

**Qualitative impact assessment of the scenarios: evaluation framework**

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

APPENDIX 1.1.1 / LOCAL SUPPLY OF GOODS																																
Diagram	Scenario	Additional remark	Location goods	Country supplier	Country customer	Ship from	Ship to	Current treatment (AS IS)			Future treatment (TO BE)			Impact in country of taxation (AS IS)					Impact in country of taxation (TO BE)					Impact on supplier (TO BE)				Impact on customer (TO BE)				
								Place of supply	Exemption	Liable	Place of supply	Exemption	Liable	Budgetary impact		Ease of administration and cost of collection		Prevention of fraud and abuse on EU level	Budgetary impact		Ease of administration and collection		Prevention of fraud and abuse on EU level	Budgetary impact	Legal certainty and simplicity	Shift of liability	Cost of implementation and compliance	Budgetary impact	Legal certainty and simplicity	Shift of liability	Cost of implementation and compliance	
														Cash flow	Revenue	Ease of administration	Cost of collection		Cash flow	Revenue	Ease of administration	Cost of collection										
GROUP L1	1	1	without dispatch or transport	MS1	Non-EU	MS1		MS1	No	Suppl.	MS1	No	Cust.	-1	0	1	1	1							1	1	1	1	1/0/-1	1	-1	0
		2	with dispatch or transport	MS1	Non-EU	MS1	MS1	MS1	No	Suppl.	MS1	No	Cust.	-1	0	1	1	1							1	1	1	1	1/0/-1	1	-1	0
		3	local supply with installation or assembly by or on behalf of the supplier - with dispatch or transport	MS1	Non-EU	MS1	MS1	MS1	No	Suppl.	MS1	No	Cust.	-1	0	1	1	1							1	1	1	1	1/0/-1	1	-1	0
	2	4	without dispatch or transport	MS2	MS1	MS2		MS2	No	Suppl.	MS2	No	Cust.	-1	0	1	1	0							1	1	1	1	1/0/-1	1	-1	0
		5	with dispatch or transport	MS2	MS1	MS2	MS2	MS2	No	Suppl.	MS2	No	Cust.	-1	0	1	1	0							1	1	1	1	1/0/-1	1	-1	0
		6	local supply with installation or assembly by or on behalf of the supplier - with dispatch or transport	MS2	MS1	MS2	MS2	MS2	No	Suppl.	MS2	No	Cust.	-1	0	1	1	0							1	1	1	1	1/0/-1	1	-1	0
GROUP L2	3	7	without dispatch or transport	MS1 (premises supplier)	MS1	MS1		MS1	No	Suppl.	MS1	No	Suppl.	0	0	0	0	0							0	0	0	0	0	0	0	0
		8	without dispatch or transport	MS1 (premises customer)	MS1	MS1		MS1	No	Suppl.	MS1	No	Suppl.	0	0	0	0	0							0	0	0	0	0	0	0	0
		9	with dispatch or transport	MS1	MS1	MS1	MS1	MS1	No	Suppl.	MS1	No	Suppl.	0	0	0	0	0							0	0	0	0	0	0	0	0
		10	local supply with installation or assembly by or on behalf of the supplier - with dispatch or transport	MS1	MS1	MS1	MS1	MS1	No	Suppl.	MS1	No	Suppl.	0	0	0	0	0							0	0	0	0	0	0	0	0
GROUP L3	4	11	without dispatch or transport	MS1	MS1	MS2		MS1	No	Suppl.	MS2	No	Cust.	-1	-1	1	1	0	0	0	1	-1	-1	0	1	1	1	0	1	1	-1	1
		12	with dispatch or transport	MS1	MS1	MS2	MS1	MS1	No	Suppl.	MS2	No	Cust.	-1	-1	1	1	0	0	0	1	-1	-1	0	1	1	1	0	1	1	-1	1
		13	local supply with installation or assembly by or on behalf of the supplier - with dispatch or transport	MS1	MS1	MS2	MS1	MS1	No	Suppl.	MS2	No	Cust.	-1	-1	1	1	0	0	0	1	-1	-1	0	1	1	1	0	1	1	-1	1
	5	14	without dispatch or transport	MS2	Non-EU	MS1		MS2	No	Suppl.	MS1	No	Cust.	-1	-1	1	1	1	0	0	1	-1	-1	0	1	1	1	1	1	1	-1	1
