Others**

Purchaser B1

IT.Mkplace Seller B2

invoice

Tax authority

Tax aut-HMRC

First

Autorization + Articles 5-7

Information

Treasury

Treasury

Purchaser's Bank

Seller's Bank

Part payments & banking system

Part declarants & tax authorities  
**EU-USA-China-Others**

wsm\_b2b\_mkplace\_seller-uk\_wayfair  
**United Kingdom**

**Purchaser B1**

**IT.Mkplace Seller B2**

invoice



Automatic tax return e-filed

**Tax authority**

**Tax aut-HMRC**

**Treasury**

**Treasury**

**Purchaser's Bank**

**Seller's Bank**

Part payments & banking system

Part declarants & tax authorities  
**EU-USA-China-Others**

wsm\_b2b\_mkplace\_seller-uk\_wayfair  
**United Kingdom**

Purchaser B1

IT.Mkplace Seller B2

Control 

Tax authority

Tax aut-**HMRC**

Treasury

Treasury

Purchaser's Bank

Seller's Bank

Part payments & banking system

Part declarants & tax authorities  
**EU-USA-China-Others**

wsm\_b2b\_mkplace\_seller-uk\_wayfair  
**United Kingdom**

Purchaser B1

IT.Mkplace Seller B2

Tax authority

Tax aut-**HMRC**

Treasury

Treasury



Purchaser's Bank

Seller's Bank

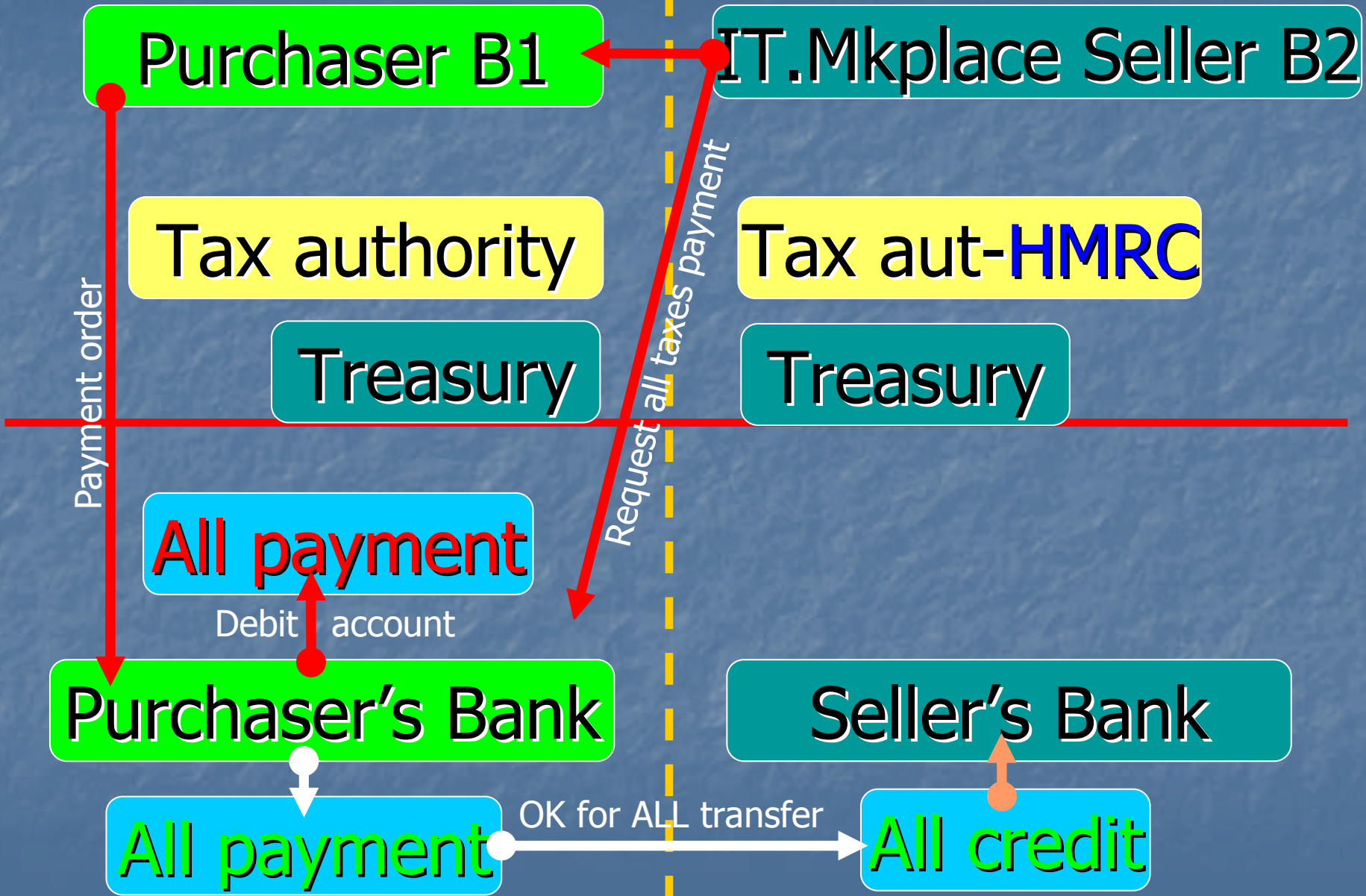
Request all taxes payment

Part payments & banking system



Part declarants & tax authorities  
**EU-USA-China-Others**

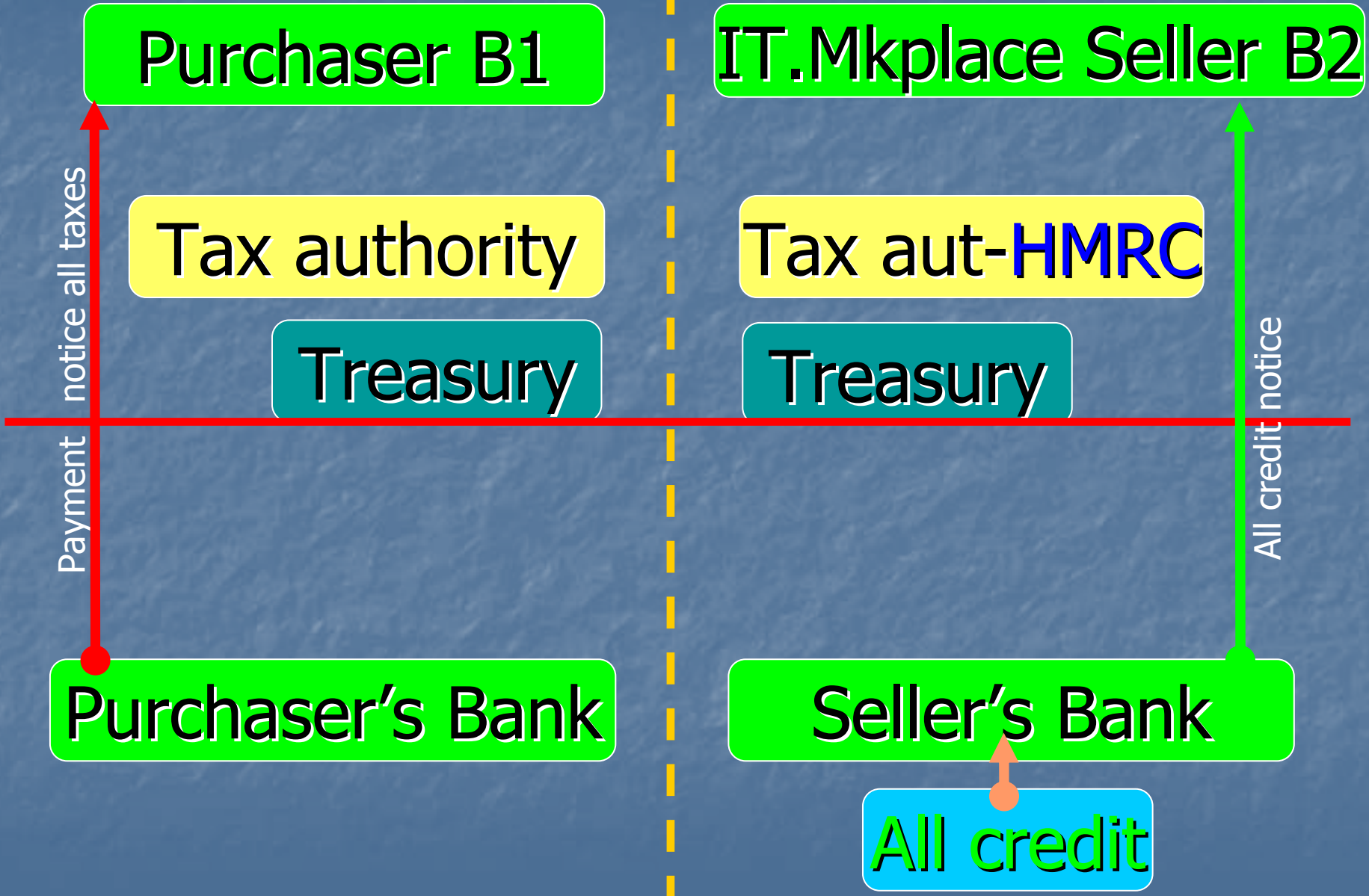
wsm\_b2b\_mkplace\_seller-uk\_wayfair  
**United Kingdom**



