

DAGTVA®



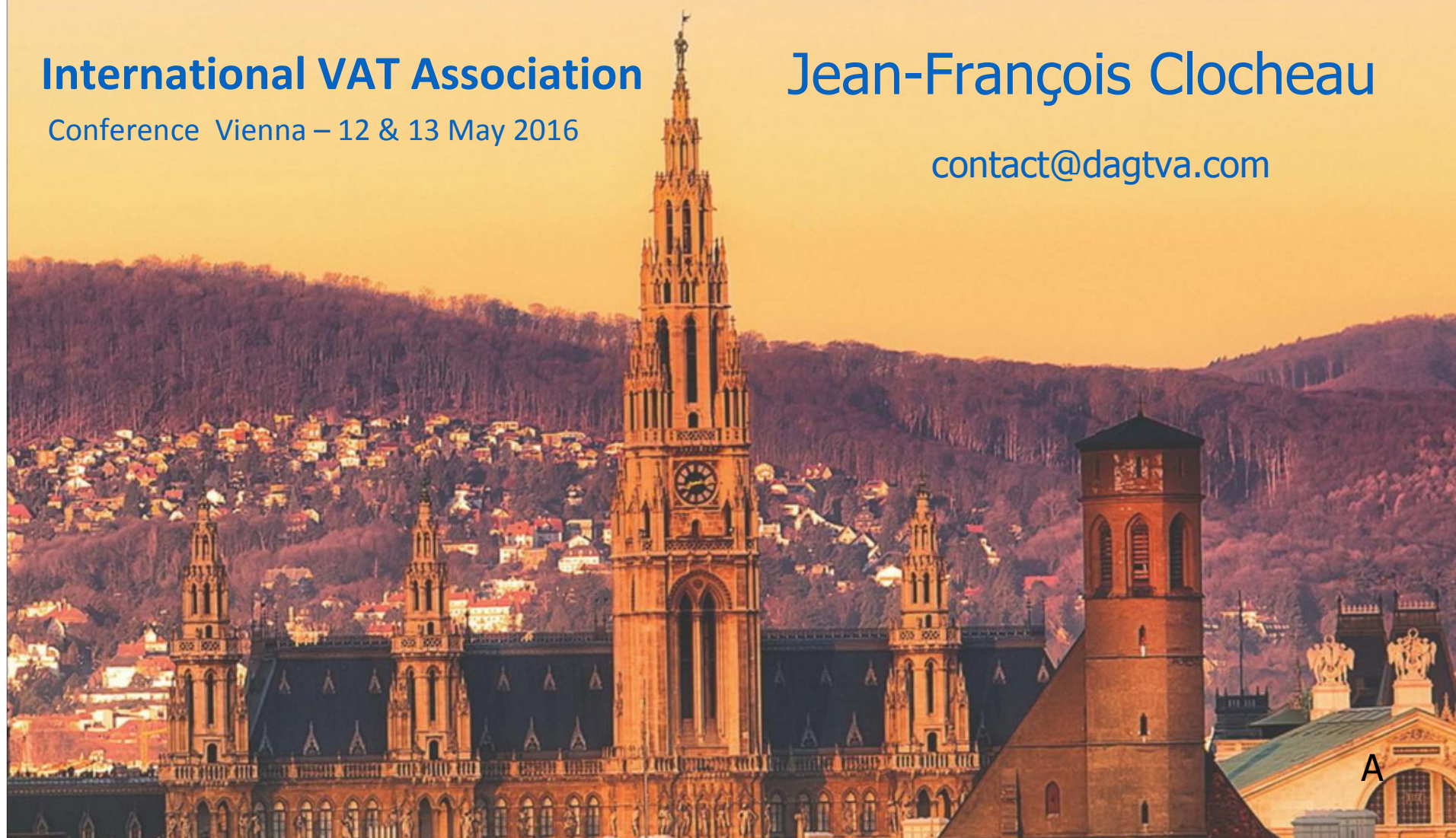
Dispositif technique Automatique de Gestion de la TVA

International VAT Association

Conference Vienna – 12 & 13 May 2016

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Cross-border B2B transaction Card payment

TCE = Tax Clearance Extraction
TCE = Amount of VAT to levy

VAT collected on purchaser side

Dispositif technique Automatique de Gestion de la TVA

Presentation

- ✓ On-line reporting or declarative system.
- ✓ The payment in banking system.
- ✓ DAGTVA and taxation.