		15	with dispatch or transport	MS2	Non-EU	MS1	MS2	MS2	No	Suppl.	MS1	No	Cust.	-1	-1	1	1	1	0	0	1	-1	-1	0	1	1	1	1	1	1	-1	1
		16	local supply with installation or assembly by or on behalf of the supplier - with dispatch or transport	MS2	Non-EU	MS1	MS2	MS2	No	Suppl.	MS1	No	Cust.	-1	-1	1	1	1	0	0	1	-1	-1	0	1	1	1	1	1	1	-1	1
	6	17	without dispatch or transport	MS3	MS1	MS2		MS3	No	Suppl.	MS2	No	Cust.	-1	-1	1	1	0	0	0	1	-1	-1	0	1	1	1	1	1	1	-1	1
		18	with dispatch or transport	MS3	MS1	MS2	MS3	MS3	No	Suppl.	MS2	No	Cust.	-1	-1	1	1	0	0	0	1	-1	-1	0	1	1	1	1	1	1	-1	1
		19	local supply with installation or assembly by or on behalf of the supplier - with dispatch or transport	MS3	MS1	MS2	MS3	MS3	No	Suppl.	MS2	No	Cust.	-1	-1	1	1	0	0	0	1	-1	-1	0	1	1	1	1	1	1	-1	1
GROUP L4	7	20	without dispatch or transport	MS2	MS1	MS1		MS2	No	Suppl.	MS1	No	Suppl.	-1	-1	1	1	0	1	1	-1	-1	0	1/0/-1	1	0	1	1	1	0	1	
		21	with dispatch or transport	MS2	MS1	MS1	MS2	MS2	No	Suppl.	MS1	No	Suppl.	-1	-1	1	1	0	1	1	-1	-1	0	1/0/-1	1	0	1	1	1	0	1	
		22	local supply with installation or assembly by or on behalf of the supplier - with dispatch or transport	MS2	MS1	MS1	MS2	MS2	No	Suppl.	MS1	No	Suppl.	-1	-1	1	1	0	1	1	-1	-1	0	1/0/-1	1	0	1	1	1	0	1	

APPENDIX 1.1.1 / LOCAL SUPPLY OF GOODS																																			
Diagram	Scenario	Additional remark	Location goods	Country supplier	Country customer	Ship from	Ship to	Current treatment (AS IS)			Future treatment (TO BE)			Impact in country of taxation (AS IS)					Impact in country of taxation (TO BE)					Impact on supplier (TO BE)				Impact on customer (TO BE)							
								Place of supply	Exemption	Liable	Place of supply	Exemption	Liable	Budgetary impact		Ease of administration and cost of collection		Prevention of fraud and abuse on EU level	Budgetary impact		Ease of administration and collection		Prevention of fraud and abuse on EU level	Budgetary impact	Legal certainty and simplicity	Shift of liability	Cost of implementation and compliance	Budgetary impact	Legal certainty and simplicity	Shift of liability	Cost of implementation and compliance				
														Cash flow	Revenue	Ease of administration	Cost of collection		Cash flow	Revenue	Ease of administration	Cost of collection													
GROUP L5	8	23	without dispatch or transport	MS1	Non-EU	Non-EU		MS1	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1							1	1	1	1	1	1	0	1			
		24	with dispatch or transport	MS1	Non-EU	Non-EU	MS1	MS1	MS1	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1						1	1	1	1	1	1	0	1			
		25	local supply with installation or assembly by or on behalf of the supplier - with dispatch or transport	MS1	Non-EU	Non-EU	MS1	MS1	MS1	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1						1	1	1	1	1	1	0	1			
	9	26	without dispatch or transport	MS1	MS1	Non-EU			MS1	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1						1	1	1	1	1	1	0	1			
		27	with dispatch or transport	MS1	MS1	Non-EU	MS1	MS1	MS1	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1						1	1	1	1	1	1	0	1			
