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*Study on applying the current
principle for the place of supply of
B2B services to B2B supplies of goods
Place of establishment of the
customer*

*Specific contract No. 1
Taxud/2011/DE/304*

Appendix 2

23 December 2011

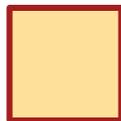
Legend – different scenarios

Taxable person

Taxable person established for VAT in county X

Goods

Location goods



Place of supply according to current regulations



Place of supply according to the envisaged treatment

→ Flow of goods when dispatched or transported

- - - - -> Invoice flow

||| Border between EU Member States

||| Border with 3rd country

Table of contents

General scenarios - Local supply of goods

Group L1	Scenarios 1 to 6
Group L2	Scenarios 7 to 10
Group L3	Scenarios 11 to 19
Group L4	Scenarios 20 to 22
Group L5	Scenarios 23 to 31
Group L6	Scenarios 32 to 37
Group L7	Scenarios 38 to 40
Group L8	Scenarios 41 to 46

Local supply of goods

Group L1

Diagram 1 (1)
GROUP L1 (2) – Scenarios 1, 2 and 3 (3)

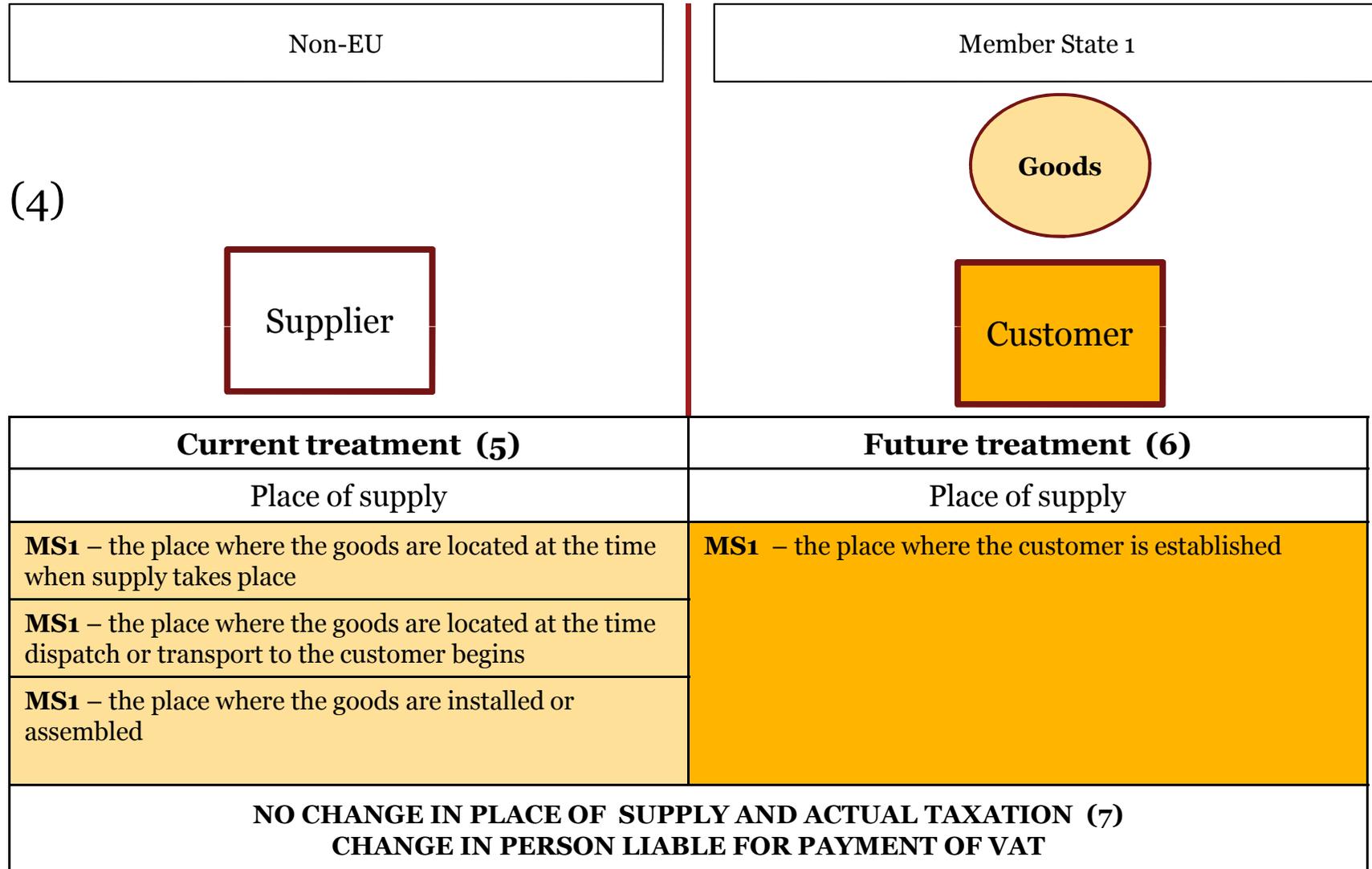
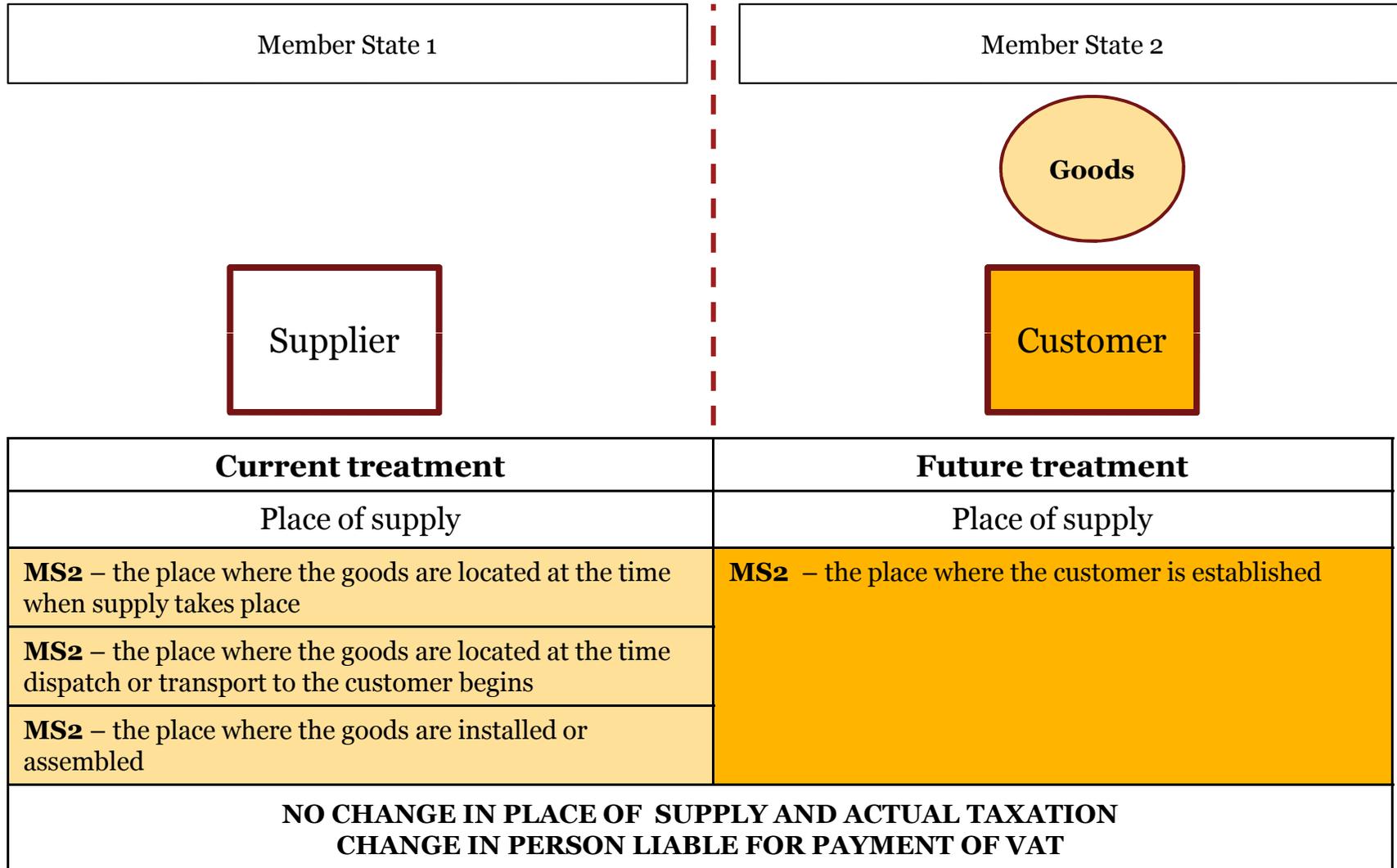


Diagram 2

GROUP L1 – Scenarios 4, 5 and 6

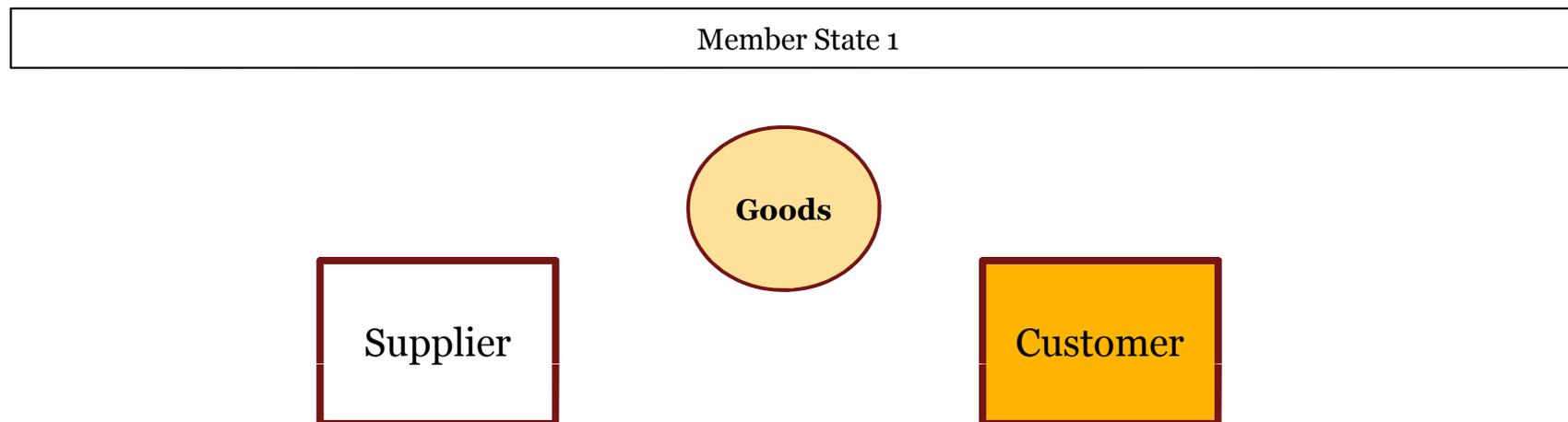


Local supply of goods

Group L2

Diagram 3

GROUP L2 – Scenarios 7, 8, 9 and 10



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time when supply takes place	MS1 – the place where the customer is established
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	
MS1 – the place where the goods are installed or assembled	
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Local supply of goods

Group L3

Diagram 4 GROUP L3 – Scenarios 11, 12 and 13

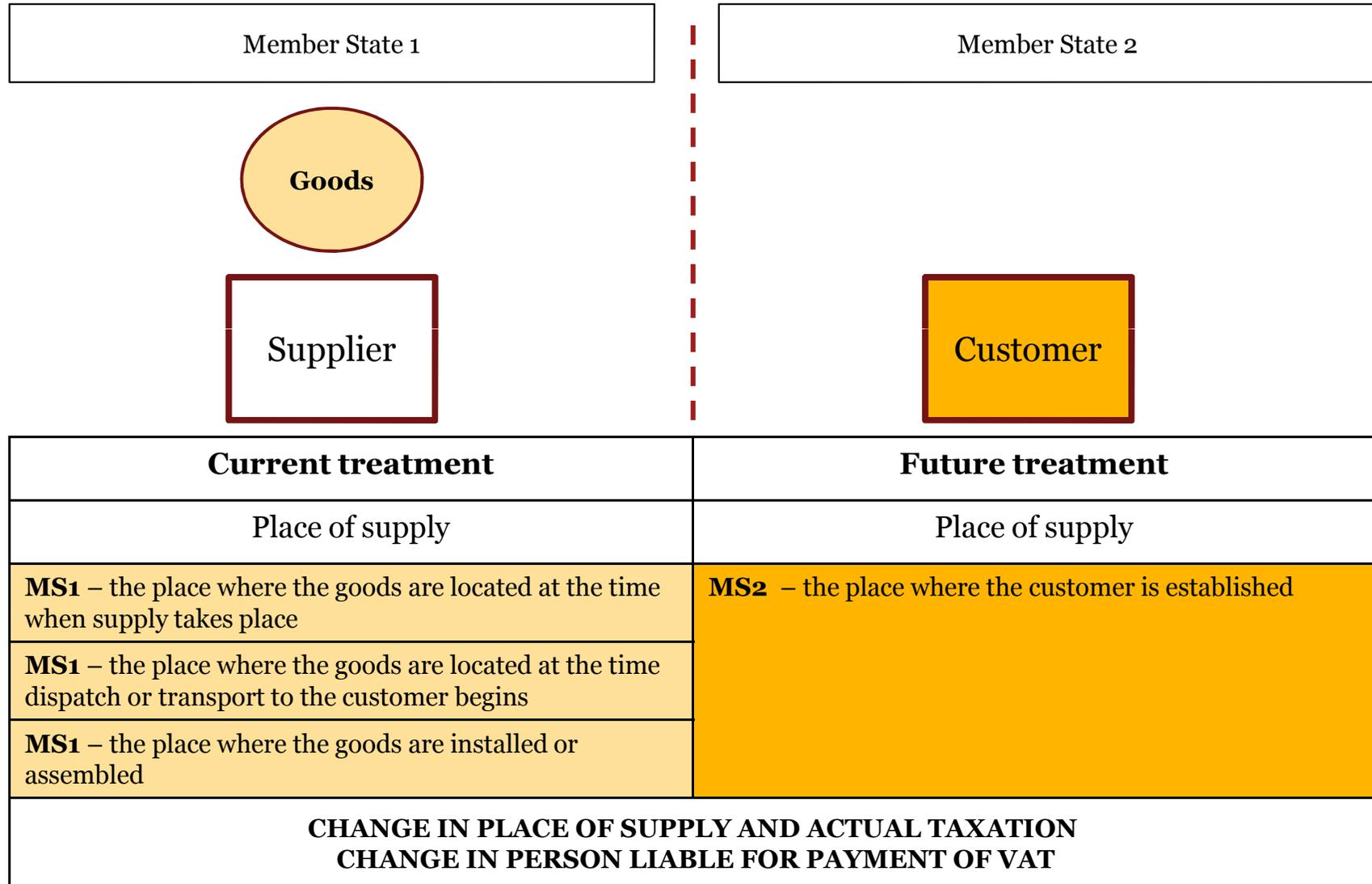
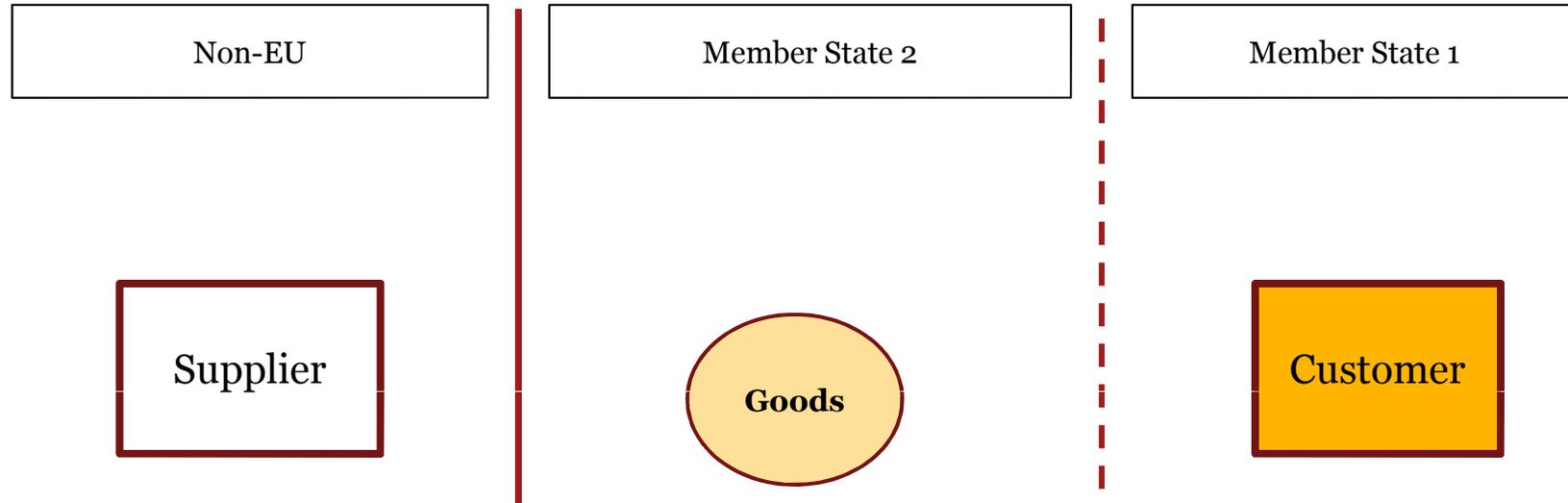
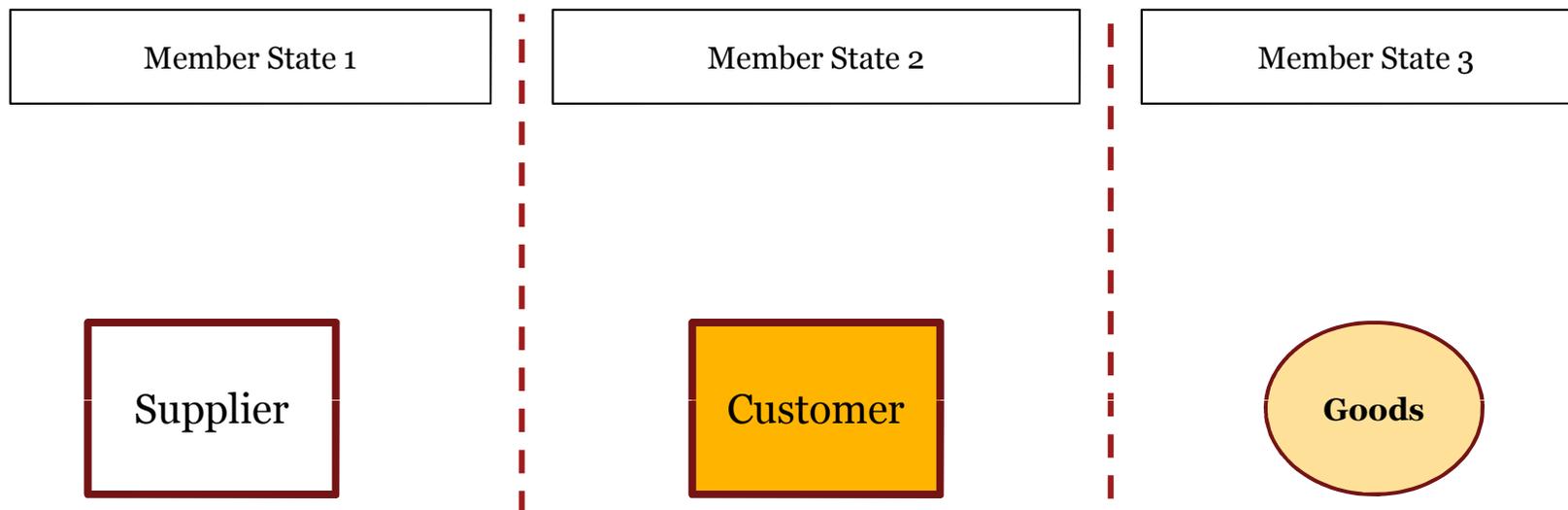


Diagram 5 GROUP L3 – Scenarios 14, 15 and 16



Current treatment	Future treatment
Place of supply	Place of supply
MS2 – the place where the goods are located at the time when supply takes place	MS1 – the place where the customer is established
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins	
MS2 – the place where the goods are installed or assembled	
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 6 GROUP L3 – Scenarios 17, 18 and 19

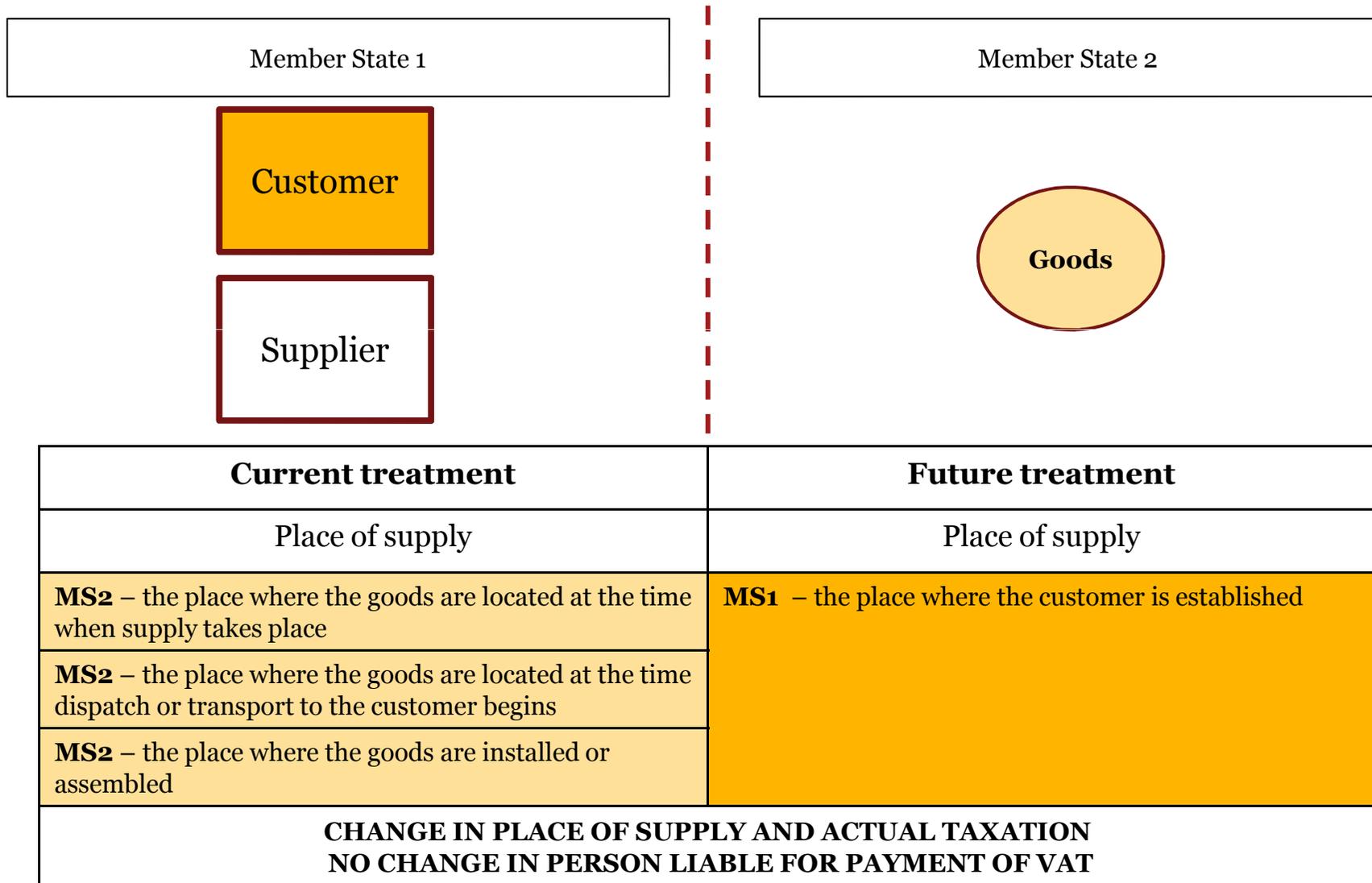


Current treatment	Future treatment
Place of supply	Place of supply
MS3 – the place where the goods are located at the time when supply takes place	MS2 – the place where the customer is established
MS3 – the place where the goods are located at the time dispatch or transport to the customer begins	
MS3 – the place where the goods are installed or assembled	
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Local supply of goods

Group L4

Diagram 7 GROUP L4 – Scenarios 20, 21 and 22

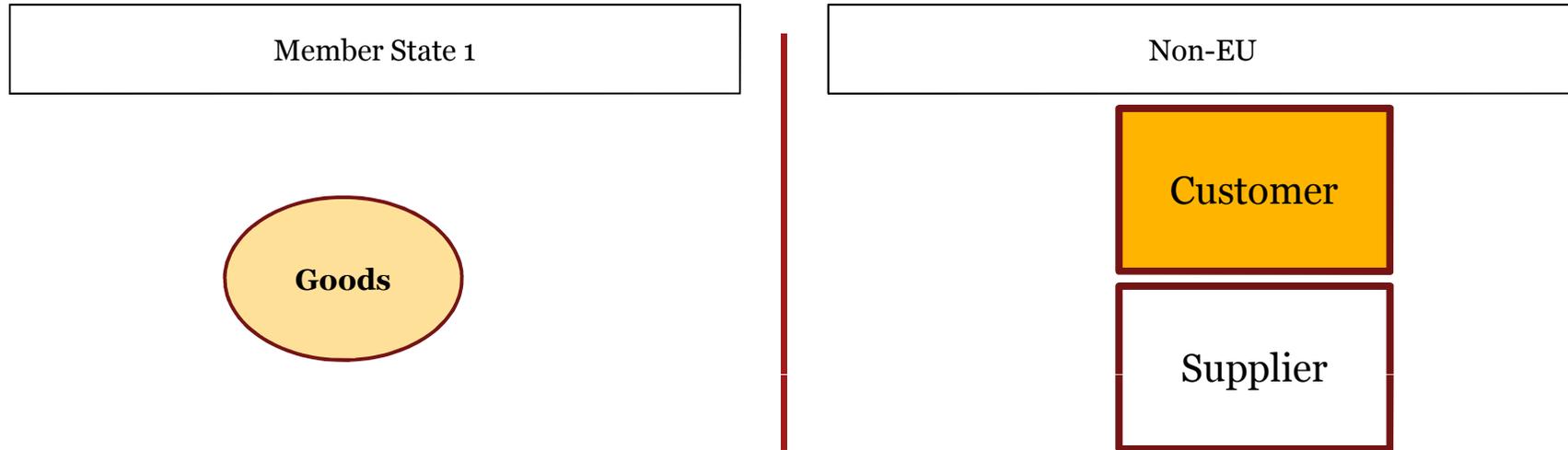


Local supply of goods

Group L5

Diagram 8

GROUP L5 – Scenarios 23, 24 and 25



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time when supply takes place	Non-EU – the place where the customer is established
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	
MS1 – the place where the goods are installed or assembled	
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU NO TAXATION	

Diagram 9 GROUP L5 – Scenarios 26, 27 and 28

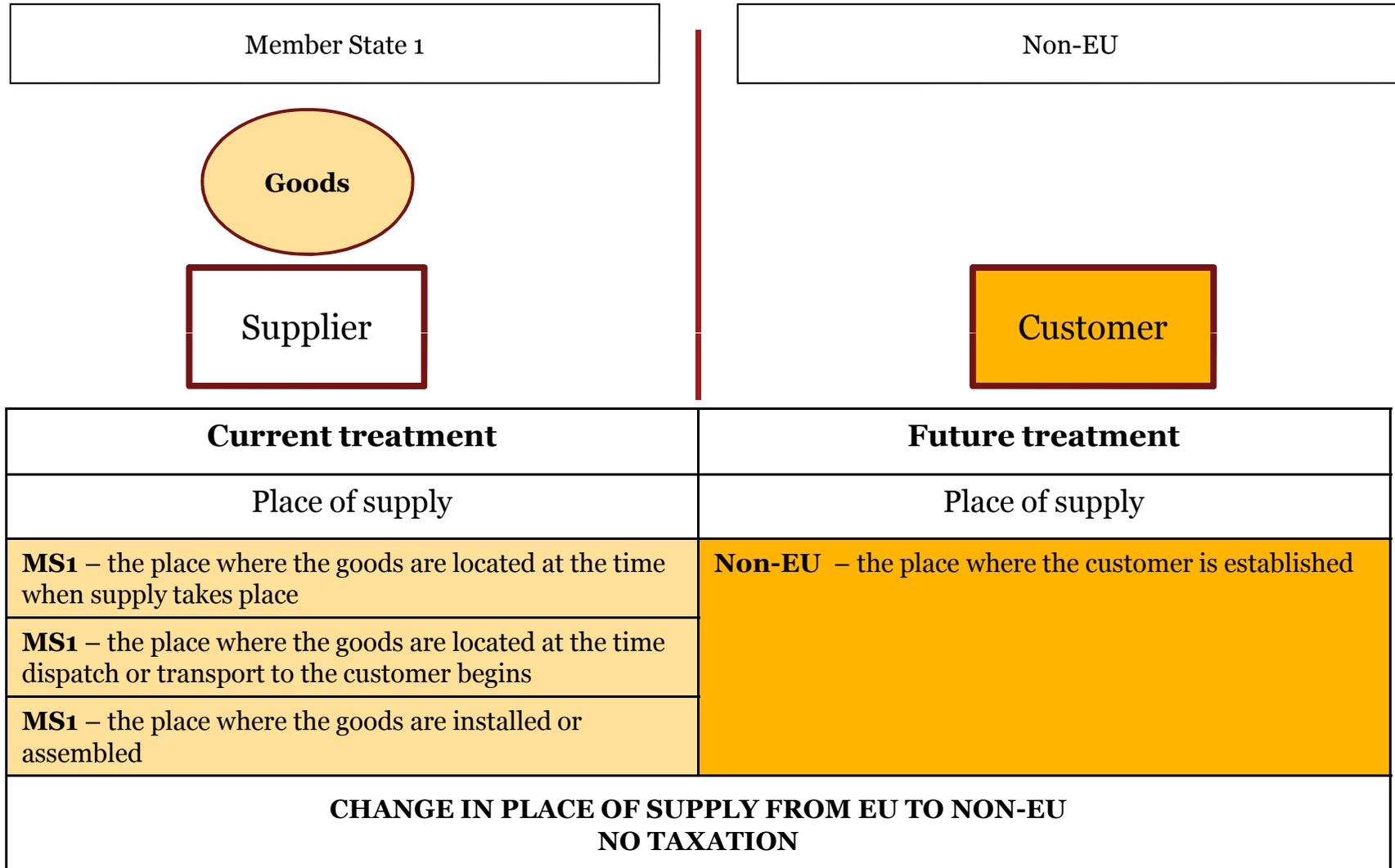
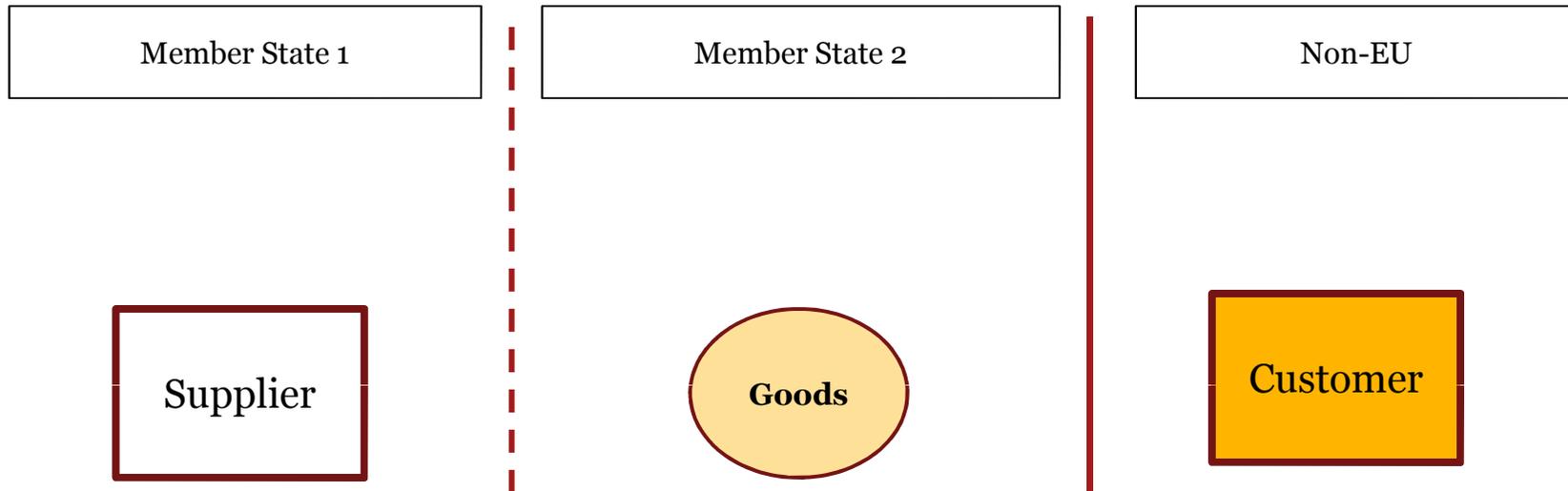


Diagram 10
GROUP L5 – Scenarios 29, 30 and 31

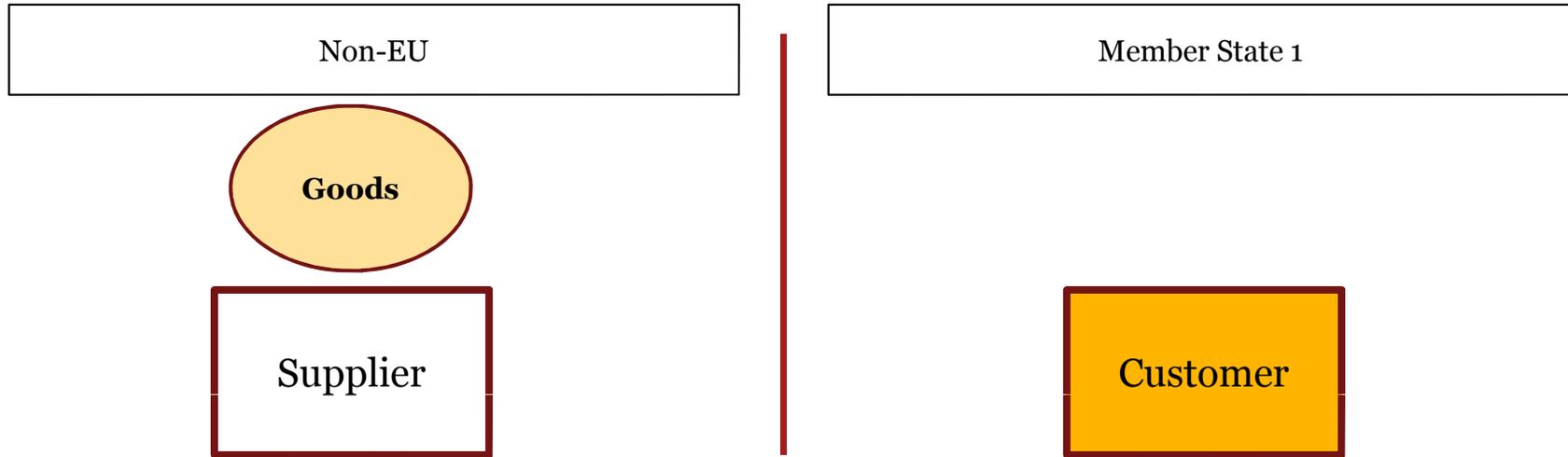


Current treatment	Future treatment
Place of supply	Place of supply
MS2 – the place where the goods are located at the time when supply takes place	Non-EU – the place where the customer is established
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins	
MS2 – the place where the goods are installed or assembled	
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU NO TAXATION	

Local supply of goods

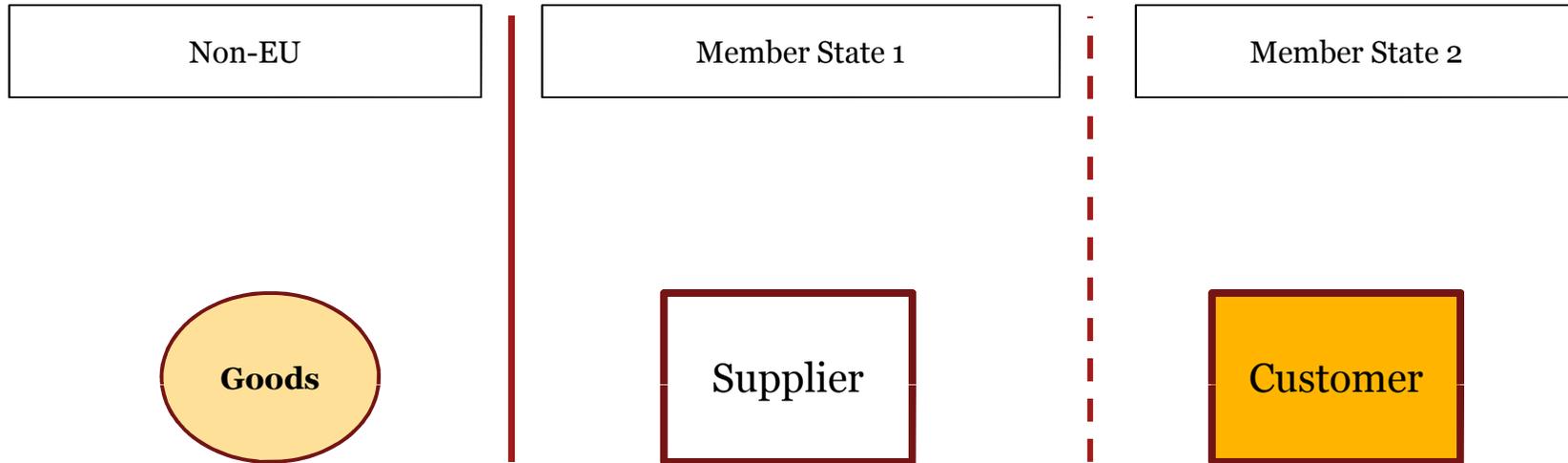
Group L6

Diagram 11
GROUP L6 – Scenarios 32, 33 and 34



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the goods are located at the time when supply takes place	MS1 – the place where the customer is established
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins	
Non-EU – the place where the goods are installed or assembled	
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU	

Diagram 12 GROUP L6 – Scenarios 35, 36 and 37



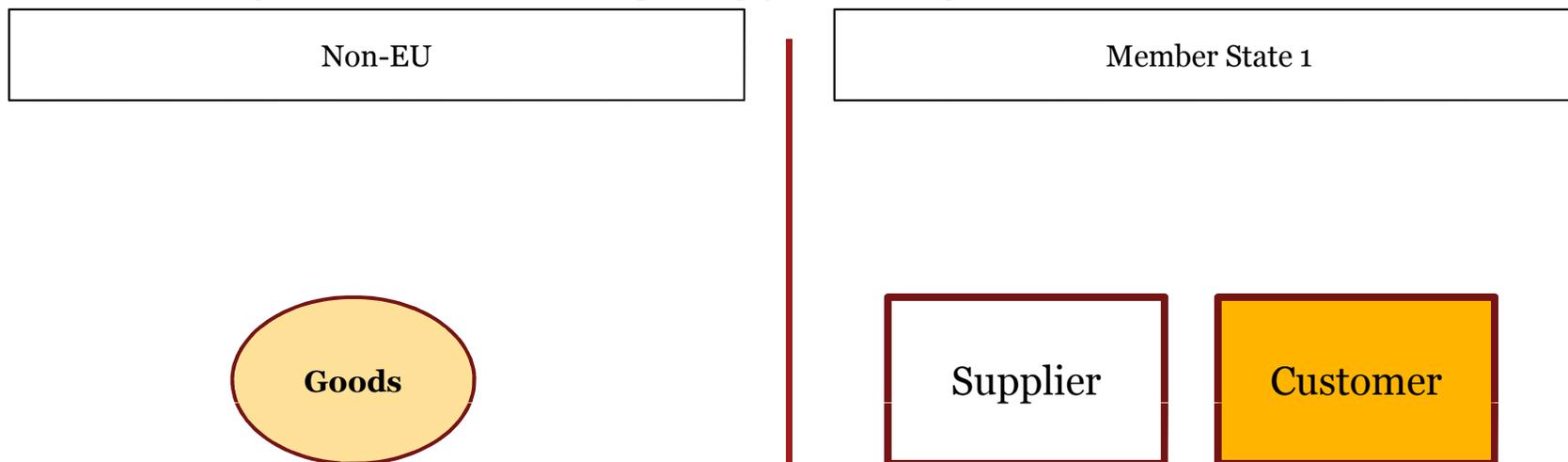
Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the goods are located at the time when supply takes place	MS2 – the place where the customer is established
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins	
Non-EU – the place where the goods are installed or assembled	
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU	

Local supply of goods

Group L7

Diagram 13

GROUP L7 – Scenarios 38, 39 and 40

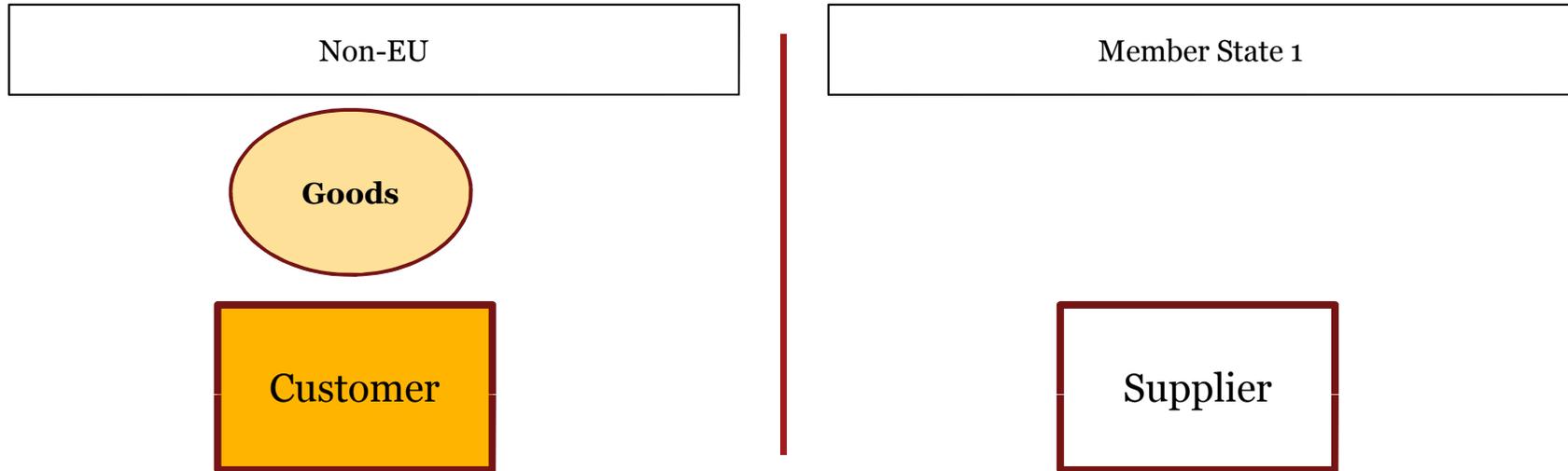


Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the goods are located at the time when supply takes place	MS1 – the place where the customer is established
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins	
Non-EU – the place where the goods are installed or assembled	
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU	

Local supply of goods

Group L8

Diagram 14
GROUP L8 – Scenarios 41, 42 and 43



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the goods are located at the time when supply takes place	Non-EU – the place where the customer is established
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins	
Non-EU – the place where the goods are installed or assembled	
NO CHANGE IN PLACE OF SUPPLY	

Diagram 15
GROUP L8 – Scenarios 44, 45 and 46

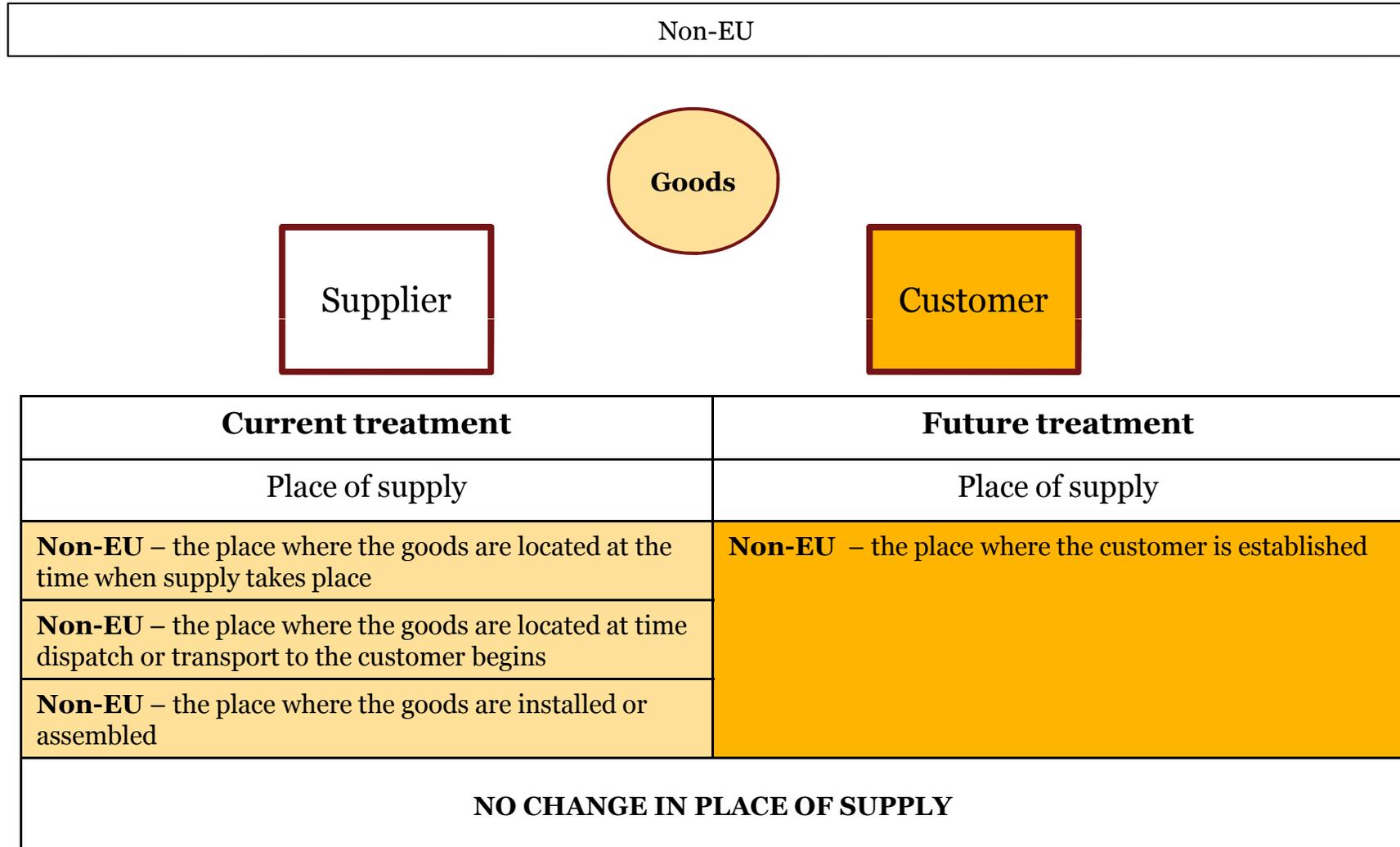


Table of contents

General scenarios - Cross-border supply within EU

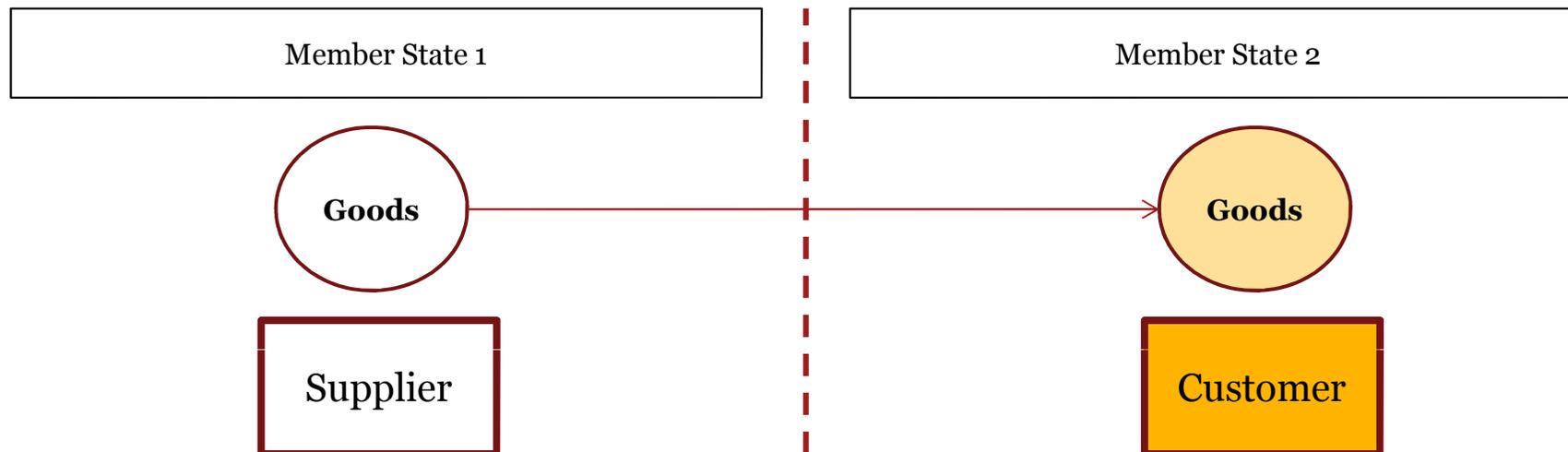
Group EU1	Scenarios 1 to 4
Group EU2	Scenarios 5 to 7
Group EU3	Scenarios 8 to 10
Group EU4	Scenarios 11 to 13
Group EU5	Scenarios 14 to 16
Group EU6	Scenarios 17 to 19
Group EU7	Scenarios 20 to 23
Group EU8	Scenario 24
Group EU9	Scenarios 25 to 32

Cross-border supply within EU

Group EU1

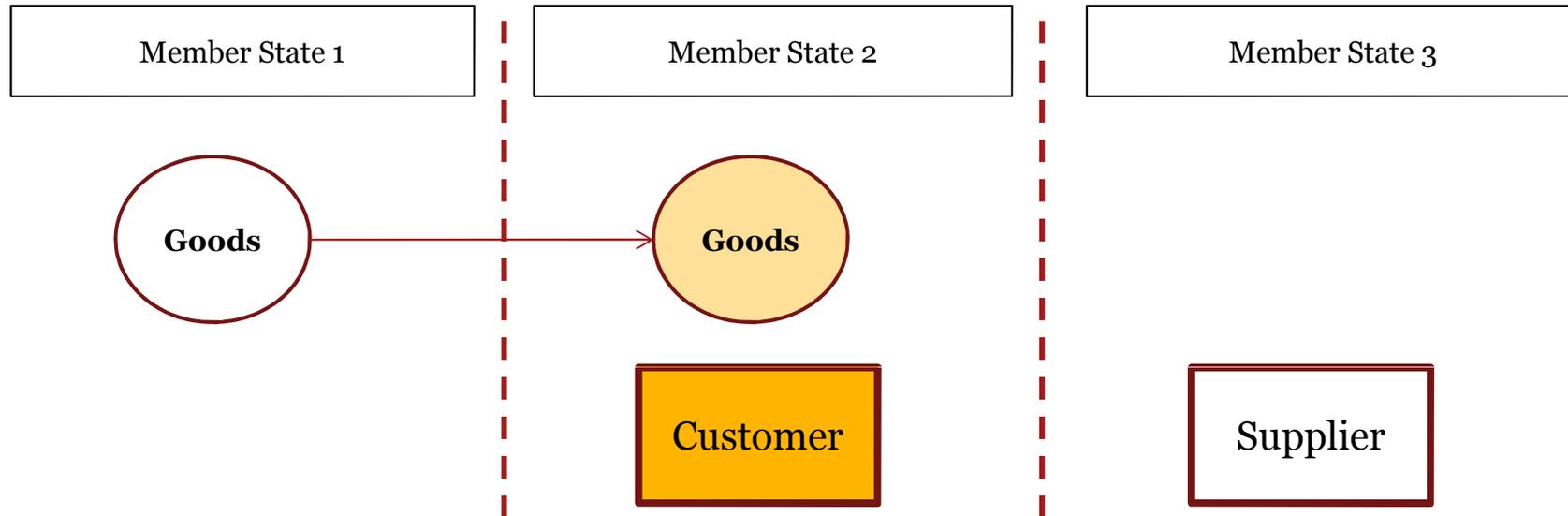
Diagram 16

GROUP EU1 – Scenario 1



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time the dispatch or transport to the customer begins (i.e. intra-Community supply)	MS2 – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
CHANGE IN PLACE OF SUPPLY BUT NOT IN PLACE OF ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

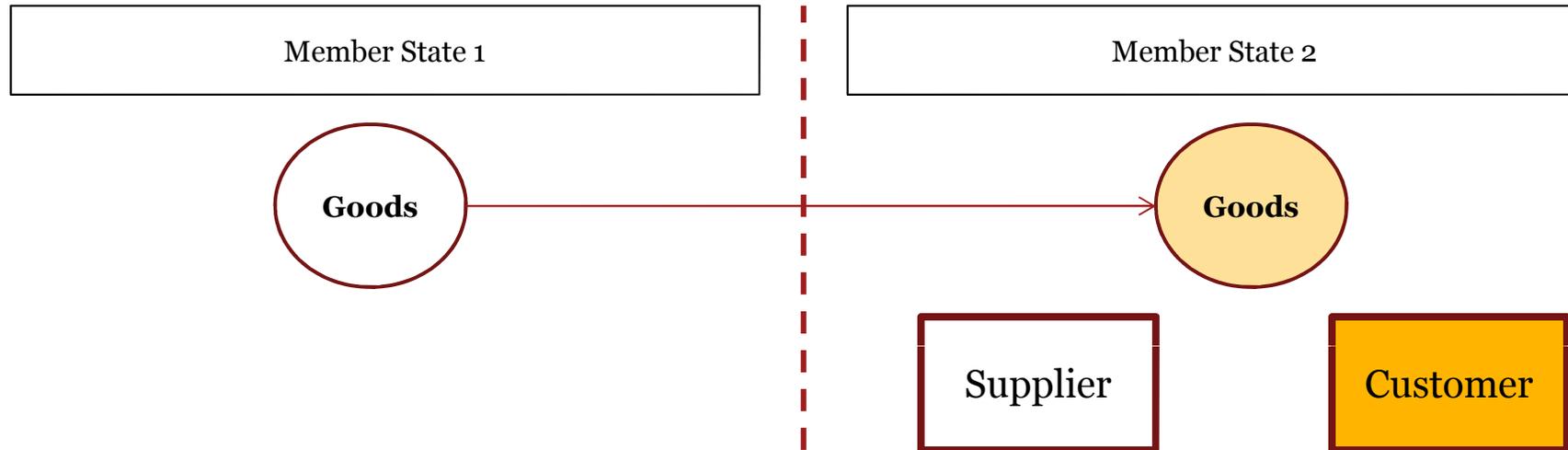
Diagram 17 GROUP EU1– Scenario 2



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time the dispatch or transport to the customer begins (i.e. intra-Community supply)	MS2 – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
CHANGE IN PLACE OF SUPPLY BUT NOT IN PLACE OF ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