Part payments & banking system

Part declarants & tax authorities  
**EU-USA-China-Others**

wsm\_b2b\_mkplace\_seller-uk\_wayfair  
**United Kingdom**



Part payments & banking system

Part declarants & tax authorities  
**EU-USA-China-Others**

**Purchaser B1**

Tax authority

Treasury

**Purchaser's Bank**

Part payments & banking system

wsm\_b2b\_mkplace\_seller-uk\_wayfair  
**United Kingdom**

**IT.Mkplace Seller B2**

Tax aut-**HMRC**

Treasury

**TAX**

Output TAX

**Seller's Bank**

**All credit**

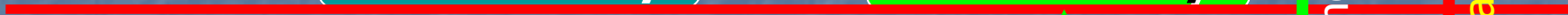
Request tax payment

Part declarants & tax authorities  
**EU-USA-China-Others**

**Purchaser B1**

**Tax authority**

**Treasury**



**Purchaser's Bank**

wsm\_b2b\_mkplace\_seller-uk\_wayfair  
**United Kingdom**

**IT.Mkplace Seller B2**

**Tax aut-HMRC**

**Treasury**

**WST**

Output TAX levied

**Seller's Bank**



WST = Wayfair Sale Tax

Part payments & banking system

Part declarants & tax authorities  
**EU-USA-China-Others**

wsm\_b2b\_mkplace\_seller-uk\_wayfair  
**United Kingdom**

Purchaser B1

IT.Mkplace Seller B2

Tax authority

Tax aut-HMRC

Treasury

Treasury

Purchaser's Bank

Seller's Bank

Import barcodes

Export barcodes

Automatic

BEPS

WST

Wayfair Sale Tax

Part declarants & tax authorities  
**EU-USA-China-Others**

wsm\_b2b\_mkplace\_seller-uk\_wayfair  
**United Kingdom**

Purchaser B1

IT.Mkplace Seller B2

Tax authority

Tax aut-HMRC

Treasury

Treasury

Wayfair Sale Tax

WST

Purchaser's Bank

Seller's Bank

Part payments & banking system

Part declarants & tax authorities  
**EU-USA-China-Others**

Purchaser B1

Tax authority

Treasury

Wayfair Sale Tax

WST

Purchaser's Bank

wsm\_b2b\_mkplace\_seller-uk\_wayfair  
**United Kingdom**

IT.Mkplace Seller B2

Tax aut-HMRC

Treasury

Seller's Bank

Part payments & banking system

Part declarants & tax authorities  
**EU-USA-China-Others**

wsm\_b2b\_mkplace\_seller-uk\_wayfair  
**United Kingdom**

Purchaser B1

IT.Mkplace Seller B2

Tax authority

Tax aut-HMRC

Treasury

Treasury

$-120$      $+$      $+20$                        $+120$      $+$      $-20$                        $(-20+20)$