		28	local supply with installation or assembly by or on behalf of the supplier - with dispatch or transport	MS1	MS1	Non-EU	MS1	MS1	MS1	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1						1	1	1	1	1	1	0	1			
10	29	without dispatch or transport	MS2	MS1	Non-EU			MS2	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1						1	1	1	1	1	1	0	1				
	30	with dispatch or transport	MS2	MS1	Non-EU	MS2	MS2	MS2	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1						1	1	1	1	1	1	0	1				
	31	local supply with installation or assembly by or on behalf of the supplier - with dispatch or transport	MS2	MS1	Non-EU	MS2	MS2	MS2	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1						1	1	1	1	1	1	0	1				
GROUP L6	11	32	local supply with installation or assembly by or on behalf of the supplier - with dispatch or transport	Non-EU	Non-EU	MS1	Non-EU	Non-EU	Non-EU	Not relevant	No EU VAT	MS1	No	Cust.										0	1	-1	-1	0	0	-1	0	-1	-1	-1	-1
		33	without dispatch or transport	Non-EU	Non-EU	MS1			Non-EU	Not relevant	No EU VAT	MS1	No	Cust.										0	1	-1	-1	0	0	-1	0	-1	-1	-1	-1
		34	with dispatch or transport	Non-EU	Non-EU	MS1	Non-EU	Non-EU	Non-EU	Not relevant	No EU VAT	MS1	No	Cust.										0	1	-1	-1	0	0	-1	0	-1	-1	-1	-1
	12	35	without dispatch or transport	Non-EU	MS1	MS2			Non-EU	Not relevant	No EU VAT	MS2	No	Cust.										0	1	-1	-1	0	0	-1	0	-1	-1	-1	-1
		36	with dispatch or transport	Non-EU	MS1	MS2	Non-EU	Non-EU	Non-EU	Not relevant	No EU VAT	MS2	No	Cust.										0	1	-1	-1	0	0	-1	0	-1	-1	-1	-1
37	local supply with installation or assembly by or on behalf of the supplier - with dispatch or transport	Non-EU	MS1	MS2	Non-EU	Non-EU	Non-EU	Not relevant	No EU VAT	MS2	No	Cust.											0	1	-1	-1	0	0	-1	0	-1	-1	-1	-1	
GROUP L7	13	38	without dispatch or transport	Non-EU	MS1	MS1			Non-EU	Not relevant	No EU VAT	MS1	No	Suppl.										1	1	-1	-1	0	-1	-1	-1	-1	-1	0	-1
		39	with dispatch or transport	Non-EU	MS1	MS1	Non-EU	Non-EU	Non-EU	Not relevant	No EU VAT	MS1	No	Suppl.										1	1	-1	-1	0	-1	-1	-1	-1	-1	0	-1
		40	local supply with installation or assembly by or on behalf of the supplier - with dispatch or transport	Non-EU	MS1	MS1	Non-EU	Non-EU	Non-EU	Not relevant	No EU VAT	MS1	No	Suppl.										1	1	-1	-1	0	-1	-1	-1	-1	-1	0	-1
GROUP L8	14	41	without dispatch or transport	Non-EU	MS1	Non-EU			Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT																					
		42	with dispatch or transport	Non-EU	MS1	Non-EU	Non-EU	Non-EU	Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT																					
		43	local supply with installation or assembly by or on behalf of the supplier - with dispatch or transport	Non-EU	MS1	Non-EU	Non-EU	Non-EU	Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT																					
	15	44	local supply with installation or assembly by or on behalf of the supplier - with dispatch or transport	Non-EU	Non-EU	Non-EU	Non-EU	Non-EU	Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT																					
		45	without dispatch or transport	Non-EU	Non-EU	Non-EU			Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT																					
46	with dispatch or transport	Non-EU	Non-EU	Non-EU	Non-EU	Non-EU	Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT																							