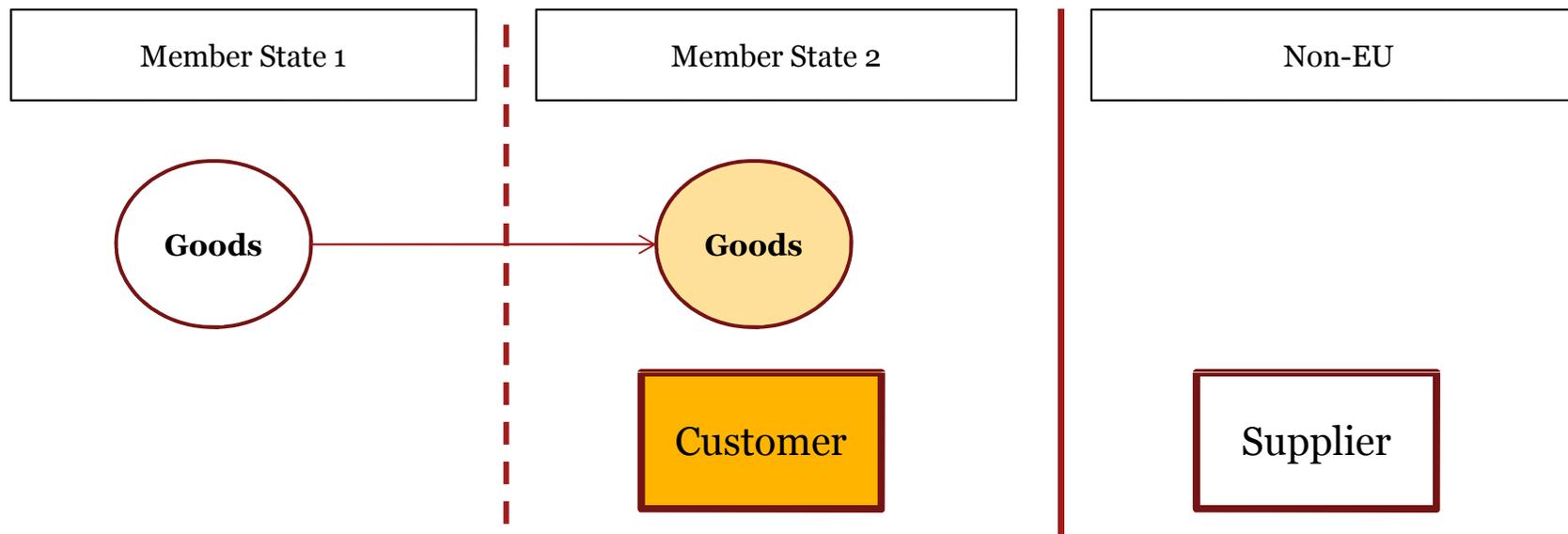
Diagram 18

GROUP EU1 – Scenario 3



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time the dispatch or transport to the customer begins (i.e. intra-Community supply)	MS2 – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
CHANGE IN PLACE OF SUPPLY BUT NOT IN PLACE OF ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 19 GROUP EU1– Scenario 4



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time the dispatch or transport to the customer begins (i.e. intra-Community supply)	MS2 – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
CHANGE IN PLACE OF SUPPLY BUT NOT IN PLACE OF ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

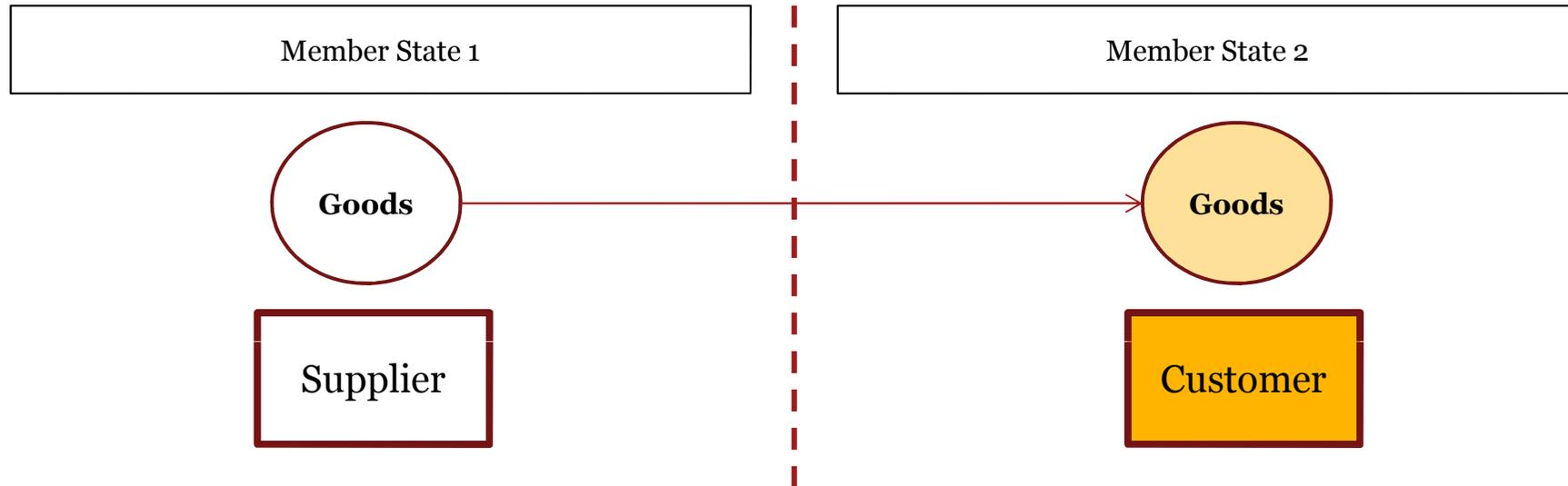
Cross-border supply within EU

Group EU2

(Supply with installation or assembly by or on behalf of the supplier)

Diagram 20

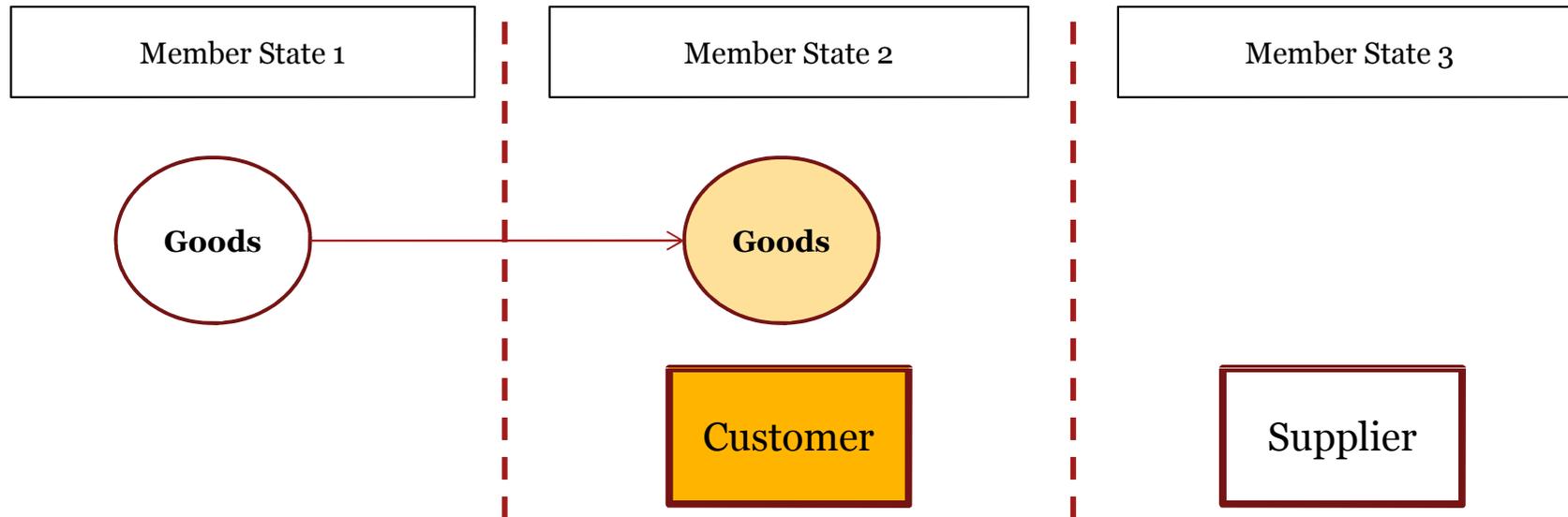
GROUP EU2 – Scenario 5



Current treatment	Future treatment
Place of supply	Place of supply
MS2 – the place where the goods are installed or assembled	MS2 – the place where the customer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 21

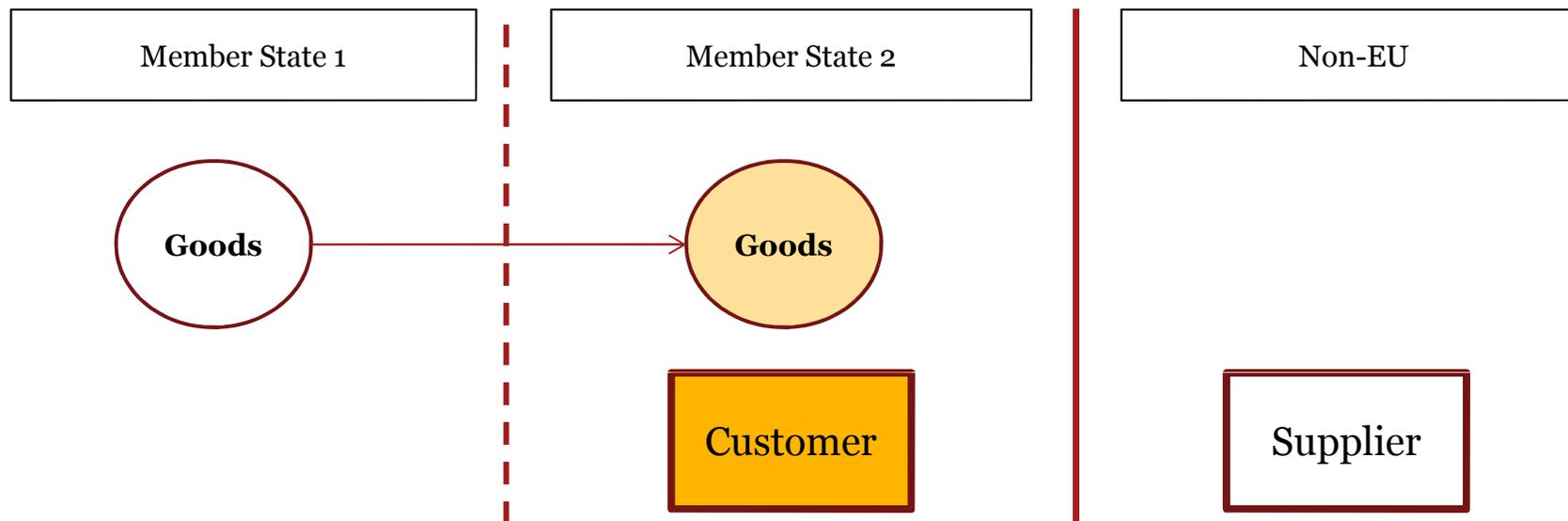
GROUP EU2– Scenario 6



Current treatment	Future treatment
Place of supply	Place of supply
MS2 – the place where the goods are installed or assembled	MS2 – the place where the customer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 22

GROUP EU2– Scenario 7

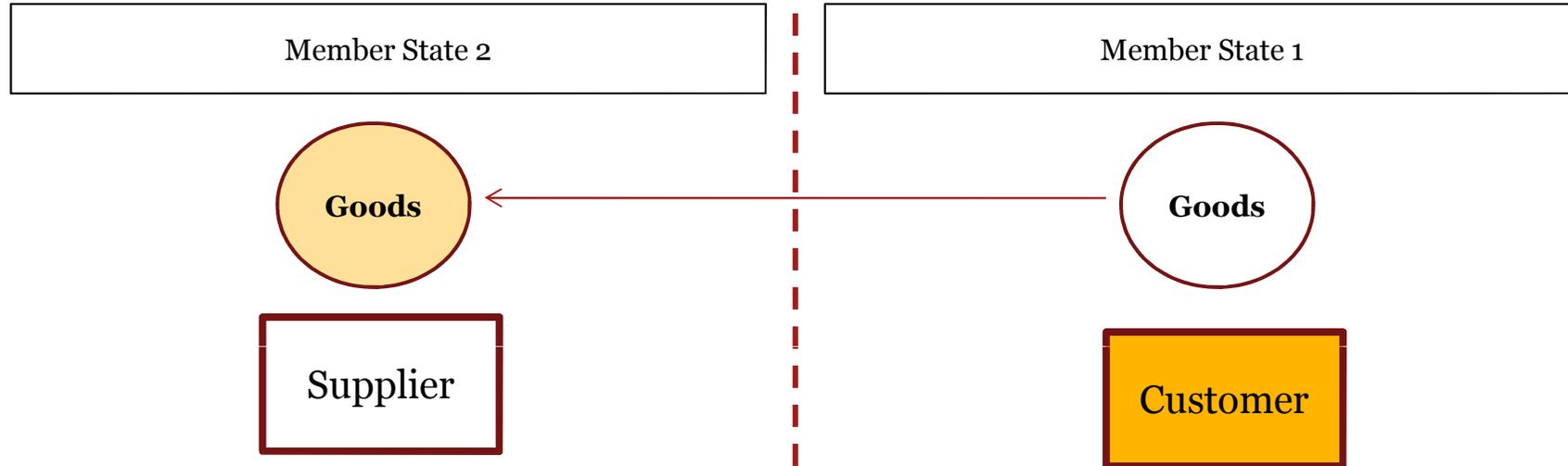


Current treatment	Future treatment
Place of supply	Place of supply
MS2 – the place where the goods are installed or assembled	MS2 – the place where the customer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Cross-border supply within EU

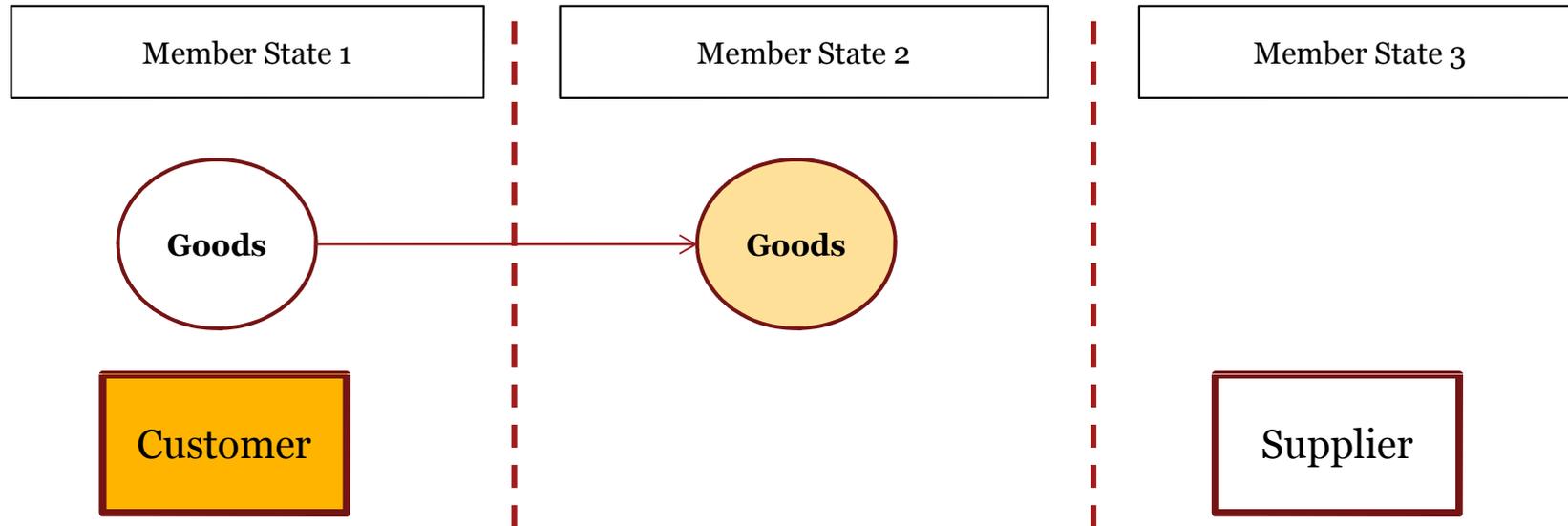
Group EU3

Diagram 23 GROUP EU3 – Scenario 8



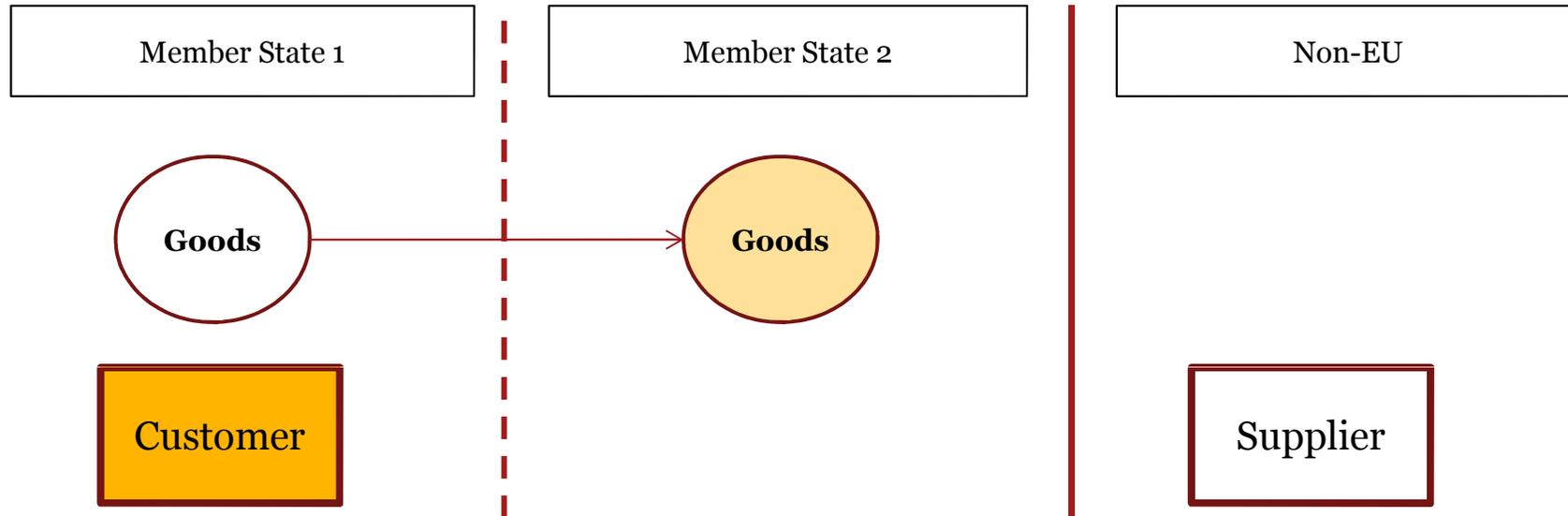
Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time the dispatch or transport to the customer begins (i.e. intra-Community supply)	MS1 – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
NO CHANGE IN PLACE OF SUPPLY BUT IN PLACE OF ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 24 GROUP EU3– Scenario 9



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	MS1 – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
NO CHANGE IN PLACE OF SUPPLY BUT IN PLACE OF ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 25 GROUP EU3– Scenario 10



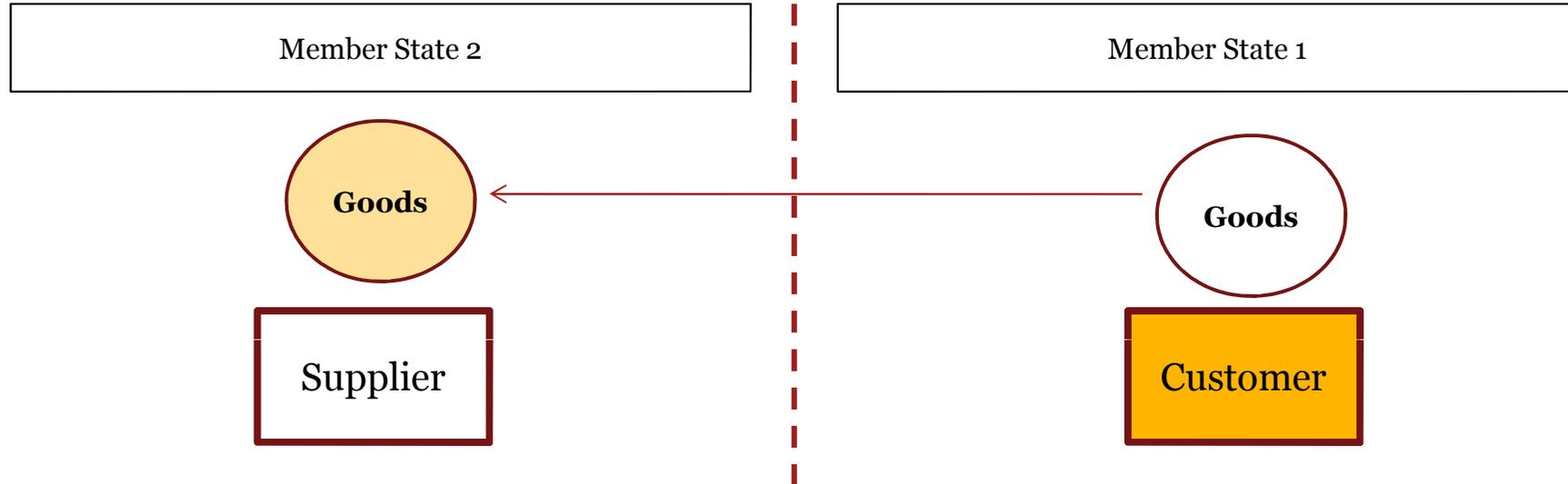
Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	MS1 – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
NO CHANGE IN PLACE OF SUPPLY BUT IN PLACE OF ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Cross-border supply within EU

Group EU4

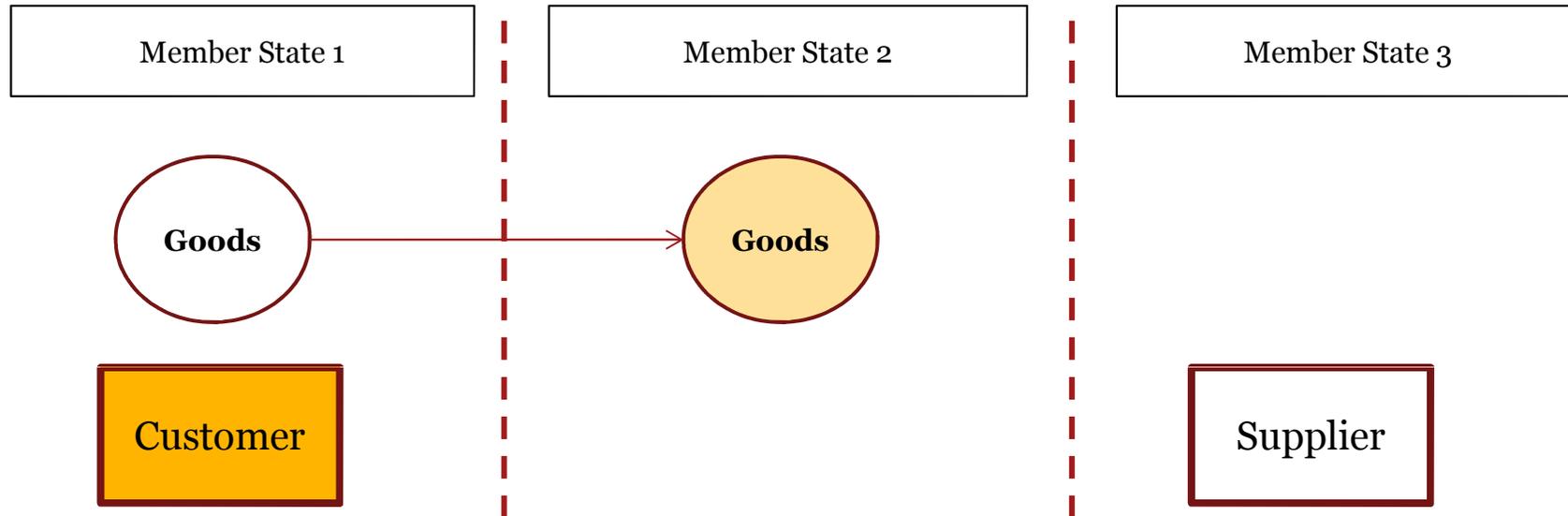
(Supply with installation or assembly by or on behalf of the supplier)

Diagram 26
GROUP EU4 – Scenario 11



Current treatment	Future treatment
Place of supply	Place of supply
MS2 – the place where the goods are installed or assembled	MS1 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

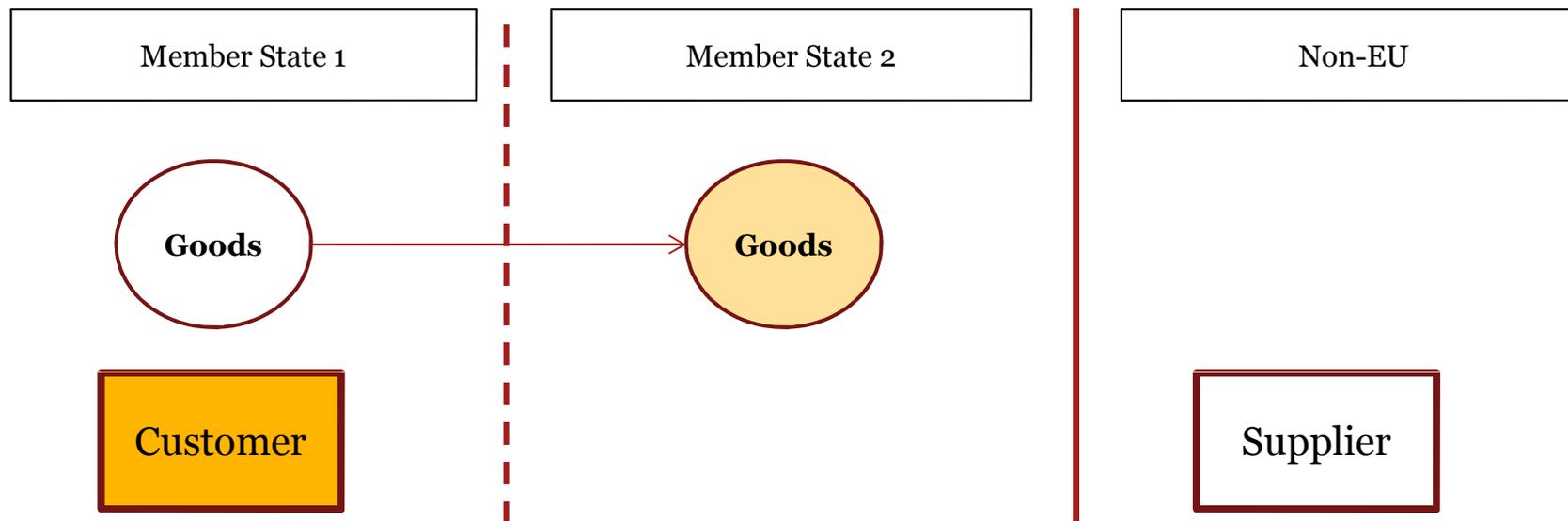
Diagram 27
GROUP EU4– Scenario 12



Current treatment	Future treatment
Place of supply	Place of supply
MS2 – the place where the goods are installed or assembled	MS1 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 28

GROUP EU4– Scenario 13

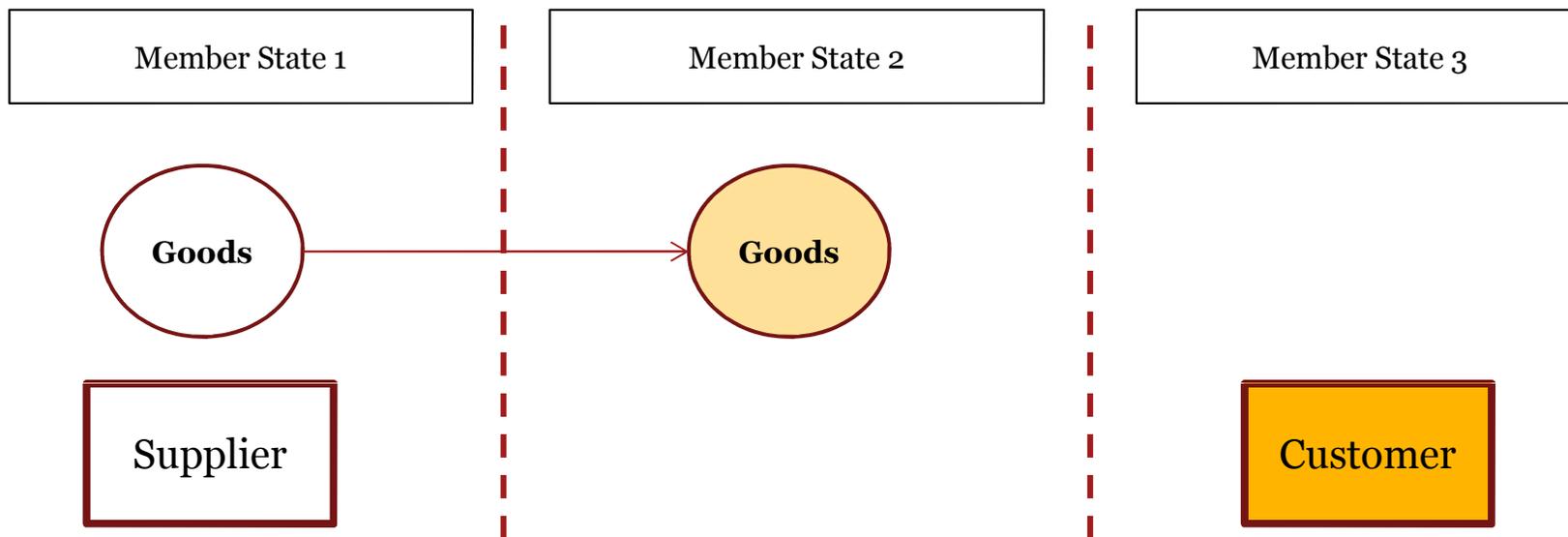


Current treatment	Future treatment
Place of supply	Place of supply
MS2 – the place where the goods are installed or assembled	MS1 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Cross-border supply within EU

Group EU5

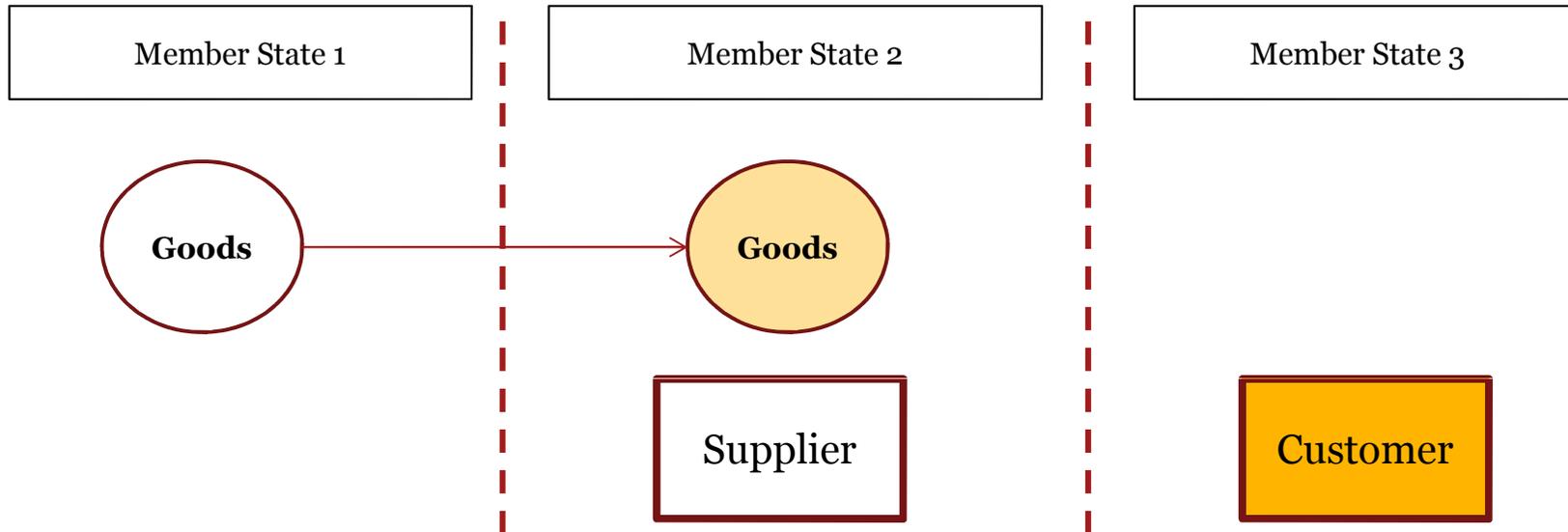
Diagram 29 GROUP EU5– Scenario 14



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	MS3 – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

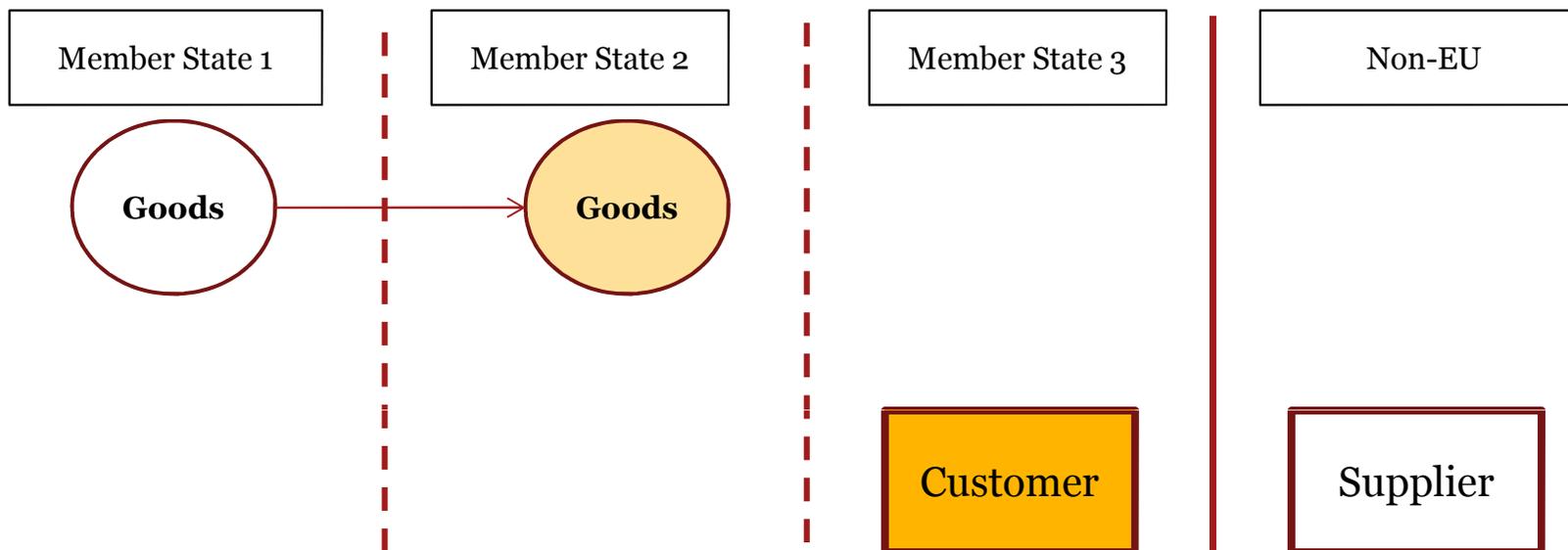
Diagram 30

GROUP EU5– Scenario 15



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	MS3 – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 31 GROUP EU5 – Scenario 16



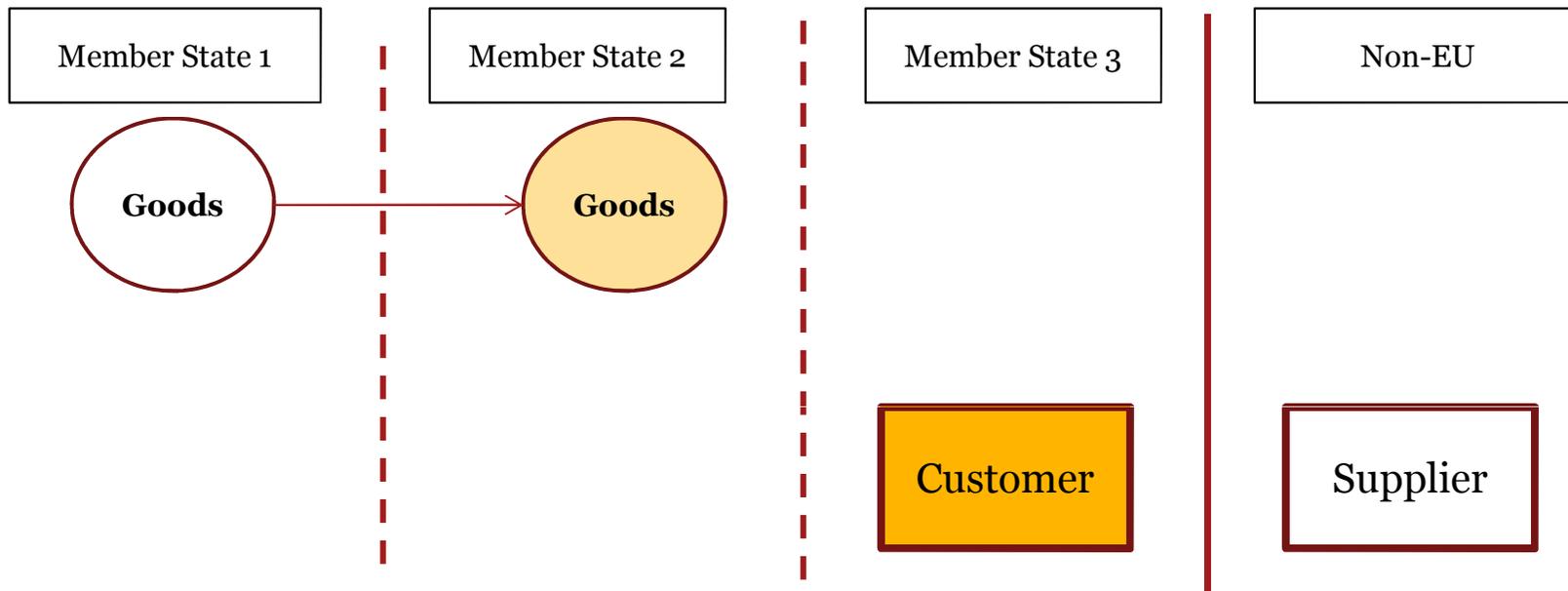
Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time the dispatch or transport to the customer begins (i.e. intra-Community supply)	MS3 – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Cross-border supply within EU

Group EU6

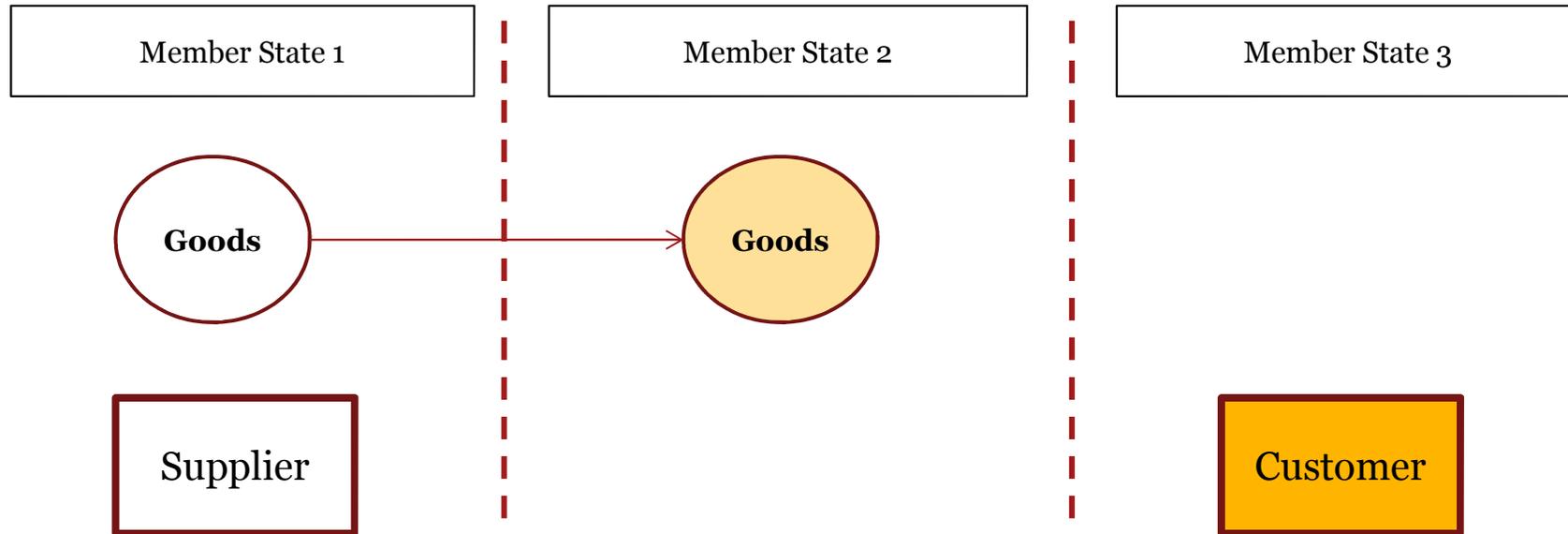
(Supply with installation or assembly by or on behalf of the supplier)

Diagram 32
GROUP EU6 – Scenario 17



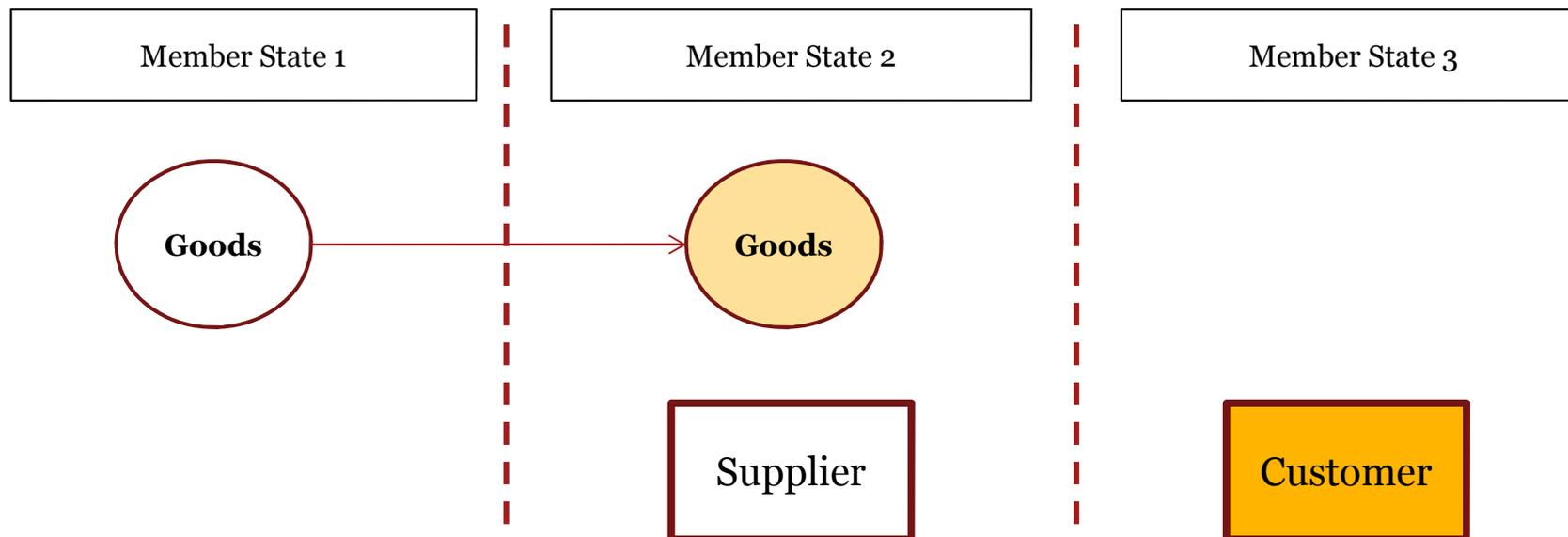
Current treatment	Future treatment
Place of supply	Place of supply
MS2 – the place where the goods are installed or assembled	MS3 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 33 GROUP EU6– Scenario 18



Current treatment	Future treatment
Place of supply	Place of supply
MS2 – the place where the goods are installed or assembled	MS3 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 34 GROUP EU6– Scenario 19



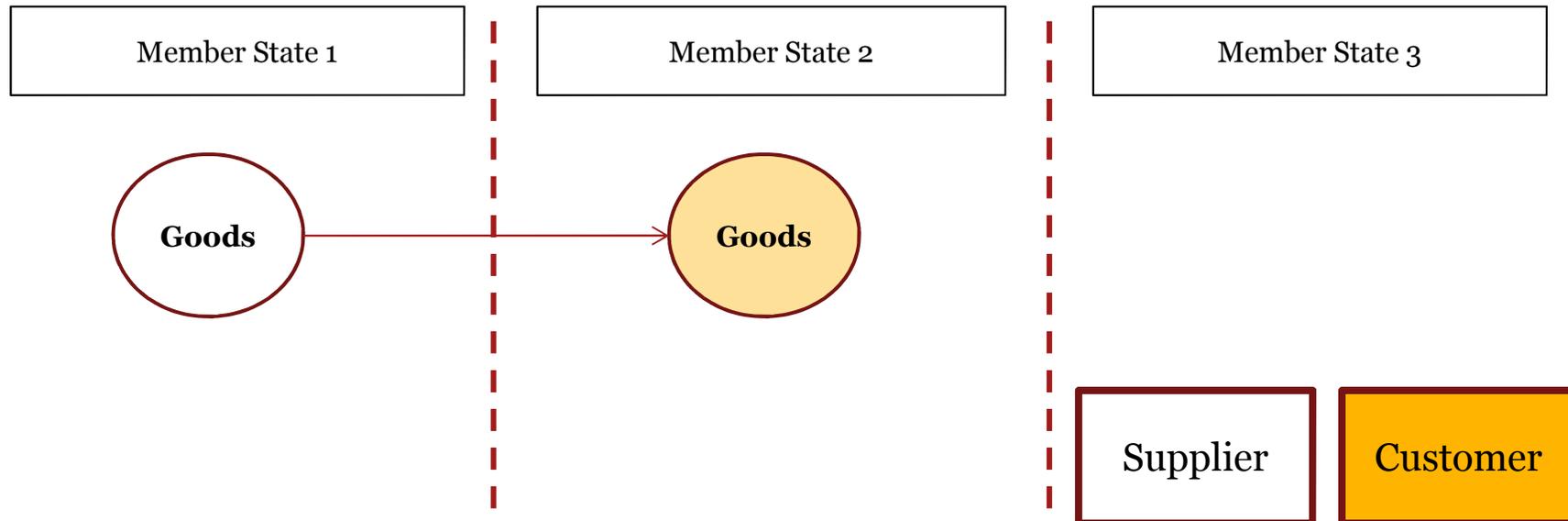
Current treatment	Future treatment
Place of supply	Place of supply
MS2 – the place where the goods are installed or assembled	MS3 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Cross-border supply within EU

Group EU7

Diagram 35

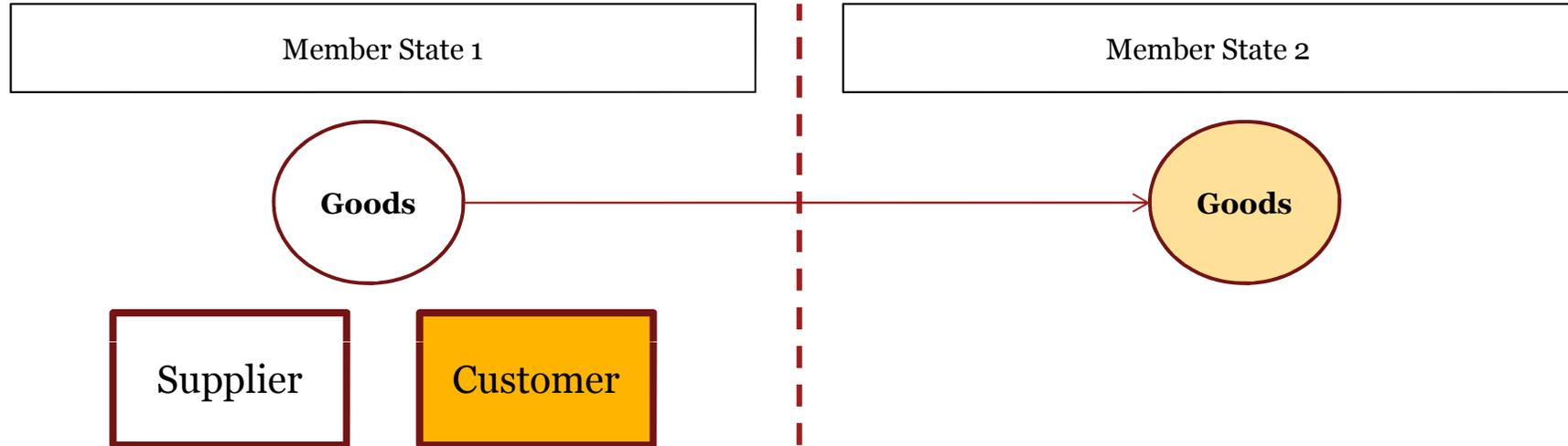
GROUP EU7– Scenario 20



Current treatment	Future treatment
Place of supply	Place of supply
MS2 – the place where the goods are installed or assembled	MS3 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 36

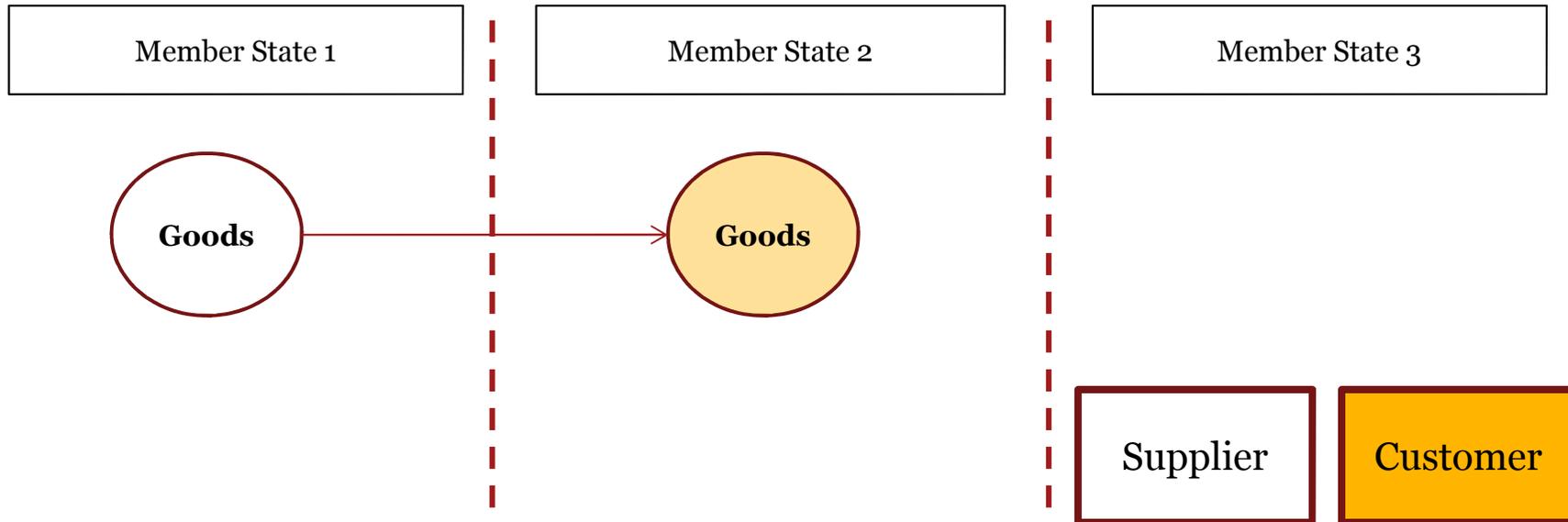
GROUP EU7 – Scenario 21



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time the dispatch or transport to the customer begins (i.e. intra-Community supply)	MS1 – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
NO CHANGE IN PLACE OF SUPPLY BUT IN PLACE OF ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 37

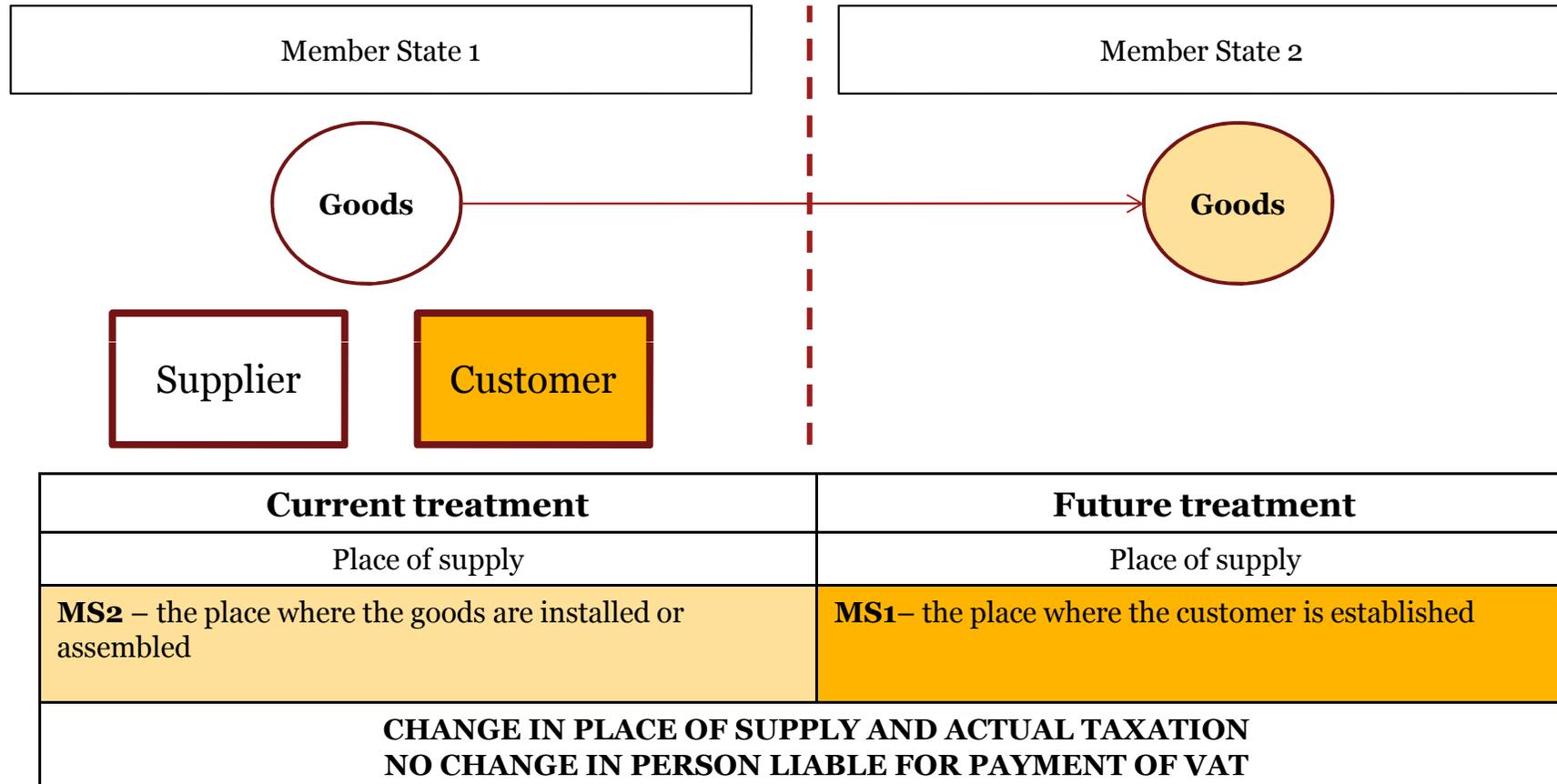
GROUP EU7– Scenario 22



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time the dispatch or transport to the customer begins (i.e. intra-Community supply)	MS3 – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 38

