

DAGTVA[®]

Dispositif technique **A**utomatique de **G**estion de la **TVA**
and other indirect taxes

World Single Market – ‘**Wayfair**’ environment

B²B online marketplace

intra US/EU or Others

- cross-border transactions -
- Special case with ‘**Wayfair Tax**’ in **C²B** -
Sale taxes collected in buyer’s State
Independent of tax system used



DAGTVA is divided in two separate and autonomous parts.

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

Part Registrants & Tax authorities

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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 authorities

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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 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

USA State & abroad

Buyer side

wsm_b2b_mkplace_dom-usa_wayfair

USA State & abroad

Seller side

Stakeholders

Part payments & banking system

Part declarants & tax authorities

wsm_b2b_mkplace_dom-usa_wayfair

USA State & abroad

USA State & abroad

Stakeholders

Public Treasury

Public Treasury

Part payments & banking system

Part declarants & tax authorities
USA State & abroad

Purchaser B1

Tax authority

Treasury

Purchaser's Bank

Part payments & banking system

wsm_b2b_mkplace_dom-usa_wayfair
USA State & abroad

IT.Mkplace Seller B2

Tax authority

Treasury

Seller's Bank

Part declarants & tax authorities
USA State & abroad

Purchaser B1

Tax authority

Treasury

Purchaser's Bank

Part payments & banking system

wsm_b2b_mkplace_dom-usa_wayfair
USA State & abroad

IT.Mkplace Seller B2

Tax authority

Treasury

Seller's Bank

Purchase
WEB

Automatic tax return e-filed

Part declarants & tax authorities
USA State & abroad

wsm_b2b_mkplace_dom-usa_wayfair
USA State & abroad

Purchaser B1

IT.Mkplace Seller B2

Invoice

Tax authority

Tax authority

First

Autorization - Article 7

Information

Treasury

Treasury

Purchaser's Bank

Seller's Bank

Part payments & banking system

Part declarants & tax authorities
USA State & abroad

Purchaser B1

Automatic tax return e-filed

Tax authority

Treasury

Purchaser's Bank

Part payments & banking system

wsm_b2b_mkplace_dom-usa_wayfair
USA State & abroad

IT.Mkplace Seller B2

Tax authority

Treasury

Seller's Bank

Part declarants & tax authorities
USA State & abroad

Purchaser B1

Tax authority

Treasury

Purchaser's Bank

Part payments & banking system

wsm_b2b_mkplace_dom-usa_wayfair
USA State & abroad

IT.Mkplace Seller B2

Tax authority

Treasury

Seller's Bank

Control ~~≠~~



Part declarants & tax authorities
USA State & abroad

Purchaser B1

Tax authority

Treasury

Purchaser's Bank

Part payments & banking system

wsm_b2b_mkplace_dom-usa_wayfair
USA State & abroad

IT.Mkplace Seller B2

Tax authority

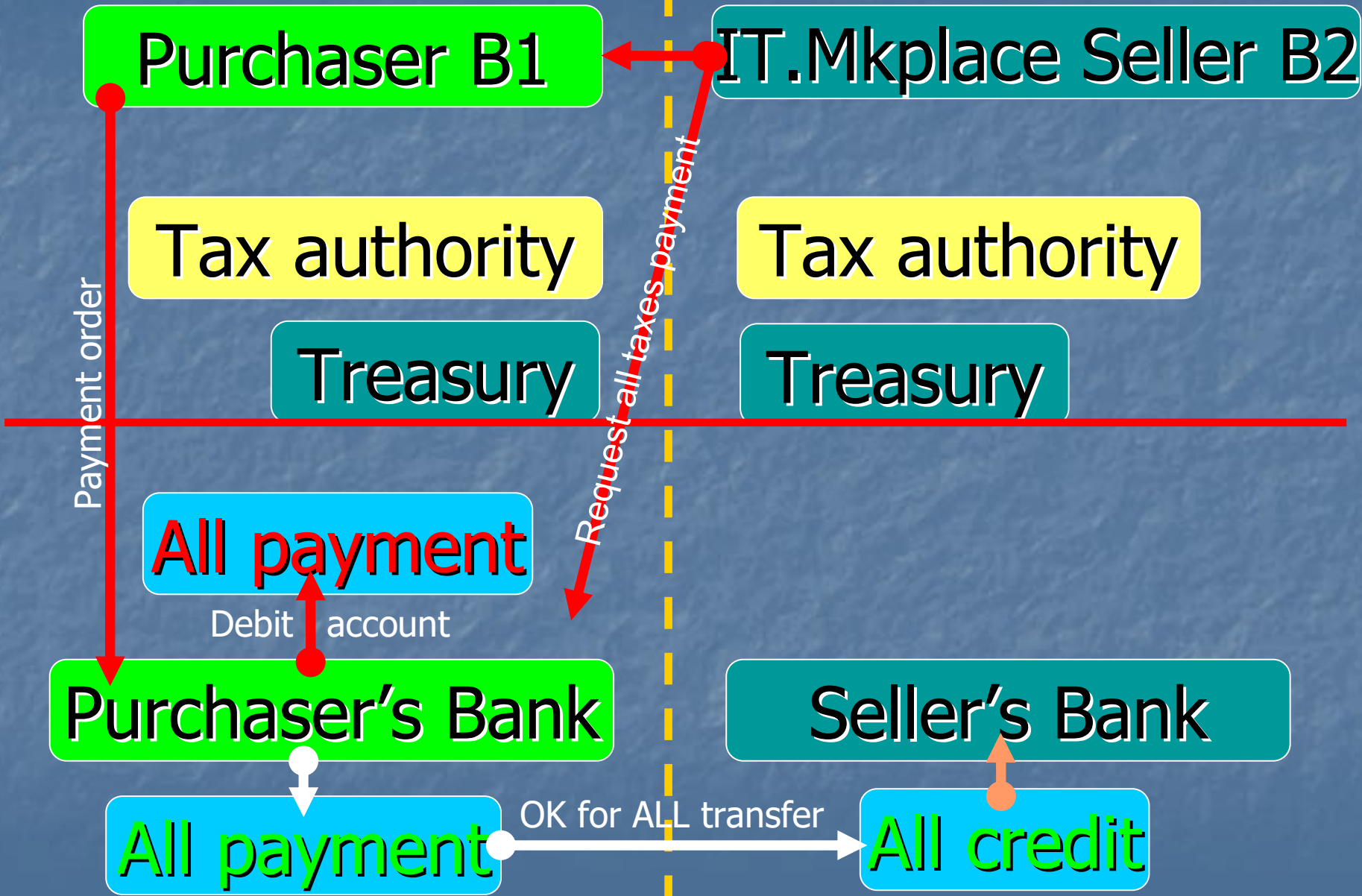
Treasury

Seller's Bank

Request all taxes payment

Part declarants & tax authorities
USA State & abroad

wsm_b2b_mkplace_dom-usa_wayfair