DAGTVA®



Dispositif technique Automatique de Gestion de la TVA

Presentation

✓ On-line reporting or declarative system.

DAGTVA is divided into two separate and autonomous parts.

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

Part

Registrants & Tax authorities

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

Part

Registrants & Tax authorities

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

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

Country B



Stakeholders

Part payments & Banking system

Part declarants & Tax authorities
Country A

Purchaser B1

Tax authority

Treasury

Purchaser's bank

Country B



Seller B2

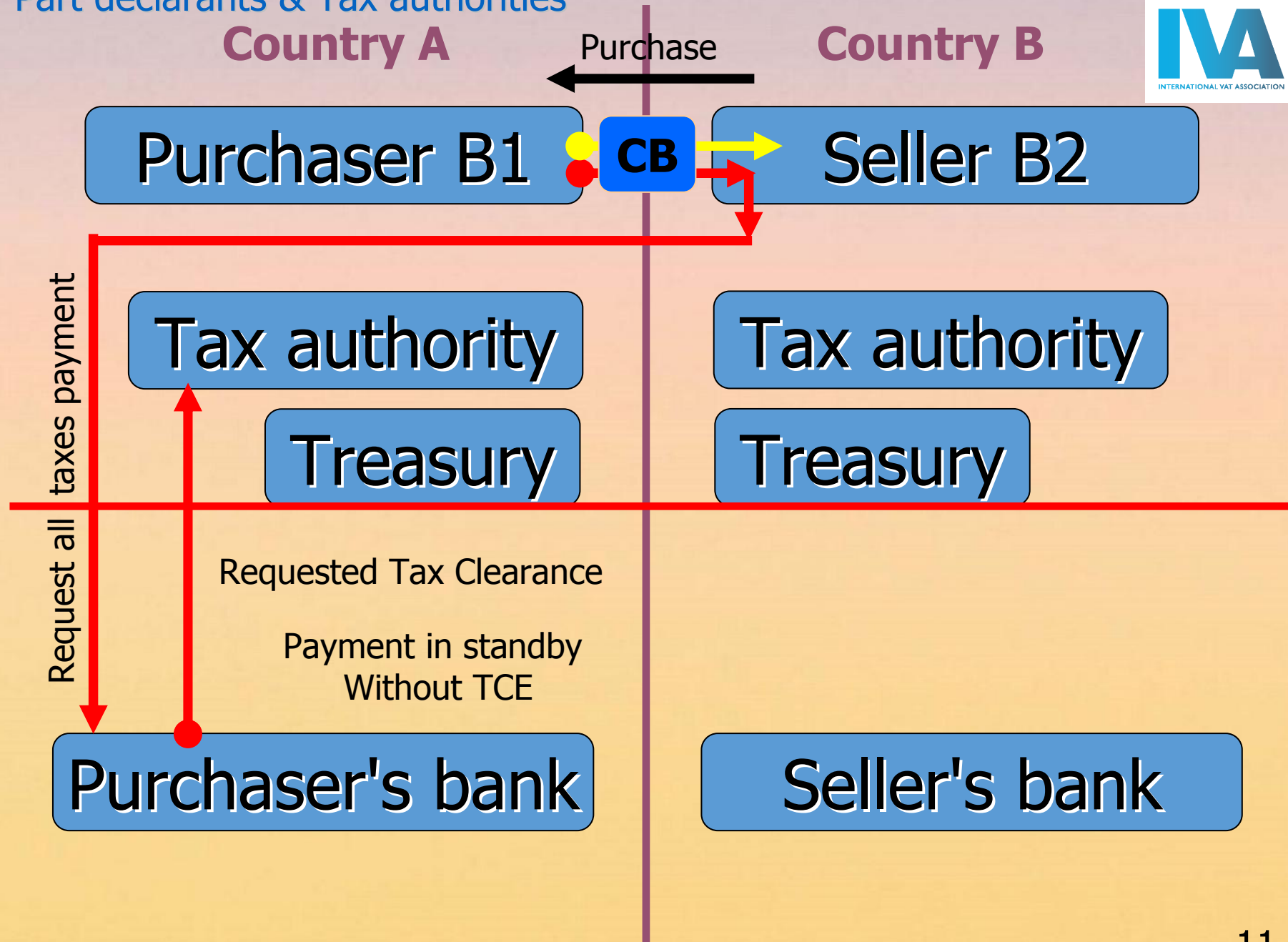
Tax authority

Treasury

Seller's bank

Part declarants & Tax authorities
Country A

Country B



Part payments & Banking system



Part declarants & Tax authorities
Country A

Country B



Purchaser B1

Seller B2

Invoice

Tax authority

Tax authority

Treasury

Treasury

taxes payment

Request all

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

Payment in standby
Without TCE

