

Qualitative impact assessment of the scenarios: evaluation framework

From a Tax Authority's perspective				From a Taxable Person's perspective (supplier and customer)			
Cash flow	Revenue	Ease of administration and cost of collection	Prevention of fraud and abuse	Budgetary impact	Legal certainty and simplicity	Shift of liability	Cost of implementation and compliance
<i>-1 = negative impact on cash flow</i>	<i>-1 = loss of VAT income</i>	<i>-1 = additional effort necessary</i>	<i>-1 = not resistant to existing types of fraud</i>	<i>-1 = negative budgetary impact</i>	<i>-1 = less certainty and simplicity</i>	<i>-1 = liable to pay VAT</i>	<i>-1 = higher costs</i>
<i>+1 = positive impact on cash flow</i>	<i>+1 = gain of VAT income</i>	<i>+1 = less effort necessary</i>	<i>+1 = resistant to existing types of fraud</i>	<i>+1 = positive budgetary impact</i>	<i>+1 = higher certainty and simplicity</i>	<i>+1 = not liable to pay VAT</i>	<i>+1 = lower costs</i>
<i>0 = no impact</i>	<i>0 = no impact</i>	<i>0 = no impact</i>	<i>0 = no impact</i>	<i>0 = no impact</i>	<i>0 = no impact</i>	<i>0 = no impact</i>	<i>0 = no impact</i>

APPENDIX 1.3.1 / SUPPLY INSIDE/ OUTSIDE EU OF GAS, ELECTRICITY AND HEATING OR COOLING ENERGY TO CUSTOMER (FINAL CONSUMPTION)																																			
	Diagram	Scenario	Additional remark	Location goods	Country supplier	Country customer	Ship from	Ship to	Current treatment (AS IS)			Future treatment (TO BE)			Impact in country of taxation (AS IS)					Impact in country of taxation (TO BE)					Impact on supplier (TO BE)				Impact on customer (TO BE)						
									Place of supply	Exemption	Liable	Place of supply	Exemption	Liable	Budgetary impact		Ease of administration and cost of collection		Prevention of fraud and abuse on EU level	Budgetary impact		Ease of administration and collection		Prevention of fraud and abuse on EU level	Budgetary impact	Legal certainty and simplicity	Shift of liability	Cost of implementation and compliance	Budgetary impact	Legal certainty and simplicity	Shift of liability	Cost of implementation and compliance			
															Cash flow	Revenue	Ease of administration	Cost of collection		Cash flow	Revenue	Ease of administration	Cost of collection												
GROUP GC1	79	1	local supply	MS1	Non-EU	MS1			MS1	No	Cust.	MS1	No	Cust.	0	0	1	1	0				0	0	1	1	0	0	0	1	0	1	0	1	
	80	2	with dispatch or transport EU	MS2	Non-EU	MS1	MS2	MS1	MS1	No	Cust.	MS1	No	Cust.	0	0	1	1	0				0	0	1	1	0	0	0	1	0	1	0	1	
	3	local supply	MS2	MS1	MS2				MS2	No	Cust.	MS2	No	Cust.	0	0	1	1	0				0	0	1	1	0	0	0	1	0	1	0	1	