USA State & abroad



Part payments & banking system

Part declarants & tax authorities
USA State & abroad

Purchaser B1

Tax authority

Treasury

notice all taxes

Purchaser's Bank

Part payments & banking system

wsm_b2b_mkplace_dom-usa_wayfair
USA State & abroad

IT.Mkplace Seller B2

Tax authority

Treasury

Info seller credit

All credit notice

Seller's Bank

All credit

Part declarants & tax authorities
USA State & abroad

Purchaser B1

Tax authority

Treasury

Purchaser's Bank

Part payments & banking system

wsm_b2b_mkplace_dom-usa_wayfair
USA State & abroad

IT.Mkplace Seller B2

Tax authority

Treasury

TAX

Output TAX

Seller's Bank

All credit

Request tax payment

Part declarants & tax authorities
USA State & abroad

Purchaser B1

Tax authority

Treasury



Purchaser's Bank

Part payments & banking system

wsm_b2b_mkplace_dom-usa_wayfair
USA State & abroad

IT.Mkplace Seller B2

Tax authority

Treasury

WST

Output TAX levied

Seller's Bank

WST = Wayfair Sale Tax



Part declarants & tax authorities
USA State & abroad

wsm_b2b_mkplace_dom-usa_wayfair
USA State & abroad

Purchaser B1

IT.Mkplace Seller B2

Tax authority

Tax authority

Treasury

Treasury

Purchaser's Bank

Seller's Bank

Import barcodes

Export barcodes

Automatic BEPS

WST

Wayfair Sale Tax

Part payments & banking system

Part declarants & tax authorities
USA State & abroad

Purchaser B1

Tax authority

Treasury

Wayfair Sale Tax

WST

Purchaser's Bank

Part payments & banking system

wsm_b2b_mkplace_dom-usa_wayfair
USA State & abroad

IT.Mkplace Seller B2

Tax authority

Treasury

Seller's Bank

Part declarants & tax authorities
USA State & abroad

Purchaser B1

Tax authority

Treasury

Purchaser's Bank

Part payments & banking system

wsm_b2b_mkplace_dom-usa_wayfair
USA State & abroad

IT.Mkplace Seller B2

Tax authority

Treasury

Seller's Bank

Wayfair Sale Tax

WST

Part declarants & tax authorities
USA State & abroad

Purchaser B1

Tax authority

Treasury

$-120 + +20$
All taxes + **WST**

Purchaser's Bank

wsm_b2b_mkplace_dom-usa_wayfair
USA State & abroad

IT.Mkplace Seller B2

Tax authority

Treasury

$+120 + -20$
ALL + **WST** = **NET** $(-20+20)$

Seller's Bank

Balance of payments
End of classic process

Special case where the “Wayfair sale tax” applied on consumption will be returned 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
USA State & abroad

wsm_b2b_mkplace_dom-usa_wayfair
USA State & abroad

Buyer B1 or UC

IT.Mkplace Seller B2

Tax authority

Tax authority

Treasury

Treasury

Advice for refunded VAT/ WST

Returned input VAT

All taxes

WST

ALL credit

Returned Wayfair Tax

Purchaser's Bank

Seller's Bank

Part payments & banking system

Buyer B1 or UC

IT.Mkplace Seller B2

Tax authority

Tax authority

Treasury

Treasury

-120 + +20

+120 + -20

All taxes + WST

ALL + WST = NET (-20+20)

Returned 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 returned US-GST paid inside the all payment in slide 18.