

Qualitative impact assessment of the scenarios: evaluation framework

<i>From a Tax Authority's perspective</i>				<i>From a Taxable Person's perspective (supplier and customer)</i>			
<i>Cash flow</i>	<i>Revenue</i>	<i>Ease of administration and cost of collection</i>	<i>Prevention of fraud and abuse</i>	<i>Budgetary impact</i>	<i>Legal certainty and simplicity</i>	<i>Shift of liability</i>	<i>Cost of implementation and compliance</i>
<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 1.6.1 / SECOND-HAND GOODS SUBJECT TO THE MARGIN SCHEME - LOCAL SUPPLY OF GOODS																																		
Diagram	Scenario	Additional remark	Location goods	Country Taxable Dealer	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	Margin scheme	Exemption	Liable	Place of supply	Margin scheme	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 SHL1	1	local supply	MS1	Non-EU	MS1			MS1	Yes	No	Suppl.	MS1	Yes	No	Cust.	0	0	1	1	1						1	-1	1	1	1/0/-1	-1	-1	-1	
	134	2	local supply	MS2	MS1	MS2			MS2	Yes	No	Suppl.	MS2	Yes	No	Cust.	0	0	1	1	0						1	-1	1	1	1/0/-1	-1	-1	-1
GROUP SHL2	135	3	local supply	MS1	MS1	MS2			MS1	Yes	No	Suppl.	MS2	Yes	No	Cust.	-1	-1	1	1	0	0	1	-1	-1	0	1	-1	1	1	1/0/-1	-1	-1	-1
		4	local supply	MS2	Non-EU	MS1			MS2	Yes	No	Suppl.	MS1	Yes	No	Cust.	-1	-1	1	1	0	0	1	-1	-1	1	1	-1	1	1	1/0/-1	-1	-1	-1
		5	local supply	MS3	MS1	MS2			MS3	Yes	No	Suppl.	MS2	Yes	No	Cust.	-1	-1	1	1	0	0	1	-1	-1	0	1	-1	1	1	1/0/-1	-1	-1	-1
G SHL3	136	6	local supply	MS1	MS1	MS1			MS1	Yes	No	Suppl.	MS1	Yes	No	Suppl.	0	0	0	0	0						0	0	0	0	0	0	0	0
G SHL4	137	7	local supply	MS2	MS1	MS1			MS2	Yes	No	Suppl.	MS1	Yes	No	Suppl.	-1	-1	1	1	0	1	1	-1	-1	0	1/0/-1	1	0	1	0	1	0	
GROUP SHL5	138	8	local supply	MS1	MS1	Non-EU			MS1	Yes	No	Suppl.	Non-EU	Not relevant	Not relevant	No EU VAT	-1	-1	1	1	-1					1	1	1	1	1	1	0	1	
		9	local supply	MS1	Non-EU	Non-EU			MS1	Yes	No	Suppl.	Non-EU	Not relevant	Not relevant	No EU VAT	-1	-1	1	1	-1					1	1	1	1	1	1	0	1	
		10	local supply	MS2	MS1	Non-EU			MS2	Yes	No	Suppl.	Non-EU	Not relevant	Not relevant	No EU VAT	-1	-1	1	1	-1					1	1	1	1	1	1	0	1	

APPENDIX 1.6.2 / SECOND-HAND GOODS SUBJECT TO THE MARGIN SCHEME - CROSS-BORDER SUPPLY WITHIN EU																																						
	Diagram	Scenario	Additional remark	Location goods	Country Taxable Dealer	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 on customer (TO BE)				
									Place of supply	Margin scheme	Exemption	Liable	Place of supply ICA	Subject to VAT	Liable	Place of supply	Margin scheme	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
GROUP SHEU 1	139	1	with dispatch or transport EU	MS3	MS1	MS2	MS3	MS1	MS3	Yes	No	Suppl.	MS1	No	N/A	MS2	Yes	No	Cust.	-1	-1	1	1	0	0	1	-1	-1	0	1	-1	1	1	1/0/-1	-1	-1	-1	
		2	with dispatch or transport EU	MS2	Non-EU	MS1	MS2	MS1	MS2	Yes	No	Suppl.	MS1	No	N/A	MS1	Yes	No	Cust.	-1	-1	1	1	0	0	1	-1	-1	1	1	-1	1	1	1/0/-1	-1	-1	-1	
		3	with dispatch or transport EU	MS1	MS1	MS2	MS1	MS2	MS1	Yes	No	Suppl.	MS2	No	N/A	MS2	Yes	No	Cust.	-1	-1	1	1	0	0	1	-1	-1	0	1	-1	1	1	1/0/-1	-1	-1	-1	
GROUP SHEU 2		4	with dispatch or transport EU	MS1	Non-EU	MS1	MS1	MS2	MS1	Yes	No	Suppl.	MS2	No	N/A	MS1	Yes	No	Cust.	0	0	1	1	1						1	-1	1	1	1/0/-1	-1	-1	-1	
		5	with dispatch or transport EU	MS2	MS1	MS2	MS2	MS1	MS2	Yes	No	Suppl.	MS1	No	N/A	MS2	Yes	No	Cust.	0	0	1	1	0					1	-1	1	1	1/0/-1	-1	-1	-1		
G SHEU 3		140	6	with dispatch or transport EU	MS1	MS1	MS1	MS1	MS2	MS1	Yes	No	Suppl.	MS2	No	N/A	MS1	Yes	No	Suppl.	0	0	0	0	0					0	0	0	0	0	0	0	0	
G SHEU 4			7	with dispatch or transport EU	MS2	MS1	MS1	MS2	MS1	MS2	Yes	No	Suppl.	MS1	No	N/A	MS1	Yes	No	Suppl.	-1	-1	1	1	0	1	1	-1	-1	0	1/0/-1	1	0	1	0	1	0	1
GROUP SHEU 5	141	8	with dispatch or transport EU	MS1	MS1	Non-EU	MS1	MS2	MS1	Yes	No	Suppl.	MS2	No	N/A	Non-EU	Not relevant	Not relevant	No EU VAT	-1	-1	1	1	-1					1	1	1	1	1	1	1	0	1	
		9	with dispatch or transport EU	MS2	MS1	Non-EU	MS2	MS1	MS2	Yes	No	Suppl.	MS1	No	N/A	Non-EU	Not relevant	Not relevant	No EU VAT	-1	-1	1	1	-1					1	1	1	1	1	1	1	0	1	
		10	with dispatch or transport EU	MS1	Non-EU	Non-EU	MS1	MS2	MS1	Yes	No	Suppl.	MS2	No	N/A	Non-EU	Not relevant	Not relevant	No EU VAT	-1	-1	1	1	-1					1	1	1	1	1	1	1	0	1	