APPENDIX 1.1.2 / CROSS-BORDER SUPPLY WITHIN EU

	Diagram	Scenario	Additional remark	Location goods	Country supplier	Country customer	Ship from	Ship to	Current treatment (AS IS)			Future treatment (TO BE)			Impact in country of taxation (AS IS)					Impact in country of taxation (TO BE)					Impact on supplier (TO BE)				Impact on customer (TO BE)					
									Place of IC acquisition or installation	Exemption	Liable	Place of supply	Exemption	Liable	Budgetary impact		Ease of administration and cost of collection		Prevention of fraud and abuse on EU level	Budgetary impact		Ease of administration and collection		Prevention of fraud and abuse on EU level	Budgetary impact	Legal certainty and simplicity	Shift of liability	Cost of implementation and compliance	Budgetary impact	Legal certainty and simplicity	Shift of liability	Cost of implementation and compliance		
															Cash flow	Revenue	Ease of administration	Cost of collection		Cash flow	Revenue	Ease of administration	Cost of collection											
GROUP EU1	16	1	with dispatch or transport	MS1	MS1	MS2	MS1	MS2	MS2	No	Cust.	MS2	No	Cust.	0	0	0	0	0						0	1	1	1	0	1	0	0		
	17	2	with dispatch or transport	MS1	MS3	MS2	MS1	MS2	MS2	No	Cust.	MS2	No	Cust.	0	0	0	0	0						0	1	1	1	0	1	0	0		
	18	3	installation or assembly by or on behalf of the supplier	MS1	MS2	MS2	MS1	MS2	MS2	No	Suppl.	MS2	No	Suppl.	0	0	0	0	0						0	1	0	1	0	1	0	0		
	19	4	with dispatch or transport	MS1	Non-EU	MS2	MS1	MS2	MS2	No	Cust.	MS2	No	Cust.	0	0	0	0	1						0	1	1	1	0	1	0	0		
GROUP EU2	20	5	installation or assembly by or on behalf of the supplier	MS1	MS1	MS2	MS1	MS2	MS2	No	Suppl.	MS2	No	Cust.	-1	0	1	1	0						1	1	1	1	1/0-1	1	-1	0		
	21	6	installation or assembly by or on behalf of the supplier	MS1	MS3	MS2	MS1	MS2	MS2	No	Suppl.	MS2	No	Cust.	-1	0	1	1	0						1	1	1	1	1/0-1	1	-1	0		
	22	7	installation or assembly by or on behalf of the supplier	MS1	Non-EU	MS2	MS1	MS2	MS2	No	Suppl.	MS2	No	Cust.	-1	0	1	1	1						1	1	1	1	1/0-1	1	-1	0		
GROUP EU3	23	8	with dispatch or transport	MS1	MS2	MS1	MS1	MS2	MS2	No	Cust.	MS1	No	Cust.	0	-1	1	1	0	0	0	1	-1	-1	0	0	1	1	1	0	1	0	1	
	24	9	with dispatch or transport	MS1	MS3	MS1	MS1	MS2	MS2	No	Cust.	MS1	No	Cust.	0	-1	1	1	0	0	0	1	-1	-1	0	0	1	1	1	0	1	0	1	
	25	10	with dispatch or transport	MS1	Non-EU	MS1	MS1	MS2	MS2	No	Cust.	MS1	No	Cust.	0	-1	1	1	0	0	0	1	-1	-1	1	0	1	1	1	0	1	0	1	
GROUP EU4	26	11	installation or assembly by or on behalf of the supplier	MS1	MS2	MS1	MS1	MS2	MS2	No	Suppl.	MS1	No	Cust.	-1	-1	1	1	0	0	0	1	-1	-1	0	1	1	1	0	1	1	-1	1	
	27	12	installation or assembly by or on behalf of the supplier	MS1	MS3	MS1	MS1	MS2	MS2	No	Suppl.	MS1	No	Cust.	-1	-1	1	1	0	0	0	1	-1	-1	0	1	1	1	1	1	1	-1	1	
	28	13	installation or assembly by or on behalf of the supplier	MS1	Non-EU	MS1	MS1	MS2	MS2	No	Suppl.	MS1	No	Cust.	-1	-1	1	1	1						1	1	1	1	1	1	1	-1	1	
GROUP EU5	29	14	with dispatch or transport	MS1	MS1	MS3	MS1	MS2	MS2	No	Cust.	MS3	No	Cust.	0	-1	1	1	0	0	0	1	-1	-1	0	0	1	1	0	0	1	0	1	
	30	15	with dispatch or transport	MS1	MS2	MS3	MS1	MS2	MS2	No	Cust.	MS3	No	Cust.	0	-1	1	1	0	0	0	1	-1	-1	0	0	1	1	1	0	1	0	1	