All taxes + WST

ALL + WST = NET

Purchaser's Bank

Seller's Bank

Balance of payments

End of classic process outside VAT environment

Part payments & banking system



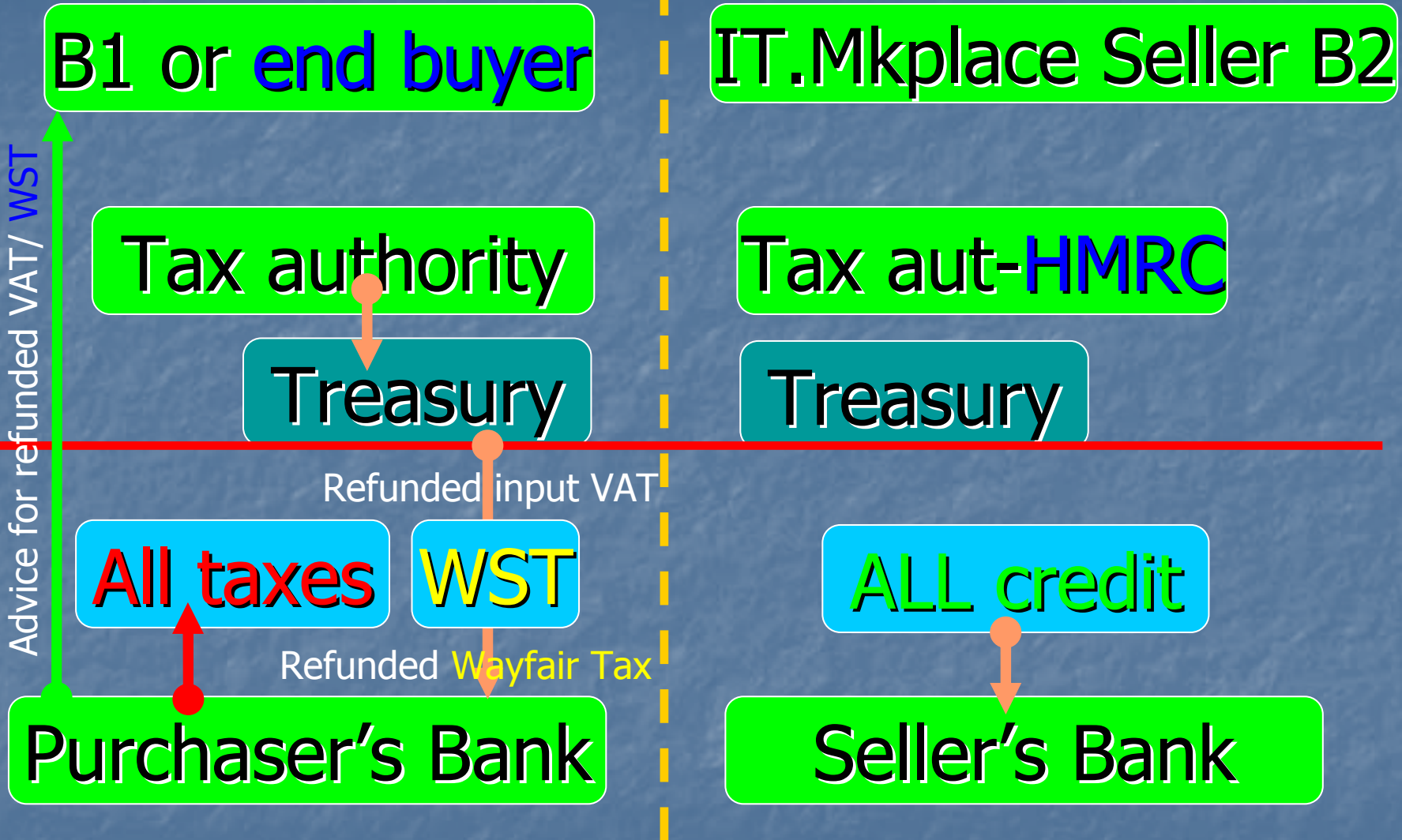
Special case where the “Wayfair tax” applied on consumption will be refunded like in VAT environment for companies and too for an ultimate consumer who have weak revenues.

This possibility show that, without any modification, there is no difference in the DAGTVA taxation system used between businesses and the ultimate consumer to include them with the same advantages seen in a VAT environment.

This new tax system open the way for an economic integration for them and gives a mandatory access to the banking system for these poor persons.

Part declarants & tax authorities  
**EU-USA-China-Others**

wsm\_b2b\_mkplace\_seller-uk\_wayfair  
**United Kingdom**



In VAT environment the 'Wayfair Sale Tax' is the deductible Input VAT or Refunded US-GST paid inside the all payment in slide 18.

Part declarants & tax authorities  
**EU-USA-China-Others**

wsm\_b2b\_mkplace\_seller-uk\_wayfair  
**United Kingdom**

**B1 or end buyer**

**IT.Mkplace Seller B2**

**Tax authority**

**Tax aut-HMRC**

**Treasury**

**Treasury**

-120 + +20

+120 + -20 (-20+20)

**All taxes**

**WST**

Total

**ALL**

**WST**

**NET**

Refunded Wayfair Tax

Neutrality

**Purchaser's Bank**

**Seller's Bank**

Balance of payments

In VAT environment the 'Wayfair Sale Tax' is the deductible Input VAT or Refunded US-GST paid inside the all payment in slide 18.