GROUP EU7 – Scenario 23

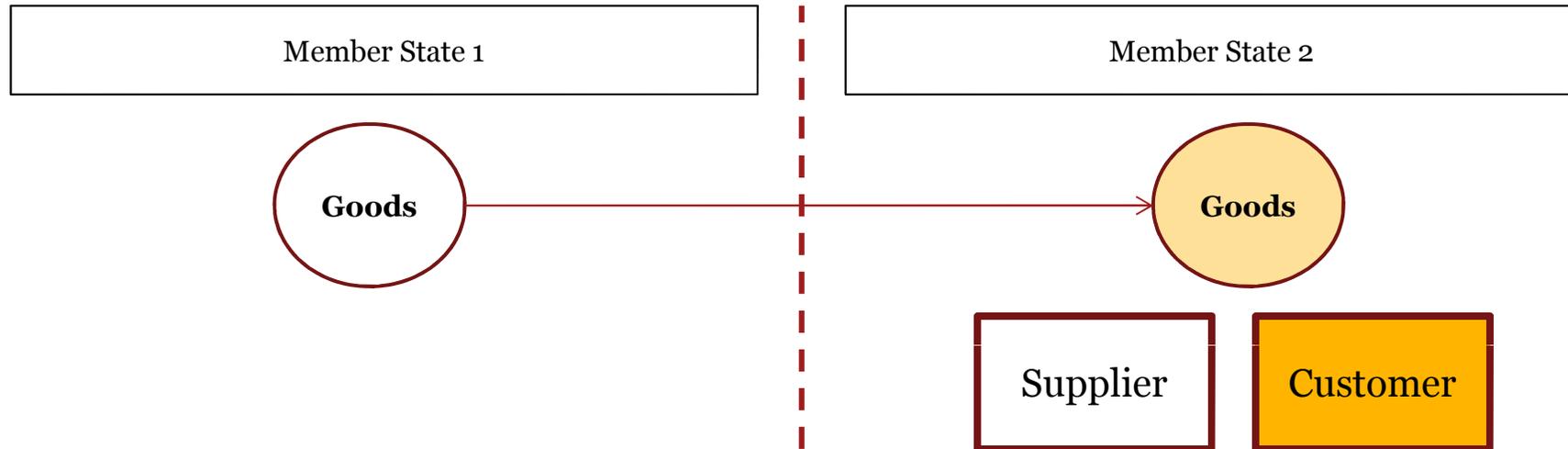


Cross-border supply within EU

Group EU8

Diagram 39

GROUP EU8 – Scenario 24

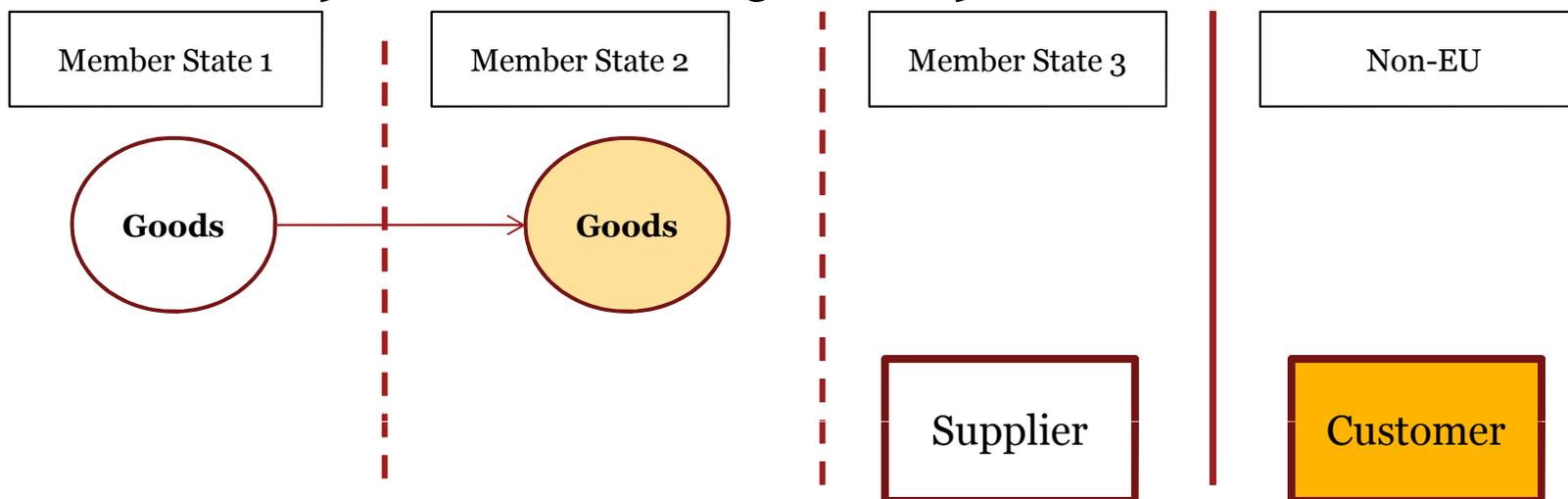


Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time the dispatch or transport to the customer begins (i.e. intra-Community supply)	MS2 – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
CHANGE IN PLACE OF SUPPLY BUT NOT IN PLACE OF ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Cross-border supply within EU

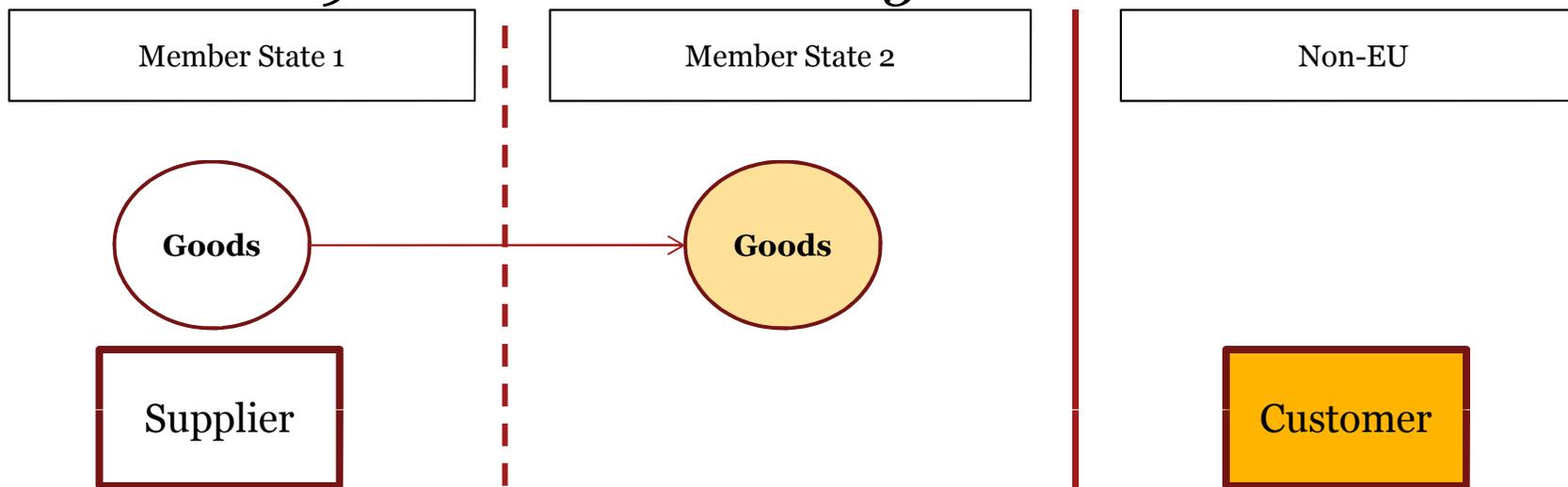
Group EU9

Diagram 40 GROUP EU9 – Scenarios 25 and 29



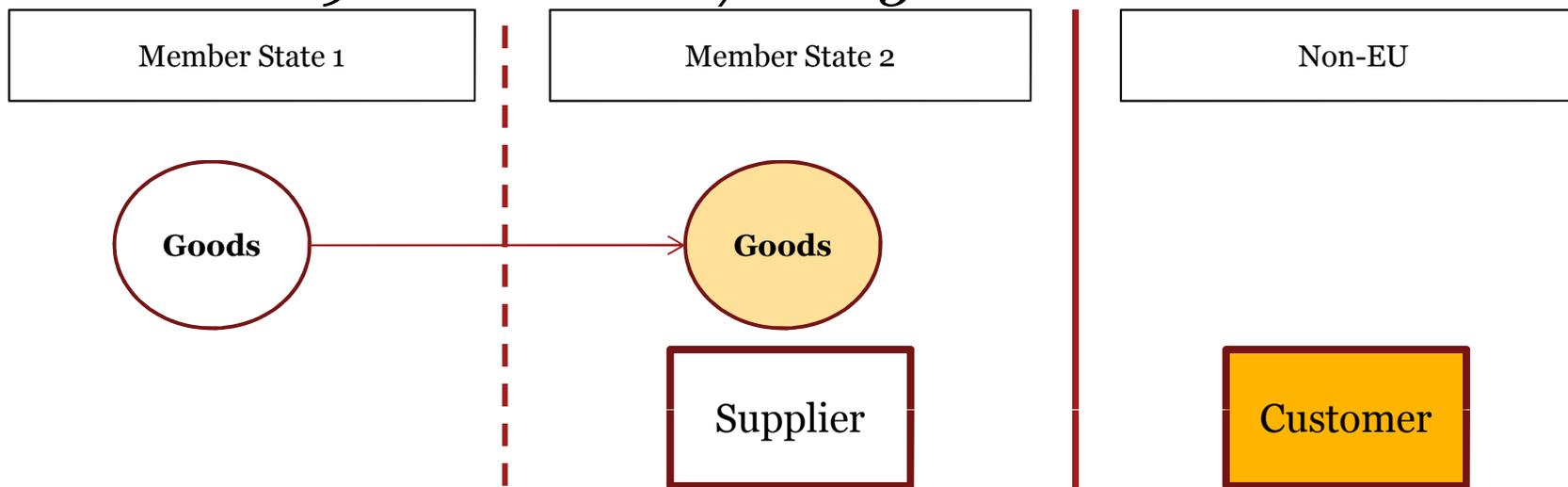
Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	Non-EU – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
MS2 – the place where the goods are installed or assembled	
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU NO TAXATION	

Diagram 41 GROUP EU9– Scenarios 26 and 30



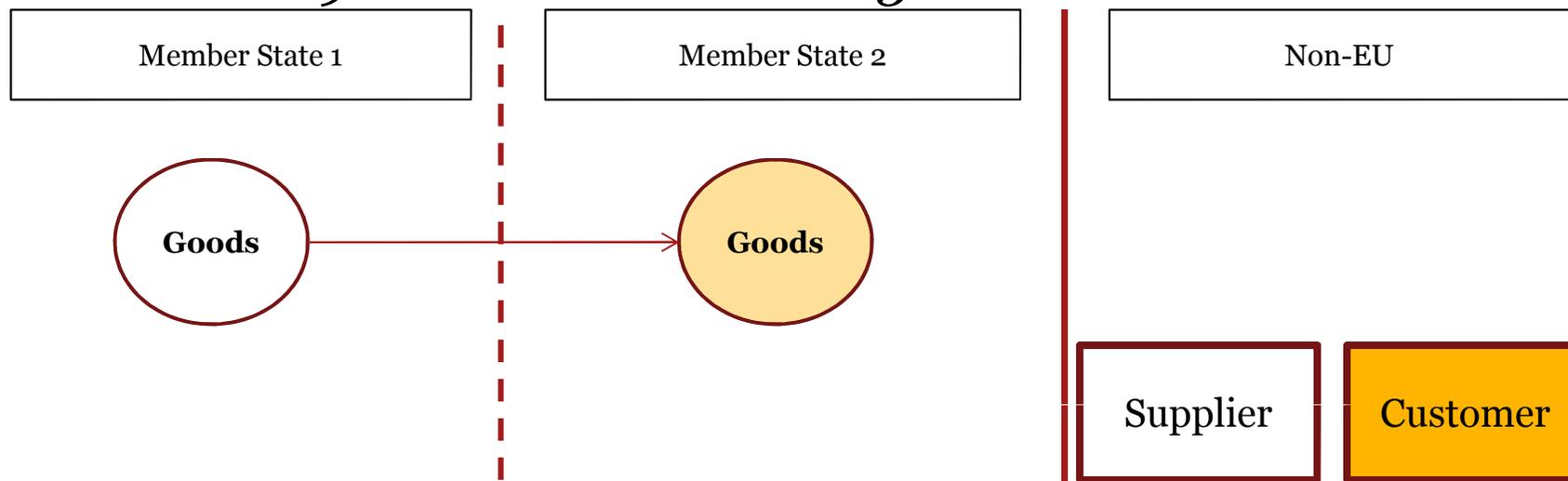
Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	Non-EU – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
MS2 – the place where the goods are installed or assembled	
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU NO TAXATION	

Diagram 42 GROUP EU9– Scenarios 27 and 31



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	Non-EU – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
MS2 – the place where the goods are installed or assembled	
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU NO TAXATION	

Diagram 43 GROUP EU9– Scenarios 28 and 32



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	Non-EU – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
MS2 – the place where the goods are installed or assembled	
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU NO TAXATION	

Table of contents

General scenarios - Importation into EU

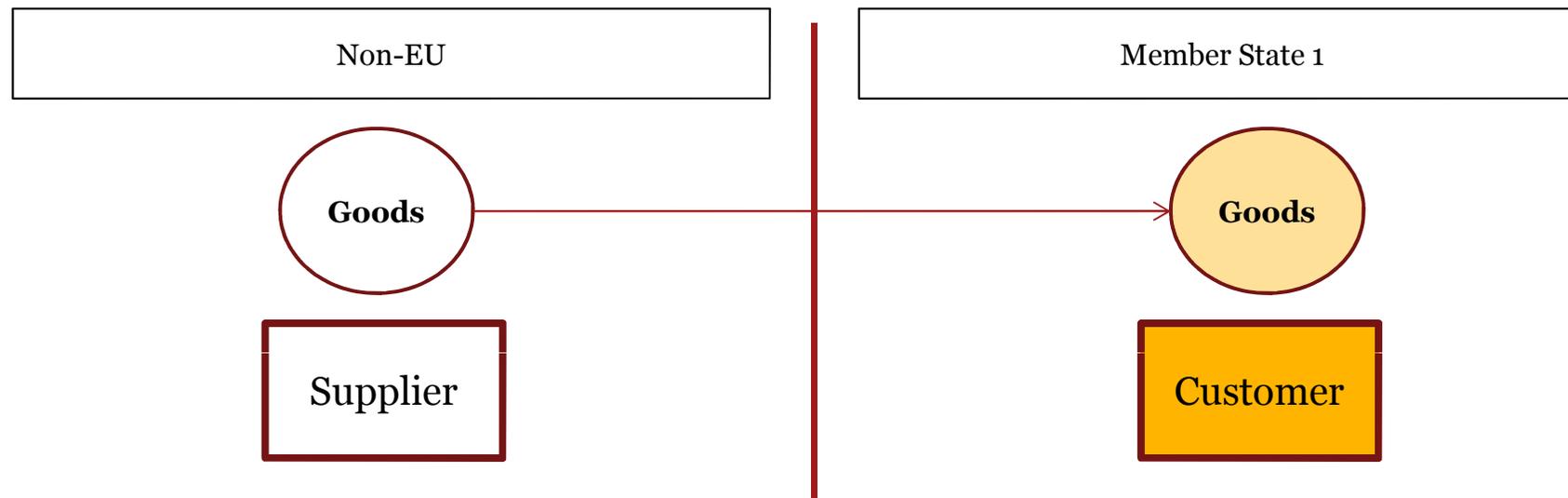
Group IM1	Scenarios 1 and 2
Group IM2	Scenarios 3 and 4
Group IM3	Scenarios 5 to 7
Group IM4	Scenarios 8 to 10

Importation into EU

Group IM1

Diagram 44

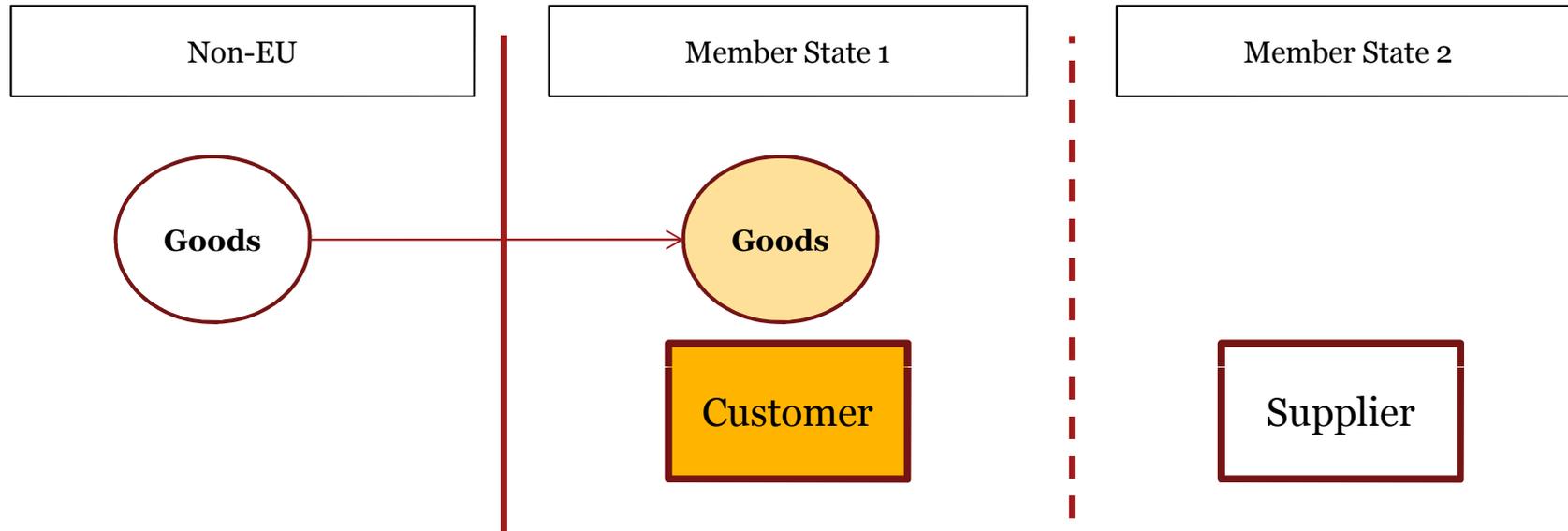
GROUP IM1 – Scenario 1



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins	MS1 – the place where the customer is established
MS1 – the place where the importation takes place	MS1 – the place where the importation takes place
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU DOUBLE TAXATION	

Diagram 45

GROUP IM1– Scenario 2

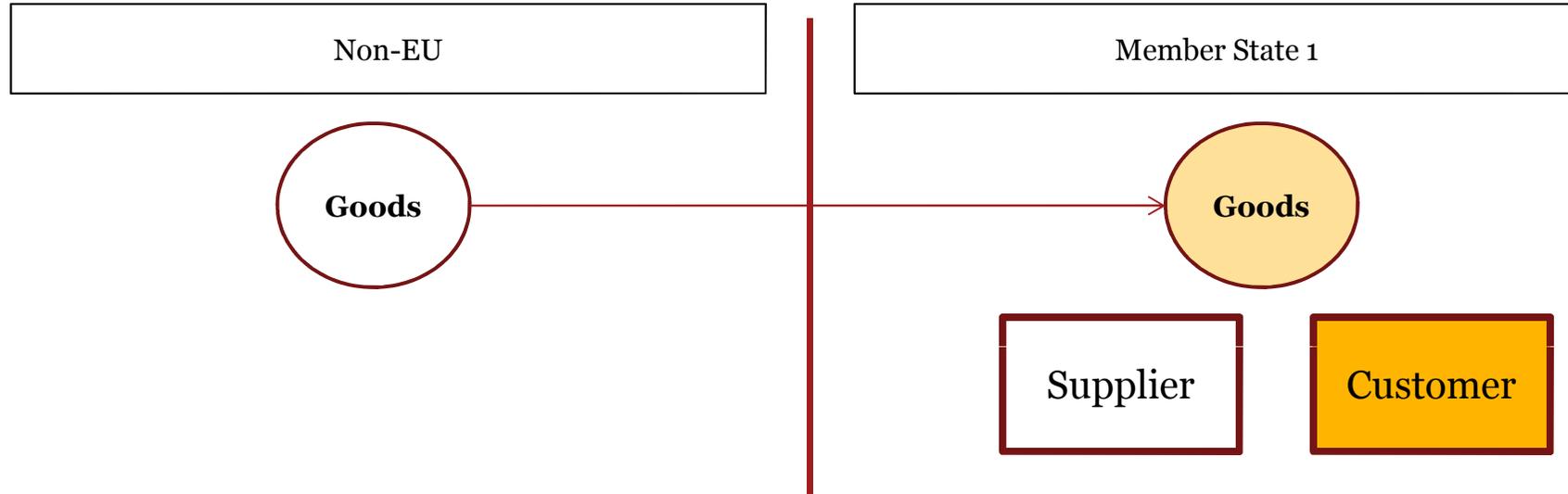


Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins	MS1 – the place where the customer is established
MS1 – the place where the importation takes place	MS1 – the place where the importation takes place
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU DOUBLE TAXATION	

Importation into EU

Group IM2

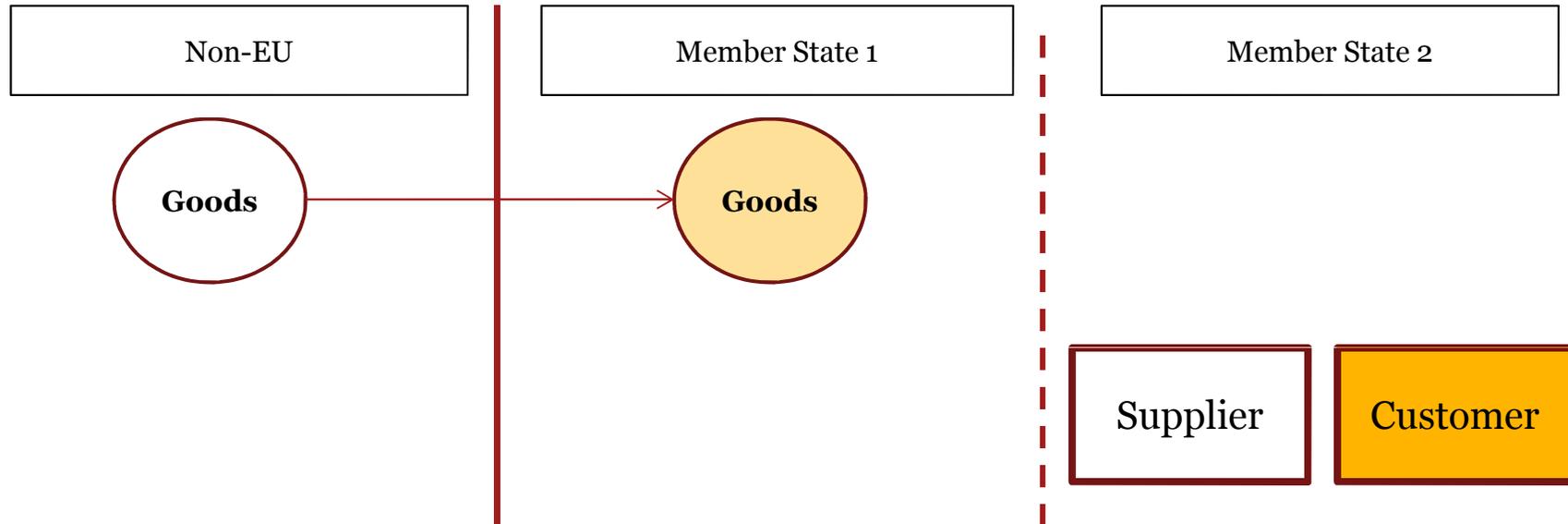
Diagram 46
GROUP IM2 – Scenario 3



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins	MS1 – the place where the customer is established
MS1 – the place where the importation takes place	MS1 – the place where the importation takes place
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU DOUBLE TAXATION	

Diagram 47

GROUP IM2 – Scenario 4



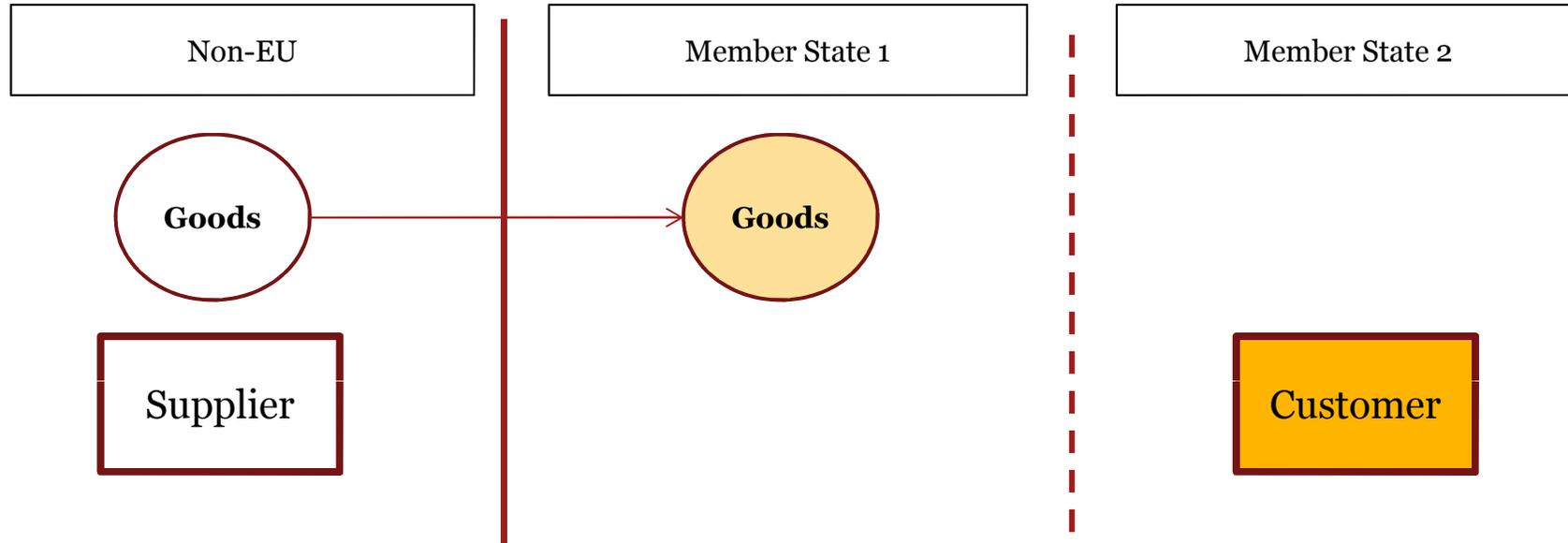
Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins	MS2 – the place where the customer is established
MS1 – the place where the importation takes place	MS1 – the place where the importation takes place
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU DOUBLE TAXATION	

Importation into EU

Group IM3

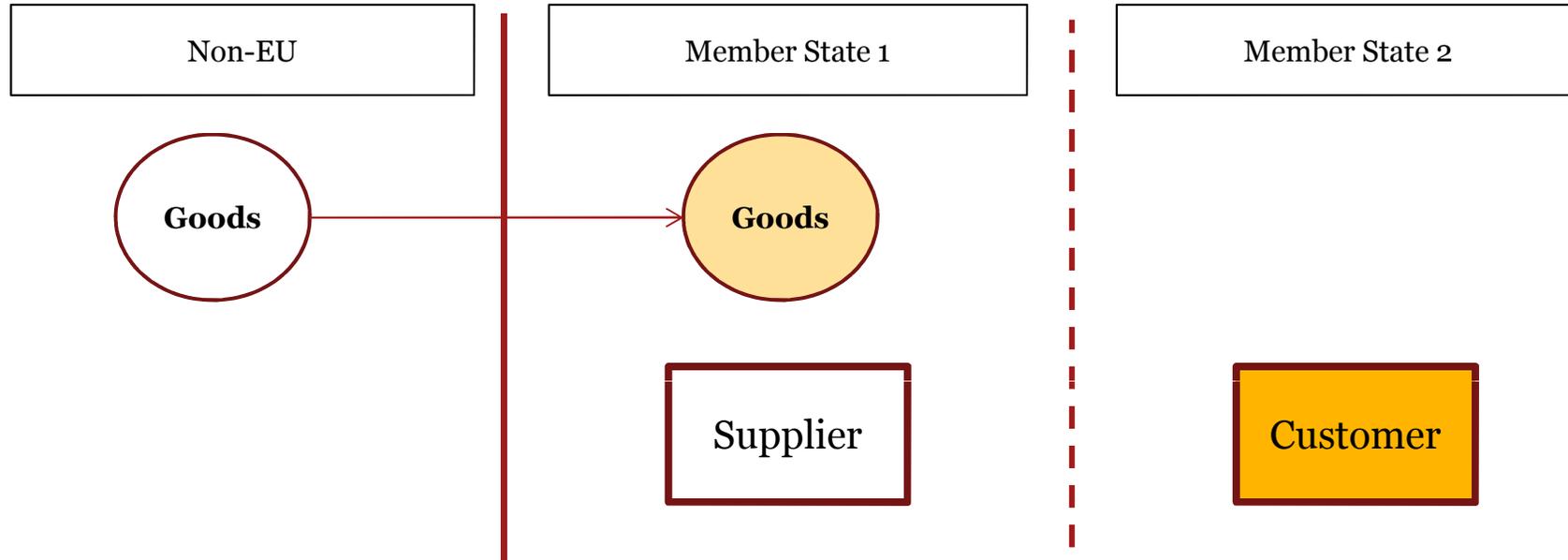
Diagram 48

GROUP IM3– Scenario 5



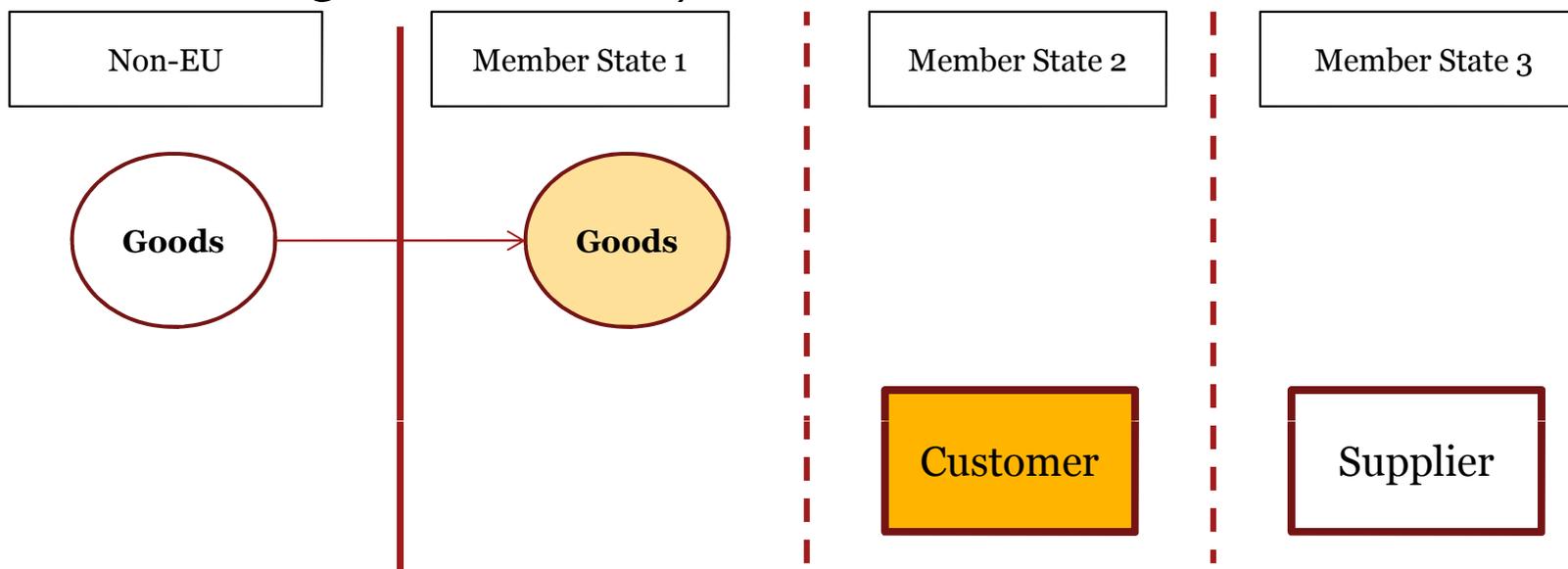
Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins	MS2 – the place where the customer is established
MS1 – the place where the importation takes place	MS1 – the place where the importation takes place
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU DOUBLE TAXATION	

Diagram 49 GROUP IM3– Scenario 6



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins	MS2 – the place where the customer is established
MS1 – the place where the importation takes place	MS1 – the place where the importation takes place
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU DOUBLE TAXATION	

Diagram 50 GROUP IM3 – Scenario 7

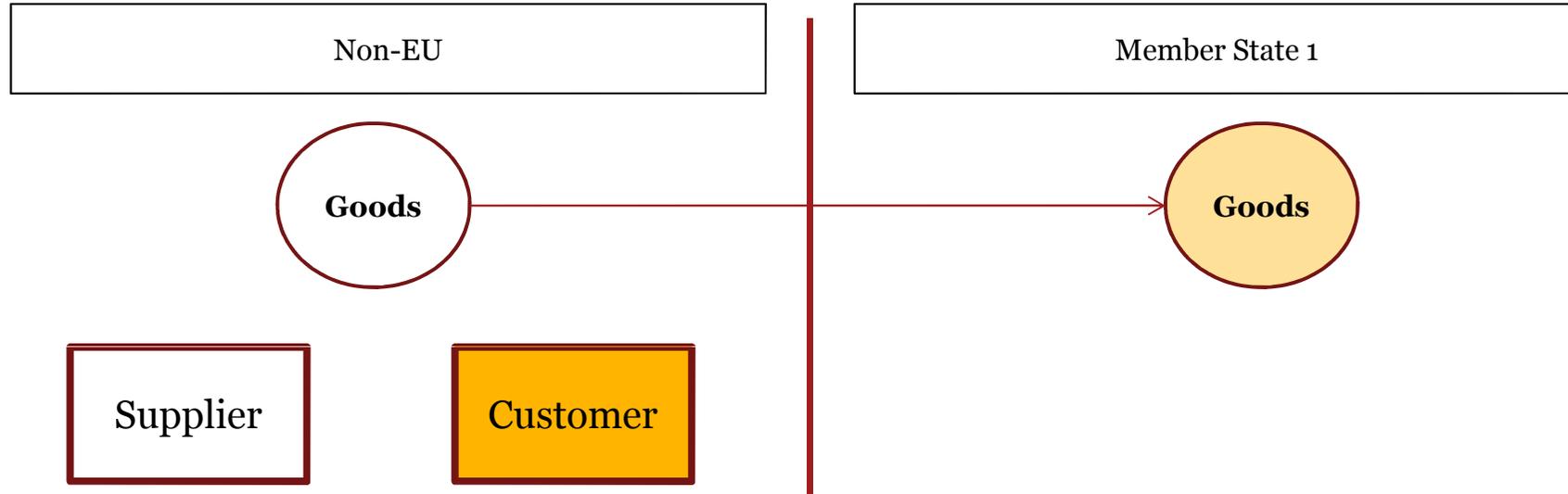


Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins	MS2 – the place where the customer is established
MS1 – the place where the importation takes place	MS1 – the place where the importation takes place
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU DOUBLE TAXATION	

Importation into EU

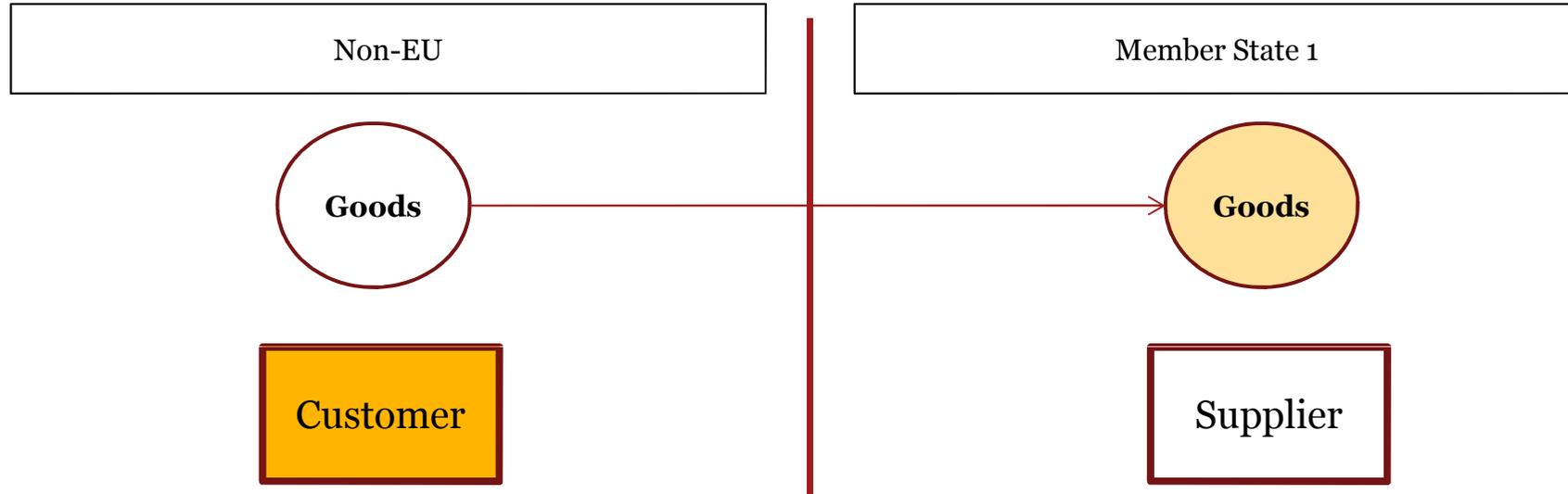
Group IM4

Diagram 51 GROUP IM4 – Scenario 8



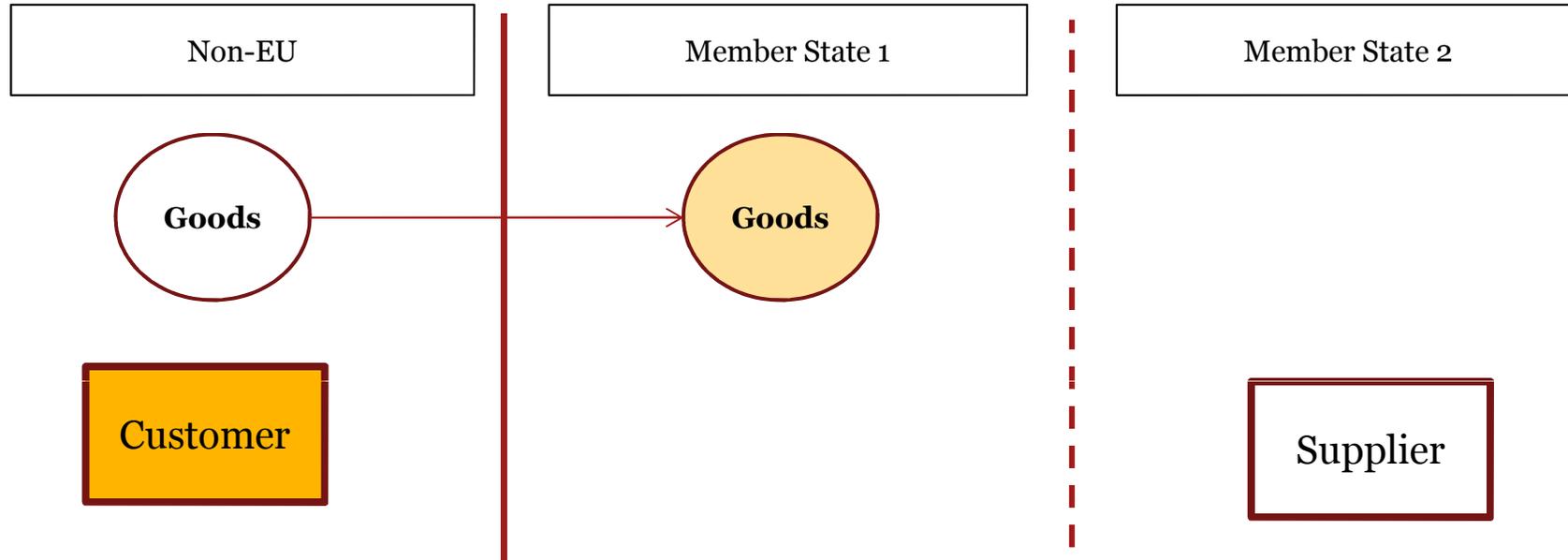
Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins	Non-EU – the place where the customer is established
MS1 – the place where the importation takes place	MS1 – the place where the importation takes place
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION	

Diagram 52
GROUP IM4 – Scenario 9



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins	Non-EU – the place where the customer is established
MS1 – the place where the importation takes place	MS1 – the place where the importation takes place
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION	

Diagram 53 GROUP IM4– Scenario 10



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins	Non-EU – the place where the customer is established
MS1 – the place where the importation takes place	MS1 – the place where the importation takes place
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION	

Table of contents

General scenarios - Exportation outside EU

Group EX1

Group EX2

Group EX3

Group EX4

Group EX5

Scenario 1

Scenario 2

Scenarios 3 and 4

Scenarios 5 to 7

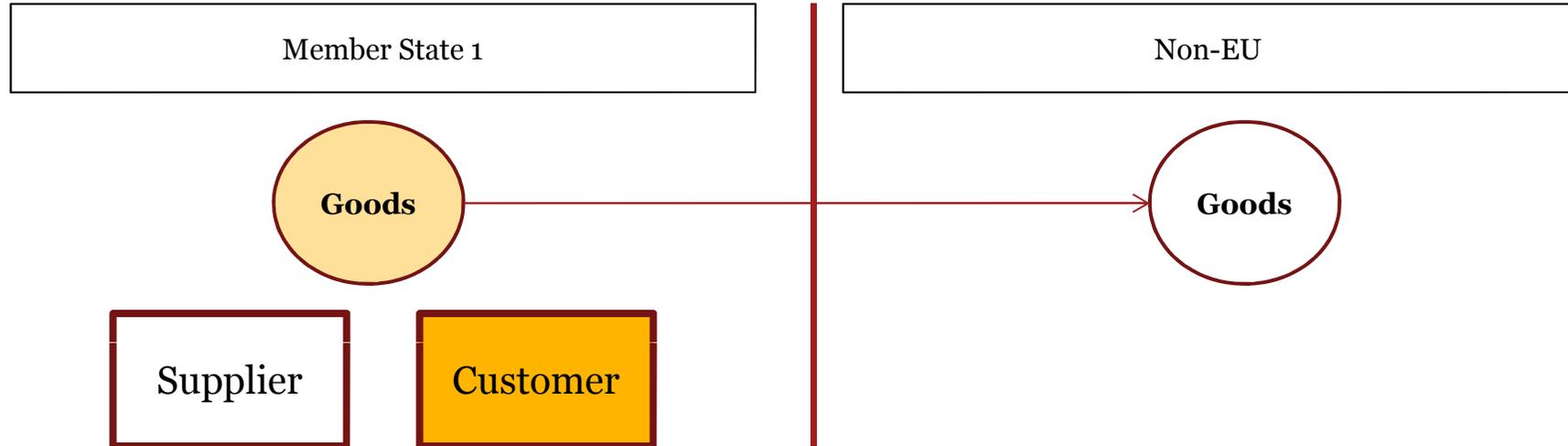
Scenarios 8 to 10

Exportation outside EU

Group EX1

Diagram 54

GROUP EX1 – Scenario 1

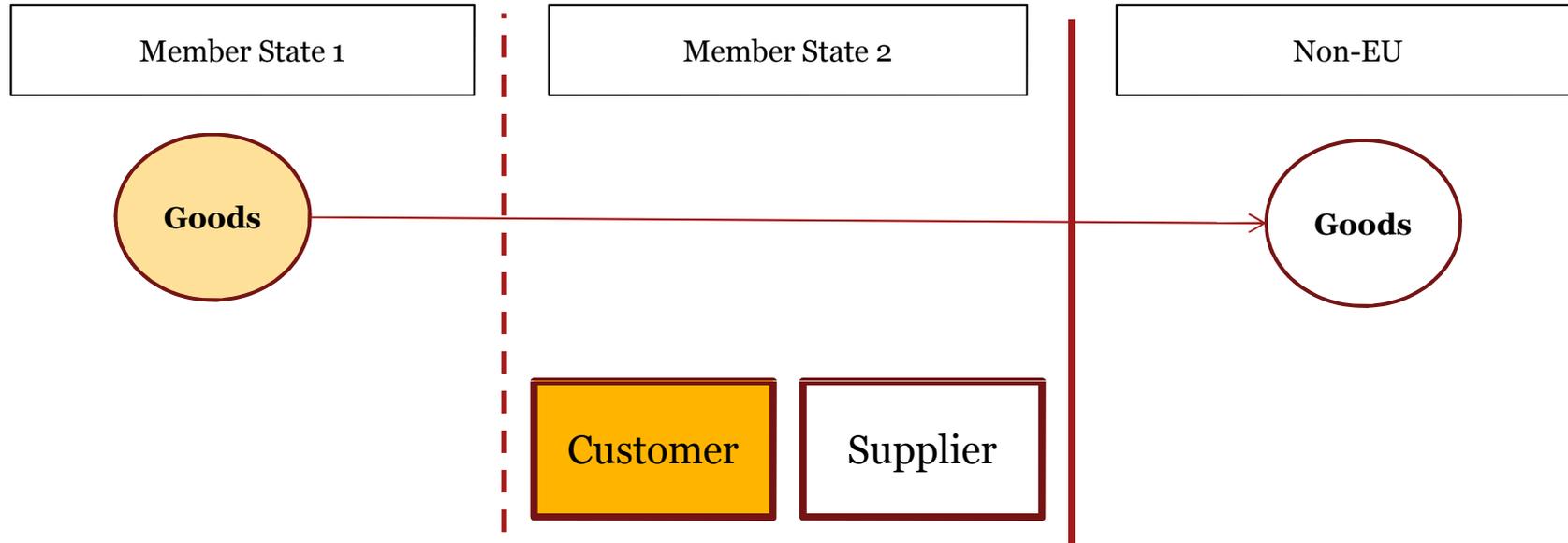


Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	MS1– the place where the customer is established
NO CHANGE IN PLACE OF SUPPLY NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Exportation outside EU

Group EX2

Diagram 55
GROUP EX2– Scenario 2



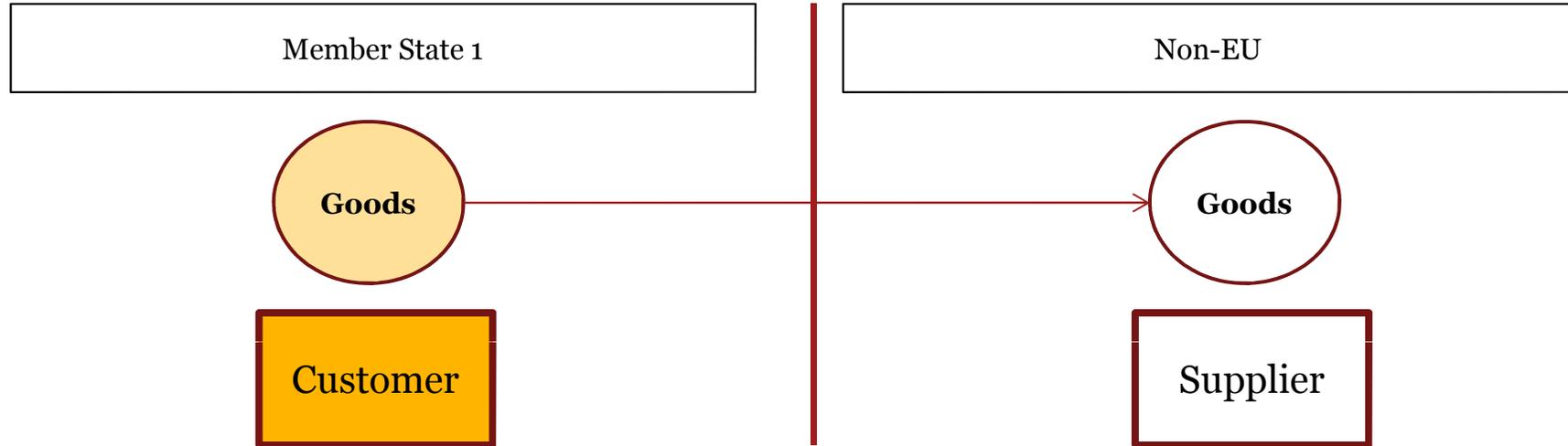
Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	MS2 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Exportation outside EU

Group EX3

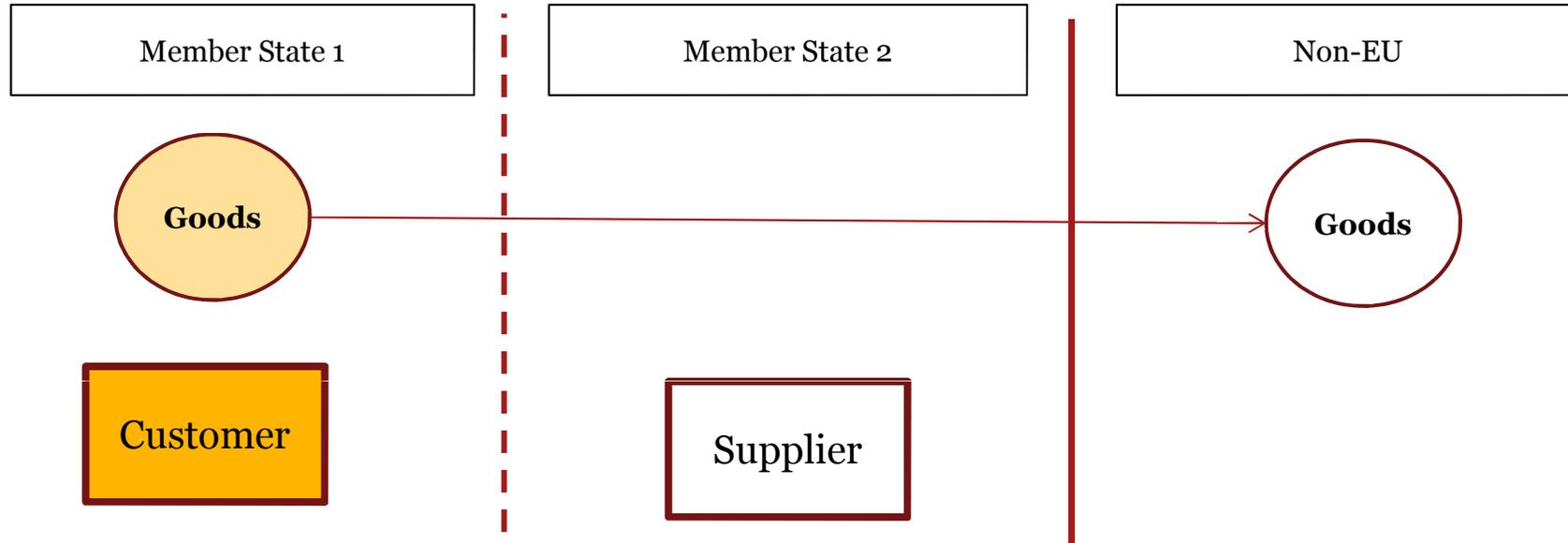
Diagram 56

GROUP EX3 – Scenario 3



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	MS1– the place where the customer is established
NO CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 57 GROUP EX3– Scenario 4



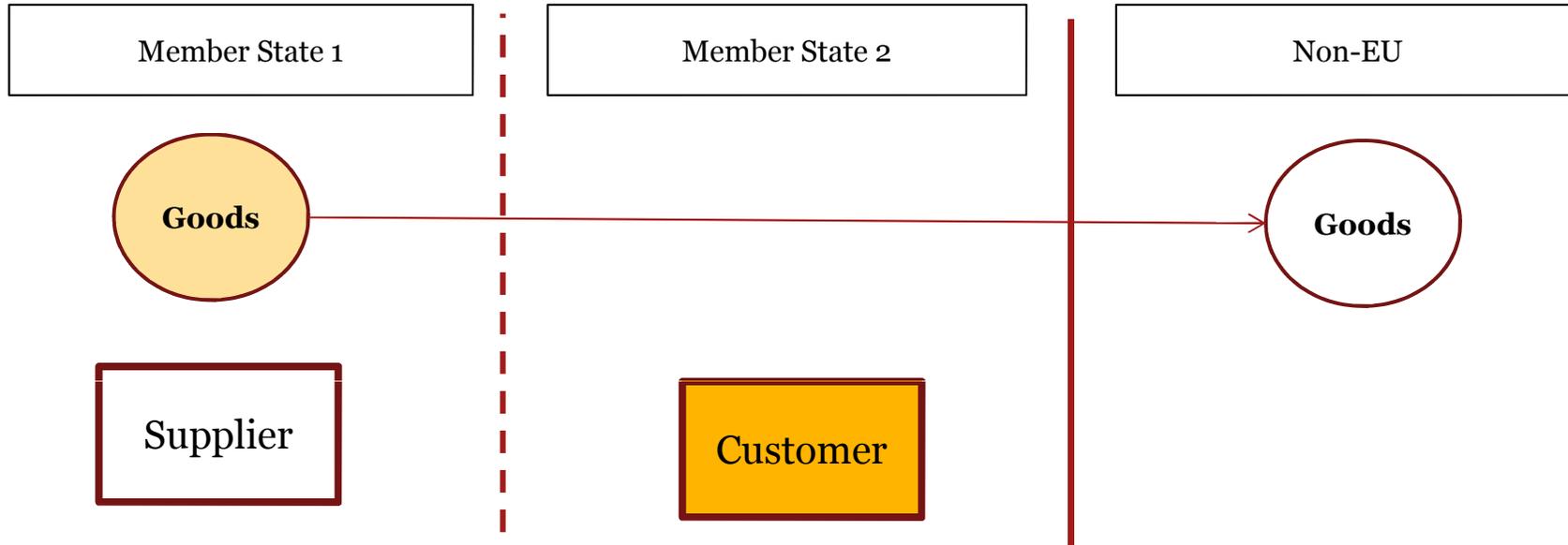
Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	MS1– the place where the customer is established
NO CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Exportation outside EU