APPENDIX 1.6.3 / SECOND-HAND GOODS SUBJECT TO THE MARGIN SCHEME - EXPORTATION OUTSIDE EU																																		
Diagram	Scenario	Additional remark	Location goods	Country Taxable Dealer	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	Margin scheme	Exemption	Liability	Place of supply	Margin scheme	Exemption	Liability	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 SHEX 1	142	1a	with dispatch or transport non-EU by supplier	MS1	Non-EU	MS1	MS1	Non-EU	MS1	Yes	Yes	Suppl.	MS1	Yes	Yes	Cust.	0	0	1	1	1						0	-1	1	1	0	-1	-1	-1
		1b	with dispatch or transport non-EU by customer	MS1	Non-EU	MS1	MS1	Non-EU	MS1	Yes	No	Suppl.	MS1	Yes	No	Cust.	0	0	1	1	1						1	-1	1	1	1/0/-1	-1	-1	-1
		2a	with dispatch or transport non-EU by supplier	MS2	MS1	MS2	MS2	Non-EU	MS2	Yes	Yes	Suppl.	MS2	Yes	Yes	Cust.	0	0	1	1	0						0	-1	1	1	0	-1	-1	-1
		2b	with dispatch or transport non-EU by customer	MS2	MS1	MS2	MS2	Non-EU	MS2	Yes	No	Suppl.	MS2	Yes	No	Cust.	0	0	1	1	0						1	-1	1	1	1/0/-1	-1	-1	-1
GROUP SHEX 2	143	3	with dispatch or transport non-EU	MS1	MS1	MS2	MS1	Non-EU	MS1	Yes	Yes	Suppl.	MS2	Yes	Yes	Cust.	0	0	1	1	0	0	0	-1	-1	0	0	-1	1	1	0	-1	-1	-1
		4	with dispatch or transport non-EU	MS2	Non-EU	MS1	MS2	Non-EU	MS2	Yes	Yes	Suppl.	MS1	Yes	Yes	Cust.	0	0	1	1	0	0	0	-1	-1	1	0	-1	1	1	0	-1	-1	-1
		5	with dispatch or transport non-EU	MS3	MS1	MS2	MS3	Non-EU	MS3	Yes	Yes	Suppl.	MS2	Yes	Yes	Cust.	0	0	1	1	0	0	0	-1	-1	0	0	-1	1	1	0	-1	-1	-1
GROUP SHEX 3		6a	with dispatch or transport non-EU by supplier	MS1	MS1	MS1	MS1	Non-EU	MS1	Yes	Yes	Suppl.	MS1	Yes	Yes	Suppl.	0	0	0	0	0						0	0	0	0	0	0	0	0
		6b	with dispatch or transport non-EU by customer	MS1	MS1	MS1	MS1	Non-EU	MS1	Yes	No	Suppl.	MS1	Yes	No	Suppl.	0	0	0	0	0						0	0	0	0	0	0	0	0
GROUP SHEX 4	144	7	with dispatch or transport non-EU	MS2	MS1	MS1	MS2	Non-EU	MS2	Yes	Yes	Suppl.	MS1	Yes	Yes	Suppl.	0	0	1	1	0	0	0	-1	-1	0	0	1	0	1	0	1	0	1
GROUP SHEX 5	145	8	with dispatch or transport non-EU	MS1	Non-EU	Non-EU	MS1	Non-EU	MS1	Yes	Yes	Suppl.	Non-EU	Not relevant	Not relevant	No EU VAT	0	0	1	1	-1						0	1	1	1	0	1	0	1
		9	with dispatch or transport non-EU	MS1	MS1	Non-EU	MS1	Non-EU	MS1	Yes	Yes	Suppl.	Non-EU	Not relevant	Not relevant	No EU VAT	0	0	1	1	-1						0	1	1	1	0	1	0	1
		10	with dispatch or transport non-EU	MS2	MS1	Non-EU	MS2	Non-EU	MS2	Yes	Yes	Suppl.	Non-EU	Not relevant	Not relevant	No EU VAT	0	0	1	1	-1						0	1	1	1	0	1	0	1