

Qualitative impact assessment of the scenarios: evaluation framework

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

| APPENDIX 1.2.1 / SUPPLY INSIDE/ OUTSIDE EU OF GAS THROUGH A NATURAL GAS SYSTEM, OF ELECTRICITY AND OF HEATING OR COOLING ENERGY TO A TAXABLE DEALER | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---|---------|-----------------------------------|--|----------------|------------------|------------------|-----------|---------|---------------------------|--------------|-----------|--------------------------|--------------|-----------|---------------------------------------|---------|---|--------------------|---|---------------------------------------|---------|---|--------------------|---|----------------------------|--------------------------------|--------------------|---------------------------------------|----------------------------|--------------------------------|--------------------|---------------------------------------|----|----|----|----|----|---|---|---|
| | 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 cost of 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 G1 | 64 | 1 | local supply | MS1 | Non-EU | MS1 | | | MS1 | No | Cust. | MS1 | No | Cust. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | | |
| | 65 | 2 | with dispatch or transport EU | MS1 | Non-EU | MS1 | MS1 | MS2 | MS1 | No | Cust. | MS1 | No | Cust. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | |
| | 66 | 3 | with dispatch or transport non-EU | MS1 | Non-EU | MS1 | MS1 | Non-EU | MS1 | Yes | Cust. | MS1 | Yes | Cust. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | |
| | | 4 | local supply | MS2 | Non-EU | MS1 | | | MS1 | No | Cust. | MS1 | No | Cust. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| | | 5 | with dispatch or transport EU | MS2 | Non-EU | MS1 | MS2 | MS1 | MS1 | No | Cust. | MS1 | No | Cust. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| | | 6 | with dispatch or transport non-EU | MS2 | Non-EU | MS1 | MS2 | Non-EU | MS1 | Yes | Cust. | MS1 | Yes | Cust. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| | | 7 | local supply | Non-EU | Non-EU | MS1 | | | MS1 | No | Cust. | MS1 | No | Cust. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| | | 8 | with dispatch or transport non-EU | Non-EU | Non-EU | MS1 | Non-EU | Non-EU | MS1 | No | Cust. | MS1 | No | Cust. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| | | 9 | local supply | MS2 | MS1 | MS2 | | | MS2 | No | Cust. | MS2 | No | Cust. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | |
| | | 10 | with dispatch or transport EU | MS2 | MS1 | MS2 | MS2 | MS1 | MS2 | No | Cust. | MS2 | No | Cust. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | | 11 | with dispatch or transport non-EU | MS2 | MS1 | MS2 | MS2 | Non-EU | MS2 | Yes | Cust. | MS2 | Yes | Cust. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | | 12 | local supply | MS1 | MS1 | MS2 | | | MS2 | No | Cust. | MS2 | No | Cust. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | | 13 | with dispatch or transport EU | MS1 | MS1 | MS2 | MS1 | MS2 | MS2 | No | Cust. | MS2 | No | Cust. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | | 14 | with dispatch or transport non-EU | MS1 | MS1 | MS2 | MS1 | Non-EU | MS2 | Yes | Cust. | MS2 | Yes | Cust. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | | 15 | local supply | MS3 | MS1 | MS2 | | | MS2 | No | Cust. | MS2 | No | Cust. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | | 16 | with dispatch or transport EU | MS3 | MS1 | MS2 | MS3 | MS1 | MS2 | No | Cust. | MS2 | No | Cust. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | | 17 | with dispatch or transport non-EU | MS3 | MS1 | MS2 | MS3 | Non-EU | MS2 | Yes | Cust. | MS2 | Yes | Cust. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | 18 | local supply | Non-EU | MS1 | MS2 | | | MS2 | No | Cust. | MS2 | No | Cust. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | | 19 | with dispatch or transport non-EU | Non-EU | MS1 | MS2 | Non-EU | Non-EU | MS2 | No | Cust. | MS2 | No | Cust. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| GROUP G2 | 68 | 20 | local supply | MS1 | MS1 | MS1 | | | MS1 | No | Suppl. | MS1 | No | Suppl. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| | 69 | 21 | with dispatch or transport EU | MS1 | MS1 | MS1 | MS1 | MS2 | MS1 | No | Suppl. | MS1 | No | Suppl. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | 70 | 22 | with dispatch or transport non-EU | MS1 | MS1 | MS1 | MS1 | Non-EU | MS1 | Yes | Suppl. | MS1 | Yes | Suppl. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | 23 | local supply | MS2 | MS1 | MS1 | | | MS1 | No | Suppl. | MS1 | No | Suppl. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | 24 | with dispatch or transport EU | MS2 | MS1 | MS1 | MS2 | MS1 | MS1 | No | Suppl. | MS1 | No | Suppl. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | 25 | with dispatch or transport non-EU | MS2 | MS1 | MS1 | MS2 | Non-EU | MS1 | Yes | Suppl. | MS1 | Yes | Suppl. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | 26 | local supply | Non-EU | MS1 | MS1 | | | MS1 | No | Suppl. | MS1 | No | Suppl. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | 27 | with dispatch or transport non-EU | Non-EU | MS1 | MS1 | Non-EU | Non-EU | MS1 | No | Suppl. | MS1 | No | Suppl. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| GROUP G3 | 72 | 28 | local supply gas - not connected (1) | Non-EU | MS1 | MS1 | | | Non-EU | Not relevant | No EU VAT | MS1 | No | Suppl. | | | | | | 1 | 1 | -1 | -1 | 0 | -1 | -1 | -1 | -1 | -1 | -1 | -1 | -1 | 0 | -1 | -1 | | | | | |
| | | 29 | with dispatch or transport gas - not connected (1) | 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 | -1 | -1 | -1 | -1 | 0 | -1 | -1 | | | |
| | | 30 | local supply gas - not connected (1) | Non-EU | MS2 | MS1 | | | Non-EU | Not relevant | No EU VAT | MS1 | No | Cust. | | | | | | | 0 | 1 | -1 | -1 | 0 | 0 | -1 | 0 | -1 | -1 | -1 | -1 | -1 | -1 | -1 | -1 | | | | |
| | | 31 | with dispatch or transport gas - not connected (1) | Non-EU | MS2 | 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 | -1 | -1 | -1 | -1 | | | |
| GROUP G4 | 73 | 32 | local supply | MS1 | Non-EU | Non-EU | | | Non-EU | Not relevant | No EU VAT | Non-EU | Not relevant | No EU VAT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | |
| | 74 | 33 | with dispatch or transport EU | MS1 | Non-EU | Non-EU | MS1 | MS2 | Non-EU | Not relevant | No EU VAT | Non-EU | Not relevant | No EU VAT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | |
| | 75 | 34 | with dispatch or transport non-EU | MS1 | Non-EU | Non-EU | MS1 | Non-EU | Non-EU | Not relevant | No EU VAT | Non-EU | Not relevant | No EU VAT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | 35 | local supply | MS1 | MS1 | Non-EU | | | Non-EU | Not relevant | No EU VAT | Non-EU | Not relevant | No EU VAT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | 36 | with dispatch or transport EU | MS1 | MS1 | Non-EU | MS1 | MS2 | Non-EU | Not relevant | No EU VAT | Non-EU | Not relevant | No EU VAT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 37 | with dispatch or transport non-EU | MS1 | MS1 | Non-EU | MS1 | Non-EU | Non-EU | Not relevant | No EU VAT | Non-EU | Not relevant | No EU VAT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 38 | local supply | MS2 | MS1 | Non-EU | | | Non-EU | Not relevant | No EU VAT | Non-EU | Not relevant | No EU VAT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | 39 | with dispatch or transport EU | MS2 | MS1 | Non-EU | MS2 | MS1 | Non-EU | Not relevant | No EU VAT | Non-EU | Not relevant | No EU VAT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | | 40 | with dispatch or transport non-EU | MS2 | MS1 | Non-EU | MS2 | Non-EU | Non-EU | Not relevant | No EU VAT | Non-EU | Not relevant | No EU VAT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | 76 | 41 | local supply | Non-EU | MS1 | Non-EU | | | Non-EU | Not relevant | No EU VAT | Non-EU | Not relevant | No EU VAT | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | |
| | | 42 | with dispatch or transport non-EU | Non-EU | MS1 | Non-EU | Non-EU | Non-EU | Non-EU | Not | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