	31	16	with dispatch or transport	MS1	Non-EU	MS3	MS1	MS2	MS2	No	Cust.	MS3	No	Cust.	0	-1	1	1	1	0	0	1	-1	-1	1	0	1	1	1	0	1	0	1	
GROUP EU6	32	17	installation or assembly by or on behalf of the supplier	MS1	Non-EU	MS3	MS1	MS2	MS2	No	Suppl.	MS3	No	Cust.	-1	-1	1	1	0	0	0	1	-1	-1	1	1	1	1	1	1	1	-1	1	
	33	18	installation or assembly by or on behalf of the supplier	MS1	MS1	MS3	MS1	MS2	MS2	No	Suppl.	MS3	No	Cust.	-1	-1	1	1	0	0	0	1	-1	-1	0	1	1	1	1	1	1	1	-1	1
	34	19	installation or assembly by or on behalf of the supplier	MS1	MS2	MS3	MS1	MS2	MS2	No	Suppl.	MS3	No	Cust.	-1	-1	1	1	0	0	0	1	-1	-1	0	1	1	1	0	1	1	1	-1	1
GROUP EU7	35	20	installation or assembly by or on behalf of the supplier	MS1	MS3	MS3	MS1	MS2	MS2	No	Suppl.	MS3	No	Suppl.	-1	-1	1	1	0	1	1	-1	-1	0	1/0-1	1	0	1	1/0-1	1	0	1		
	36	21	with dispatch or transport	MS1	MS1	MS1	MS1	MS2	MS2	No	Cust.	MS1	No	Suppl.	0	-1	1	1	0	1	1	-1	-1	0	-1	1	0	1	1/0-1	1	1	1	1	
	37	22	with dispatch or transport	MS1	MS3	MS3	MS1	MS2	MS2	No	Cust.	MS3	No	Suppl.	0	-1	1	1	0	1	1	-1	-1	0	-1	1	0	1	1/0-1	1	1	1	1	
	38	23	installation or assembly by or on behalf of the supplier	MS1	MS1	MS1	MS1	MS2	MS2	No	Suppl.	MS1	No	Suppl.	-1	-1	1	1	0	1	1	-1	-1	0	1/0-1	1	0	1	1/0-1	1	0	1	1	
GROUP EU8	39	24	with dispatch or transport	MS1	MS2	MS2	MS1	MS2	MS2	No	Cust.	MS2	No	Suppl.	1	0	1	1	0						-1	1	0	1	1/0-1	1	1	0	0	

APPENDIX 1.1.2 / CROSS-BORDER SUPPLY WITHIN EU																																	
	Diagram	Scenario	Additional remark	Location goods	Country supplier	Country customer	Ship from	Ship to	Current treatment (AS IS)			Future treatment (TO BE)			Impact in country of taxation (AS IS)					Impact in country of taxation (TO BE)					Impact on supplier (TO BE)				Impact on customer (TO BE)				
									Place of IC acquisition or installation	Exemption	Liable	Place of supply	Exemption	Liable	Budgetary impact		Ease of administration and cost of collection		Prevention of fraud and abuse on EU level	Budgetary impact		Ease of administration and collection		Prevention of fraud and abuse on EU level	Budgetary impact	Legal certainty and simplicity	Shift of liability	Cost of implementation and compliance	Budgetary impact	Legal certainty and simplicity	Shift of liability	Cost of implementation and compliance	
															Cash flow	Revenue	Ease of administration	Cost of collection		Cash flow	Revenue	Ease of administration	Cost of collection										
GROUP EU9	40	25	with dispatch or transport	MS1	MS3	Non-EU	MS1	MS2	MS2	No	Cust.	Non-EU	Not relevant	No EU VAT	0	-1	1	1	-1						0	1	1	1	1	1	1	1	
	41	26	with dispatch or transport	MS1	MS1	Non-EU	MS1	MS2	MS2	No	Cust.	Non-EU	Not relevant	No EU VAT	0	-1	1	1	-1						0	1	1	1	1	1	1	1	
	42	27	with dispatch or transport	MS1	MS2	Non-EU	MS1	MS2	MS2	No	Cust.	Non-EU	Not relevant	No EU VAT	0	-1	1	1	-1						0	1	1	1	1	1	1	1	1
	43	28	with dispatch or transport	MS1	Non-EU	Non-EU	MS1	MS2	MS2	No	Cust.	Non-EU	Not relevant	No EU VAT	0	-1	1	1	-1						0	1	1	1	1	1	1	1	1
	40	29	installation or assembly by or on behalf of the supplier	MS1	MS3	Non-EU	MS1	MS2	MS2	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1						1	1	1	1	1	1	0	1	
