

APPENDIX 1.7.1 / EXEMPT TAXABLE PERSON WITHOUT RIGHT TO DEDUCT VAT & NON-TAXABLE LEGAL PERSONS - 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 in customer (TO BE)			
									Place of supply	Exemption pursuant to article 136 of VAT Directive / Out of scope	Liabe	Place of supply	Exemption pursuant to article 136 of VAT Directive / Out of scope	Liabe	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 admini- stration	Cost of collection		Cash flow	Revenue	Ease of admini- stration	Cost of collection									
G EL1	156	1	local supply	MS1	MS1	MS2			MS1	Yes	Suppl.	MS2	Yes	Cust.	0	0	1	1	0	0	0	-1	-1	0	0	-1	1	-1	0	-1	-1	-1
G EL2	157	2	local supply	MS1	MS1	MS1			MS1	Yes	Suppl.	MS1	Yes	Suppl.	0	0	0	0	0						0	0	0	0	0	0	0	0
G EL3	158	3	local supply	MS1	MS1	Non-EU			MS1	Yes	Suppl.	Non-EU	Not relevant	No EU VAT	0	0	1	1	-1						0	1	1	1	0	1	0	1

APPENDIX 1.7.2 / EXEMPT TAXABLE PERSON WITHOUT RIGHT TO DEDUCT VAT & NON-TAXABLE LEGAL PERSONS - CROSS-BORDER SUPPLY WITHIN EU																																				
	Diagram	Scenario	Additional remark	Location goods	Country supplier	Country customer	Ship from	Ship to	Current treatment (AS IS)			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 in customer (TO BE)				
									Place of supply	Exemption pursuant to article 136 of VAT Directive / Out of scope	Liabile	Place of supply ICA	Exemption pursuant to article 140 of VAT Directive / Out of scope	Liabile	Place of supply	Exemption pursuant to article 136 of VAT Directive / Out of scope	Liabile	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									
G EEU1	159	1	with dispatch or transport EU	MS1	MS1	MS2	MS1	MS2	MS1	Yes	Suppl.	MS2	Yes	Cust.	MS2	Yes	Cust.		0	0	1	1	0	0	0	-1	-1	0	0	-1	1	-1	0	-1	0	-1
G EEU2	160	2	with dispatch or transport EU	MS1	MS1	MS1	MS1	MS2	MS1	Yes	Suppl.	MS2	Yes	Cust.	MS1	Yes	Suppl.		0	0	0	0	0						0	0	0	0	0	1	1	1
G EEU3	161	3	with dispatch or transport EU	MS1	MS1	Non-EU	MS1	MS2	MS1	Yes	Suppl.	MS2	Yes	Cust.	Non-EU	Not relevant	No EU VAT		0	0	1	1	-1						0	1	1	1	0	1	1	1

APPENDIX 1.7.3 / EXEMPT TAXABLE PERSON WITHOUT RIGHT TO DEDUCT VAT & NON-TAXABLE LEGAL PERSONS - EXPORTATION OUTSIDE 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 in customer (TO BE)			
									Place of supply	Exemption pursuant to article 136 of VAT Directive / Out of	Liable	Place of supply	Exemption pursuant to article 136 of VAT Directive / Out of	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									
G EEX 1	162	1	with dispatch or transport non-EU by supplier	MS1	MS1	MS2	MS1	Non-EU	MS1	Yes	Suppl.	MS2	Yes	Cust.	0	0	1	1	0	0	0	-1	-1	0	0	-1	1	-1	0	-1	-1	-1
GROUP EEX 2	163	2	with dispatch or transport non-EU by supplier	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
		3	with dispatch or transport non-EU by customer	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
G EEX 3	164	4	with dispatch or transport non-EU by supplier	MS1	MS1	Non-EU	MS1	Non-EU	MS1	Yes	Suppl.	Non-EU	Not relevant	No EU VAT	0	0	1	1	-1						0	1	1	1	0	1	0	1