

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 cost of 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 1.5.1 / FLAT-RATE SCHEME FOR FARMERS - LOCAL SUPPLY OF GOODS																																				
GROUP	FL	Diagram	Scenario	Additional remark	Location goods	Country Farmer	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	Common flat-rate scheme for farmers	Flat-rate compens. refund in	Liable	Place of supply	Common flat-rate scheme for farmers	Flat-rate compens. refund in	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	FL.1	146	1	local supply	MS2	MS1	MS2			MS2	Yes	MS2	N/A	MS2	Yes	MS2	N/A	0	0	0	0	0					0	0	N/A	0	0	0	0	0	0	0
G	FL.2	147	2	local supply	MS1	MS1	MS2			MS1	Yes	MS1	N/A	MS2	Yes	MS2	N/A	1	1	1	1	0	-1	-1	-1	-1	0	1/0/-1	-1	N/A	-1	1	1	N/A	1	
			3	local supply	MS3	MS1	MS2			MS3	Yes	MS3	N/A	MS2	Yes	MS2	N/A	1	1	1	1	0	-1	-1	-1	-1	0	1/0/-1	-1	N/A	-1	1	1	N/A	1	
G	FL.3		4	local supply	MS1	MS1	MS1			MS1	Yes	MS1	N/A	MS1	Yes	MS1	N/A	0	0	0	0	0					0	0	N/A	0	0	0	0	0	0	0
G	FL.4	148	5	local supply	MS2	MS1	MS1			MS2	Yes	MS2	N/A	MS1	Yes	MS1	N/A	1	1	1	1	0	-1	-1	-1	-1	0	1/0/-1	1	N/A	1	1	1	N/A	1	
G	FL.5		6	local supply	MS1	MS1	Non-EU			MS1	Yes	MS1	N/A	Non-EU	Non-EU	Non-EU	N/A	1	1	1	1	0					-1	-1	N/A	-1	1	1	N/A	1		
			7	local supply	MS2	MS1	Non-EU			MS2	Yes	MS2	N/A	Non-EU	Non-EU	Non-EU	N/A	1	1	1	1	0					-1	-1	N/A	-1	1	1	N/A	1		

APPENDIX 1.5.2 / FLAT-RATE SCHEME FOR FARMERS - CROSS BORDER SUPPLY WITHIN EU																																						
Diagram	Scenario	Additional remark	Location goods	Country Farmer	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	Common flat-rate scheme for farmers	Flat-rate compens. refund in	Liable	Place of supply ICA	Exemption	Liable	Place of supply	Common flat-rate scheme for farmers	Flat-rate compens. refund in	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						
G	FEU 1	1	with dispatch or transport EU	MS2	MS1	MS2	MS2	MS1	MS2	Yes	MS2	N/A	MS1	No	Cust.	MS2	Yes	MS2	N/A	0	0	0	0	0						0	0	N/A	0	0	0	N/A	0	
GROUP	FEU 2	149	2	with dispatch or transport EU	MS3	MS1	MS2	MS3	MS1	MS3	Yes	MS3	N/A	MS1	No	Cust.	MS2	Yes	MS2	N/A	1	1	1	1	0	-1	-1	-1	-1	0	1/0/-1	-1	N/A	-1	1	1	N/A	1
		150	3	with dispatch or transport EU	MS1	MS1	MS2	MS1	MS2	MS1	Yes	MS1	N/A	MS2	No	Cust.	MS2	Yes	MS2	N/A	1	1	1	1	0	-1	-1	-1	-1	0	1/0/-1	-1	N/A	-1	1	1	N/A	1
G	FEU 3	4	with dispatch or transport EU	MS1	MS1	MS1	MS1	MS2	MS1	Yes	MS1	N/A	MS2	No	Cust.	MS1	Yes	MS1	N/A	0	0	0	0	0						0	0	N/A	0	0	0	N/A	0	
G	FEU 4	151	5	with dispatch or transport EU	MS2	MS1	MS1	MS2	MS1	MS2	Yes	MS2	N/A	MS1	No	Cust.	MS1	Yes	MS1	N/A	1	1	1	1	0	-1	-1	-1	-1	0	1/0/-1	1	N/A	1	1	1	N/A	1
GROUP	FEU 5	152	6	with dispatch or transport EU	MS1	MS1	Non-EU	MS1	MS2	MS1	Yes	MS1	N/A	MS2	No	Cust.	Non-EU	Non-EU	Non-EU	N/A	1	1	1	1	0						-1	-1	N/A	-1	1	1	N/A	1
			7	with dispatch or transport EU	MS2	MS1	Non-EU	MS2	MS1	MS2	Yes	MS2	N/A	MS1	No	Cust.	Non-EU	Non-EU	Non-EU	N/A	1	1	1	1	0						-1	-1	N/A	-1	1	1	N/A	1