Purchaser's bank

Country B



Seller B2

Tax authority

Treasury

Seller's bank

Part payments & Banking system

Part declarants & Tax authorities
Country A

Country B



Purchaser B1

Automatic tax return e-filed

Tax authority

Treasury

Seller B2

Tax authority

Treasury

Equality control?

Payment in standby
Without TCE

Purchaser's bank

Seller's bank

Part payments & Banking system

Part declarants & Tax authorities
Country A

Country B



Purchaser B1

Seller B2

Tax authority

Equality
statements

Tax authority

Treasury

Treasury

Payment in standby
Without TCE

Purchaser's bank

Seller's bank

Part payments & Banking system

Part declarants & Tax authorities
Country A

Country B



Purchaser B1

Seller B2

Calculation Tax Clearance

Equality
statements

Tax auth. TCE

Tax authority

Treasury

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

Payment in standby
Without TCE

Purchaser's bank

Country B



Seller B2

Tax authority

Treasury

Seller's bank

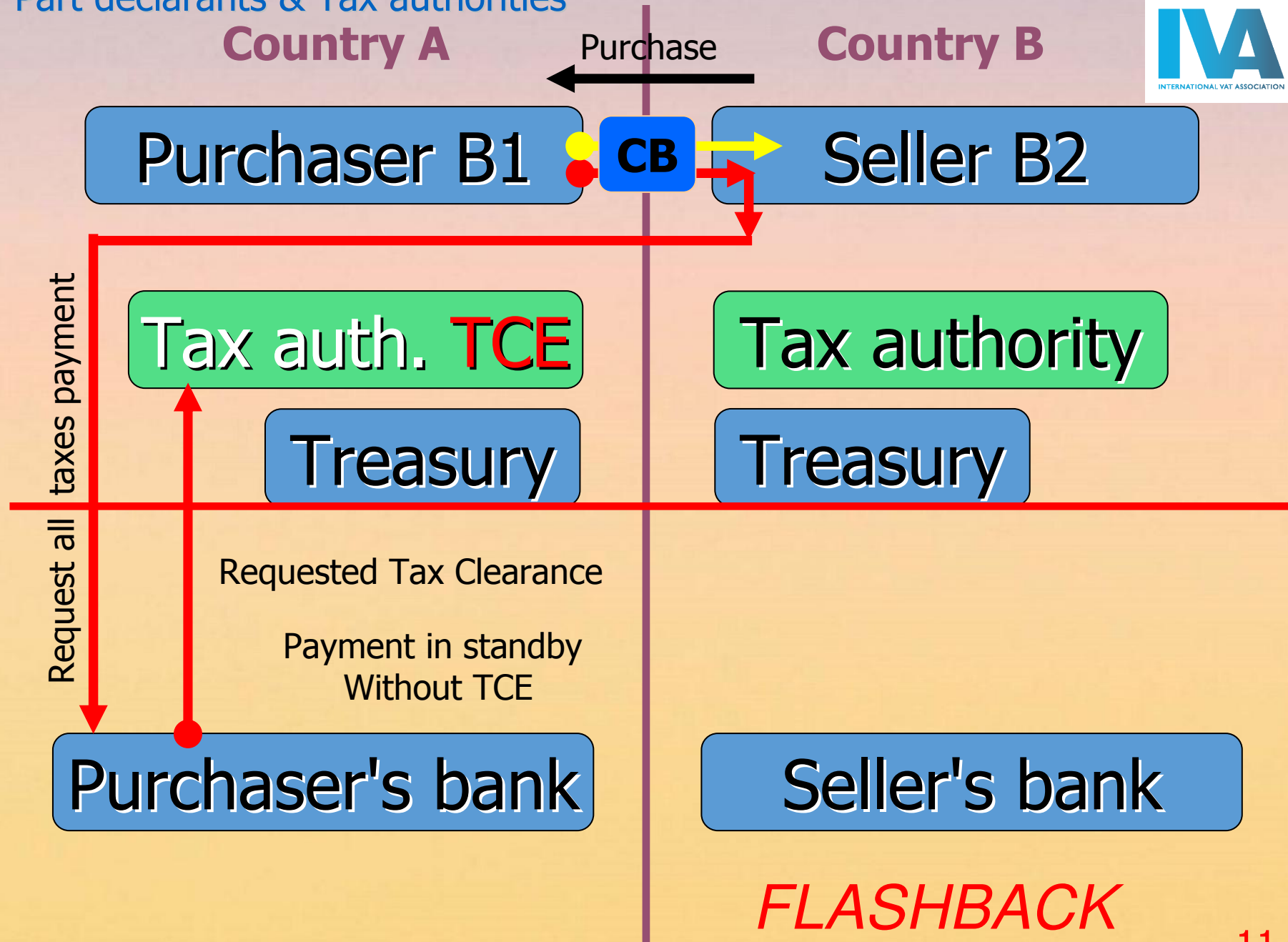
Dispositif technique Automatique de Gestion de la TVA