Group EX4

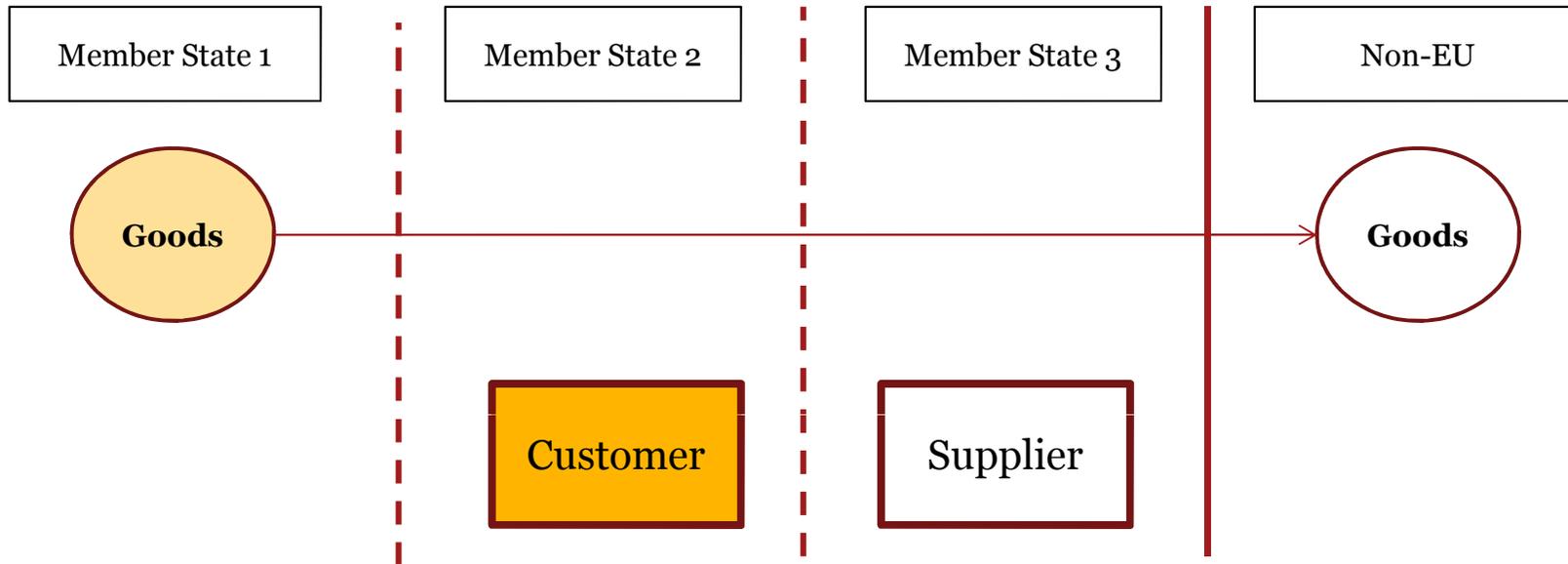
Diagram 58

GROUP EX4– Scenario 5



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	MS2 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

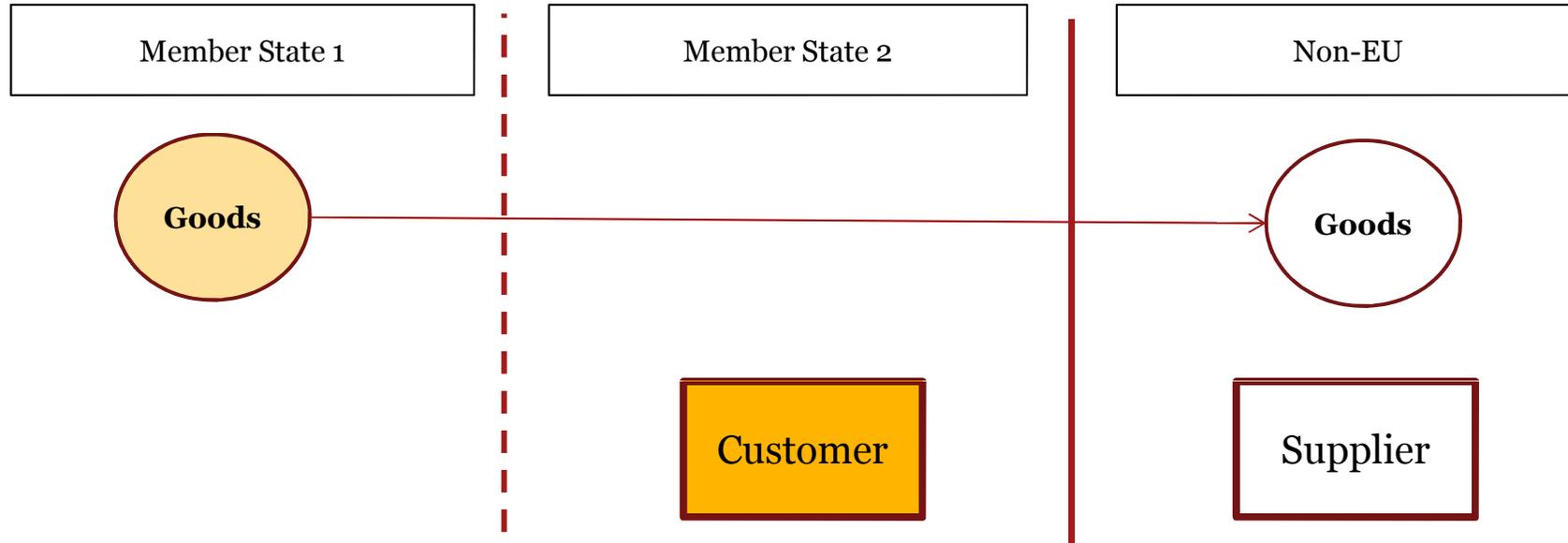
Diagram 59
GROUP EX4 – Scenario 6



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	MS2 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 60

GROUP EX4– Scenario 7



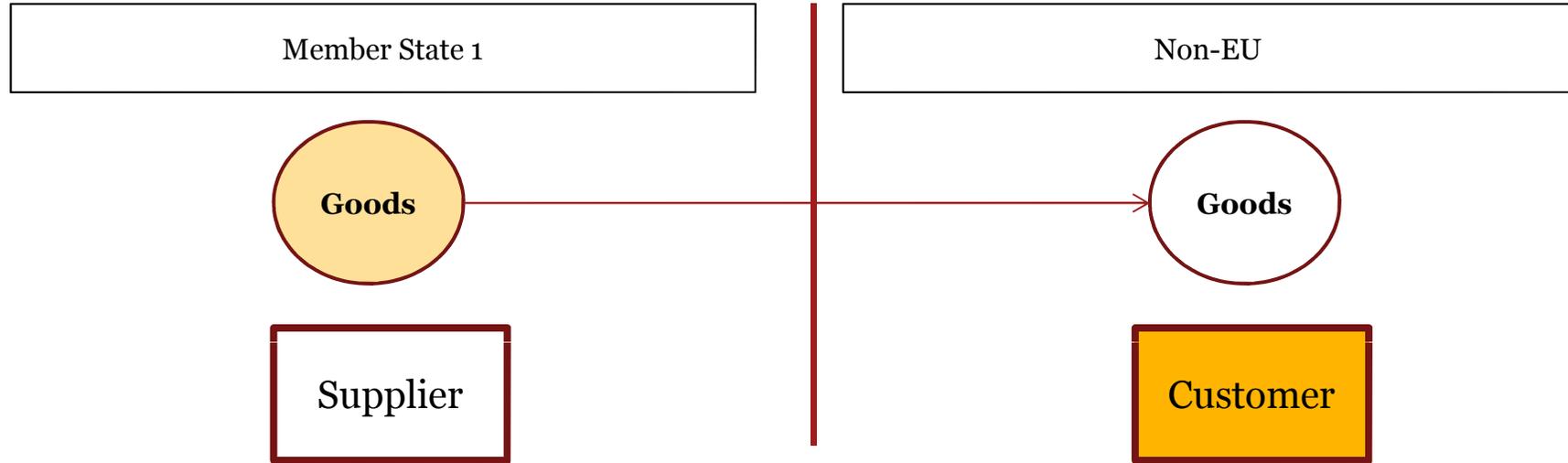
Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	MS2 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Exportation outside EU

Group EX5

Diagram 61

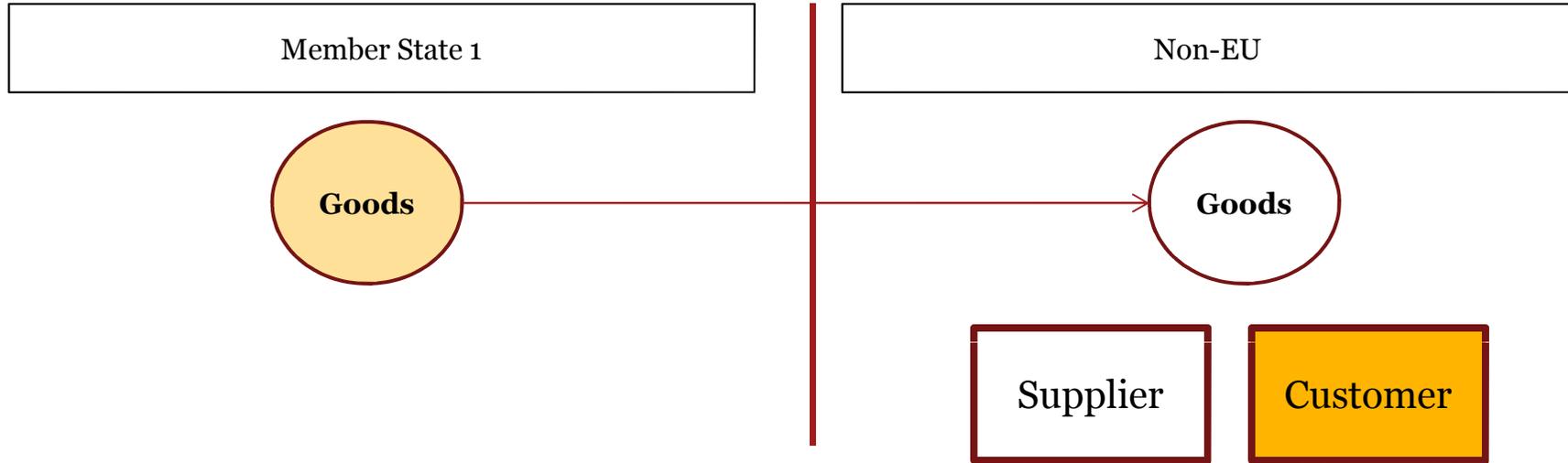
GROUP EX5 – Scenario 8



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	Non-EU – the place where the customer is established
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU	

Diagram 62

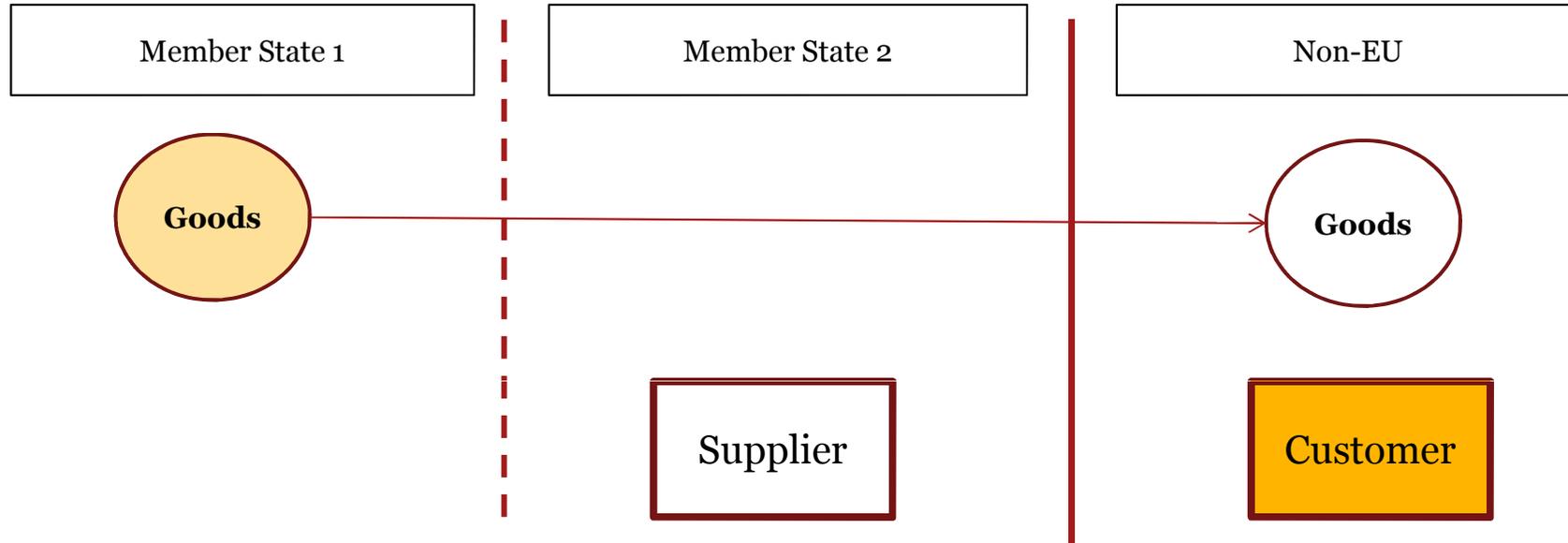
GROUP EX5 – Scenario 9



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	Non-EU – the place where the customer is established
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU	

Diagram 63

GROUP EX5– Scenario 10



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	Non-EU – the place where the customer is established
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU	

Table of contents

Supply inside/outside EU of gas through a natural gas system, of electricity and of heating or cooling energy to a taxable dealer

Group G1

Scenarios 1,2,3, 7 and 8

Group G2

Scenarios 20,21, 22,26 and 27

Group G3

Scenarios 28 and 29

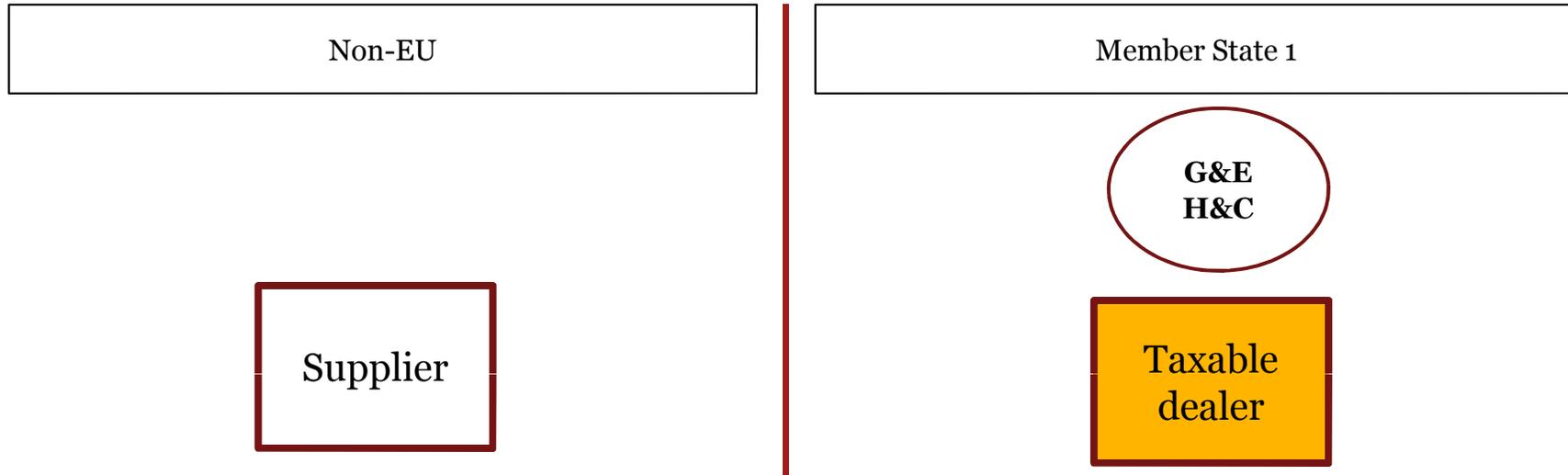
Group G4

Scenarios 32, 33, 34 and 41

*Supply inside/outside EU
of gas through a natural gas system,
of electricity and of heating
or cooling energy to a taxable dealer*

Group G1

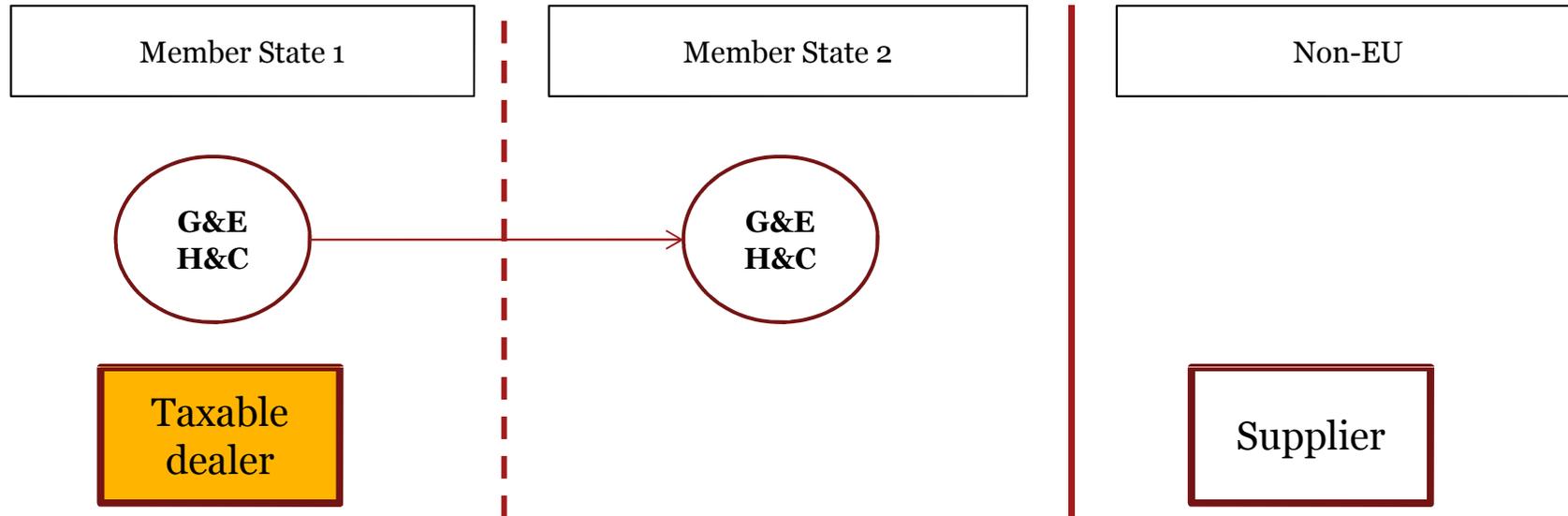
Diagram 64
GROUP G1 – Scenario 1



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the taxable dealer is established	MS1 – the place where the taxable dealer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 65

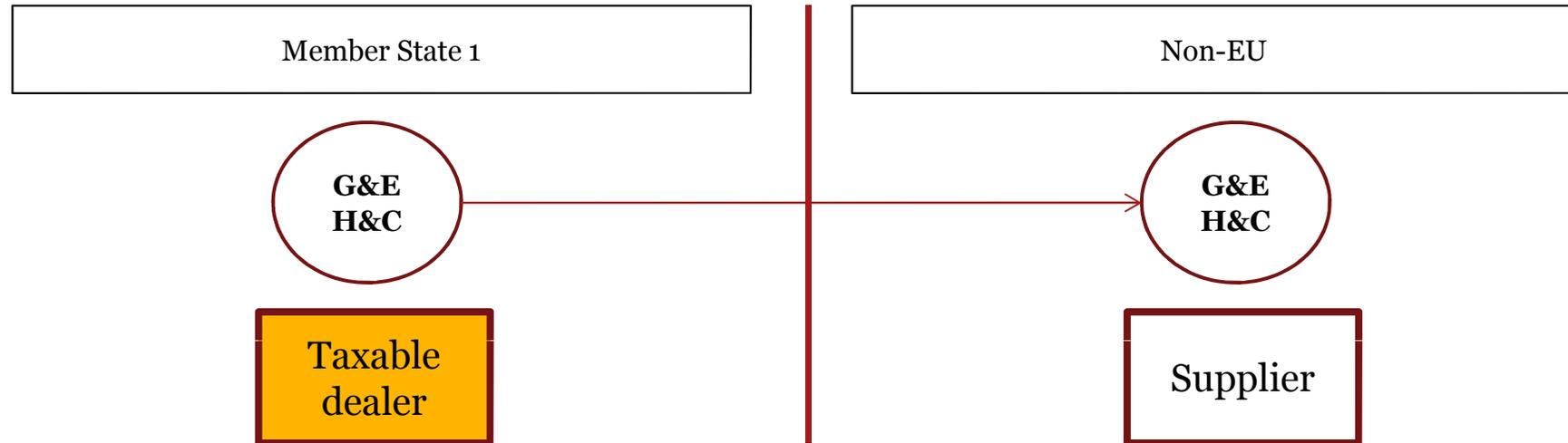
GROUP G1– Scenario 2



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the taxable dealer is established	MS1– the place where the taxable dealer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 66

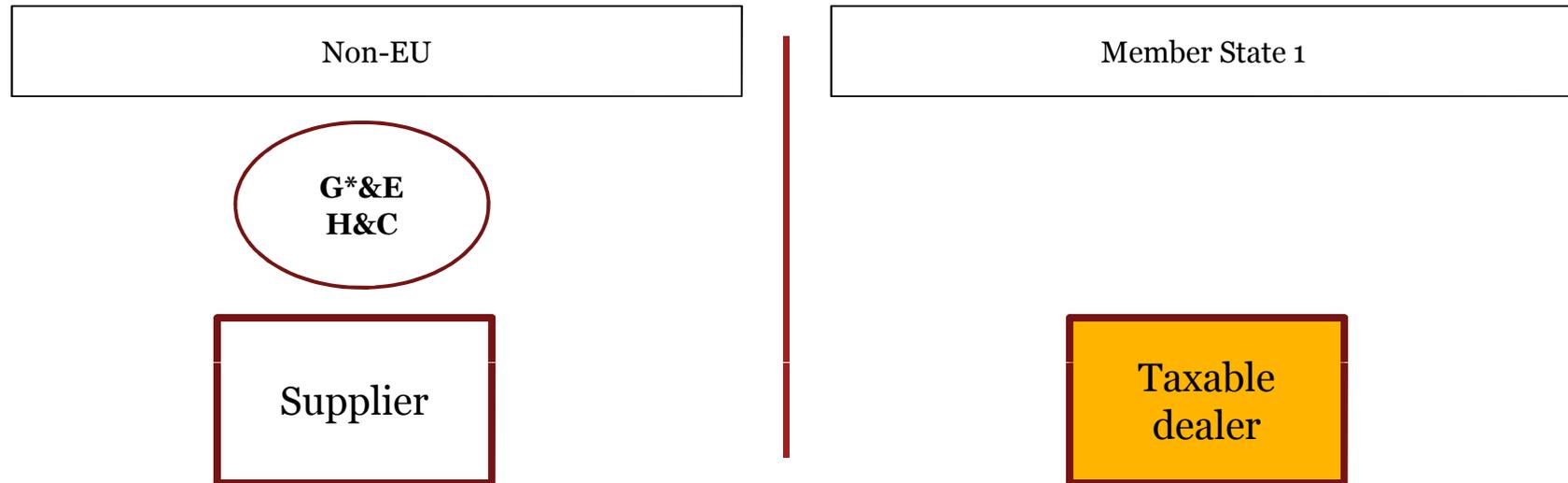
GROUP G1 – Scenario 3



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the taxable dealer is established	MS1 – the place where the taxable dealer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 67

GROUP G1 – Scenarios 7 and 8



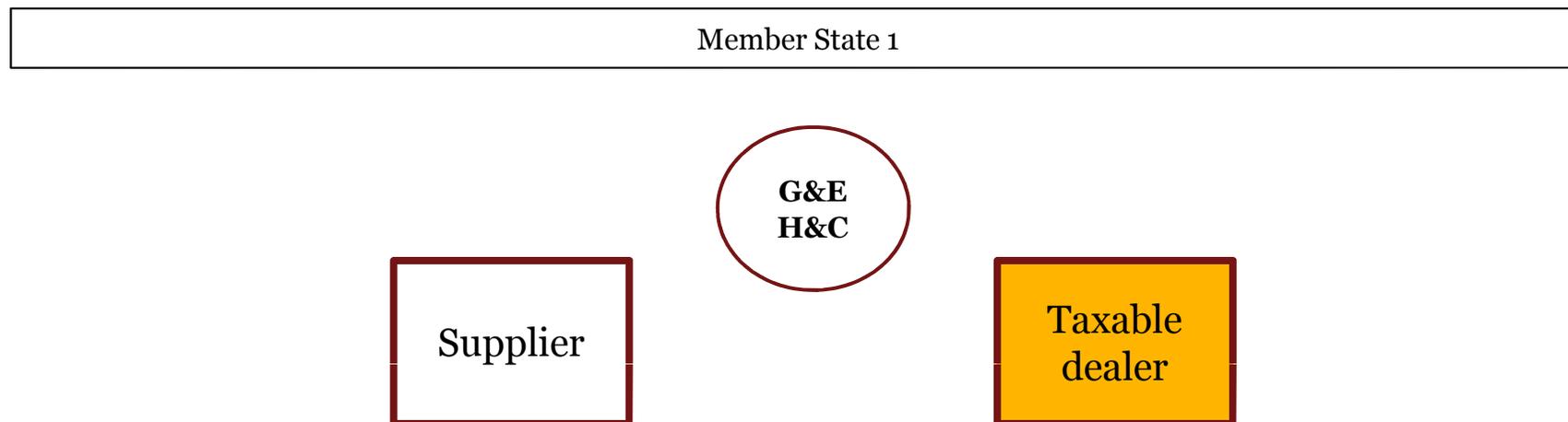
Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the taxable dealer is established	MS1 – the place where the taxable dealer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Supply inside/outside EU of gas through a natural gas system, of electricity and of heating or cooling energy to a taxable dealer

Group G2

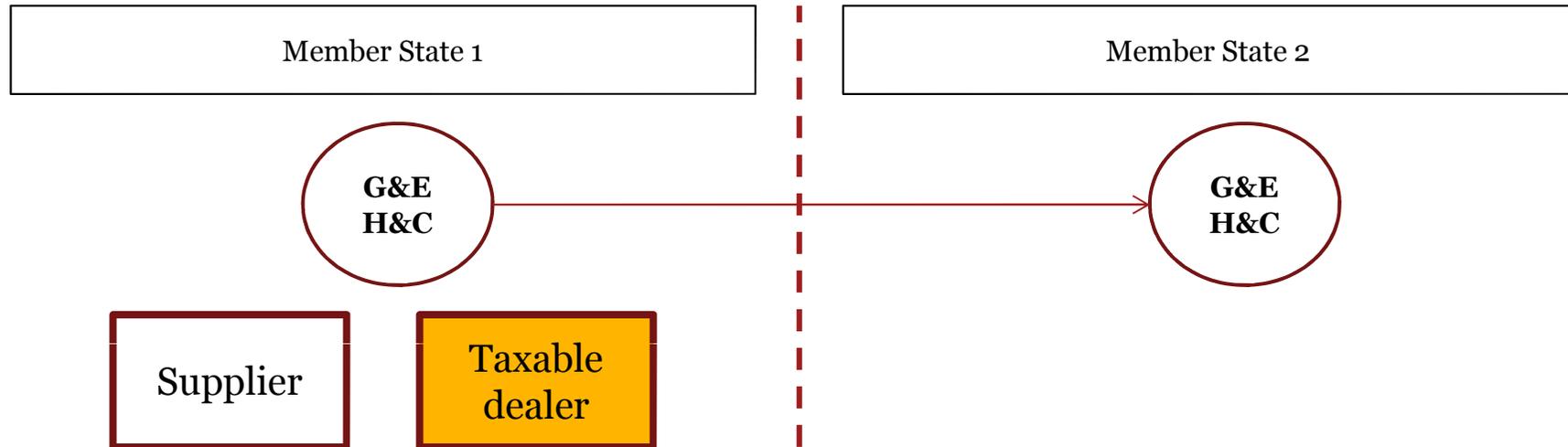
Diagram 68

GROUP G2 – Scenario 20



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the taxable dealer is established	MS1 – the place where the taxable dealer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

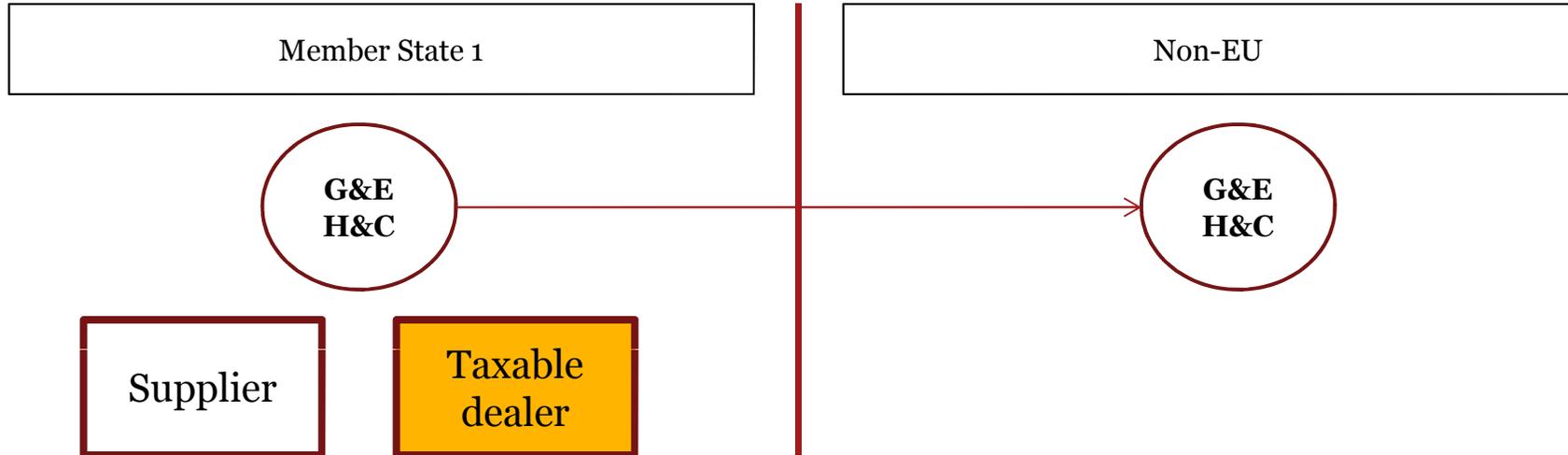
Diagram 69 GROUP G2 – Scenario 21



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the taxable dealer is established	MS1 – the place where the taxable dealer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

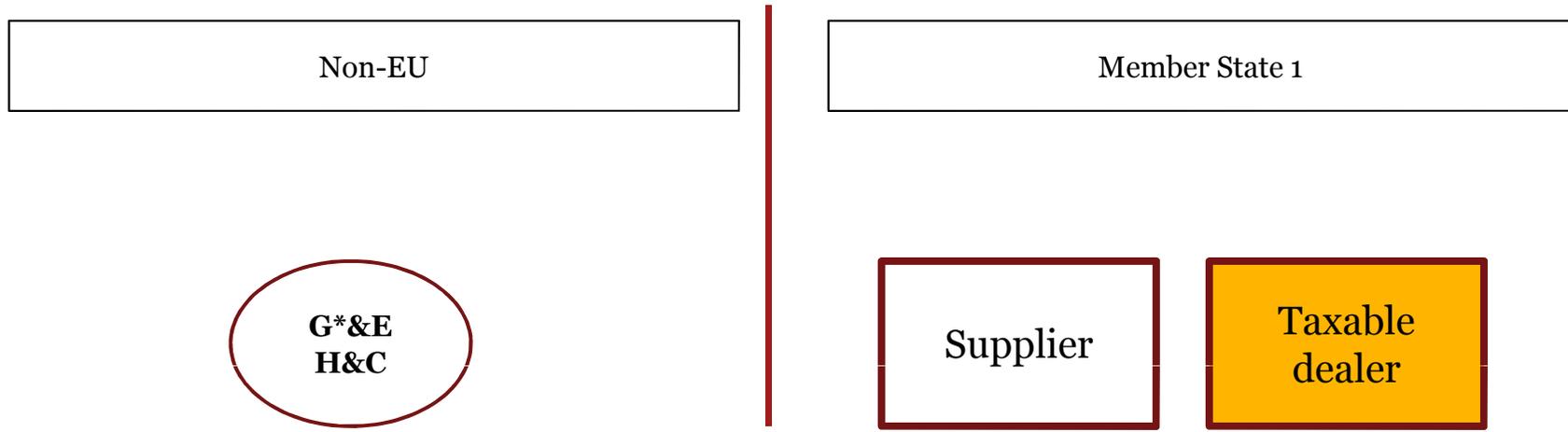
Diagram 70

GROUP G2 – Scenario 22



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the taxable dealer is established	MS1 – the place where the taxable dealer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 71
GROUP G2 – Scenarios 26 and 27

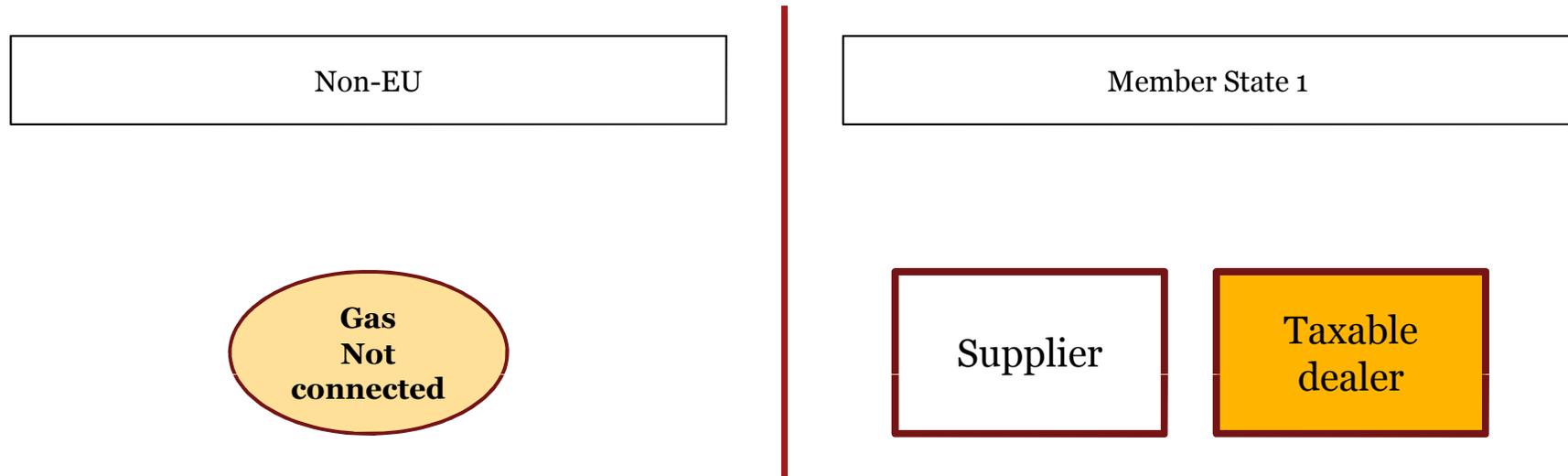


Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the taxable dealer is established	MS1 – the place where the taxable dealer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Supply inside/outside EU of gas through a natural gas system, of electricity and of heating or cooling energy to a taxable dealer

Group G3

Diagram 72 GROUP G3 – Scenarios 28 and 29



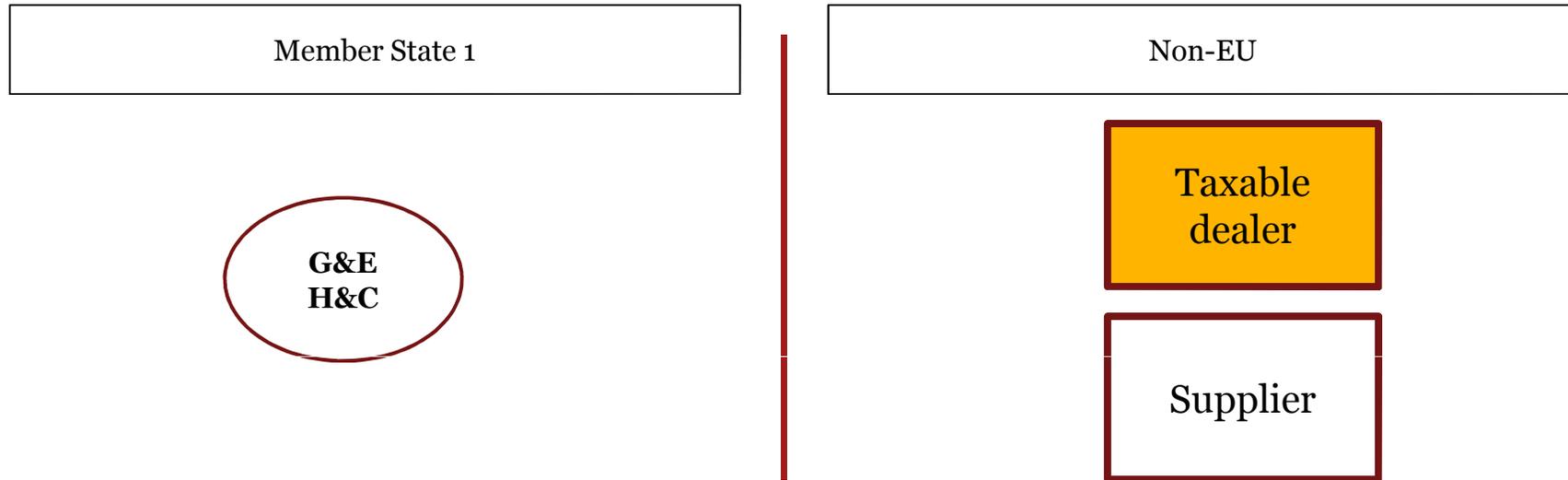
Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the goods are located at the time when supply takes place	MS1 – the place where the taxable dealer is established
Non-EU - the place where the goods are located at the time dispatch or transport begins	
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU	

Supply inside/outside EU of gas through a natural gas system, of electricity and of heating or cooling energy to a taxable dealer

Group G4

Diagram 73

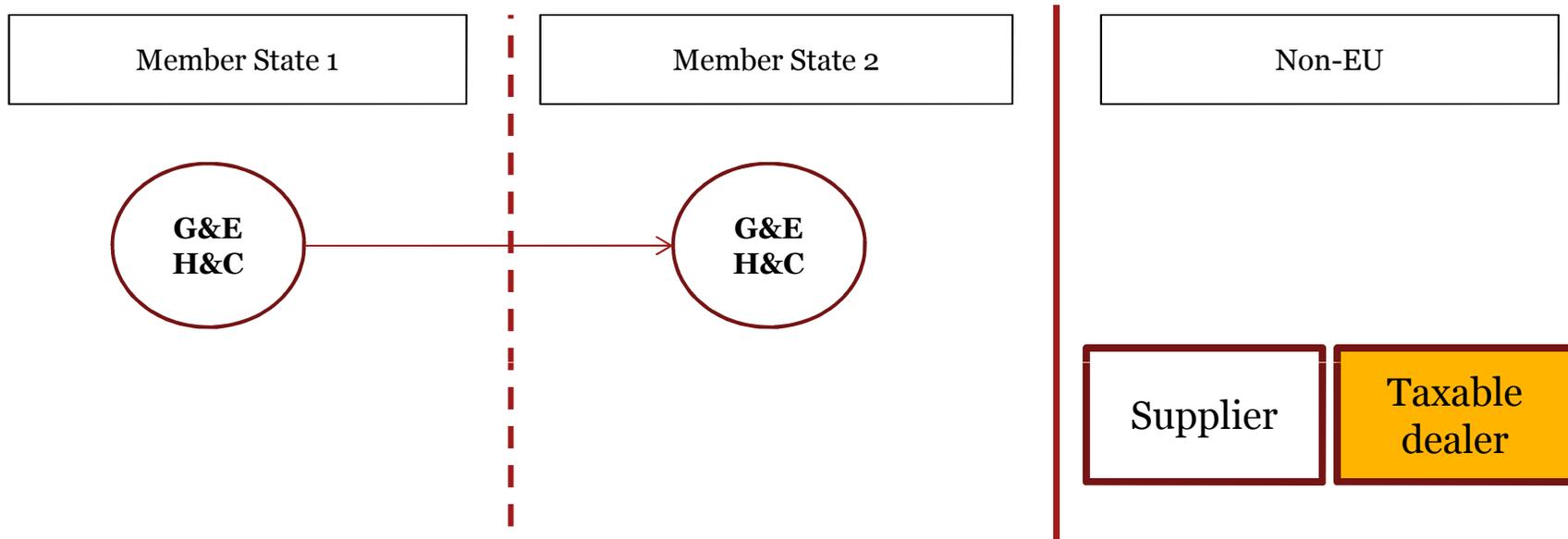
GROUP G4 – Scenario 32



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the taxable dealer is established	Non-EU – the place where the taxable dealer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION	

Diagram 74

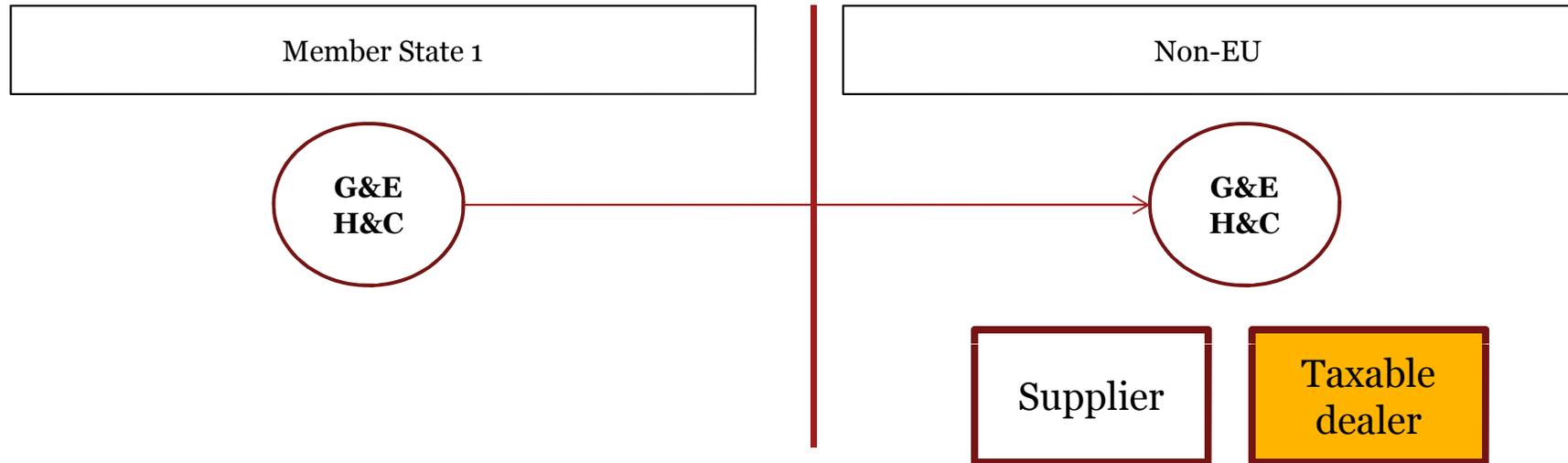
GROUP G4– Scenario 33



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the taxable dealer is established	Non-EU – the place where the taxable dealer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION	

Diagram 75

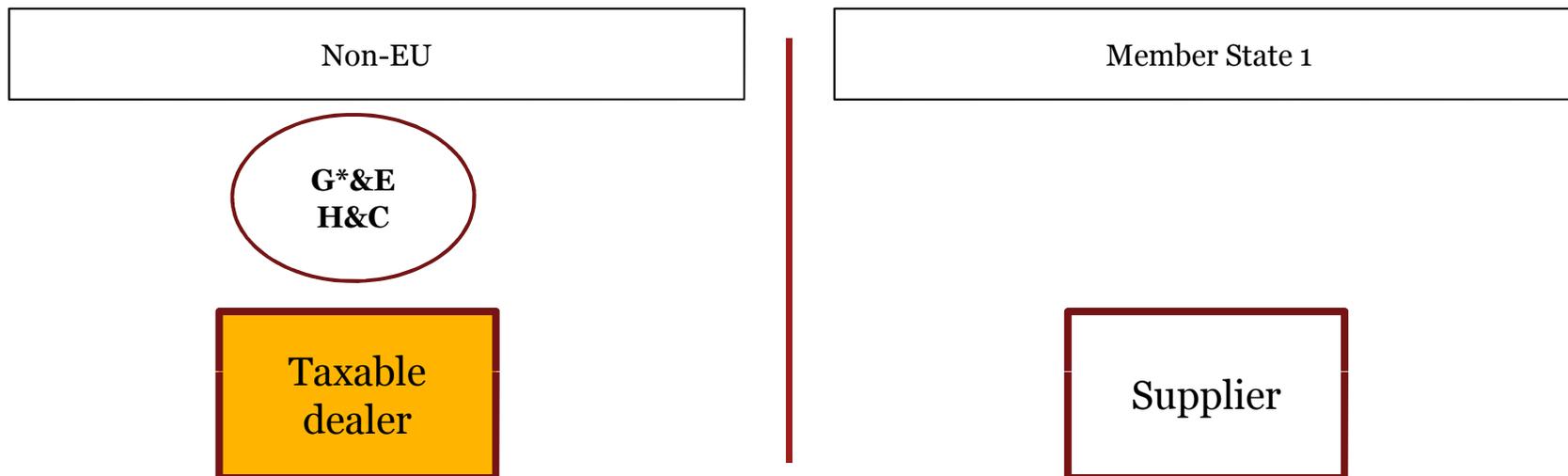
GROUP G4 – Scenario 34



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the taxable dealer is established	Non-EU – the place where the taxable dealer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION	

Diagram 76

GROUP G4 – Scenario 41



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the taxable dealer is established	Non-EU – the place where the taxable dealer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION	

Table of contents

Importation into EU of gas, electricity and of heating or cooling by taxable dealer

Group GIM1

Scenario 1

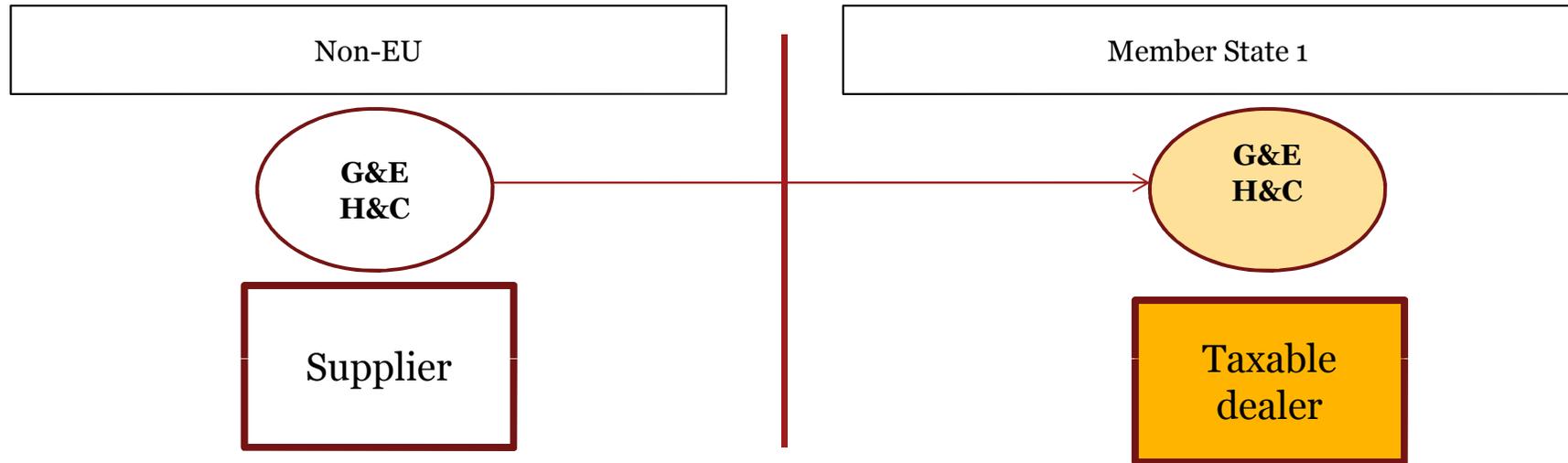
Group GIM2

Scenario 3

*Importation into EU of gas,
electricity and of heating or cooling
by a taxable dealer*

Group GIM1

Diagram 77
GROUP GIM1 – Scenario 1



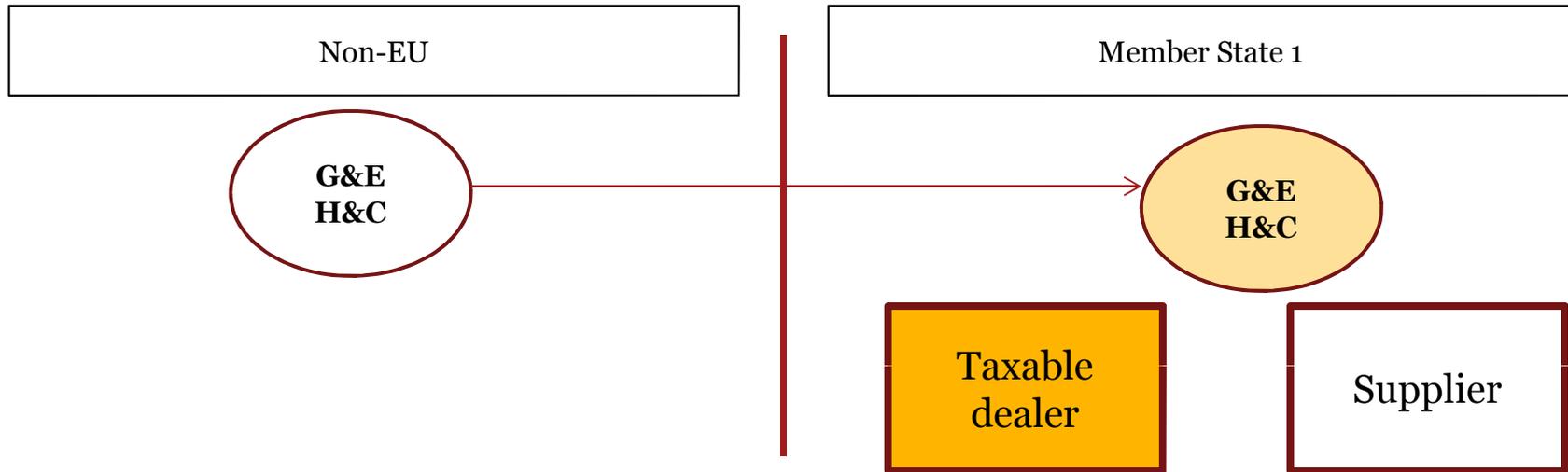
Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the taxable dealer is established	MS1 – the place where the taxable dealer is established
MS1 – the place where the importation takes place	MS1 – the place where the importation takes place
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

*Importation into EU of gas,
electricity and of heating or cooling
by a taxable dealer*

Group GIM2

Diagram 78

GROUP GIM2 – Scenario 3



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the taxable dealer is established	MS1 – the place where the taxable dealer is established
MS1 – the place where the importation takes place	MS1 – the place where the importation takes place
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Table of contents

Supply inside/outside EU of gas, electricity and heating or cooling energy to customer (final consumption)

Group GC1

Scenarios 1 and 2

Group GC2

Scenarios 5,8 and 9

Group GC3

Scenarios 11,13 and 14

Group GC4

Scenarios 20 and 21

Group GC5

Scenarios 24,26 and 27

Group GC6

Scenarios 28,29 and 32

Group GC7

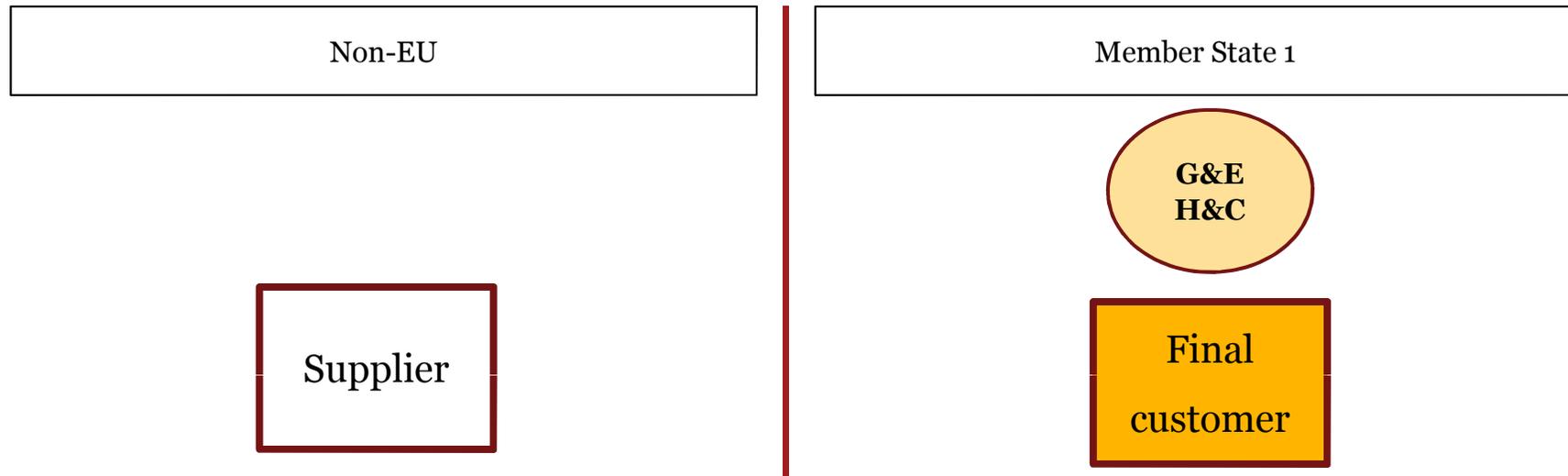
Scenarios 34,36,37 and 39

*Supply inside/outside EU of gas,
electricity and of heating
or cooling energy to customer
(final consumption)*