	41	30	installation or assembly by or on behalf of the supplier	MS1	MS1	Non-EU	MS1	MS2	MS2	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1						1	1	1	1	1	1	1	0	1
	42	31	installation or assembly by or on behalf of the supplier	MS1	MS2	Non-EU	MS1	MS2	MS2	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1						1	1	1	1	1	1	1	0	1
43	32	installation or assembly by or on behalf of the supplier	MS1	Non-EU	Non-EU	MS1	MS2	MS2	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1						1	1	1	1	1	1	1	0	1	

APPENDIX 1.1.3 / IMPORTATION INTO EU																																			
	Diagram	Scenario	Additional remark	Location goods	Country supplier	Country customer	Ship from	Ship to	Current treatment (AS IS) of importation			Future treatment (TO BE) of importation			Future treatment (TO BE) of supply of goods			Impact in country of taxation (AS IS)					Impact in country of taxation (TO BE)					Impact on supplier (TO BE)				Impact on customer (TO BE)			
									Place of supply goods	Exemption	Liable	Importation	Exemption	Liable	Place of supply goods	Exemption	Liable	Budgetary impact		Ease of administration and cost of collection		Prevention of fraud and abuse on EU level	Budgetary impact		Ease of administration and collection		Prevention of fraud and abuse on EU level	Budgetary impact	Legal certainty and simplicity	Shift of liability	Cost of implementation and compliance	Budgetary impact	Legal certainty and simplicity	Shift of liability	Cost of implementation and compliance
																		Cash flow	Revenue	Ease of administration	Cost of collection		Cash flow	Revenue	Ease of administration	Cost of collection									
GROUP IM1	44	1	with dispatch or transport	Non-EU	Non-EU	MS1	Non-EU	MS1	MS1	No	Cust.	MS1	No	Cust.	MS1	No	Cust.	0	0	0	0	0	0	0	1	-1	-1	0	0	-1	0	-1	-1	-1	-1
	45	2	with dispatch or transport	Non-EU	MS2	MS1	Non-EU	MS1	MS1	No	Cust.	MS1	No	Cust.	MS1	No	Cust.	0	0	0	0	0	0	0	1	-1	-1	0	0	-1	0	-1	-1	-1	-1
GROUP IM2	46	3	with dispatch or transport	Non-EU	MS1	MS1	Non-EU	MS1	MS1	No	Cust.	MS1	No	Suppl.	0	0	0	0	0	0	0	0	0	1	1	-1	-1	0	-1	-1	-1	-1	-1	0	-1
	47	4	with dispatch or transport	Non-EU	MS2	MS2	Non-EU	MS1	MS1	No	Cust.	MS1	No	Cust.	MS2	No	Suppl.	0	0	0	0	0	0	1	1	-1	-1	0	-1	-1	-1	-1	-1	0	-1
GROUP IM3	48	5	with dispatch or transport	Non-EU	Non-EU	MS2	Non-EU	MS1	MS1	No	Cust.	MS1	No	Cust.	MS2	No	Cust.	0	0	0	0	0	0	0	1	-1	-1	0	0	-1	0	-1	-1	-1	-1
	49	6	with dispatch or transport	Non-EU	MS1	MS2	Non-EU	MS1	MS1	No	Cust.	MS1	No	Cust.	MS2	No	Cust.	0	0	0	0	0	0	0	1	-1	-1	0	0	-1	0	-1	-1	-1	-1
	50	7	with dispatch or transport	Non-EU	MS3	MS2	Non-EU	MS1	MS1	No	Cust.	MS1	No	Cust.	MS2	No	Cust.	0	0	0	0	0	0	0	1	-1	-1	0	0	-1	0	-1	-1	-1	-1
GROUP IM4	51	8	with dispatch or transport	Non-EU	Non-EU	Non-EU	Non-EU	MS1	MS1	No	Cust.	MS1	No	Cust.	Non-EU	Not relevant	No EU VAT	0	0	0	0	0	0					0	0	0	0	0	0	0	0
	52	9	with dispatch or transport	Non-EU	MS1	Non-EU	Non-EU	MS1	MS1	No	Cust.	MS1	No	Cust.	Non-EU	Not relevant	No EU VAT	0	0	0	0	0	0					0	0	0	0	0	0	0	0
	53	10	with dispatch or transport	Non-EU	MS2	Non-EU	Non-EU	MS1	MS1	No	Cust.	MS1	No	Cust.	Non-EU	Not relevant	No EU VAT	0	0	0	0	0	0					0	0	0	0	0	0	0	0