Presentation

- ✓ On line reporting or declarative system.
- ✓ The payment in banking system.
- ✓ DAGTVA and taxation.

Part declarants & Tax authorities
Country A

Country B



Part payments & Banking system

Part declarants & Tax authorities
Country A

Purchaser B1

Tax auth. **TCE**

Treasury

Returned Tax Clearance

TCE

Purchaser's bank

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

TCE

All taxes

Debit account

Purchaser's bank

Country B



Seller B2

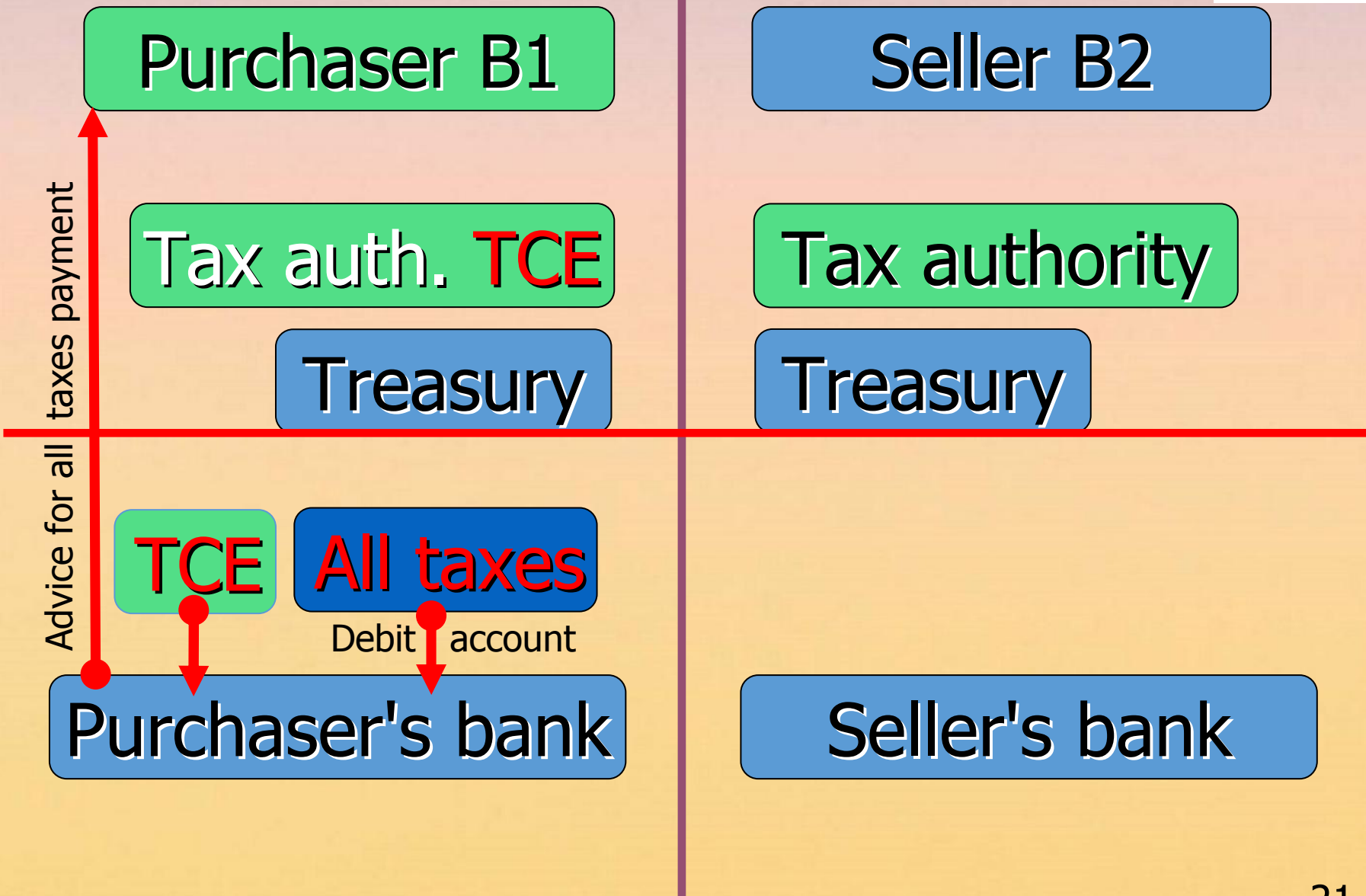
Tax authority

Treasury

Seller's bank

Part declarants & Tax authorities
Country A

Country B



Part declarants & Tax authorities
Country A

Purchaser B1

Tax auth. **TCE**

Treasury

TCE

Purchaser's bank

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