Group GC1

Diagram 79

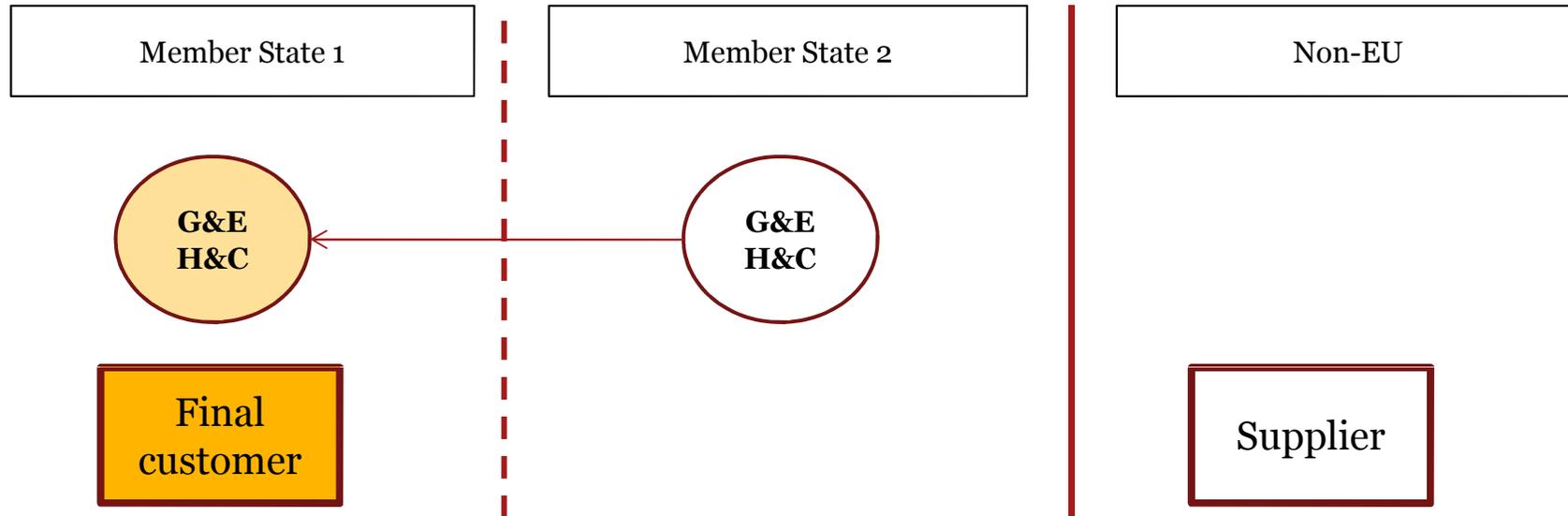
GROUP GC1 – Scenario 1



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the customer effectively uses and consumes the goods	MS1 – the place where the customer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 80

GROUP GC1– Scenario 2



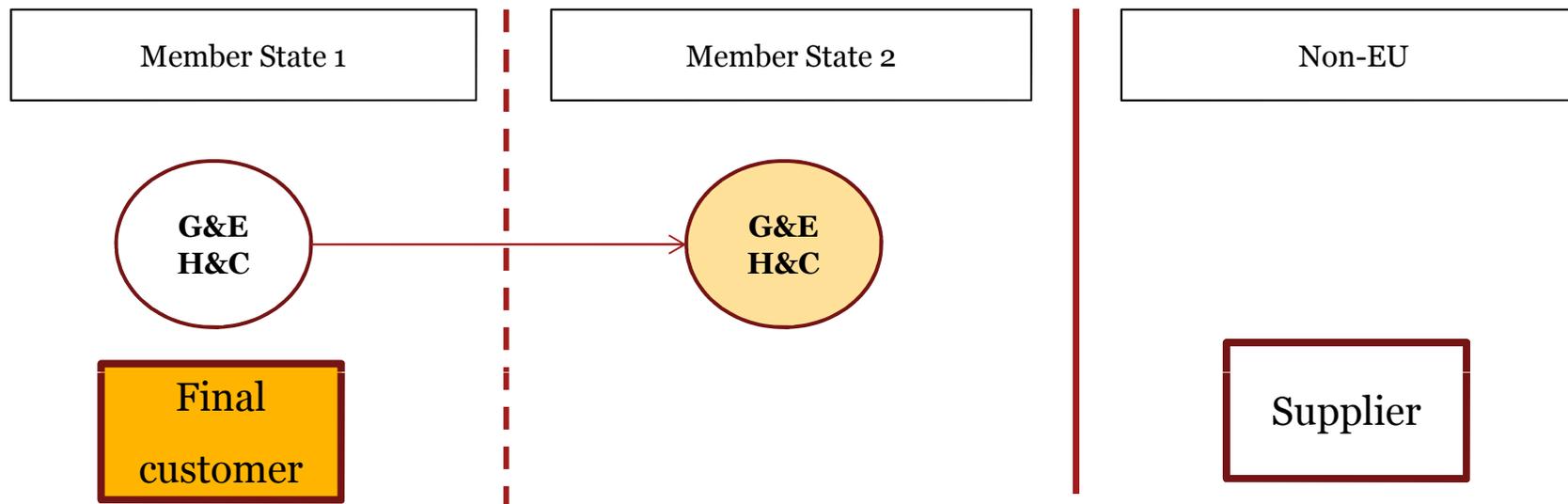
Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the customer effectively uses and consumes the goods	MS1– the place where the customer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

*Supply inside/outside EU of gas,
electricity and of heating
or cooling energy to customer
(final consumption)*

Group GC2

Diagram 81

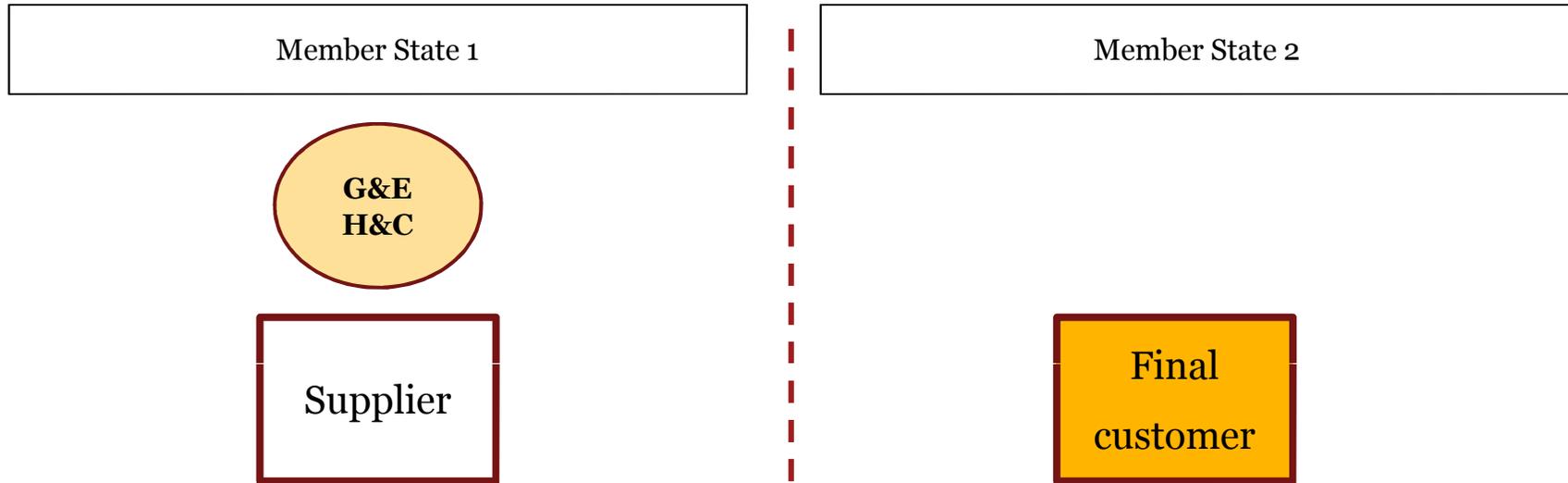
GROUP GC2– Scenario 5



Current treatment	Future treatment
Place of supply	Place of supply
MS2 – the place where the customer effectively uses and consumes the goods	MS1 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 82

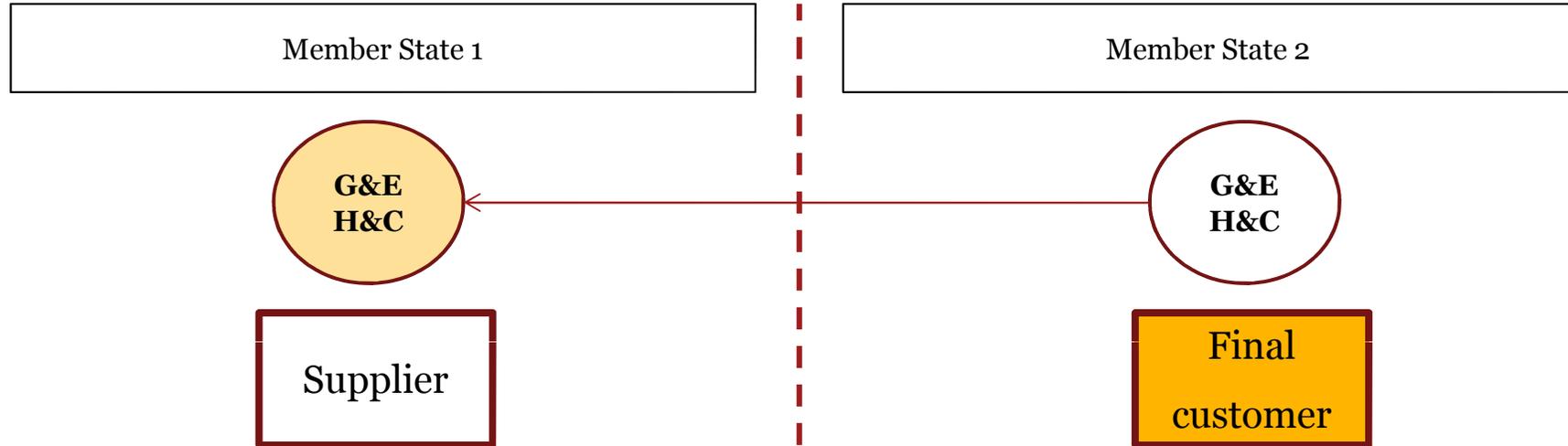
GROUP GC2 – Scenario 8



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the customer effectively uses and consumes the goods	MS2 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 83

GROUP GC2 – Scenario 9



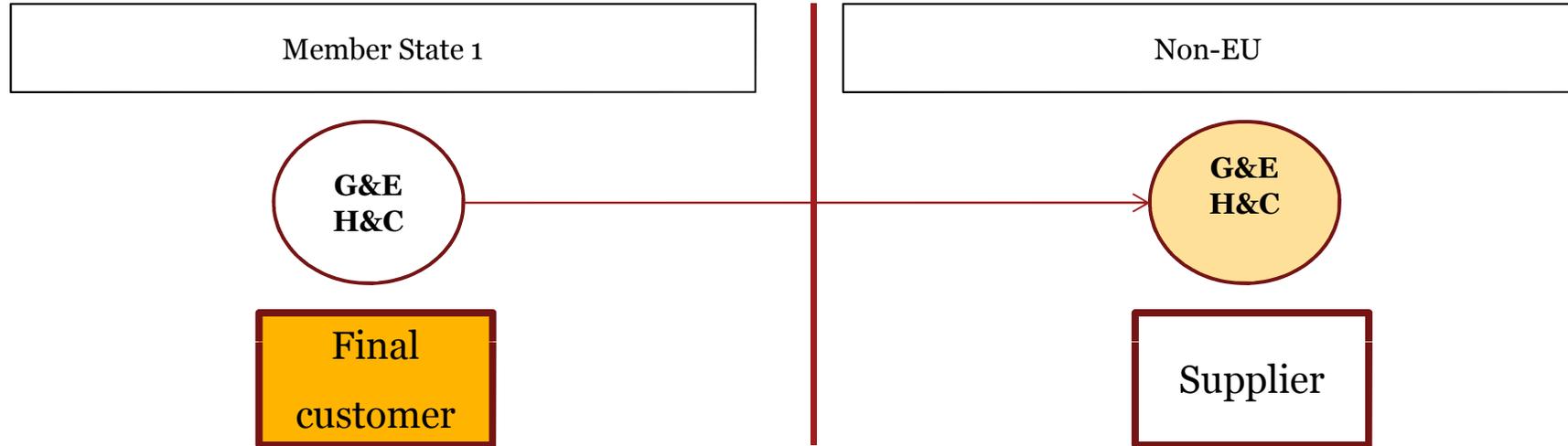
Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the customer effectively uses and consumes the goods	MS2 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

*Supply inside/outside EU of gas,
electricity and of heating
or cooling energy to customer
(final consumption)*

Group GC3

Diagram 84

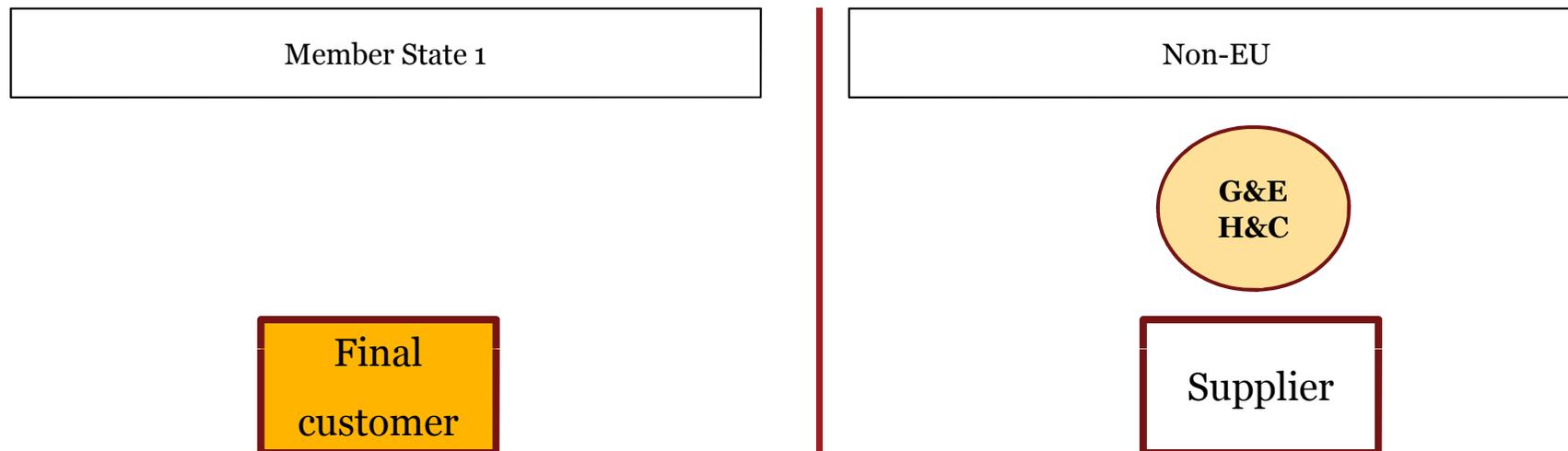
GROUP GC3 – Scenario 11



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the customer effectively uses and consumes the goods	MS1 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU	

Diagram 85

GROUP GC3 – Scenarios 13 and 14



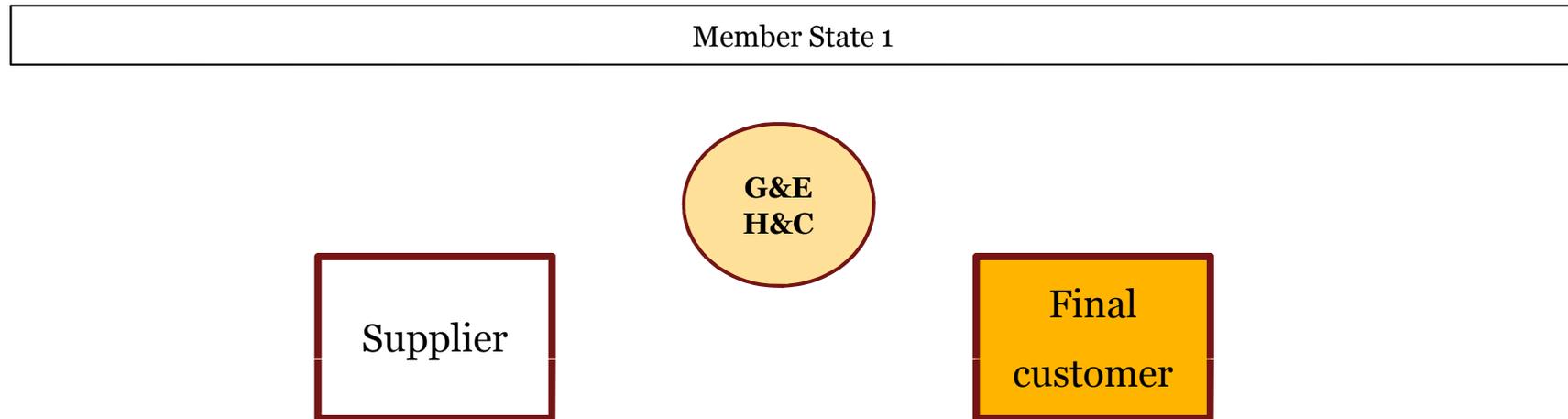
Current treatment	Future treatment
Place of supply	Place of supply
Non-EU– the place where the customer effectively uses and consumes the goods	MS1– the place where the customer is established
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU	

*Supply inside/outside EU of gas,
electricity and of heating
or cooling energy to customer
(final consumption)*

Group GC4

Diagram 86

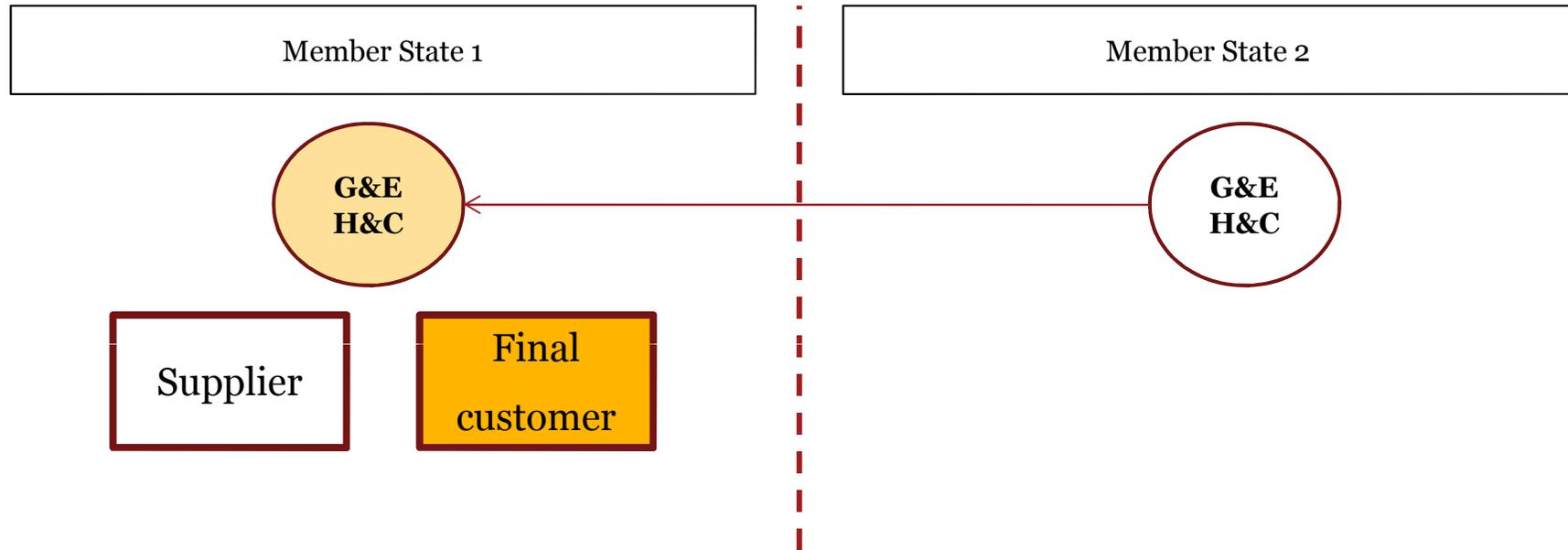
GROUP GC4 – Scenario 20



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the customer effectively uses and consumes the goods	MS1 – the place where the customer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 87

GROUP GC4 – Scenario 21



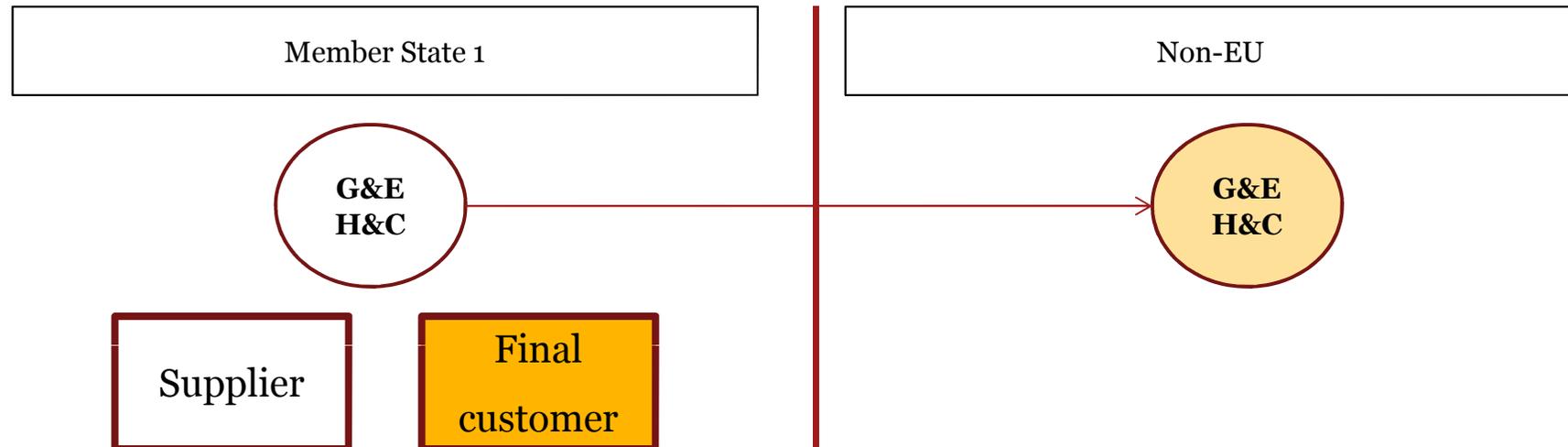
Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the customer effectively uses and consumes the goods	MS1 – the place where the customer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

*Supply inside/outside EU of gas,
electricity and of heating
or cooling energy to customer
(final consumption)*

Group GC5

Diagram 88

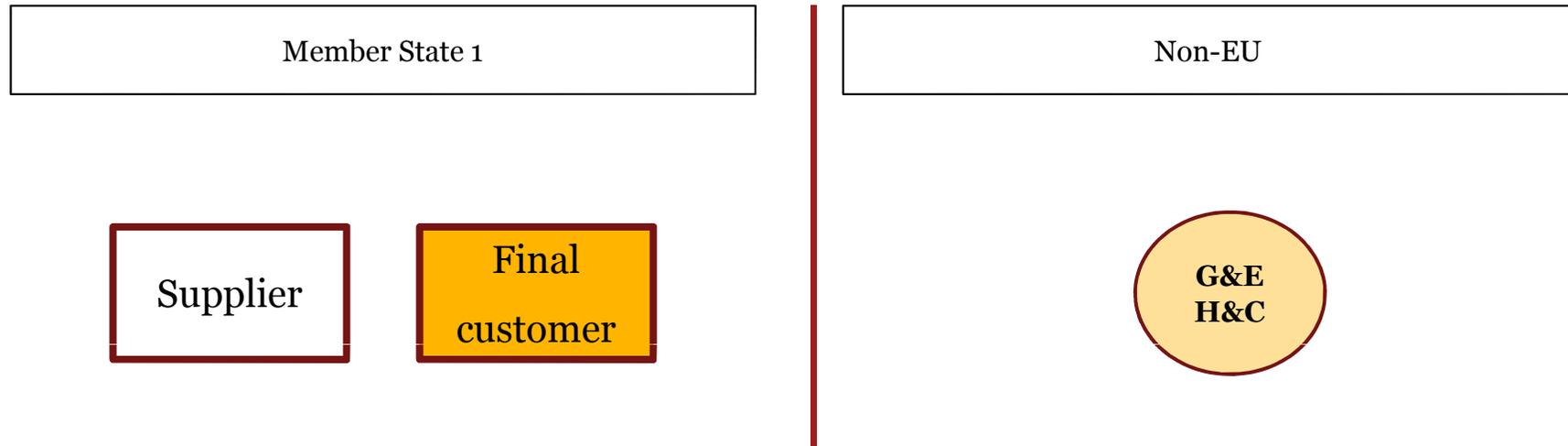
GROUP GC5 – Scenario 24



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the customer effectively uses and consumes the goods	MS1 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU	

Diagram 89

GROUP GC5 – Scenarios 26 and 27

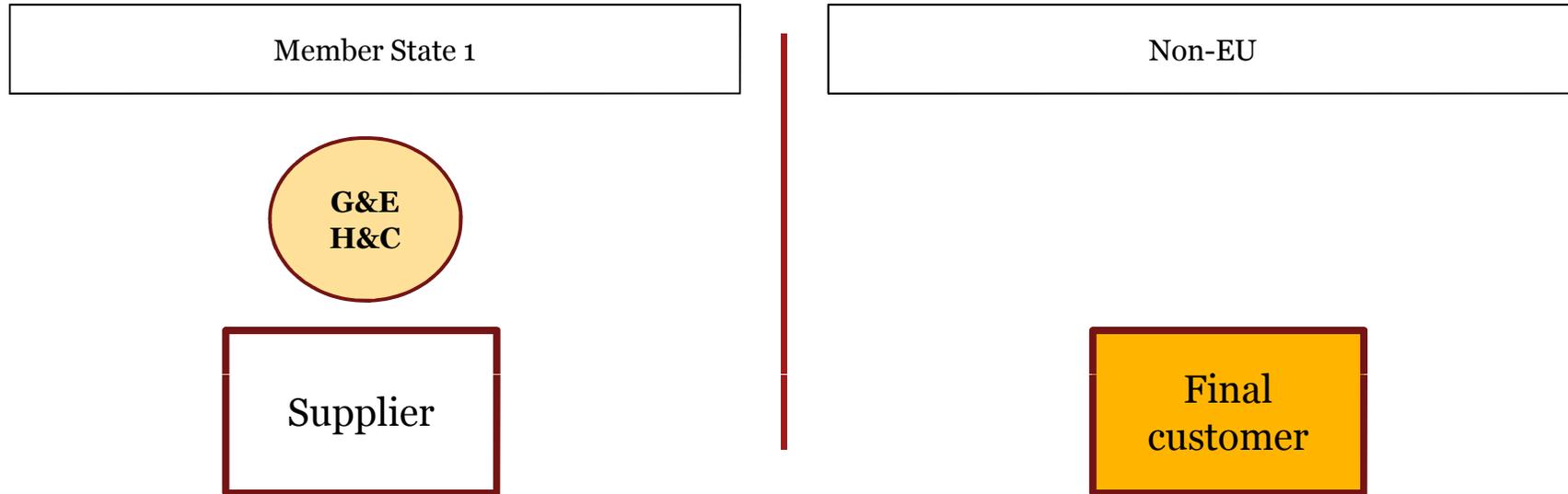


Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the customer effectively uses and consumes the goods	MS1– the place where the customer is established
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU	

*Supply inside/outside EU of gas,
electricity and of heating
or cooling energy to customer
(final consumption)*

Group GC6

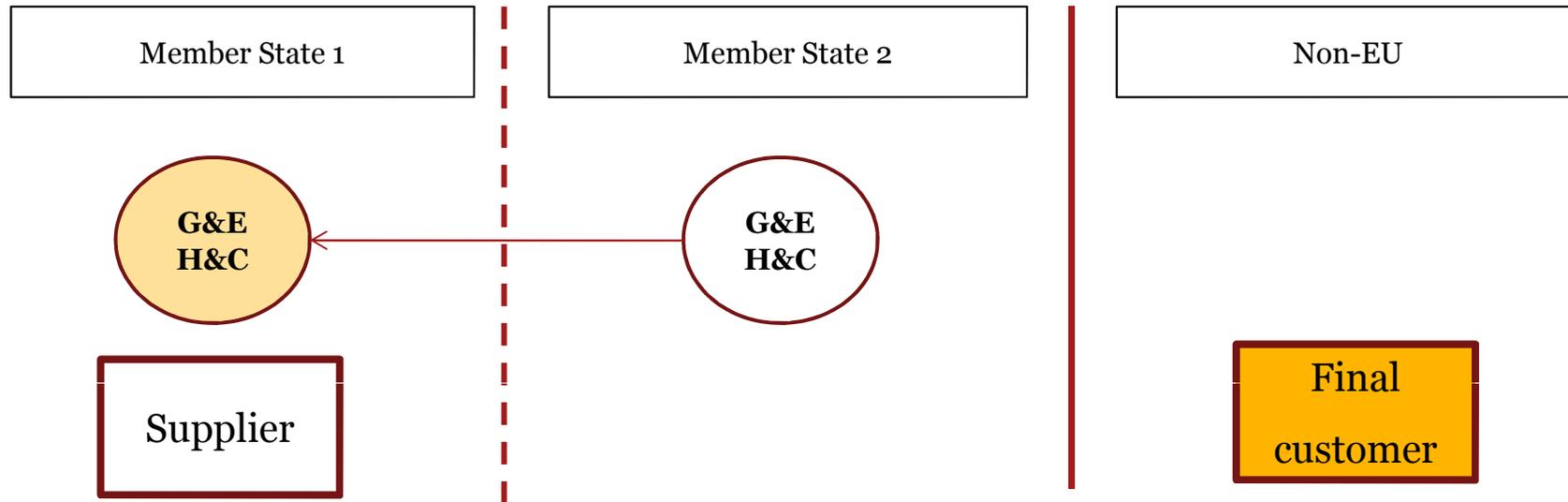
Diagram 90
GROUP GC6 – Scenario 28



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the customer effectively uses and consumes the goods	Non-EU – the place where the customer is established
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU NO TAXATION	

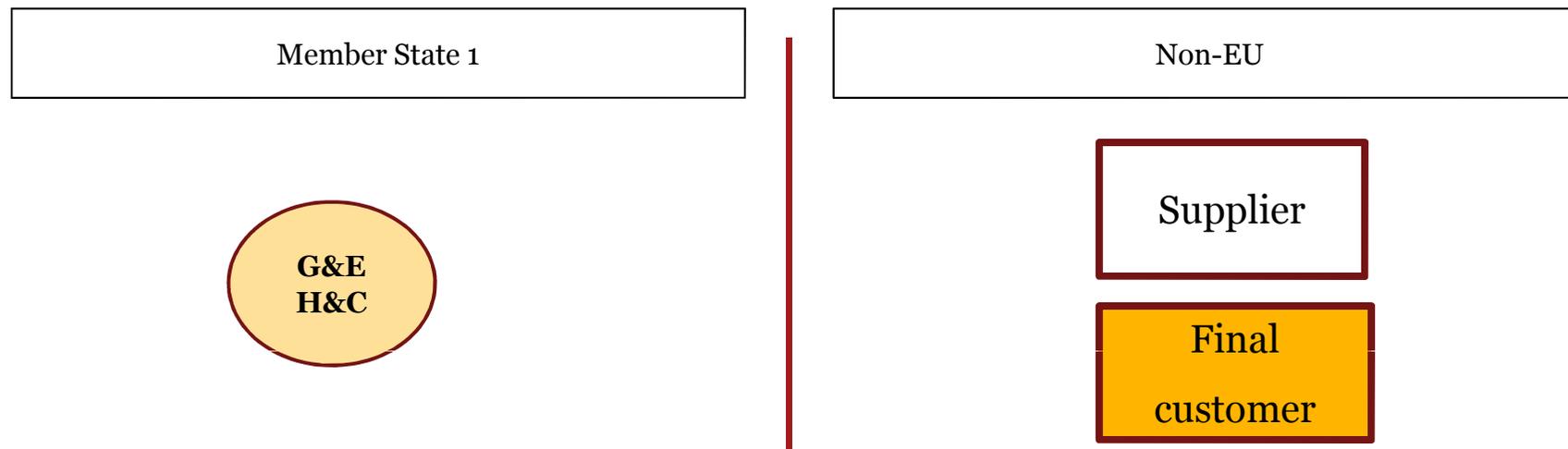
Diagram 91

GROUP GC6– Scenario 29



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the customer effectively uses and consumes the goods	Non-EU – the place where the customer is established
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU NO TAXATION	

Diagram 92 GROUP GC6 – Scenario 32



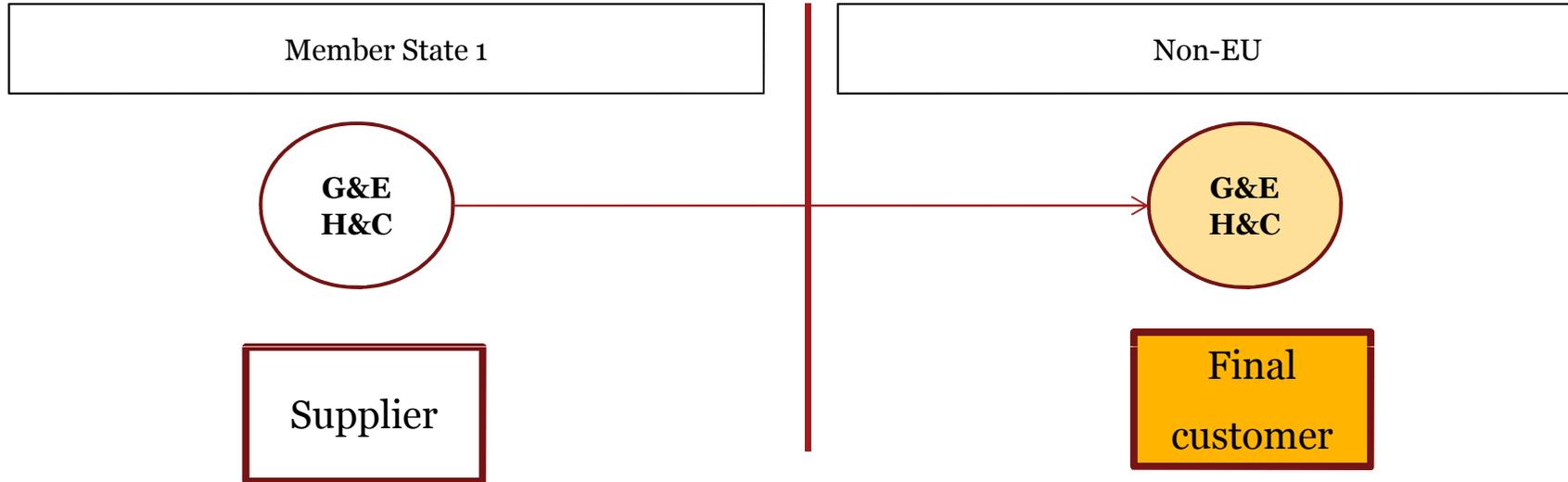
Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the customer effectively uses and consumes the goods	Non-EU – the place where the customer is established
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU NO TAXATION	

*Supply inside/outside EU of gas,
electricity and of heating
or cooling energy to customer
(final consumption)*

Group GC7

Diagram 93

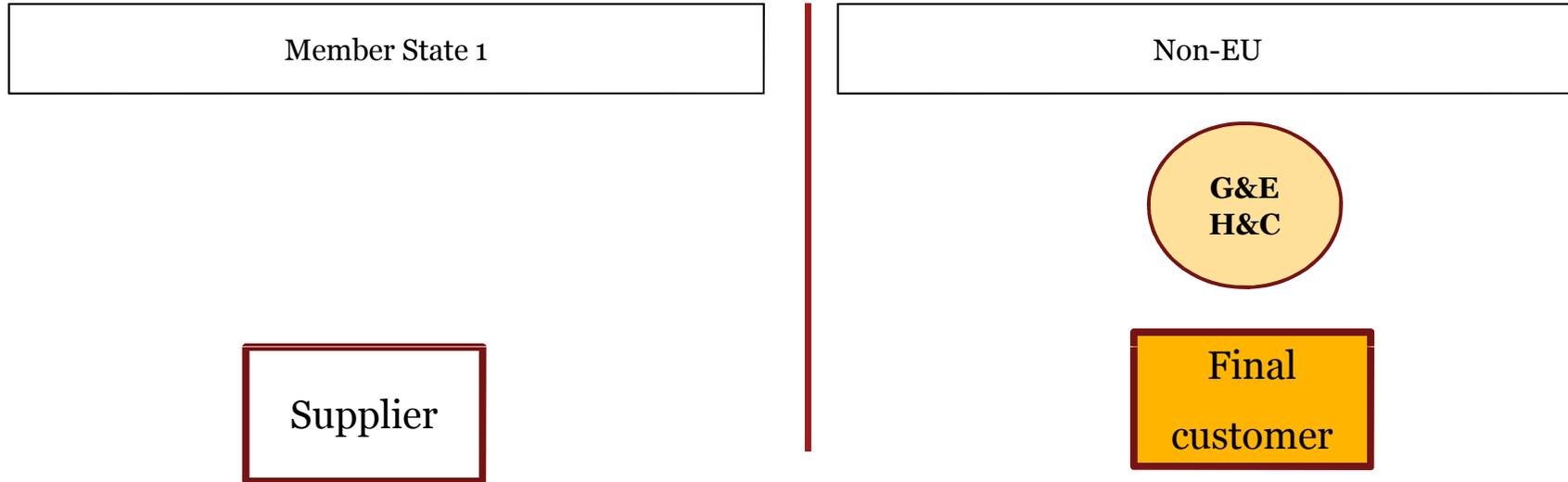
GROUP GC7 – Scenario 34



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the customer effectively uses and consumes the goods	Non-EU – the place where the customer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION	

Diagram 94

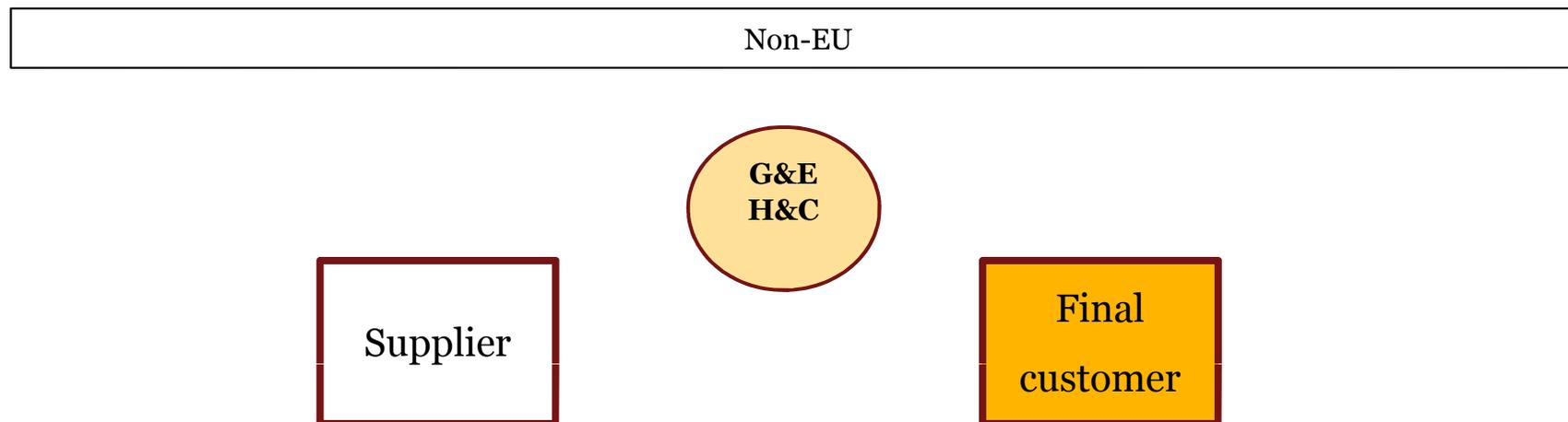
GROUP GC7 – Scenario 36 and 37



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the customer effectively uses and consumes the goods	Non-EU – the place where the customer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION	

Diagram 95

GROUP GC7 – Scenario 39



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the customer effectively uses and consumes the goods	Non-EU – the place where the customer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION	

Table of contents

Importation into EU of gas, electricity and heating or cooling by final customer

Group GCIM1

Scenario 1

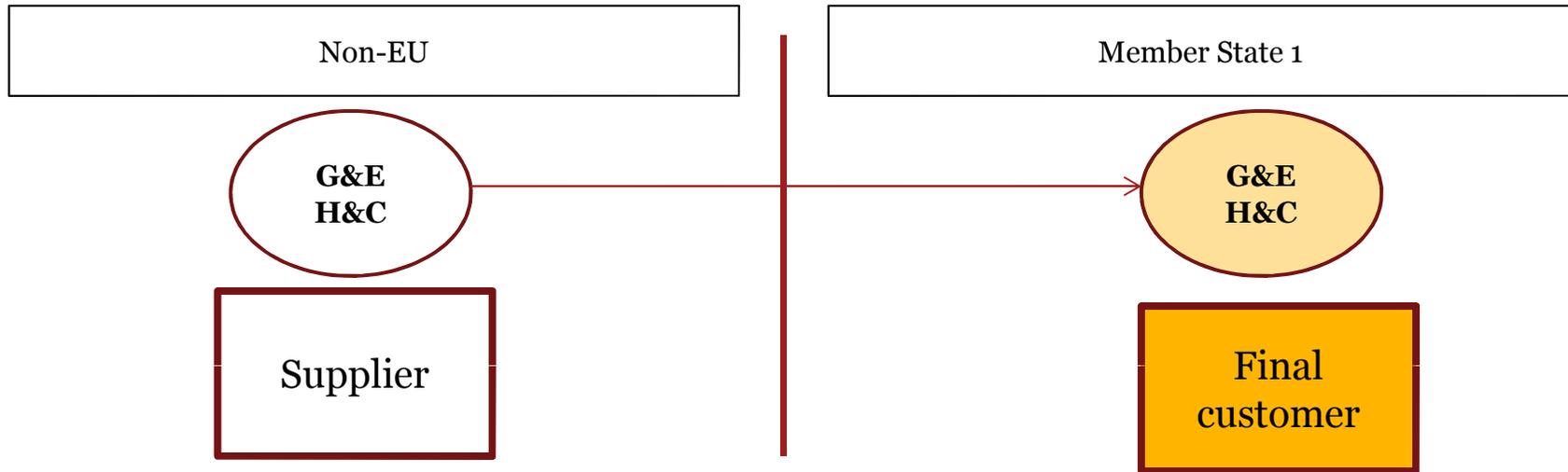
Group GCIM2

Scenario 3

*Importation into EU of gas,
electricity and of heating or cooling
by final customer*

Group GCIM1

Diagram 96
GROUP GCIM1 – Scenario 1

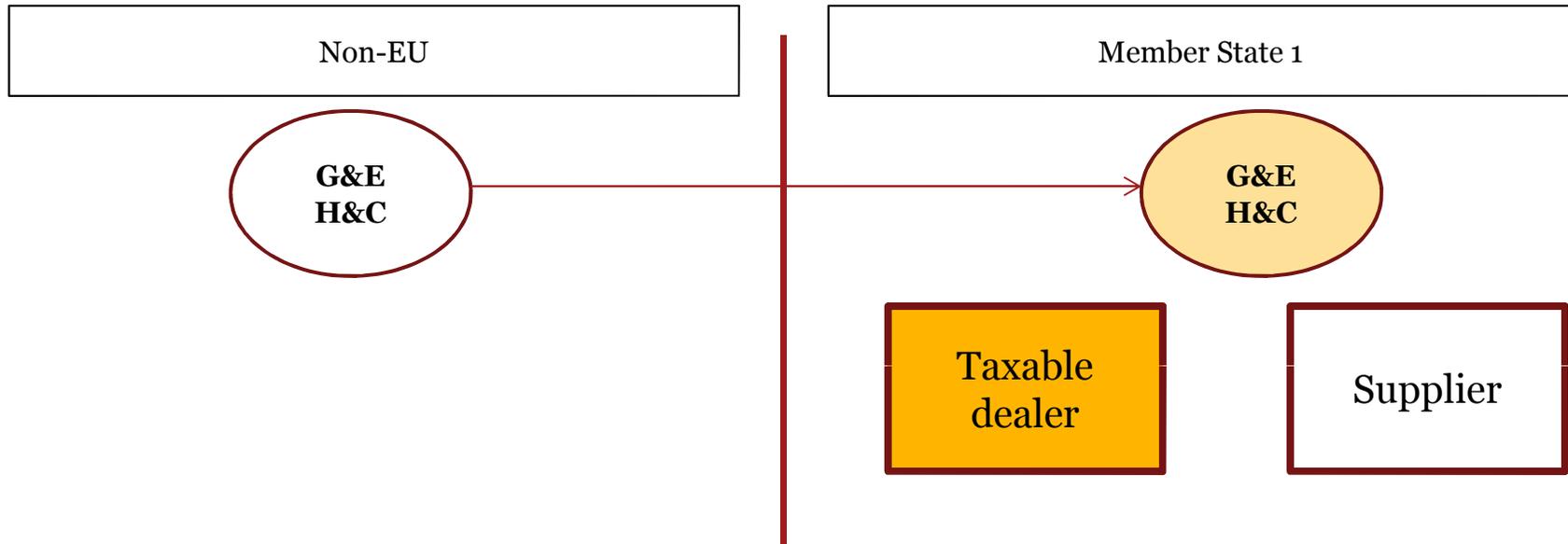


Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the customer effectively uses and consumes the goods	MS1 – the place where the customer is established
MS1 – the place where the importation takes place	MS1 – the place where the importation takes place
NO CHANGE IN PLACE OF TAXATION AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE TO PAY VAT	

*Importation into EU of gas,
electricity and of heating or cooling
by final customer*

Group GCIM2

Diagram 97 GROUP GCIM2 – Scenario 3



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the customer effectively uses and consumes the goods	MS1 – the place where the customer is established
MS1 – the place where the importation takes place	MS1 – the place where the importation takes place
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE TO PAY VAT	

Table of contents

Special scheme for small enterprises

Local supply of goods

Group SE/L

Scenarios 1 to 15

Cross-border supply within EU

Group SE/EU

Scenarios 1 to 10

Exportation outside EU

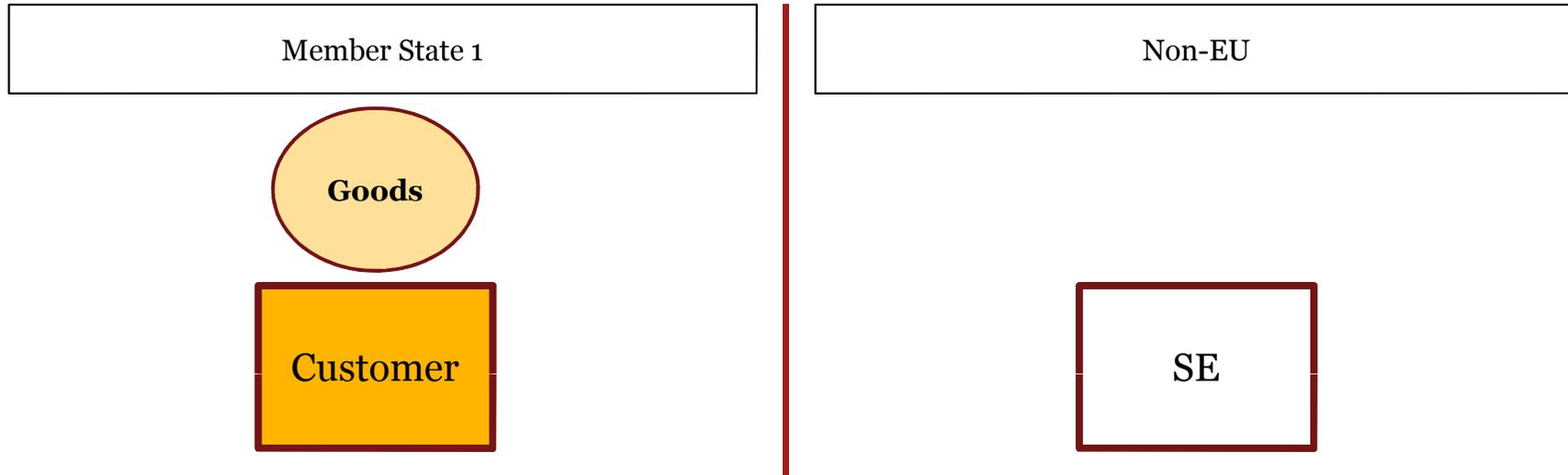
Group SE/EX

Scenarios 1 to 10

Special scheme for small enterprises - Local supply of goods

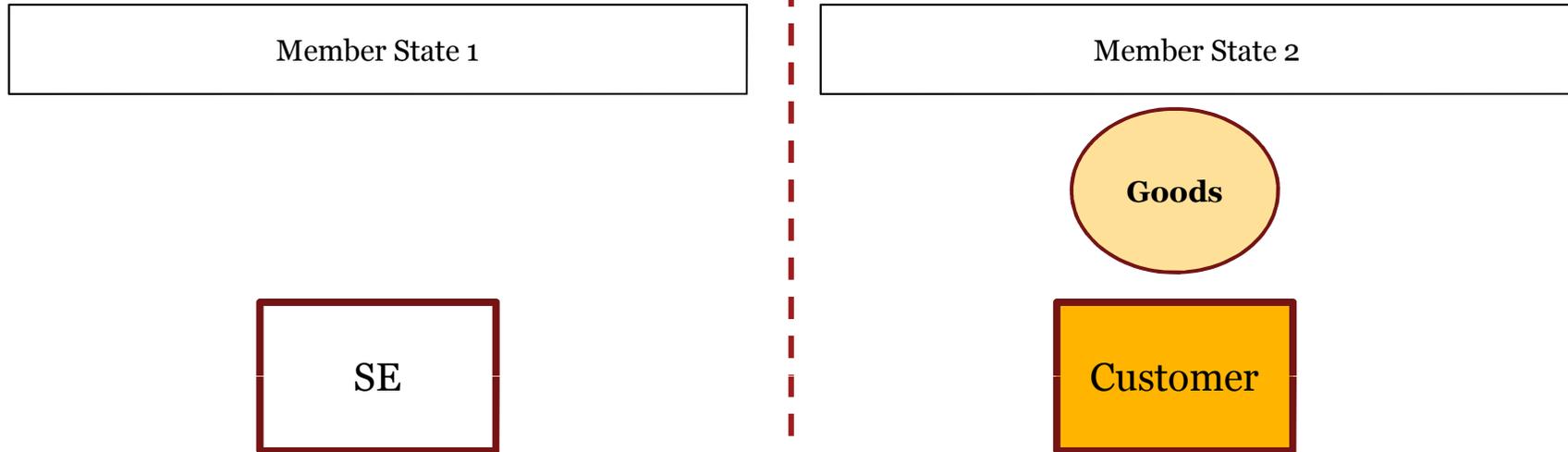
Group SE/L

Diagram 98 GROUP SE/L – Scenario 1



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time when supply takes place	No	MS1 – the place where the customer is established	No
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins			
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE TO PAY VAT			

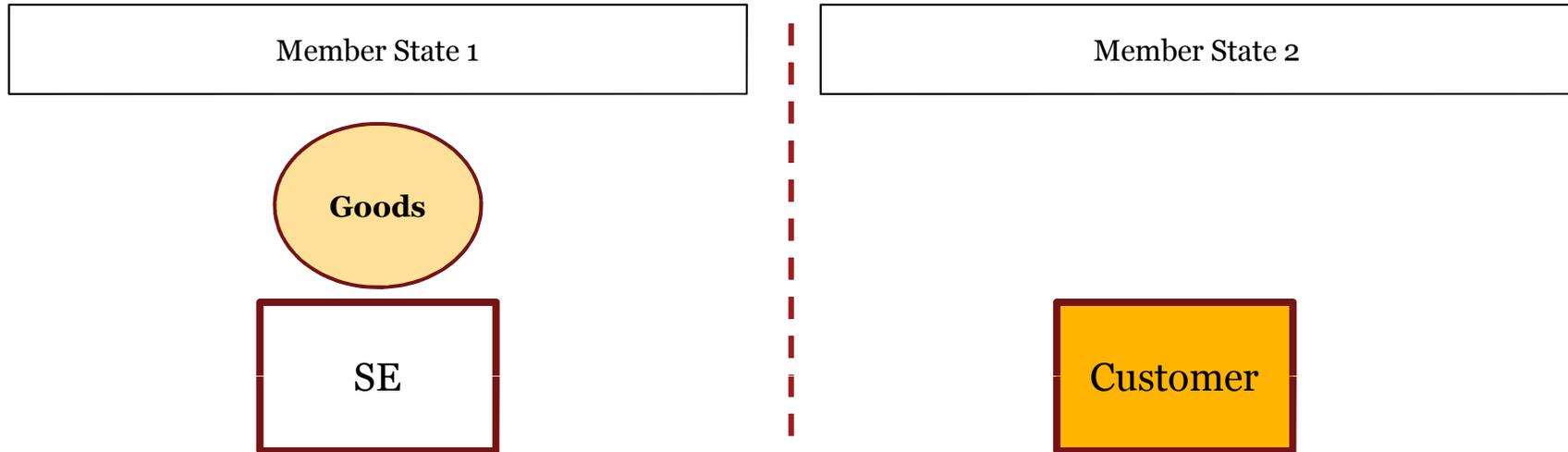
Diagram 99 GROUP SE/L – Scenario 2



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS2 – the place where the goods are located at the time when supply takes place	No	MS2 – the place where the customer is established	No
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins			
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 100

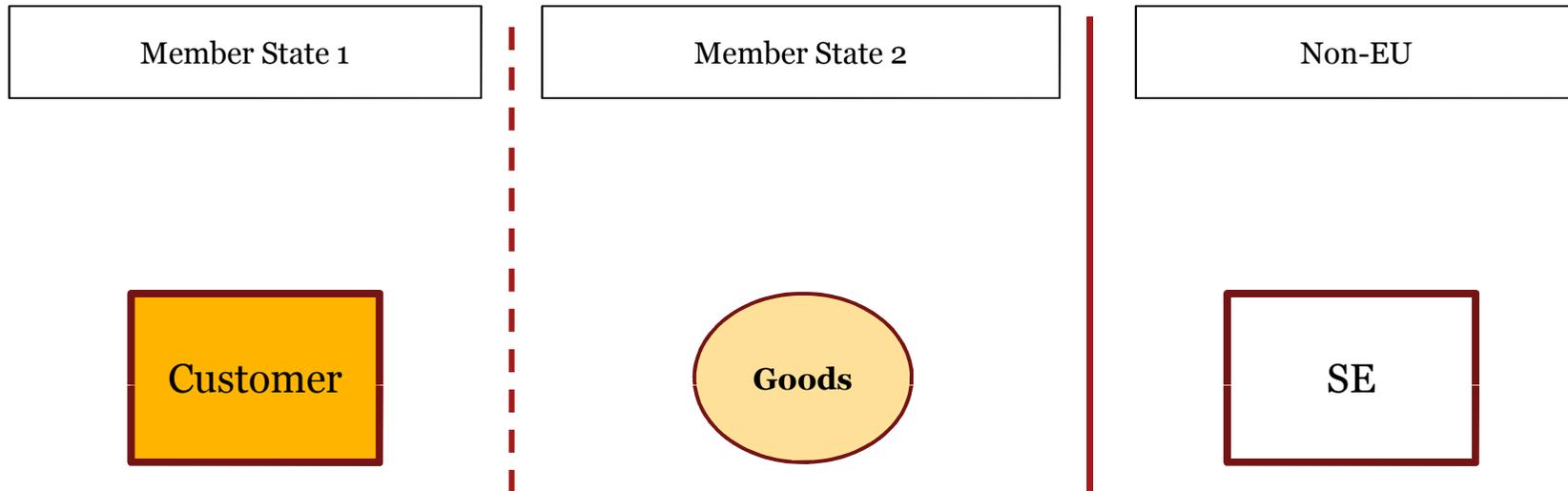
GROUP SE/L – Scenario 3



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time when supply takes place	Yes	MS2 – the place where the customer is established	No
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN PLACE OF SUPPLY WITH NO APPLICATION OF EXEMPTION SE CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 101