APPENDIX 1.5.3 / FLAT-RATE SCHEME FOR FARMERS - EXPORTATION OUTSIDE EU																																		
	Diagram	Scenario	Additional remark	Location goods	Country Farmer	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	Common flat rate scheme for farmers	Flat-rate compens. refund in	Liable	Place of supply	Common flat rate scheme for farmers	Flat-rate compens. refund in	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 F EX 1		1a	with dispatch or transport non-EU by supplier	MS2	MS1	MS2	MS2	Non-EU	MS2	Yes	MS2	N/A	MS2	Yes	MS2	N/A	0	0	0	0	0						0	0	N/A	0	0	0	N/A	0
		1b	with dispatch or transport non-EU by customer	MS2	MS1	MS2	MS2	Non-EU	MS2	Yes	MS2	N/A	MS2	Yes	MS2	N/A	0	0	0	0	0						0	0	N/A	0	0	0	N/A	0
GROUP F EX 2	153	2	with dispatch or transport non-EU	MS1	MS1	MS2	MS1	Non-EU	MS1	Yes	MS1	N/A	MS2	Yes	MS2	N/A	1	1	1	1	0	-1	-1	-1	-1	0	1/0/-1	-1	N/A	-1	1	1	N/A	1
		3	with dispatch or transport non-EU	MS3	MS1	MS2	MS3	Non-EU	MS3	Yes	MS3	N/A	MS2	Yes	MS2	N/A	1	1	1	1	0	-1	-1	-1	-1	0	1/0/-1	-1	N/A	-1	1	1	N/A	1
GROUP F EX 3		4	with dispatch or transport non-EU by supplier	MS1	MS1	MS1	MS1	Non-EU	MS1	Yes	MS1	N/A	MS1	Yes	MS1	N/A	0	0	0	0	0						0	0	N/A	0	0	0	N/A	0
		5	with dispatch or transport non-EU by customer	MS1	MS1	MS1	MS1	Non-EU	MS1	Yes	MS1	N/A	MS1	Yes	MS1	N/A	0	0	0	0	0						0	0	N/A	0	0	0	N/A	0
G EX 4	154	6	with dispatch or transport non-EU	MS2	MS1	MS1	MS2	Non-EU	MS2	Yes	MS2	N/A	MS1	Yes	MS1	N/A	1	1	1	1	0	-1	-1	-1	-1	0	1/0/-1	1	N/A	1	1	1	N/A	1
GROUP F EX 5		7	with dispatch or transport non-EU	MS1	MS1	Non-EU	MS1	Non-EU	MS1	Yes	MS1	N/A	Non-EU	Non-EU	Non-EU	No EU VAT	1	1	1	1	0						-1	-1	N/A	-1	1	1	N/A	1
		8	with dispatch or transport non-EU	MS2	MS1	Non-EU	MS2	Non-EU	MS2	Yes	MS2	N/A	Non-EU	Non-EU	Non-EU	No EU VAT	1	1	1	1	0						-1	-1	N/A	-1	1	1	N/A	1