	4	with dispatch or transport EU	MS1	MS1	MS2	MS1	MS2	MS1	MS2	No	Cust.	MS2	No	Cust.	0	0	1	1	0				0	0	1	1	0	0	0	1	0	1	0	1	
GROUP GC2	81	5	with dispatch or transport EU	MS1	Non-EU	MS1	MS1	MS2	MS2	No	Suppl.	MS1	No	Cust.	-1	-1	1	1	0	0	0	1	-1	-1	1	1	1	1	1	1	1	1	1	1	
	6	local supply	MS2	Non-EU	MS1				MS2	No	Suppl.	MS1	No	Cust.	-1	-1	1	1	0	0	0	1	-1	-1	1	1	1	1	1	1	1	1	1	1	
	7	local supply	MS3	MS1	MS2				MS3	No	Suppl.	MS2	No	Cust.	-1	-1	1	1	0	0	0	1	-1	-1	0	1	1	1	1	1	1	1	1	1	
	82	8	local supply	MS1	MS1	MS2				MS1	No	Suppl.	MS2	No	Cust.	-1	-1	1	1	0	0	0	1	-1	-1	0	1	1	1	1	1	1	1	1	1
	83	9	with dispatch or transport EU	MS2	MS1	MS2	MS2	MS1	MS1	No	Suppl.	MS2	No	Cust.	-1	-1	1	1	0	0	0	1	-1	-1	0	1	1	1	1	1	1	1	1	1	1
84	10	with dispatch or transport EU	MS3	MS1	MS2	MS3	MS1	MS1	No	Suppl.	MS2	No	Cust.	-1	-1	1	1	0	0	0	1	-1	-1	0	1	1	1	1	1	1	1	1	1	1	
GROUP GC3	84	11	with dispatch or transport non-EU	MS1	Non-EU	MS1	MS1	Non-EU	Non-EU	Not relevant	No EU VAT	MS1	Yes	Cust.	0	0	0	0	0	0	0	0	-1	-1	1	0	1	0	1	0	-1	-1	-1	-1	
	12	with dispatch or transport non-EU	MS2	Non-EU	MS1	MS2	Non-EU	Non-EU	Not relevant	No EU VAT	MS1	Yes	Cust.	0	0	0	0	0	0	0	0	0	-1	-1	1	0	1	0	1	0	-1	-1	-1	-1	
	85	13	local supply	Non-EU	Non-EU	MS1				Non-EU	Not relevant	No EU VAT	MS1	No	Cust.	0	0	0	0	0	0	0	1	-1	-1	1	0	1	0	1	-1	-1	-1	-1	
	14	with dispatch or transport non-EU	Non-EU	Non-EU	MS1	Non-EU	Non-EU	Non-EU	Not relevant	No EU VAT	MS1	No	Cust.	0	0	0	0	0	0	0	0	0	1	-1	-1	1	0	1	0	1	-1	-1	-1	-1	
	15	with dispatch or transport non-EU	MS2	MS1	MS2	MS2	Non-EU	Non-EU	Not relevant	No EU VAT	MS2	Yes	Cust.	0	0	0	0	0	0	0	0	0	-1	-1	0	0	1	0	1	0	-1	-1	-1	-1	
	16	with dispatch or transport non-EU	MS1	MS1	MS2	MS1	Non-EU	Non-EU	Not relevant	No EU VAT	MS2	Yes	Cust.	0	0	0	0	0	0	0	0	0	-1	-1	0	0	1	0	1	0	-1	-1	-1	-1	
	17	with dispatch or transport non-EU	MS3	MS1	MS2	MS3	Non-EU	Non-EU	Not relevant	No EU VAT	MS2	Yes	Cust.	0	0	0	0	0	0	0	0	0	-1	-1	0	0	1	0	1	0	-1	-1	-1	-1	
86	18	local supply	Non-EU	MS1	MS2				Non-EU	Not relevant	No EU VAT	MS2	No	Cust.	0	0	0	0	0	0	0	1	-1	-1	0	0	1	0	1	-1	-1	-1	-1		
87	19	with dispatch or transport non-EU	Non-EU	MS1	MS2	Non-EU	Non-EU	Non-EU	Not relevant	No EU VAT	MS2	No	Cust.	0	0	0	0	0	0	0	0	1	-1	-1	0	0	1	0	1	-1	-1	-1	-1		
GROUP GC4	86	20	local supply	MS1	MS1	MS1			MS1	No	Suppl.	MS1	No	Suppl.	0	0	1	1	0							0	1	0	1	0	1	0	1		
	87	21	with dispatch or transport EU	MS2	MS1	MS1	MS2	MS1	MS1	No	Suppl.	MS1	No	Suppl.	0	0	1	1	0							0	1	0	1	0	1	0	1		
	22	with dispatch or transport EU	MS1	MS1	MS1	MS1	MS2	MS2	MS2	No	Suppl.	MS1	No	Suppl.	-1	-1	1	1	0	1	1	-1	-1	0	1/0/-1	1	0	1	1/0/-1	1	0	1			
	23	local supply	MS2	MS1	MS1				MS2	No	Suppl.	MS1	No	Suppl.	-1	-1	1	1	0	1	1	-1	-1	0	1/0/-1	1	0	1	1/0/-1	1	0	1			