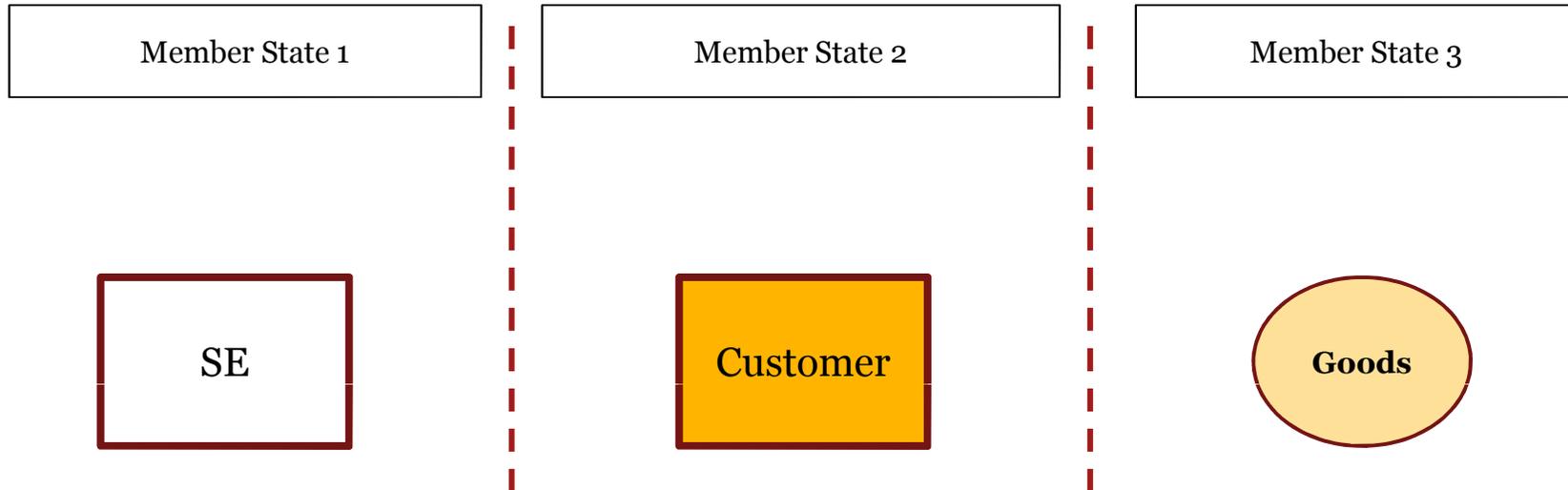
GROUP SE/L – Scenario 4



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS2 – the place where the goods are located at the time when supply takes place	No	MS1 – the place where the customer is established	No
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 102

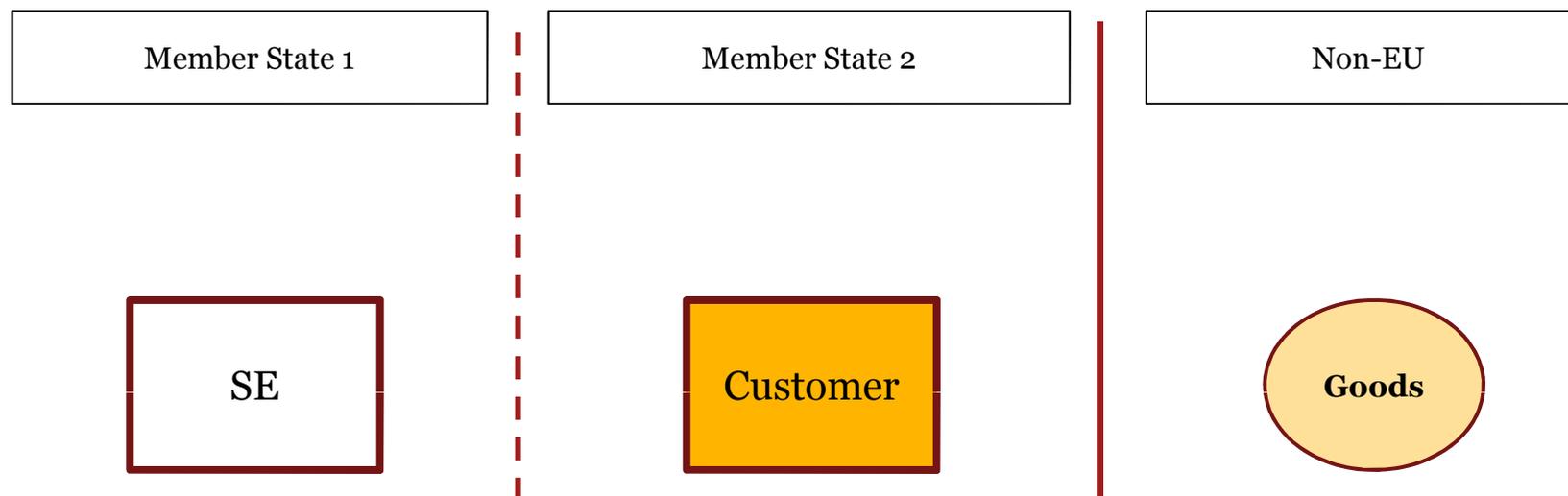
GROUP SE/L – Scenario 5



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS3 – the place where the goods are located at the time when supply takes place	No	MS2 – the place where the customer is established	No
MS3 – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 103

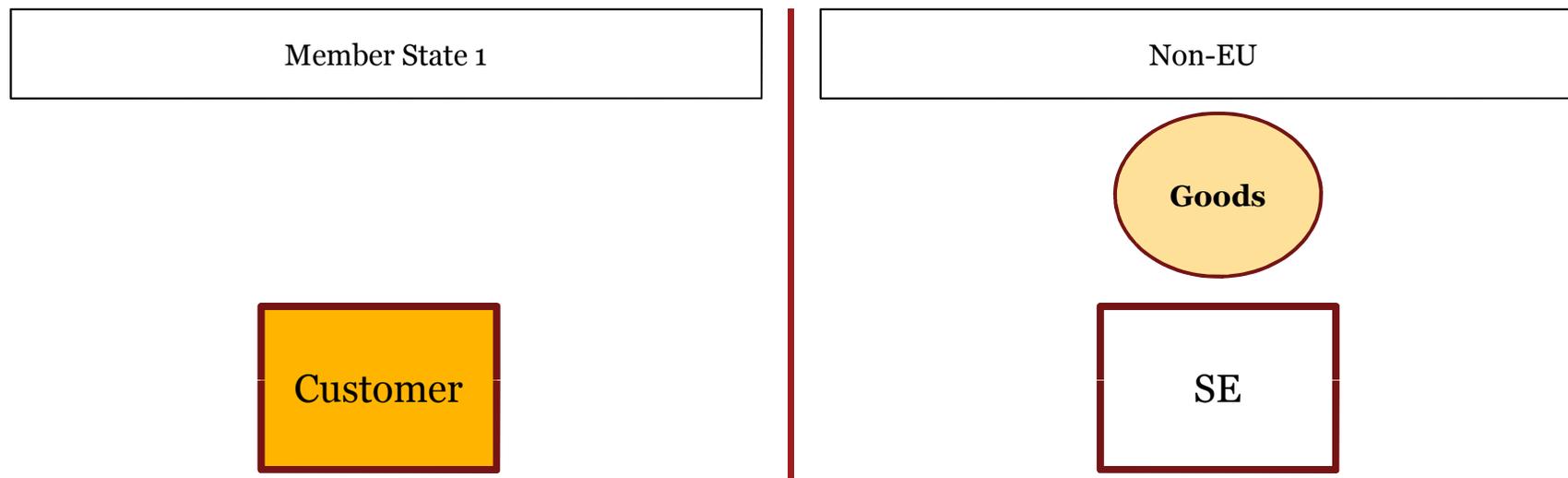
GROUP SE/L – Scenario 6



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
Non-EU – the place where the goods are located at the time when supply takes place	Not relevant	MS2 – the place where the customer is established	No
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN PLACE OF SUPPLY FROM NON-EU to EU			

Diagram 104

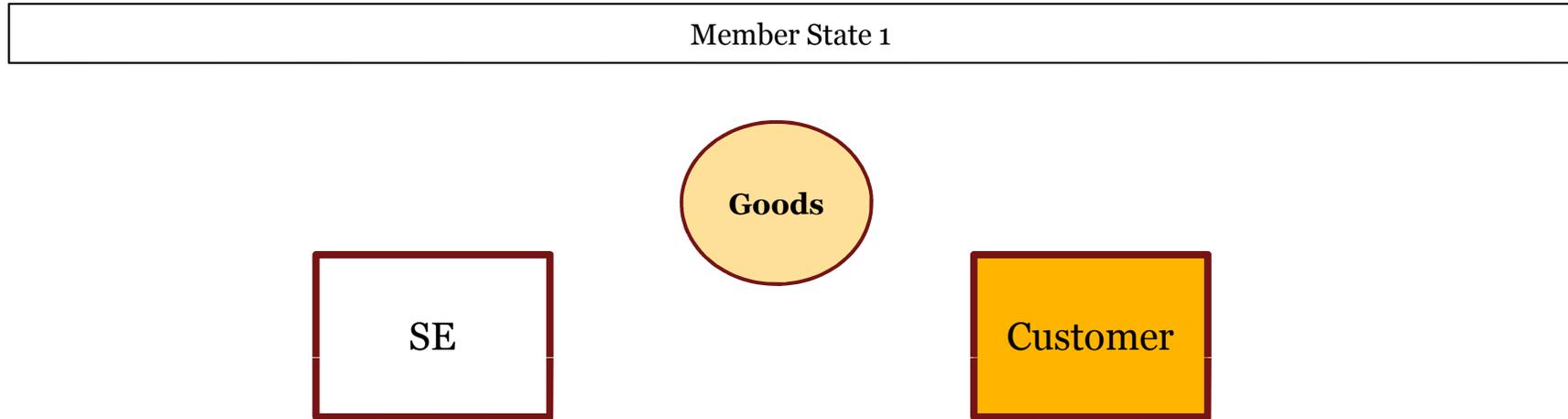
GROUP SE/L – Scenario 7



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
Non-EU – the place where the goods are located at the time when supply takes place	Not relevant	MS1 – the place where the customer is established	No
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN PLACE OF SUPPLY FROM NON-EU to EU			

Diagram 105

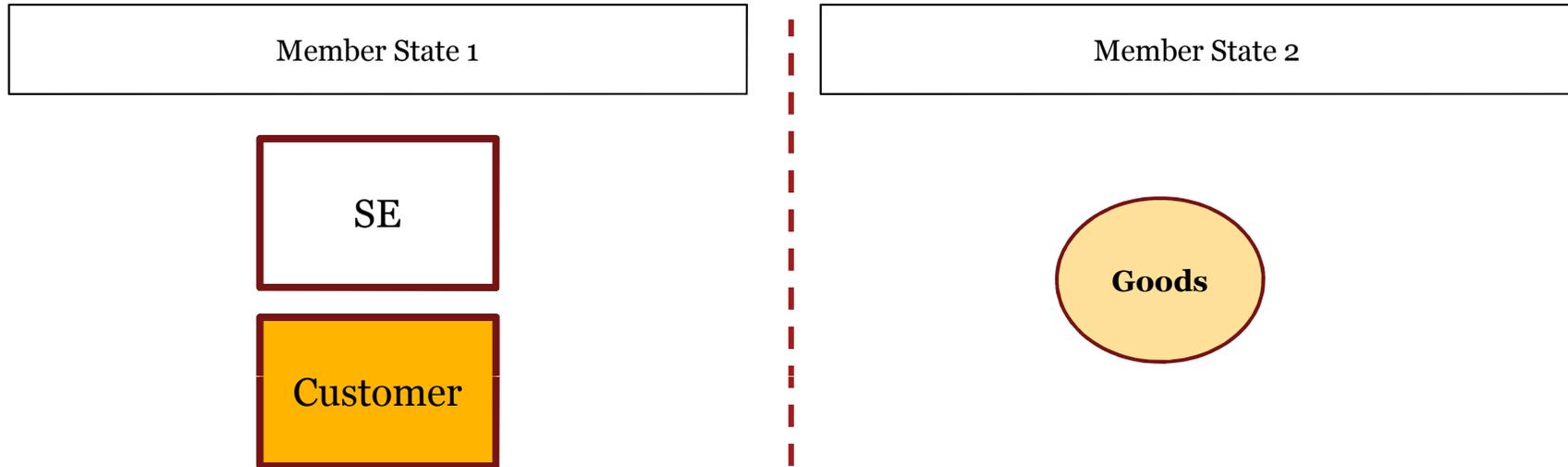
GROUP SE/L – Scenario 8



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time when supply takes place	Yes	MS1 – the place where the customer is established	Yes
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins			
NO CHANGE IN PLACE OF SUPPLY AND APPLICATION OF EXEMPTION SE NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 106

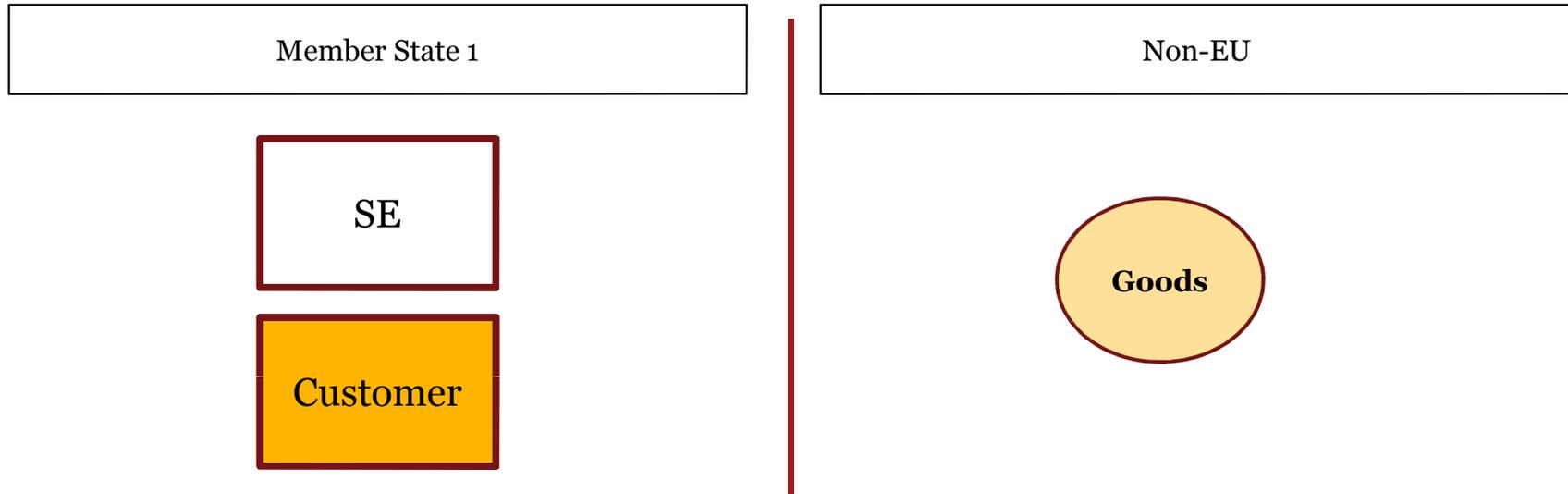
GROUP SE/L – Scenario 9



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS2 – the place where the goods are located at the time when supply takes place	No	MS1 – the place where the customer is established	Yes
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN PLACE OF SUPPLY WITH APPLICATION OF EXEMPTION SE NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 107

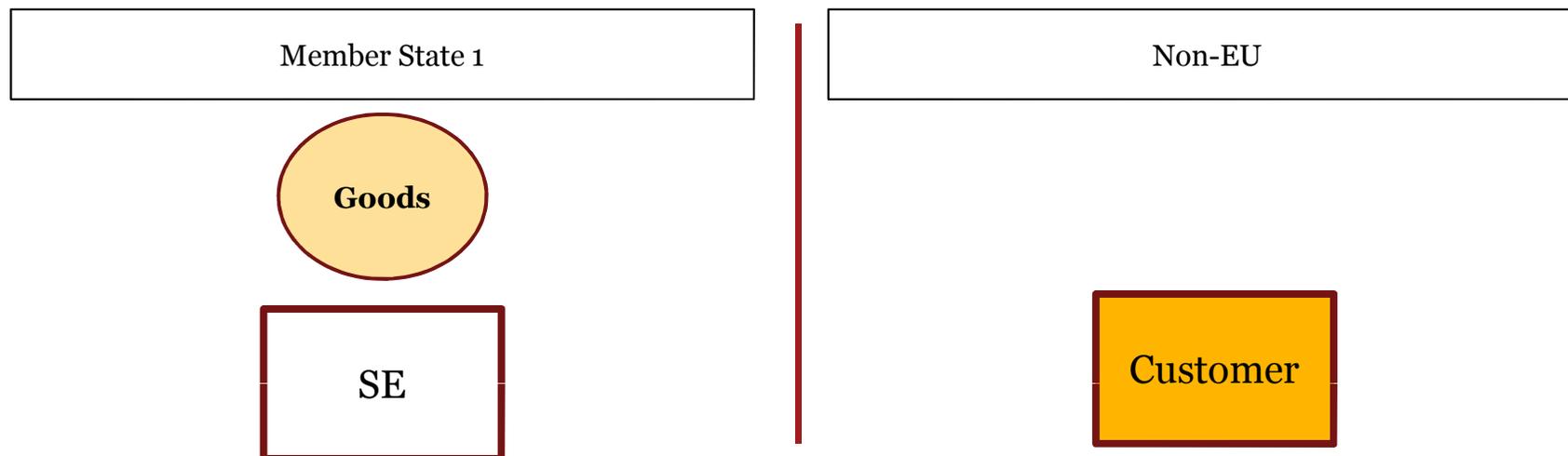
GROUP SE/L – Scenario 10



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
Non-EU – the place where the goods are located at the time when supply takes place	Not relevant	MS1 – the place where the customer is established	Yes
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU WITH APPLICATION OF SPECIAL SCHEME			

Diagram 108

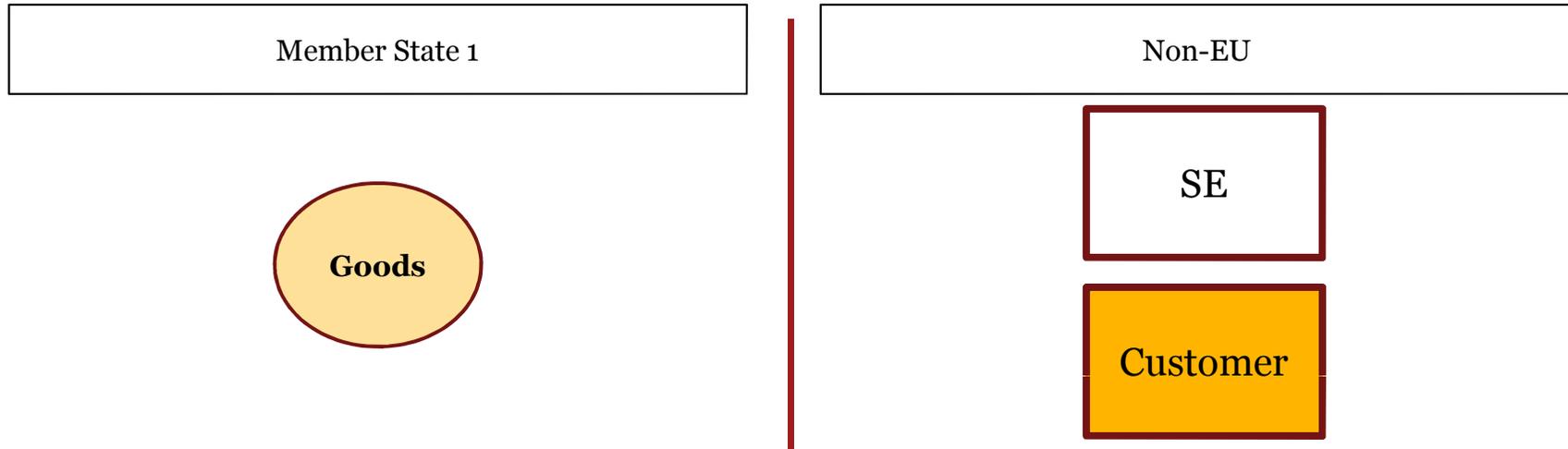
GROUP SE/L – Scenario 11



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time when supply takes place	Yes	Non-EU – the place where the customer is established	Not relevant
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU NO TAXATION			

Diagram 109

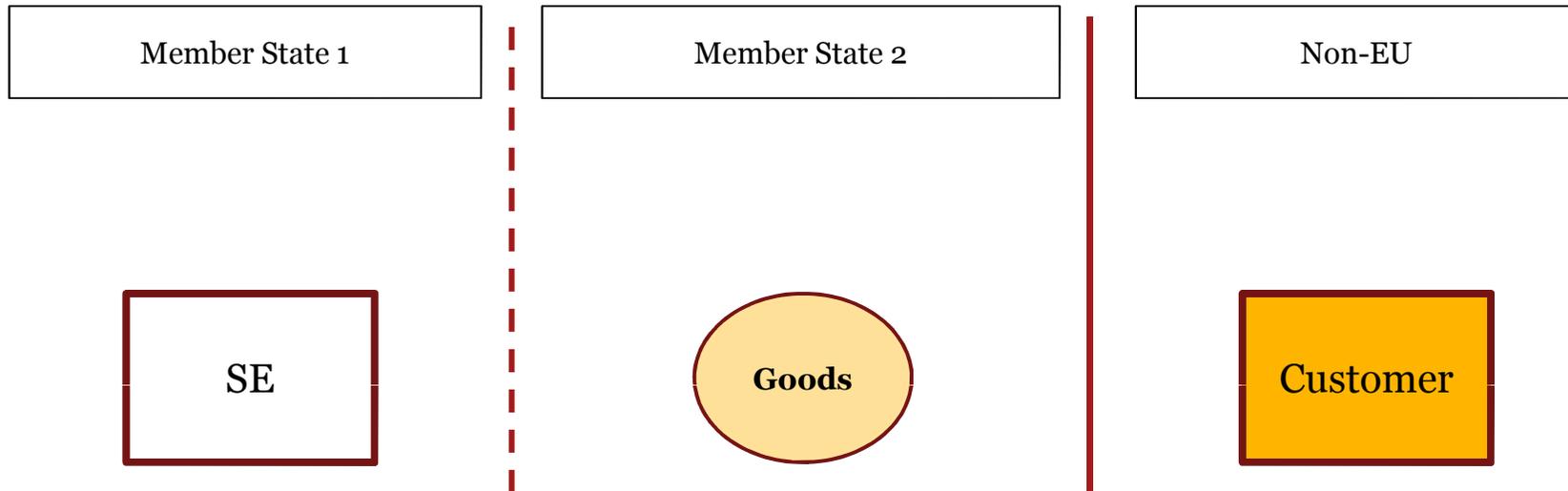
GROUP SE/L – Scenario 12



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time when supply takes place	No	Non-EU – the place where the customer is established	Not relevant
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU NO TAXATION			

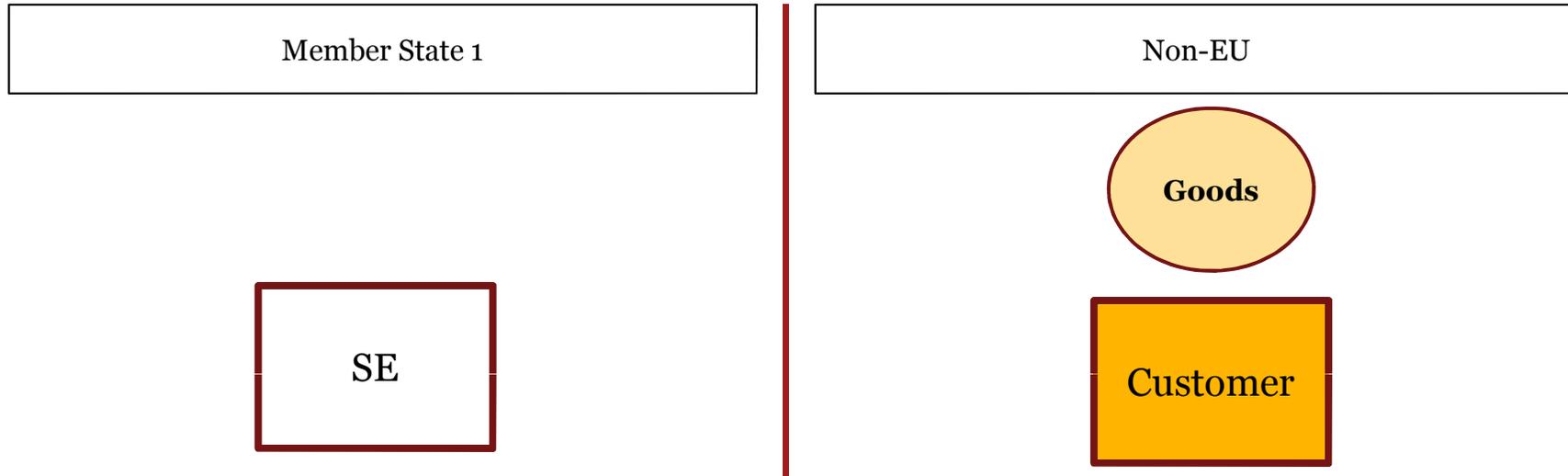
Diagram 110

GROUP SE/L – Scenario 13



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS2 – the place where the goods are located at the time when supply takes place	No	Non-EU – the place where the customer is established	Not relevant
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU NO TAXATION			

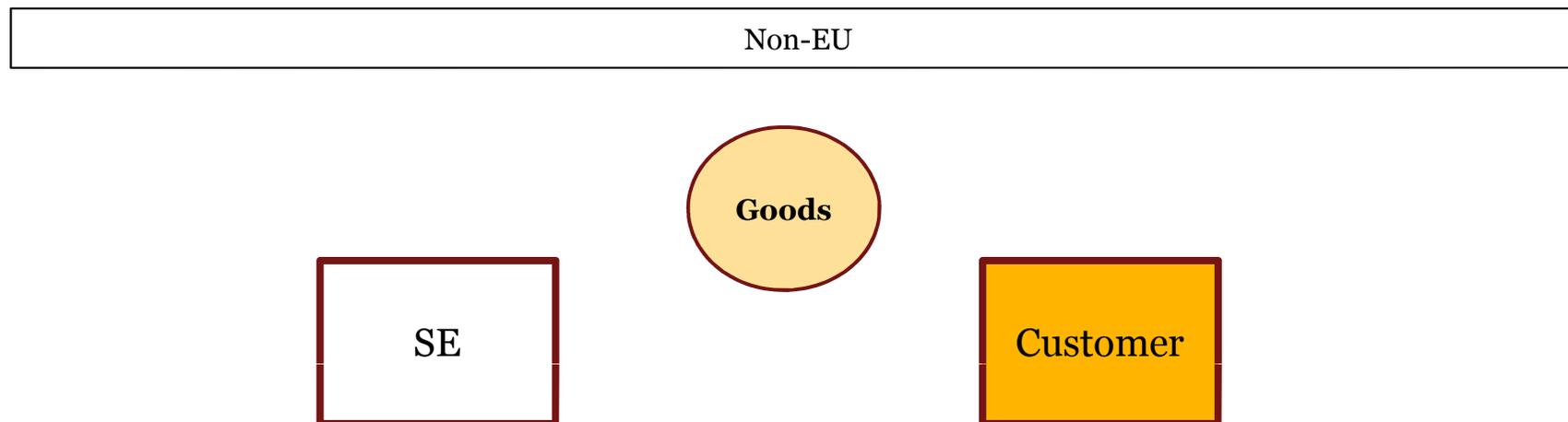
Diagram 111
GROUP SE/L – Scenario 14



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
Non-EU – the place where the goods are located at the time when supply takes place	Not relevant	Non-EU – the place where the customer is established	Not relevant
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins			
NO CHANGE IN PLACE OF SUPPLY			

Diagram 112

GROUP SE/L – Scenario 15

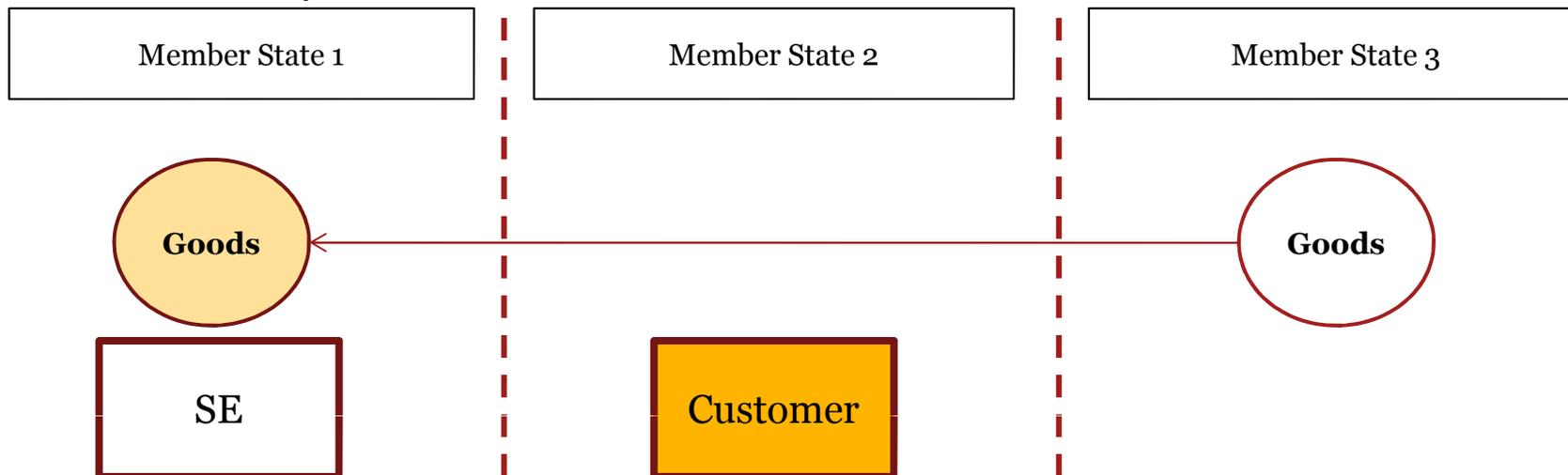


Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
Non-EU – the place where the goods are located at the time when supply takes place	Not relevant	Non-EU – the place where the customer is established	Not relevant
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins			
NO CHANGE IN PLACE OF SUPPLY			

*Special scheme for small enterprises
– Cross-border supply within EU*

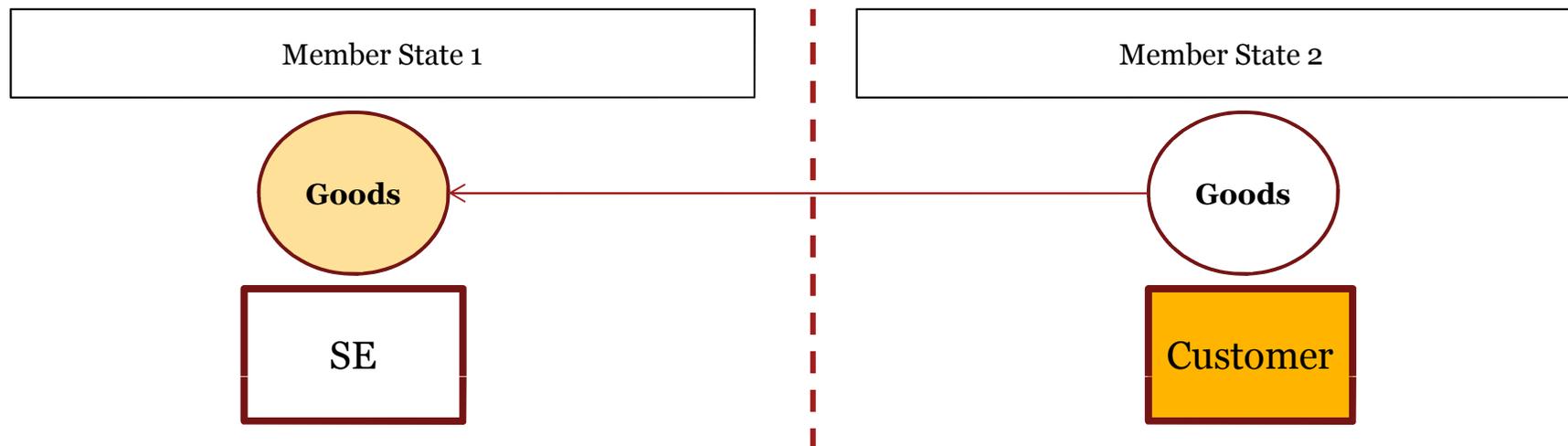
Group SE/EU

Diagram 113 GROUP SE/EU– Scenario 1



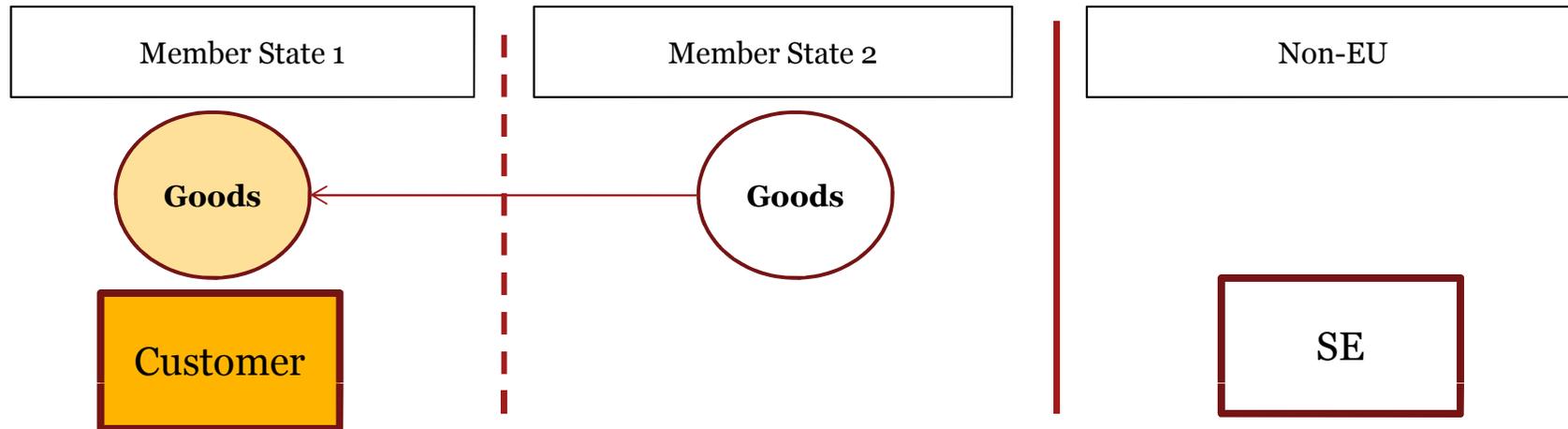
Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS3 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	No	MS2 – the place where the customer is established	No
MS1 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)			
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 114 GROUP SE/EU – Scenario 2



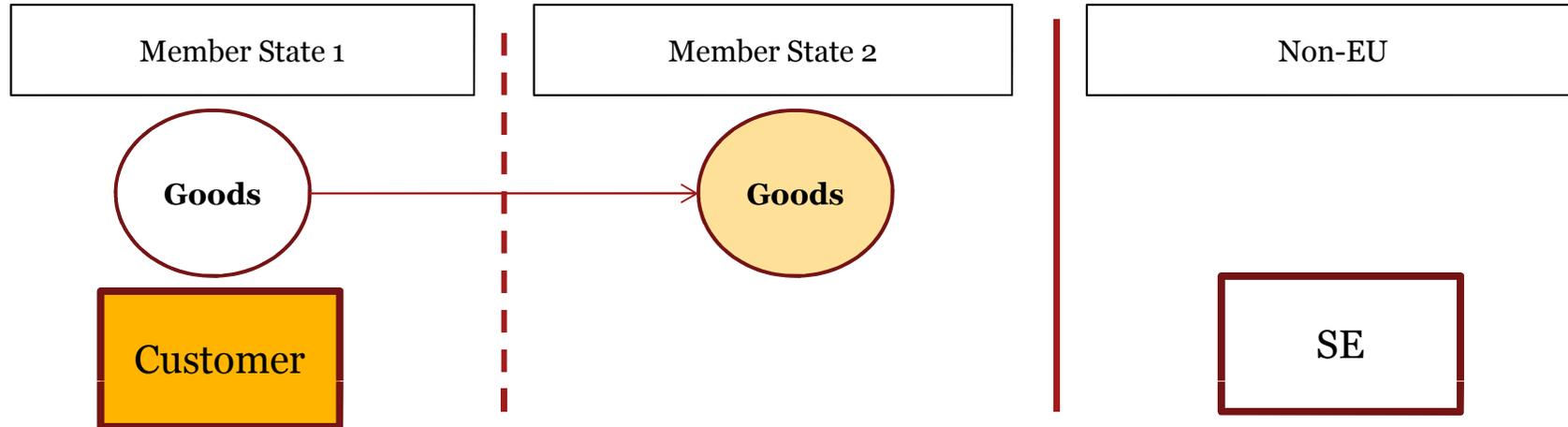
Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	No	MS2 – the place where the customer is established	No
MS1 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)			
NO CHANGE IN PLACE OF SUPPLY BUT IN PLACE OF ACTUAL TAXATION NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 115 GROUP SE/EU– Scenario 3



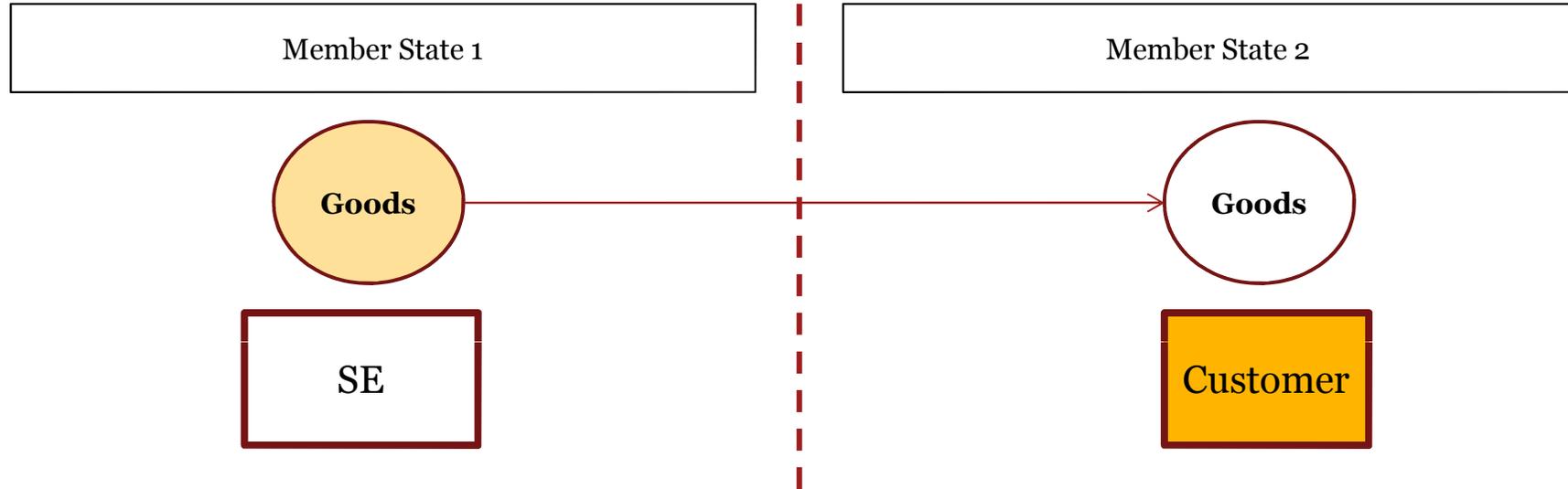
Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	No	MS1 – the place where the customer is established	No
MS1 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)			
CHANGE IN PLACE OF SUPPLY BUT NOT IN PLACE OF ACTUAL TAXATION NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 116 GROUP SE/EU– Scenario 4



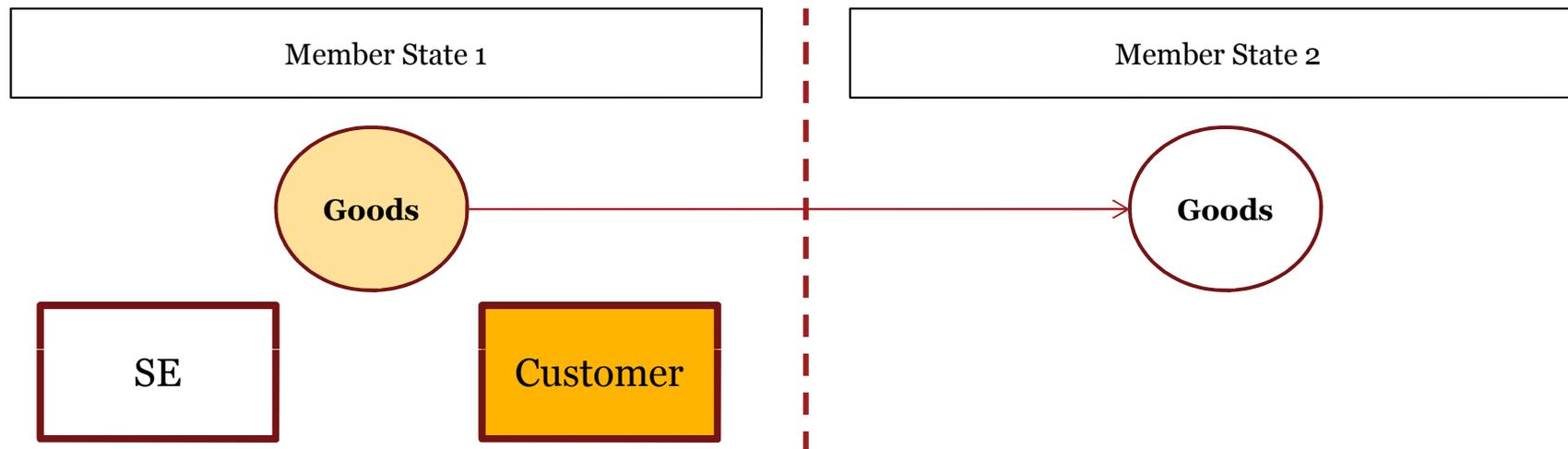
Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	No	MS1 – the place where the customer is established	No
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)			
NO CHANGE IN PLACE OF SUPPLY BUT IN PLACE OF ACTUAL TAXATION NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 117
GROUP SE/EU – Scenario 5



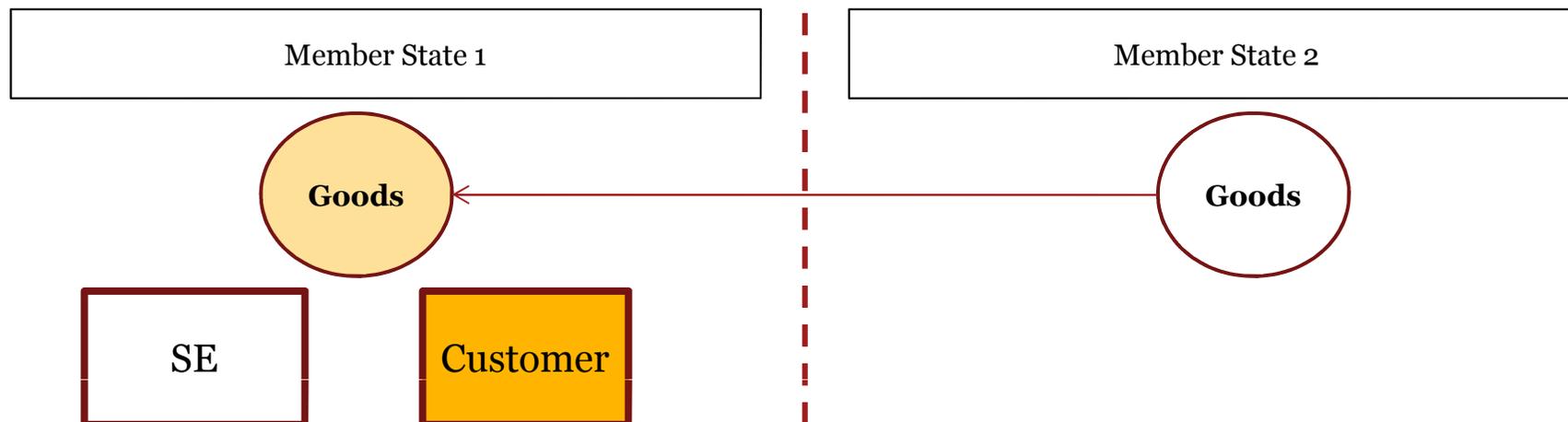
Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	Yes	MS2 – the place where the customer is established	No
CHANGE IN PLACE OF SUPPLY AND NO APPLICATION OF EXEMPTION SE CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 118 GROUP SE/EU – Scenario 6



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	Yes	MS1 – the place where the customer is established	Yes
NO CHANGE IN PLACE OF SUPPLY AND APPLICATION OF EXEMPTION SE NO CHANGE IN PERSON LIABLE TO PAY VAT			

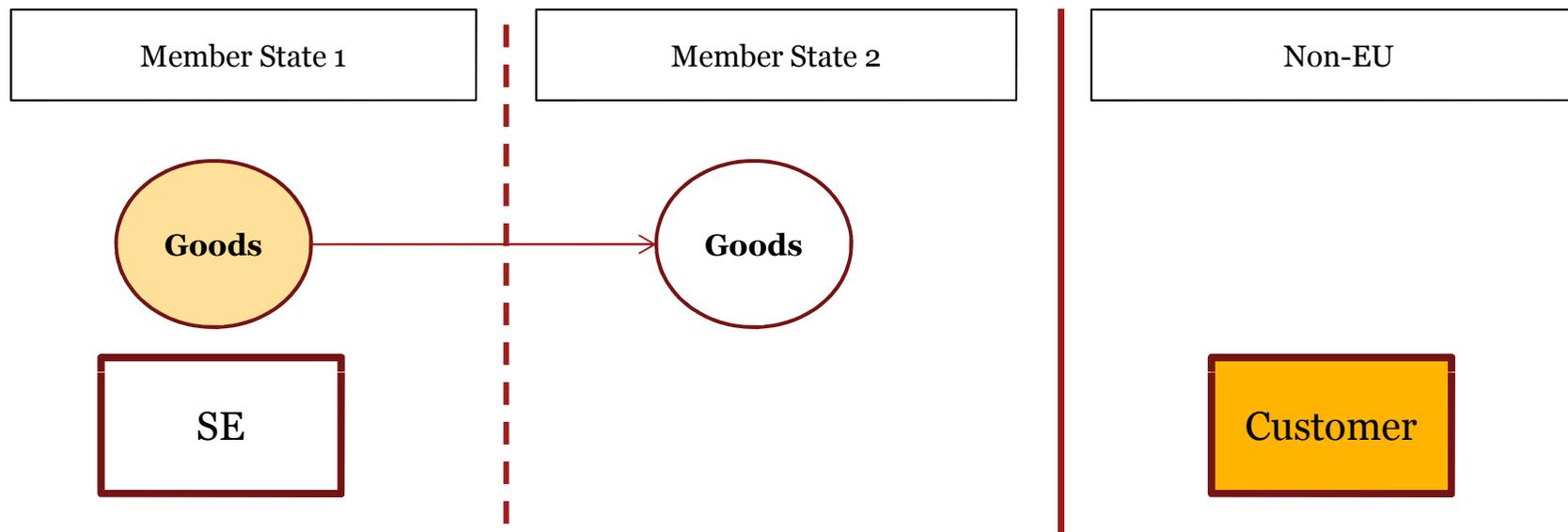
Diagram 119 GROUP SE/EU – Scenario 7



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	No	MS1 – the place where the customer is established	Yes
MS1 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)			
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION WITH APPLICATION OF SPECIAL SCHEME CHANGE IN PERSON LIABLE TO PAY VAT			

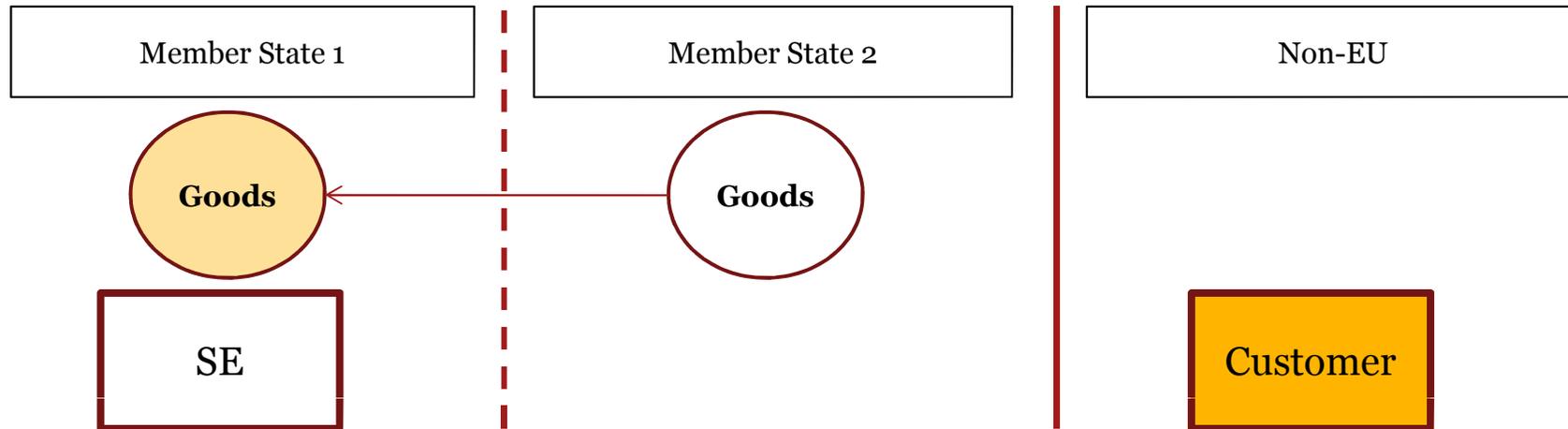
Diagram 120

GROUP SE/EU– Scenario 8



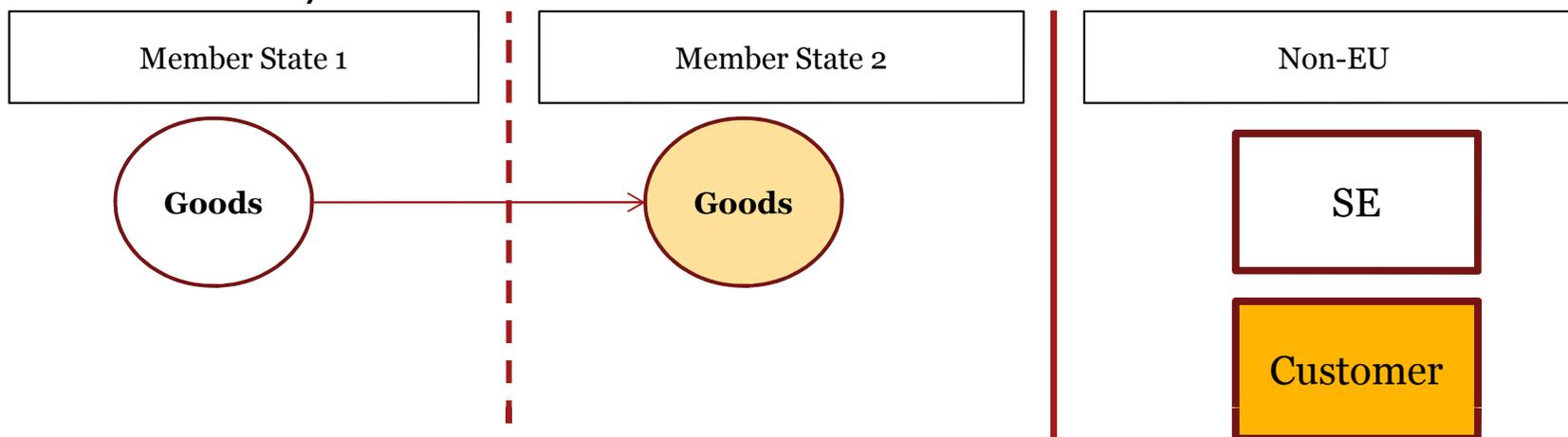
Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	Yes	Non-EU – the place where the customer is established	Not relevant
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU			

Diagram 121 GROUP SE/EU– Scenario 9



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	No	Non-EU – the place where the customer is established	Not relevant
MS1 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)			
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU			

Diagram 122 GROUP SE/EU– Scenario 10

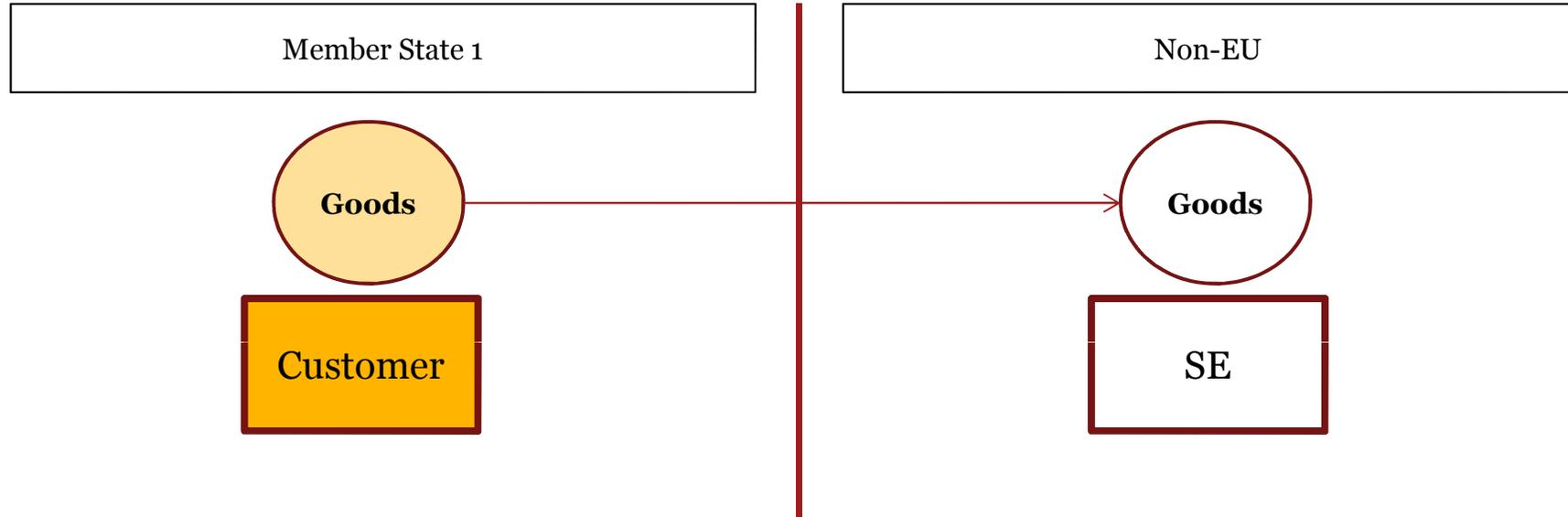


Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	No	Non-EU – the place where the customer is established	Not relevant
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)			
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU			