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

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

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

Country B



Seller B2

Tax authority

Treasury

Seller's bank

Part declarants & Tax authorities
Country A

Country B



Purchaser B1

Seller B2

Tax auth. **TCE**

Tax authority

Treasury

Treasury

Output VAT

OK

VAT

Purchaser's bank

Seller's bank

NET + TCE

Transfer NET+TCE

NET + TCE

Part declarants & Tax authorities
Country A

Purchaser B1

Tax auth. **TCE**

Treasury

Output VAT

All taxes

VAT

Purchaser's bank

Country B



Seller B2

Tax authority

Treasury

Seller's bank

NET + TCE

Part declarants & Tax authorities
Country A

Purchaser B1

Tax auth. **TCE**

Treasury

Output VAT

All taxes

VAT

Purchaser's bank

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

Country B



Seller B2

Tax authority

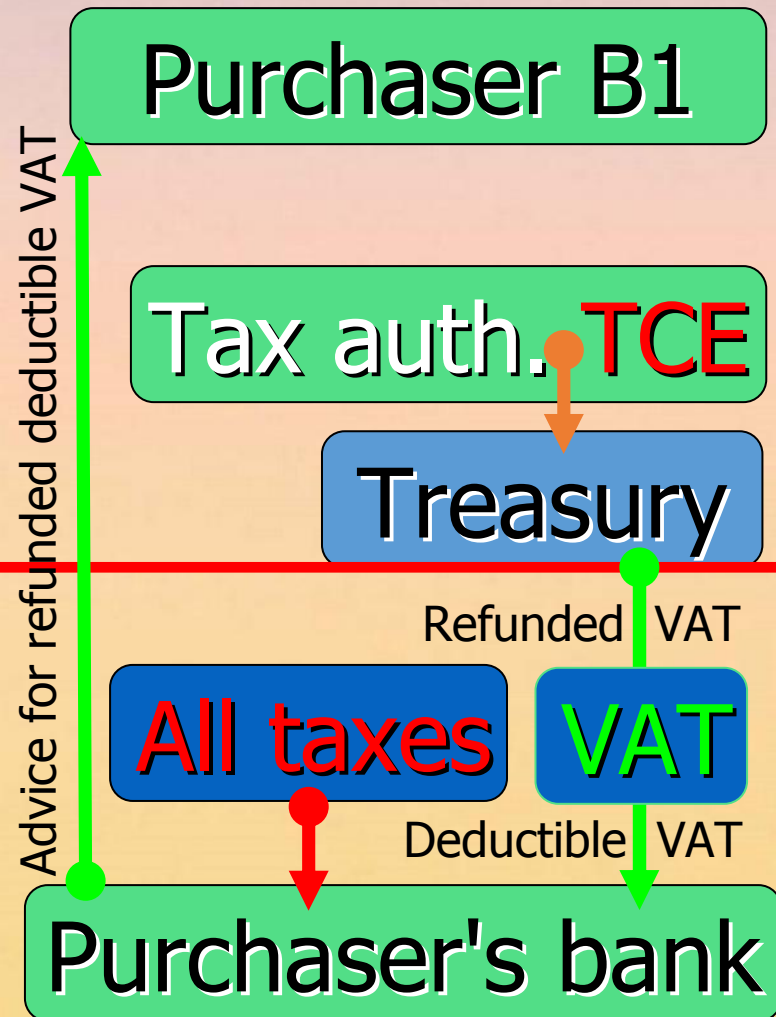
Treasury

NET

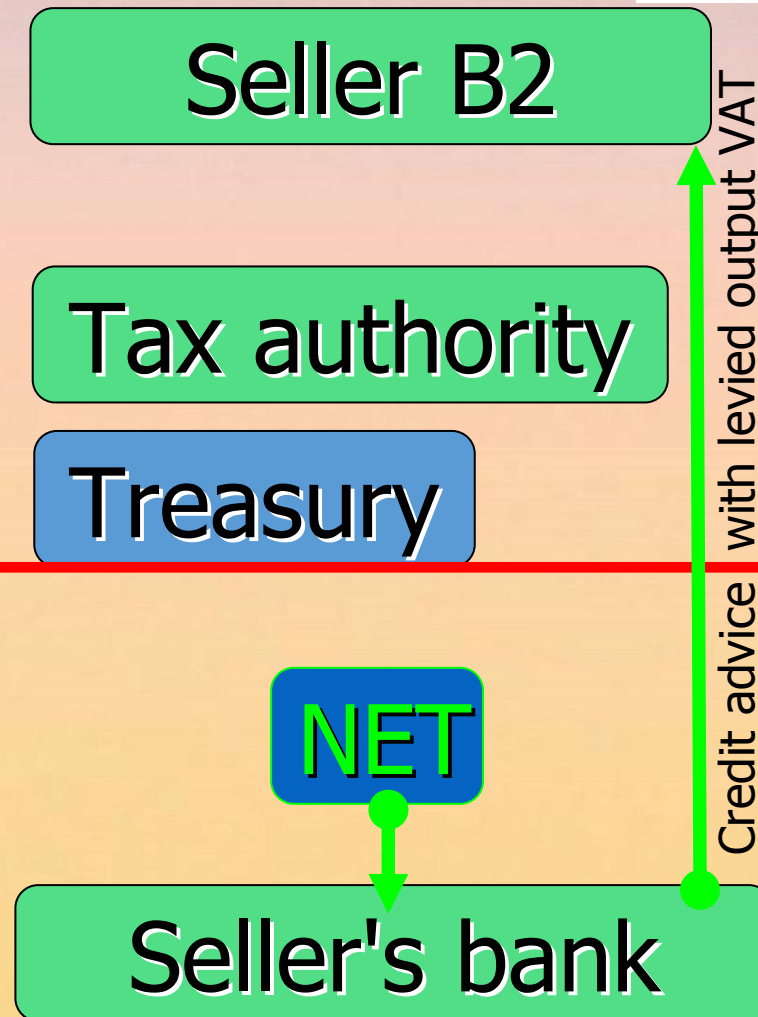
Seller's bank

Credit advice with levied output VAT

Part declarants & Tax authorities
Country A



Country B



Part declarants & Tax authorities
Country A

Purchaser B1

Tax auth. **TCE**

Treasury

120

-

20

All taxes

VAT

=

Purchaser's bank

Country B



Seller B2

Tax authority

Treasury

100

NET

Seller's bank

Balance of payments

End process

Part payments & Banking system

Dispositif technique Automatique de Gestion de la TVA

Presentation

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- ✓ DAGTVA and taxation.

Thank You!