GROUP GC5	88	24	with dispatch or transport non-EU	MS1	MS1	MS1	MS1	Non-EU	Non-EU	Not relevant	No EU VAT	MS1	Yes	Suppl.	0	0	0	0	0	0	0	0	-1	-1	0	0	-1	-1	-1	0	0	0	0		
	25	with dispatch or transport non-EU	MS2	MS1	MS1	MS2	Non-EU	Non-EU	Not relevant	No EU VAT	MS1	Yes	Suppl.	0	0	0	0	0	0	0	0	0	-1	-1	0	0	-1	-1	-1	0	0	0	0		
	89	26	local supply	Non-EU	MS1	MS1				Non-EU	Not relevant	No EU VAT	MS1	No	Suppl.	0	0	0	0	0	0	1	1	-1	-1	0	-1	-1	-1	-1	-1	0	-1		
	27	with dispatch or transport non-EU	Non-EU	MS1	MS1	Non-EU	Non-EU	Non-EU	Not relevant	No EU VAT	MS1	No	Suppl.	0	0	0	0	0	0	0	0	1	1	-1	-1	0	-1	-1	-1	-1	-1	0	-1		
GROUP GC6	90	28	local supply	MS1	MS1	Non-EU			MS1	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1						1	1	1	1	1	1	0	1			
	91	29	with dispatch or transport EU	MS2	MS1	Non-EU	MS2	MS1	MS1	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1						1	1	1	1	1	1	0	1			
	30	with dispatch or transport EU	MS1	MS1	Non-EU	MS1	MS2	MS2	MS2	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1						1	1	1	1	1	0	1				
	31	local supply	MS2	MS1	Non-EU				MS2	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1						1	1	1	1	1	0	1				
	92	32	local supply	MS1	Non-EU	Non-EU				MS1	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1					1	1	1	1	1	0	1				
93	33	with dispatch or transport EU	MS1	Non-EU	Non-EU	MS1	MS2	MS2	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1						1	1	1	1	1	0	1					
GROUP GC7	93	34	with dispatch or transport non-EU	MS1	MS1	Non-EU	MS1	Non-EU	Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1				
	35	with dispatch or transport non-EU	MS2	MS1	Non-EU	MS2	Non-EU	Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1				
	94	36	local supply	Non-EU	MS1	Non-EU				Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1				
	37	with dispatch or transport non-EU	Non-EU	MS1	Non-EU	Non-EU	Non-EU	Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1				
	38	with dispatch or transport non-EU	MS1	Non-EU	Non-EU	MS1	Non-EU	Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1				
	95	39	local supply	Non-EU	Non-EU	Non-EU				Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1				
40	with dispatch or transport non-EU	Non-EU	Non-EU	Non-EU	Non-EU	Non-EU	Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT	0	0	0	0	0	0	0	0	0	0	0	0	0	1	0	1	0	1					

APPENDIX 1.3.2 / IMPORTATION INTO EU OF GAS, ELECTRICITY AND HEATING OR COOLING BY FINAL CUSTOMER

	Diagram	Scenario	Additional remark	Location goods	Country supplier	Country customer	Ship from	Ship to	Current treatment (AS IS) of importation			Current treatment (AS IS) of supply of goods			Future treatment (TO BE) of importation			Future treatment (TO BE) of supply of goods			Impact in country of taxation (AS IS)					Impact in country of taxation (TO BE)					Impact on supplier (TO BE)				Impact on customer (TO BE)				