*Special scheme for small enterprises
– Exportation outside EU*

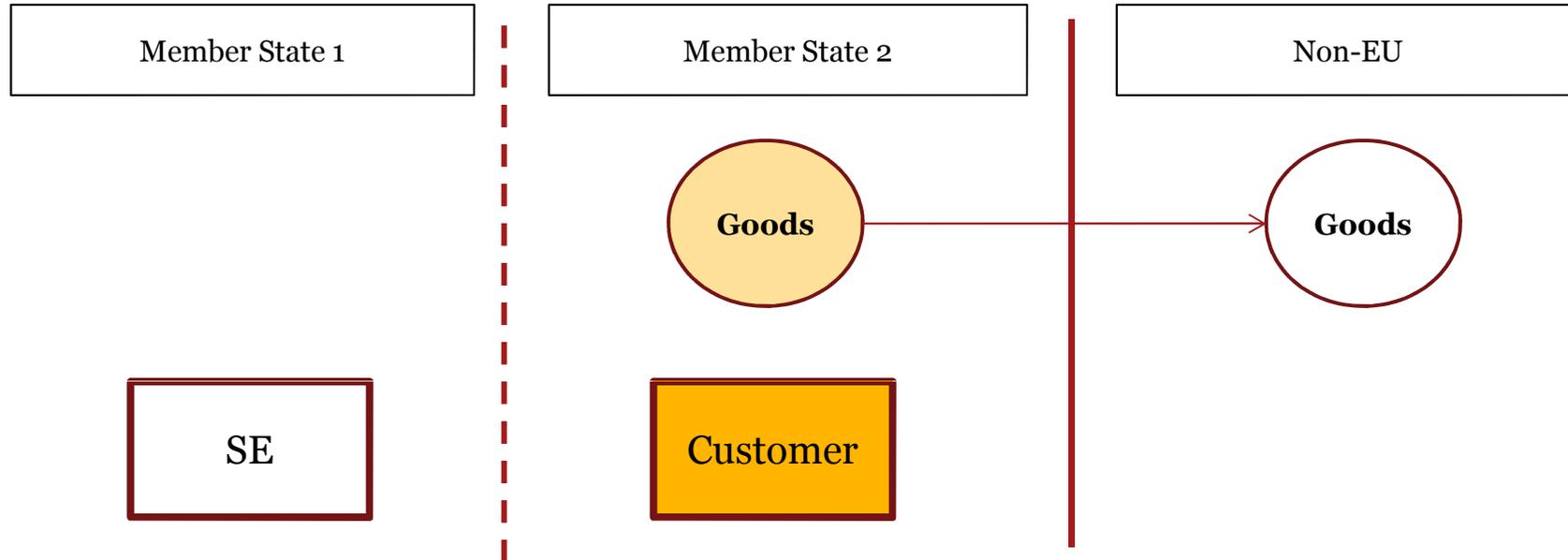
Group SE/EX

Diagram 123 GROUP SE/EX – Scenario 1



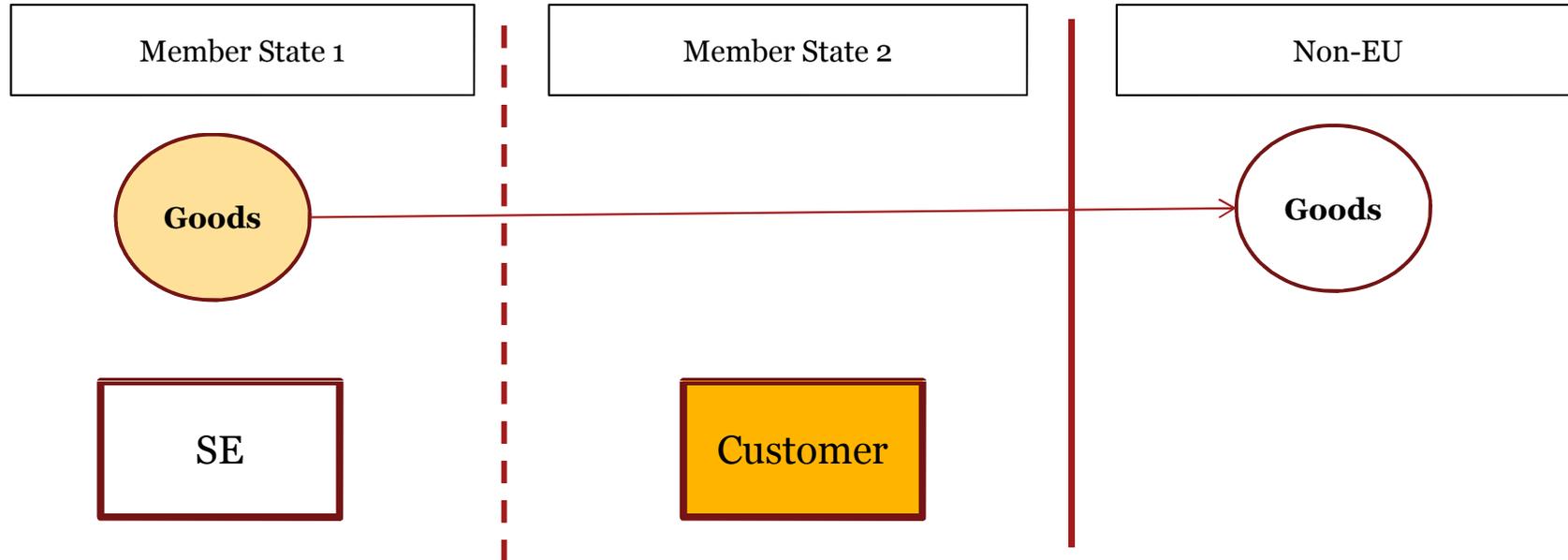
Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	No	MS1 – the place where the customer is established	No
NO CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 124 GROUP SE/EX– Scenario 2



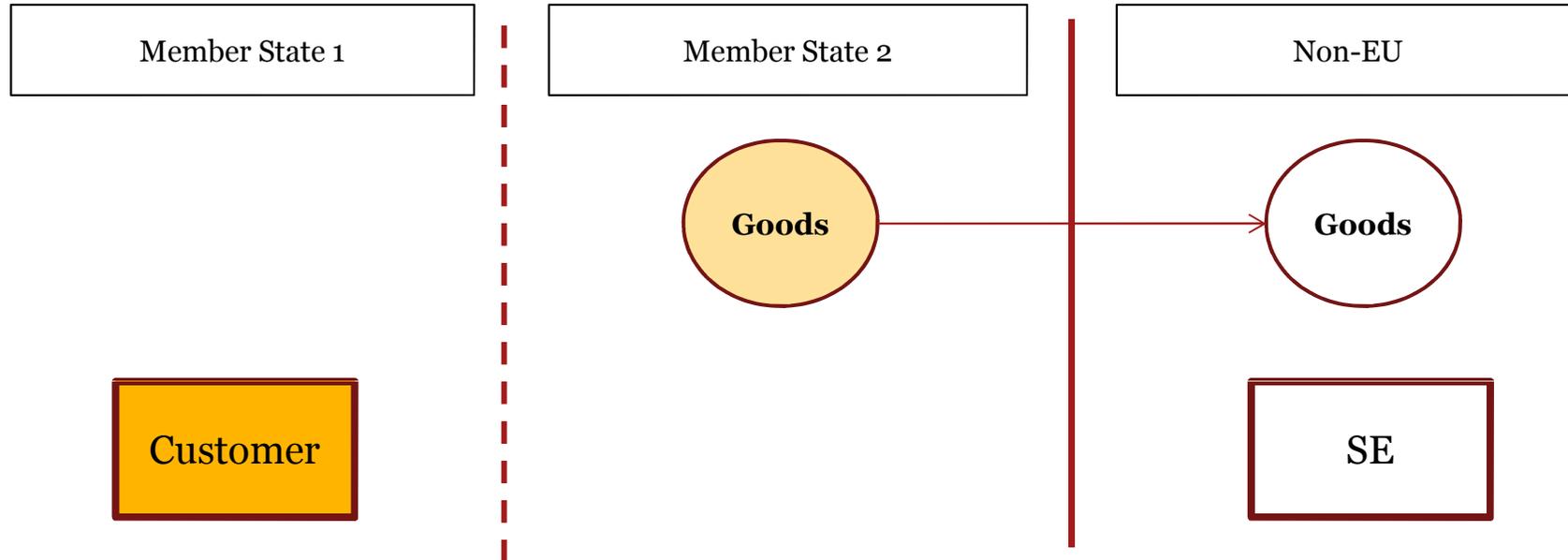
Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins	No	MS2 – the place where the customer is established	No
NO CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 125 GROUP SE/EX– Scenario 3



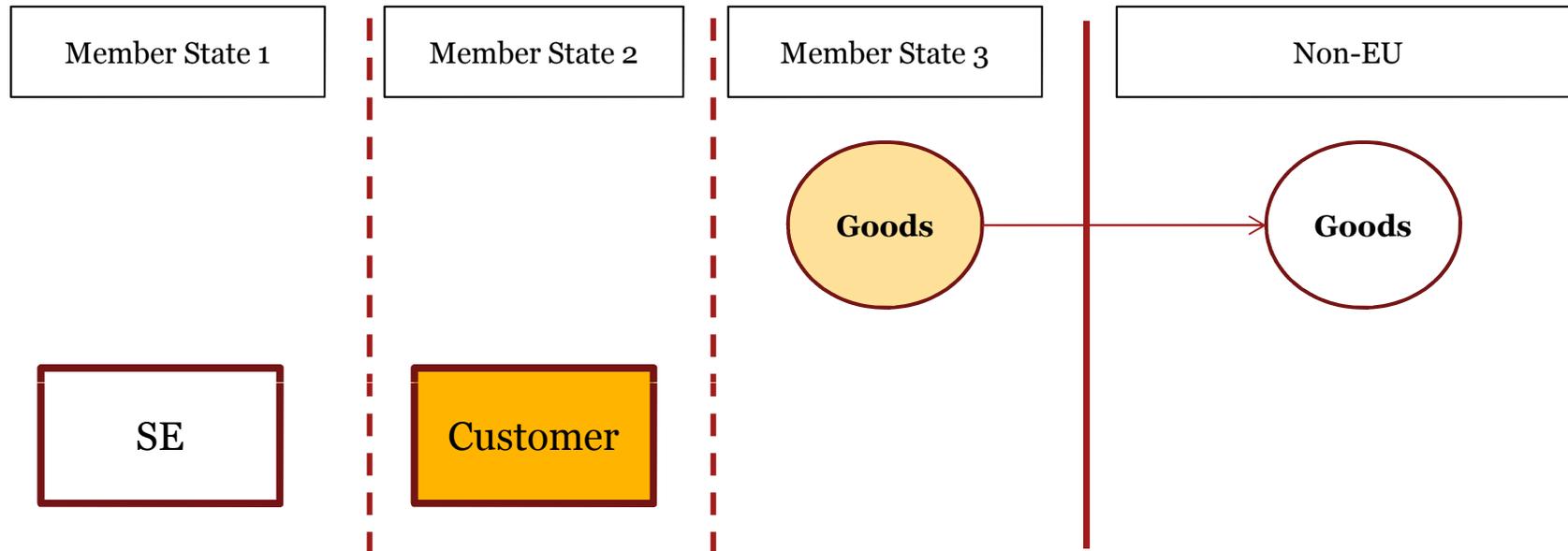
Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	No	MS2 – the place where the customer is established	No
CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 126 GROUP SE/EX– Scenario 4



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins	No	MS1 – the place where the customer is established	No
CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE TO PAY VAT			

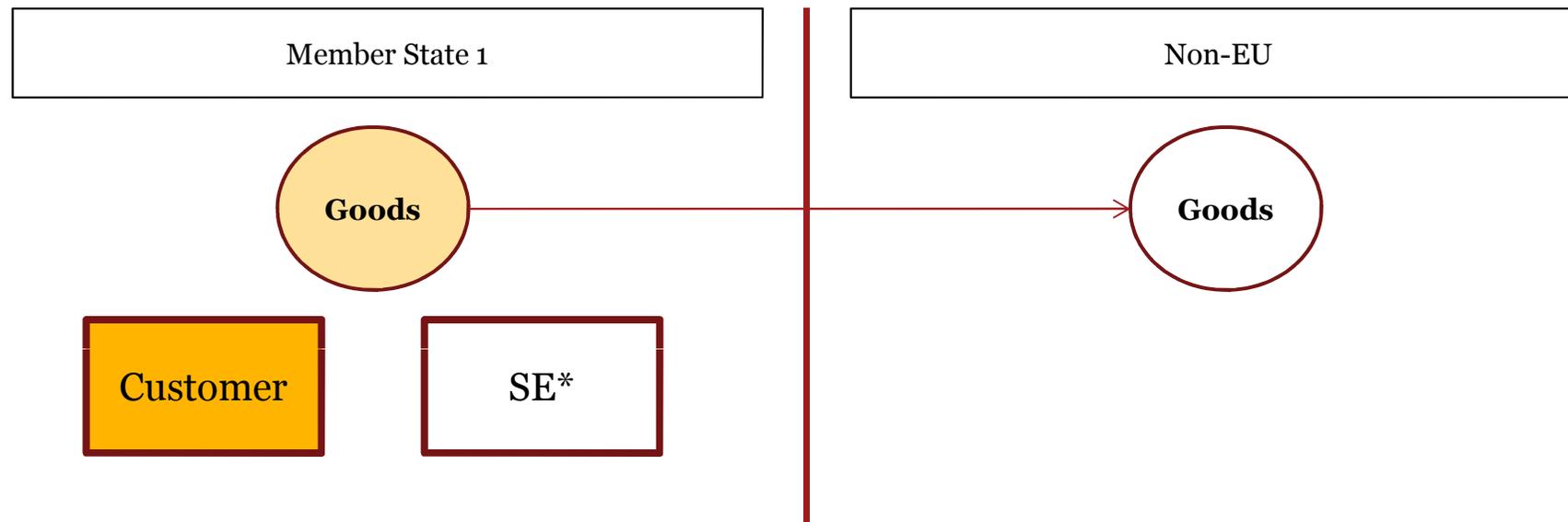
Diagram 127 GROUP SE/EX– Scenario 5



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS3 – the place where the goods are located at the time dispatch or transport to the customer begins	No	MS2 – the place where the customer is established	No
CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE TO PAY VAT			

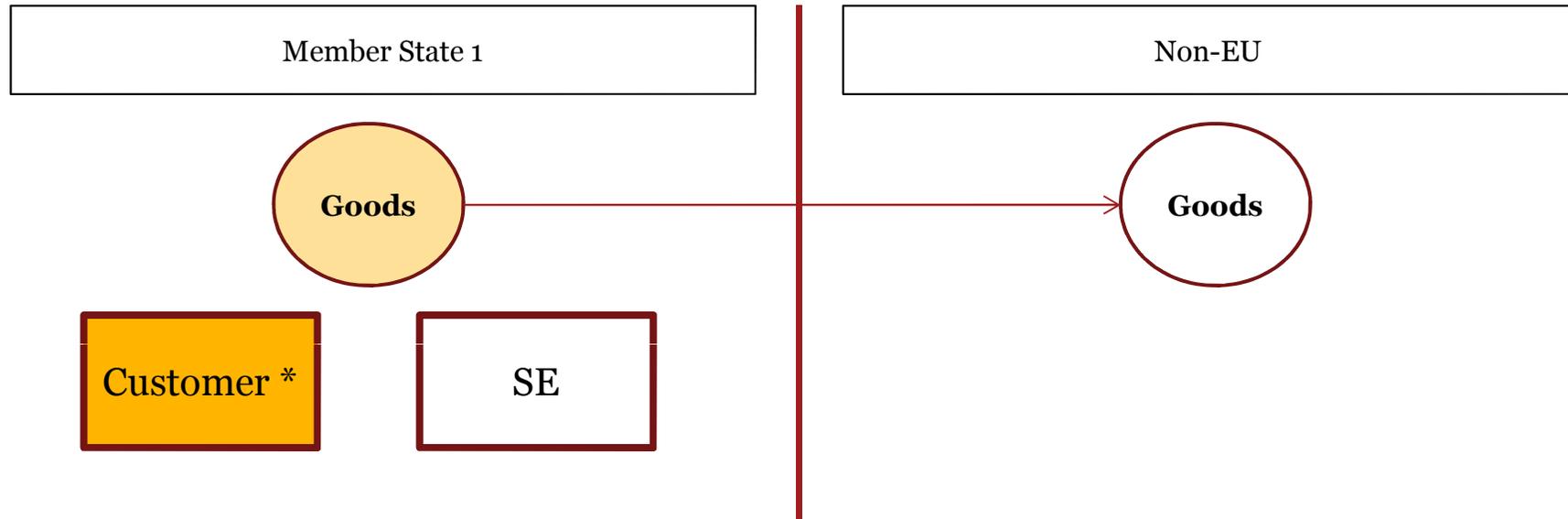
Diagram 128

GROUP SE/EX – Scenario 6a



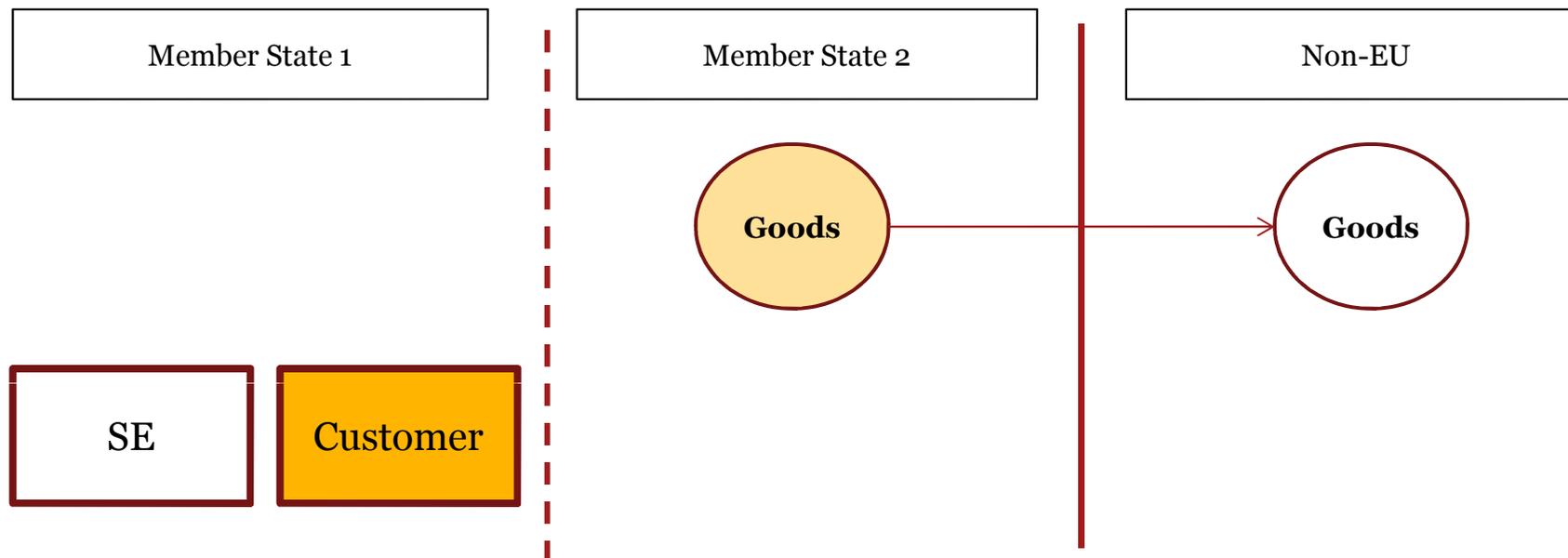
Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	No	MS1 – the place where the customer is established	No
NO CHANGE IN PLACE OF SUPPLY NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 129 GROUP SE/EX – Scenario 6b



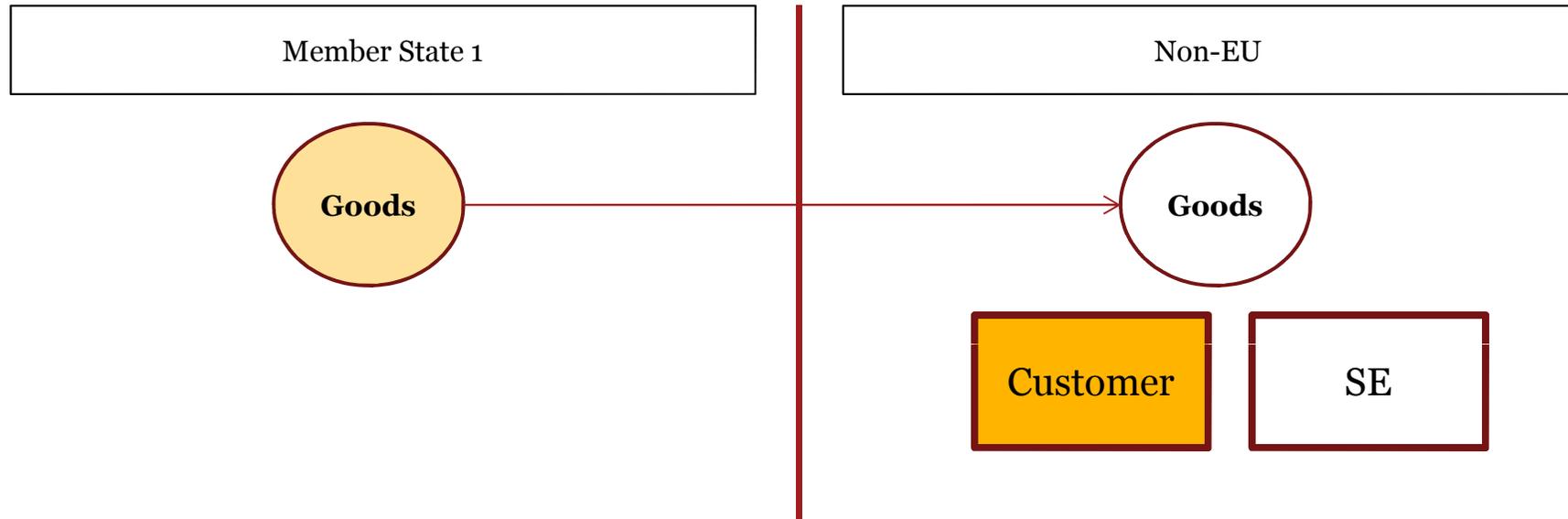
Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	Yes	MS1 – the place where the customer is established	Yes
NO CHANGE IN PLACE OF SUPPLY AND APPLICATION OF EXEMPTION SE NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 130 GROUP SE/EX– Scenario 7



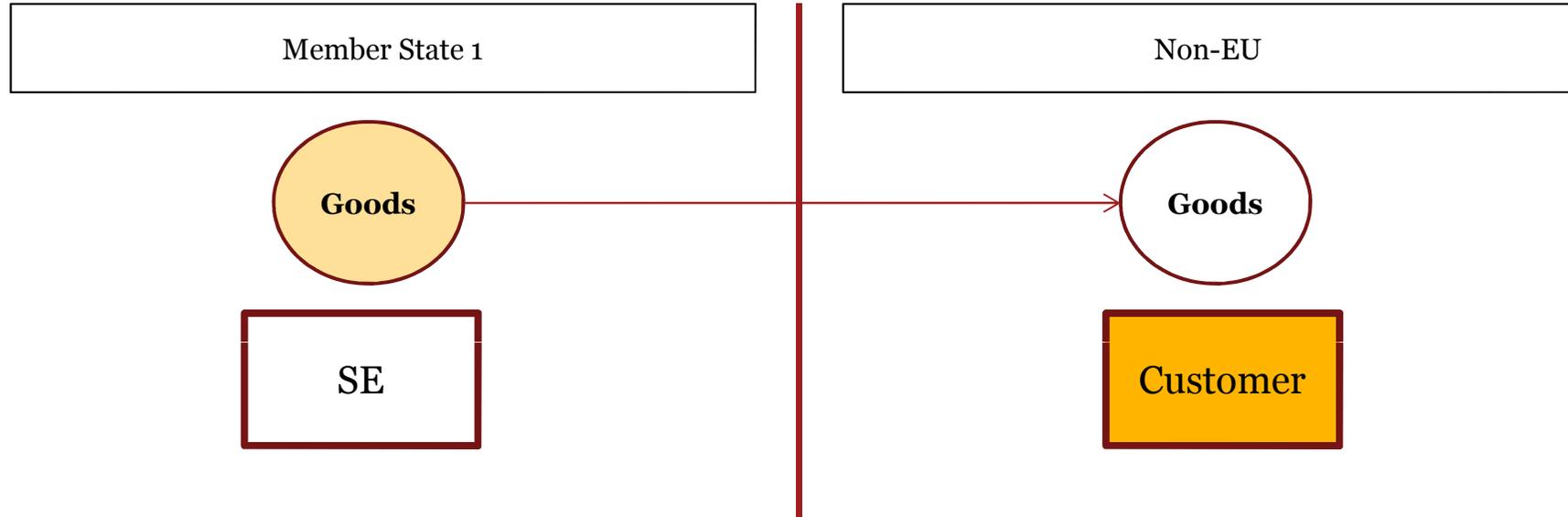
Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins	No	MS1 – the place where the customer is established	No
CHANGE IN PLACE OF SUPPLY NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 131
GROUP SE/EX – Scenario 8



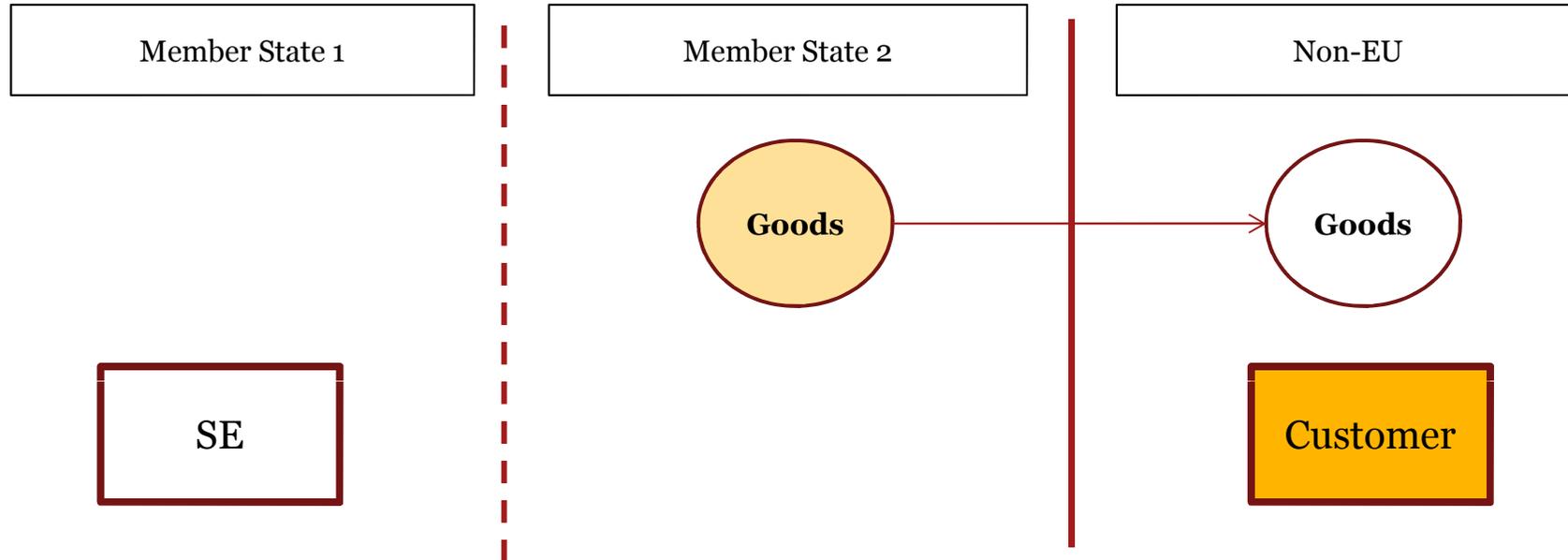
Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	No	Non-EU – the place where the customer is established	Not relevant
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU			

Diagram 132
GROUP SE/EX – Scenario 9



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	No	Non-EU – the place where the customer is established	Not relevant
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU			

Diagram 133 GROUP SE/EX– Scenario 10



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins	No	Non-EU – the place where the customer is established	Not relevant
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU			

Table of contents

Second-hand goods subject to the margin scheme

Local supply of goods

Group SH/L

Scenarios 2, 3, 6, 7 and 8

Cross-border supply within EU

Group SH/EU

Scenarios 1, 6 and 8

Exportation outside EU

Group SH/EX

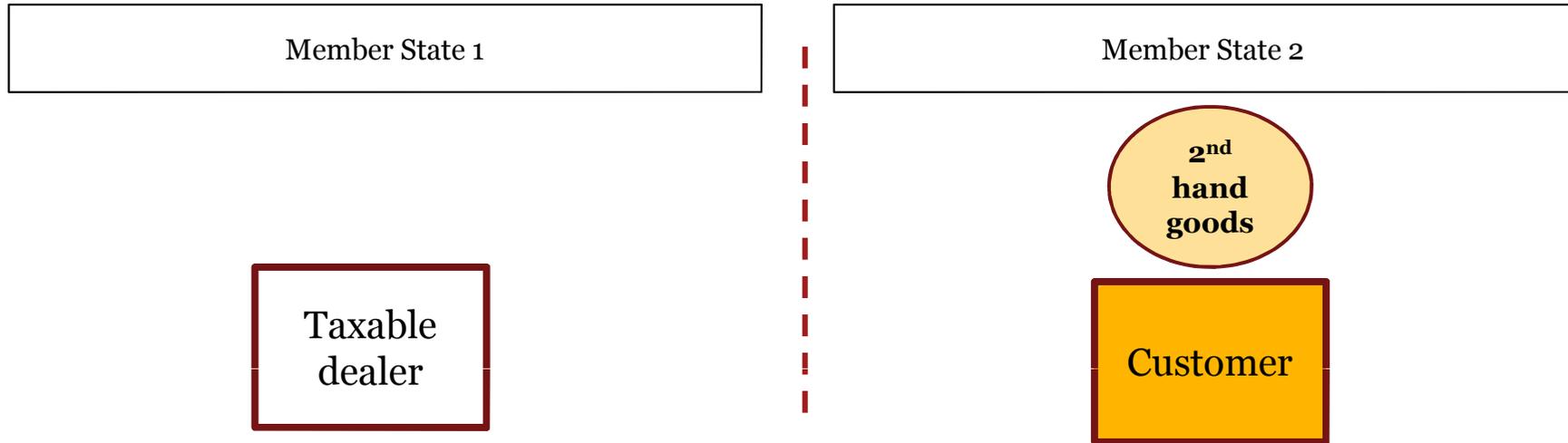
Scenarios 1a, 1b, 3, 7 and 8

*Second-hand goods
subject to the margin scheme
– Local supply of goods*

Group SH/L

Diagram 134

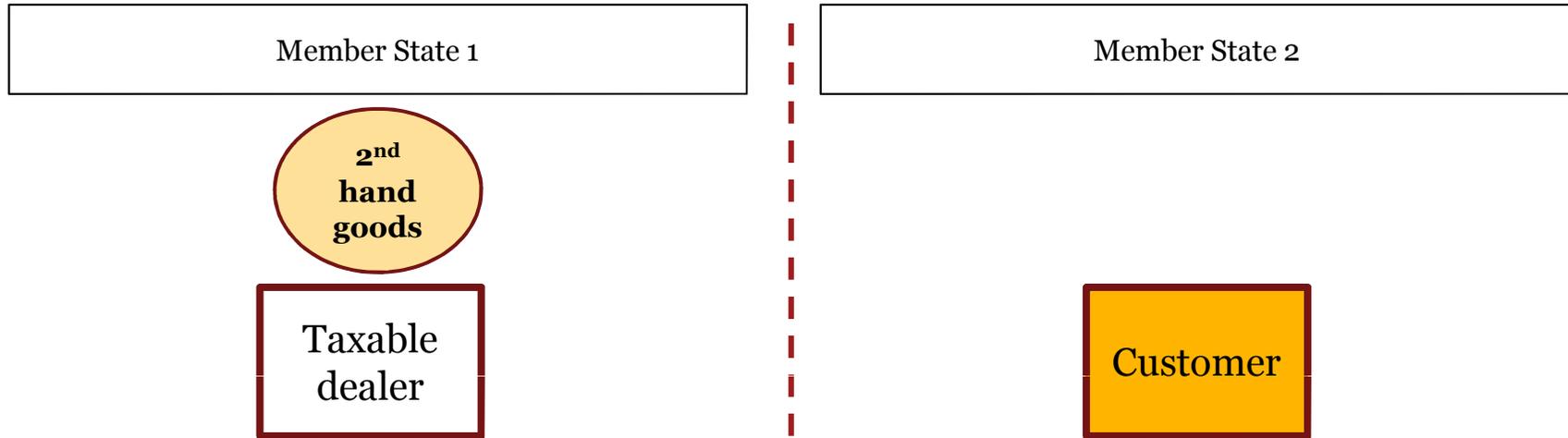
GROUP SH/L – Scenario 2



Current treatment		Future treatment	
Place of supply	Margin scheme	Place of supply	Margin scheme
MS2 – the place where the goods are located at the time when supply takes place	Yes	MS2 – the place where the customer is established	Yes
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins			
NO CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 135

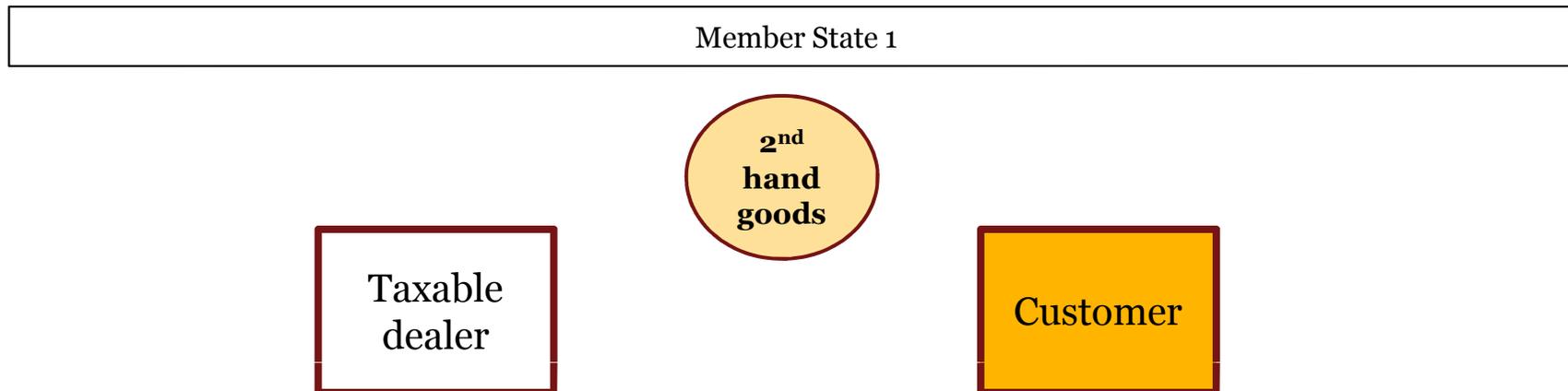
GROUP SH/L – Scenario 3



Current treatment		Future treatment	
Place of supply	Margin scheme	Place of supply	Margin scheme
MS1 – the place where the goods are located at the time when supply takes place	Yes	MS2 – the place where the customer is established	Yes
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 136

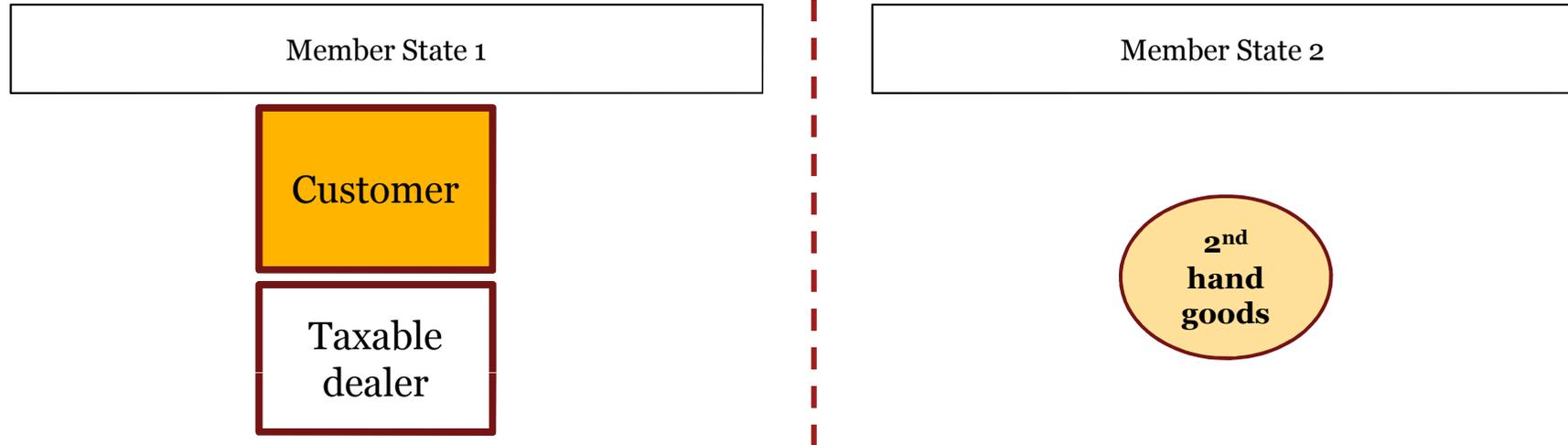
GROUP SH/L – Scenario 6



Current treatment		Future treatment	
Place of supply	Margin scheme	Place of supply	Margin scheme
MS1 – the place where the goods are located at the time when supply takes place	Yes	MS1 – the place where the customer is established	Yes
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins			
NO CHANGE IN PLACE OF SUPPLY NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 137

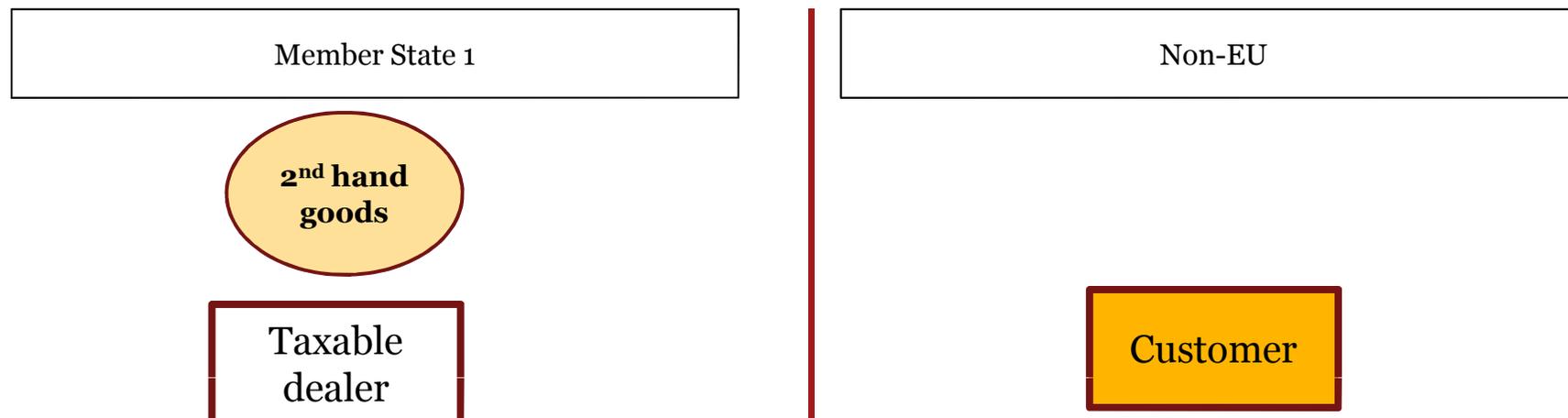
GROUP SH/L – Scenario 7



Current treatment		Future treatment	
Place of supply	Margin scheme	Place of supply	Margin scheme
MS2 – the place where the goods are located at the time when supply takes place	Yes	MS1 – the place where the customer is established	Yes
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 138

GROUP SH/L – Scenario 8



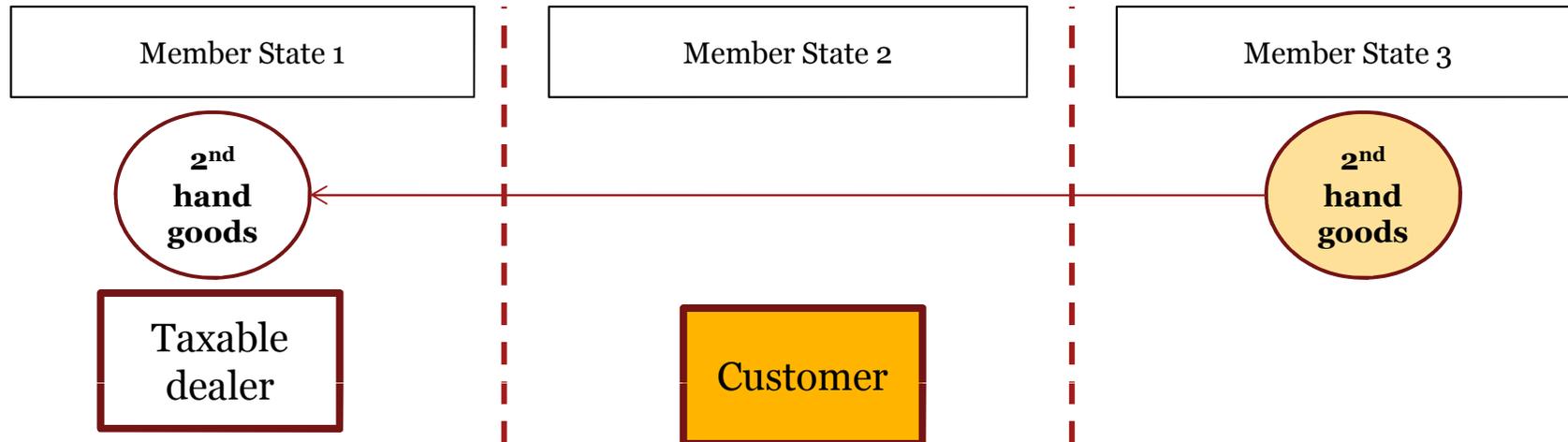
Current treatment		Future treatment	
Place of supply	Margin scheme	Place of supply	Margin scheme
MS1 – the place where the goods are located at the time when supply takes place	Yes	Non-EU – the place where the customer is established	Not relevant
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU NO TAXATION			

*Second-hand goods
subject to the margin scheme
– Cross-border supply within EU*

Group SH/EU

Diagram 139

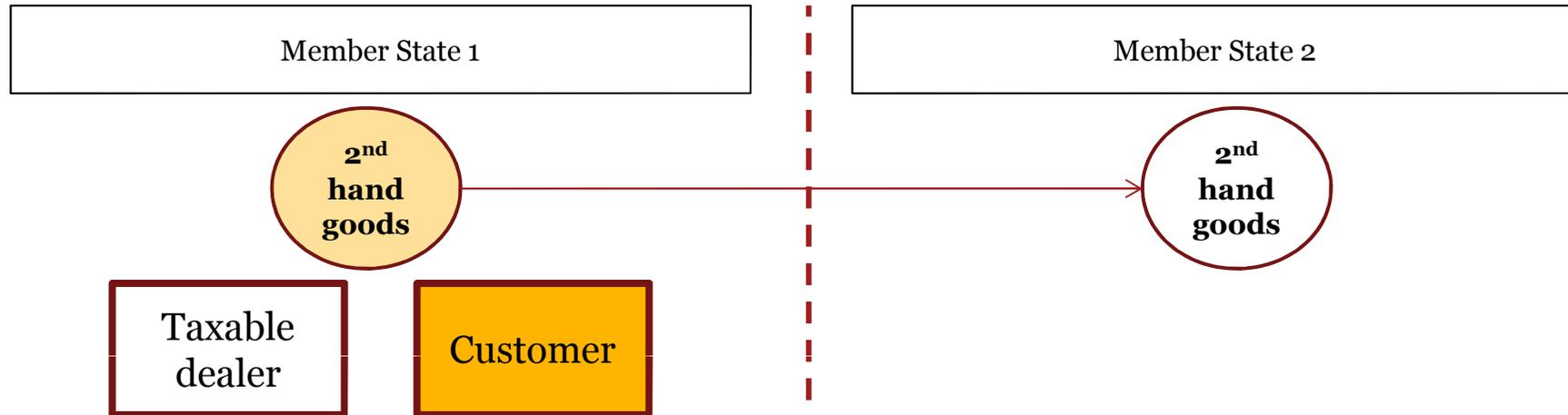
GROUP SH/EU– Scenario 1



Current treatment		Future treatment	
Place of supply	Margin scheme	Place of supply	Margin scheme
MS3 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	Yes	MS2 – the place where the customer is established	Yes
MS1 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition not subject to VAT)			
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION			
CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 140

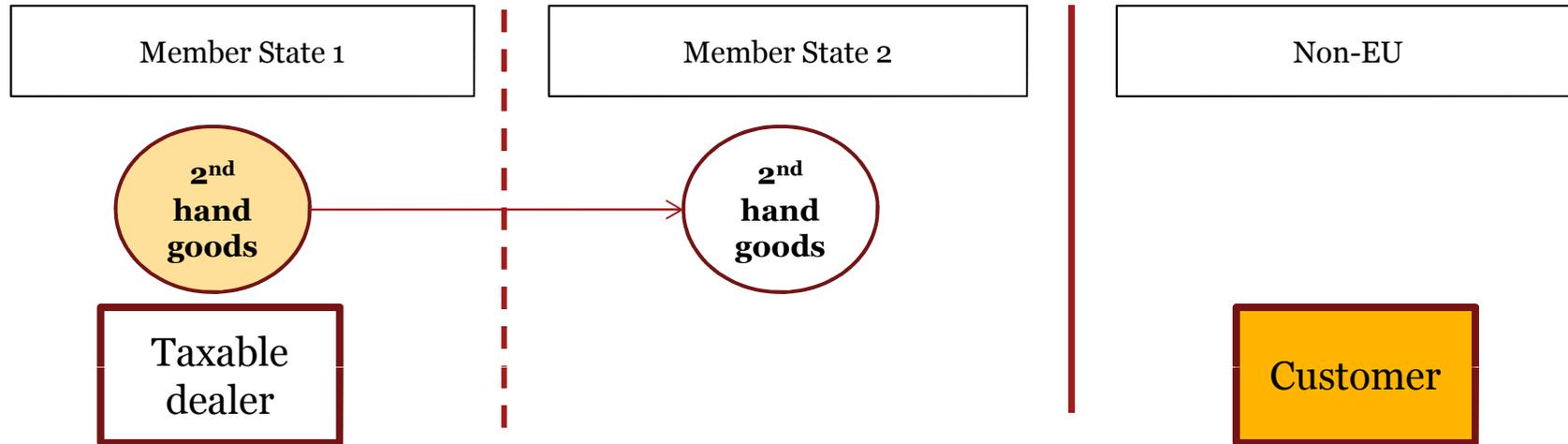
GROUP SH/EU – Scenario 6



Current treatment		Future treatment	
Place of supply	Margin scheme	Place of supply	Margin scheme
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	Yes	MS1 – the place where the customer is established	Yes
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition not subject to VAT)			
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 141

GROUP SH/EU– Scenario 8



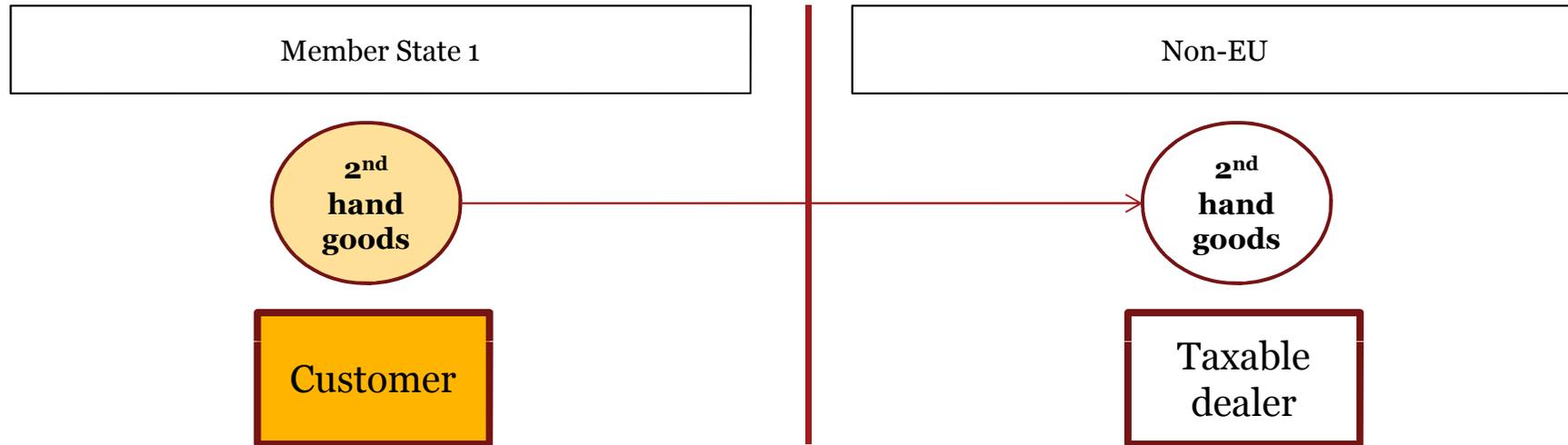
Current treatment		Future treatment	
Place of supply	Margin scheme	Place of supply	Margin scheme
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	Yes	Non-EU – the place where the customer is established	Not relevant
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition not subject to VAT)			
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU NO TAXATION			

*Second-hand goods
subject to the margin scheme
– Exportation outside EU*

Group SH/EX

Diagram 142

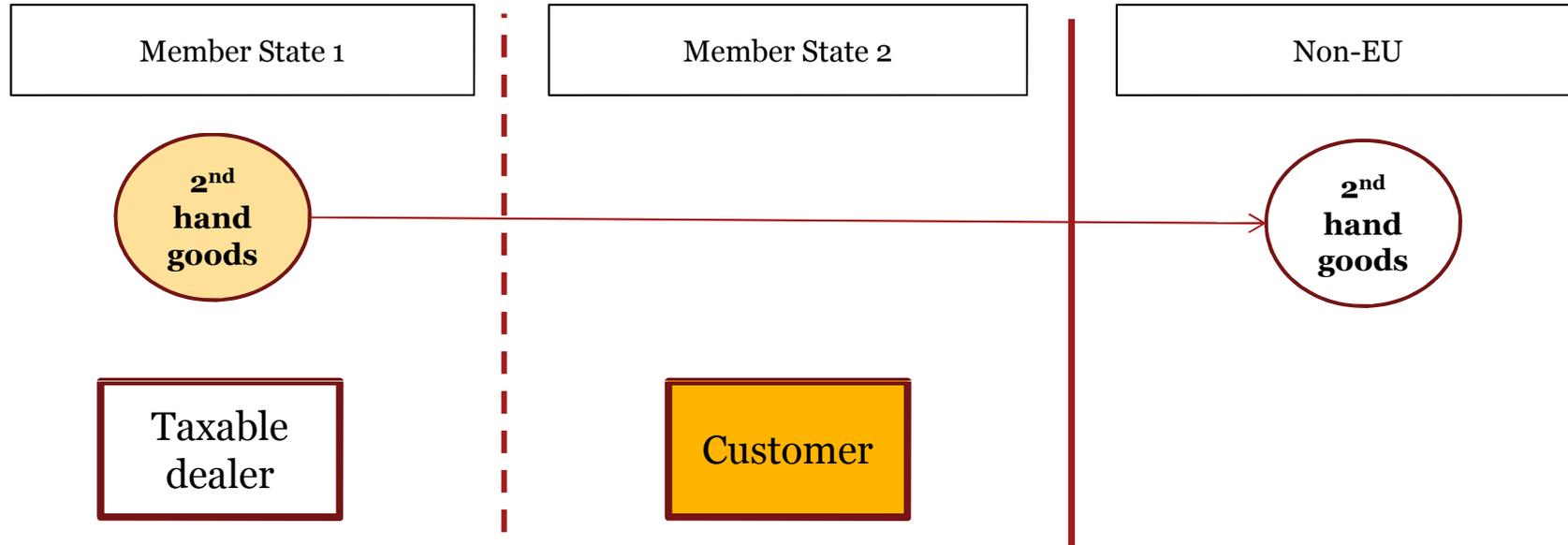
GROUP SH/EX – Scenario 1a and 1b



Current treatment		Future treatment	
Place of supply	Margin scheme	Place of supply	Margin scheme
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	Yes	MS1 – the place where the customer is established	Yes
NO CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 143

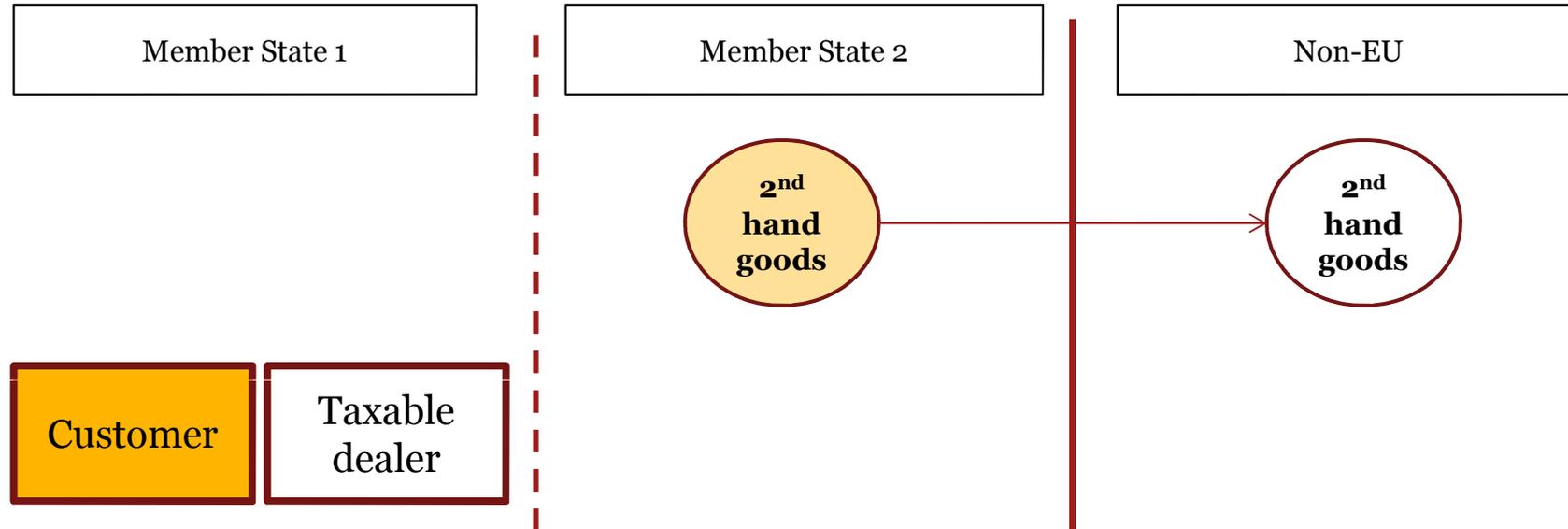
GROUP SH/EX– Scenario 3



Current treatment		Future treatment	
Place of supply	Margin scheme	Place of supply	Margin scheme
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	Yes	MS2– the place where the customer is established	Yes
CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 144