									Place of supply importation	Exemption	Liable	Place of supply goods	Exemption	Liable	Place of supply importation	Exemption	Liable	Place of supply goods	Exemption	Liable	Budgetary impact		Ease of administration and cost of collection		Prevention of fraud and abuse on EU level	Budgetary impact		Ease of administration and collection		Prevention of fraud and abuse on EU level	Budgetary impact	Legal certainty and simplicity	Shift of liability	Cost of implementation and compliance	Budgetary impact	Legal certainty and simplicity	Shift of liability	Cost of implementation and compliance	
																					Cash flow	Revenue	Ease of administration	Cost of collection		Cash flow	Revenue	Ease of administration	Cost of collection										
GROUP GCIM1	96	1	with dispatch or transport	Non-EU	Non-EU	MS1	Non-EU	MS1	MS1	Yes	Cust.	MS1	No	Cust.	MS1	Yes	Cust.	MS1	No	Cust.	0	0	1	1	0					0	1	0	1	0	1	0	1	0	1
		2	with dispatch or transport	Non-EU	MS2	MS1	Non-EU	MS1	MS1	Yes	Cust.	MS1	No	Cust.	MS1	Yes	Cust.	MS1	No	Cust.	0	0	1	1	0					0	1	0	1	0	1	0	1	0	1
G GCIM2	97	3	with dispatch or transport	Non-EU	MS1	MS1	Non-EU	MS1	MS1	Yes	Cust.	MS1	No	Suppl.	MS1	Yes	Cust.	MS1	No	Suppl.	0	0	1	1	0					0	1	0	1	0	1	0	1	0	1
G GCIM3		4	with dispatch or transport	Non-EU	MS2	MS2	Non-EU	MS1	MS1	Yes	Cust.	MS1	No	Suppl.	MS1	Yes	Cust.	MS2	No	Suppl.	-1	-1	1	1	0	1	1	-1	-1	0	1/0-1	1	0	1	1/0-1	1	0	1	1
GROUP GCIM4		5	with dispatch or transport	Non-EU	Non-EU	MS2	Non-EU	MS1	MS1	Yes	Cust.	MS1	No	Suppl.	MS1	Yes	Cust.	MS2	No	Cust.	-1	-1	1	1	0	0	1	-1	-1	1	1	1	1	1	1/0-1	1	-1	1	1
		6	with dispatch or transport	Non-EU	MS1	MS2	Non-EU	MS1	MS1	Yes	Cust.	MS1	No	Suppl.	MS1	Yes	Cust.	MS2	No	Cust.	-1	-1	1	1	0	0	1	-1	-1	0	1	1	1	1	1/0-1	1	-1	1	1
		7	with dispatch or transport	Non-EU	MS3	MS2	Non-EU	MS1	MS1	Yes	Cust.	MS1	No	Suppl.	MS1	Yes	Cust.	MS2	No	Cust.	-1	-1	1	1	0	0	1	-1	-1	0	1	1	1	1	1/0-1	1	-1	1	1
GROUP GCIM5		8	with dispatch or transport	Non-EU	Non-EU	Non-EU	Non-EU	MS1	MS1	Yes	Cust.	MS1	No	Suppl.	MS1	Yes	Cust.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1					1	1	1	1	1	1	1	1	0	1
		9	with dispatch or transport	Non-EU	MS1	Non-EU	Non-EU	MS1	MS1	Yes	Cust.	MS1	No	Suppl.	MS1	Yes	Cust.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1					1	1	1	1	1	1	1	1	0	1
		10	with dispatch or transport	Non-EU	MS2	Non-EU	Non-EU	MS1	MS1	Yes	Cust.	MS1	No	Suppl.	MS1	Yes	Cust.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1					1	1	1	1	1	1	1	1	0	1