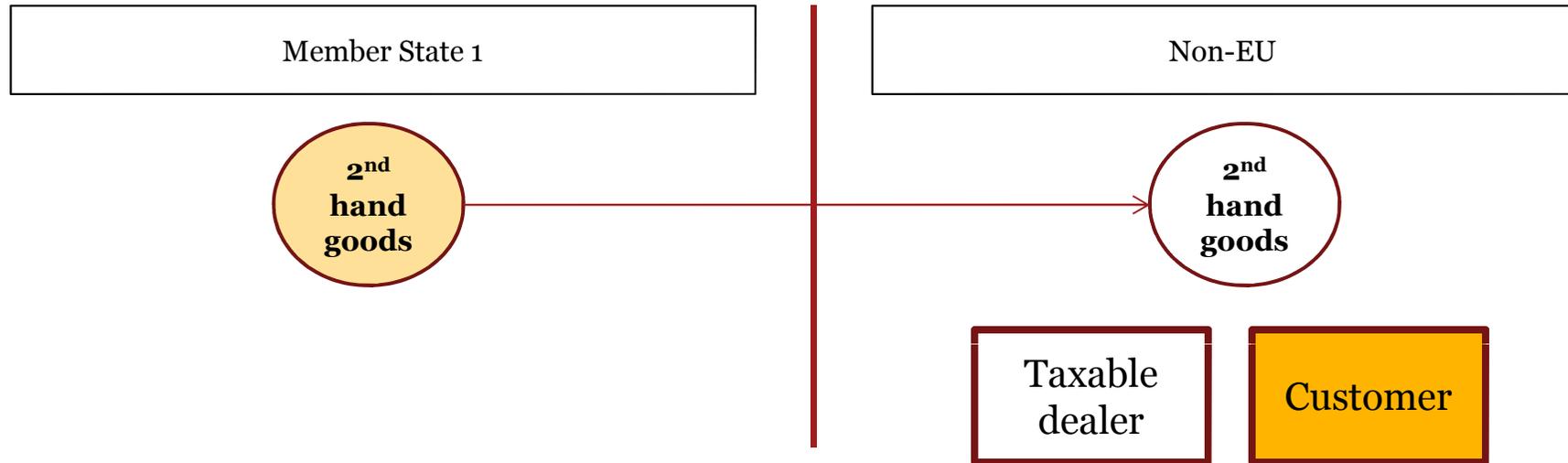
GROUP SH/EX– Scenario 7



Current treatment		Future treatment	
Place of supply	Margin scheme	Place of supply	Margin scheme
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins	Yes	MS1 – the place where the customer is established	Yes
CHANGE IN PLACE OF SUPPLY NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 145

GROUP SH/EX – Scenario 8



Current treatment		Future treatment	
Place of supply	Margin scheme	Place of supply	Margin scheme
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	Yes	Non-EU – the place where the customer is established	Not relevant
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU			

Table of contents

Flat-rate scheme for farmers

Local supply of goods

Group FL

Scenarios 1, 2 and 5

Cross-border supply within EU

Group FEU

Scenarios 2, 3, 5 and 6

Exportation outside EU

Group FEX

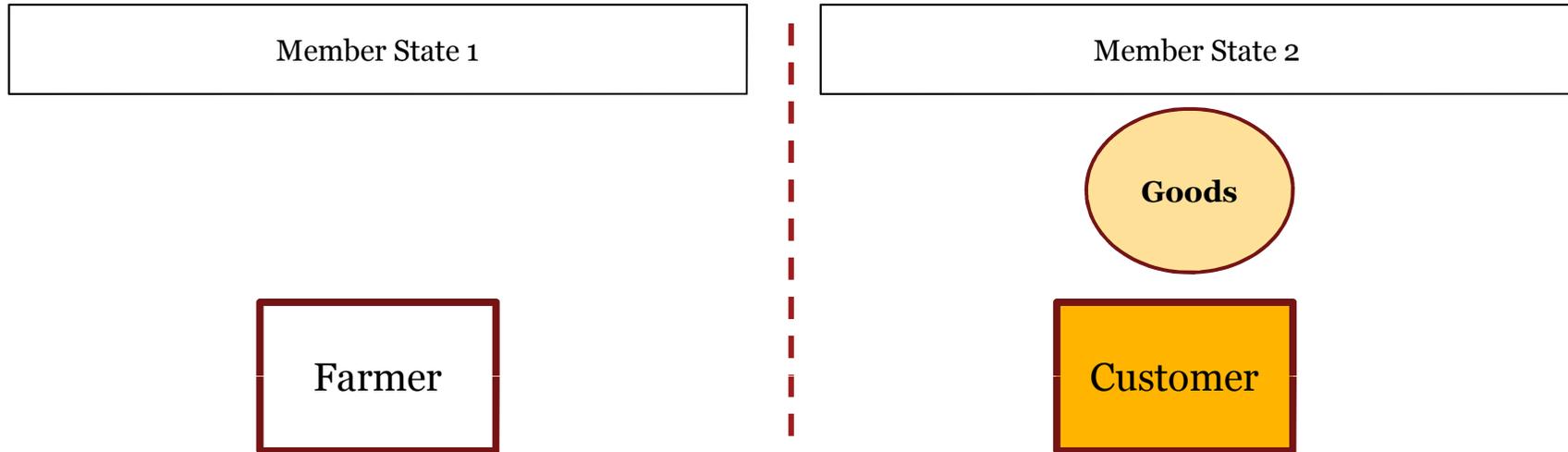
Scenarios 2, 6 and 7

Flat-rate scheme for farmers - Local supply of goods

Group FL

Diagram 146

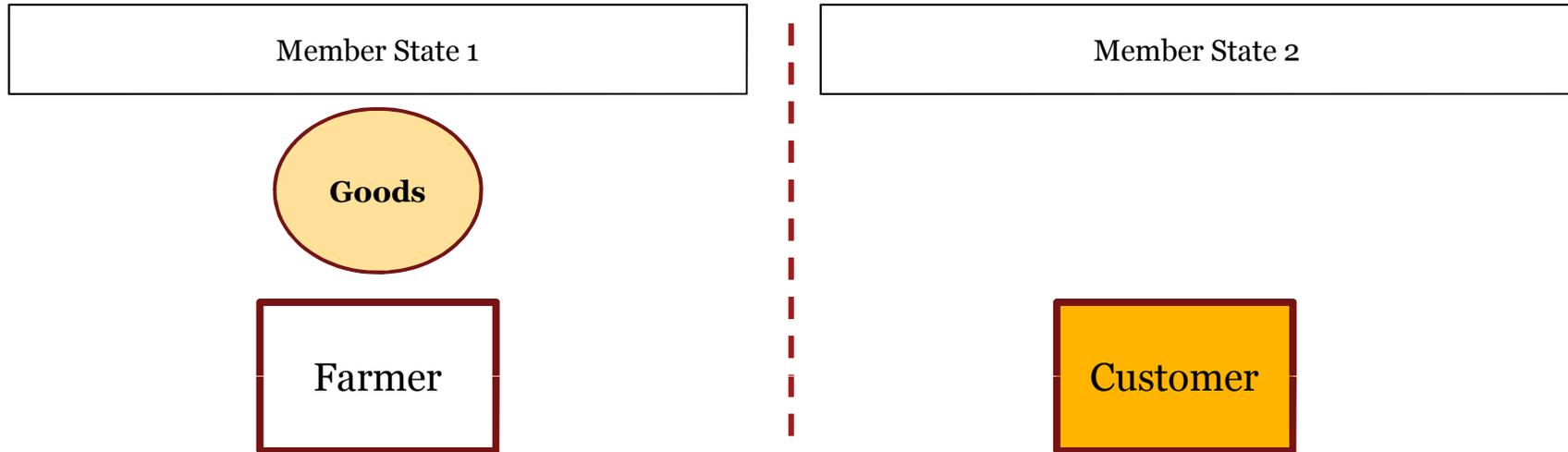
GROUP FL – Scenario 1



Current treatment		Future treatment	
Place of supply	Flat-rate comp. refund	Place of supply	Flat-rate comp. refund
MS2 – the place where the goods are located at the time when supply takes place	MS2	MS2 – the place where the customer is established	MS2
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins			
NO CHANGE IN MEMBER STATE OF FLAT RATE COMPENSATION			

Diagram 147

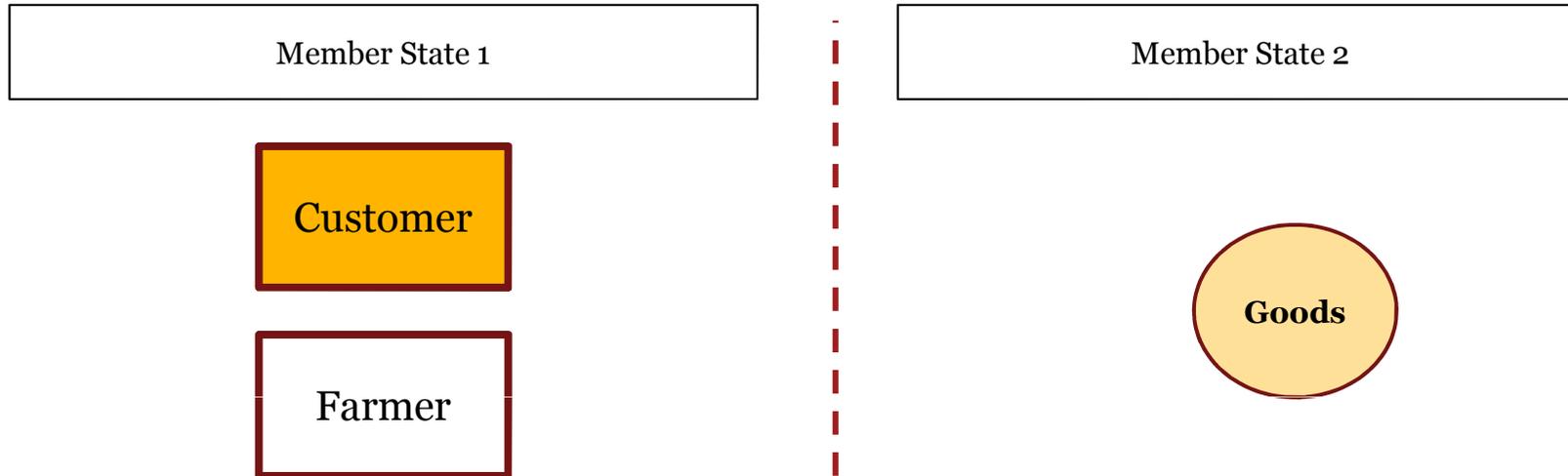
GROUP FL – Scenario 2



Current treatment		Future treatment	
Place of supply	Flat-rate comp. refund	Place of supply	Flat-rate comp. refund
MS1 – the place where the goods are located at the time when supply takes place	MS1	MS2 – the place where the customer is established	MS2
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN MEMBER STATE OF FLAT RATE COMPENSATION			

Diagram 148

GROUP FL – Scenario 5

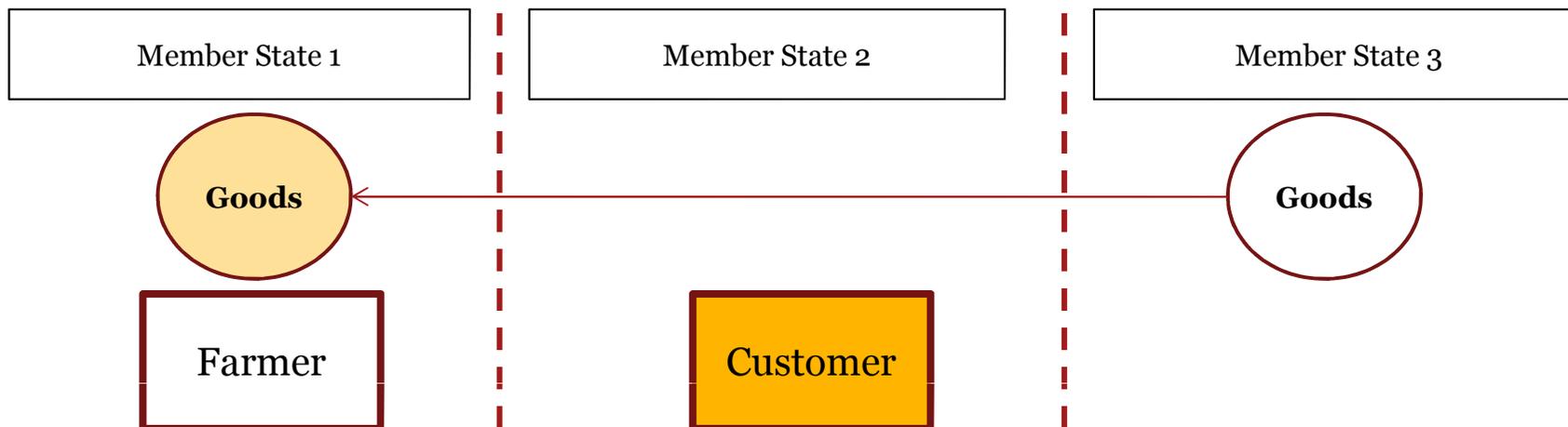


Current treatment		Future treatment	
Place of supply	Flat-rate comp. refund	Place of supply	Flat-rate comp. refund
MS2 – the place where the goods are located at the time when supply takes place	MS2	MS1 – the place where the customer is established	MS1
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN MEMBER STATE OF FLAT RATE COMPENSATION			

*Flat-rate scheme for farmers
- Cross-border supply within EU*

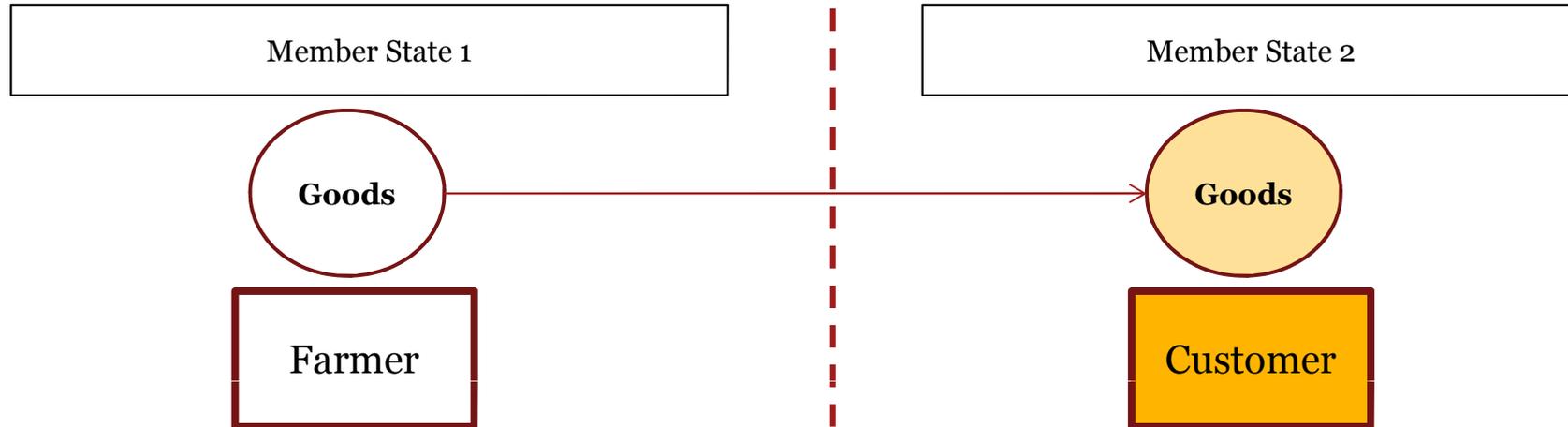
Group FEU

Diagram 149 GROUP FEU – Scenario 2



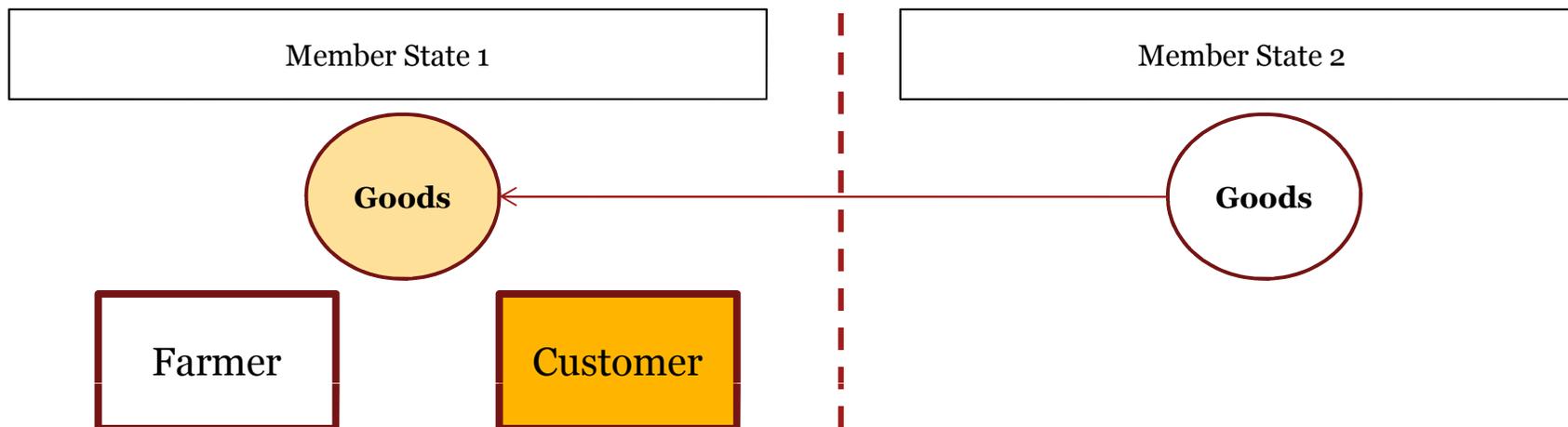
Current treatment		Future treatment	
Place of supply	Flat-rate comp. refund	Place of supply	Flat-rate comp. refund
MS3 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	MS3	MS2 – the place where the customer is established	MS2
MS1 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)			
CHANGE IN MEMBER STATE OF FLAT RATE COMPENSATION			

Diagram 150 GROUP FEU – Scenario 3



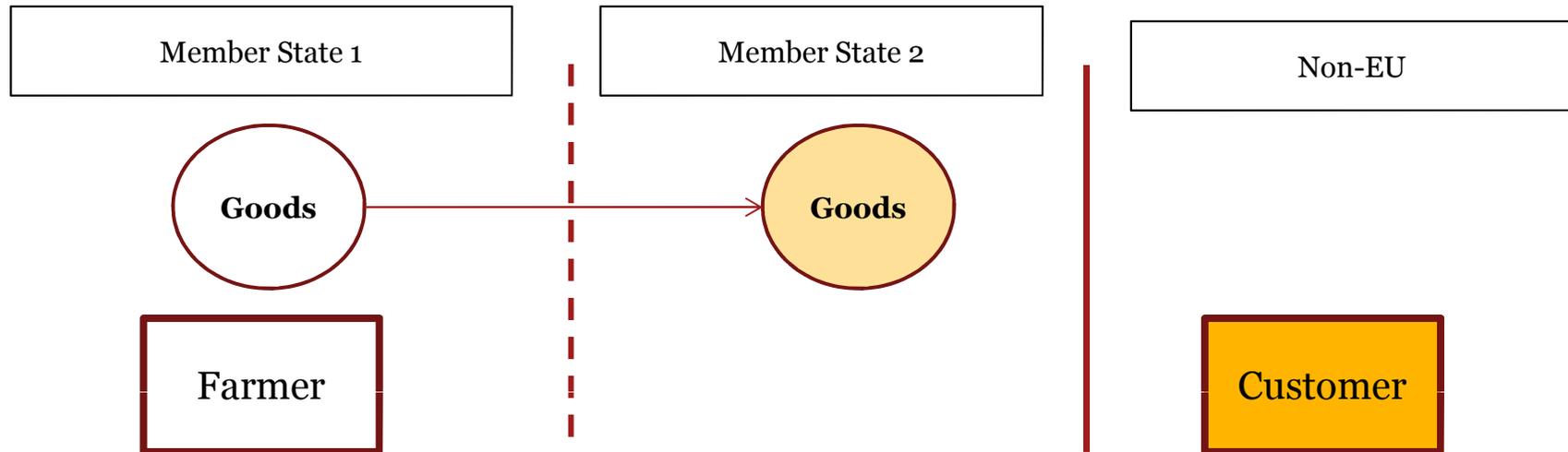
Current treatment		Future treatment	
Place of supply	Flat-rate comp. refund	Place of supply	Flat-rate comp. refund
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	MS1	MS2 – the place where the customer is established	MS2
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)			
CHANGE IN MEMBER STATE OF FLAT RATE COMPENSATION			

Diagram 151 GROUP FEU – Scenario 5



Current treatment		Future treatment	
Place of supply	Flat-rate comp. refund	Place of supply	Flat-rate comp. refund
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	MS2	MS1 – the place where the customer is established	MS1
MS1 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)			
CHANGE IN MEMBER STATE OF FLAT RATE COMPENSATION			

Diagram 152 GROUP FEU – Scenario 6

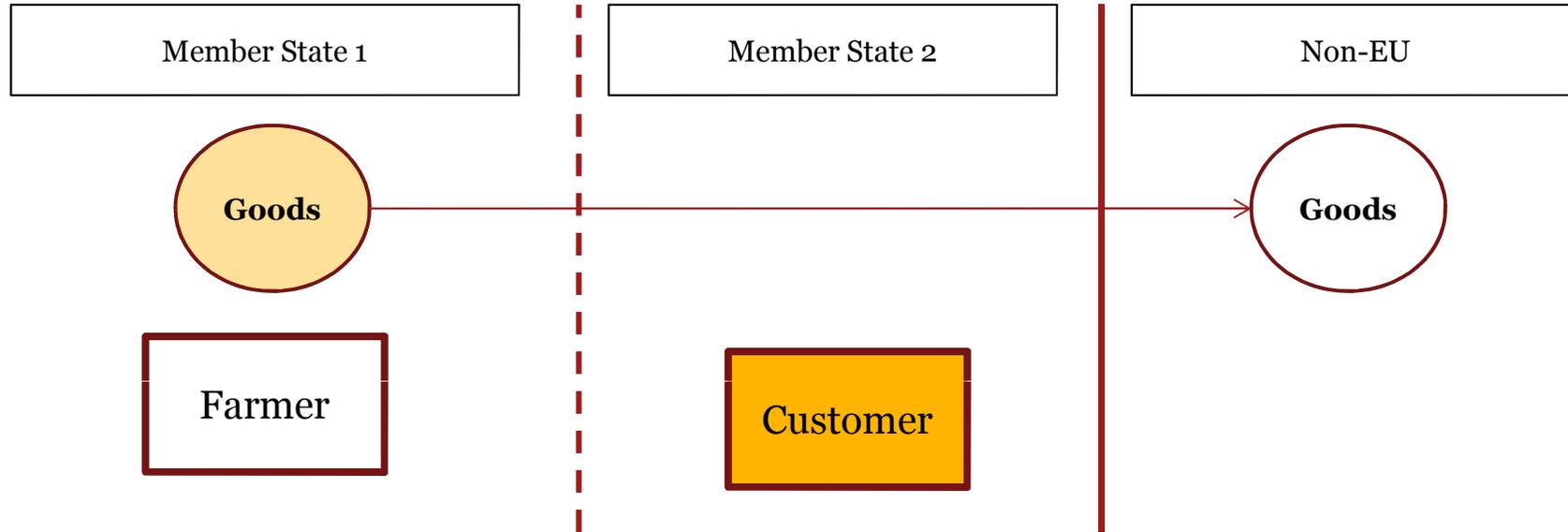


Current treatment		Future treatment	
Place of supply	Flat-rate comp. refund	Place of supply	Flat-rate comp. refund
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	MS1	Non-EU – the place where the customer is established	Not relevant
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)			
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU NO FLAT RATE COMPENSATION			

Flat-rate scheme for farmers - Exportation outside EU

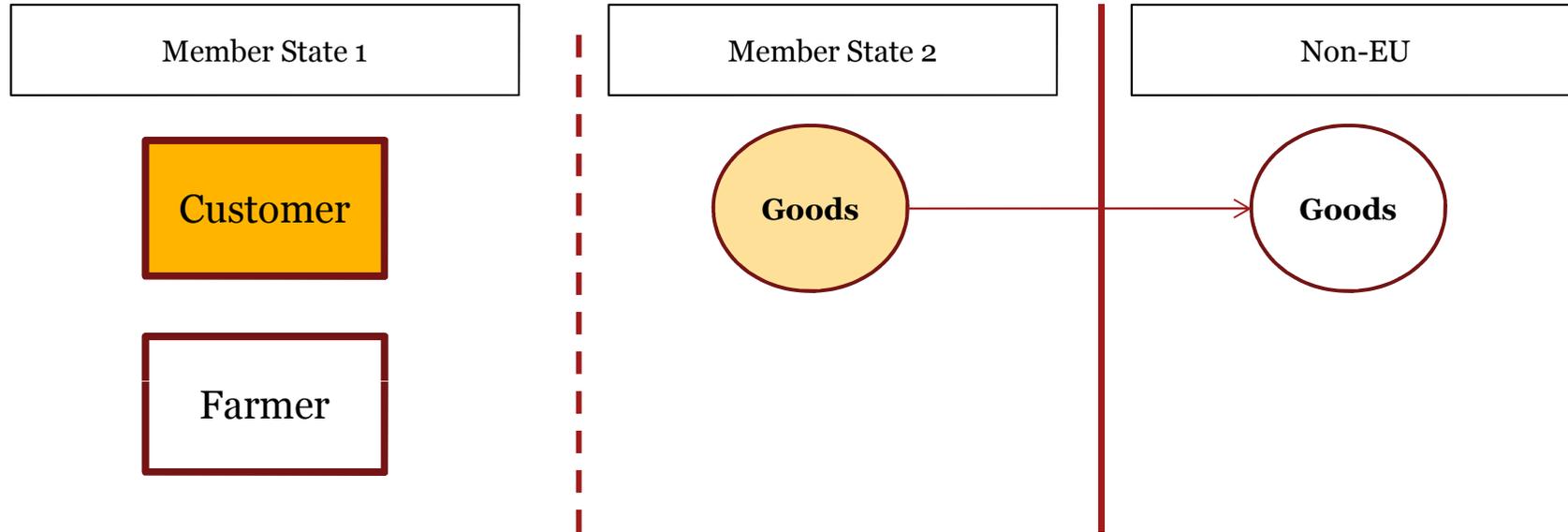
Group FEX

Diagram 153 GROUP FEX – Scenario 2



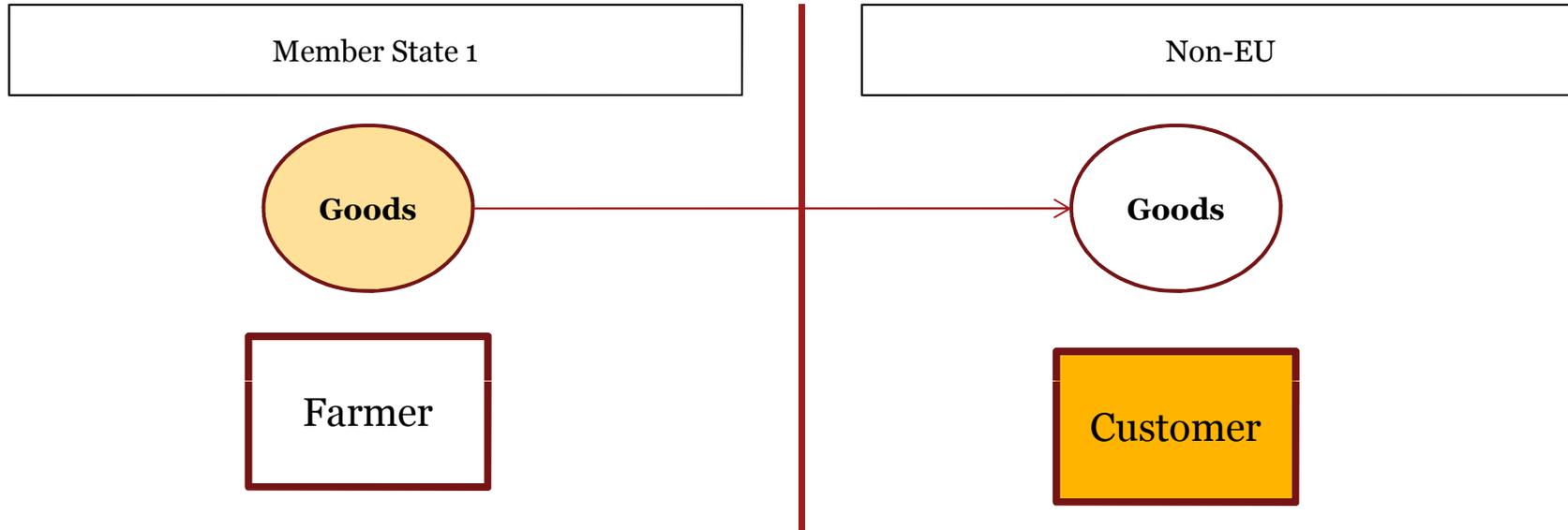
Current treatment		Future treatment	
Place of supply	Flat-rate comp. refund	Place of supply	Flat-rate comp. refund
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	MS1	MS2 – the place where the customer is established	MS2
CHANGE IN MEMBER STATE OF FLAT RATE COMPENSATION			

Diagram 154 GROUP FEX – Scenario 6



Current treatment		Future treatment	
Place of supply	Flat-rate comp. refund	Place of supply	Flat-rate comp. refund
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins	MS2	MS1 – the place where the customer is established	MS1
CHANGE IN MEMBER STATE OF FLAT RATE COMPENSATION			

Diagram 155
GROUP FEX – Scenario 7



Current treatment		Future treatment	
Place of supply	Flat-rate comp. refund	Place of supply	Flat-rate comp. refund
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	MS1	Non-EU – the place where the customer is established	Not relevant
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU NO FLAT RATE COMPENSATION			

Table of contents

Exempt taxable person without right to deduct VAT & non-taxable legal persons

Local supply of goods

Group EL

Scenarios 1 to 3

Cross-border supply within EU

Group EEU

Scenarios 1 to 3

Exportation outside EU

Group EEX

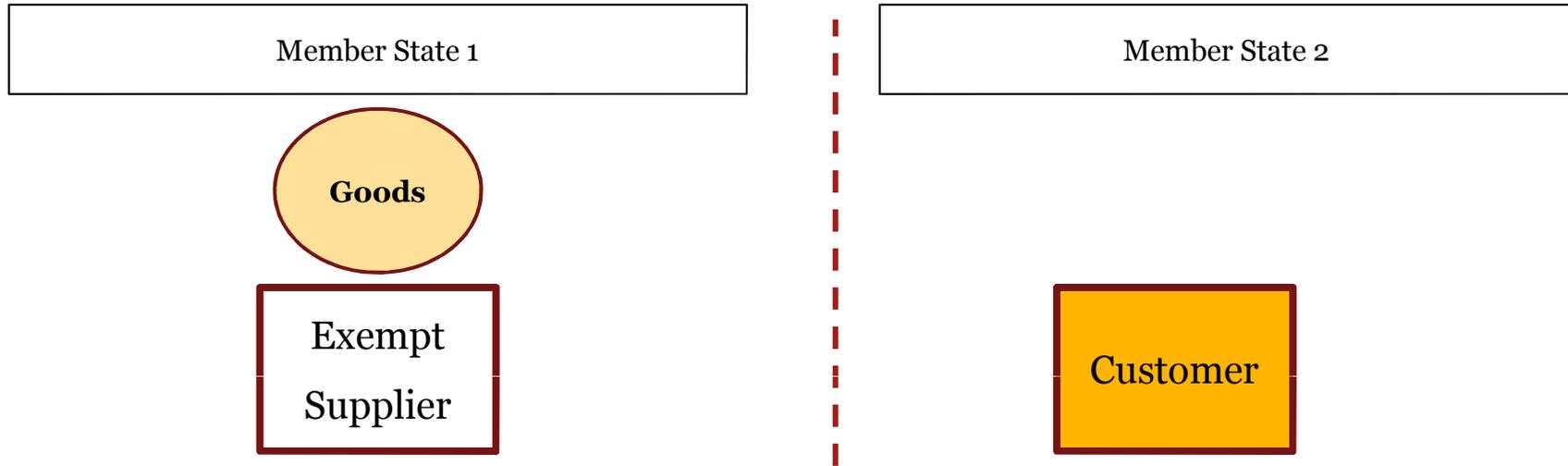
Scenarios 1, 2 and 4

*Exempt taxable person without right to deduct VAT & non-taxable legal persons
- Local supply of goods*

Group EL

Diagram 156

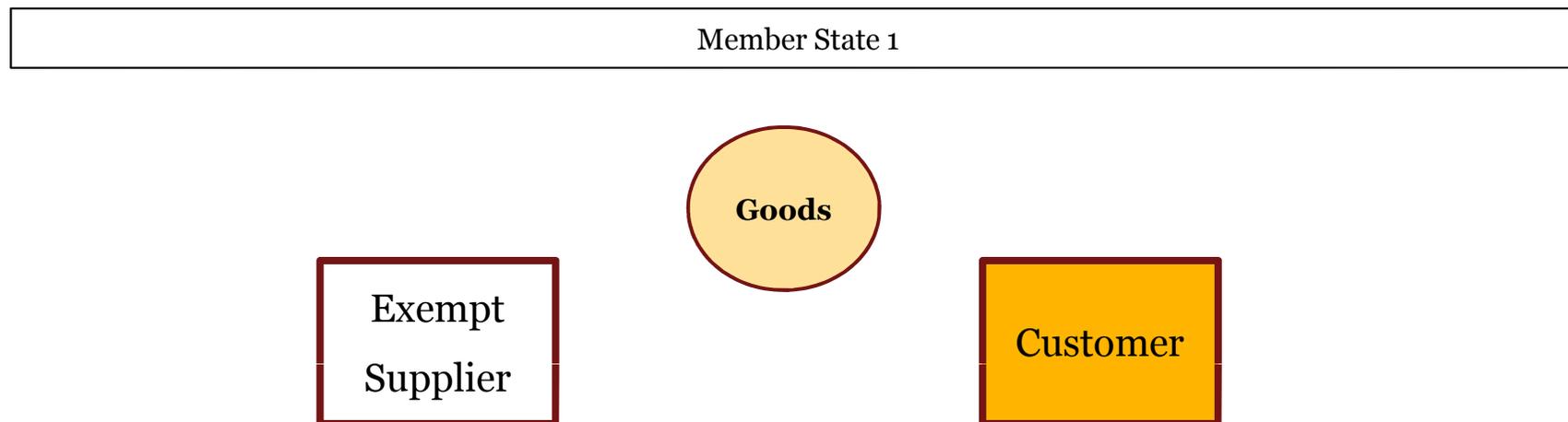
GROUP EL – Scenario 1



Current treatment		Future treatment	
Place of supply	Exempt / Out of scope	Place of supply	Exempt / Out of scope
MS1 – the place where the goods are located at the time when supply takes place	Yes	MS2 – the place where the customer is established	Yes
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 157

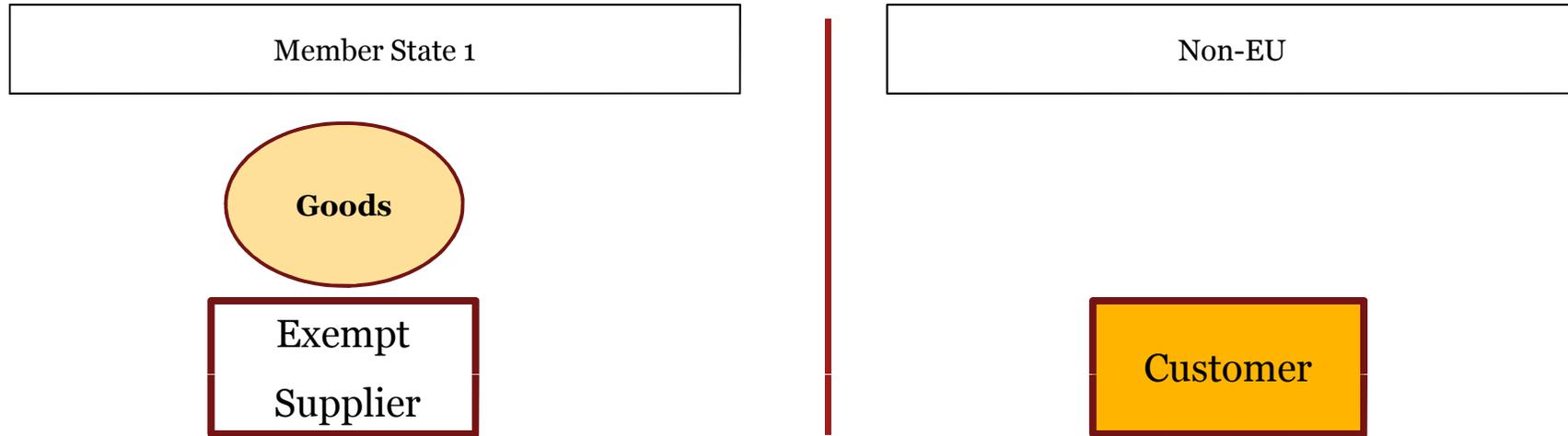
GROUP EL – Scenario 2



Current treatment		Future treatment	
Place of supply	Exempt / Out of scope	Place of supply	Exempt / Out of scope
MS1 – the place where the goods are located at the time when supply takes place	Yes	MS1 – the place where the customer is established	Yes
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins			
NO CHANGE IN PLACE OF SUPPLY NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 158

GROUP EL – Scenario 3



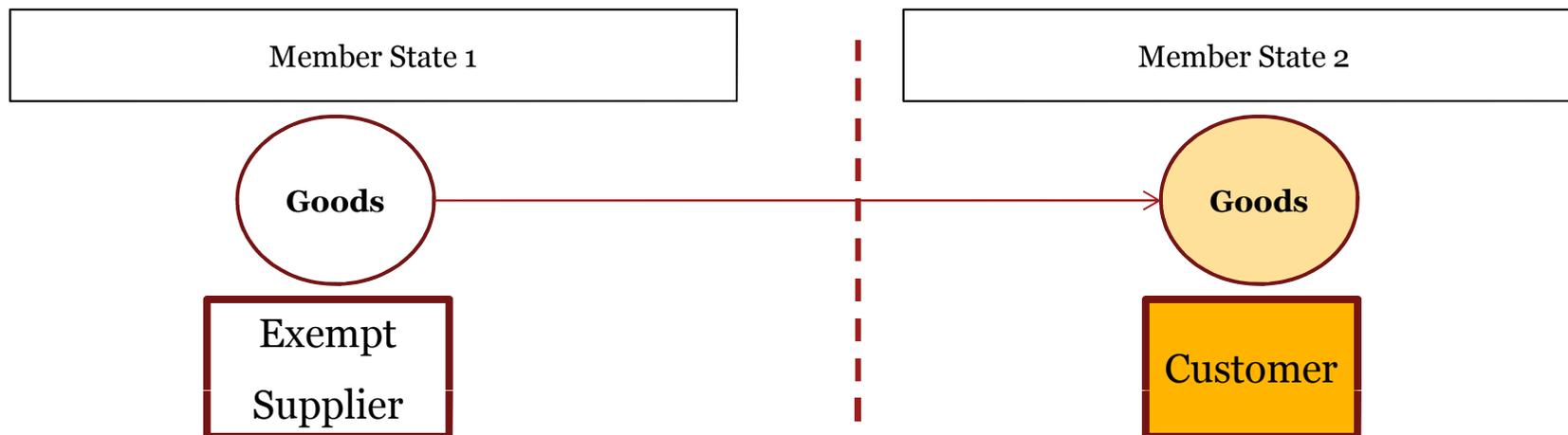
Current treatment		Future treatment	
Place of supply	Exempt / Out of scope	Place of supply	Exempt / Out of scope
MS1 – the place where the goods are located at the time when supply takes place	Yes	Non-EU – the place where the customer is established	Not relevant
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU			

*Exempt taxable person without right to deduct VAT & non-taxable legal persons
- Cross-border supply within EU*

Group EEU

Diagram 159

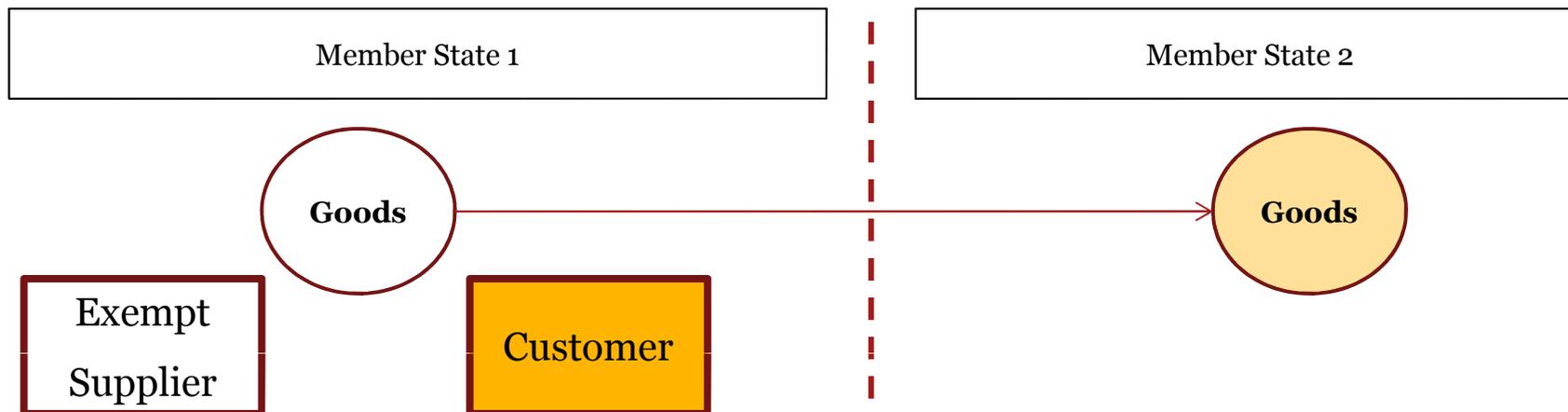
GROUP EEU – Scenario 1



Current treatment		Future treatment	
Place of supply	Exempt / Out of scope	Place of supply	Exempt / Out of scope
MS1 – the place where the goods are located at the time the dispatch or transport to the customer begins (i.e. intra-Community supply)	Yes	MS2 – the place where the customer is established	Yes
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)			
CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 160

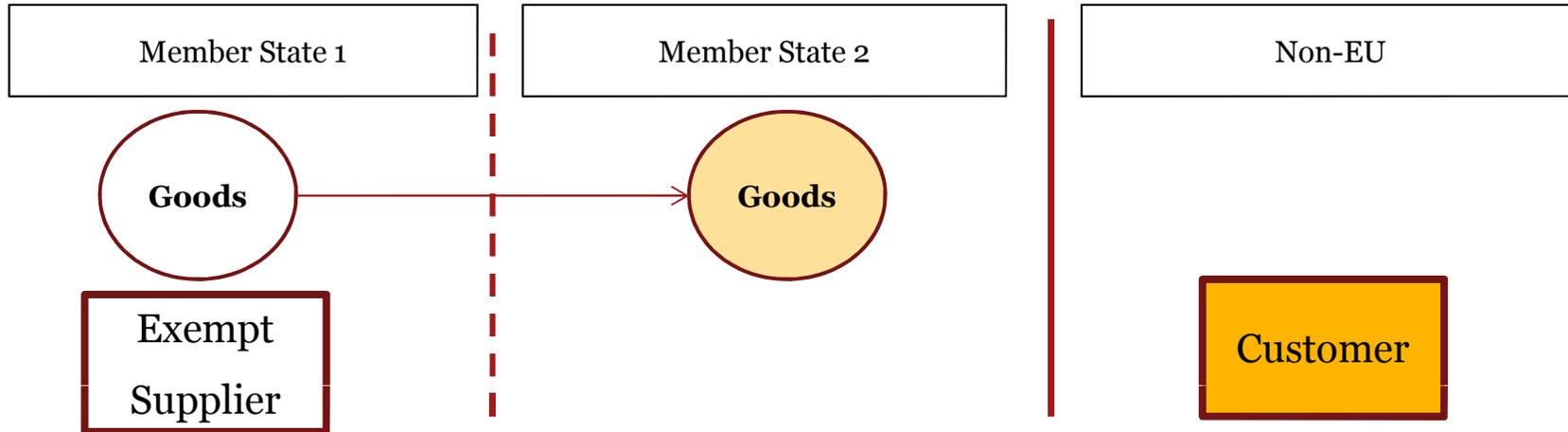
GROUP EEU – Scenario 2



Current treatment		Future treatment	
Place of supply	Exempt / Out of scope	Place of supply	Exempt / Out of scope
MS1 – the place where the goods are located at the time the dispatch or transport to the customer begins (i.e. intra-Community supply)	Yes	MS1 – the place where the customer is established	Yes
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)			
NO CHANGE IN PLACE OF SUPPLY NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 161

GROUP EEU– Scenario 3

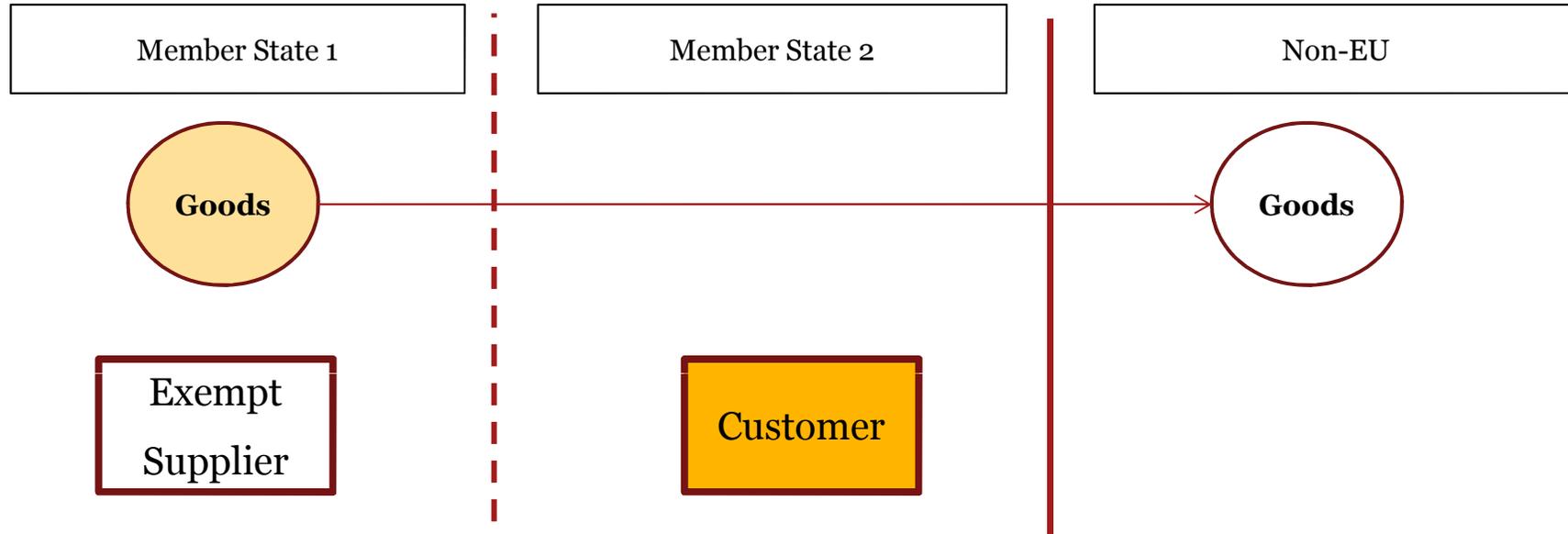


Current treatment		Future treatment	
Place of supply	Exempt / Out of scope	Place of supply	Exempt / Out of scope
MS1 – the place where the goods are located at the time the dispatch or transport to the customer begins (i.e. intra-Community supply)	Yes	Non-EU – the place where the customer is established	Not relevant
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)			
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU			

*Exempt taxable person without right to deduct VAT & non-taxable legal persons
- Exportation outside EU*

Group EEX

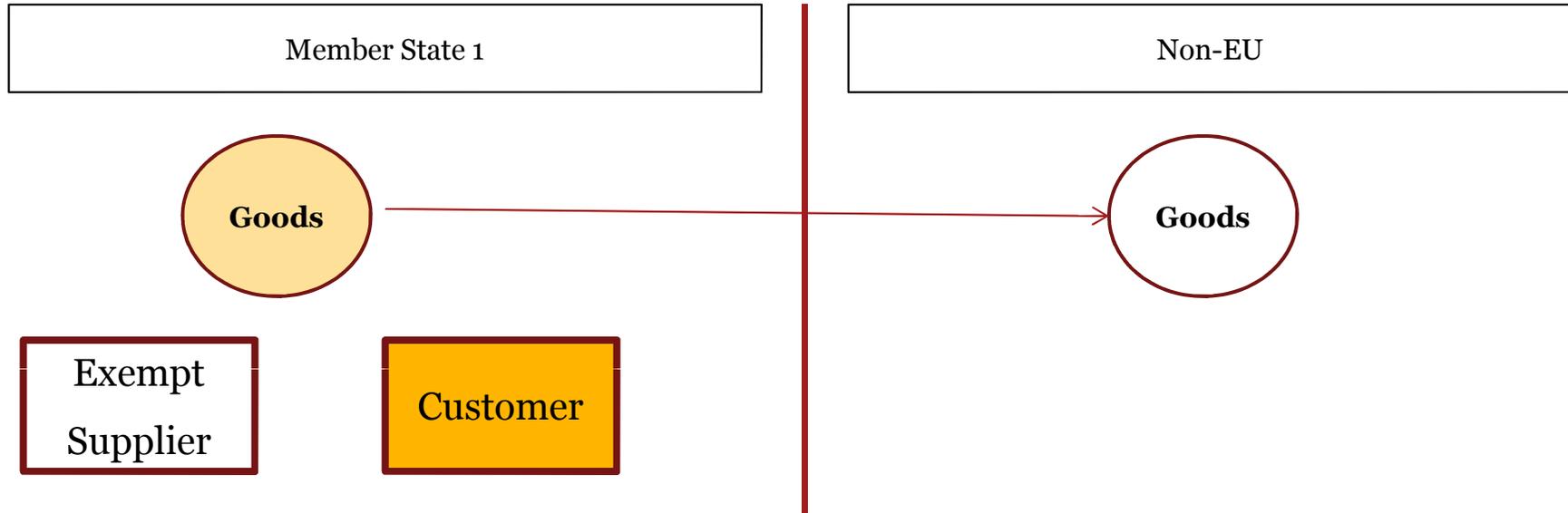
Diagram 162 GROUP EEX – Scenario 1



Current treatment		Future treatment	
Place of supply	Exempt / Out of scope	Place of supply	Exempt / Out of scope
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	Yes	MS2 – the place where the customer is established	Yes
CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 163

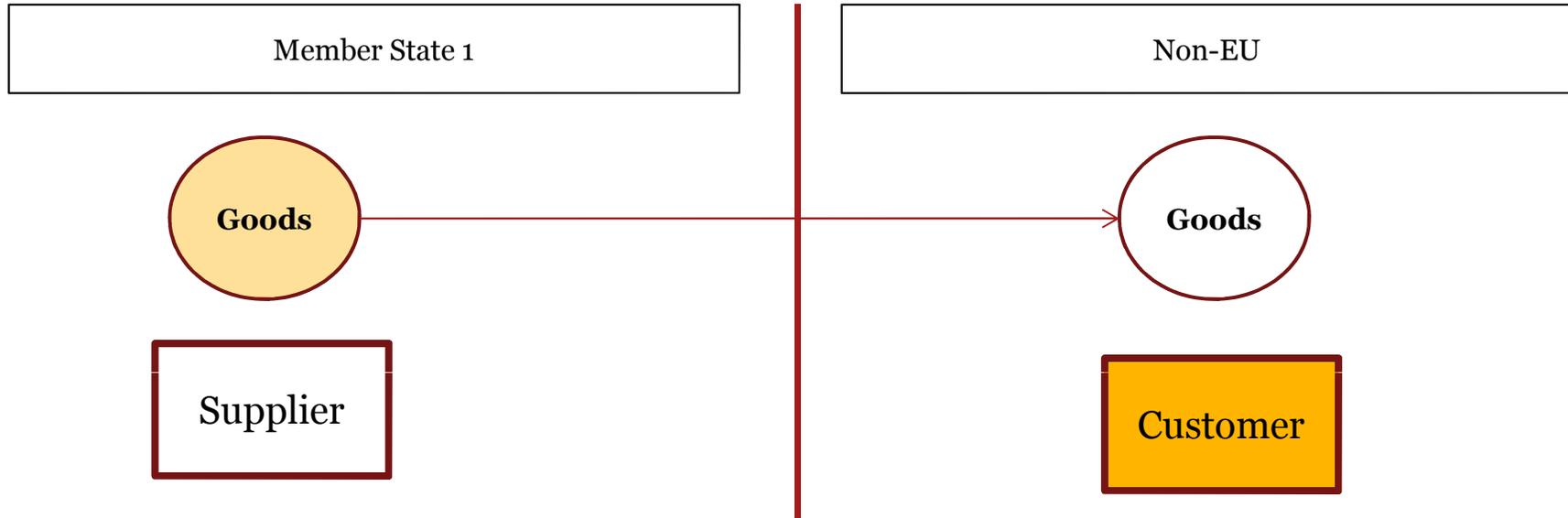
GROUP EEX– Scenario 2



Current treatment		Future treatment	
Place of supply	Exempt / Out of scope	Place of supply	Exempt / Out of scope
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	Yes	MS1– the place where the customer is established	Yes
NO CHANGE IN PLACE OF SUPPLY NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 164

GROUP EEX– Scenario 4



Current treatment		Future treatment	
Place of supply	Exempt / Out of scope	Place of supply	Exempt / Out of scope
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	Yes	Non-EU – the place where the customer is established	Not relevant
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU			