

***Study on applying the current
principle for the place of supply of
B2B services to B2B supplies of goods
Place of establishment of the
customer***

***Specific contract No. 1
Taxud/2011/DE/304***

Appendix 2

23 December 2011

Legend – different scenarios

Taxable person

Taxable person established for VAT in county X



Goods

Location goods



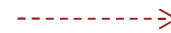
Place of supply according to current regulations



Place of supply according to the envisaged treatment



Flow of goods when dispatched or transported



Invoice flow



Border between EU Member States



Border with 3rd country

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General scenarios - Local supply of goods

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Group L8	Scenarios 41 to 46

Local supply of goods

Group L1

Diagram 1 (1)
GROUP L1 (2) – Scenarios 1, 2 and 3 (3)

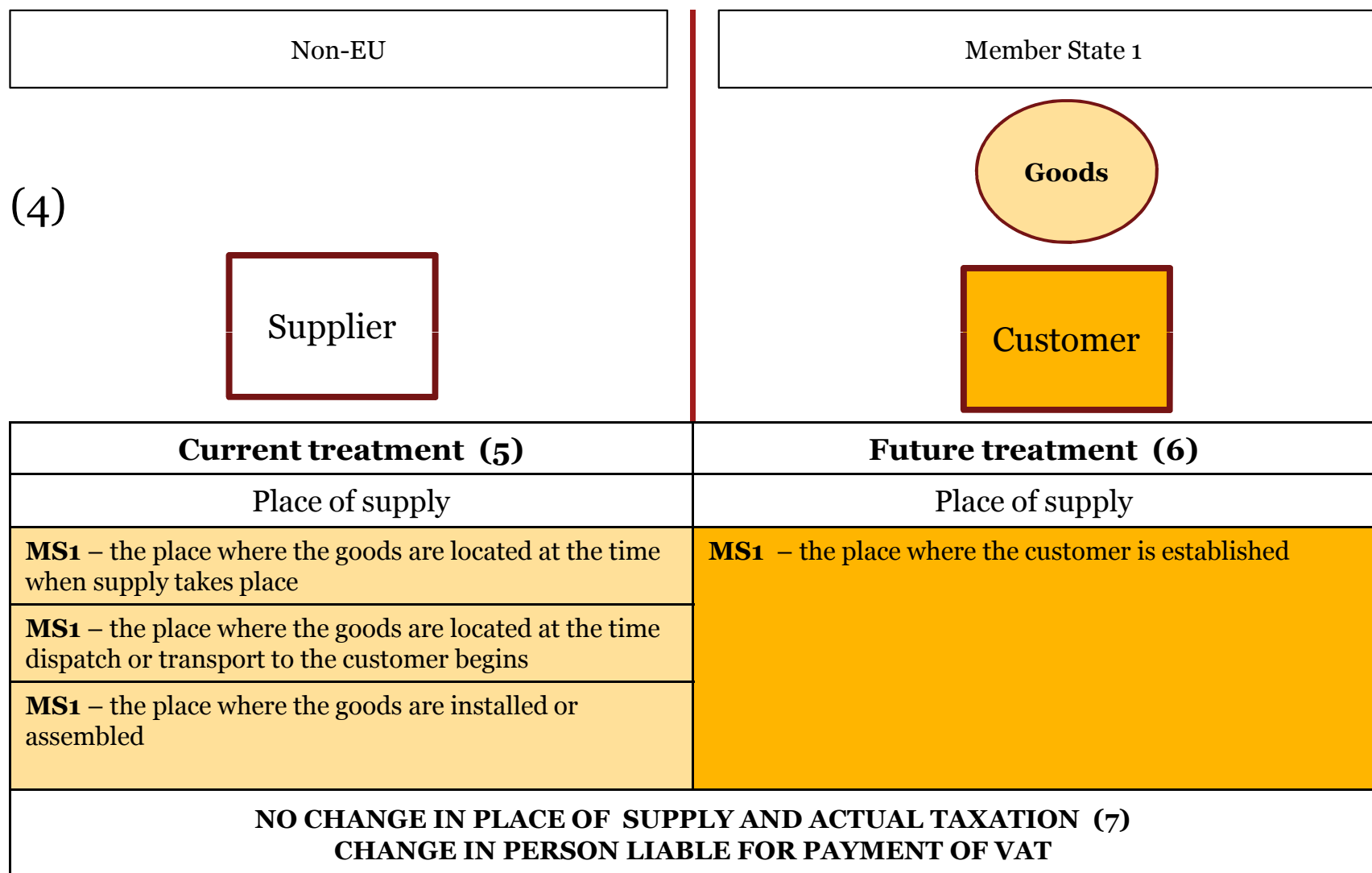
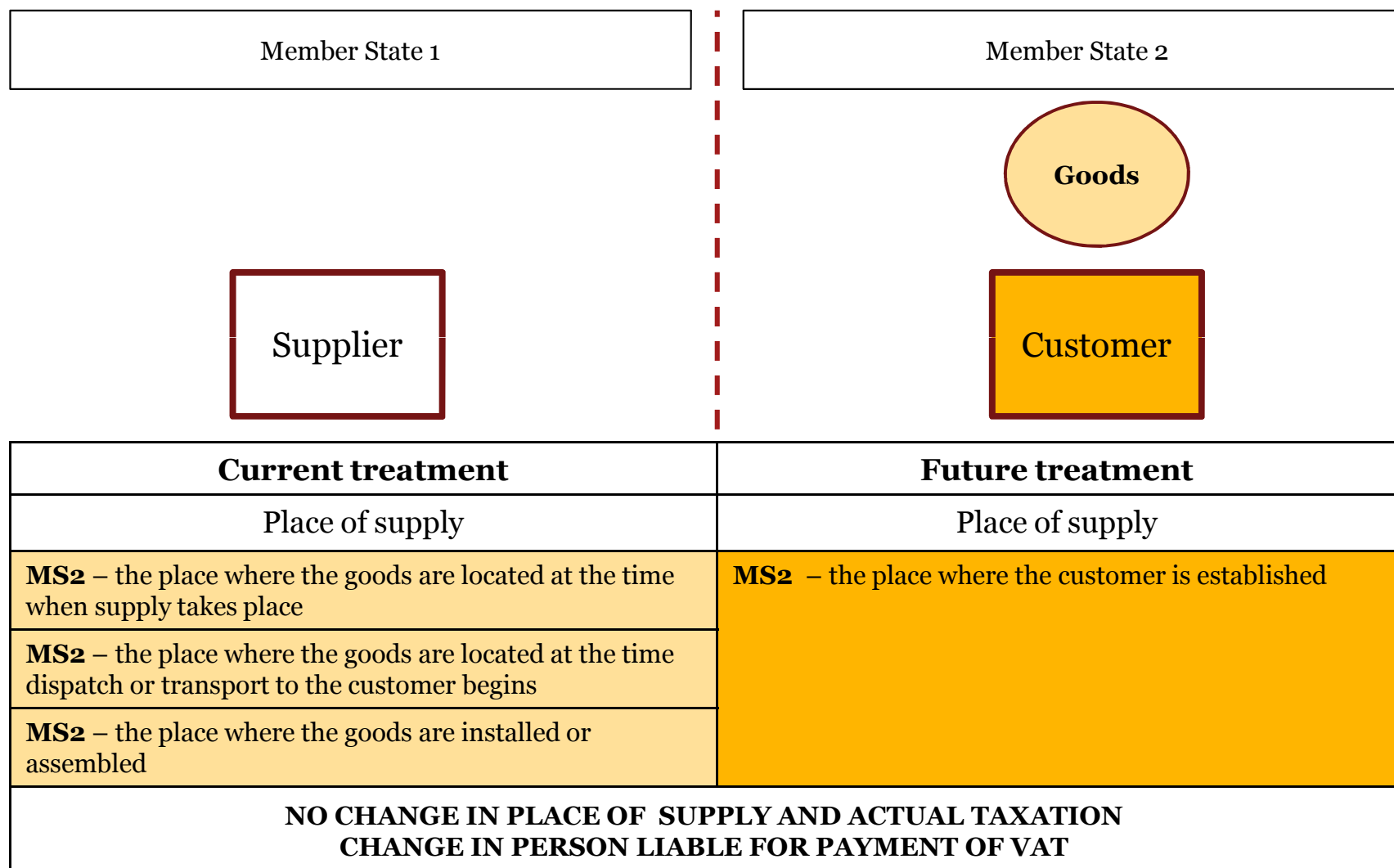


Diagram 2

GROUP L1 – Scenarios 4, 5 and 6

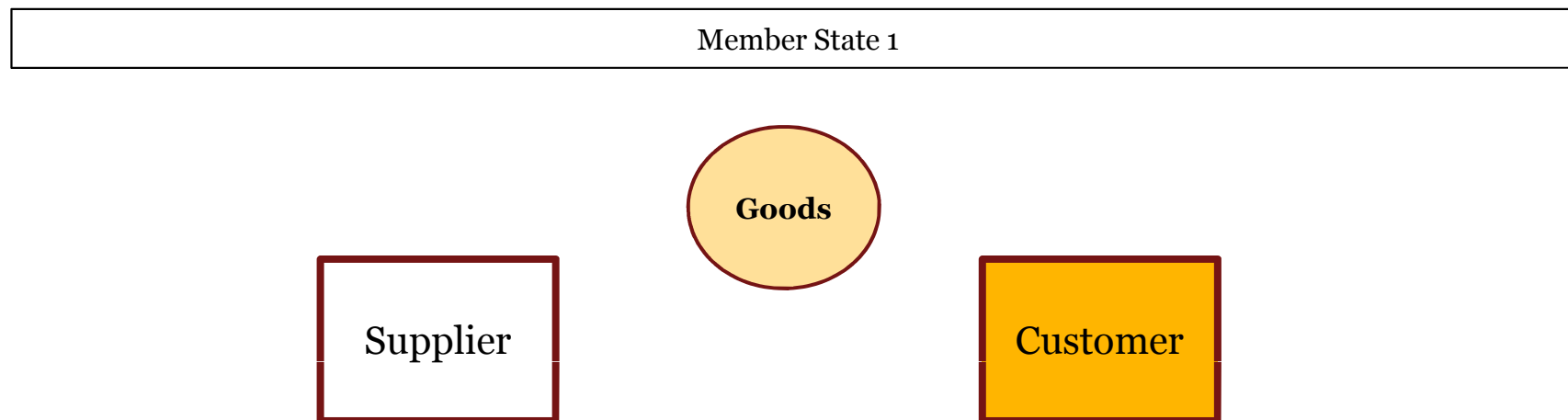


Local supply of goods

Group L2

Diagram 3

GROUP L2 – Scenarios 7, 8, 9 and 10



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time when supply takes place	MS1 – the place where the customer is established
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	
MS1 – the place where the goods are installed or assembled	
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Local supply of goods

Group L3

Diagram 4

GROUP L3 – Scenarios 11, 12 and 13

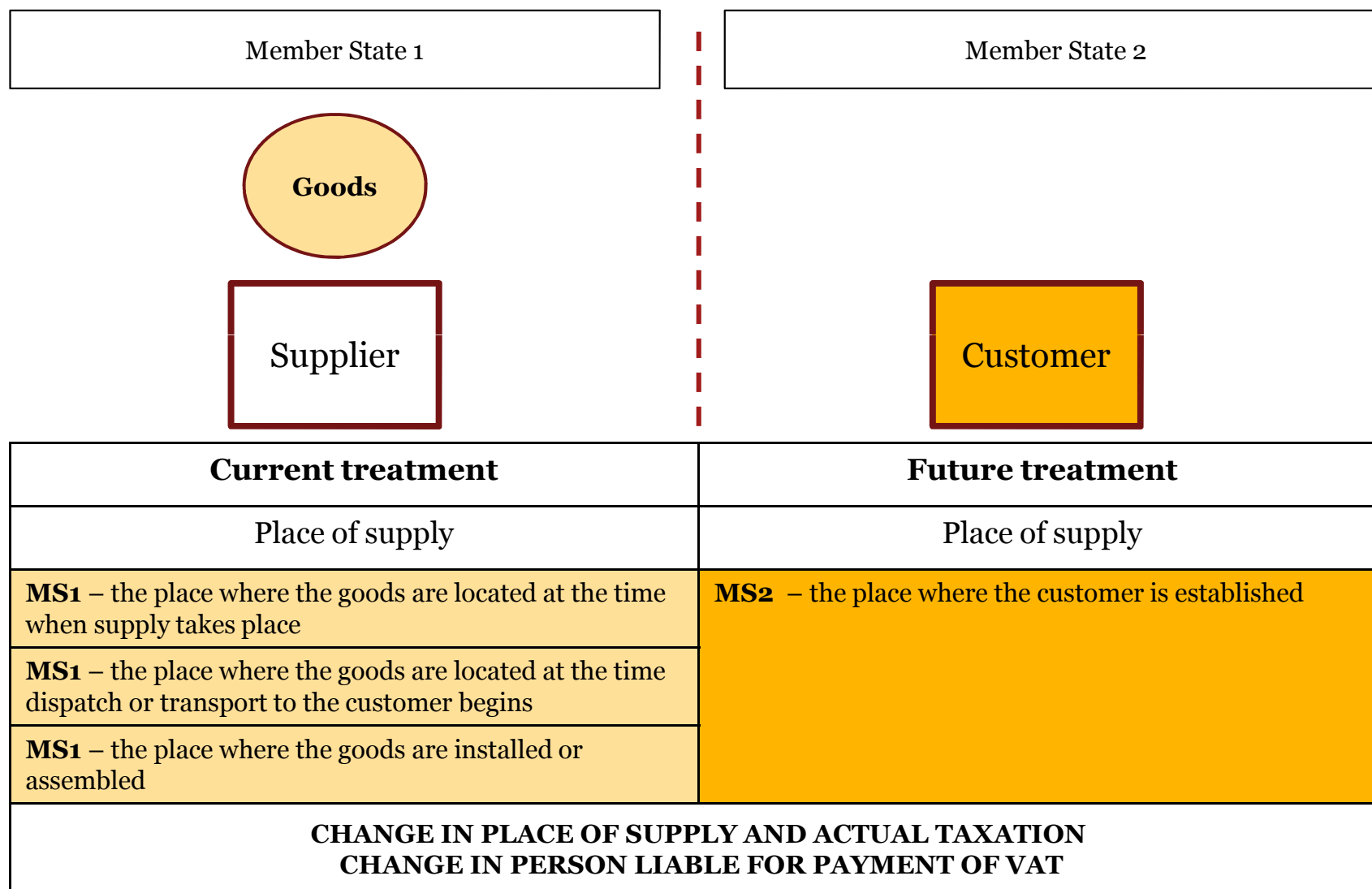


Diagram 5

GROUP L3 – Scenarios 14, 15 and 16

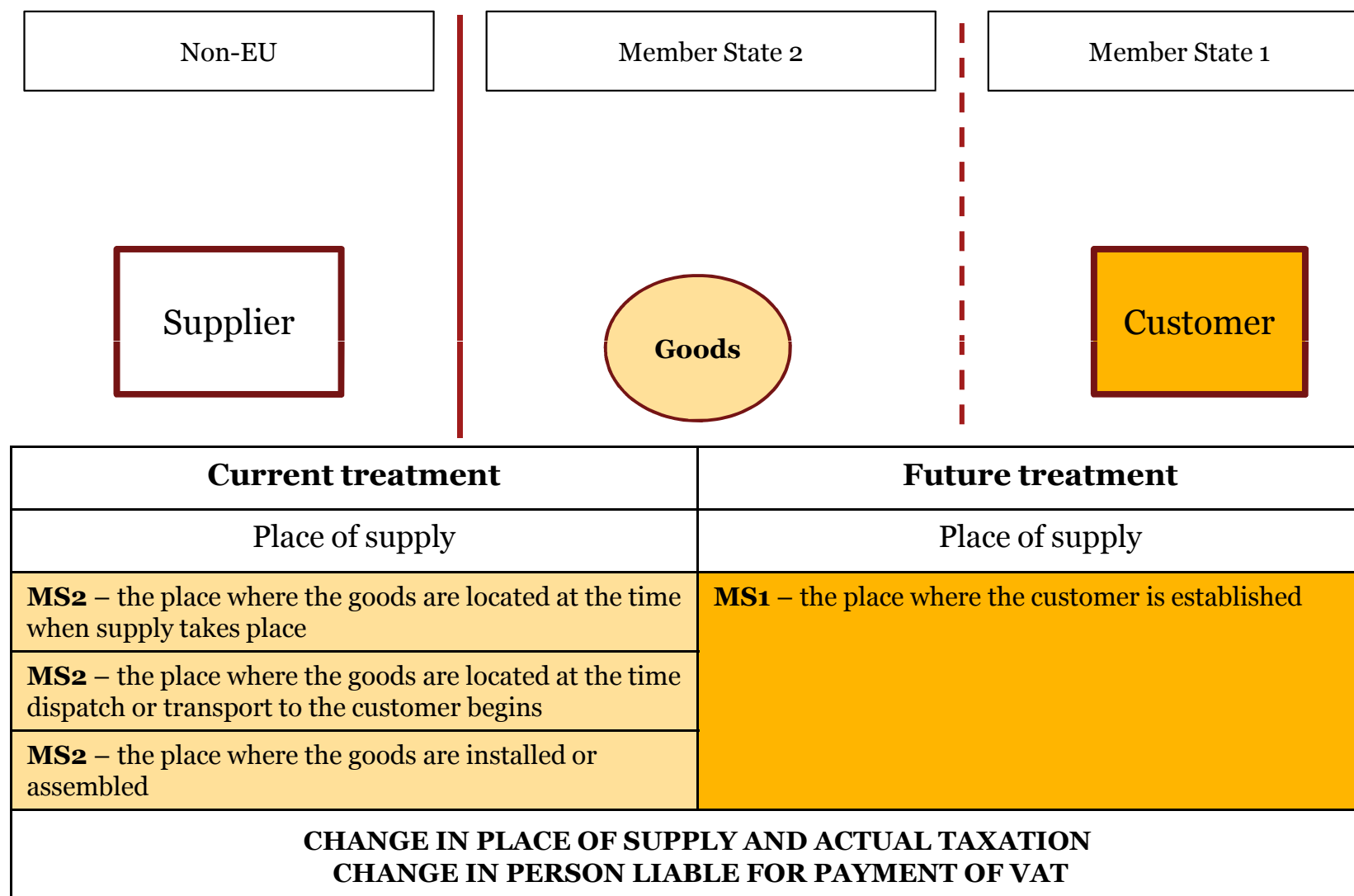
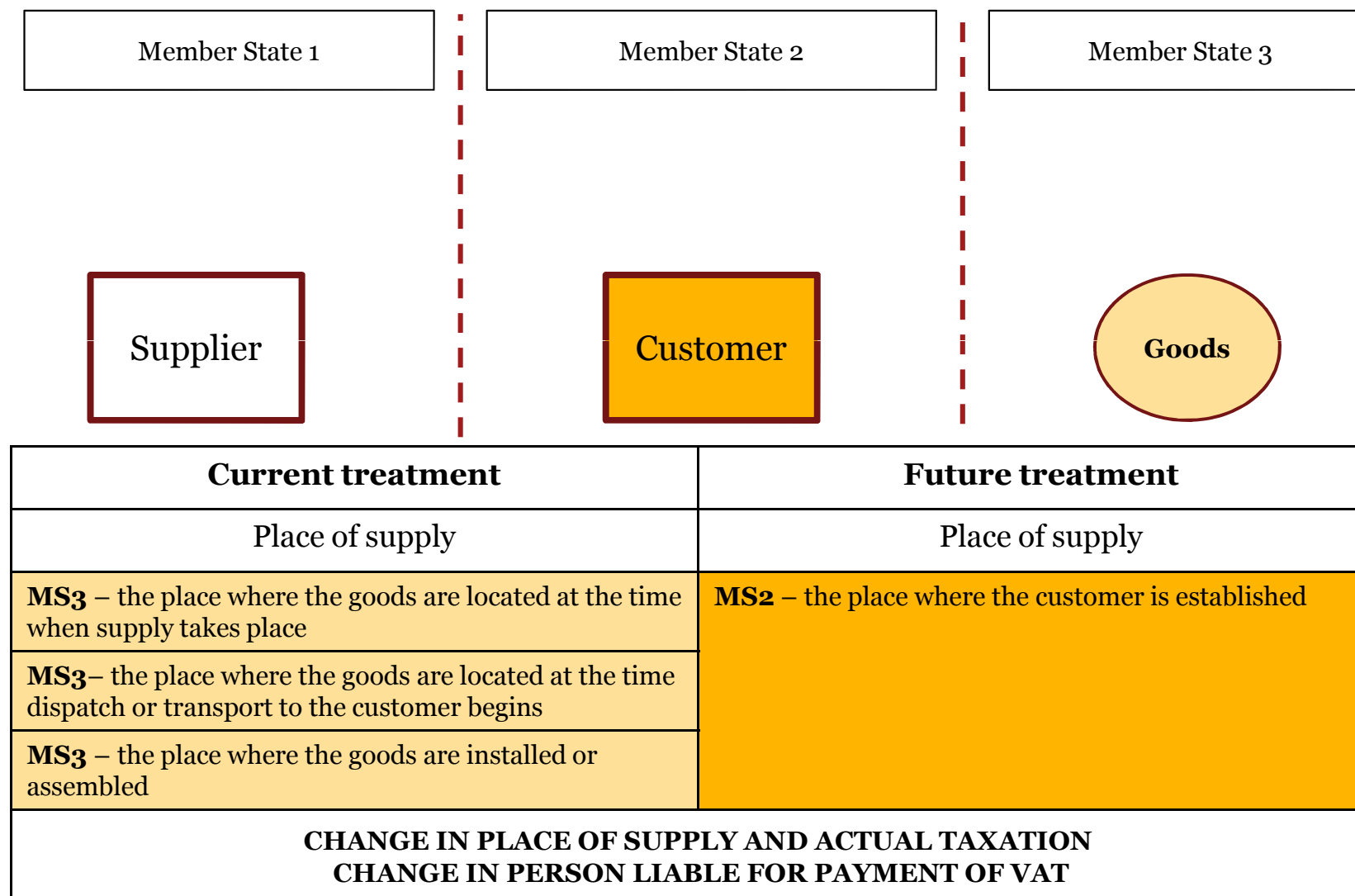


Diagram 6

GROUP L3 – Scenarios 17, 18 and 19

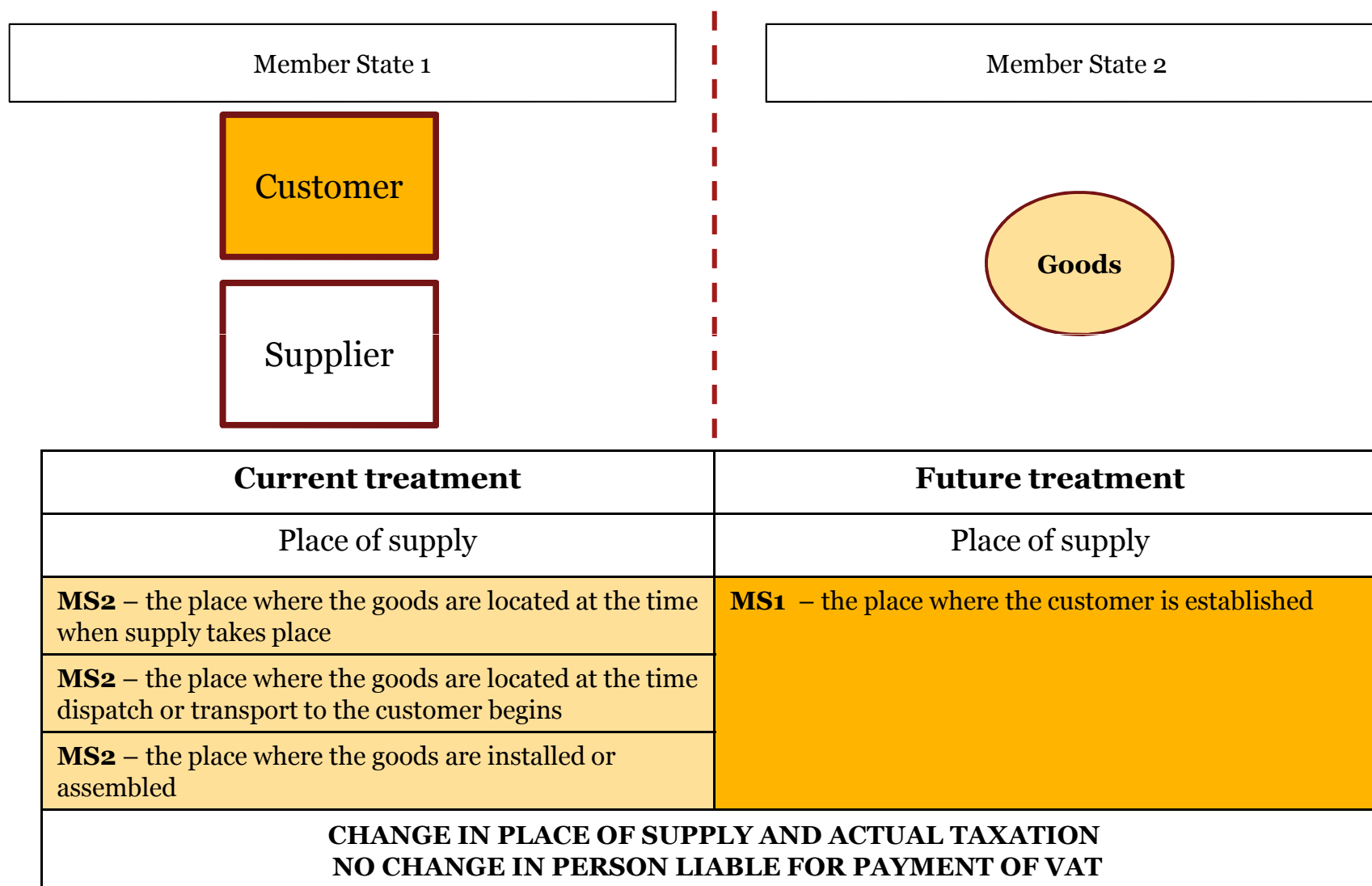


Local supply of goods

Group L4

Diagram 7

GROUP L4 – Scenarios 20, 21 and 22



Local supply of goods

Group L5

Diagram 8

GROUP L5 – Scenarios 23, 24 and 25

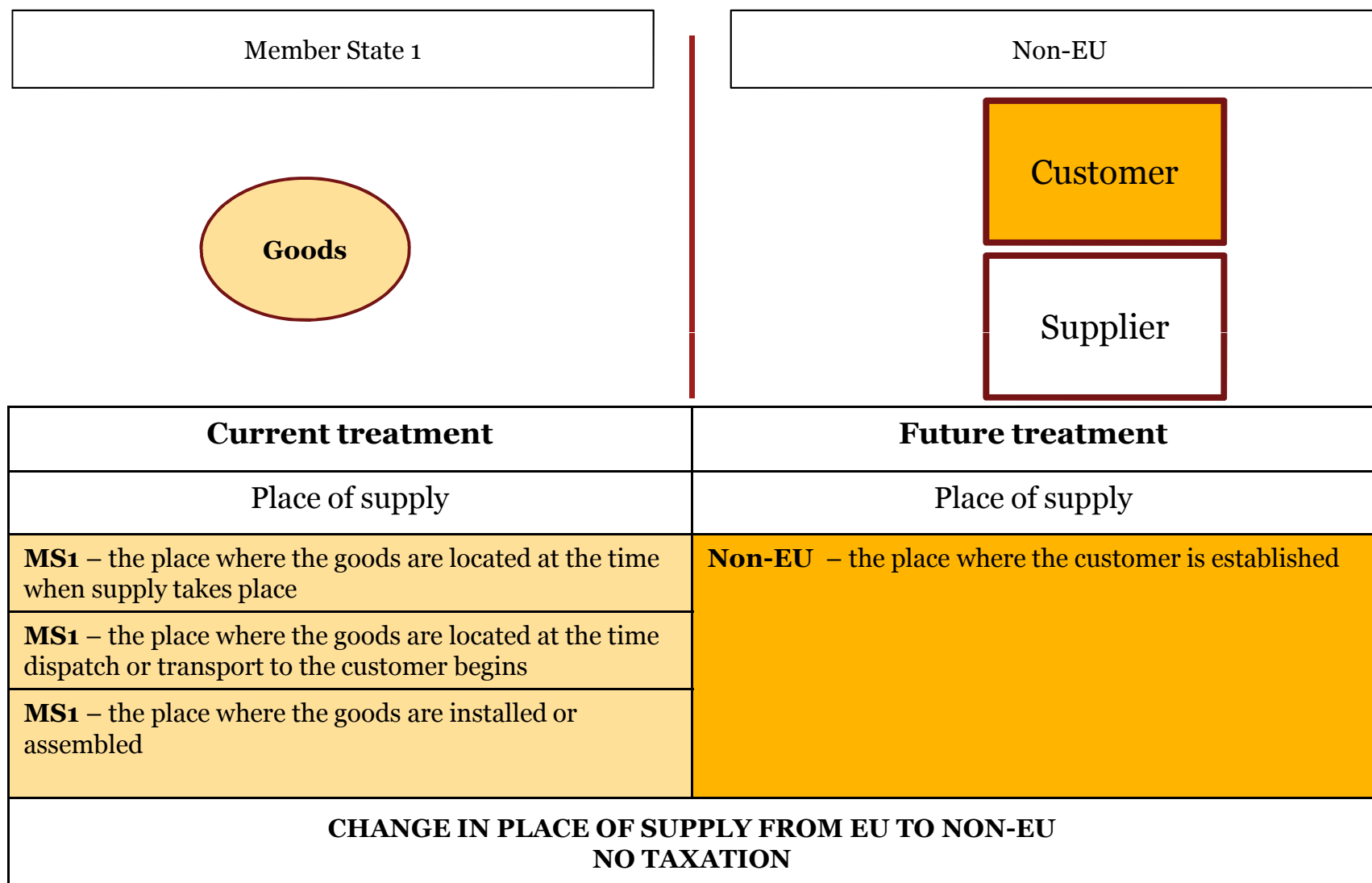


Diagram 9

GROUP L5 – Scenarios 26, 27 and 28

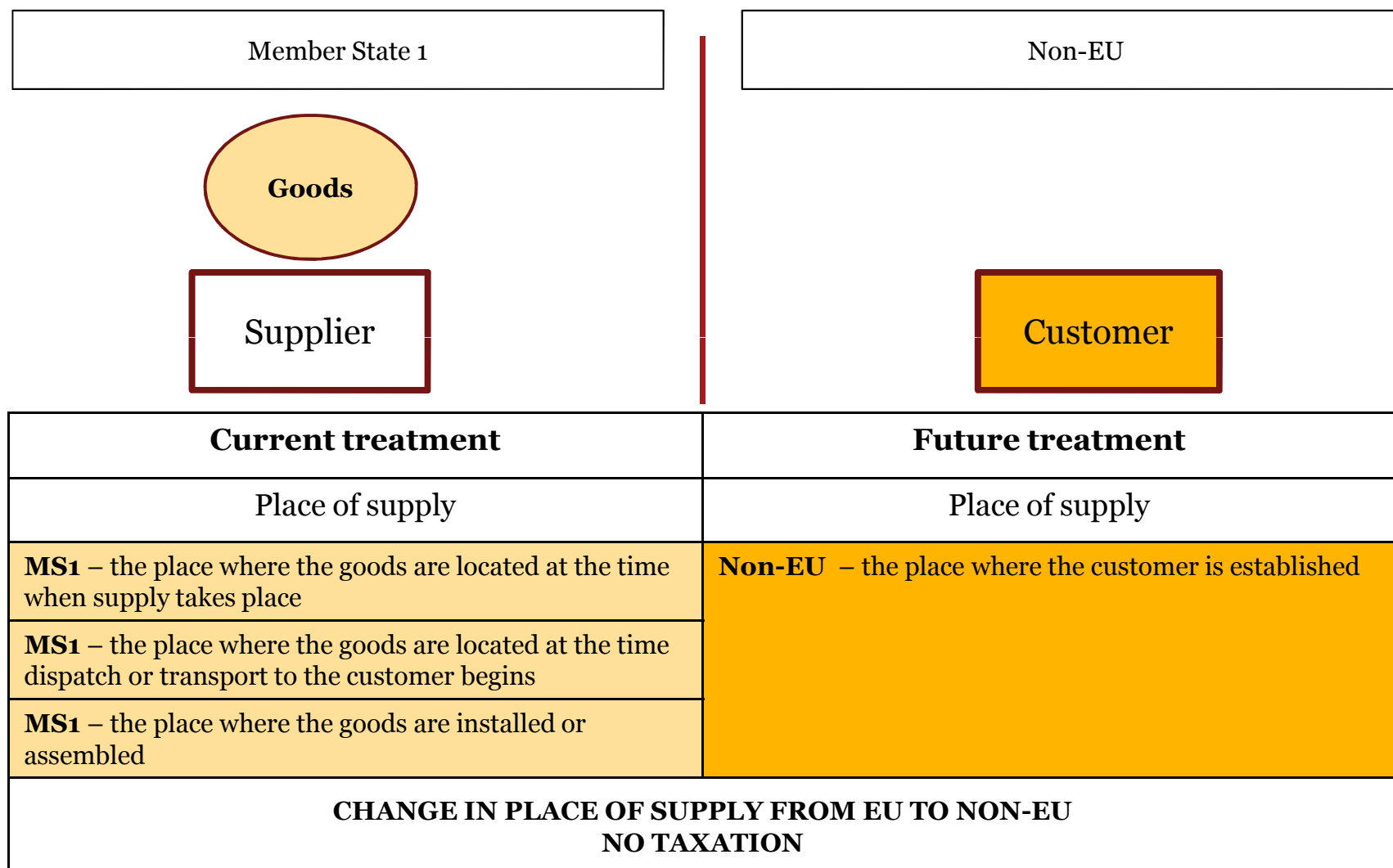
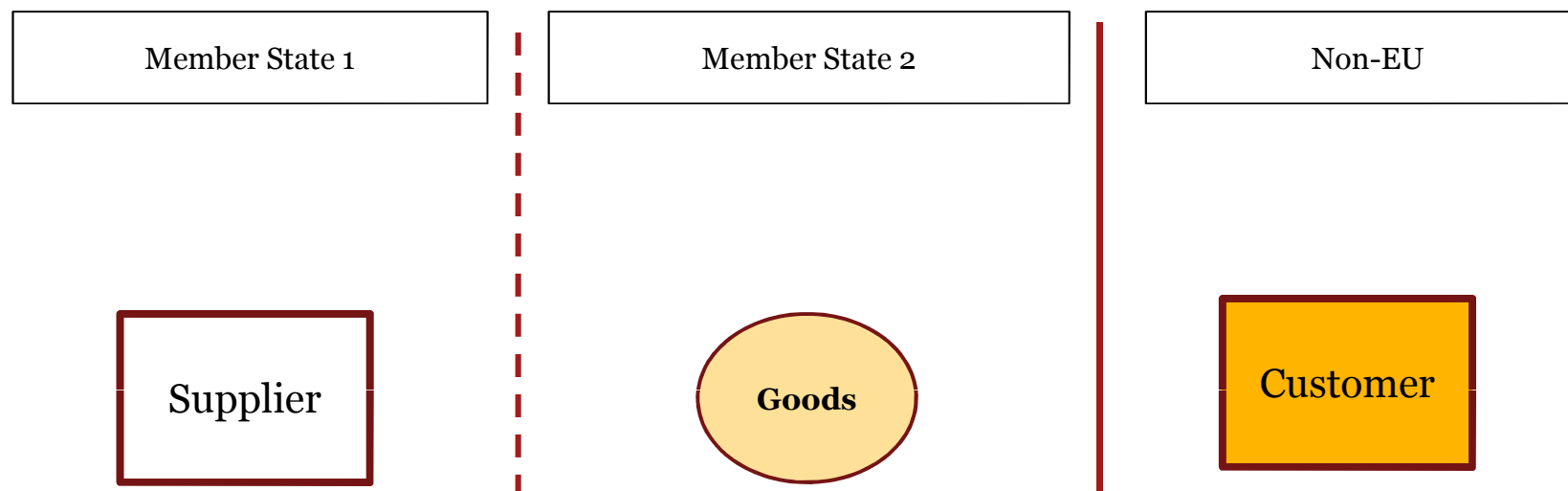


Diagram 10

GROUP L5 – Scenarios 29, 30 and 31



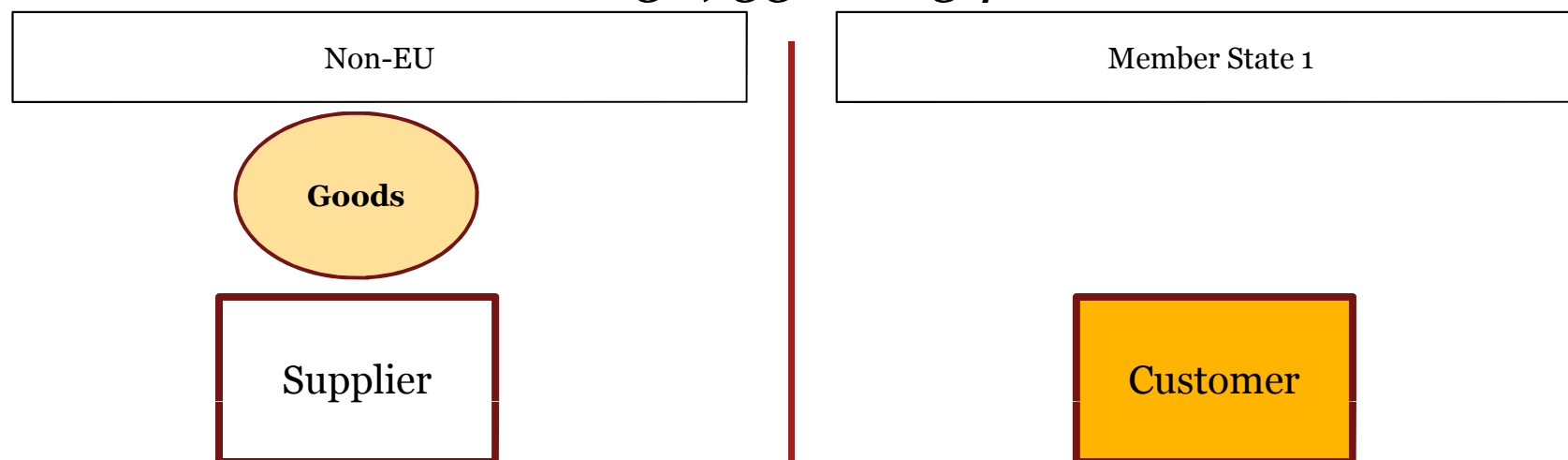
Current treatment	Future treatment
Place of supply	Place of supply
MS2 – the place where the goods are located at the time when supply takes place	Non-EU – the place where the customer is established
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins	
MS2 – the place where the goods are installed or assembled	
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU NO TAXATION	

Local supply of goods

Group L6

Diagram 11

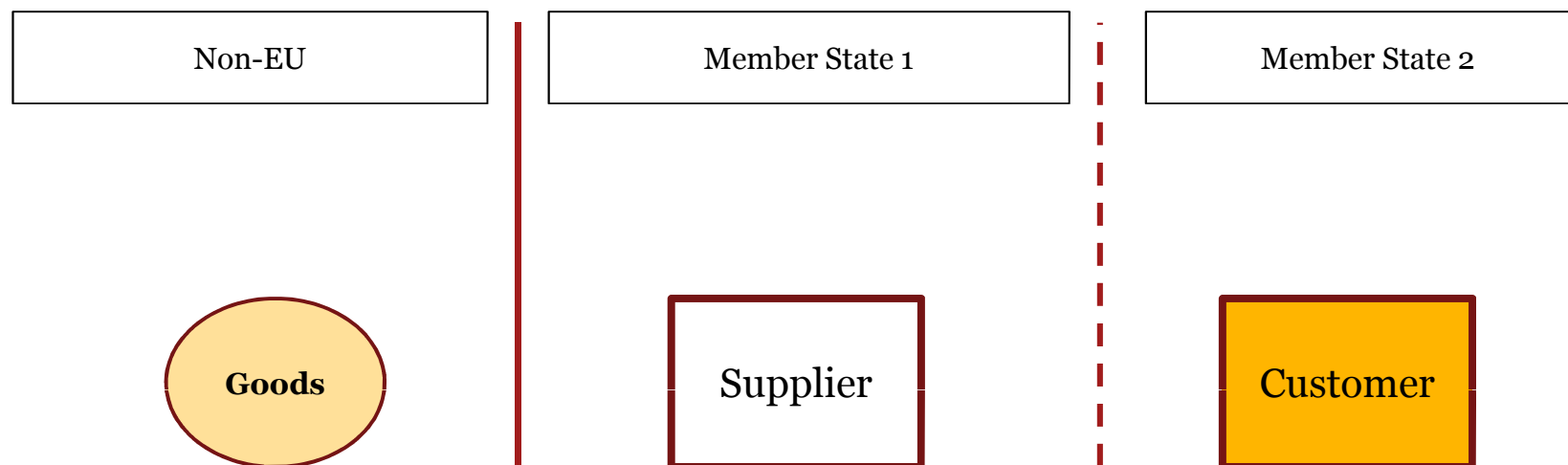
GROUP L6 – Scenarios 32, 33 and 34



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the goods are located at the time when supply takes place	MS1 – the place where the customer is established
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins	
Non-EU – the place where the goods are installed or assembled	
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU	

Diagram 12

GROUP L6 – Scenarios 35, 36 and 37



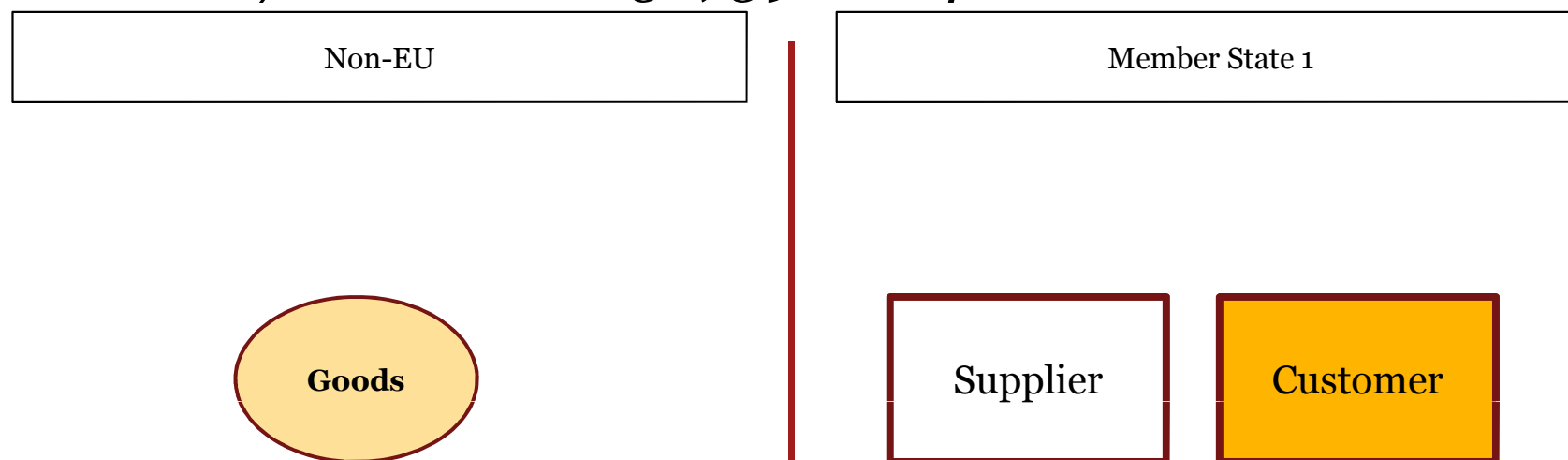
Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the goods are located at the time when supply takes place	MS2 – the place where the customer is established
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins	
Non-EU – the place where the goods are installed or assembled	
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU	

Local supply of goods

Group L7

Diagram 13

GROUP L7 – Scenarios 38, 39 and 40



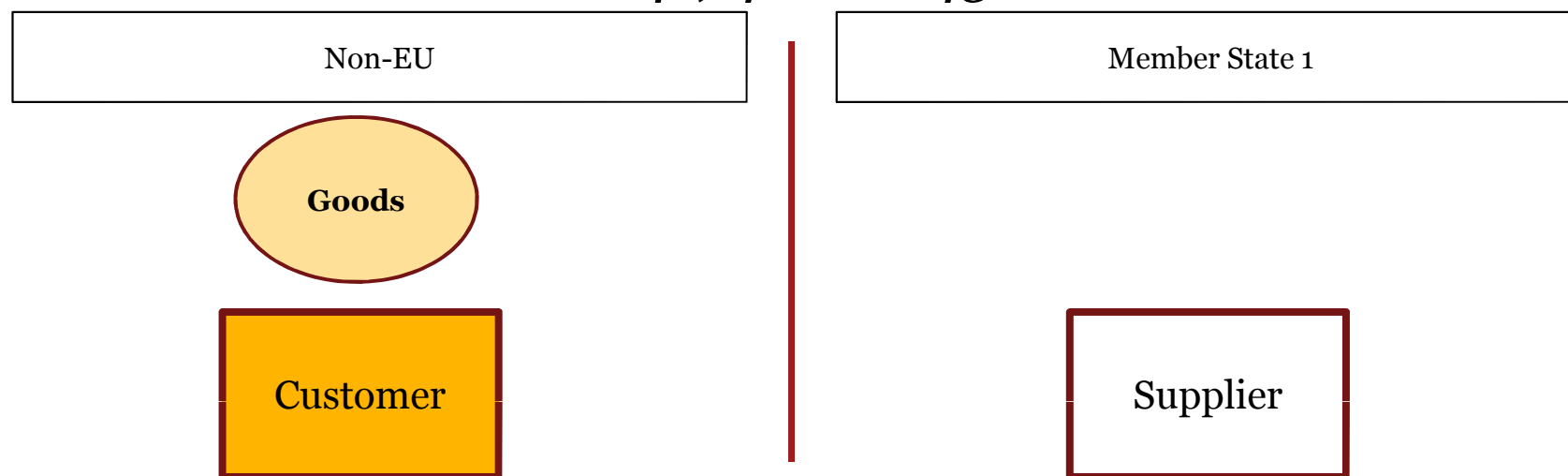
Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the goods are located at the time when supply takes place	MS1 – the place where the customer is established
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins	
Non-EU – the place where the goods are installed or assembled	
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU	

Local supply of goods

Group L8

Diagram 14

GROUP L8 – Scenarios 41, 42 and 43



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the goods are located at the time when supply takes place	Non-EU – the place where the customer is established
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins	
Non-EU – the place where the goods are installed or assembled	
NO CHANGE IN PLACE OF SUPPLY	

Diagram 15

GROUP L8 – Scenarios 44, 45 and 46

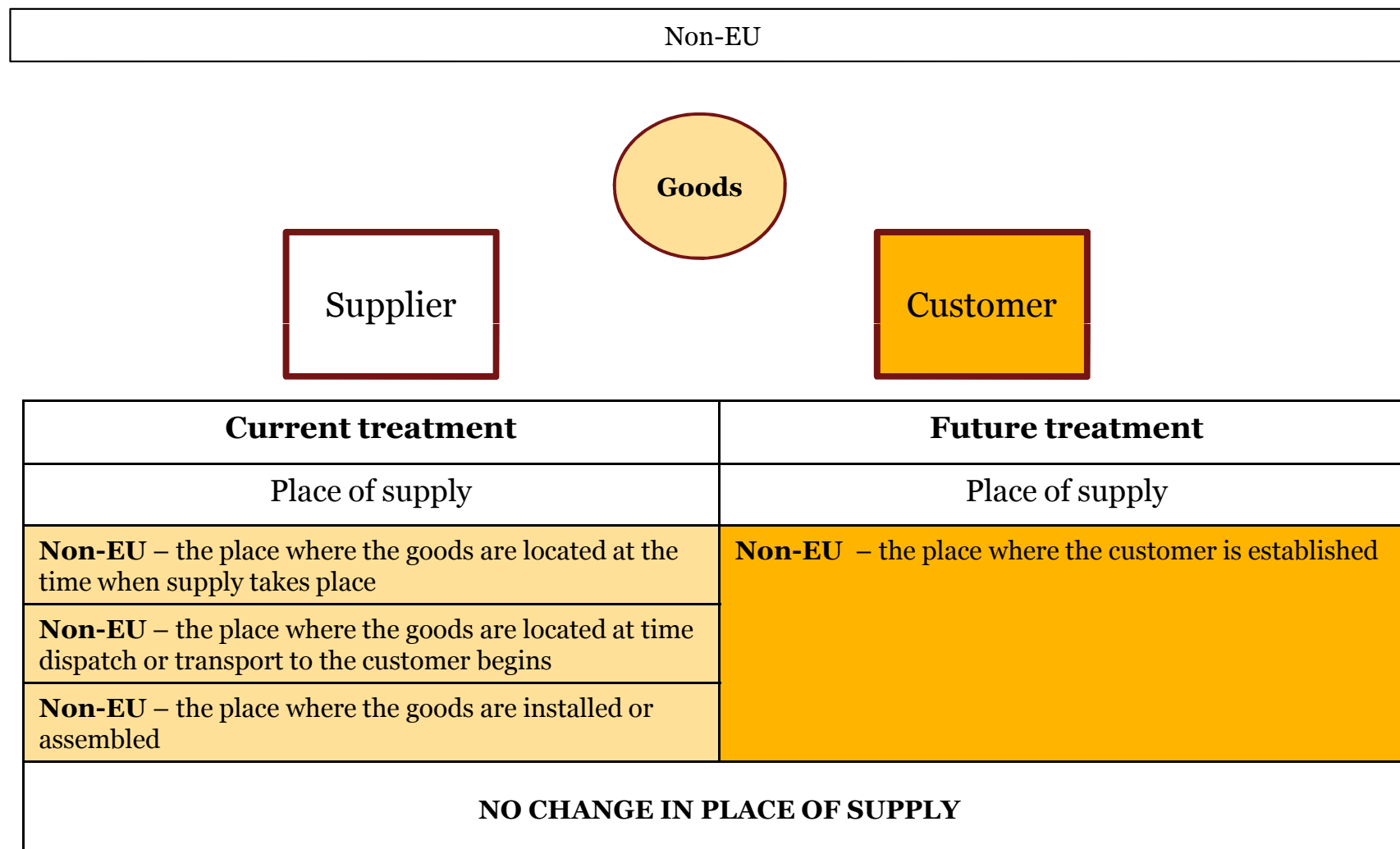


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General scenarios - Cross-border supply within EU

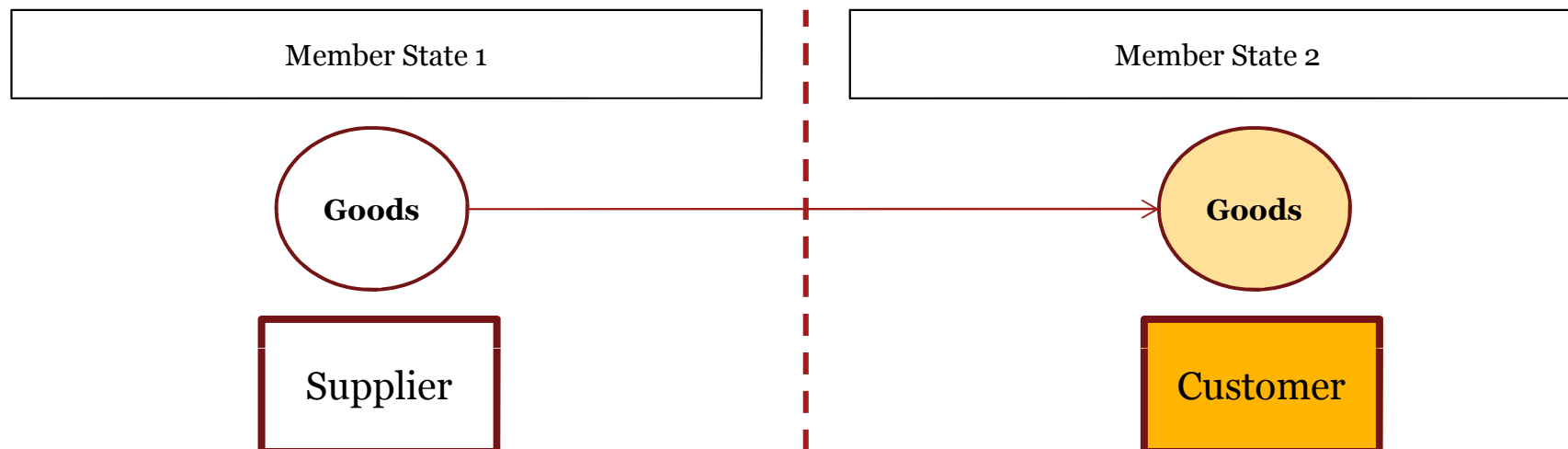
Group EU1	Scenarios 1 to 4
Group EU2	Scenarios 5 to 7
Group EU3	Scenarios 8 to 10
Group EU4	Scenarios 11 to 13
Group EU5	Scenarios 14 to 16
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Cross-border supply within EU

Group EU1

Diagram 16

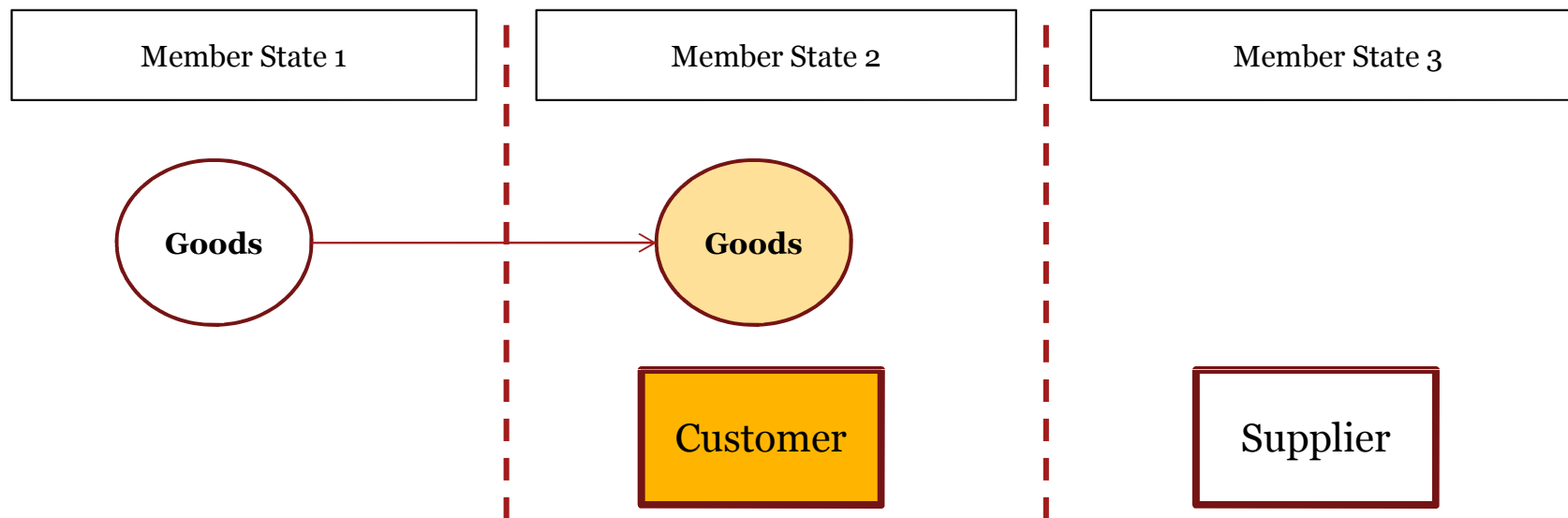
GROUP EU1 – Scenario 1



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time the dispatch or transport to the customer begins (i.e. intra-Community supply)	MS2 – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
CHANGE IN PLACE OF SUPPLY BUT NOT IN PLACE OF ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 17

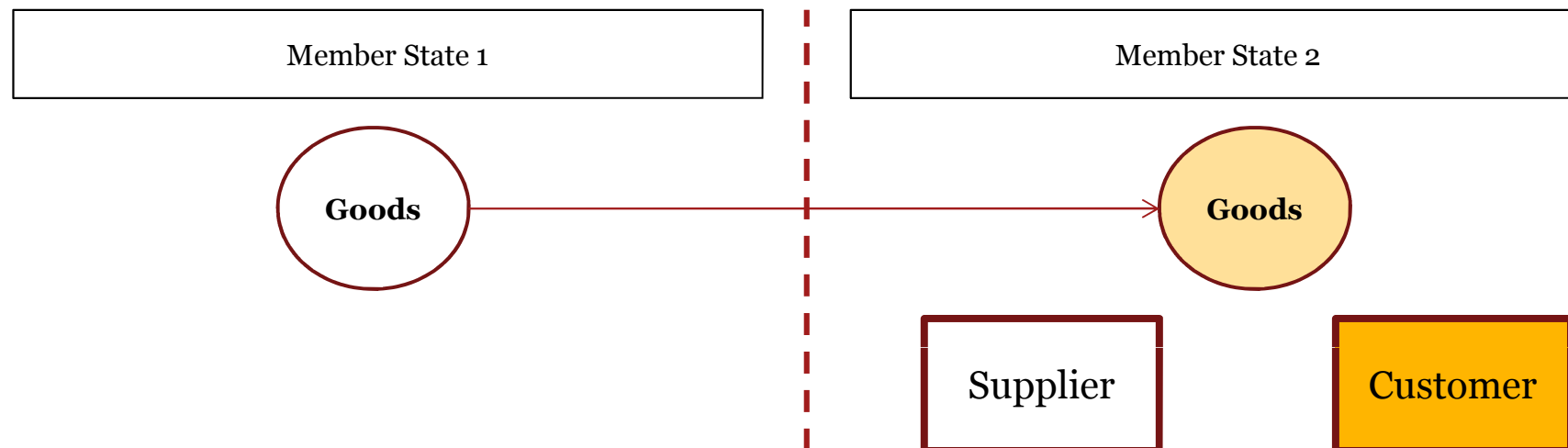
GROUP EU1– Scenario 2



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time the dispatch or transport to the customer begins (i.e. intra-Community supply)	MS2 – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
CHANGE IN PLACE OF SUPPLY BUT NOT IN PLACE OF ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 18

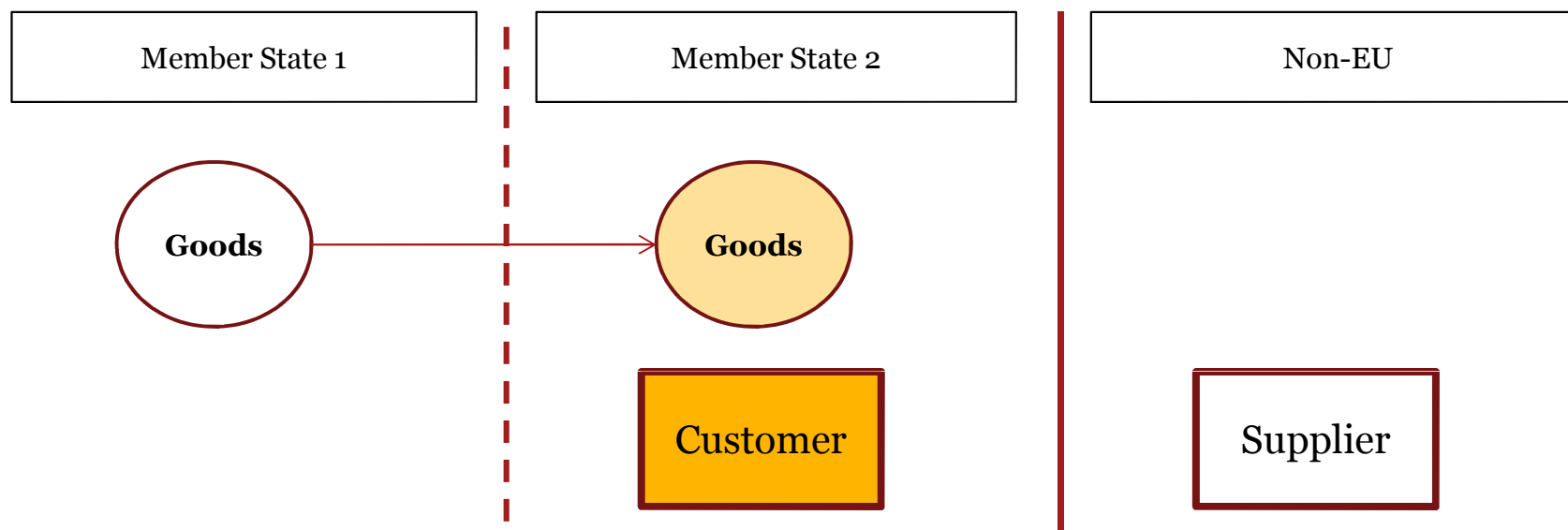
GROUP EU1 – Scenario 3



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time the dispatch or transport to the customer begins (i.e. intra-Community supply)	MS2 – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
CHANGE IN PLACE OF SUPPLY BUT NOT IN PLACE OF ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 19

GROUP EU1– Scenario 4



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time the dispatch or transport to the customer begins (i.e. intra-Community supply)	MS2 – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
CHANGE IN PLACE OF SUPPLY BUT NOT IN PLACE OF ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

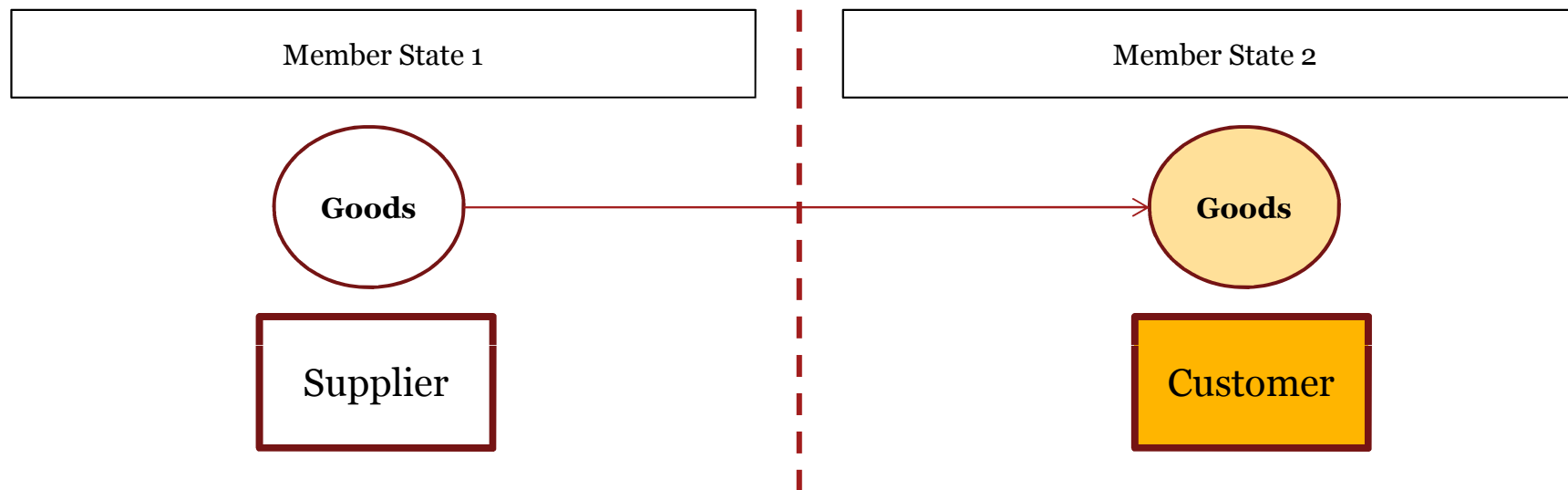
Cross-border supply within EU

Group EU2

(Supply with installation or assembly by or on behalf of the supplier)

Diagram 20

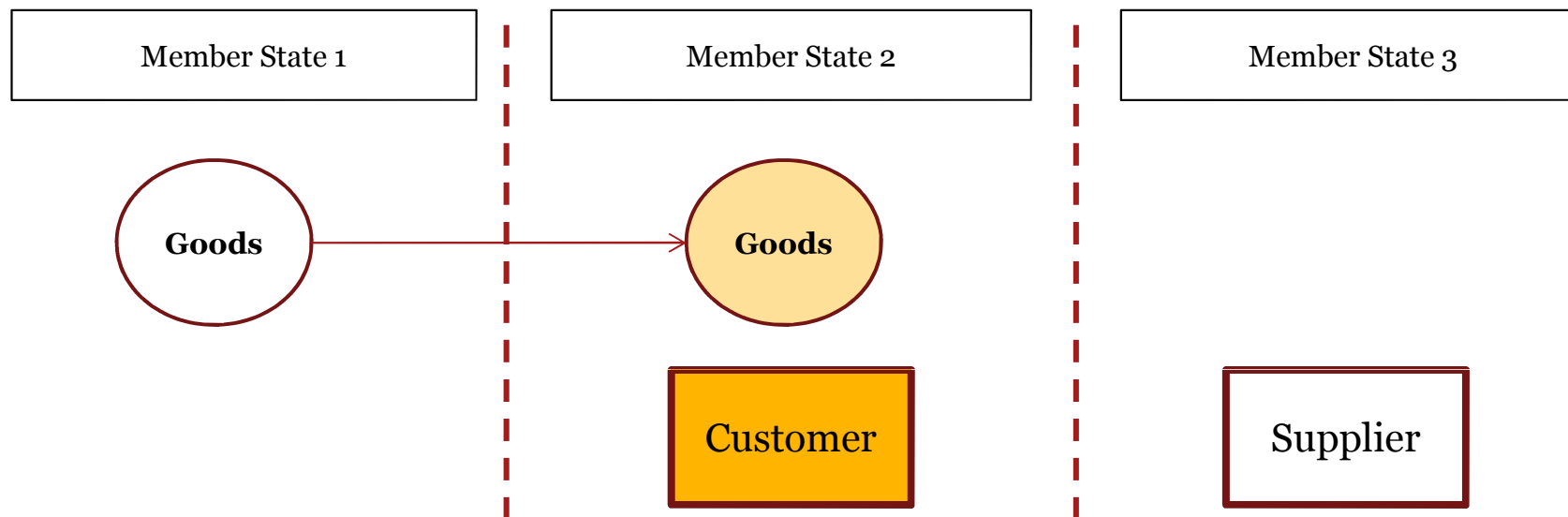
GROUP EU2 – Scenario 5



Current treatment	Future treatment
Place of supply	Place of supply
MS2 – the place where the goods are installed or assembled	MS2 – the place where the customer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 21

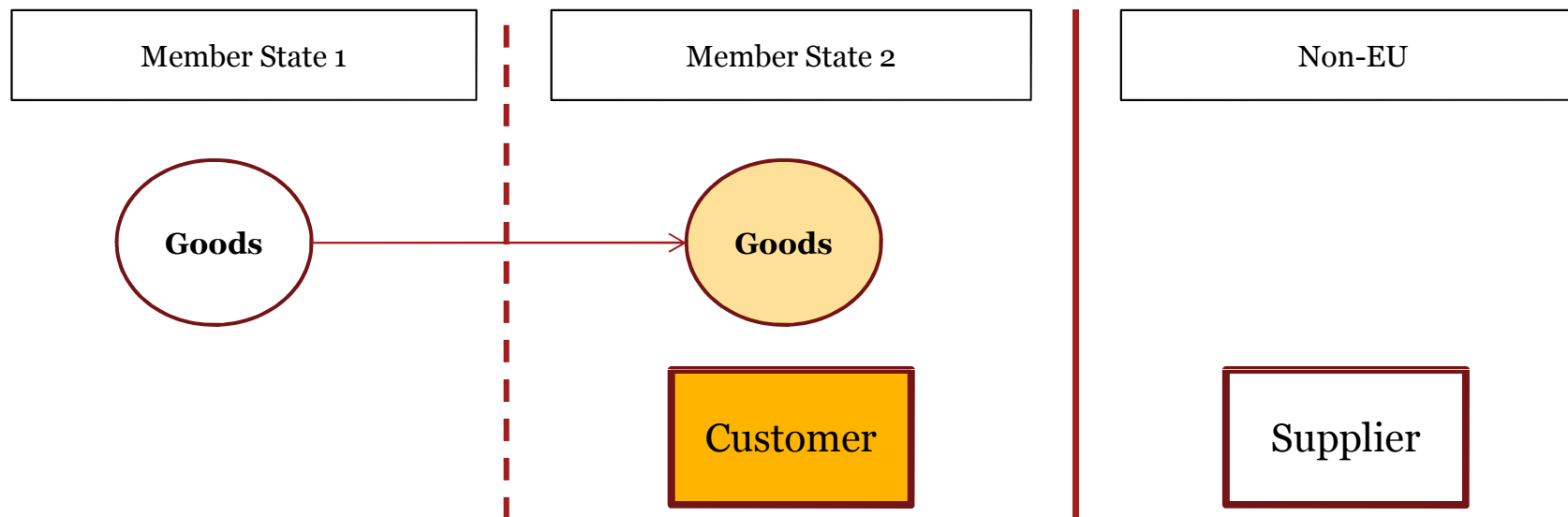
GROUP EU2– Scenario 6



Current treatment	Future treatment
Place of supply	Place of supply
MS2 – the place where the goods are installed or assembled	MS2 – the place where the customer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 22

GROUP EU2– Scenario 7



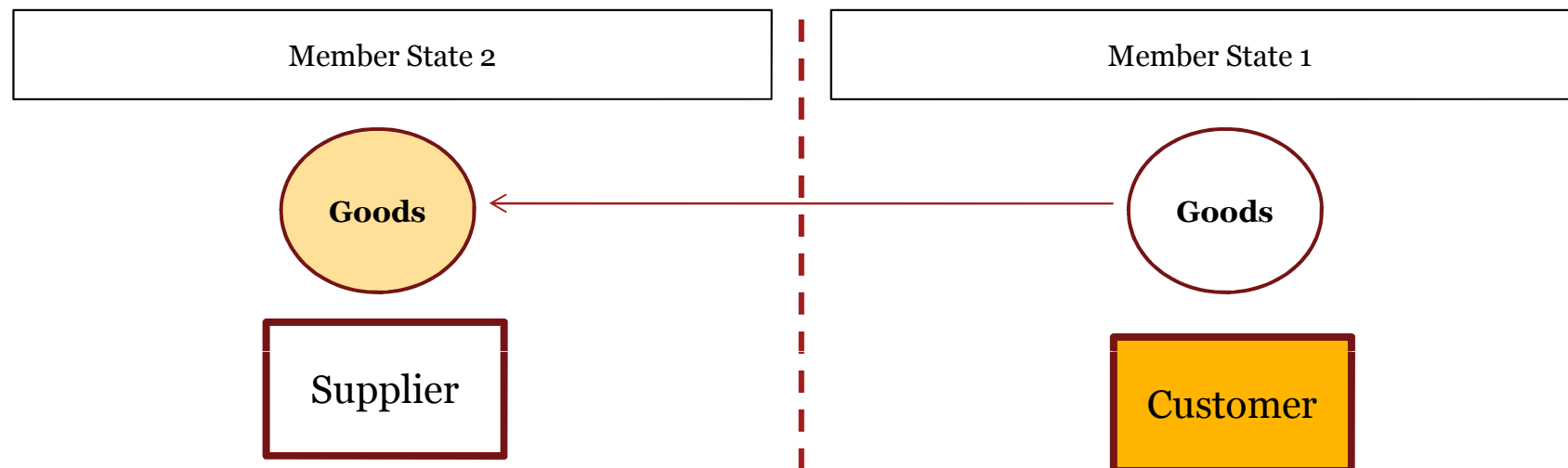
Current treatment	Future treatment
Place of supply	Place of supply
MS2 – the place where the goods are installed or assembled	MS2 – the place where the customer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Cross-border supply within EU

Group EU3

Diagram 23

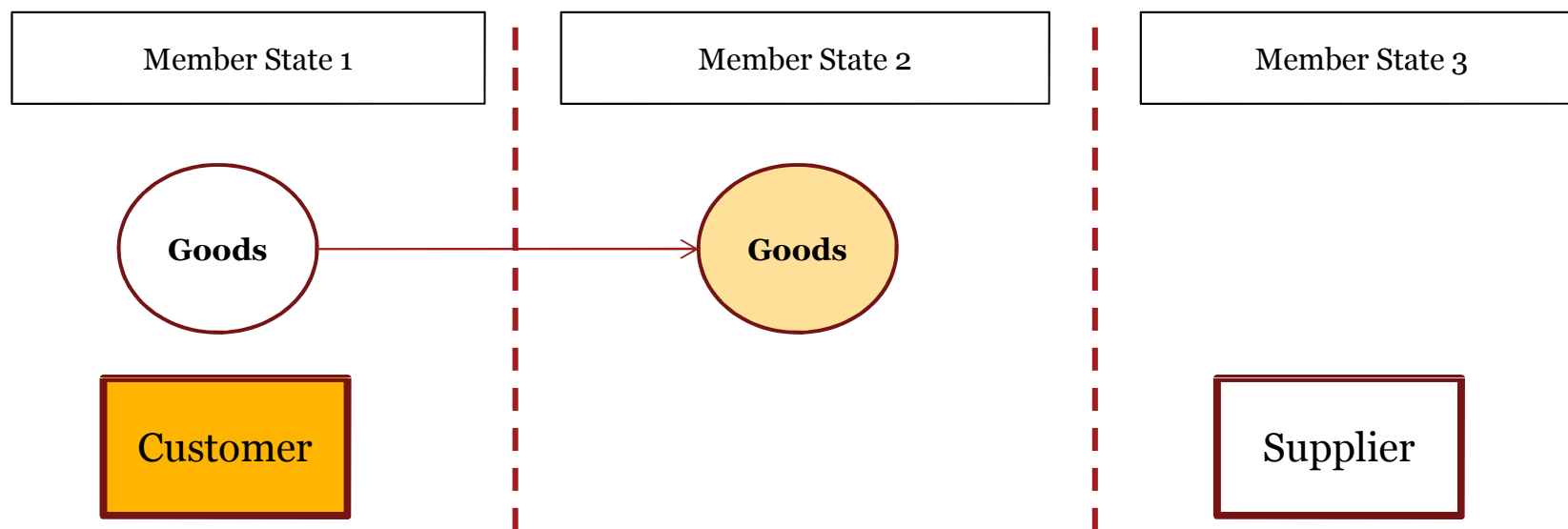
GROUP EU₃ – Scenario 8



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time the dispatch or transport to the customer begins (i.e. intra-Community supply)	MS1 – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
NO CHANGE IN PLACE OF SUPPLY BUT IN PLACE OF ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 24

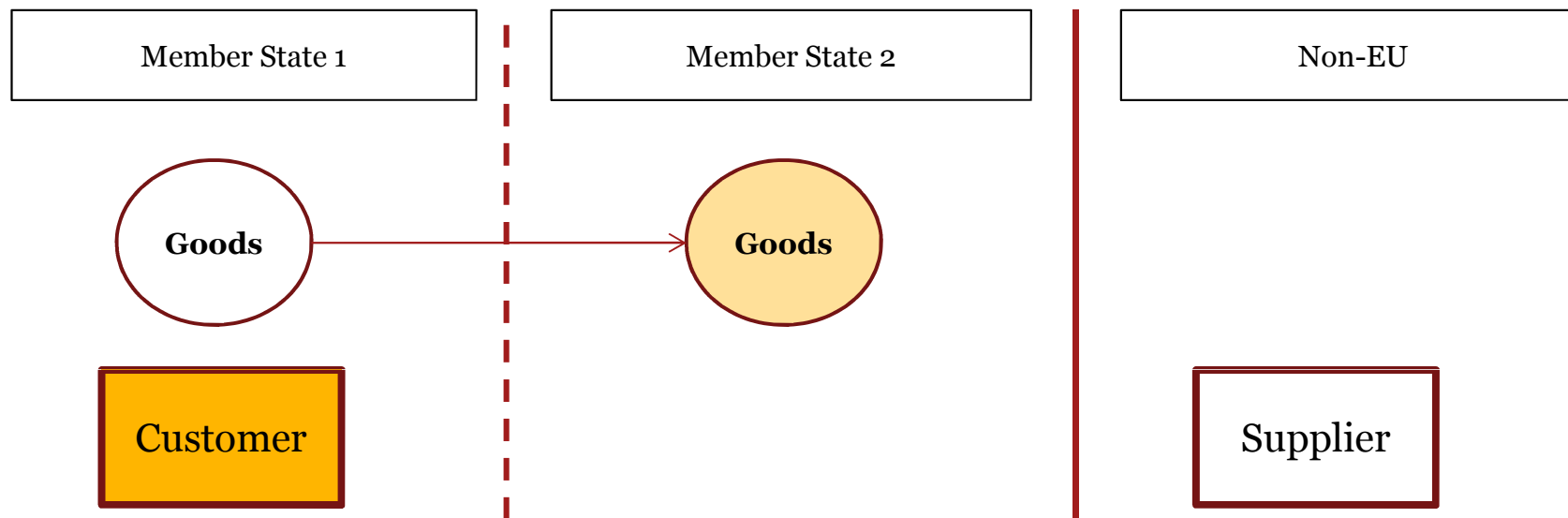
GROUP EU3– Scenario 9



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	MS1 – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
NO CHANGE IN PLACE OF SUPPLY BUT IN PLACE OF ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 25

GROUP EU3– Scenario 10



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	MS1 – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
NO CHANGE IN PLACE OF SUPPLY BUT IN PLACE OF ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Cross-border supply within EU

Group EU4

(Supply with installation or assembly by or on behalf of the supplier)

Diagram 26

GROUP EU4 – Scenario 11

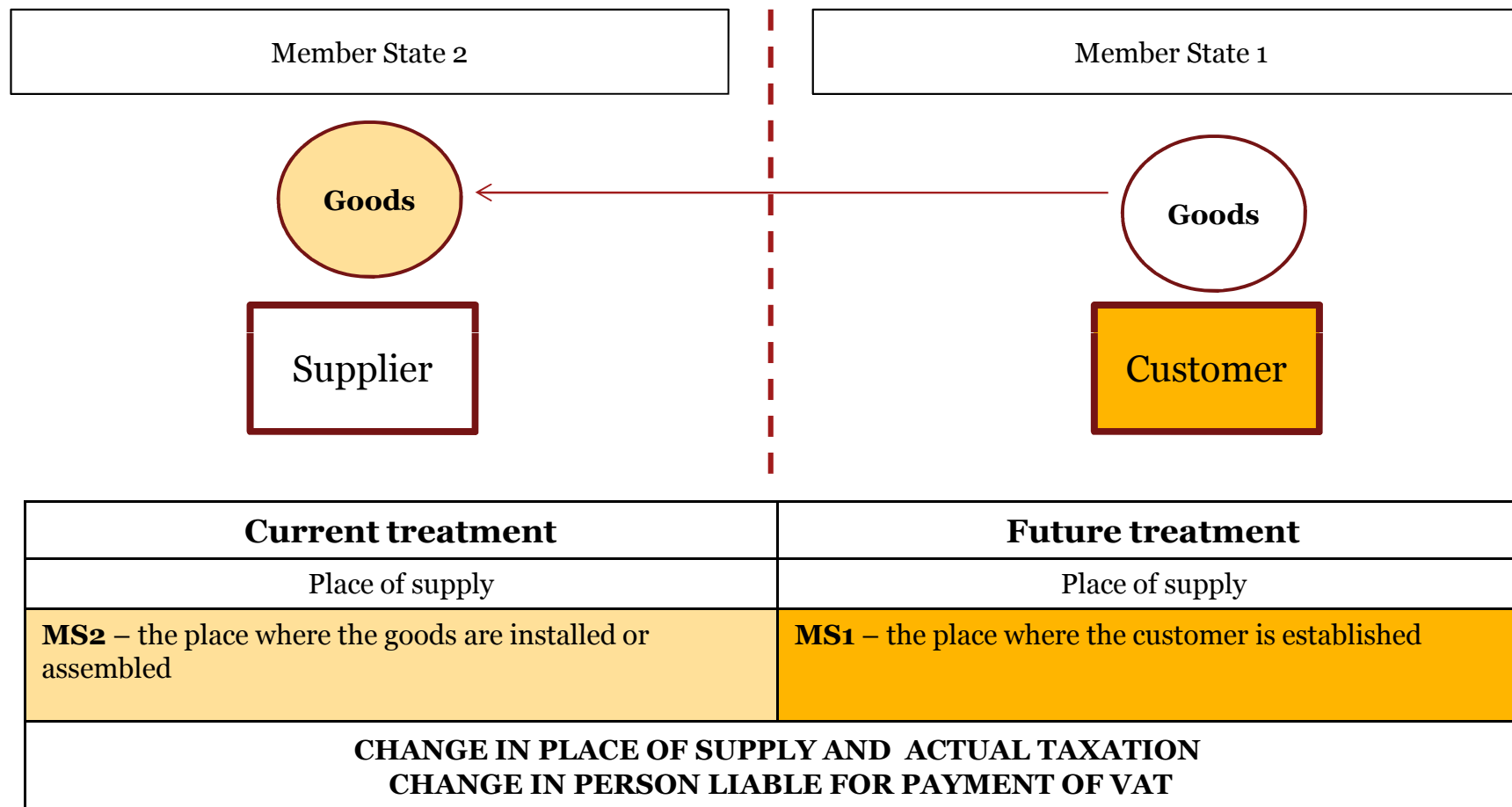
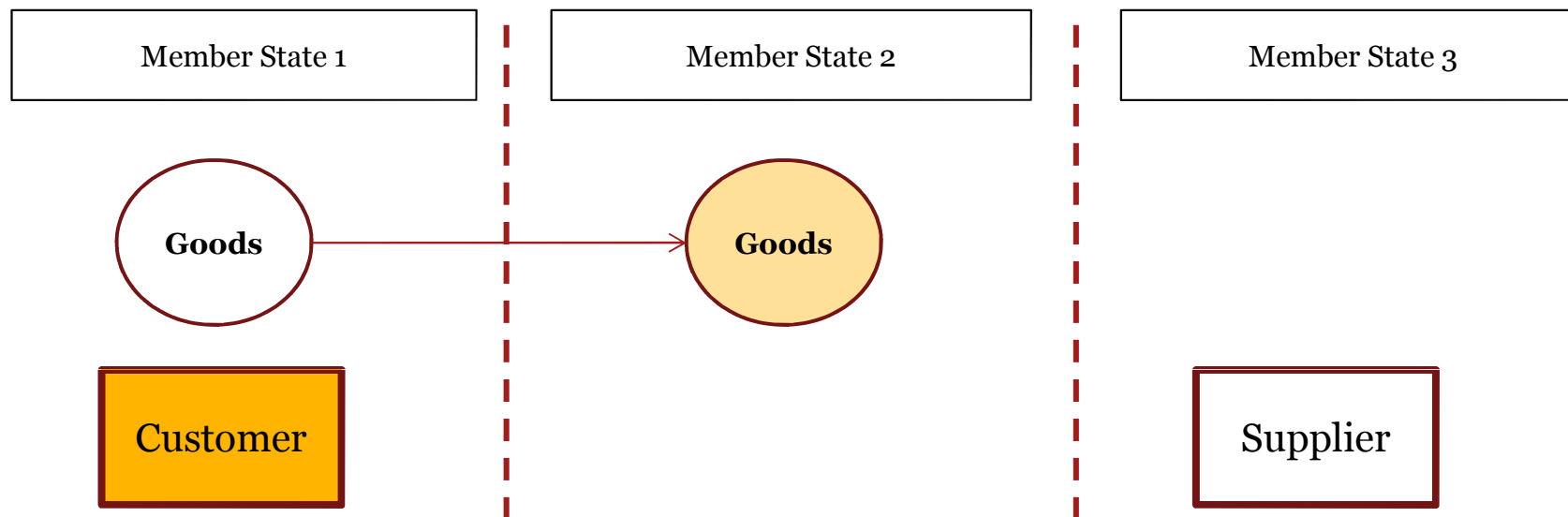


Diagram 27

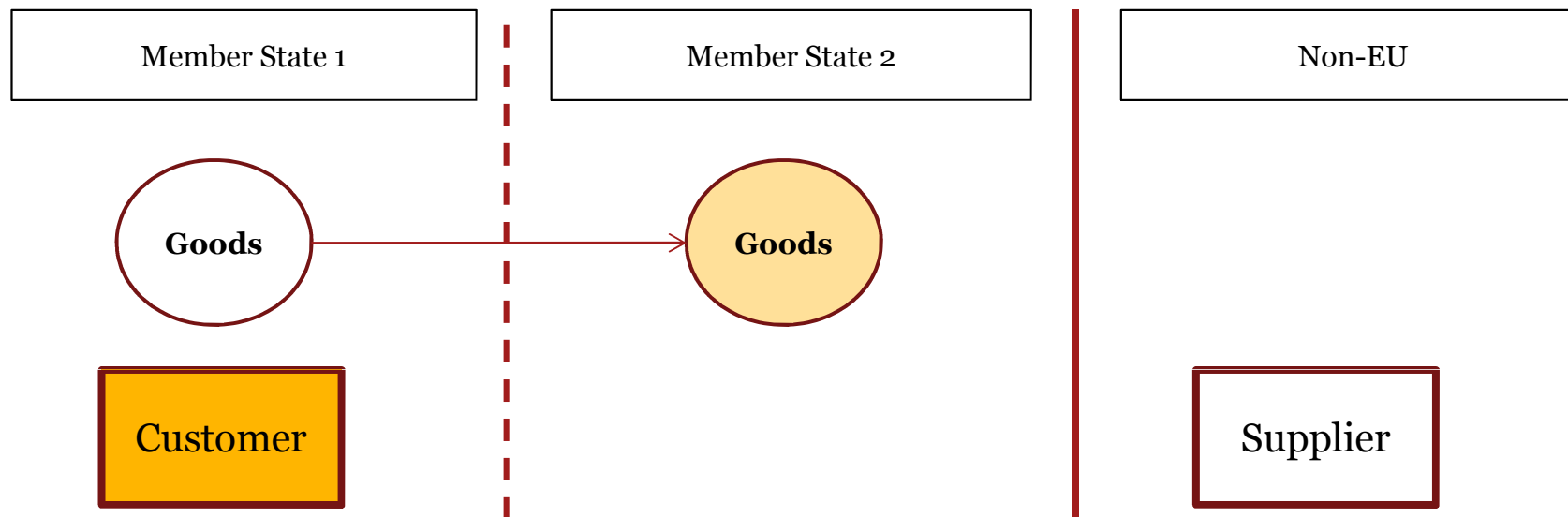
GROUP EU4– Scenario 12



Current treatment	Future treatment
Place of supply	Place of supply
MS2 – the place where the goods are installed or assembled	MS1 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 28

GROUP EU4– Scenario 13



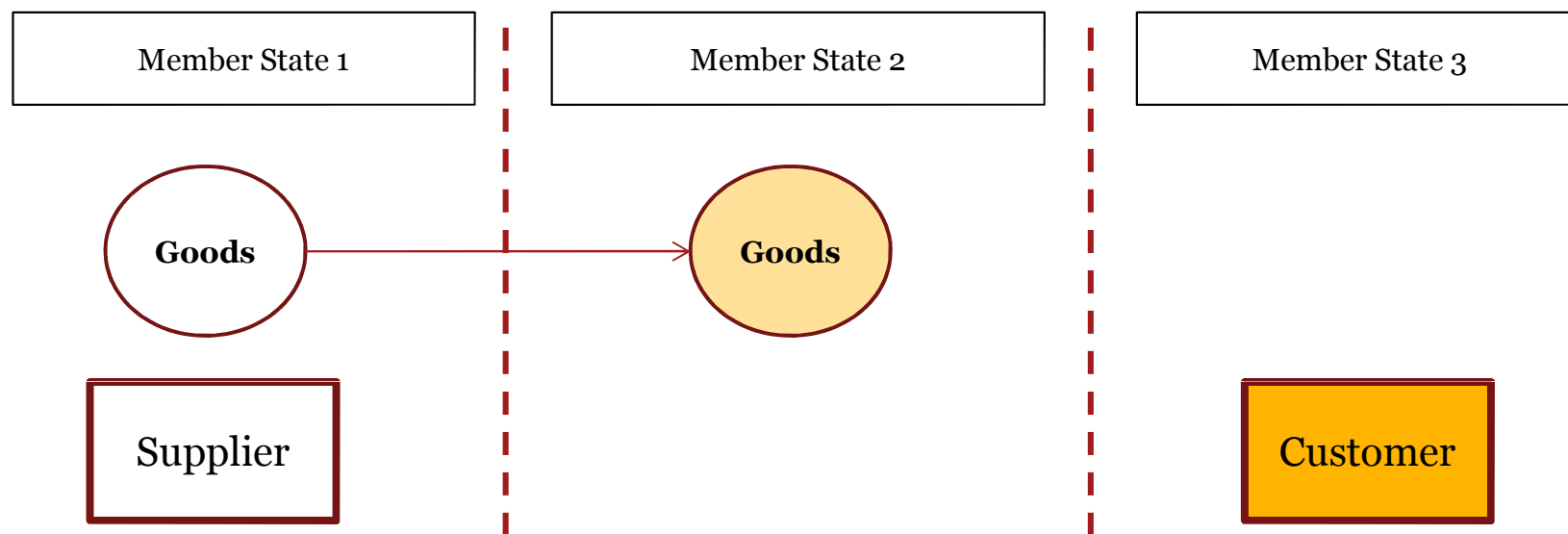
Current treatment	Future treatment
Place of supply	Place of supply
MS2 – the place where the goods are installed or assembled	MS1 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Cross-border supply within EU

Group EU5

Diagram 29

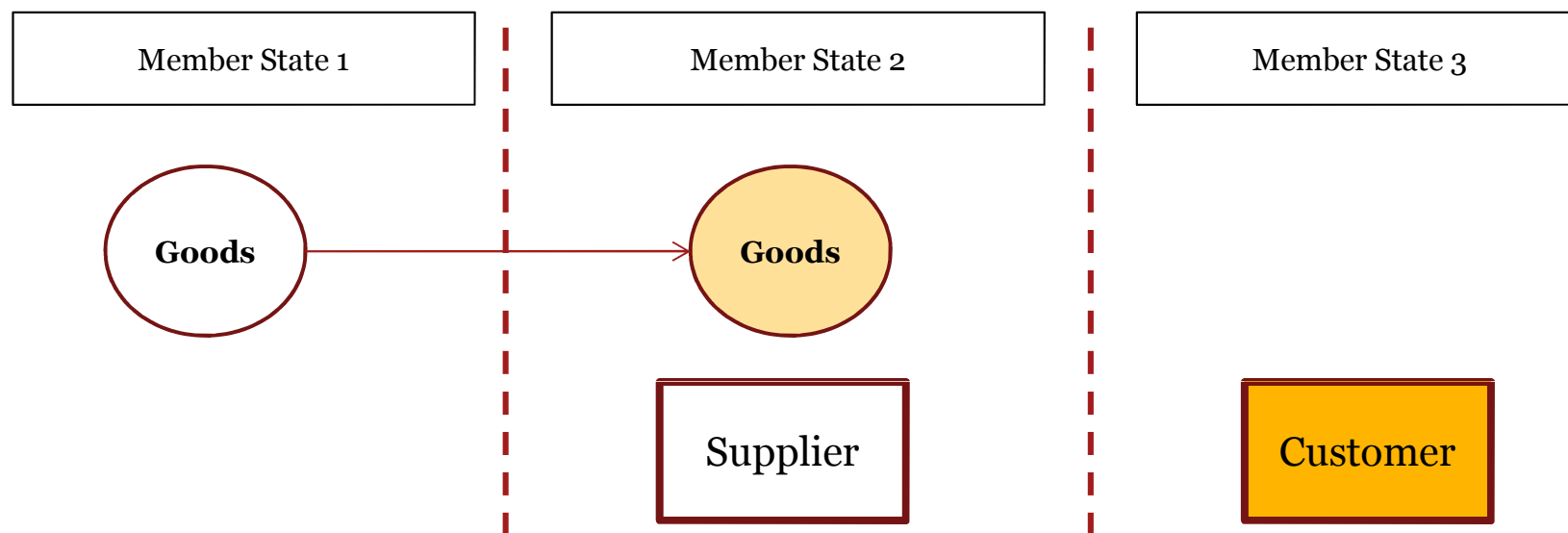
GROUP EU5– Scenario 14



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	MS3 – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 30

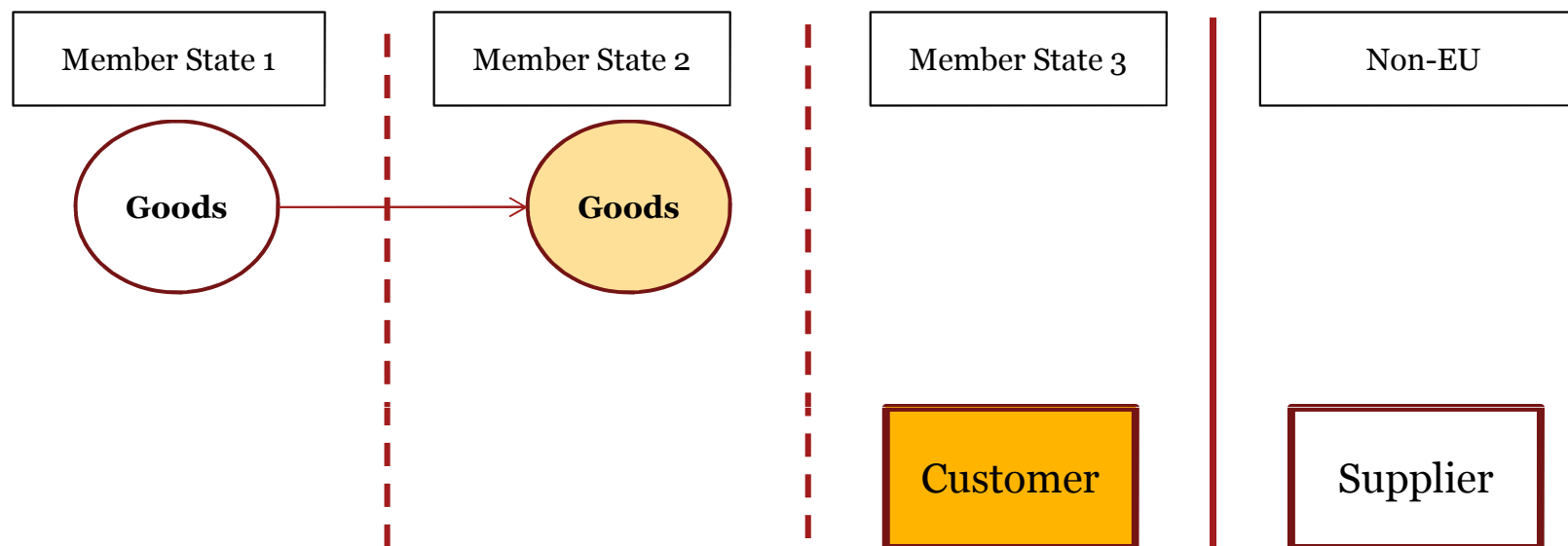
GROUP EU5– Scenario 15



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	MS3 – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 31

GROUP EU5 – Scenario 16



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time the dispatch or transport to the customer begins (i.e. intra-Community supply)	MS3 – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

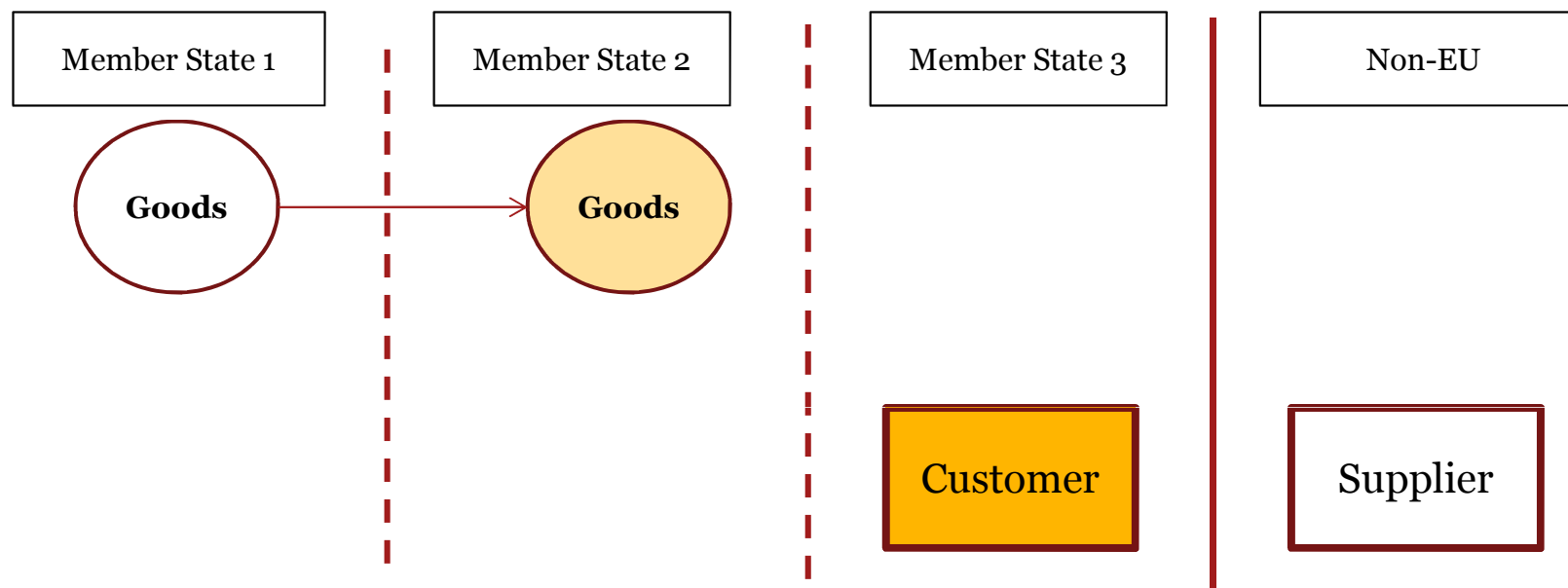
Cross-border supply within EU

Group EU6

(Supply with installation or assembly by or on behalf of the supplier)

Diagram 32

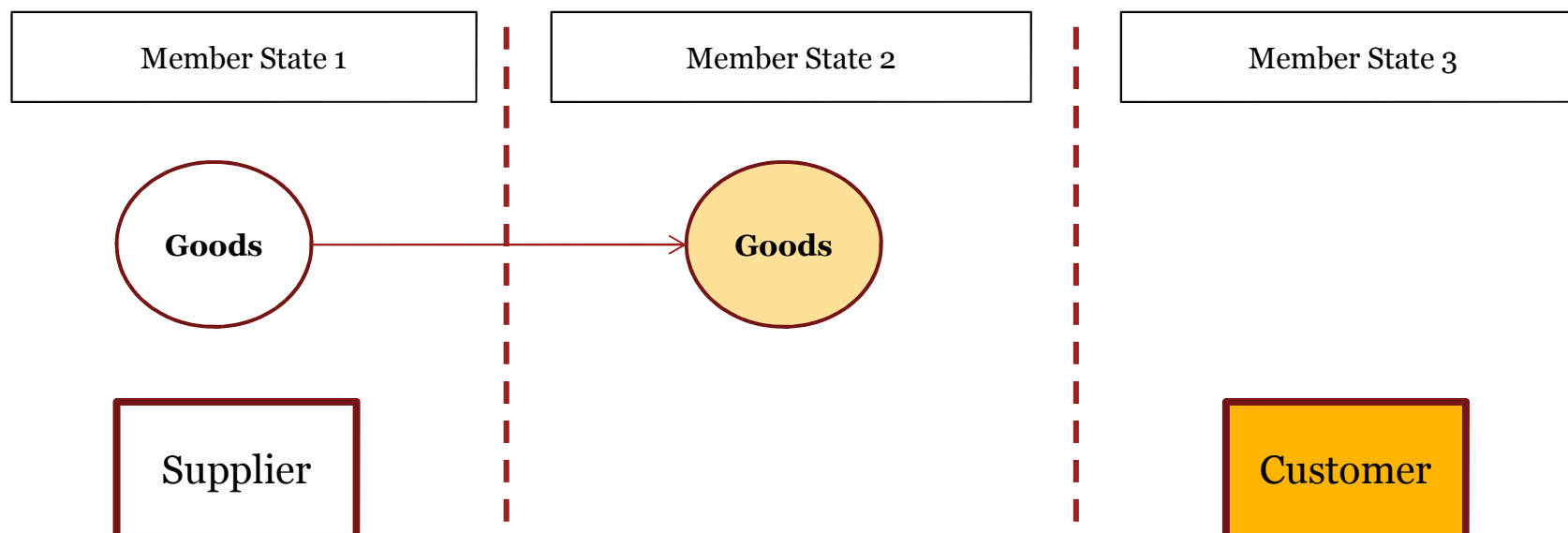
GROUP EU6 – Scenario 17



Current treatment	Future treatment
Place of supply	Place of supply
MS2 – the place where the goods are installed or assembled	MS3 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 33

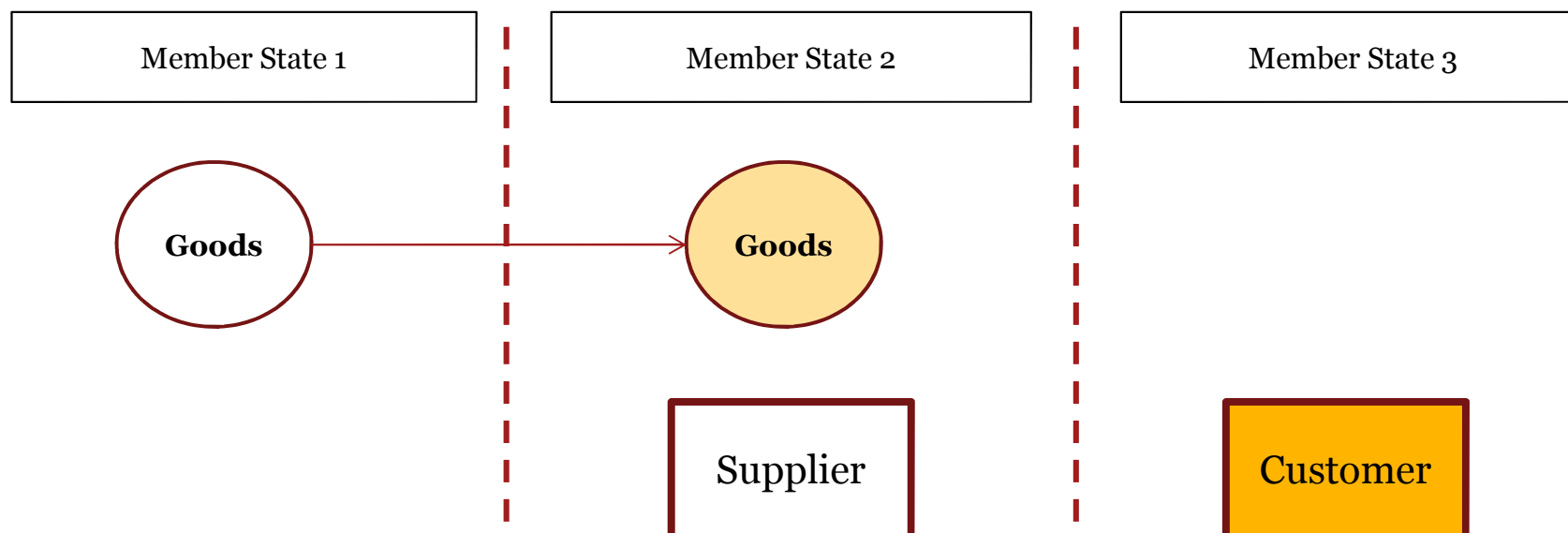
GROUP EU6– Scenario 18



Current treatment	Future treatment
Place of supply	Place of supply
MS2 – the place where the goods are installed or assembled	MS3 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 34

GROUP EU6– Scenario 19



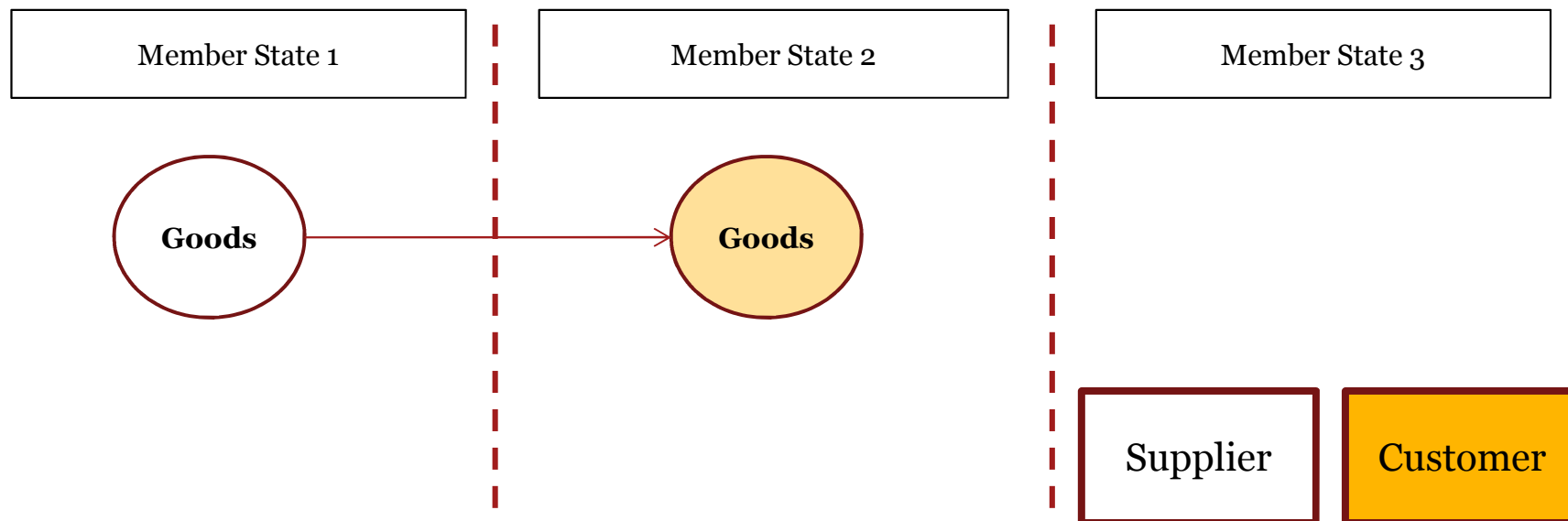
Current treatment	Future treatment
Place of supply	Place of supply
MS2 – the place where the goods are installed or assembled	MS3 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Cross-border supply within EU

Group EU7

Diagram 35

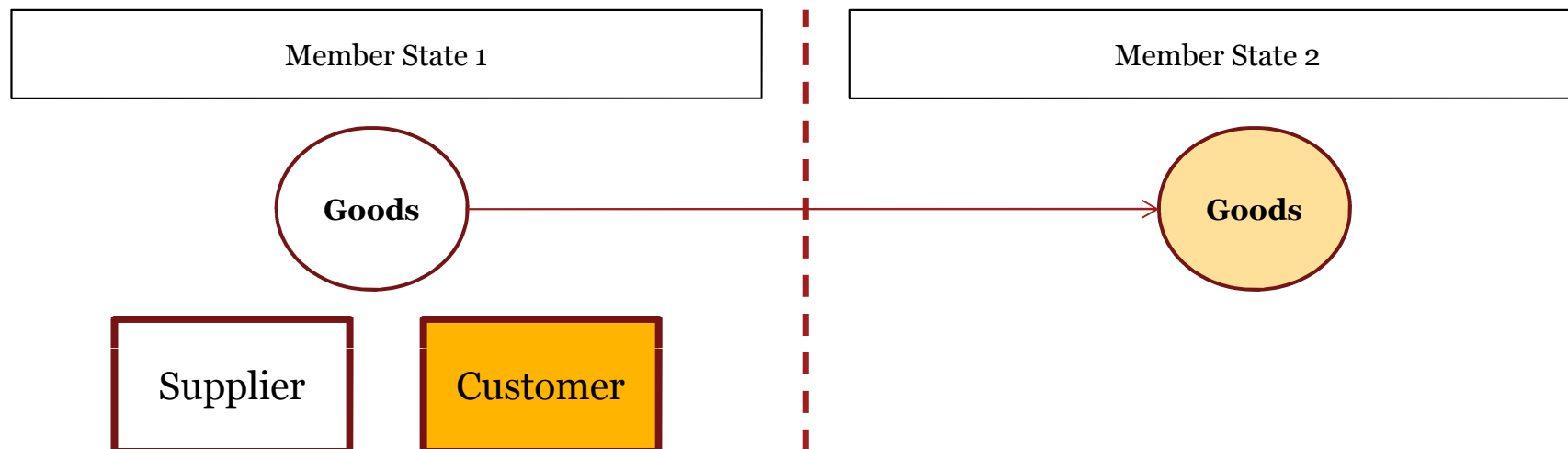
GROUP EU7– Scenario 20



Current treatment	Future treatment
Place of supply	Place of supply
MS2 – the place where the goods are installed or assembled	MS3 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 36

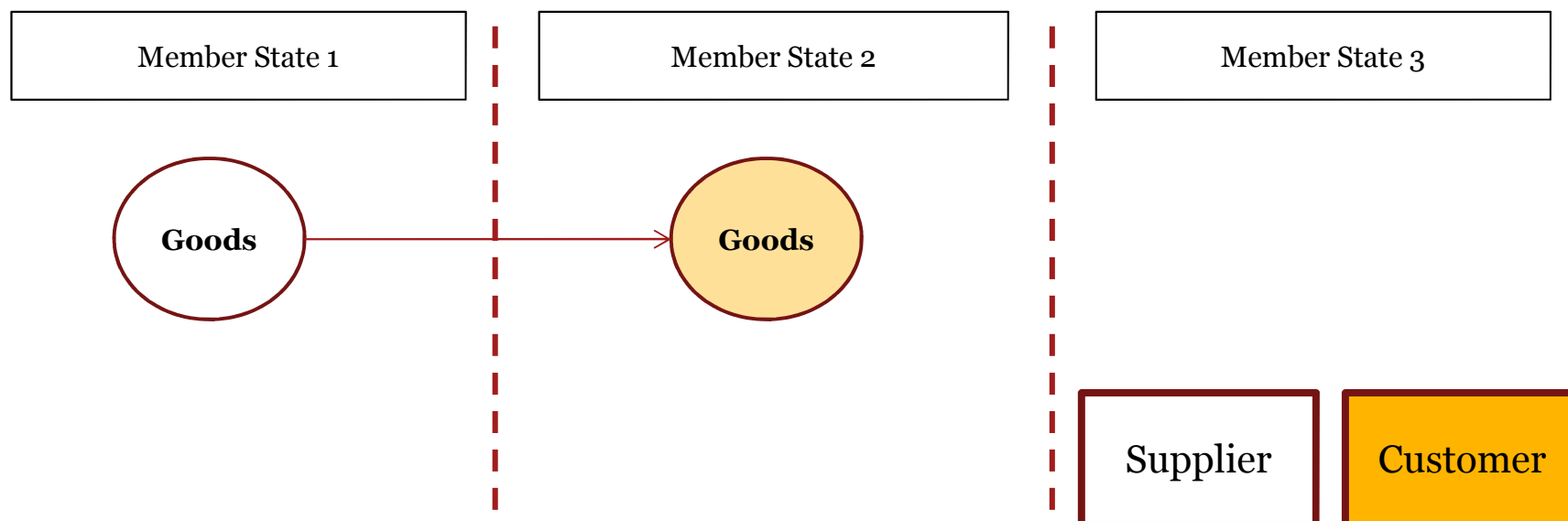
GROUP EU7 – Scenario 21



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time the dispatch or transport to the customer begins (i.e. intra-Community supply)	MS1 – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
NO CHANGE IN PLACE OF SUPPLY BUT IN PLACE OF ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 37

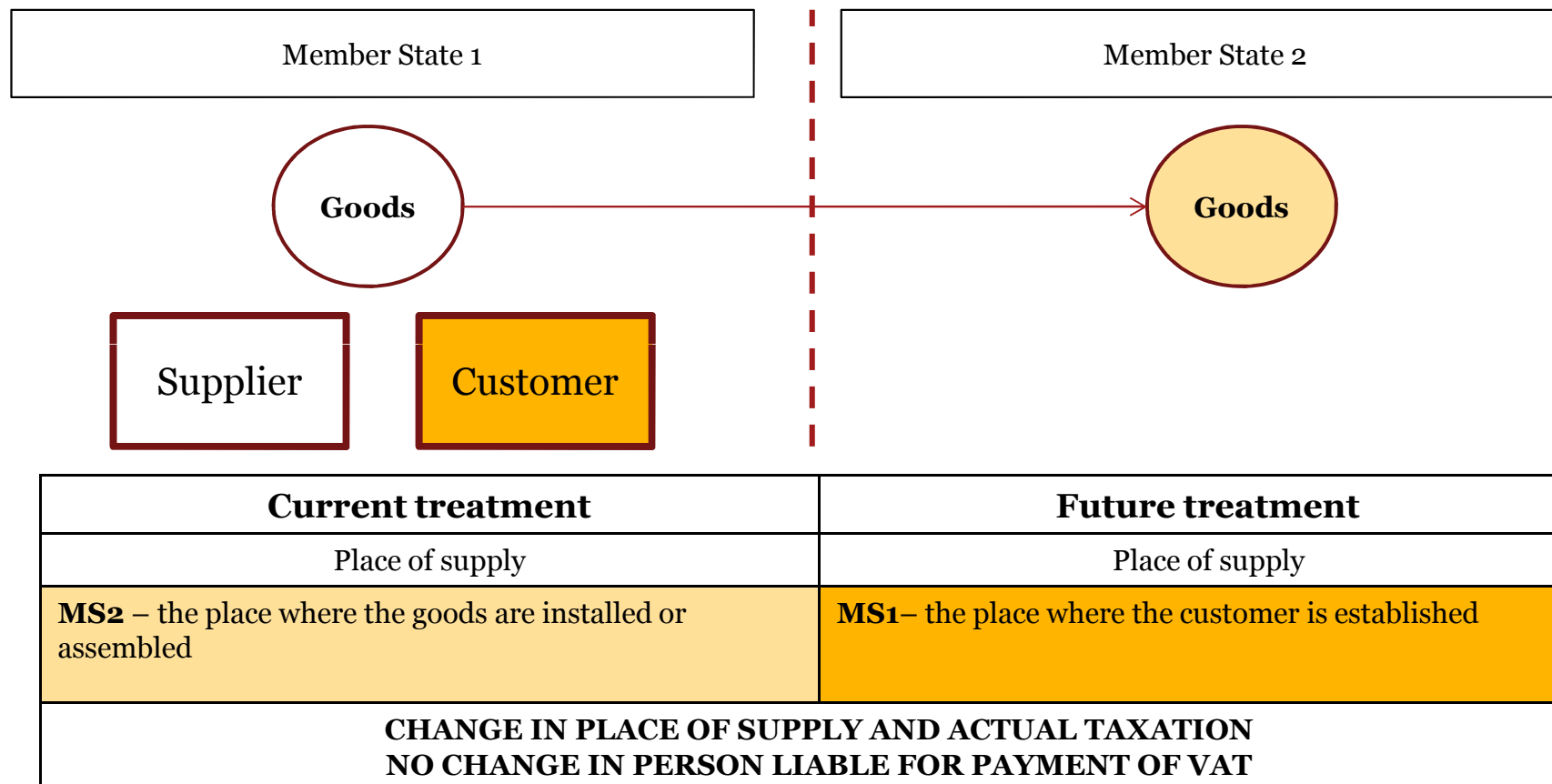
GROUP EU7– Scenario 22



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time the dispatch or transport to the customer begins (i.e. intra-Community supply)	MS3 – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 38

GROUP EU7 – Scenario 23

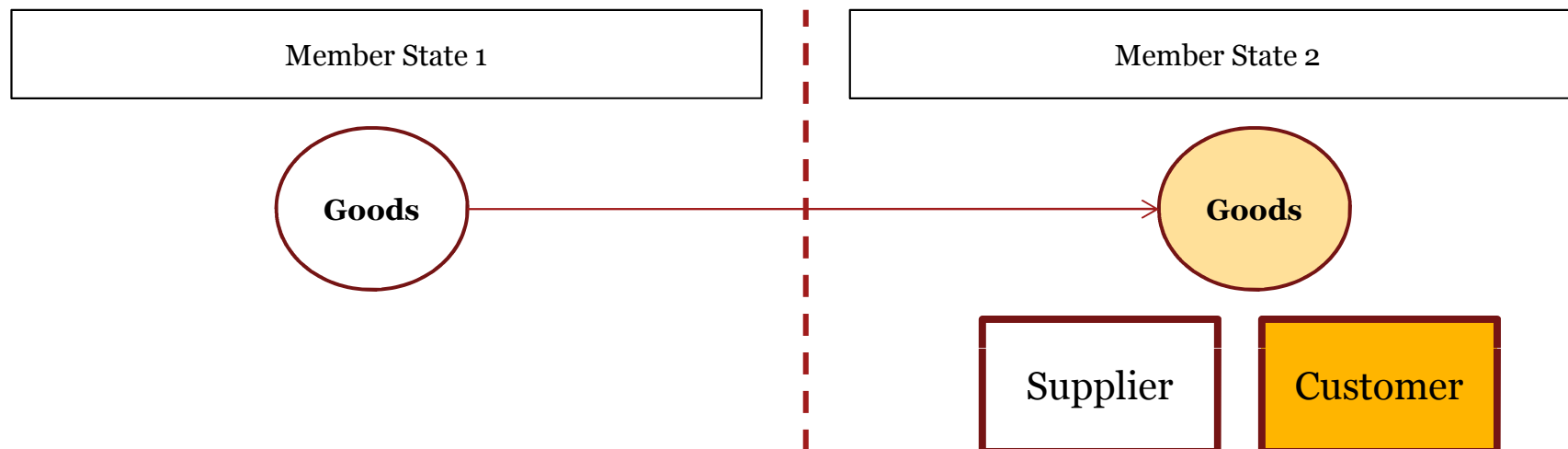


Cross-border supply within EU

Group EU8

Diagram 39

GROUP EU8 – Scenario 24



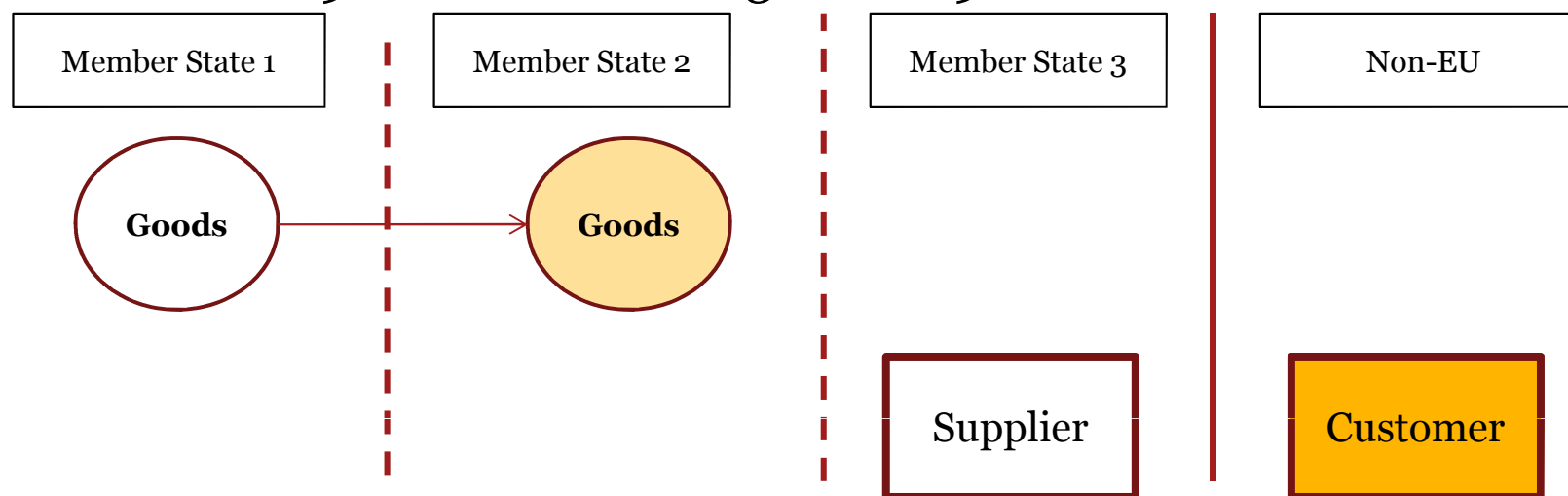
Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time the dispatch or transport to the customer begins (i.e. intra-Community supply)	MS2 – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
CHANGE IN PLACE OF SUPPLY BUT NOT IN PLACE OF ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Cross-border supply within EU

Group EU9

Diagram 40

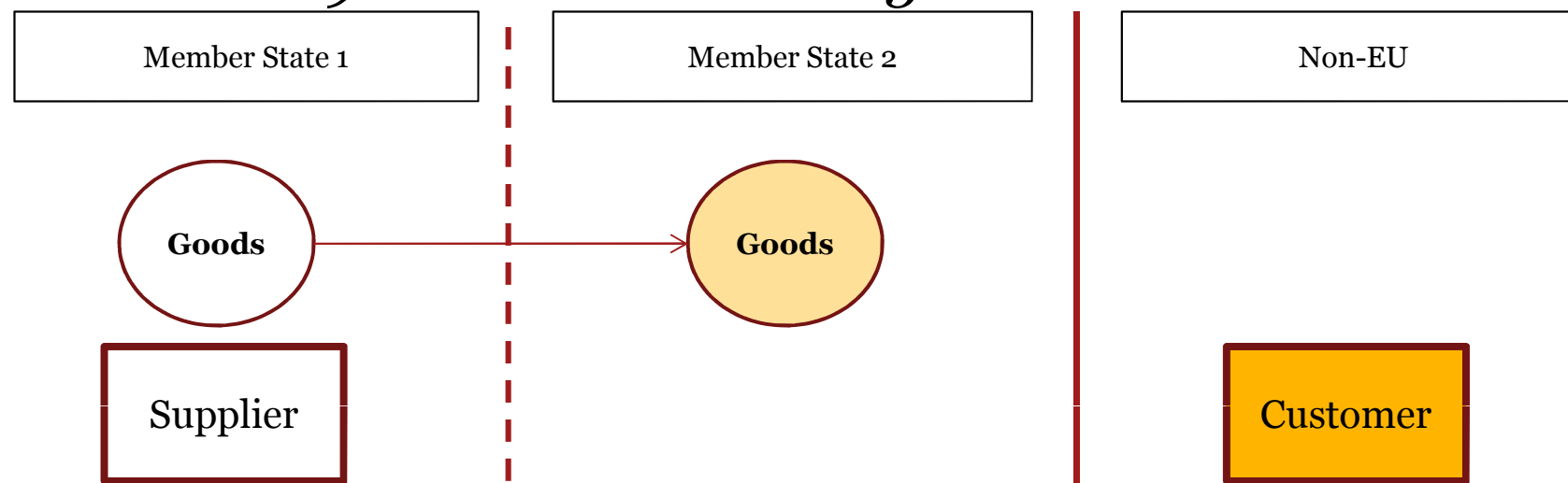
GROUP EU9 – Scenarios 25 and 29



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	Non-EU – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
MS2 – the place where the goods are installed or assembled	
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU NO TAXATION	

Diagram 41

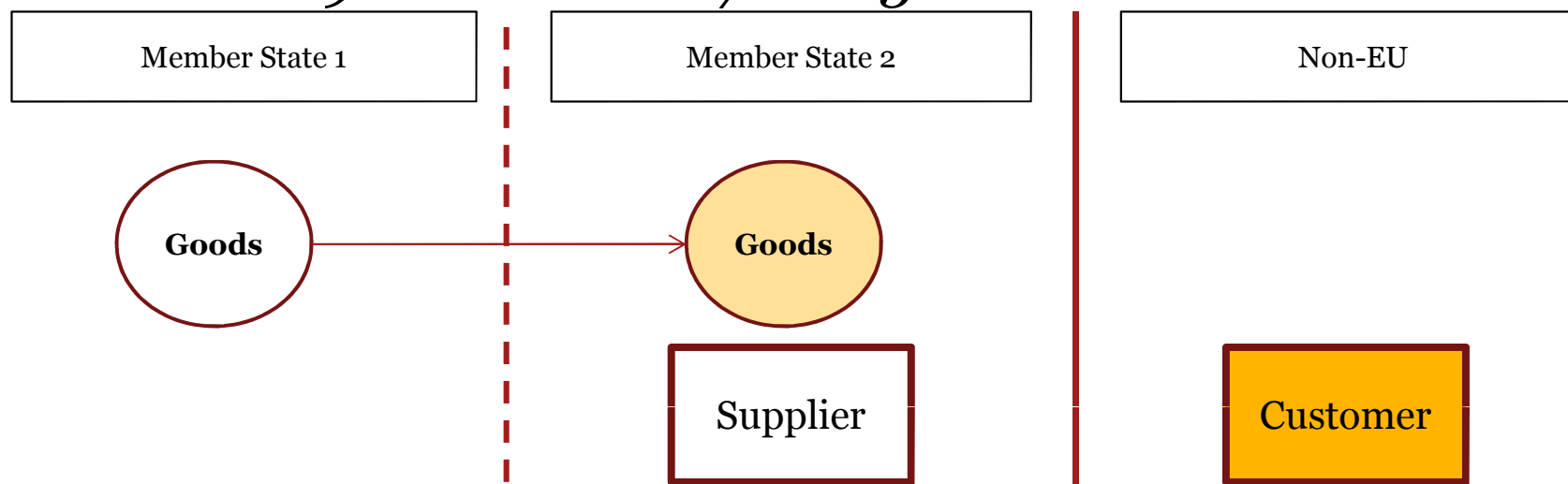
GROUP EU9– Scenarios 26 and 30



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	Non-EU – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
MS2 – the place where the goods are installed or assembled	
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU NO TAXATION	

Diagram 42

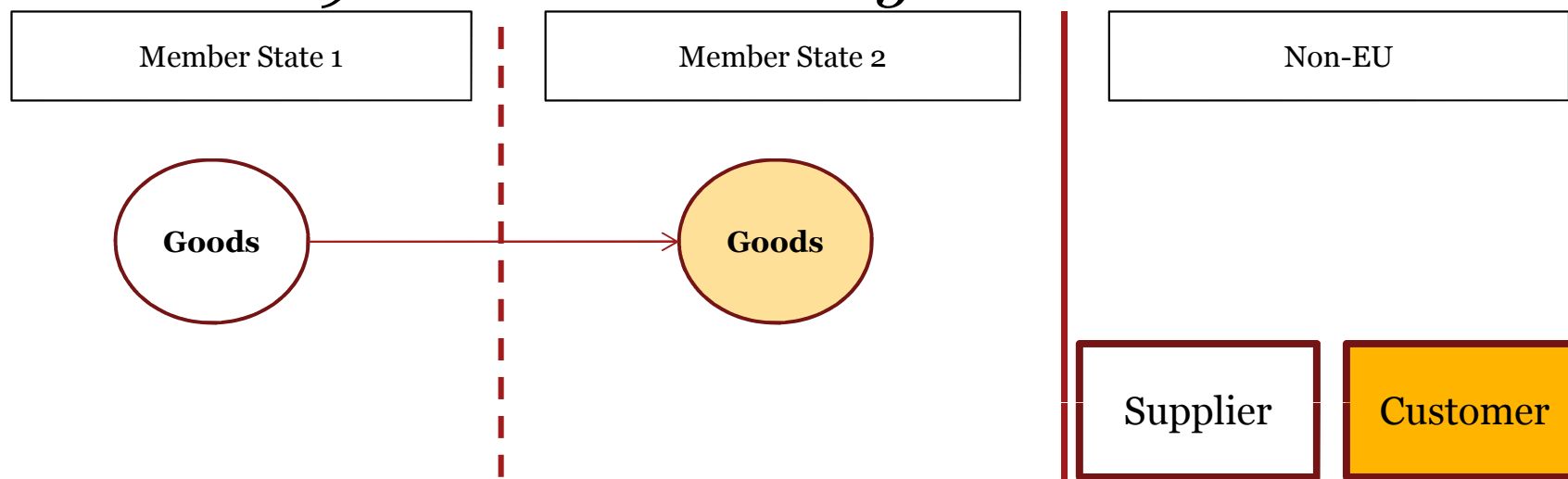
GROUP EU9– Scenarios 27 and 31



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	Non-EU – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
MS2 – the place where the goods are installed or assembled	
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU NO TAXATION	

Diagram 43

GROUP EU9– Scenarios 28 and 32



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	Non-EU – the place where the customer is established
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)	
MS2 – the place where the goods are installed or assembled	
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU NO TAXATION	

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General scenarios - Importation into EU

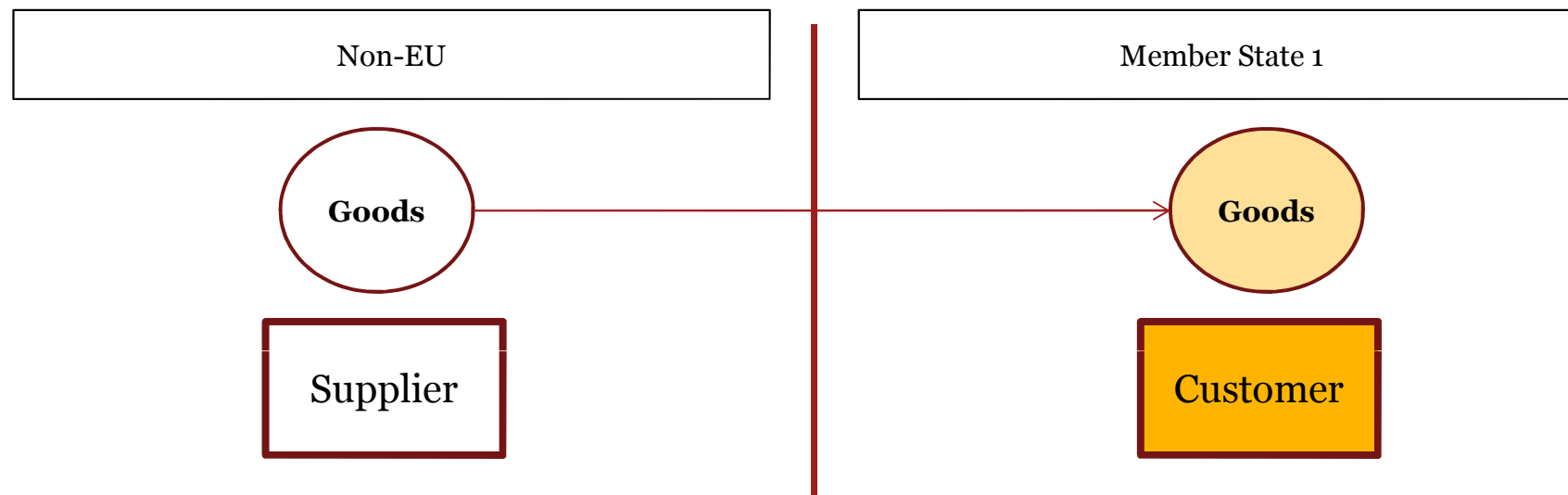
Group IM1	Scenarios 1 and 2
Group IM2	Scenarios 3 and 4
Group IM3	Scenarios 5 to 7
Group IM4	Scenarios 8 to 10

Importation into EU

Group IM1

Diagram 44

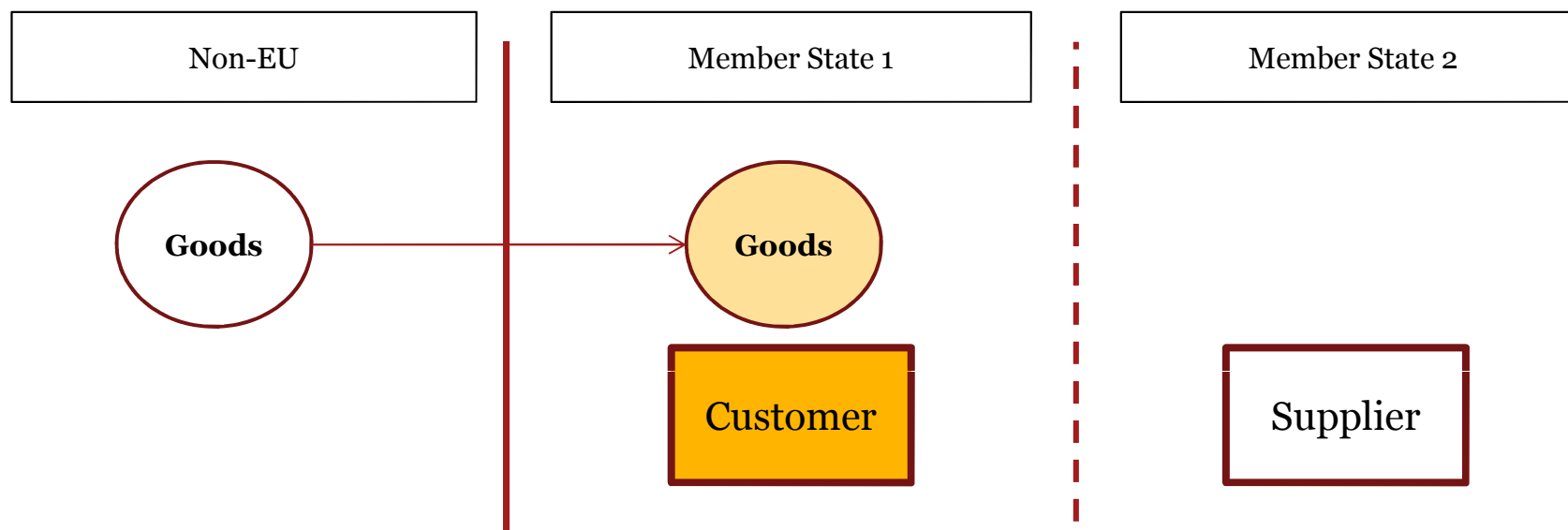
GROUP IM1 – Scenario 1



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins	MS1 – the place where the customer is established
MS1 – the place where the importation takes place	MS1 – the place where the importation takes place
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU DOUBLE TAXATION	

Diagram 45

GROUP IM1– Scenario 2



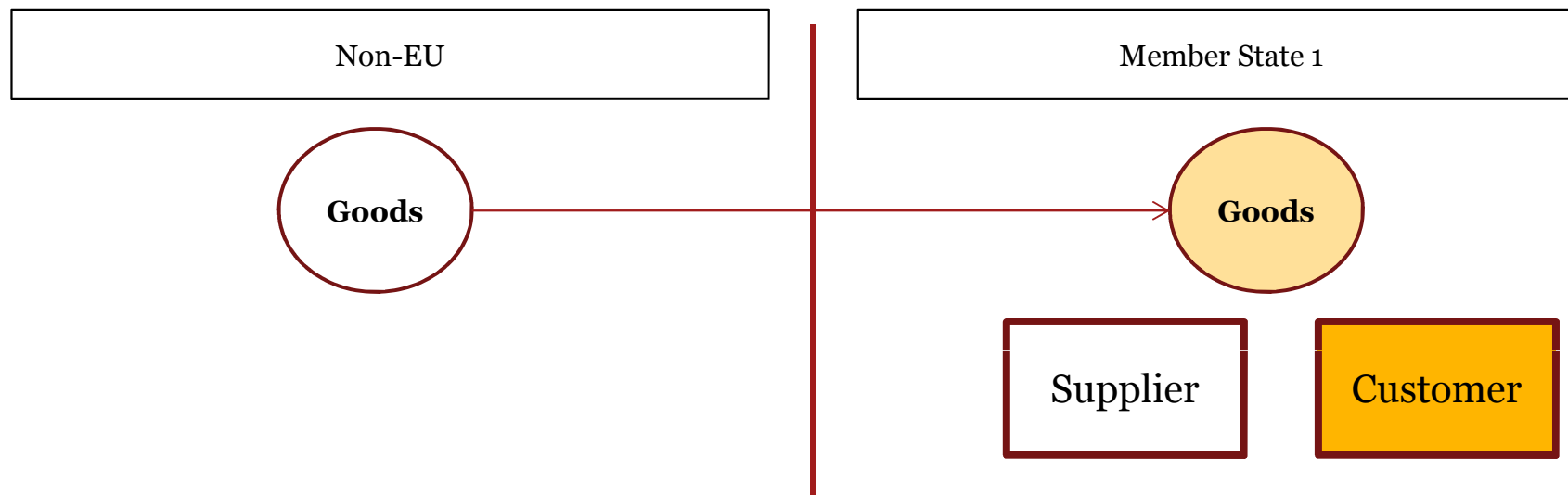
Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins	MS1 – the place where the customer is established
MS1 – the place where the importation takes place	MS1 – the place where the importation takes place
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU DOUBLE TAXATION	

Importation into EU

Group IM2

Diagram 46

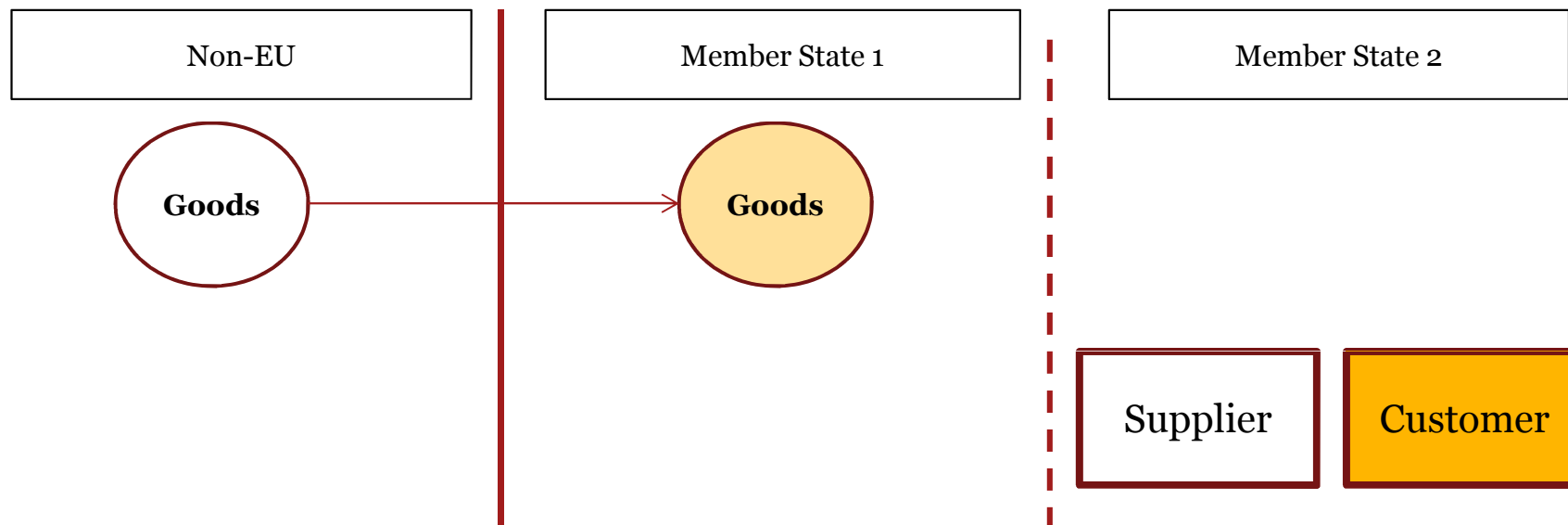
GROUP IM2 – Scenario 3



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins	MS1 – the place where the customer is established
MS1 – the place where the importation takes place	MS1 – the place where the importation takes place
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU DOUBLE TAXATION	

Diagram 47

GROUP IM2– Scenario 4



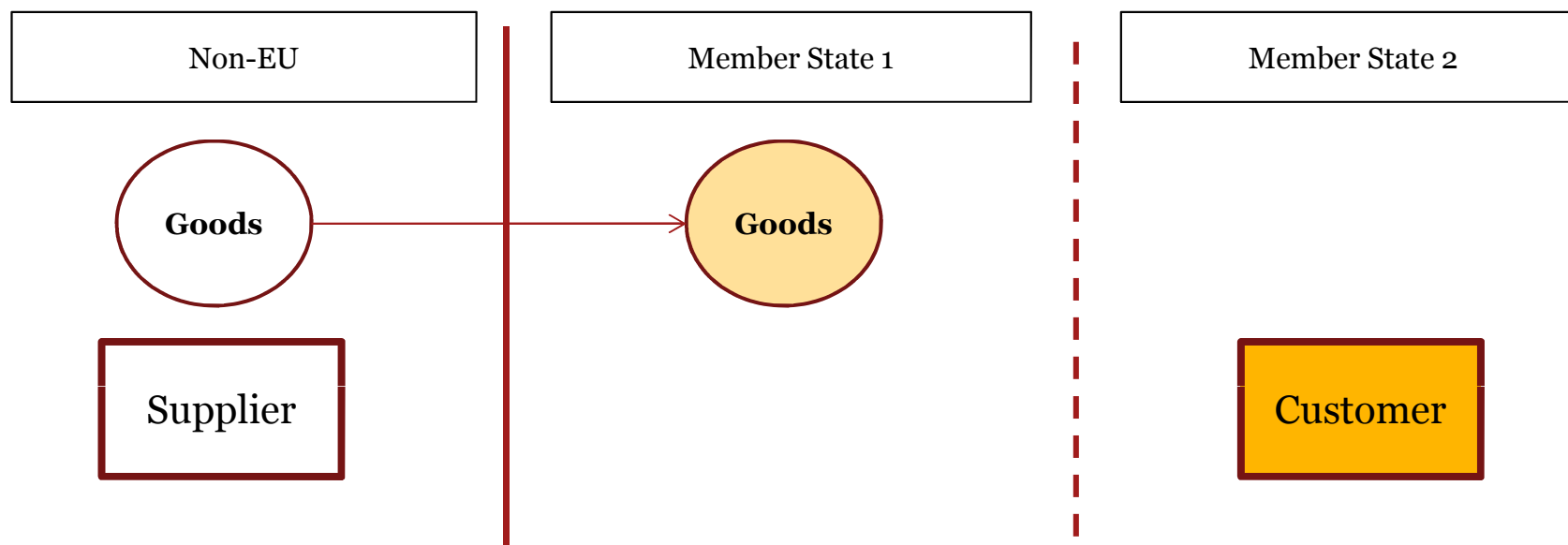
Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins	MS2 – the place where the customer is established
MS1 – the place where the importation takes place	MS1 – the place where the importation takes place
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU DOUBLE TAXATION	

Importation into EU

Group IM3

Diagram 48

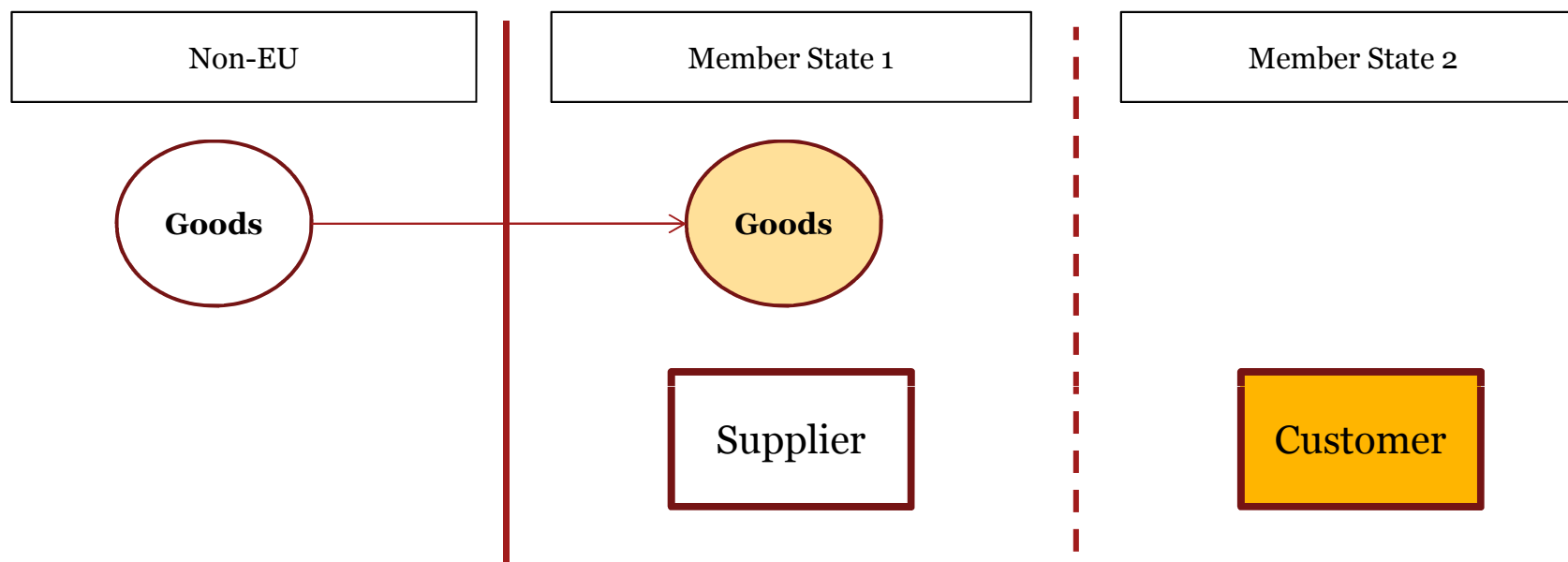
GROUP IM3– Scenario 5



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins	MS2 – the place where the customer is established
MS1 – the place where the importation takes place	MS1 – the place where the importation takes place
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU DOUBLE TAXATION	

Diagram 49

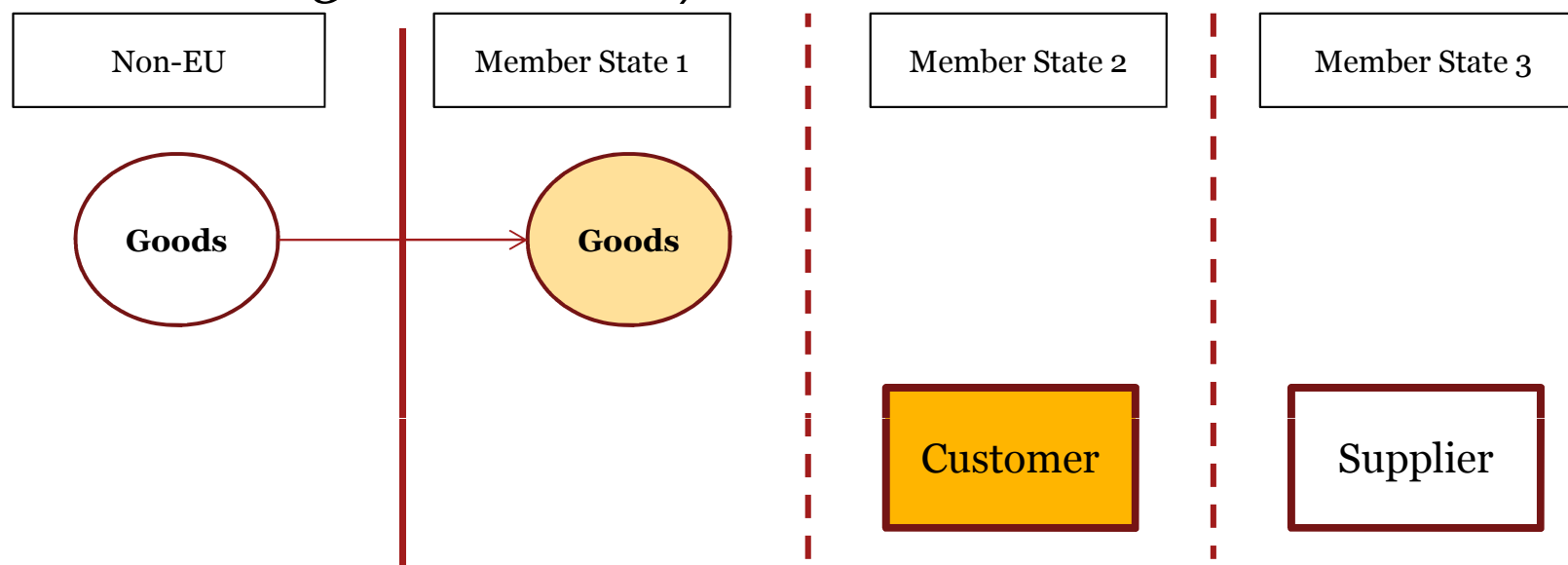
GROUP IM₃– Scenario 6



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins	MS2 – the place where the customer is established
MS1 – the place where the importation takes place	MS1 – the place where the importation takes place
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU DOUBLE TAXATION	

Diagram 50

GROUP IM3 – Scenario 7



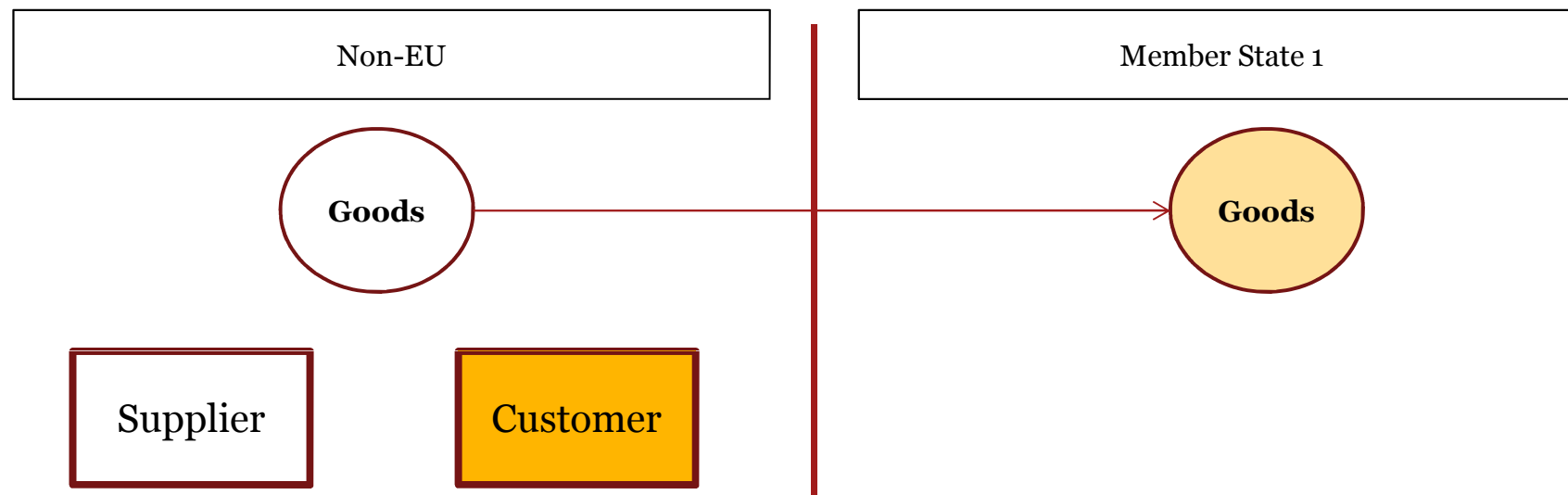
Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins	MS2 – the place where the customer is established
MS1 – the place where the importation takes place	MS1 – the place where the importation takes place
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU DOUBLE TAXATION	

Importation into EU

Group IM4

Diagram 51

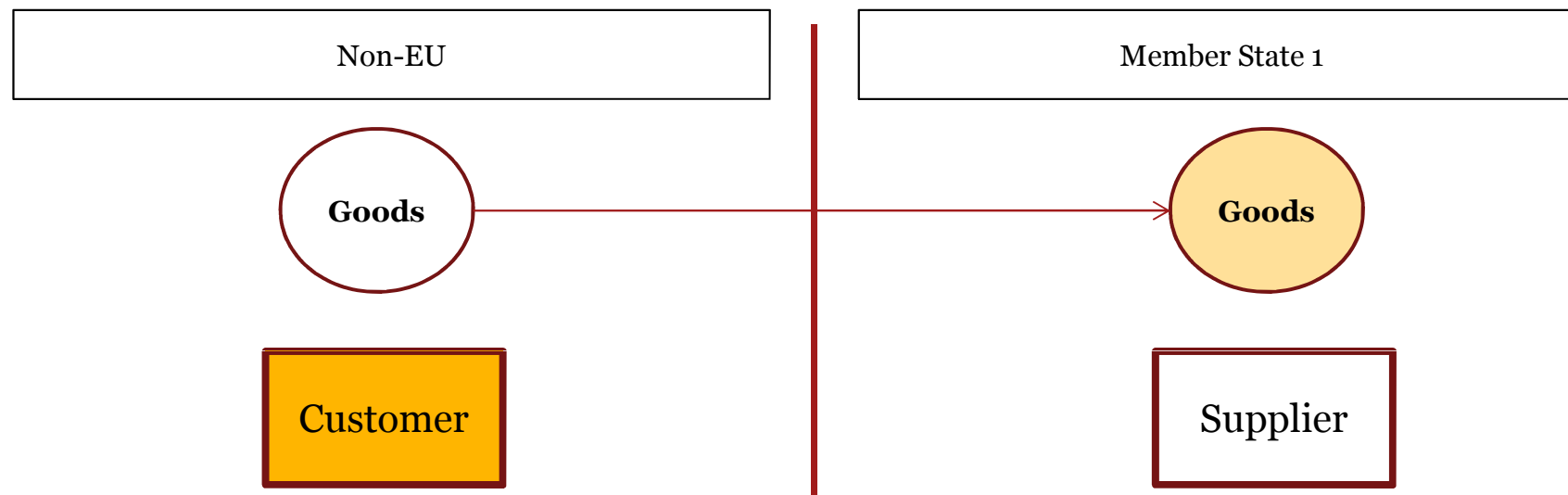
GROUP IM4 – Scenario 8



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins	Non-EU – the place where the customer is established
MS1 – the place where the importation takes place	MS1 – the place where the importation takes place
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION	

Diagram 52

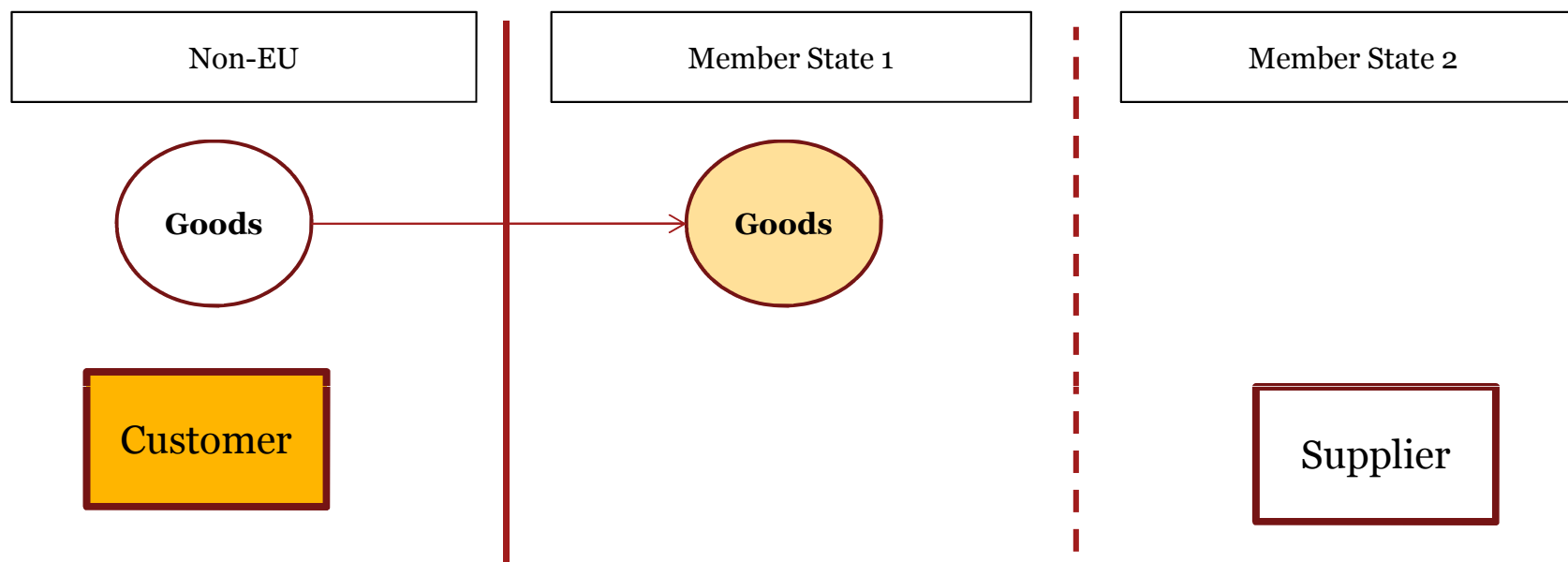
GROUP IM4 – Scenario 9



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins	Non-EU – the place where the customer is established
MS1 – the place where the importation takes place	MS1 – the place where the importation takes place
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION	

Diagram 53

GROUP IM4– Scenario 10



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins	Non-EU – the place where the customer is established
MS1 – the place where the importation takes place	MS1 – the place where the importation takes place
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION	

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General scenarios - Exportation outside EU

Group EX1

Group EX2

Group EX3

Group EX4

Group EX5

Scenario 1

Scenario 2

Scenarios 3 and 4

Scenarios 5 to 7

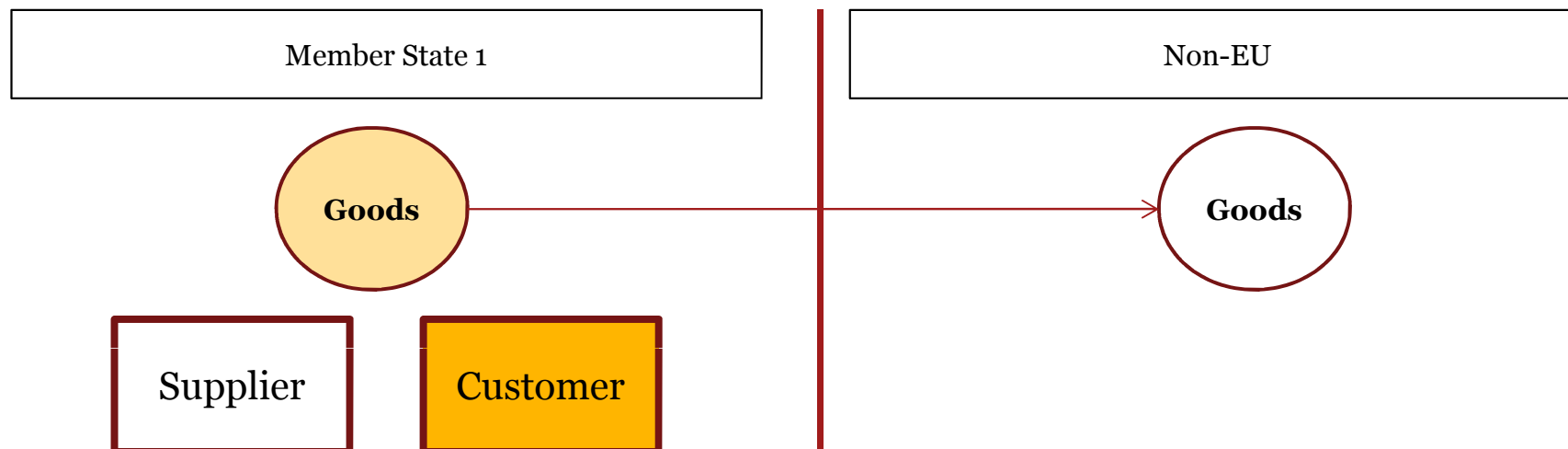
Scenarios 8 to 10

Exportation outside EU

Group EX1

Diagram 54

GROUP EX1 – Scenario 1



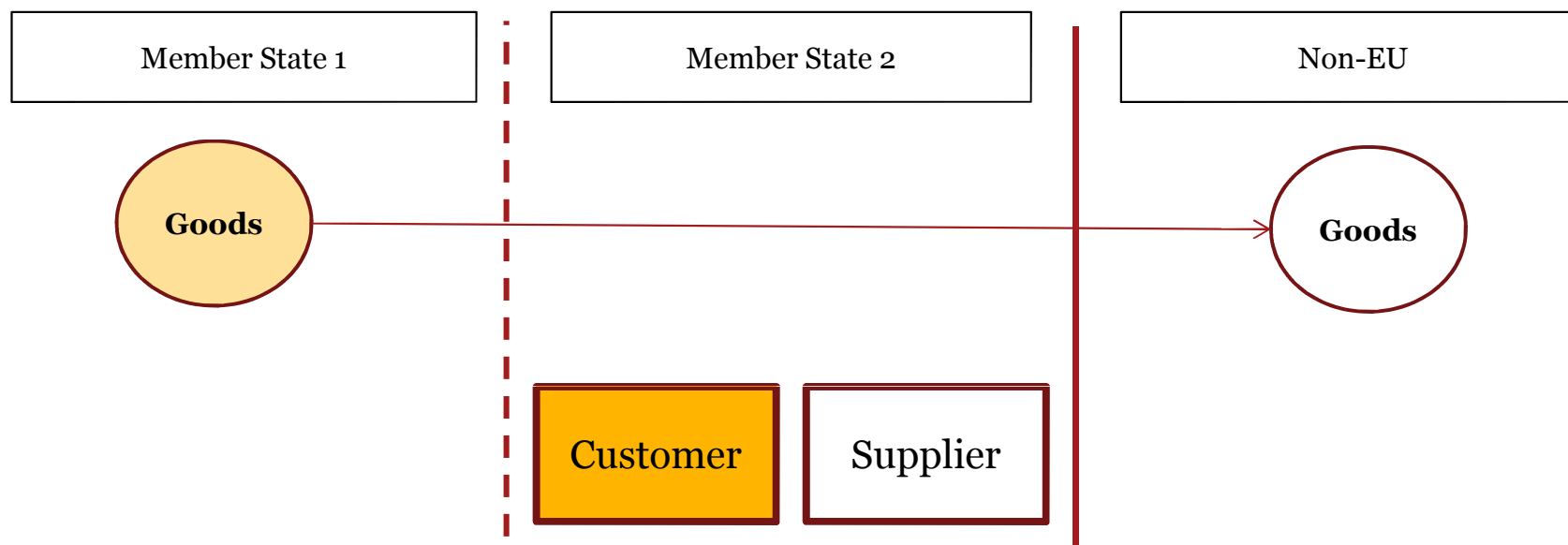
Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	MS1 – the place where the customer is established
NO CHANGE IN PLACE OF SUPPLY NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Exportation outside EU

Group EX2

Diagram 55

GROUP EX2– Scenario 2



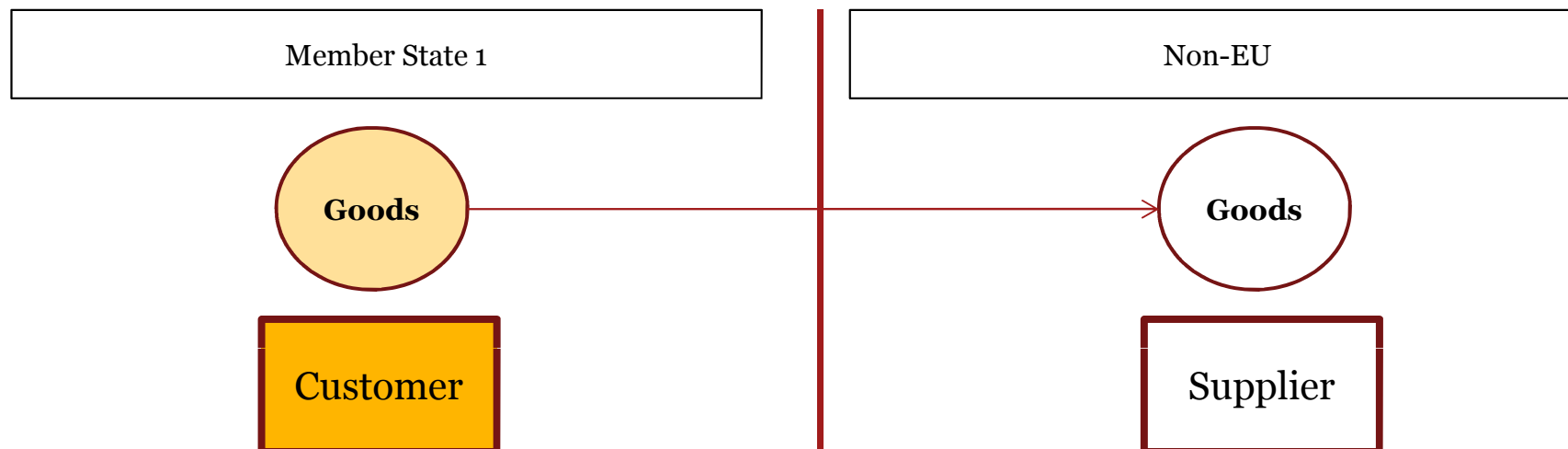
Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	MS2 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Exportation outside EU

Group EX₃

Diagram 56

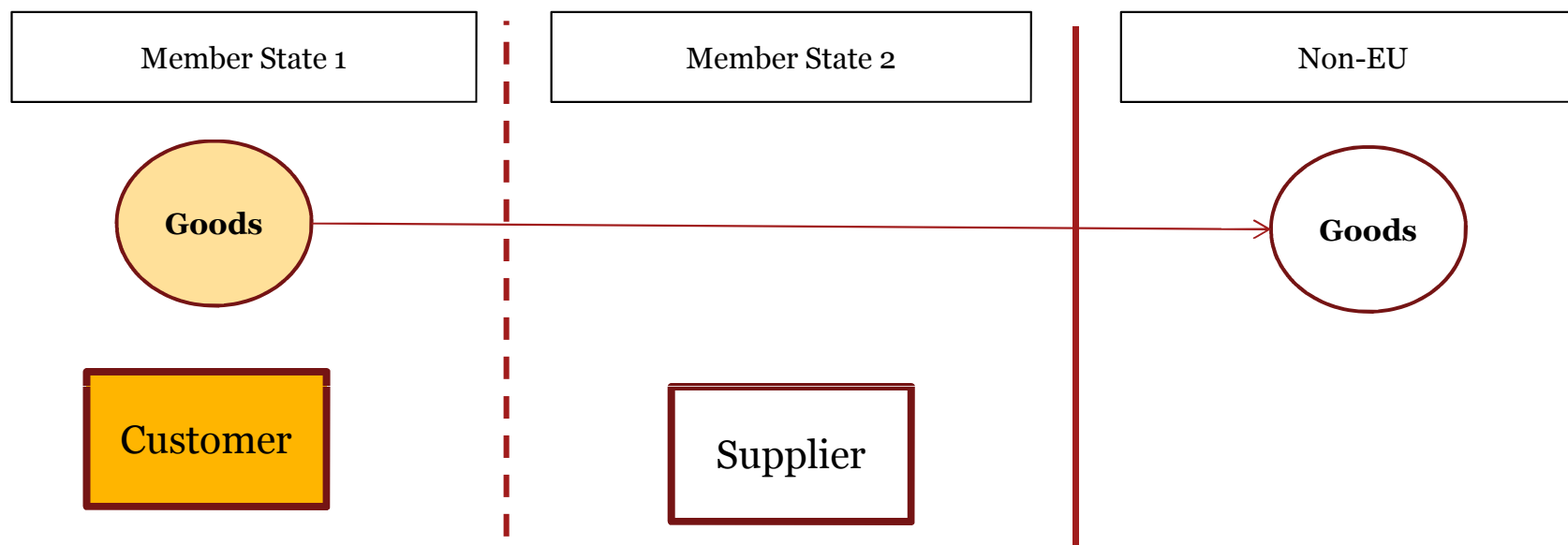
GROUP EX3 – Scenario 3



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	MS1 – the place where the customer is established
NO CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 57

GROUP EX3– Scenario 4



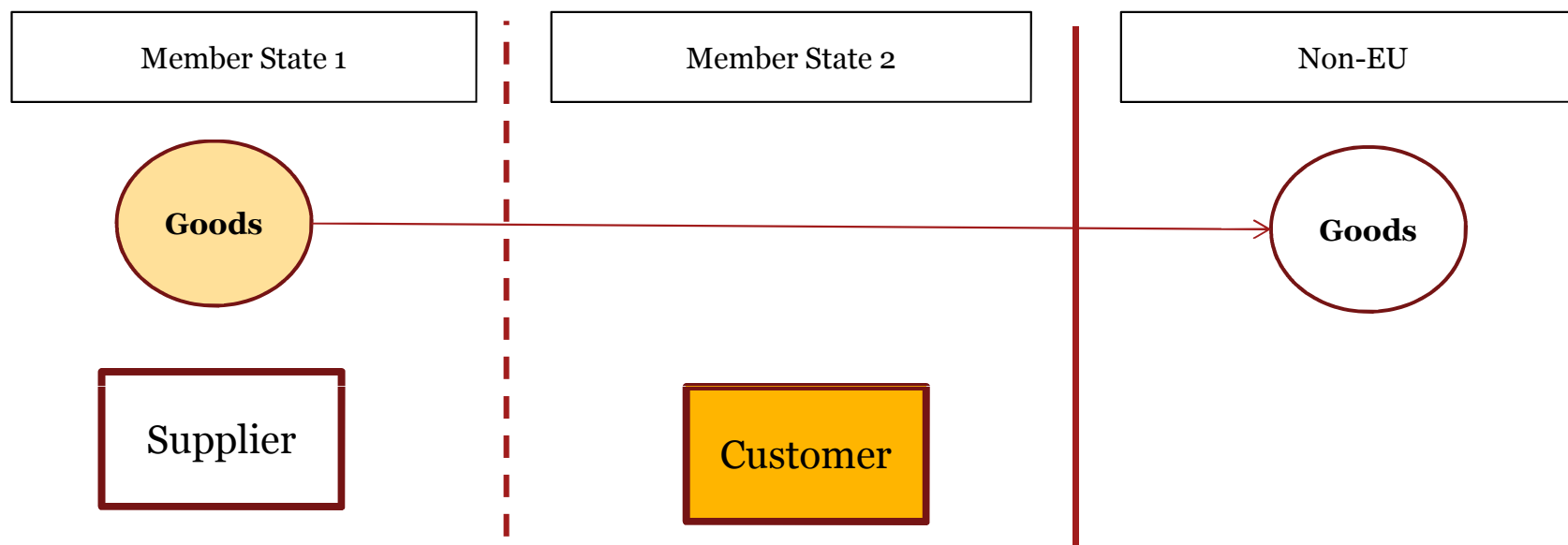
Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	MS1 – the place where the customer is established
NO CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Exportation outside EU

Group EX4

Diagram 58

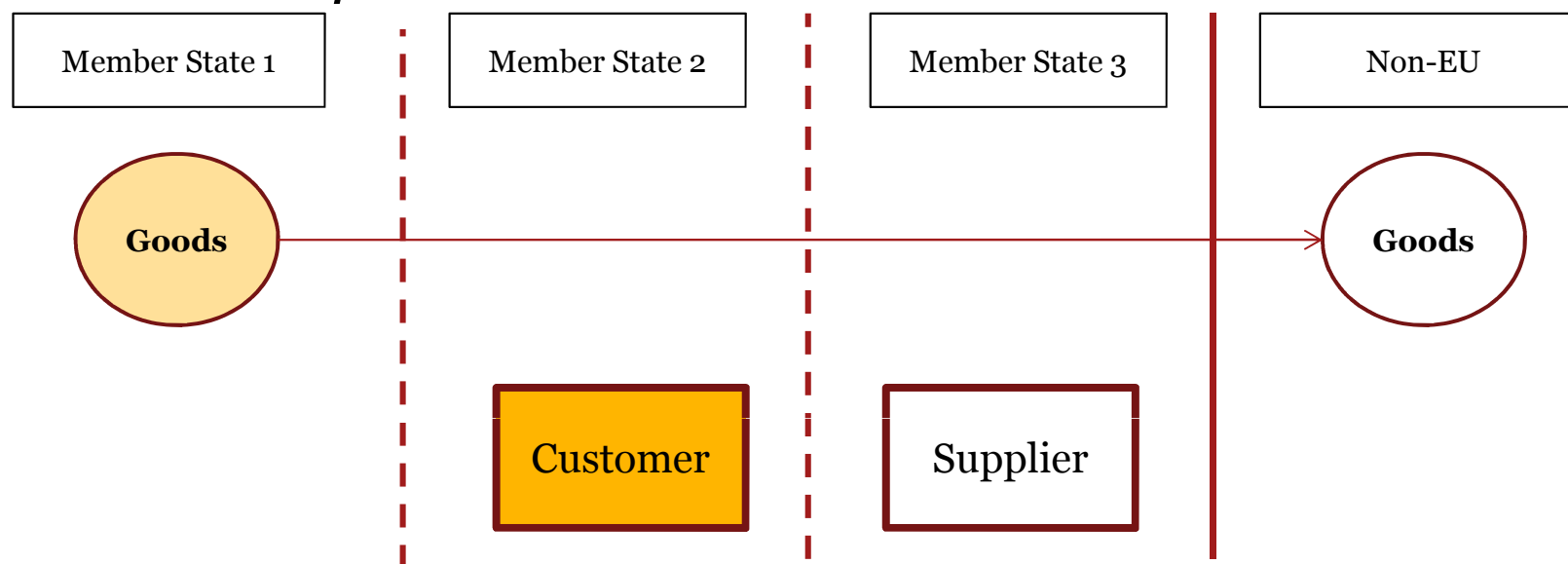
GROUP EX4– Scenario 5



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	MS2 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 59

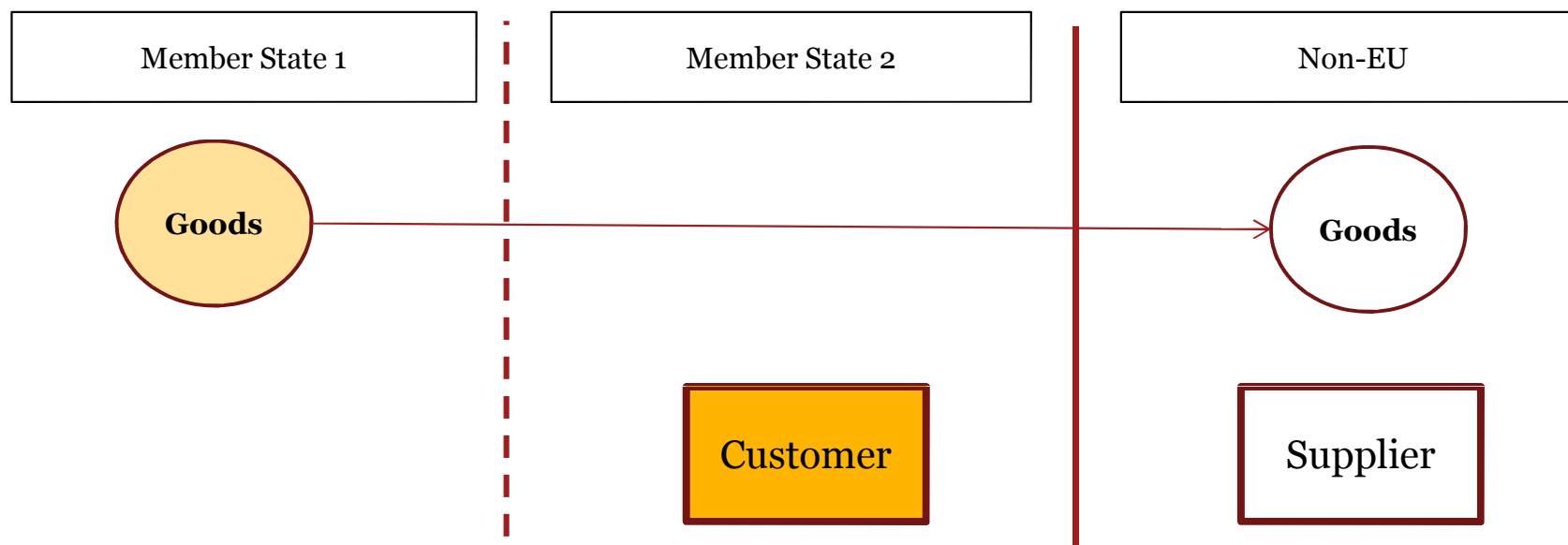
GROUP EX4 – Scenario 6



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	MS2 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 60

GROUP EX4– Scenario 7



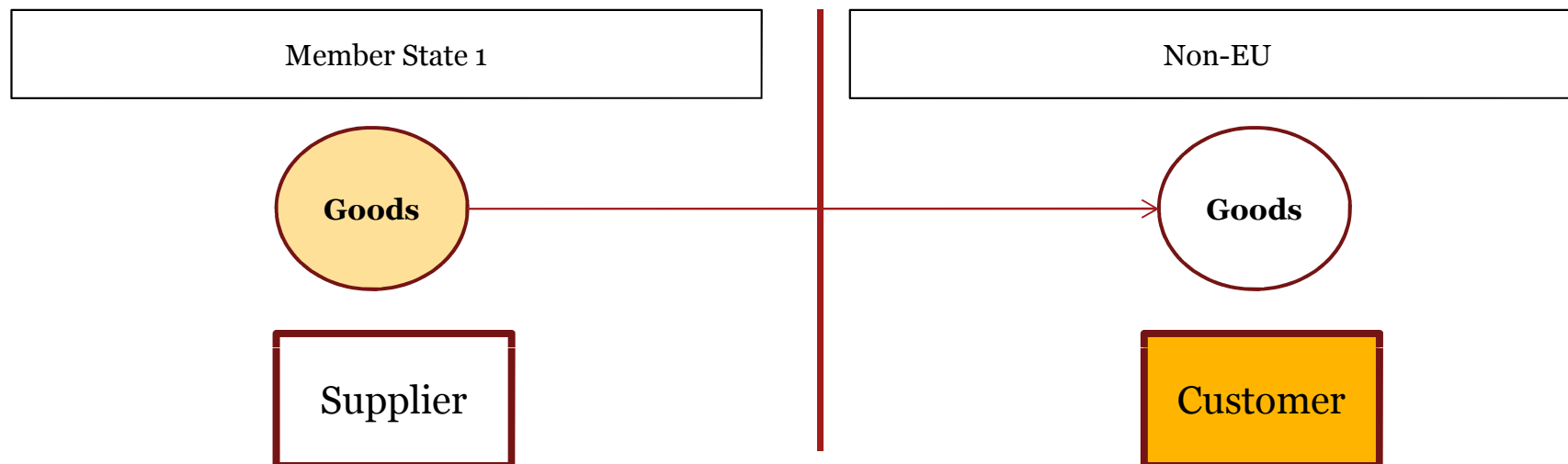
Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	MS2 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Exportation outside EU

Group EX5

Diagram 61

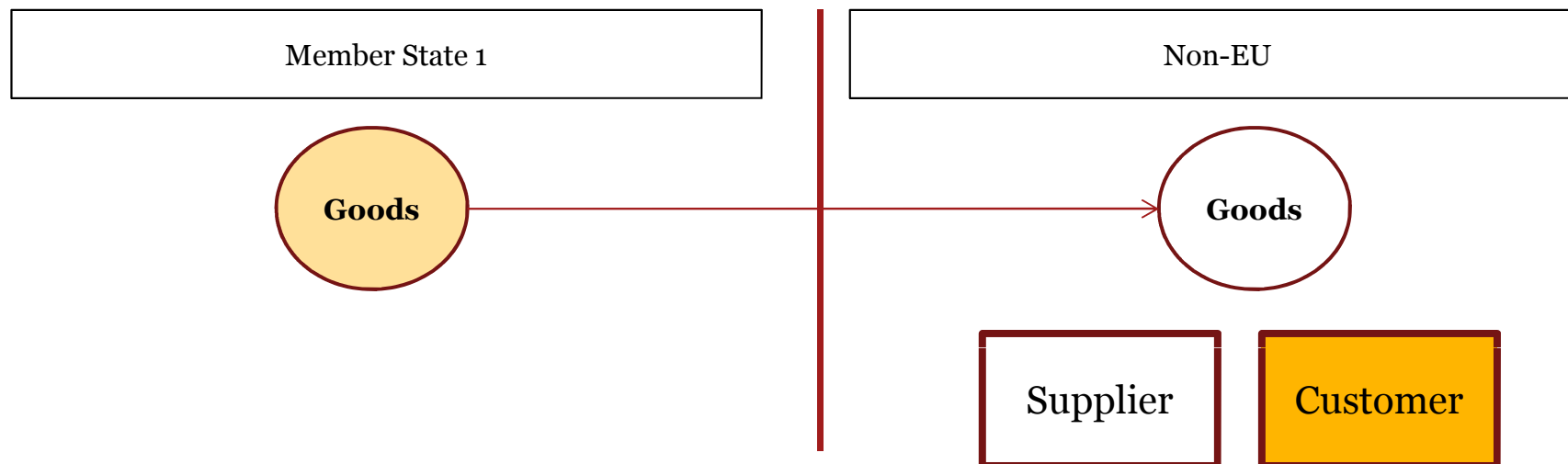
GROUP EX5 – Scenario 8



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	Non-EU – the place where the customer is established
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU	

Diagram 62

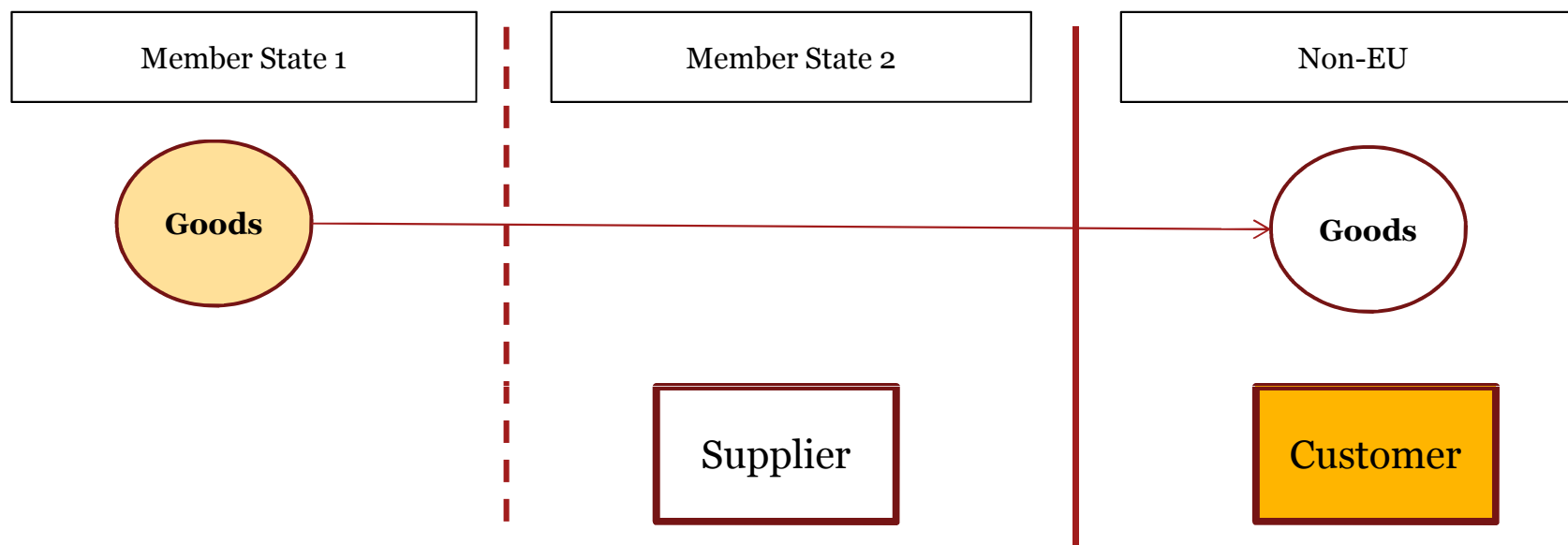
GROUP EX5 – Scenario 9



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	Non-EU – the place where the customer is established
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU	

Diagram 63

GROUP EX5– Scenario 10



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	Non-EU – the place where the customer is established
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU	

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Supply inside/outside EU of gas through a natural gas system, of electricity and of heating or cooling energy to a taxable dealer

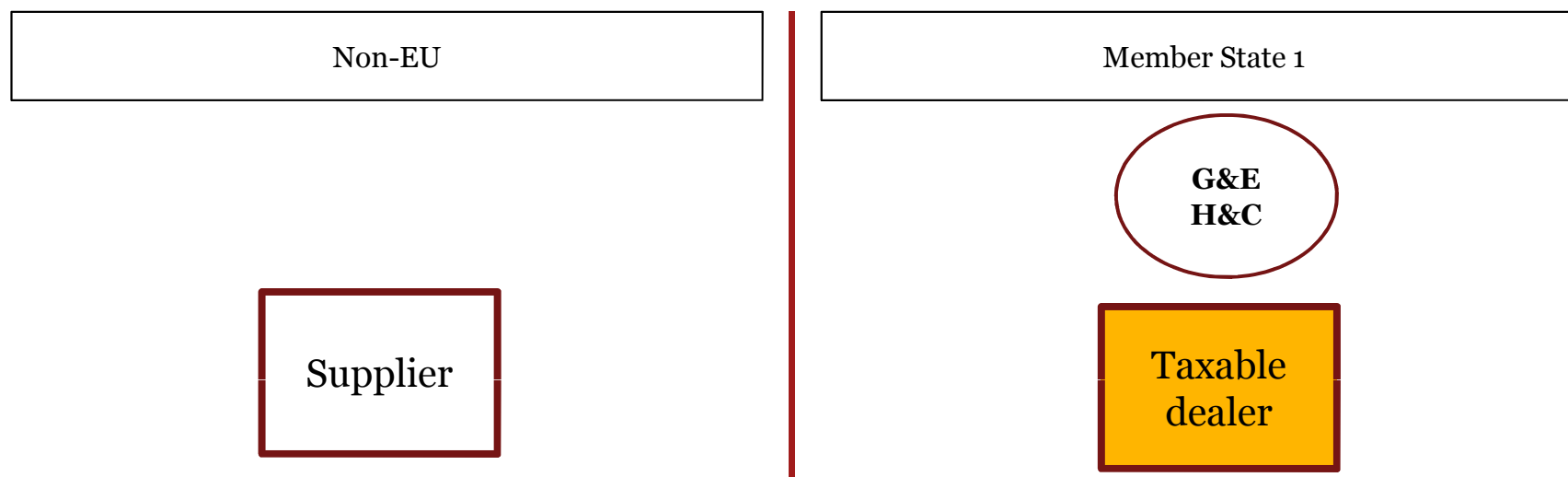
Group G1	Scenarios 1,2,3, 7 and 8
Group G2	Scenarios 20,21, 22,26 and 27
Group G3	Scenarios 28 and 29
Group G4	Scenarios 32, 33, 34 and 41

*Supply inside/outside EU
of gas through a natural gas system,
of electricity and of heating
or cooling energy to a taxable dealer*

Group G1

Diagram 64

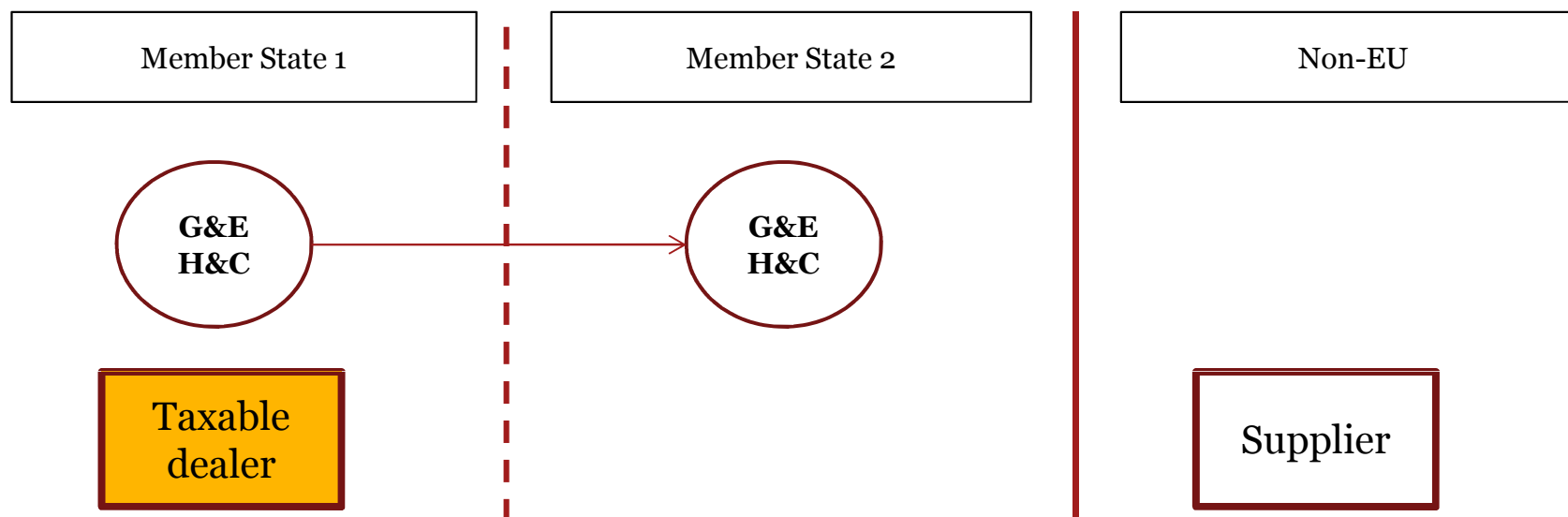
GROUP G1 – Scenario 1



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the taxable dealer is established	MS1 – the place where the taxable dealer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 65

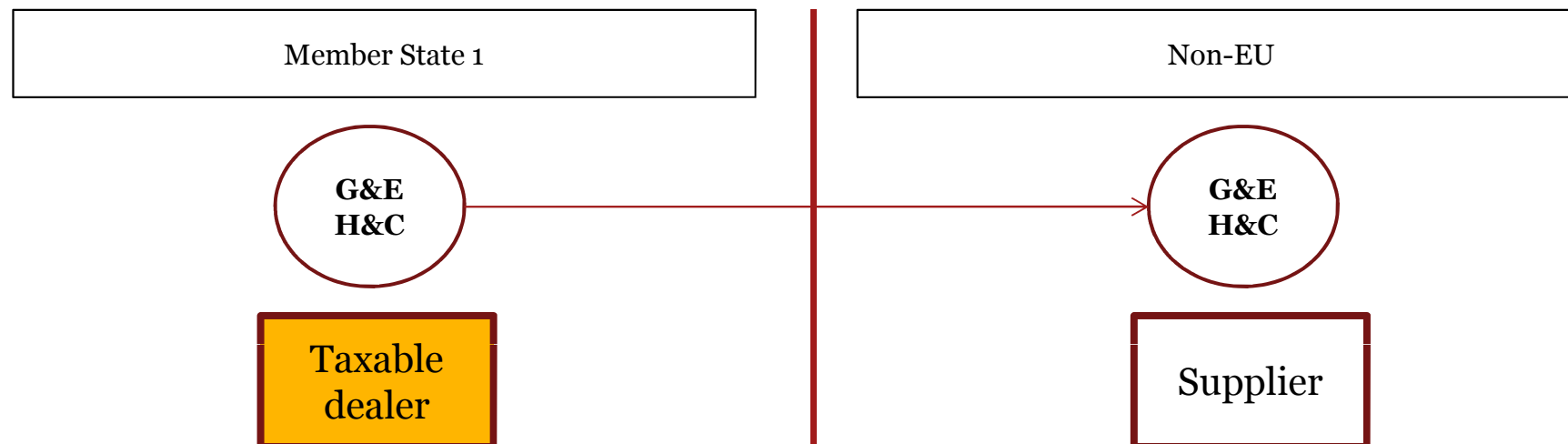
GROUP G1– Scenario 2



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the taxable dealer is established	MS1 – the place where the taxable dealer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 66

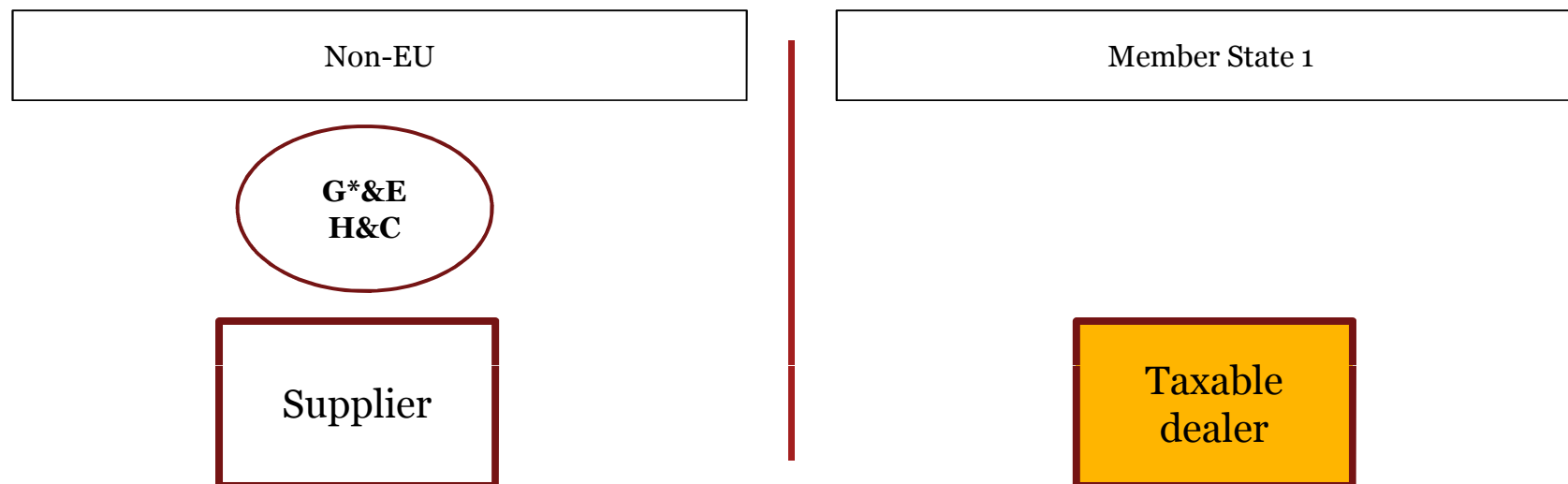
GROUP G1 – Scenario 3



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the taxable dealer is established	MS1 – the place where the taxable dealer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 67

GROUP G1 – Scenarios 7 and 8



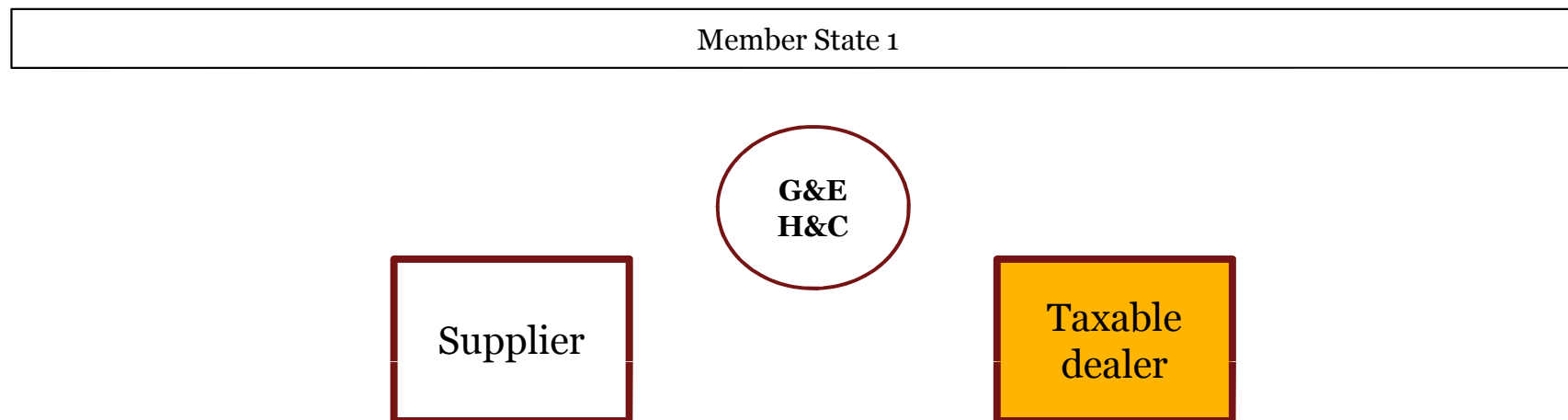
Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the taxable dealer is established	MS1 – the place where the taxable dealer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Supply inside/outside EU of gas through a natural gas system, of electricity and of heating or cooling energy to a taxable dealer

Group G2

Diagram 68

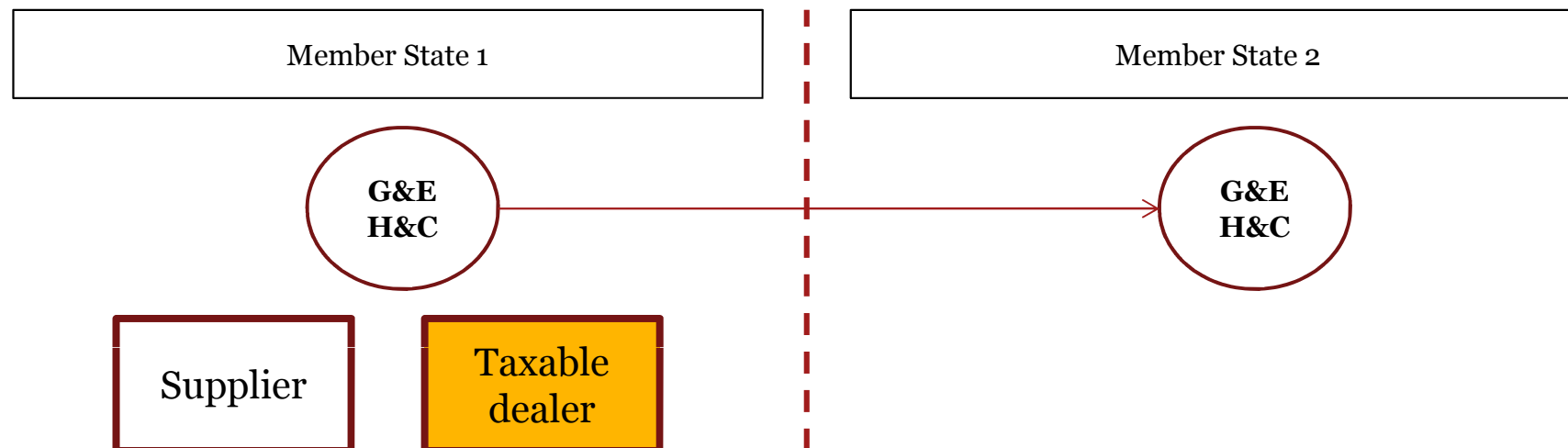
GROUP G2 – Scenario 20



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the taxable dealer is established	MS1 – the place where the taxable dealer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 69

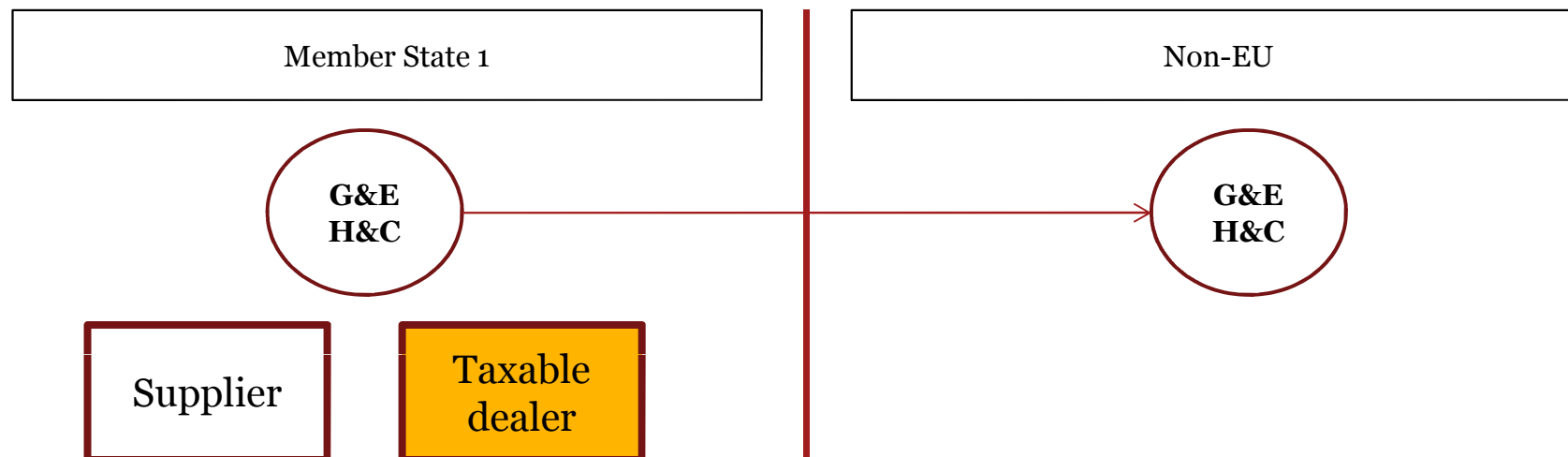
GROUP G2 – Scenario 21



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the taxable dealer is established	MS1 – the place where the taxable dealer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 70

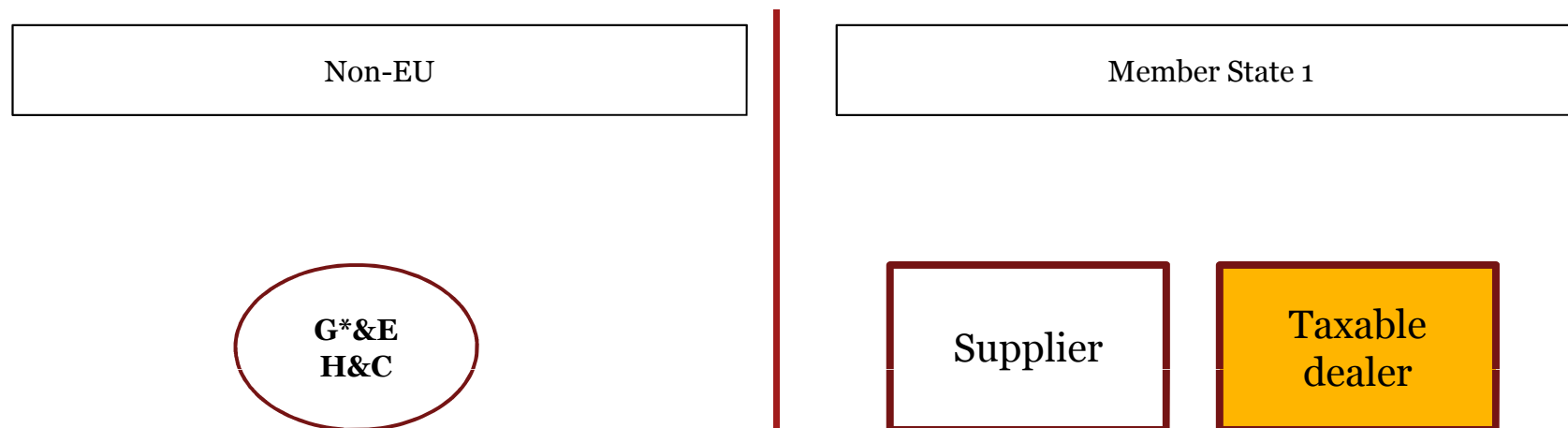
GROUP G2 – Scenario 22



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the taxable dealer is established	MS1 – the place where the taxable dealer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 71

GROUP G2 – Scenarios 26 and 27



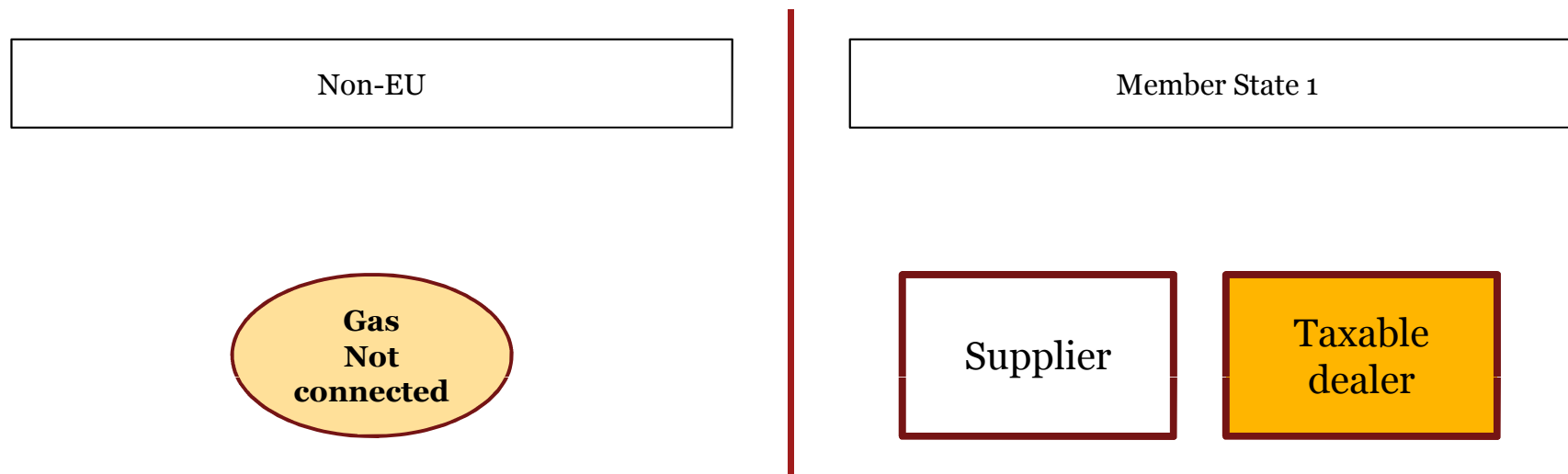
Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the taxable dealer is established	MS1 – the place where the taxable dealer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Supply inside/outside EU of gas through a natural gas system, of electricity and of heating or cooling energy to a taxable dealer

Group G3

Diagram 72

GROUP G3 – Scenarios 28 and 29



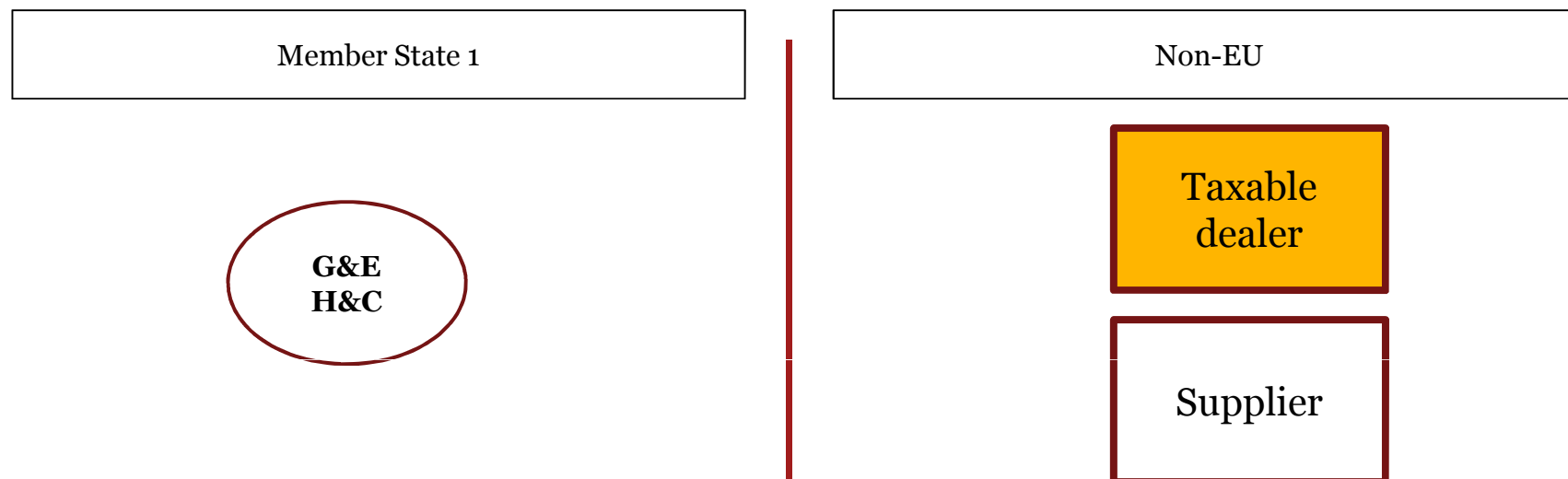
Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the goods are located at the time when supply takes place	MS1 – the place where the taxable dealer is established
Non-EU - the place where the goods are located at the time dispatch or transport begins	
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU	

Supply inside/outside EU of gas through a natural gas system, of electricity and of heating or cooling energy to a taxable dealer

Group G4

Diagram 73

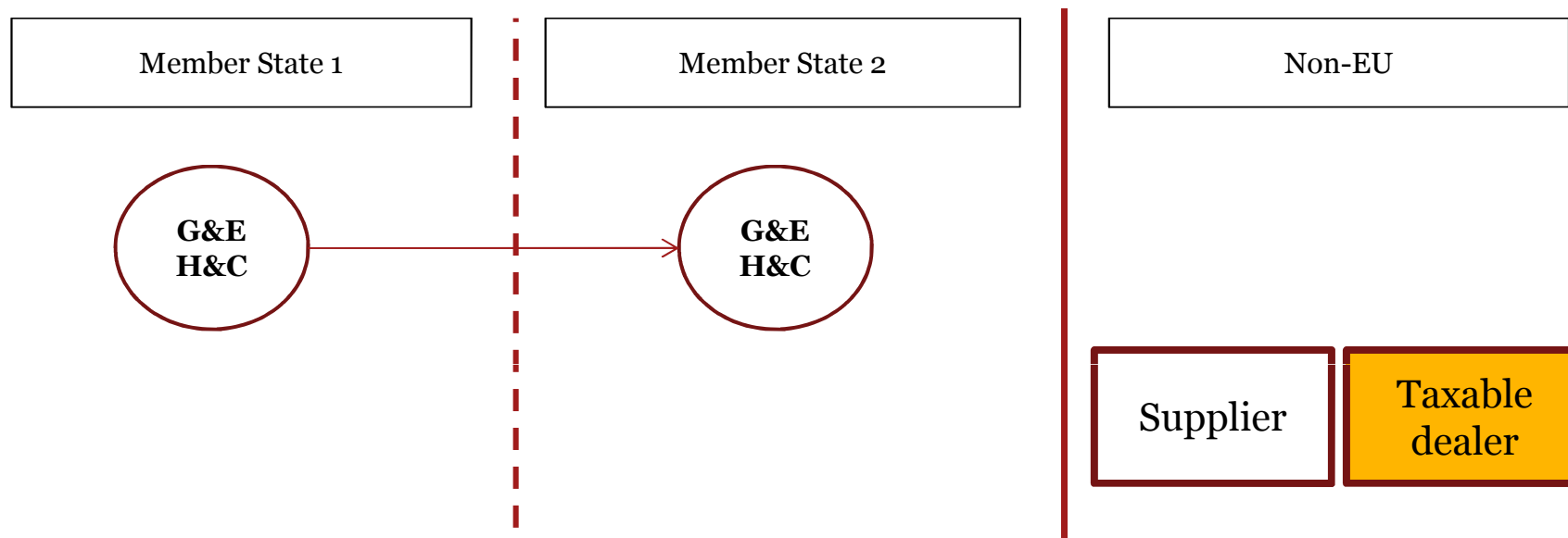
GROUP G4 – Scenario 32



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the taxable dealer is established	Non-EU – the place where the taxable dealer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION	

Diagram 74

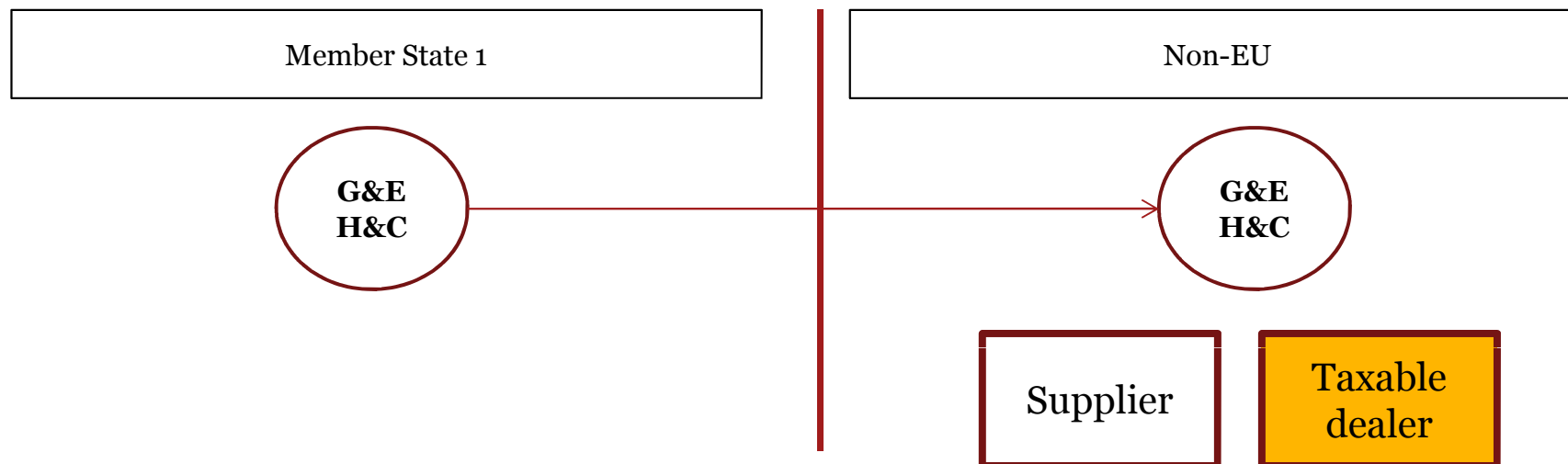
GROUP G4– Scenario 33



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the taxable dealer is established	Non-EU – the place where the taxable dealer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION	

Diagram 75

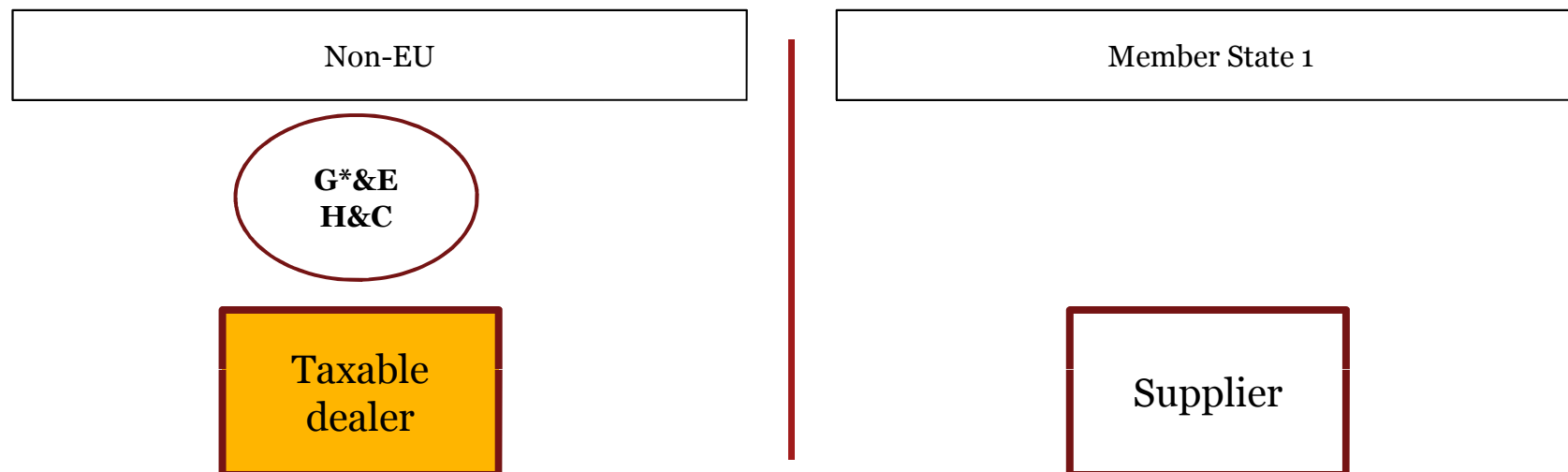
GROUP G4 – Scenario 34



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the taxable dealer is established	Non-EU – the place where the taxable dealer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION	

Diagram 76

GROUP G4 – Scenario 41



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the taxable dealer is established	Non-EU – the place where the taxable dealer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION	

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Importation into EU of gas, electricity and of heating or cooling by taxable dealer

Group GIM1

Scenario 1

Group GIM2

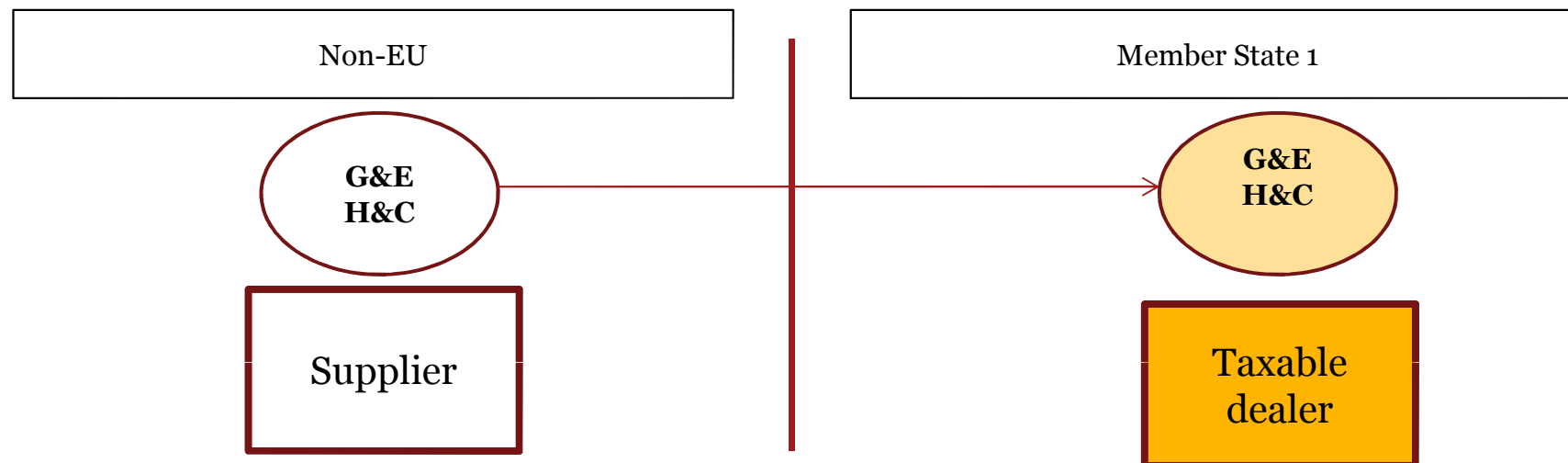
Scenario 3

*Importation into EU of gas,
electricity and of heating or cooling
by a taxable dealer*

Group GIM1

Diagram 77

GROUP GIM1 – Scenario 1



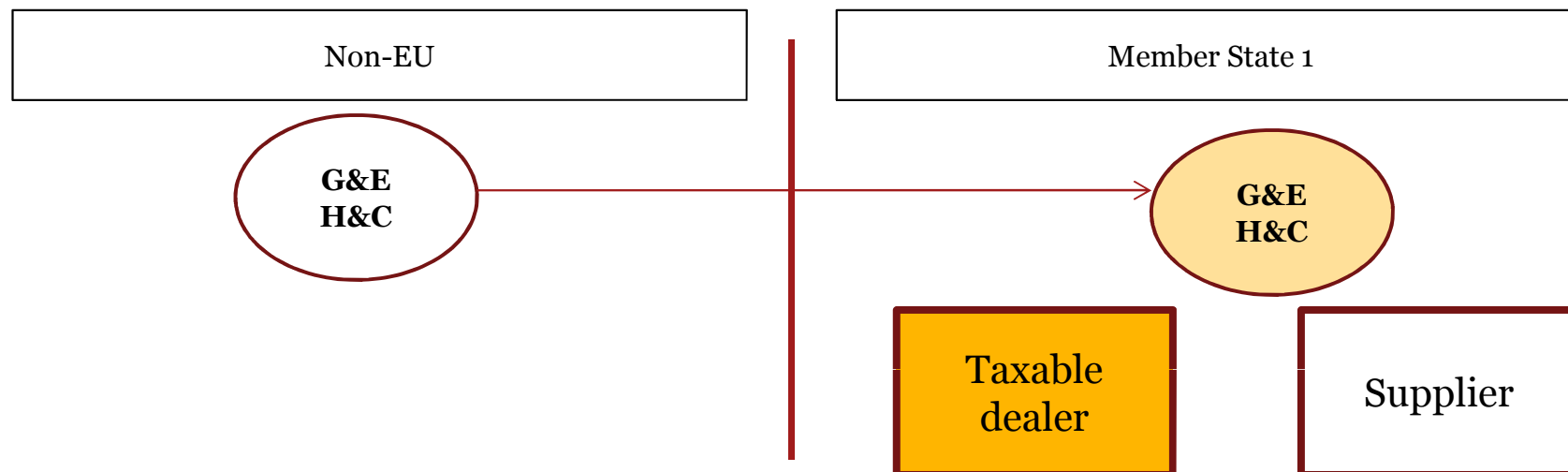
Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the taxable dealer is established	MS1 – the place where the taxable dealer is established
MS1 – the place where the importation takes place	MS1 – the place where the importation takes place
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

*Importation into EU of gas,
electricity and of heating or cooling
by a taxable dealer*

Group GIM2

Diagram 78

GROUP GIM2 – Scenario 3



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the taxable dealer is established	MS1 – the place where the taxable dealer is established
MS1 – the place where the importation takes place	MS1 – the place where the importation takes place
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

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Supply inside/outside EU of gas, electricity and heating or cooling energy to customer (final consumption)

Group GC1

Scenarios 1 and 2

Group GC2

Scenarios 5,8 and 9

Group GC3

Scenarios 11,13 and 14

Group GC4

Scenarios 20 and 21

Group GC5

Scenarios 24,26 and 27

Group GC6

Scenarios 28,29 and 32

Group GC7

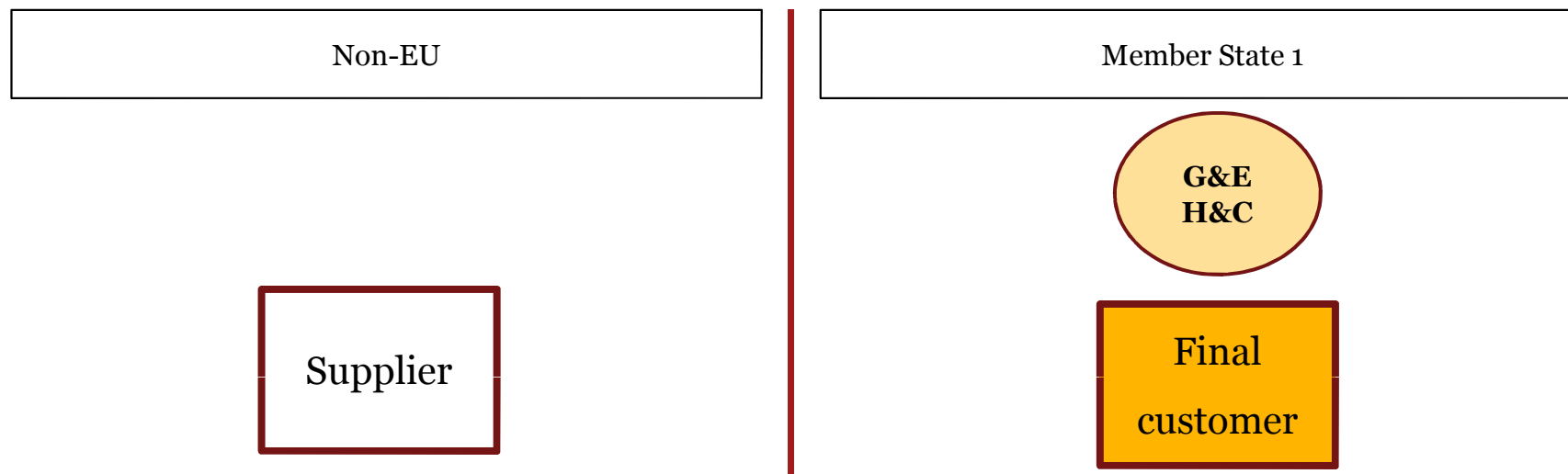
Scenarios 34,36,37 and 39

*Supply inside/outside EU of gas,
electricity and of heating
or cooling energy to customer
(final consumption)*

Group GC1

Diagram 79

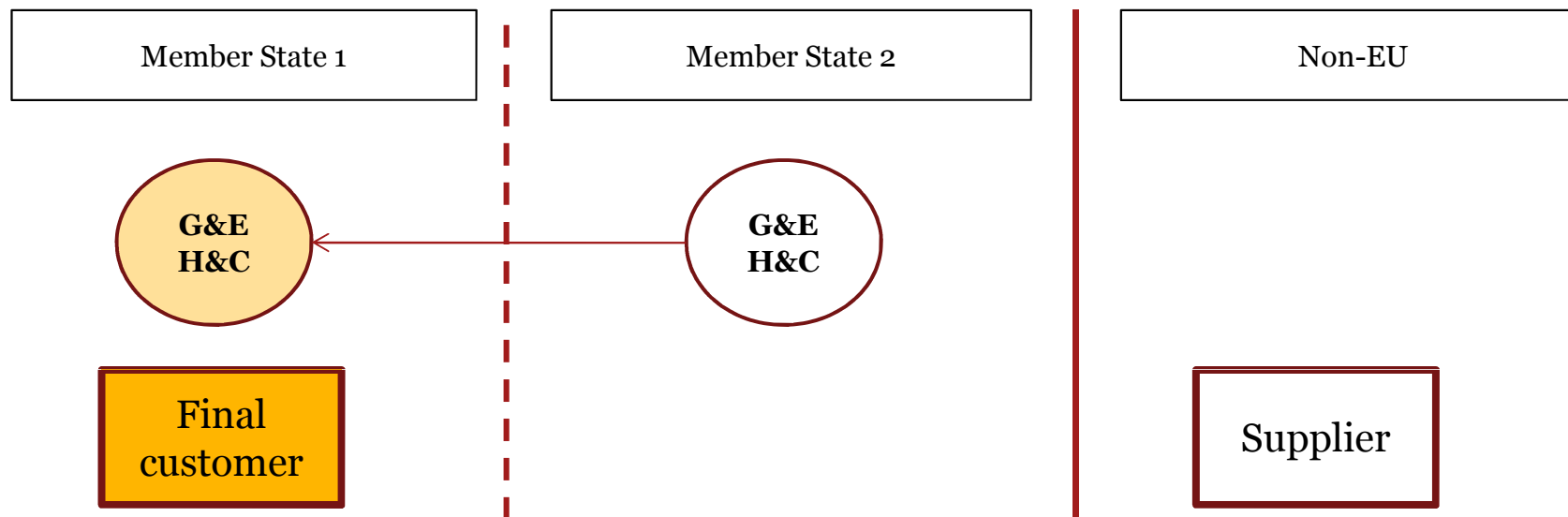
GROUP GC1 – Scenario 1



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the customer effectively uses and consumes the goods	MS1 – the place where the customer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 80

GROUP GC1– Scenario 2



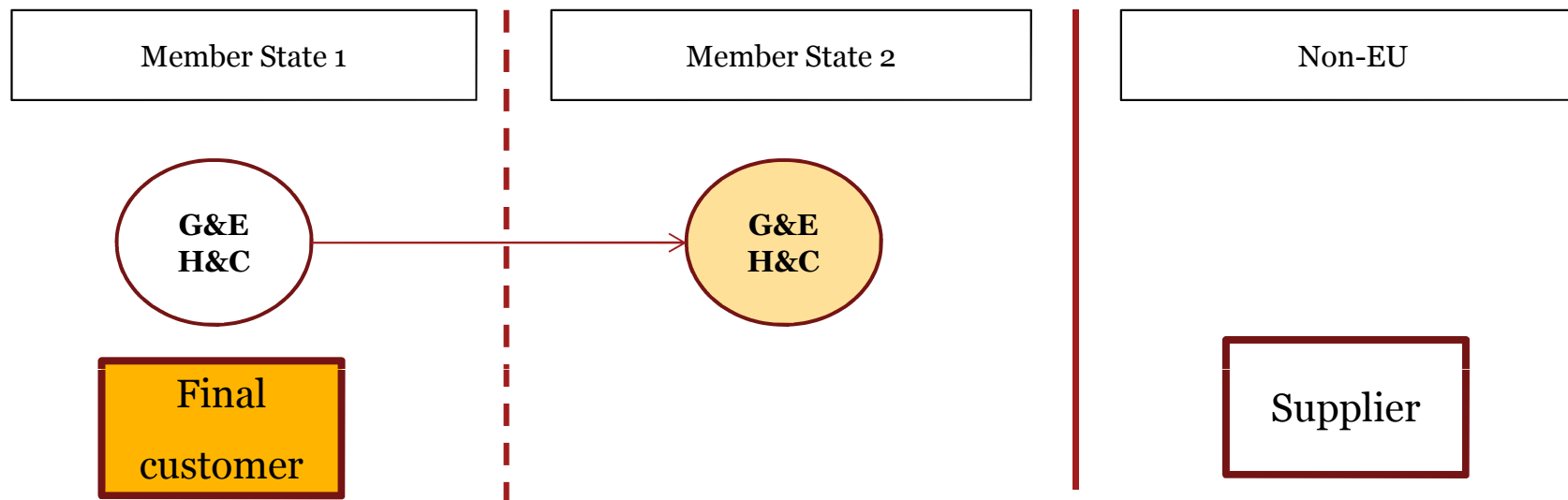
Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the customer effectively uses and consumes the goods	MS1 – the place where the customer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

*Supply inside/outside EU of gas,
electricity and of heating
or cooling energy to customer
(final consumption)*

Group GC2

Diagram 81

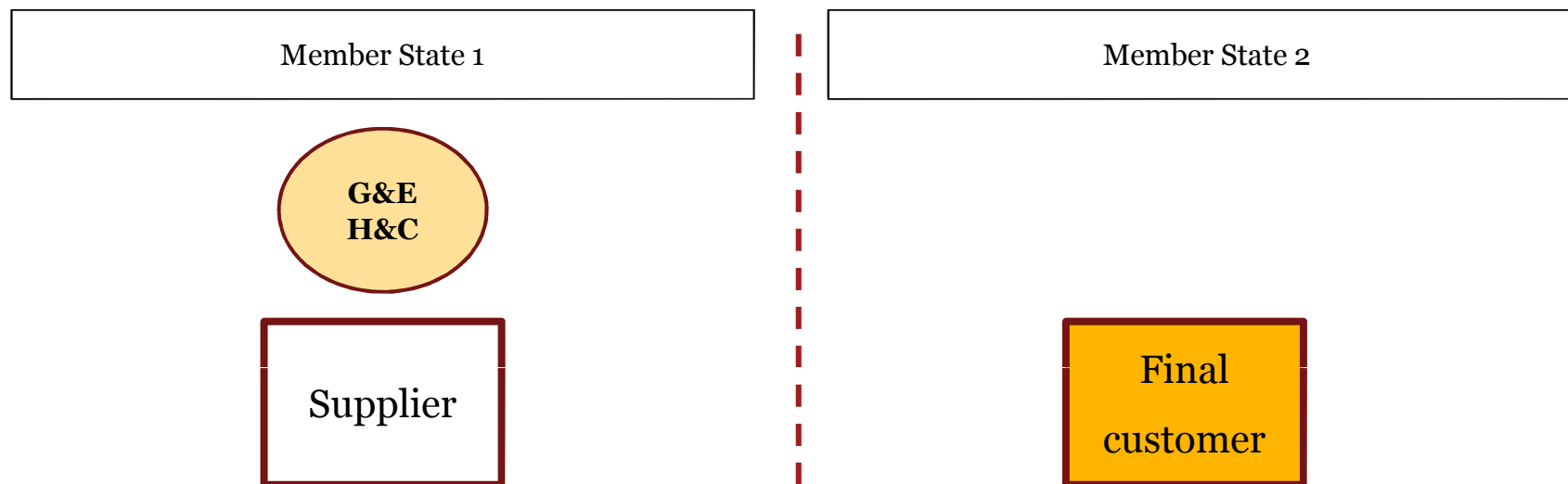
GROUP GC2– Scenario 5



Current treatment	Future treatment
Place of supply	Place of supply
MS2 – the place where the customer effectively uses and consumes the goods	MS1 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 82

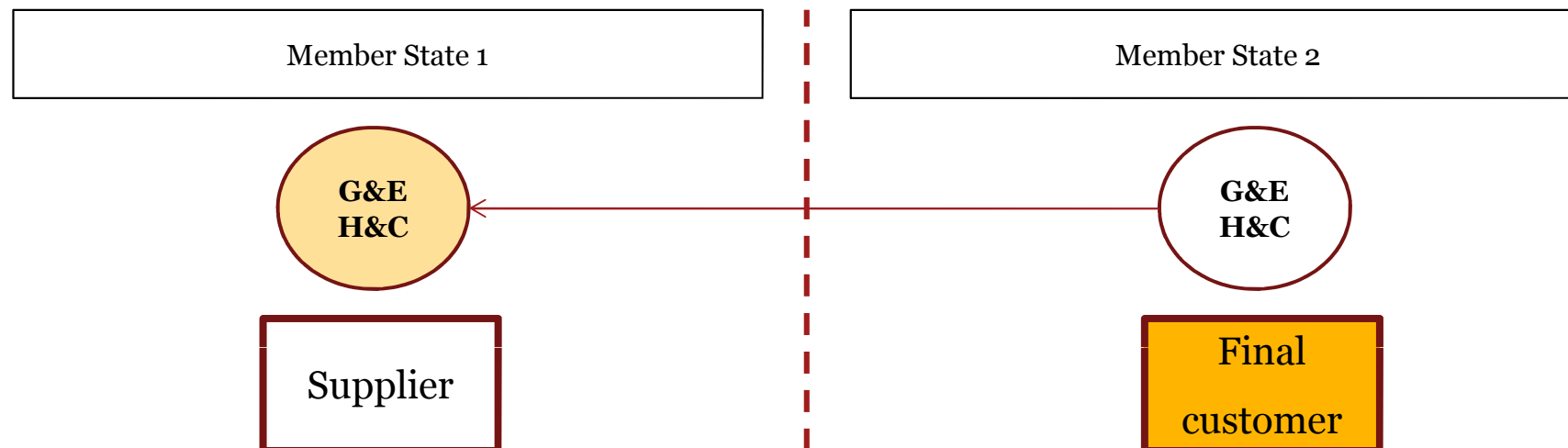
GROUP GC2 – Scenario 8



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the customer effectively uses and consumes the goods	MS2 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 83

GROUP GC2 – Scenario 9



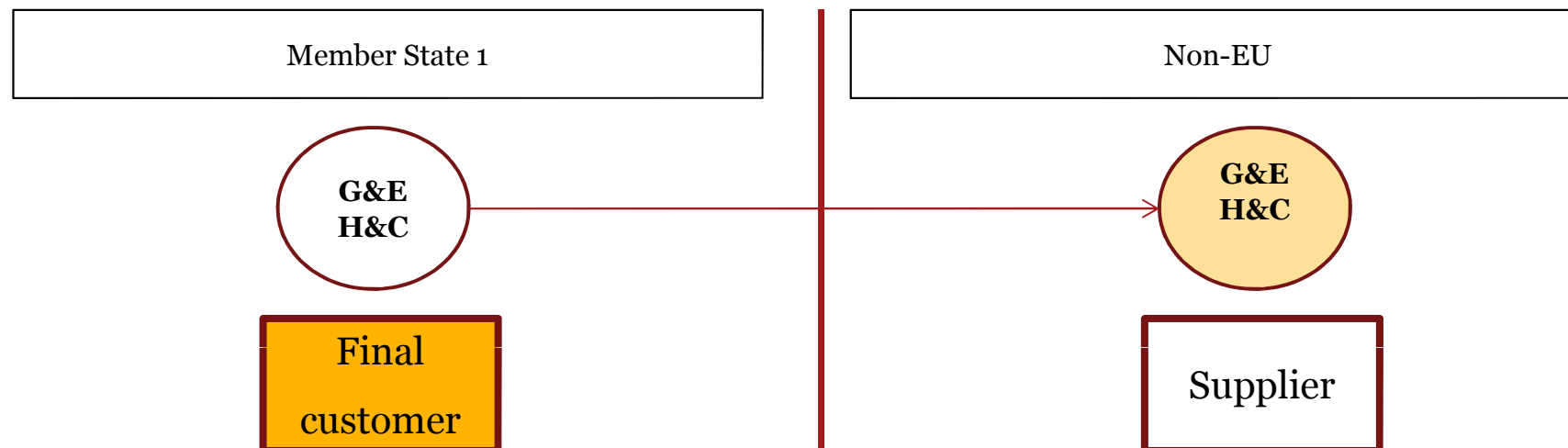
Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the customer effectively uses and consumes the goods	MS2 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

*Supply inside/outside EU of gas,
electricity and of heating
or cooling energy to customer
(final consumption)*

Group GC3

Diagram 84

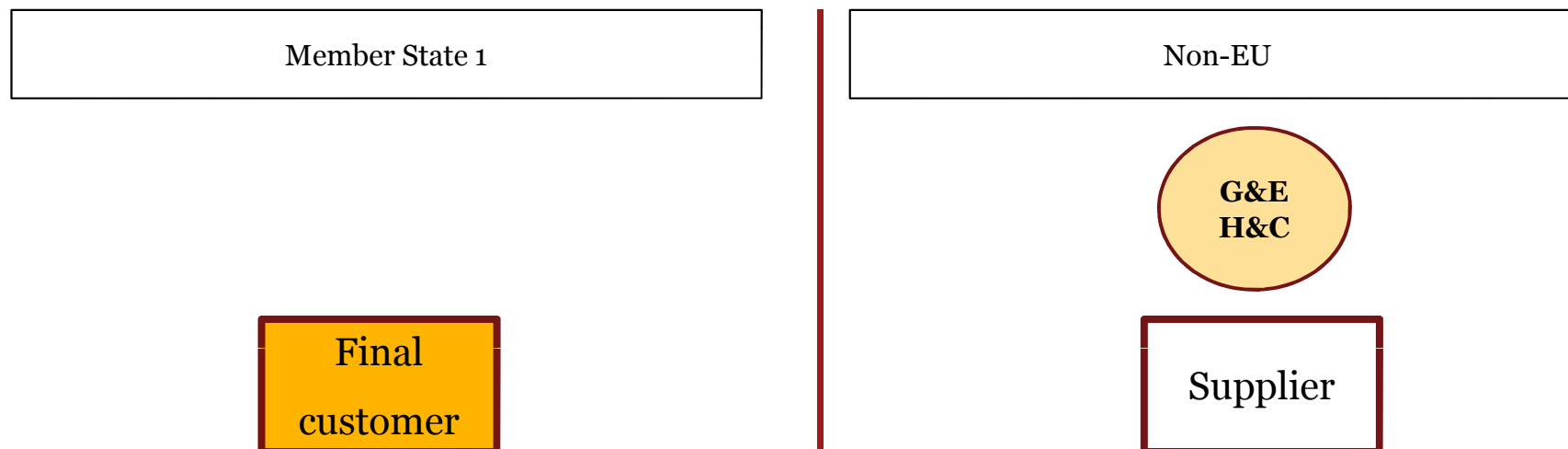
GROUP GC3 – Scenario 11



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the customer effectively uses and consumes the goods	MS1 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU	

Diagram 85

GROUP GC3 – Scenarios 13 and 14



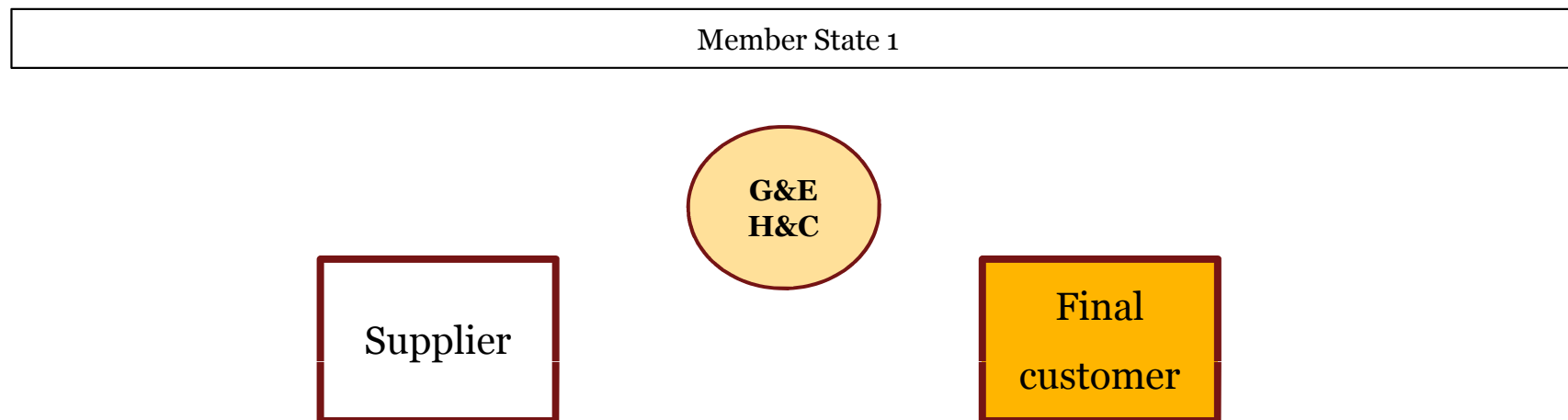
Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the customer effectively uses and consumes the goods	MS1 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU	

*Supply inside/outside EU of gas,
electricity and of heating
or cooling energy to customer
(final consumption)*

Group GC4

Diagram 86

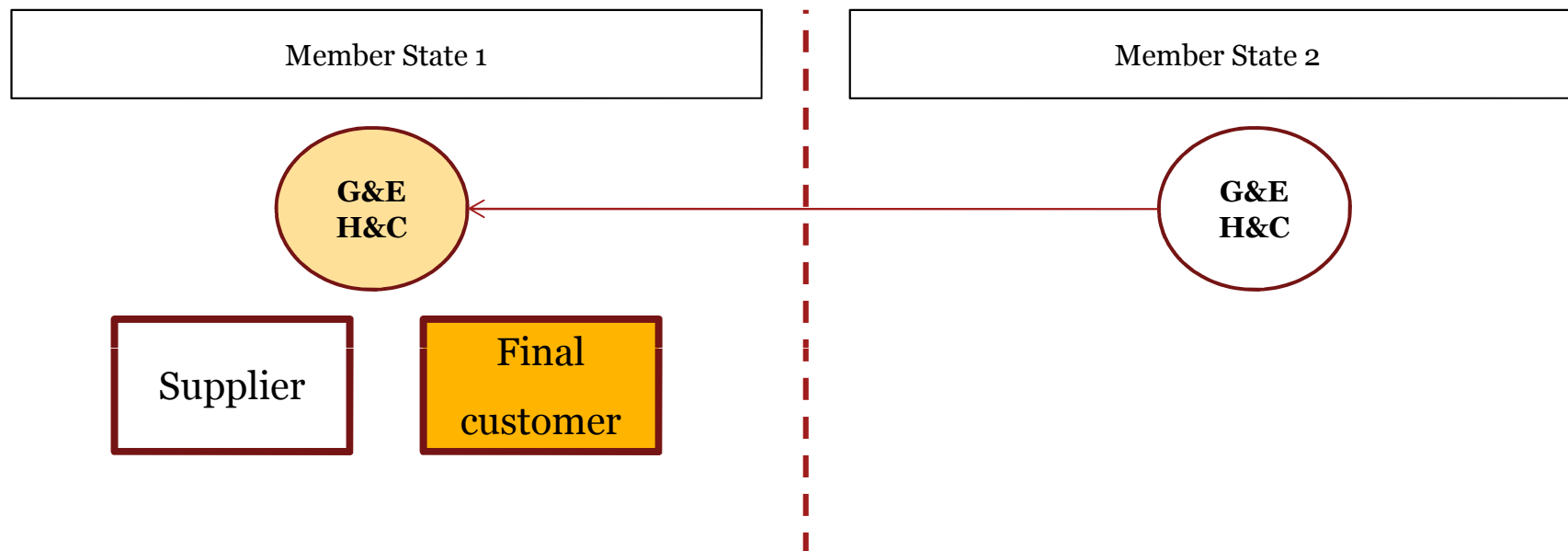
GROUP GC4 – Scenario 20



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the customer effectively uses and consumes the goods	MS1 – the place where the customer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

Diagram 87

GROUP GC4 – Scenario 21



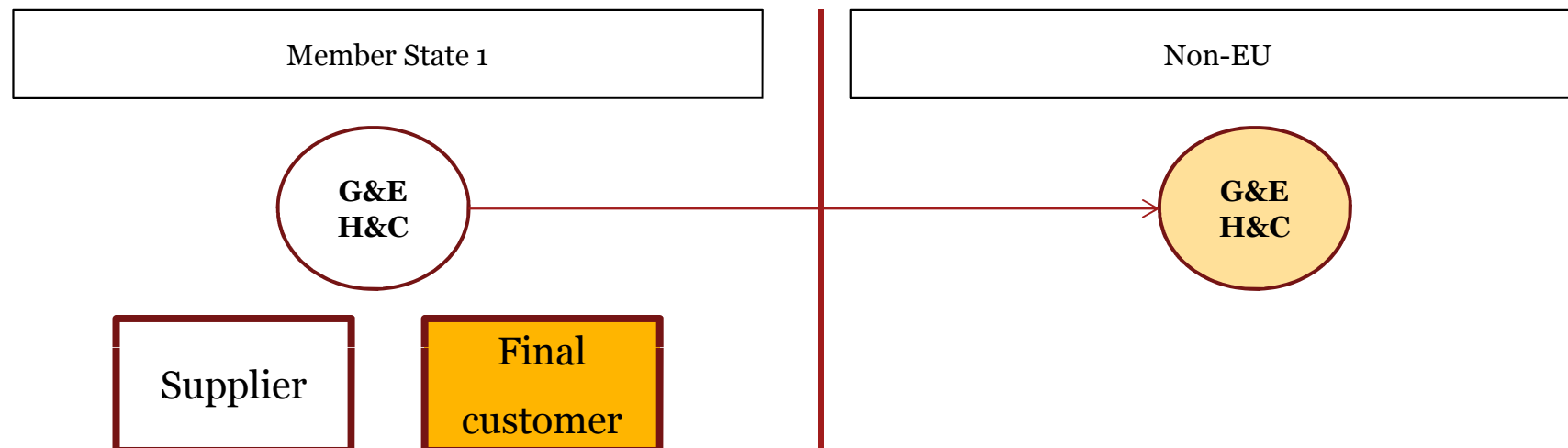
Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the customer effectively uses and consumes the goods	MS1 – the place where the customer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE FOR PAYMENT OF VAT	

*Supply inside/outside EU of gas,
electricity and of heating
or cooling energy to customer
(final consumption)*

Group GC5

Diagram 88

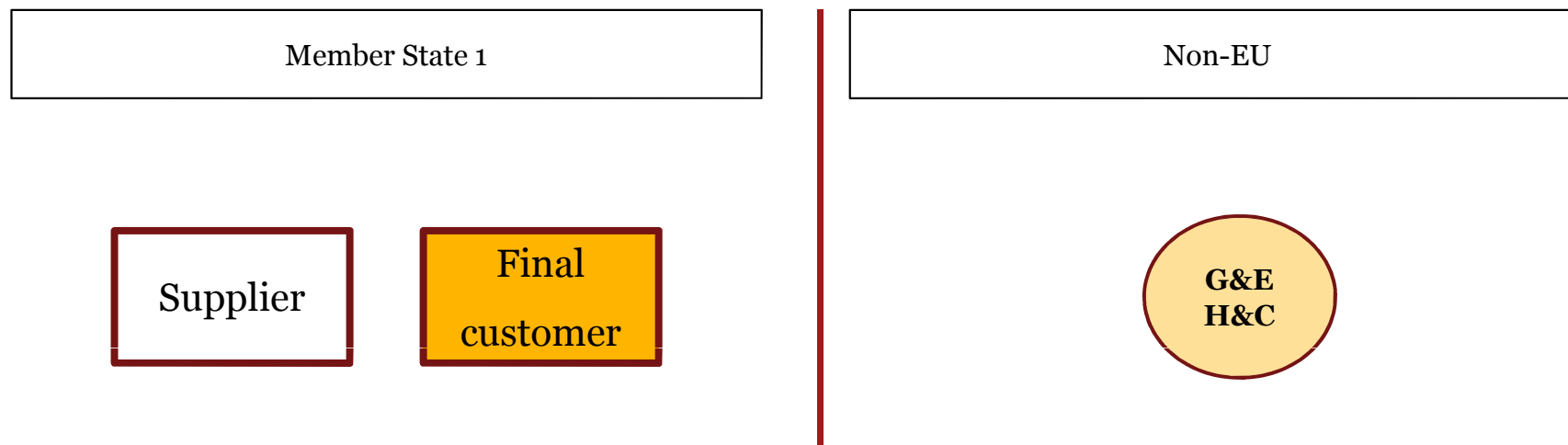
GROUP GC5 – Scenario 24



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the customer effectively uses and consumes the goods	MS1 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU	

Diagram 89

GROUP GC5 – Scenarios 26 and 27



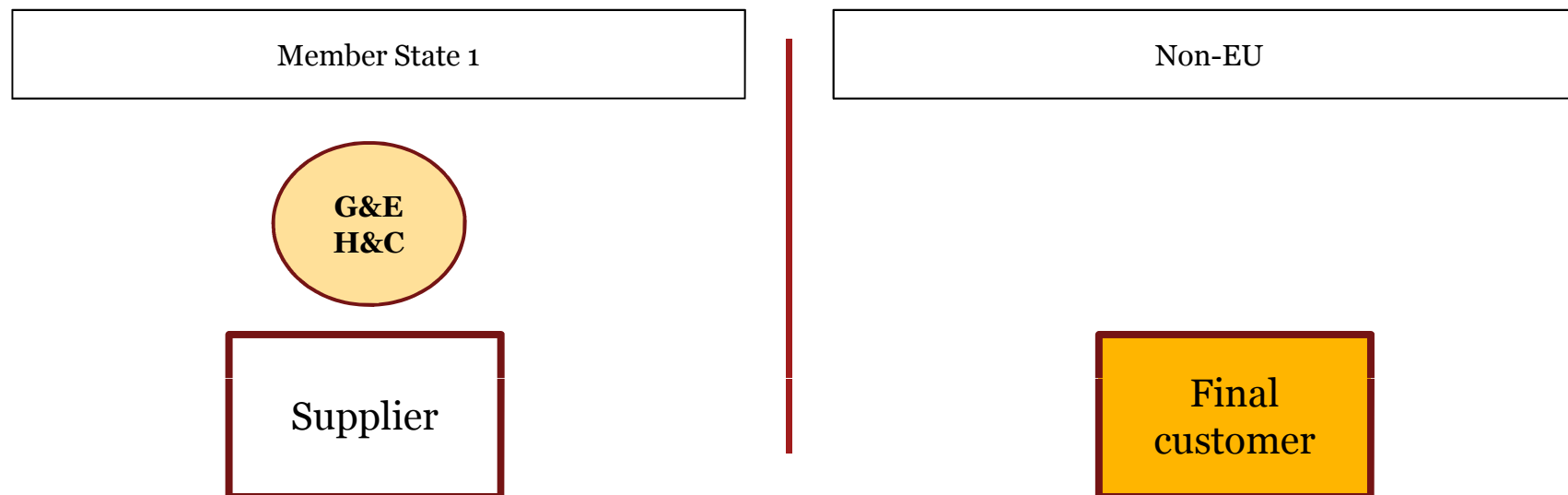
Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the customer effectively uses and consumes the goods	MS1 – the place where the customer is established
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU	

*Supply inside/outside EU of gas,
electricity and of heating
or cooling energy to customer
(final consumption)*

Group GC6

Diagram 90

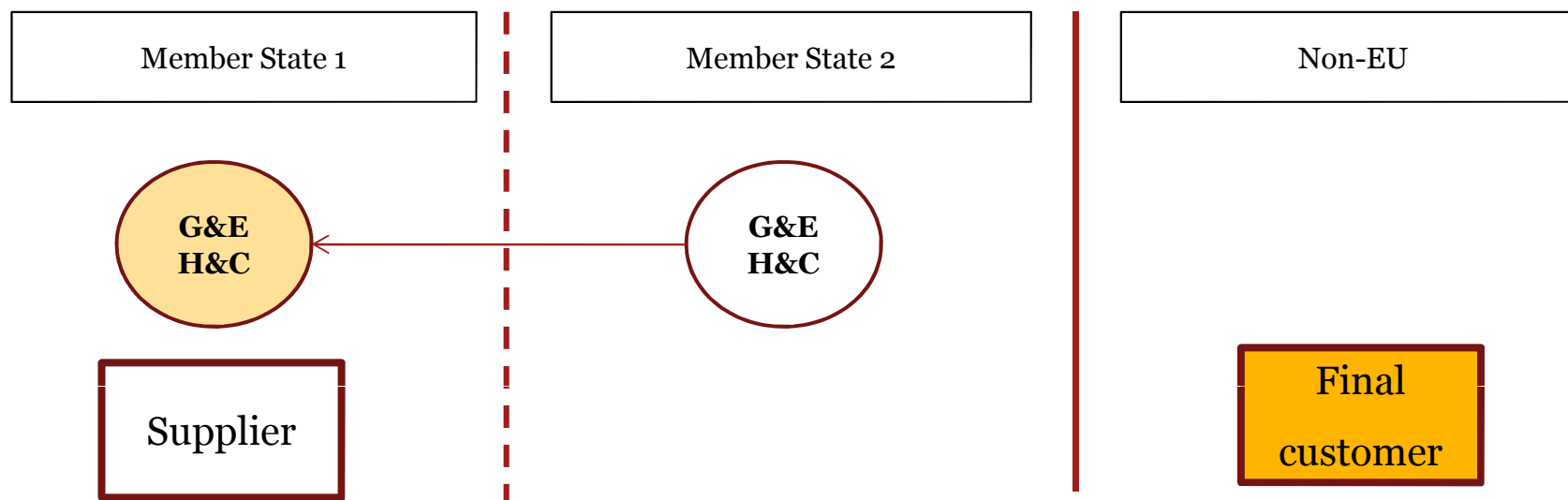
GROUP GC6 – Scenario 28



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the customer effectively uses and consumes the goods	Non-EU – the place where the customer is established
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU NO TAXATION	

Diagram 91

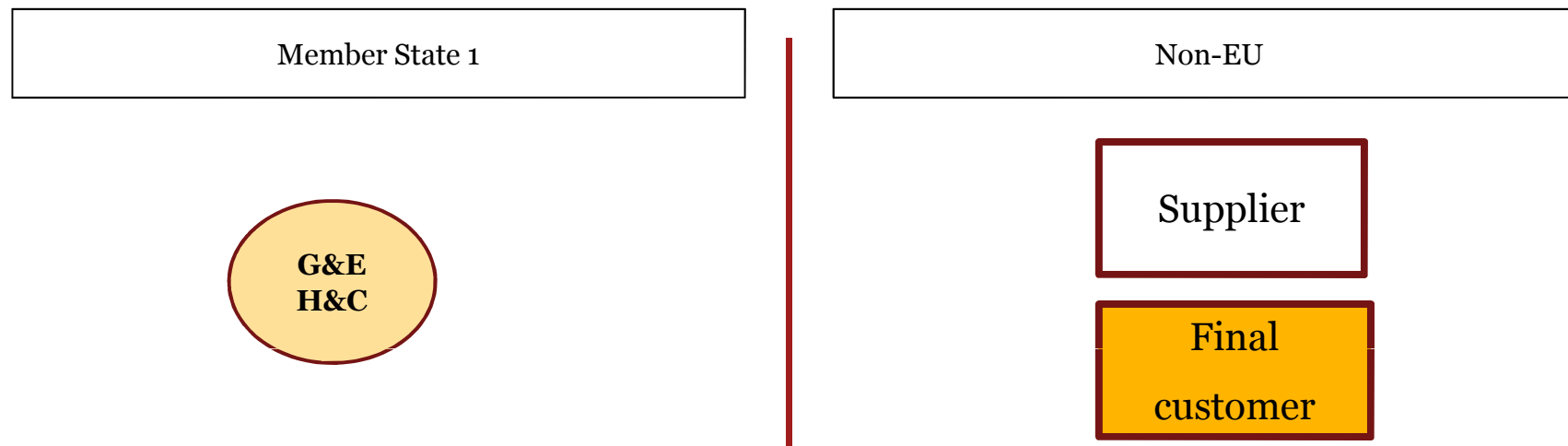
GROUP GC6– Scenario 29



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the customer effectively uses and consumes the goods	Non-EU – the place where the customer is established
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU NO TAXATION	

Diagram 92

GROUP GC6 – Scenario 32



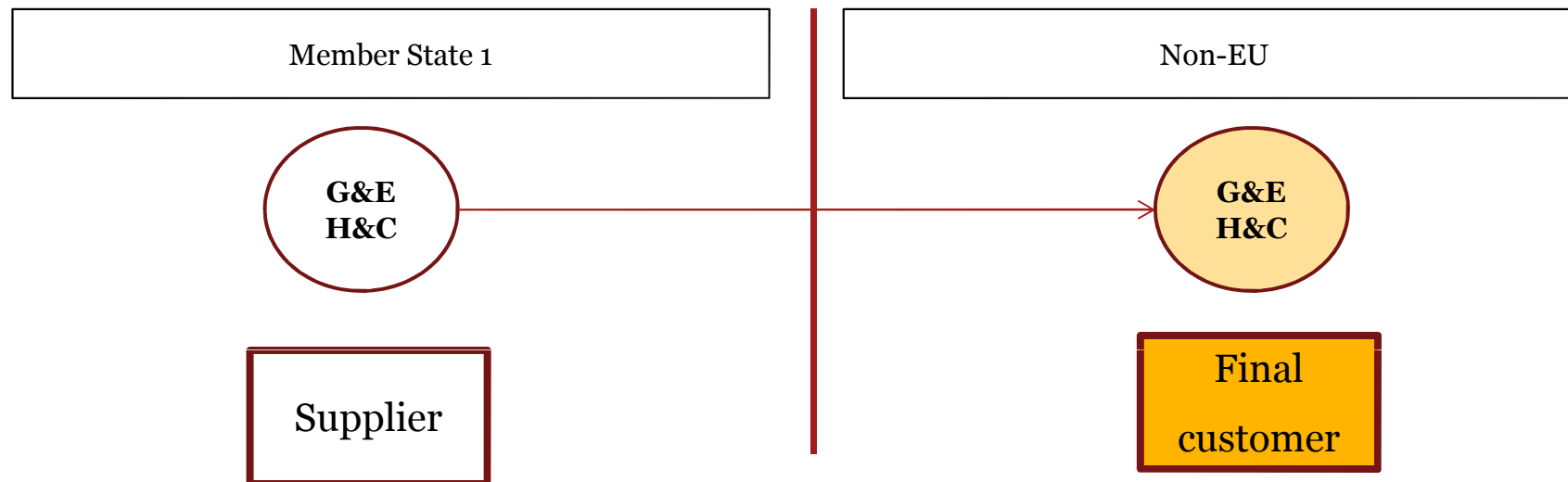
Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the customer effectively uses and consumes the goods	Non-EU – the place where the customer is established
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU NO TAXATION	

*Supply inside/outside EU of gas,
electricity and of heating
or cooling energy to customer
(final consumption)*

Group GC7

Diagram 93

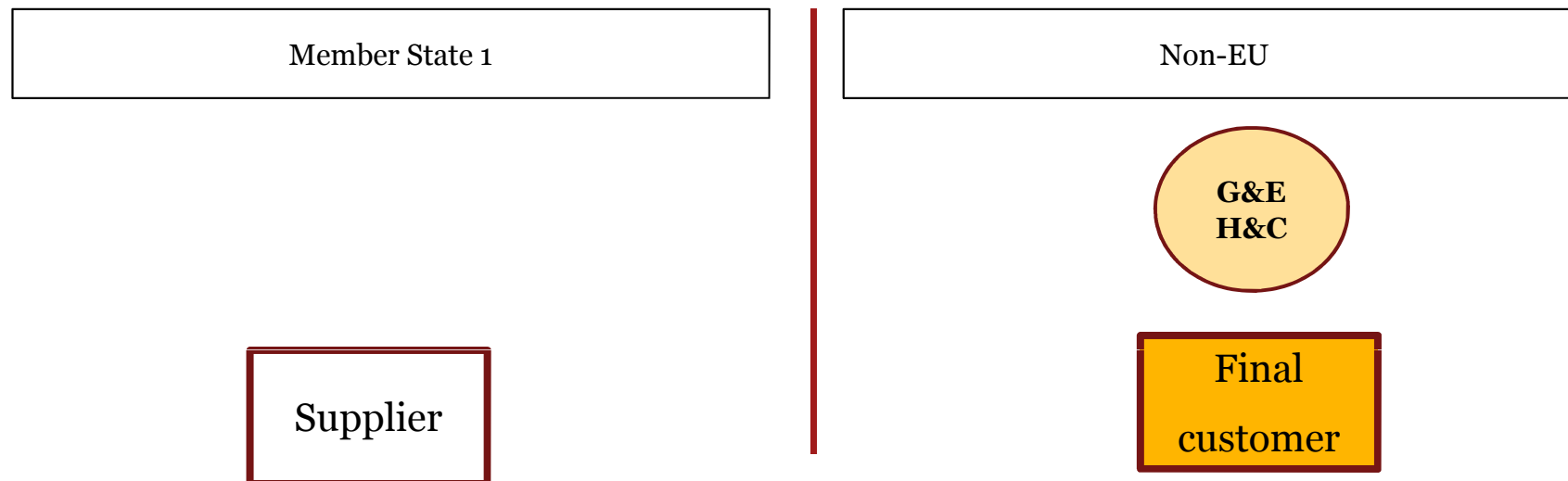
GROUP GC7 – Scenario 34



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the customer effectively uses and consumes the goods	Non-EU – the place where the customer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION	

Diagram 94

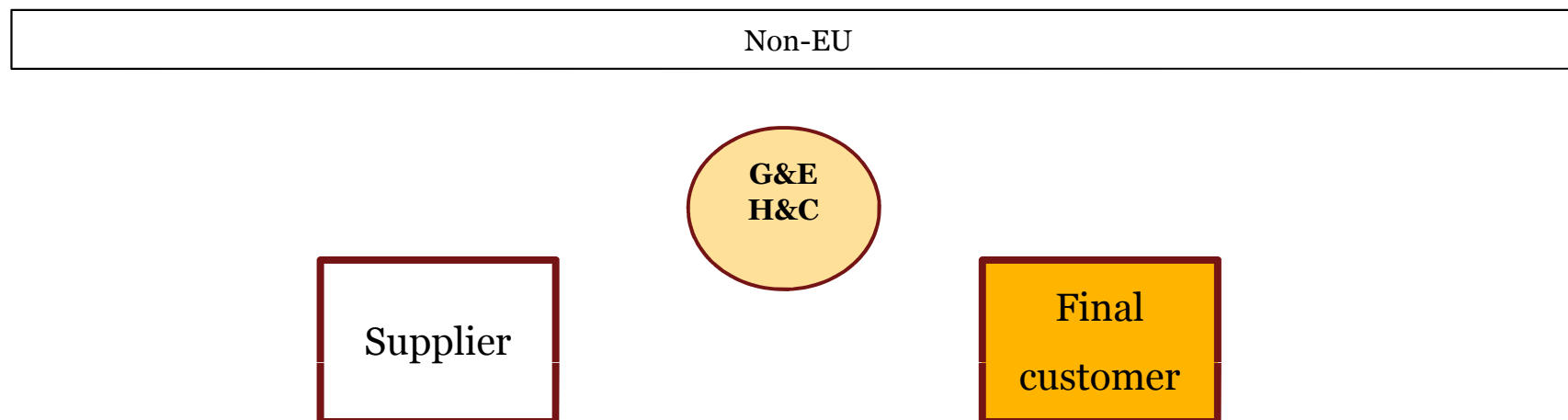
GROUP GC7 – Scenario 36 and 37



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the customer effectively uses and consumes the goods	Non-EU – the place where the customer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION	

Diagram 95

GROUP GC7 – Scenario 39



Current treatment	Future treatment
Place of supply	Place of supply
Non-EU – the place where the customer effectively uses and consumes the goods	Non-EU – the place where the customer is established
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION	

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Importation into EU of gas, electricity and heating or cooling by final customer

Group GCIM1

Scenario 1

Group GCIM2

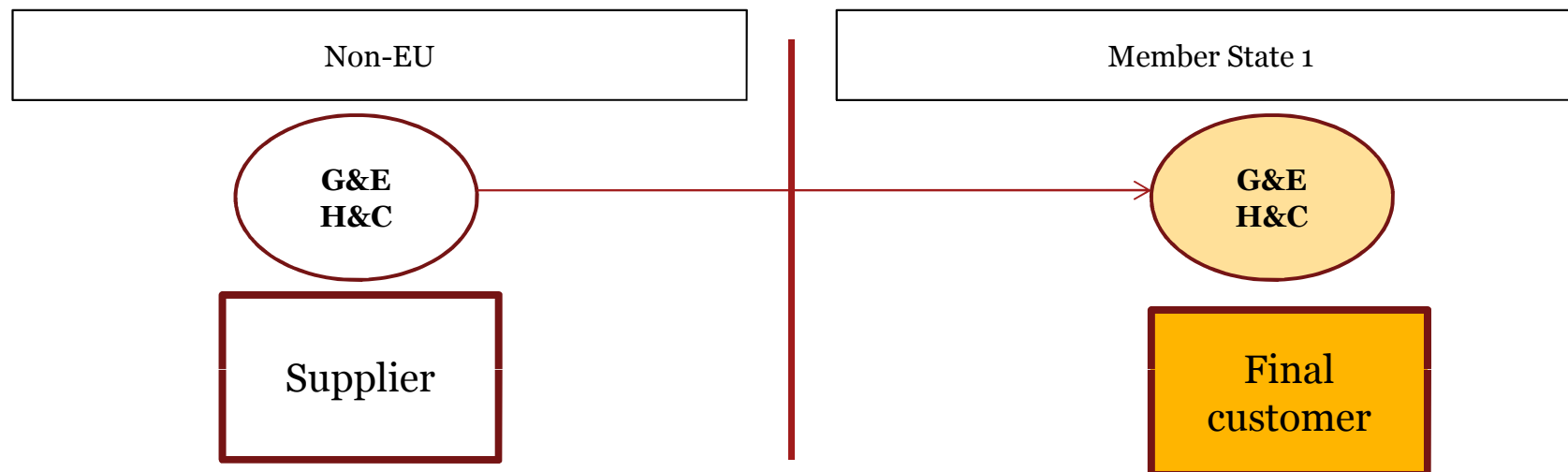
Scenario 3

*Importation into EU of gas,
electricity and of heating or cooling
by final customer*

Group GCIM1

Diagram 96

GROUP GCIM₁ – Scenario 1



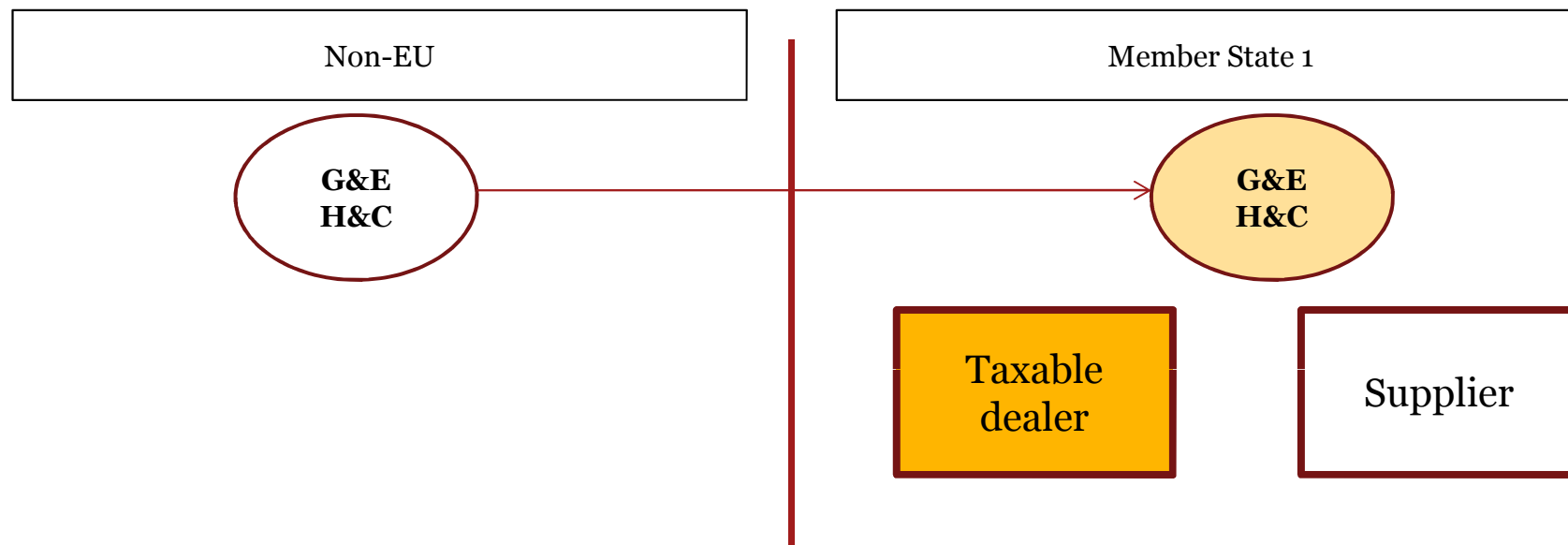
Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the customer effectively uses and consumes the goods	MS1 – the place where the customer is established
MS1 – the place where the importation takes place	MS1 – the place where the importation takes place
NO CHANGE IN PLACE OF TAXATION AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE TO PAY VAT	

*Importation into EU of gas,
electricity and of heating or cooling
by final customer*

Group GCIM2

Diagram 97

GROUP GCIM2 – Scenario 3



Current treatment	Future treatment
Place of supply	Place of supply
MS1 – the place where the customer effectively uses and consumes the goods	MS1 – the place where the customer is established
MS1 – the place where the importation takes place	MS1 – the place where the importation takes place
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE TO PAY VAT	

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Special scheme for small enterprises

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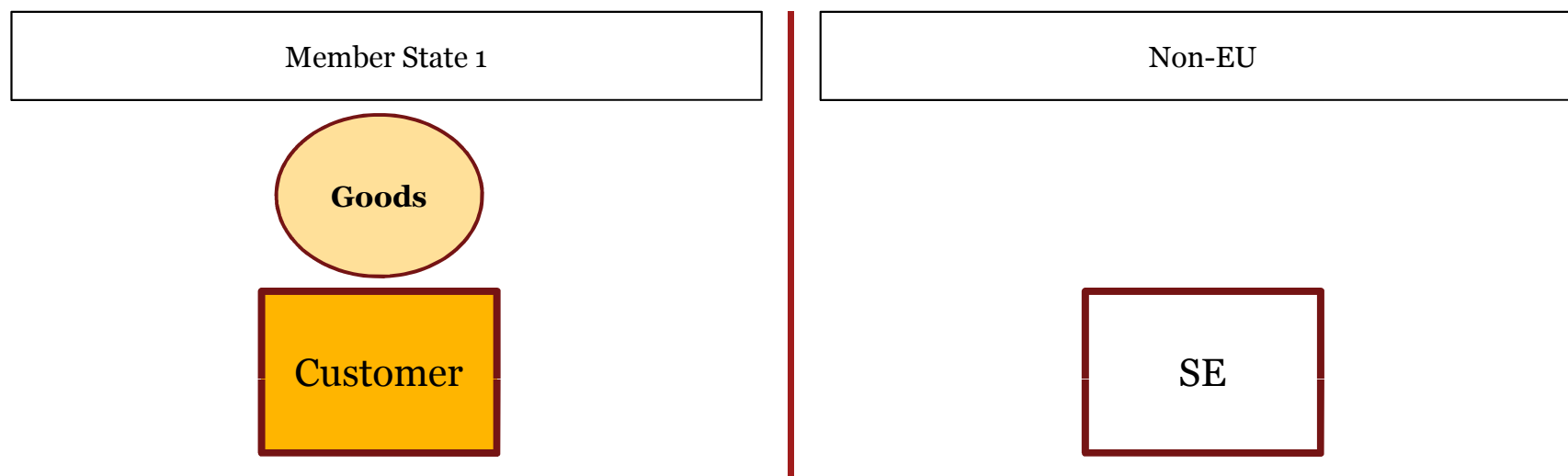
Scenarios 1 to 10

Special scheme for small enterprises - Local supply of goods

Group SE/L

Diagram 98

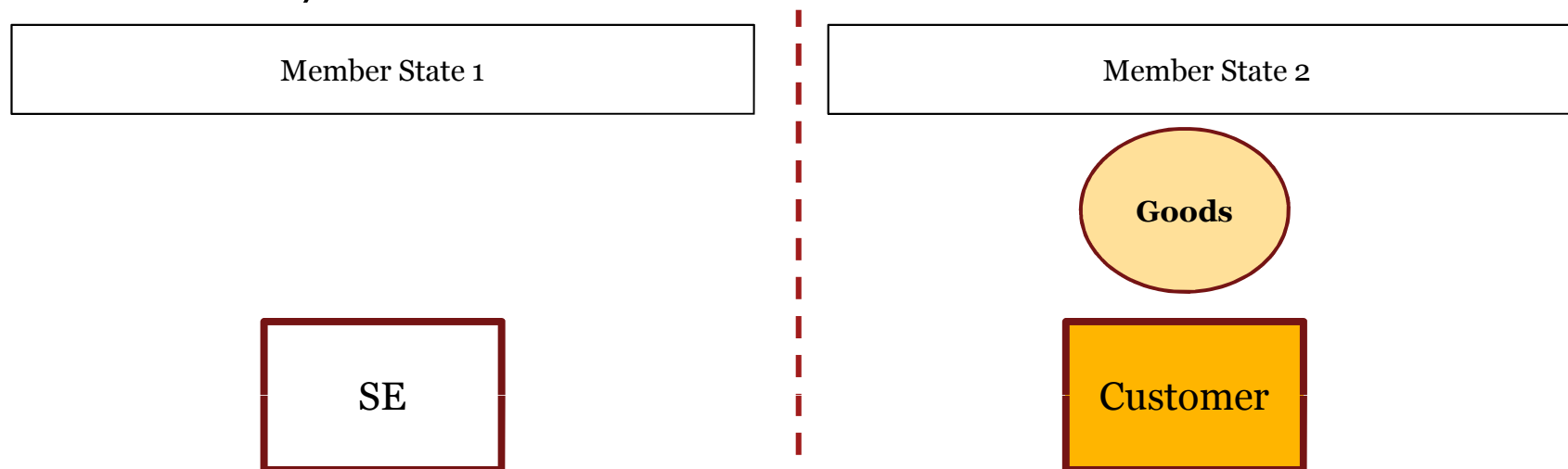
GROUP SE/L – Scenario 1



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time when supply takes place	No	MS1 – the place where the customer is established	No
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins			
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 99

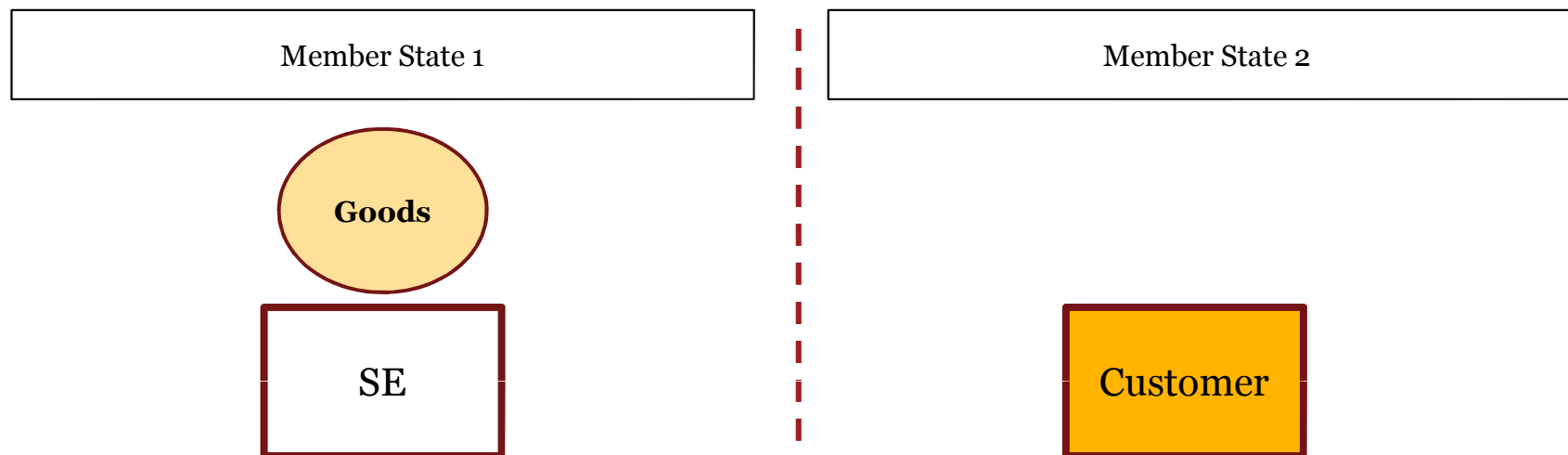
GROUP SE/L – Scenario 2



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS2 – the place where the goods are located at the time when supply takes place	No	MS2 – the place where the customer is established	No
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins			
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 100

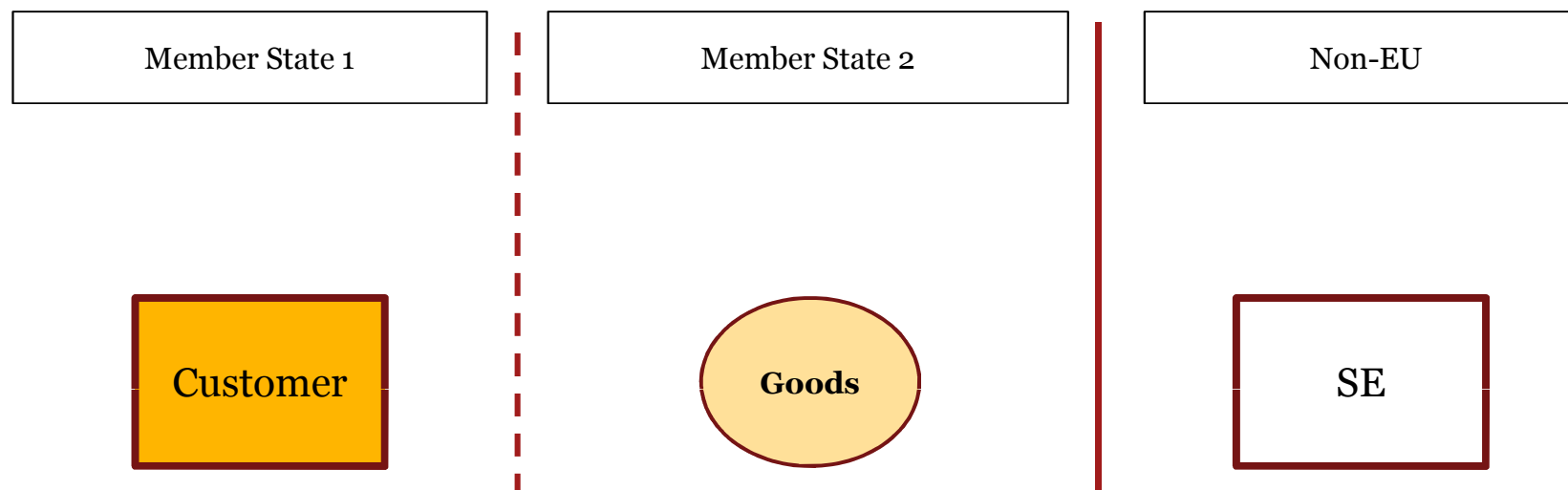
GROUP SE/L – Scenario 3



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time when supply takes place	Yes	MS2 – the place where the customer is established	No
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN PLACE OF SUPPLY WITH NO APPLICATION OF EXEMPTION SE CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 101

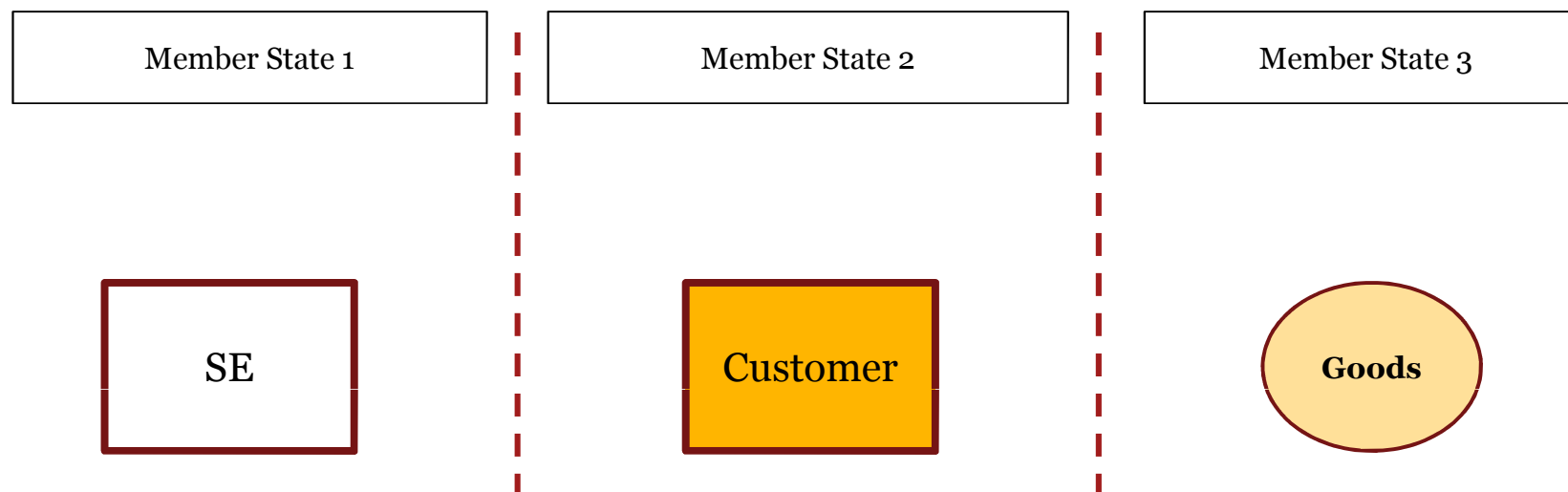
GROUP SE/L – Scenario 4



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS2 – the place where the goods are located at the time when supply takes place	No	MS1 – the place where the customer is established	No
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 102

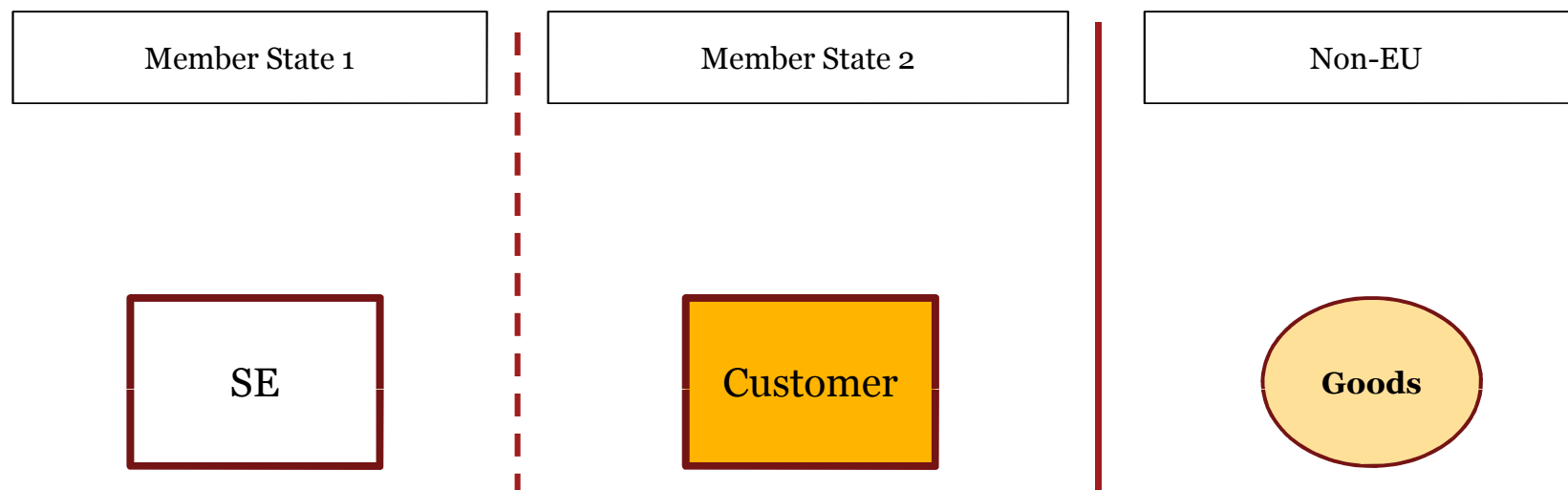
GROUP SE/L – Scenario 5



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS3 – the place where the goods are located at the time when supply takes place	No	MS2 – the place where the customer is established	No
MS3 – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 103

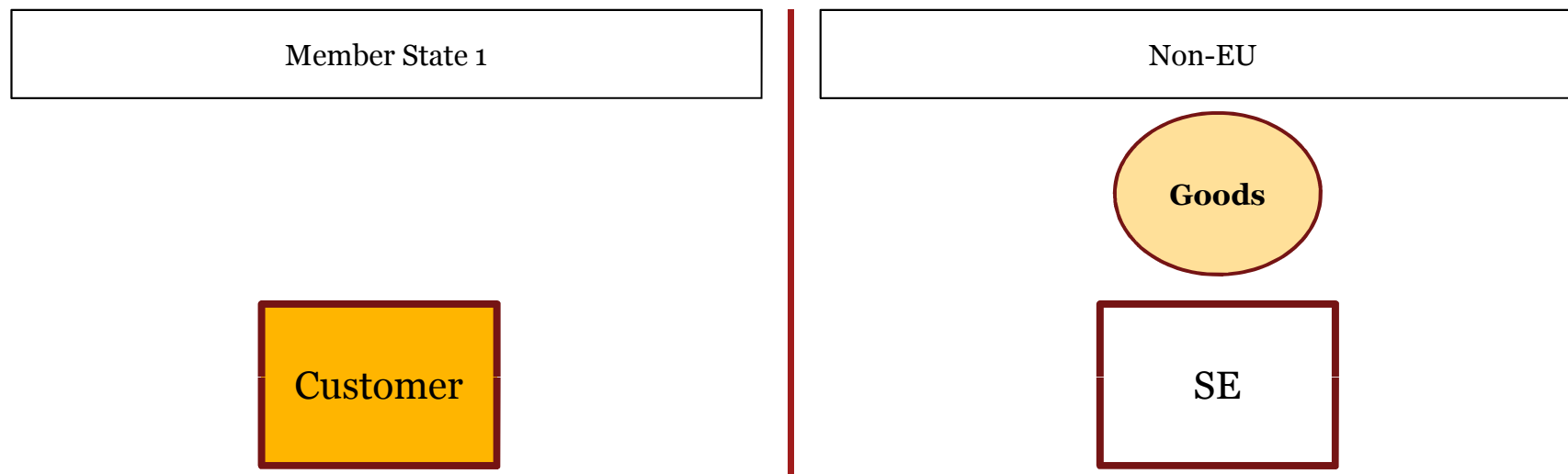
GROUP SE/L – Scenario 6



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
Non-EU – the place where the goods are located at the time when supply takes place	Not relevant	MS2 – the place where the customer is established	No
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN PLACE OF SUPPLY FROM NON-EU to EU			

Diagram 104

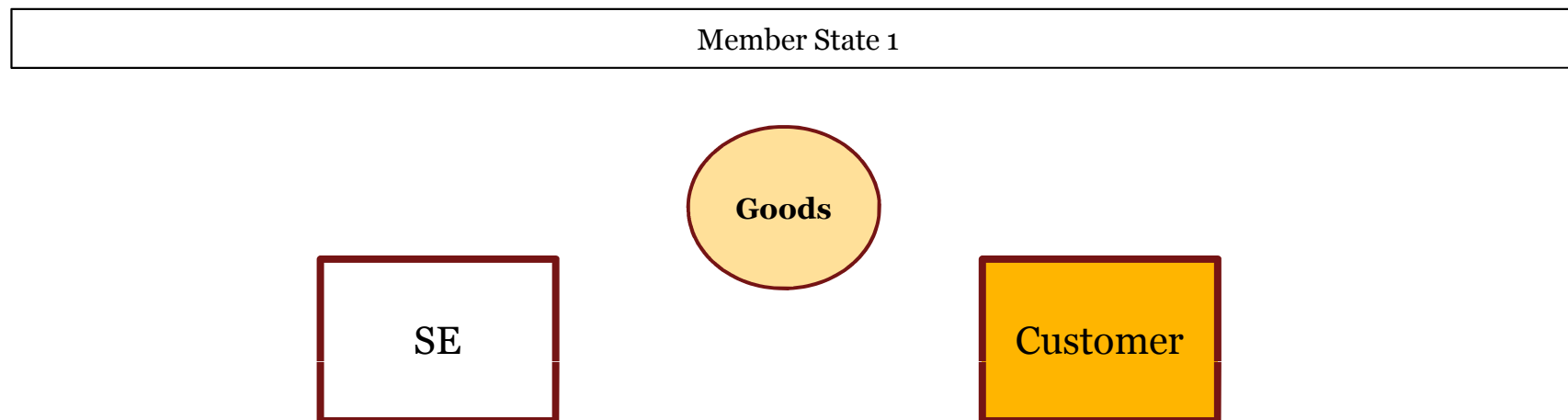
GROUP SE/L – Scenario 7



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
Non-EU – the place where the goods are located at the time when supply takes place	Not relevant	MS1 – the place where the customer is established	No
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN PLACE OF SUPPLY FROM NON-EU to EU			

Diagram 105

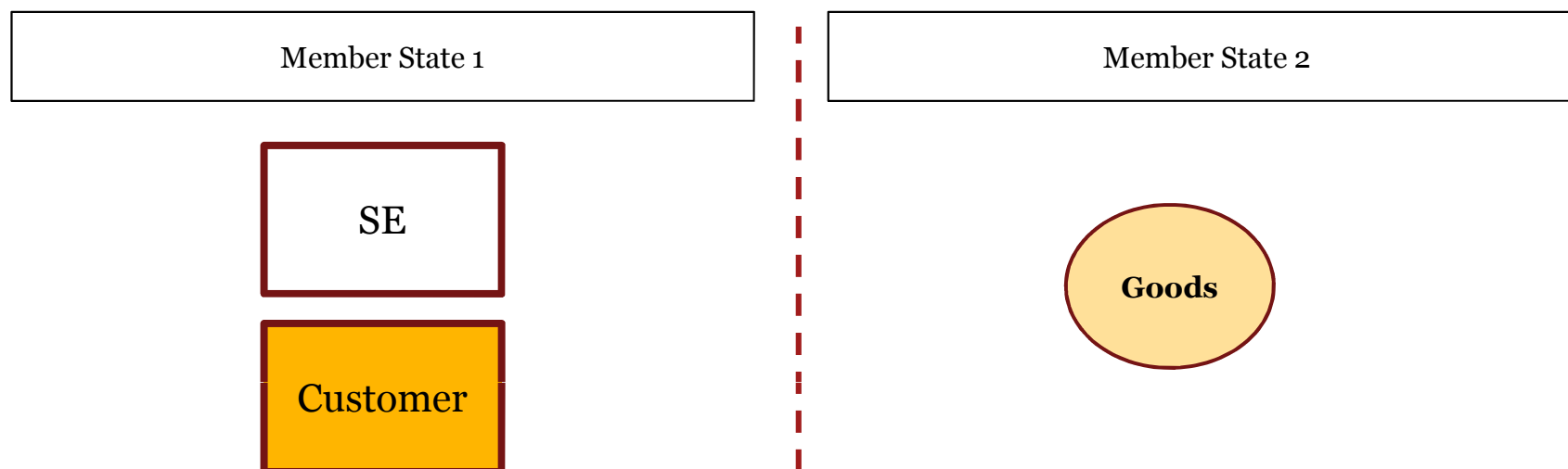
GROUP SE/L – Scenario 8



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time when supply takes place	Yes	MS1 – the place where the customer is established	Yes
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins			
NO CHANGE IN PLACE OF SUPPLY AND APPLICATION OF EXEMPTION SE NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 106

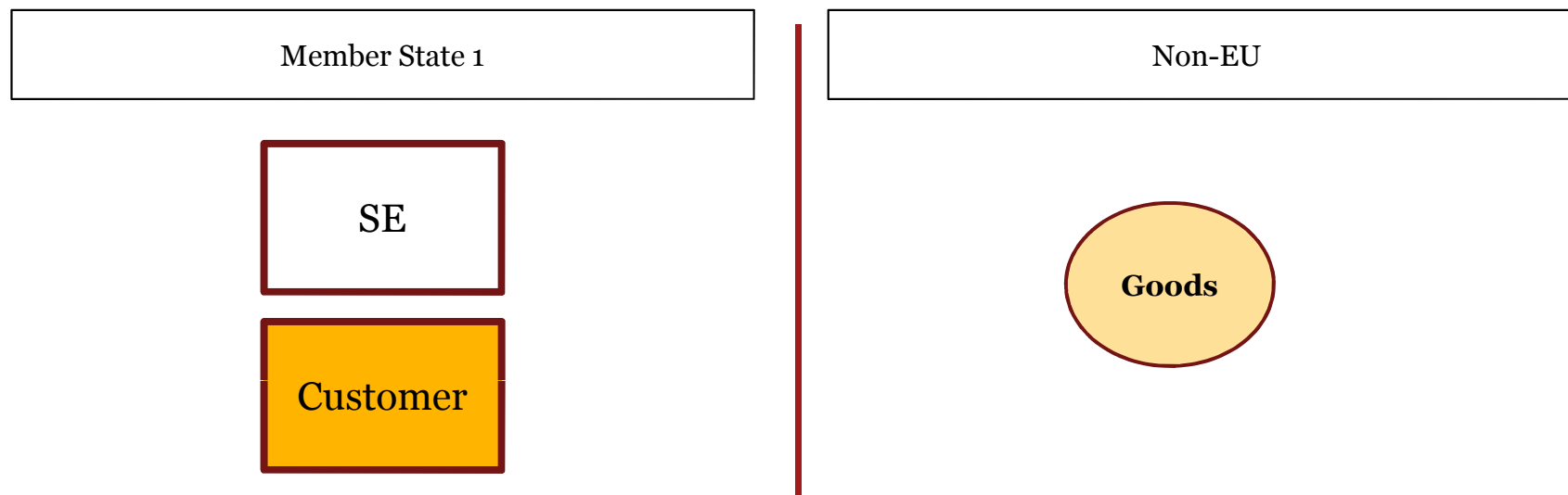
GROUP SE/L – Scenario 9



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS2 – the place where the goods are located at the time when supply takes place	No	MS1 – the place where the customer is established	Yes
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN PLACE OF SUPPLY WITH APPLICATION OF EXEMPTION SE NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 107

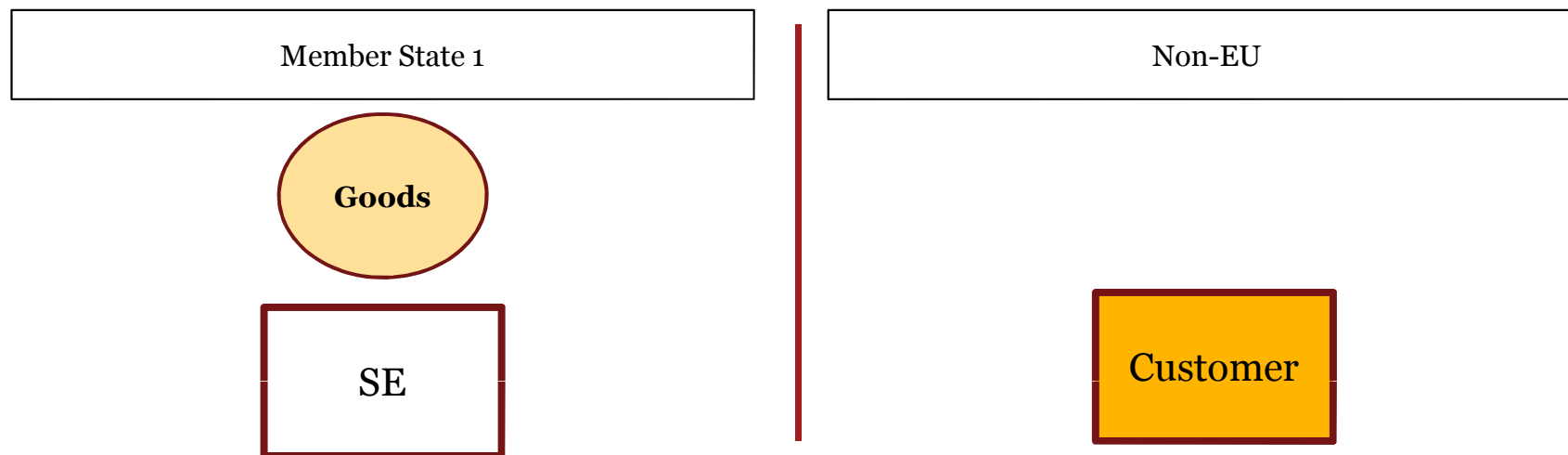
GROUP SE/L – Scenario 10



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
Non-EU – the place where the goods are located at the time when supply takes place	Not relevant	MS1 – the place where the customer is established	Yes
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN PLACE OF SUPPLY FROM NON-EU TO EU WITH APPLICATION OF SPECIAL SCHEME			

Diagram 108

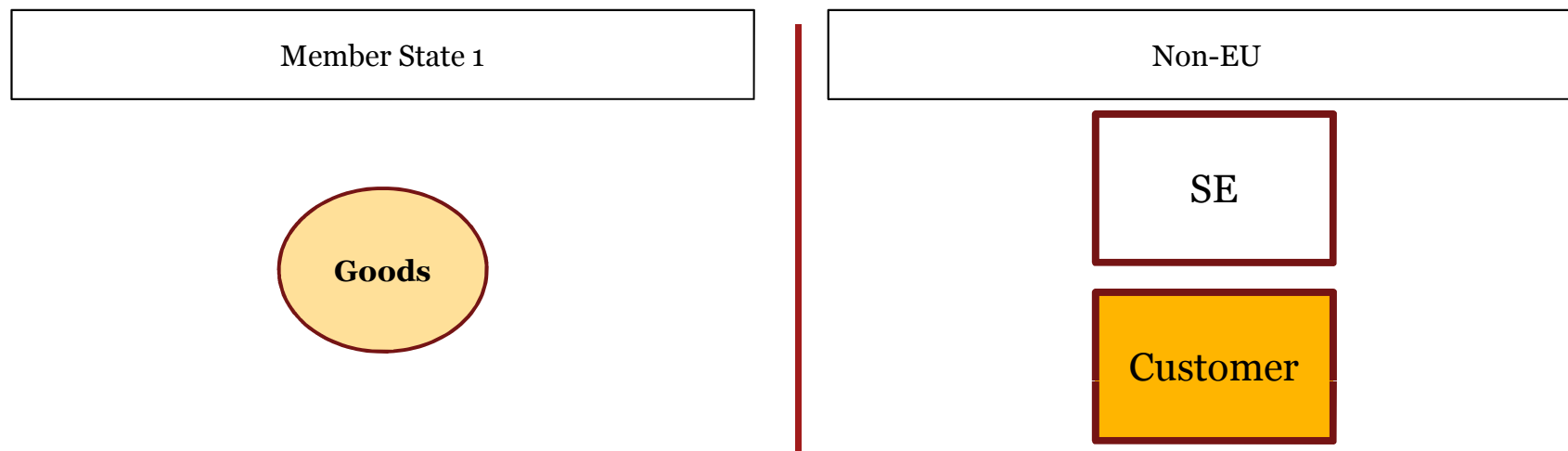
GROUP SE/L – Scenario 11



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time when supply takes place	Yes	Non-EU – the place where the customer is established	Not relevant
MS1– the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU NO TAXATION			

Diagram 109

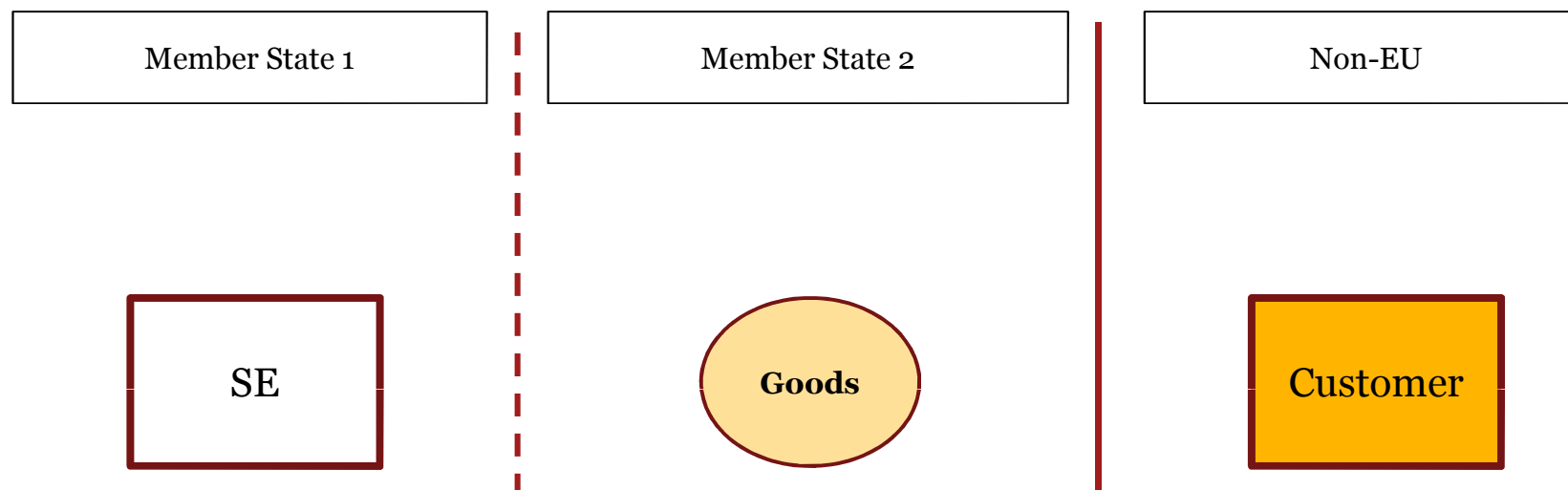
GROUP SE/L – Scenario 12



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time when supply takes place	No	Non-EU – the place where the customer is established	Not relevant
MS1– the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU NO TAXATION			

Diagram 110

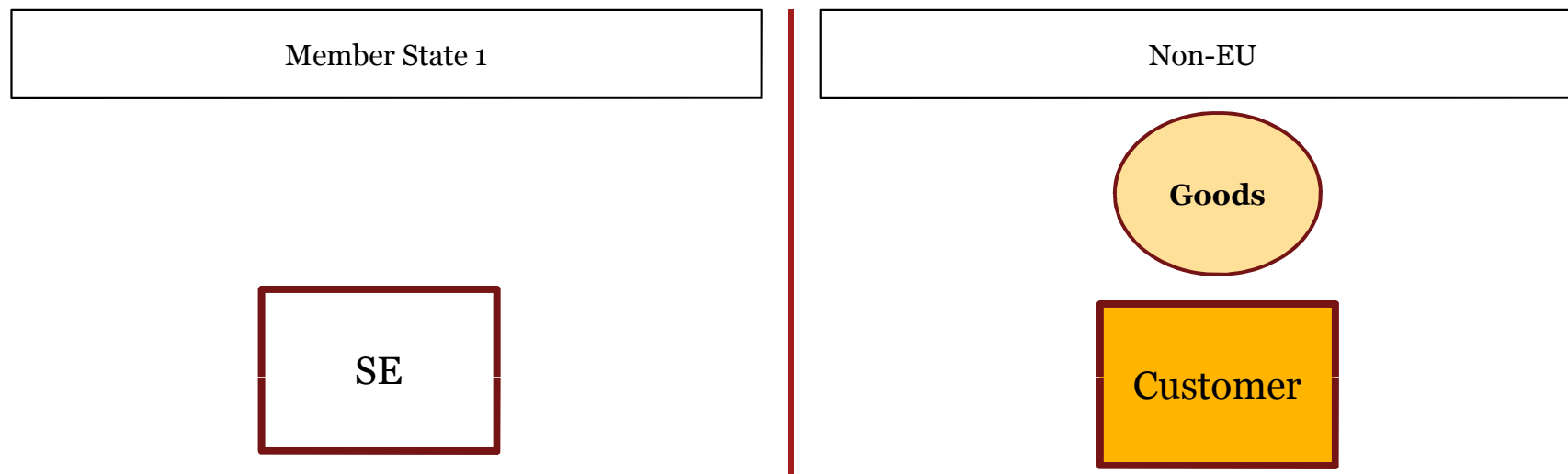
GROUP SE/L – Scenario 13



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS2 – the place where the goods are located at the time when supply takes place	No	Non-EU – the place where the customer is established	Not relevant
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU NO TAXATION			

Diagram 111

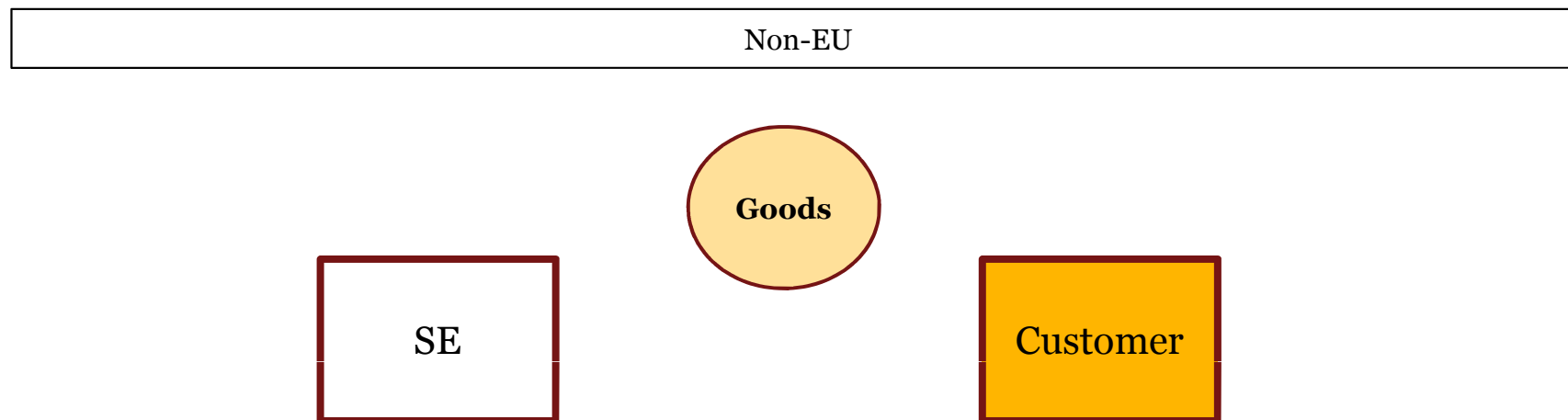
GROUP SE/L – Scenario 14



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
Non-EU – the place where the goods are located at the time when supply takes place	Not relevant	Non-EU – the place where the customer is established	Not relevant
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins			
NO CHANGE IN PLACE OF SUPPLY			

Diagram 112

GROUP SE/L – Scenario 15



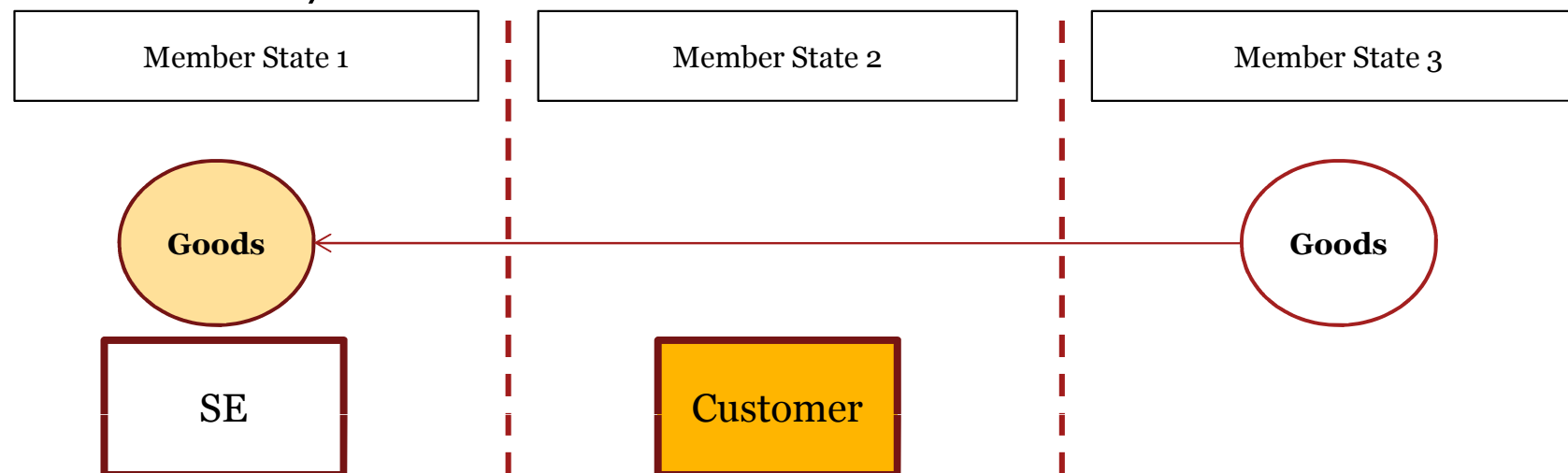
Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
Non-EU – the place where the goods are located at the time when supply takes place	Not relevant	Non-EU – the place where the customer is established	Not relevant
Non-EU – the place where the goods are located at the time dispatch or transport to the customer begins			
NO CHANGE IN PLACE OF SUPPLY			

Special scheme for small enterprises – Cross-border supply within EU

Group SE/EU

Diagram 113

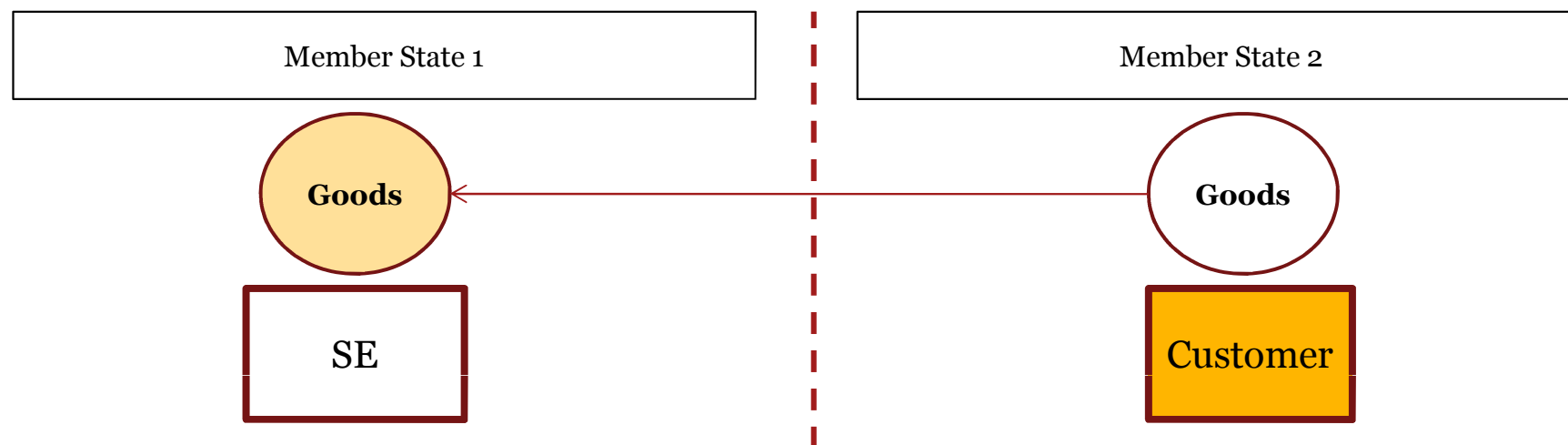
GROUP SE/EU– Scenario 1



Current treatment		Future treatment	
Place of supply	Exempt ion SE	Place of supply	Exemption SE
MS3 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	No	MS2 – the place where the customer is established	No
MS1 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)			
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 114

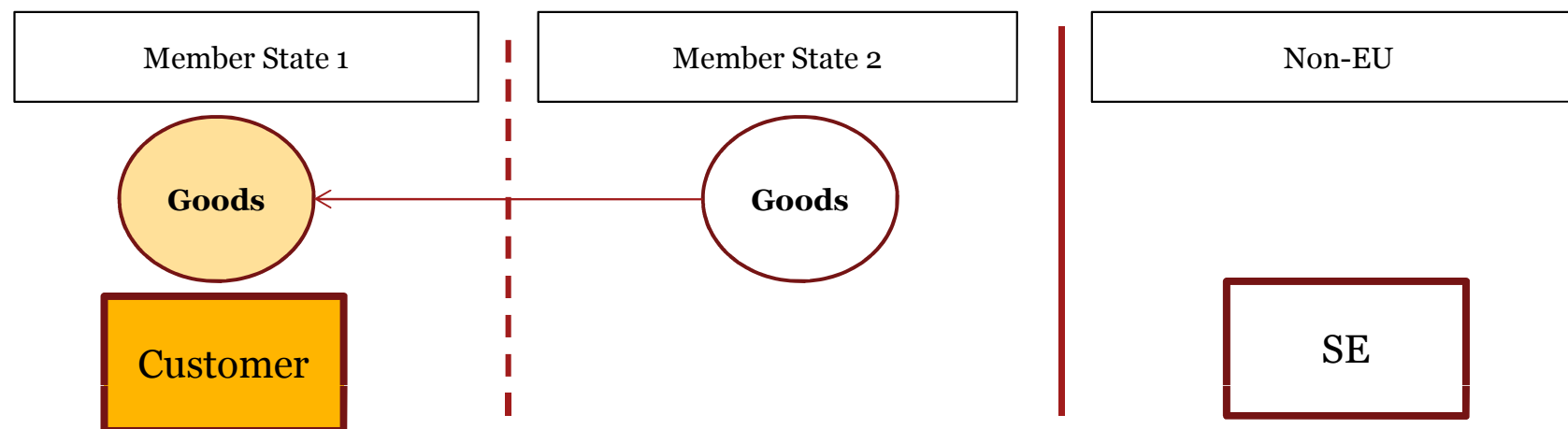
GROUP SE/EU – Scenario 2



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	No	MS2 – the place where the customer is established	No
MS1 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)			
NO CHANGE IN PLACE OF SUPPLY BUT IN PLACE OF ACTUAL TAXATION NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 115

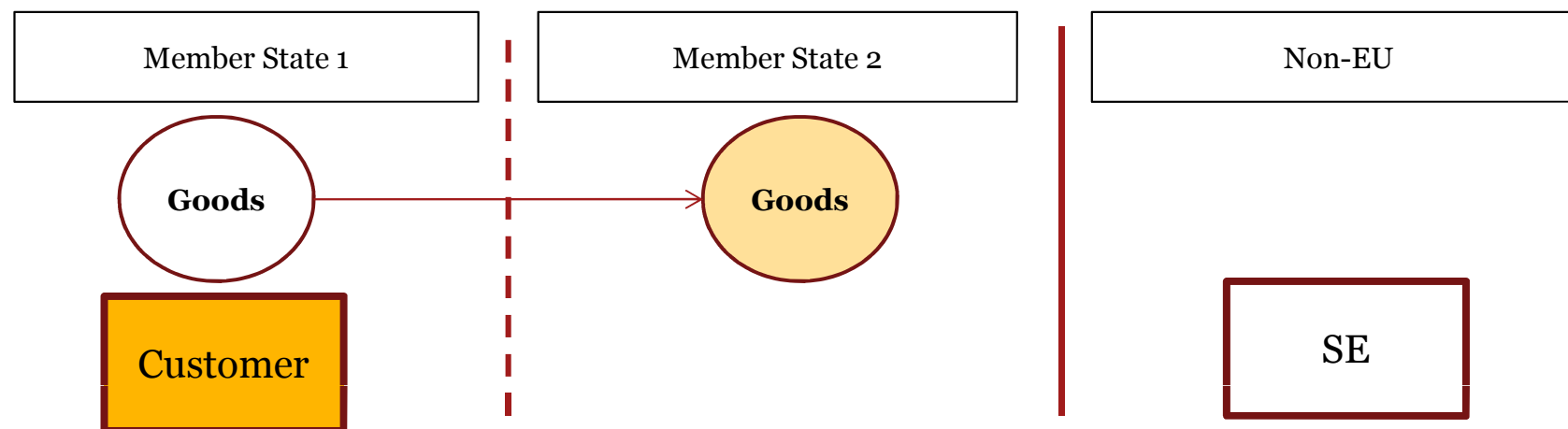
GROUP SE/EU– Scenario 3



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	No	MS1 – the place where the customer is established	No
MS1 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)			
CHANGE IN PLACE OF SUPPLY BUT NOT IN PLACE OF ACTUAL TAXATION NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 116

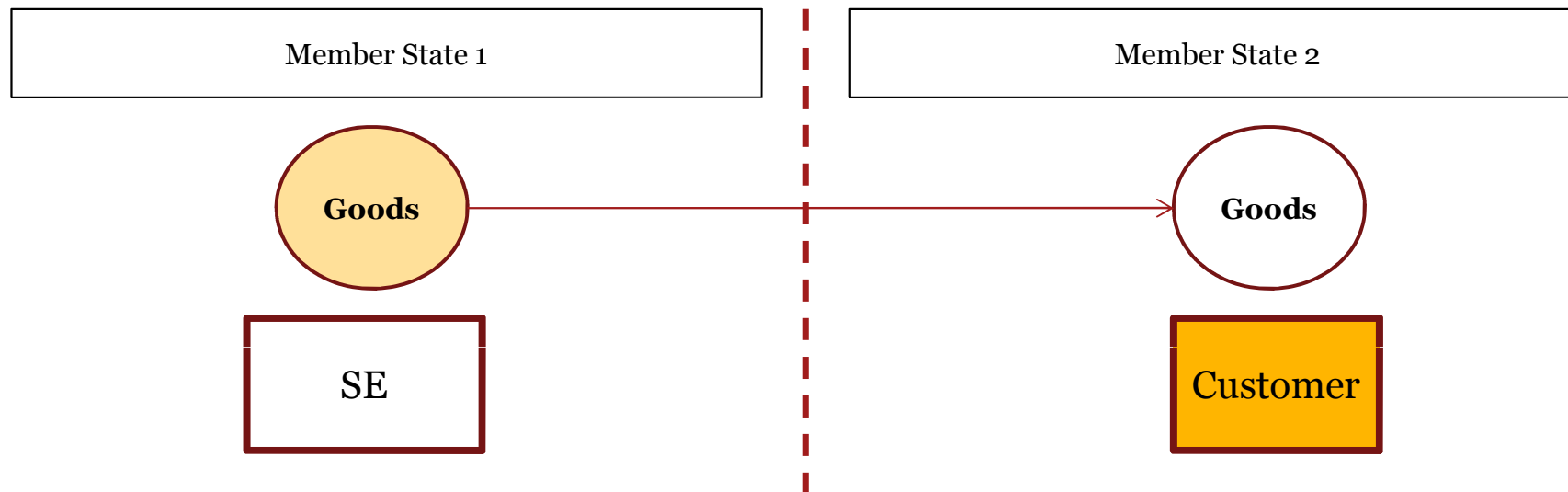
GROUP SE/EU– Scenario 4



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	No	MS1 – the place where the customer is established	No
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)			
NO CHANGE IN PLACE OF SUPPLY BUT IN PLACE OF ACTUAL TAXATION NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 117

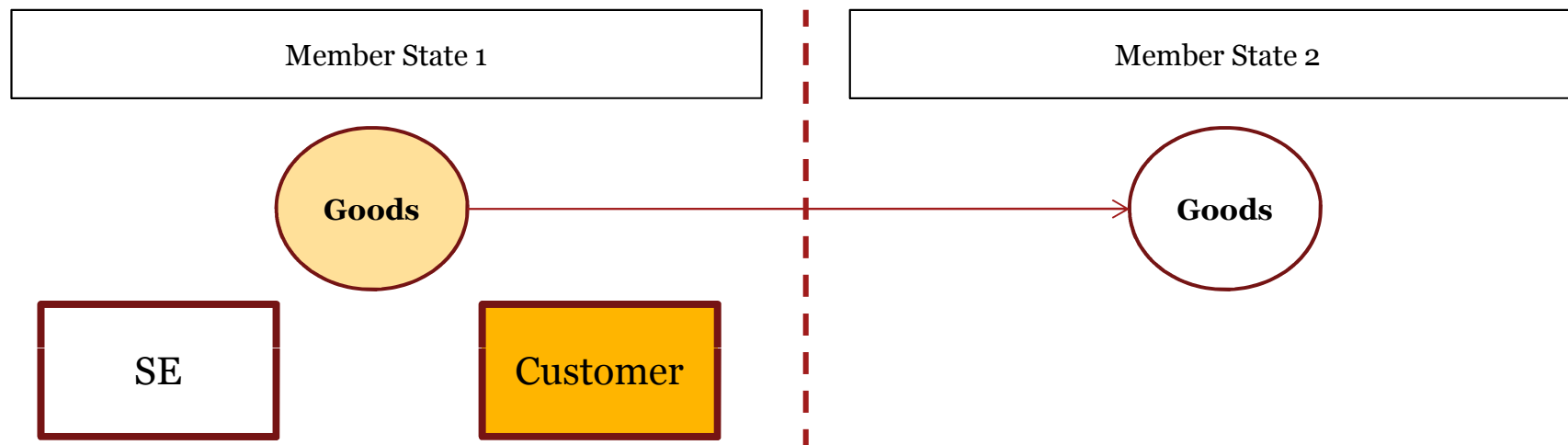
GROUP SE/EU – Scenario 5



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	Yes	MS2 – the place where the customer is established	No
CHANGE IN PLACE OF SUPPLY AND NO APPLICATION OF EXEMPTION SE CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 118

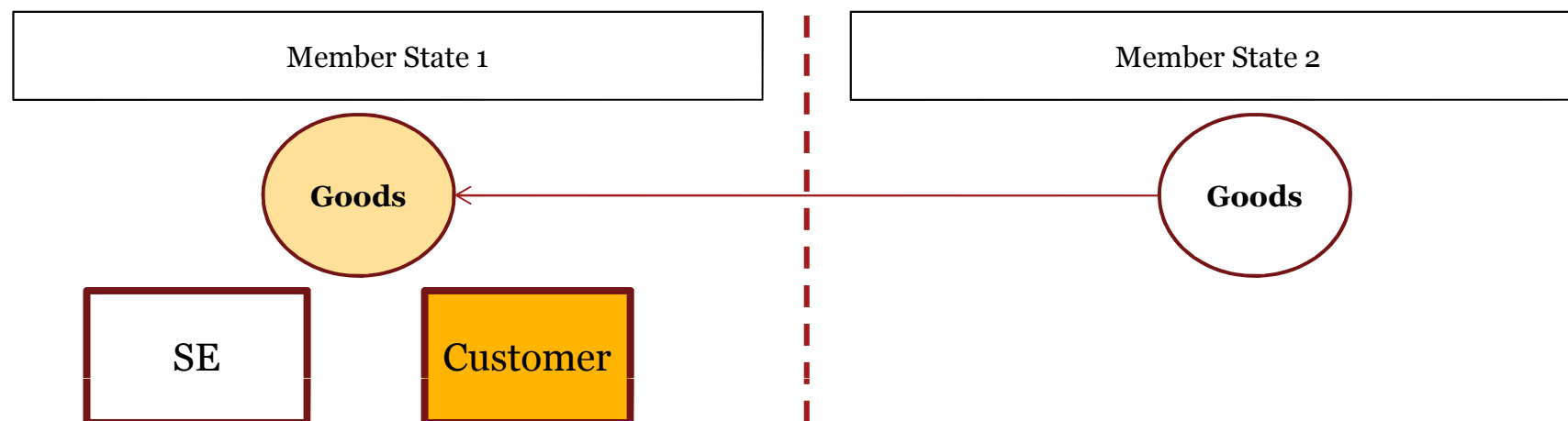
GROUP SE/EU – Scenario 6



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	Yes	MS1 – the place where the customer is established	Yes
NO CHANGE IN PLACE OF SUPPLY AND APPLICATION OF EXEMPTION SE NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 119

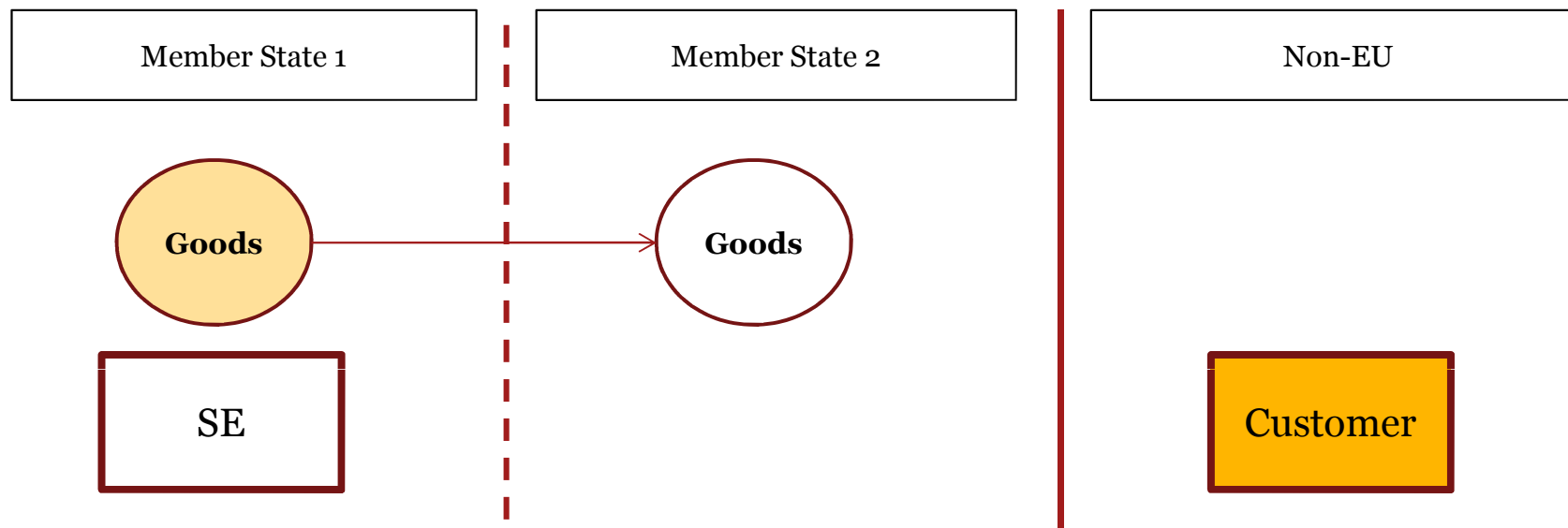
GROUP SE/EU – Scenario 7



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	No	MS1 – the place where the customer is established	Yes
MS1 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)			
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION WITH APPLICATION OF SPECIAL SCHEME CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 120

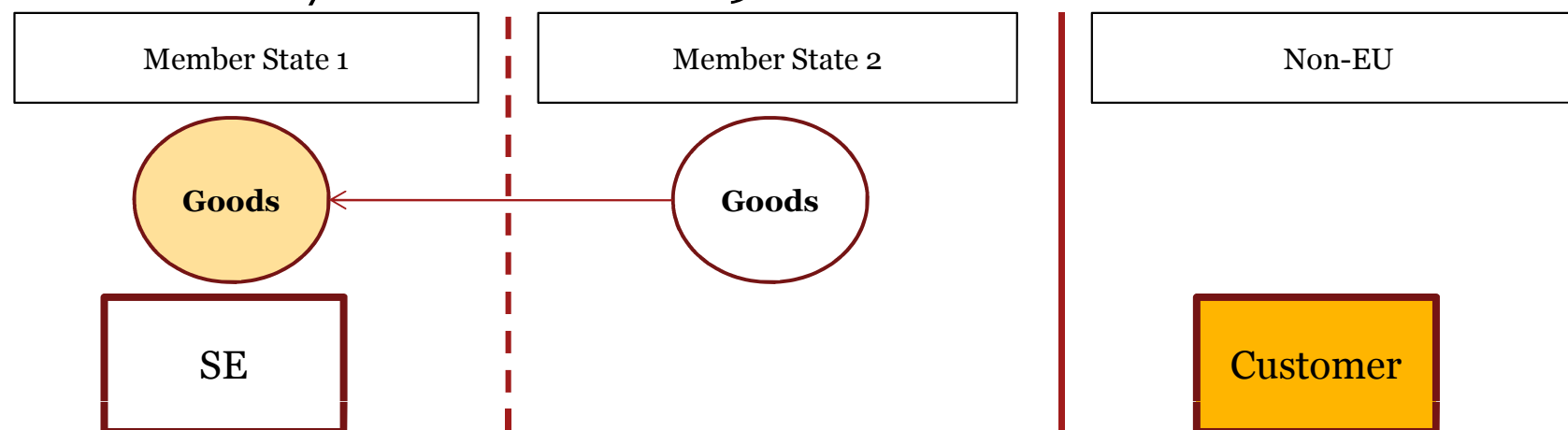
GROUP SE/EU– Scenario 8



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	Yes	Non-EU – the place where the customer is established	Not relevant
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU			

Diagram 121

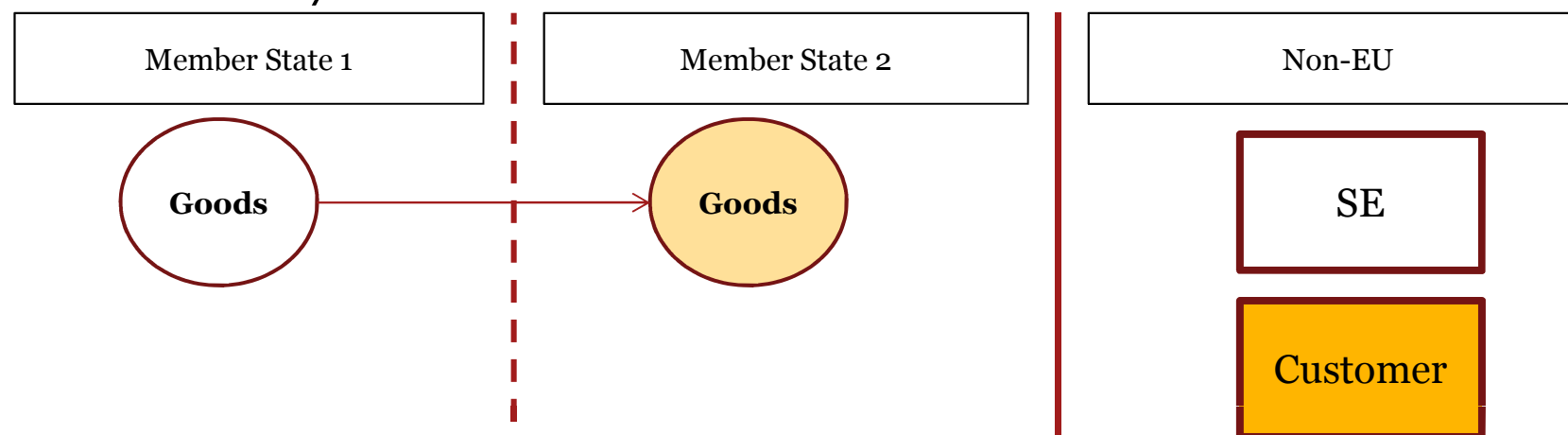
GROUP SE/EU– Scenario 9



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	No	Non-EU – the place where the customer is established	Not relevant
MS1 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)			
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU			

Diagram 122

GROUP SE/EU– Scenario 10



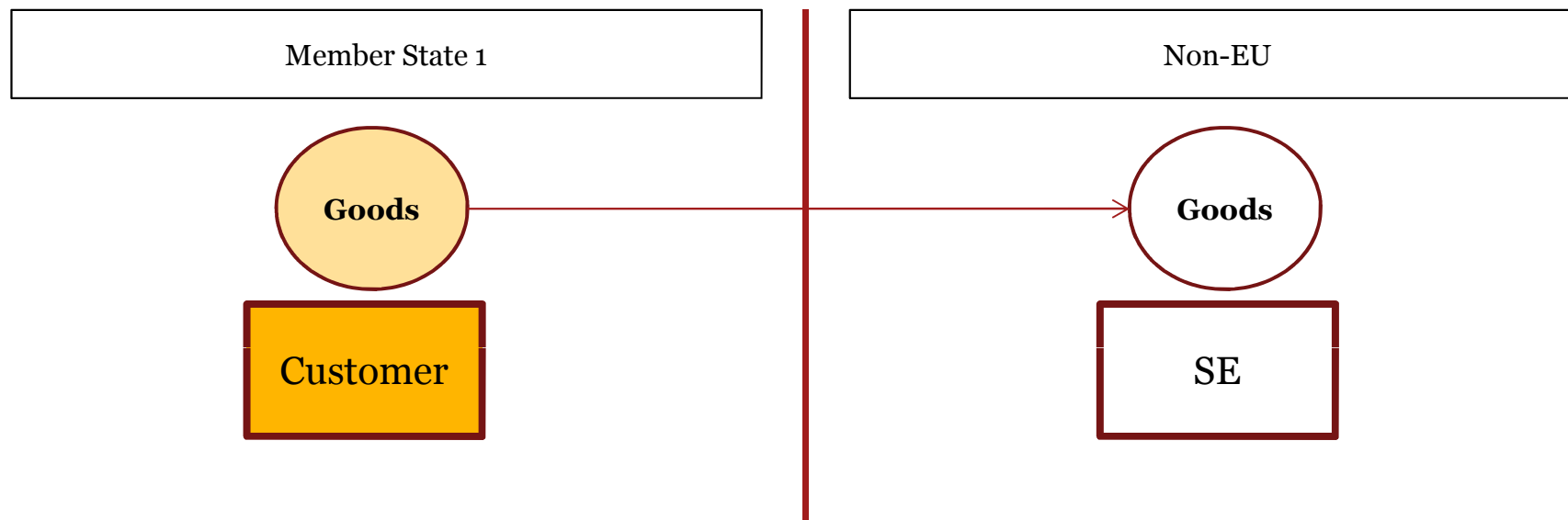
Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	No	Non-EU – the place where the customer is established	Not relevant
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)			
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU			

Special scheme for small enterprises – Exportation outside EU

Group SE/EX

Diagram 123

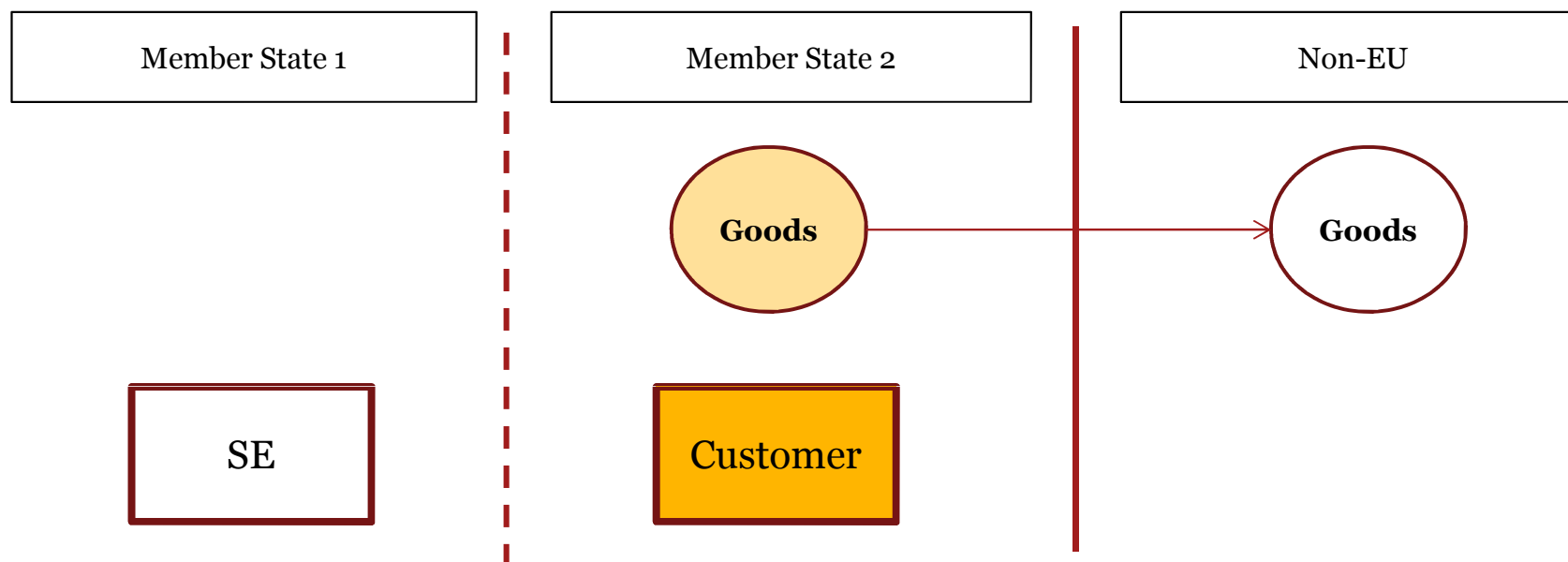
GROUP SE/EX – Scenario 1



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	No	MS1 – the place where the customer is established	No
NO CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 124

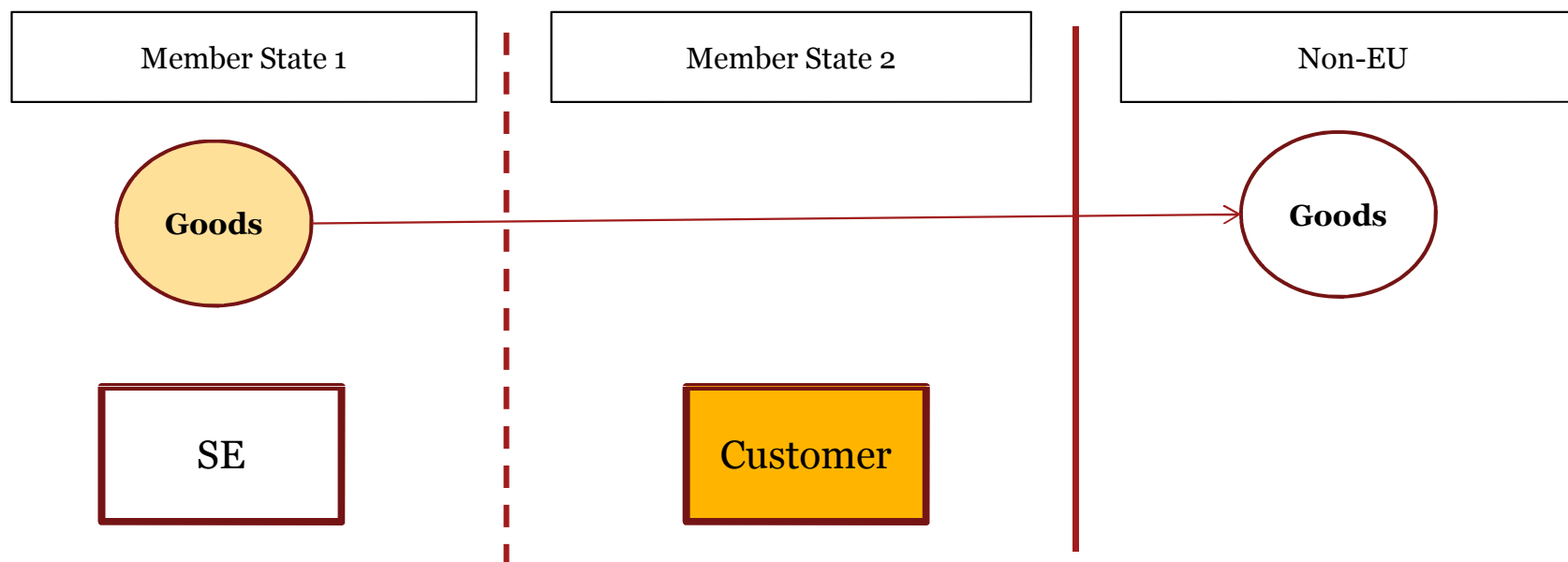
GROUP SE/EX– Scenario 2



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins	No	MS2 – the place where the customer is established	No
NO CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 125

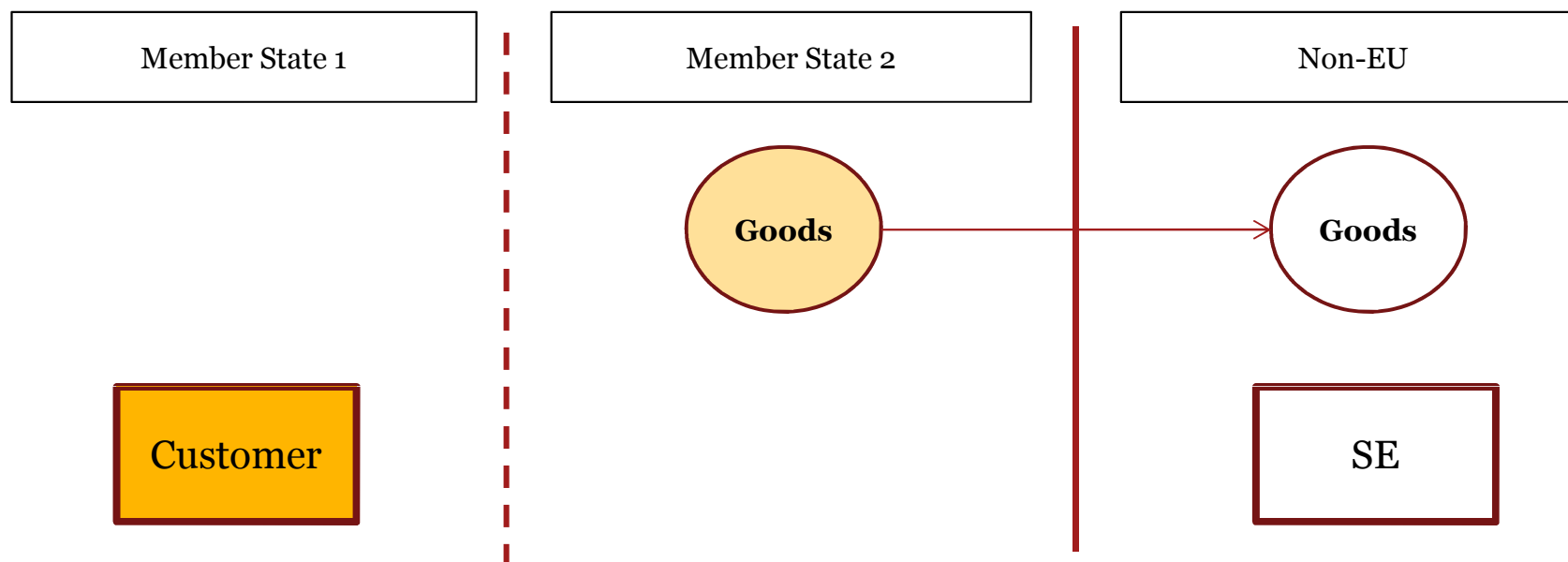
GROUP SE/EX– Scenario 3



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	No	MS2 – the place where the customer is established	No
CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 126

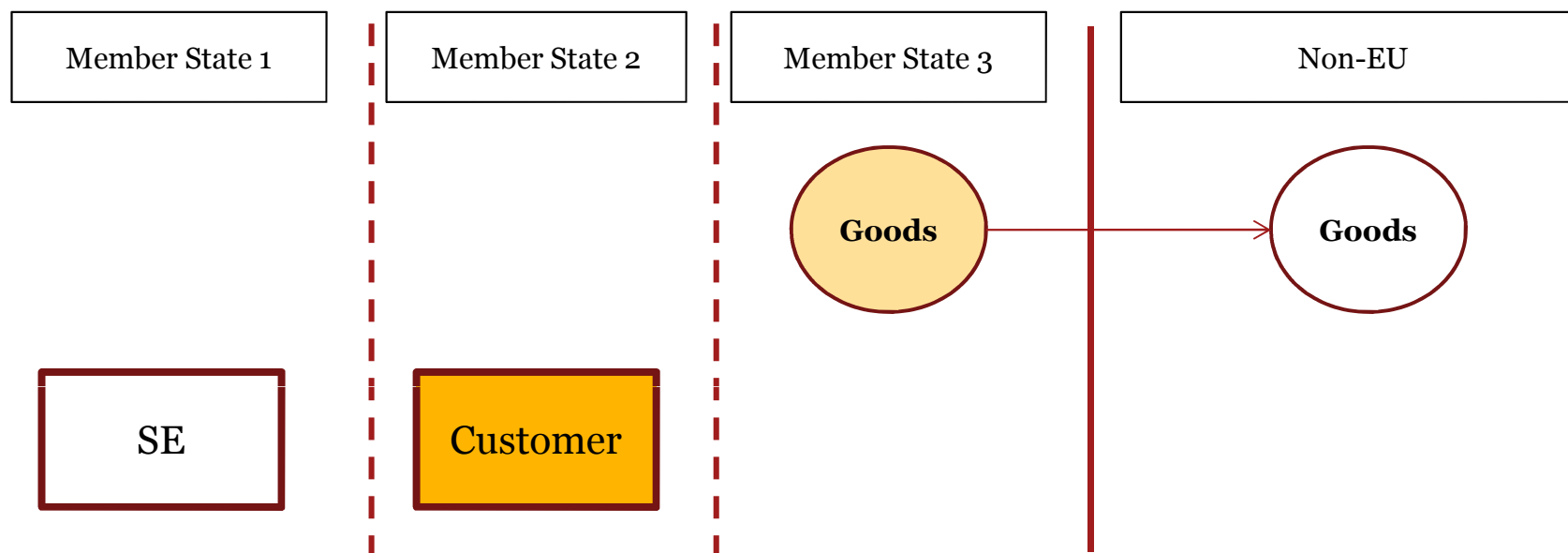
GROUP SE/EX– Scenario 4



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins	No	MS1 – the place where the customer is established	No
CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 127

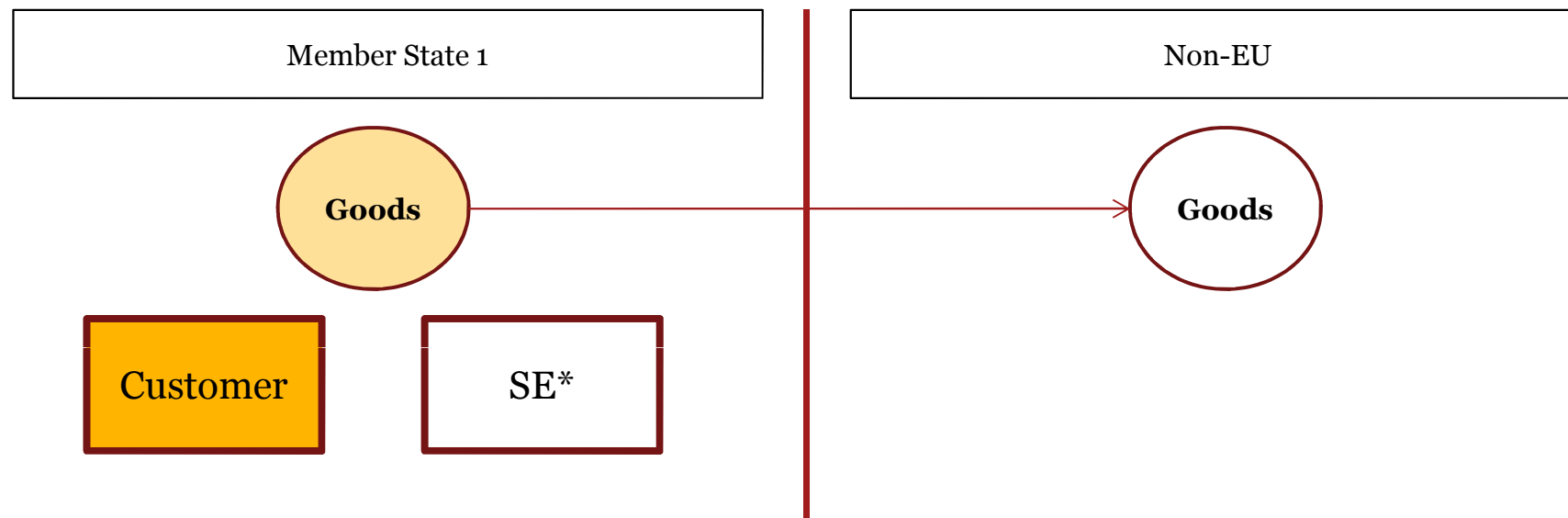
GROUP SE/EX– Scenario 5



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS3 – the place where the goods are located at the time dispatch or transport to the customer begins	No	MS2 – the place where the customer is established	No
CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 128

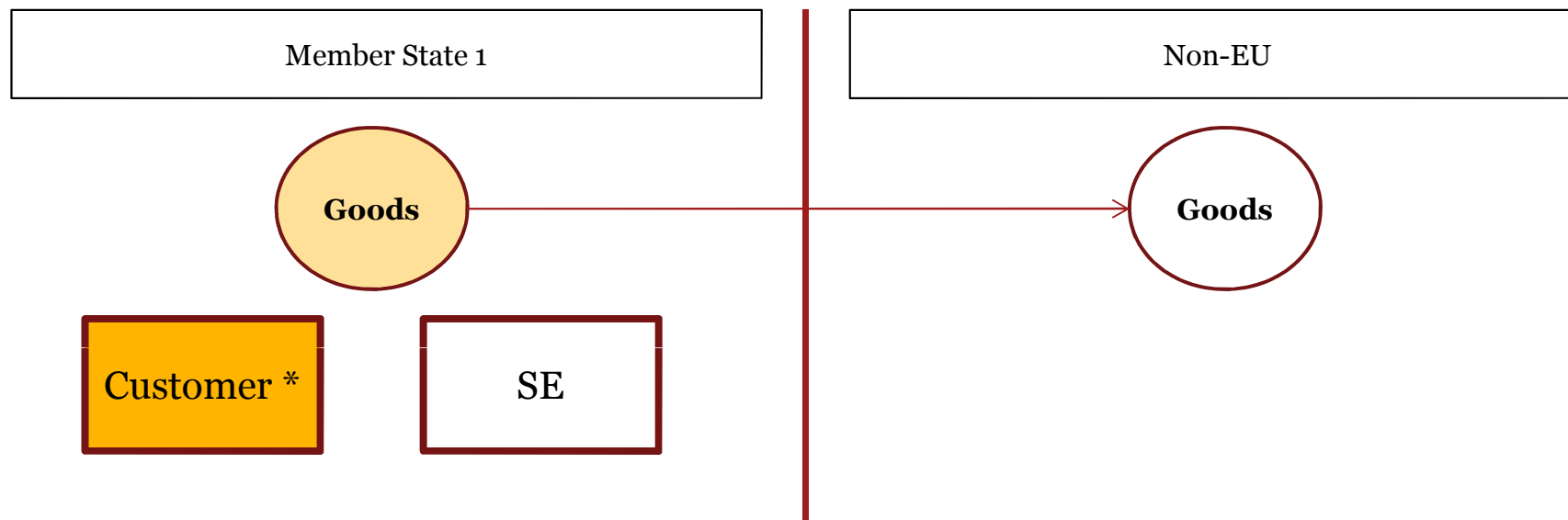
GROUP SE/EX – Scenario 6a



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	No	MS1 – the place where the customer is established	No
NO CHANGE IN PLACE OF SUPPLY NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 129

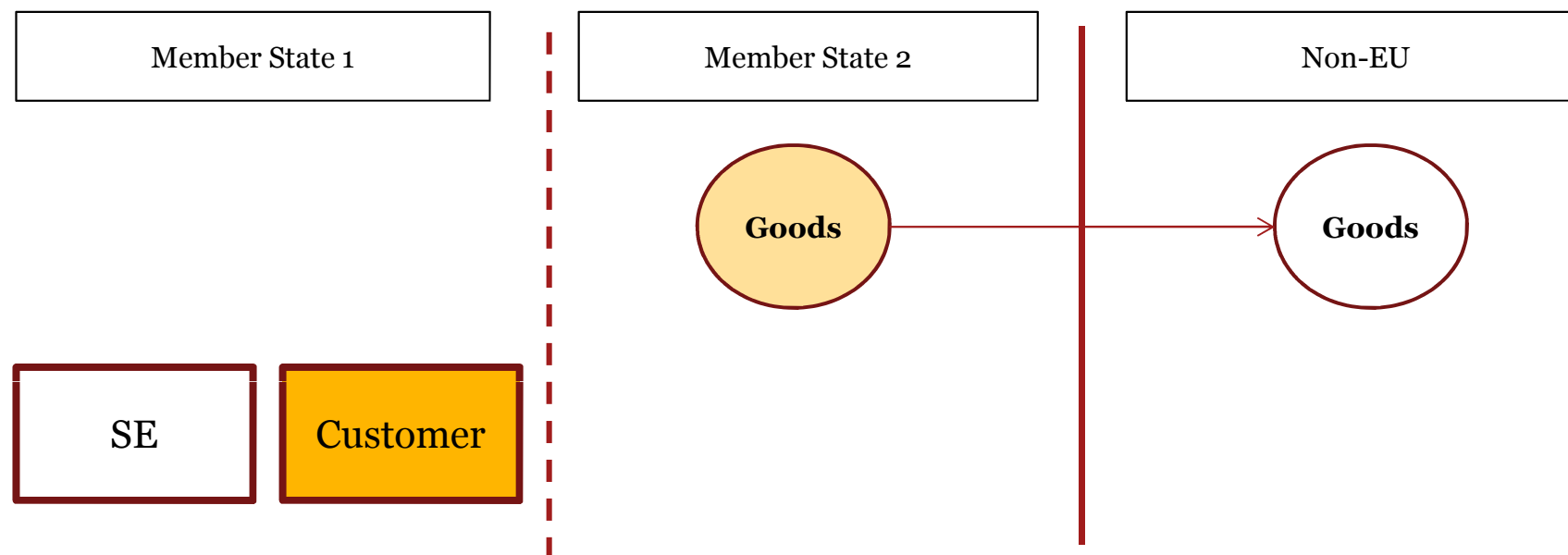
GROUP SE/EX – Scenario 6b



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	Yes	MS1 – the place where the customer is established	Yes
NO CHANGE IN PLACE OF SUPPLY AND APPLICATION OF EXEMPTION SE NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 130

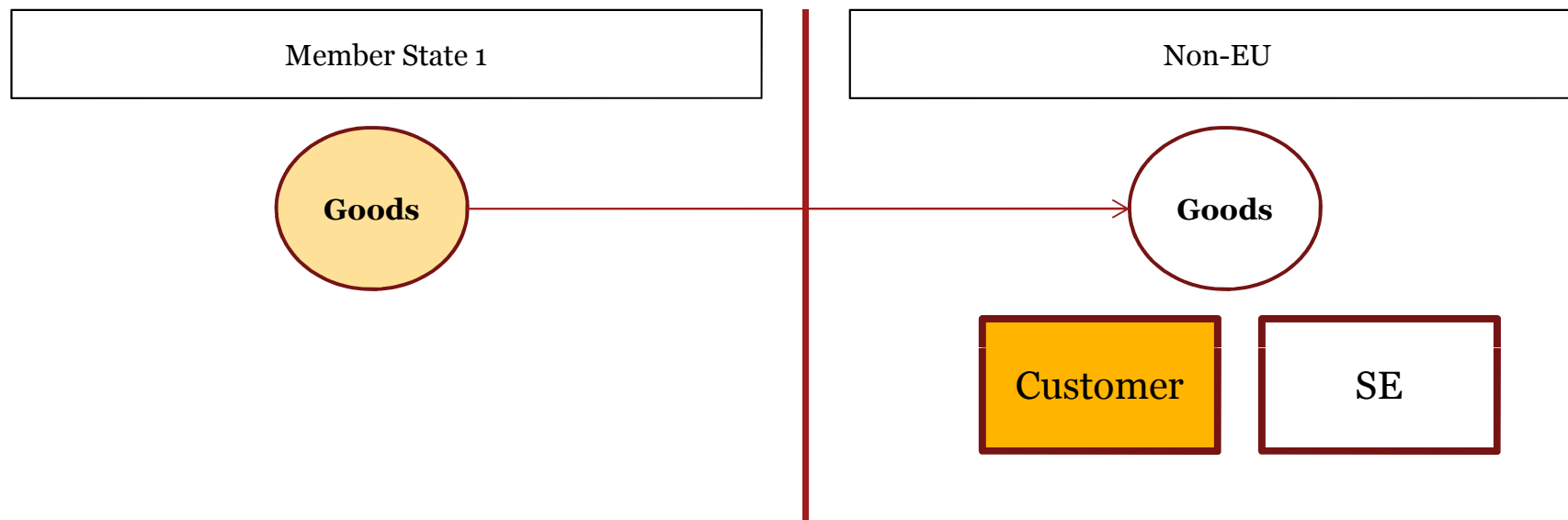
GROUP SE/EX– Scenario 7



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins	No	MS1 – the place where the customer is established	No
CHANGE IN PLACE OF SUPPLY NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 131

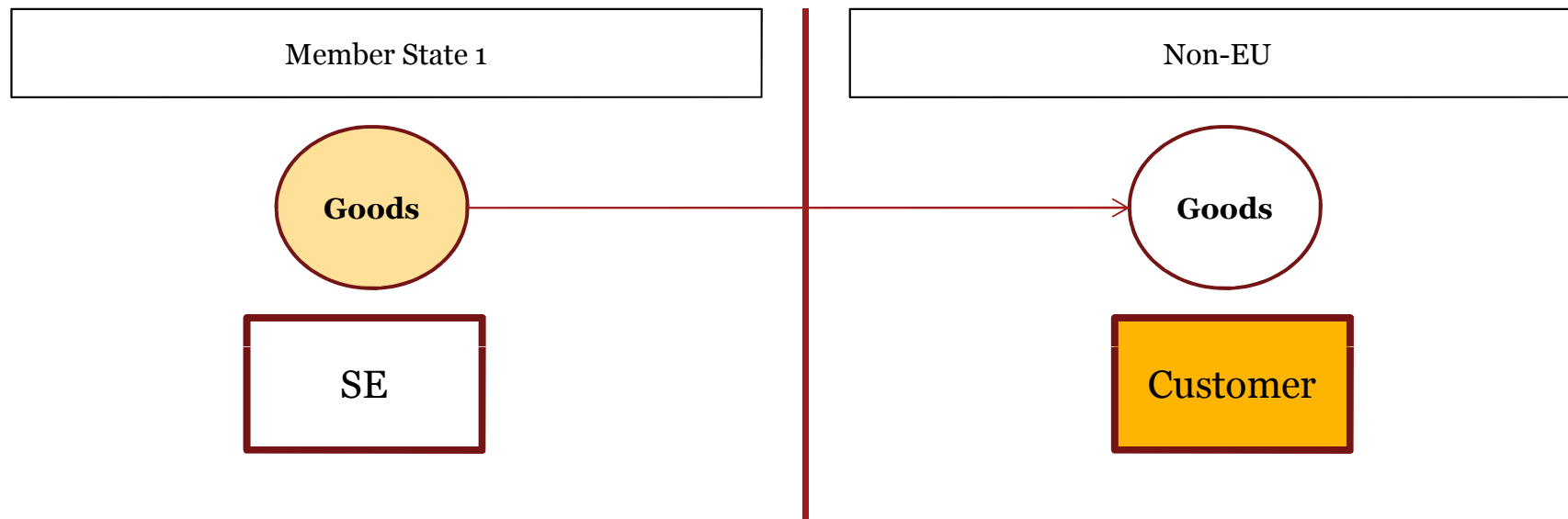
GROUP SE/EX – Scenario 8



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	No	Non-EU – the place where the customer is established	Not relevant
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU			

Diagram 132

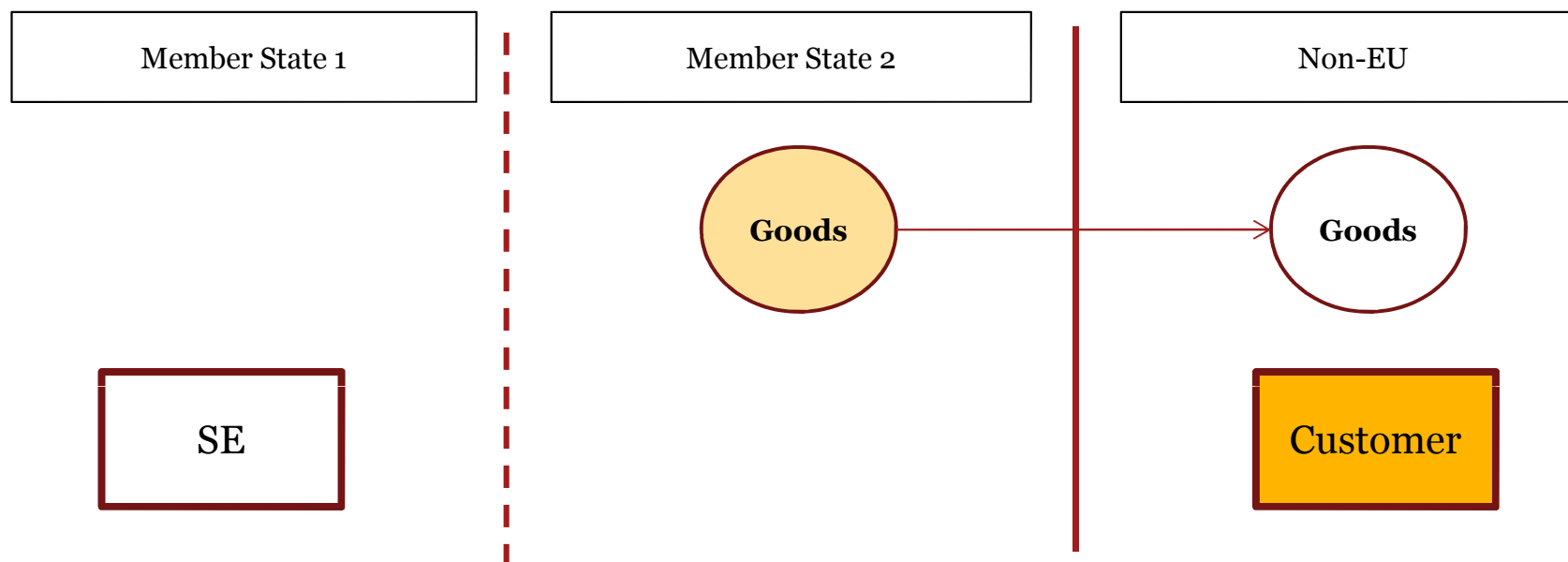
GROUP SE/EX – Scenario 9



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	No	Non-EU – the place where the customer is established	Not relevant
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU			

Diagram 133

GROUP SE/EX– Scenario 10



Current treatment		Future treatment	
Place of supply	Exemption SE	Place of supply	Exemption SE
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins	No	Non-EU – the place where the customer is established	Not relevant
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU			

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Second-hand goods subject to the margin scheme

Local supply of goods

Group SH/L

Scenarios 2, 3, 6, 7 and 8

Cross-border supply within EU

Group SH/EU

Scenarios 1, 6 and 8

Exportation outside EU

Group SH/EX

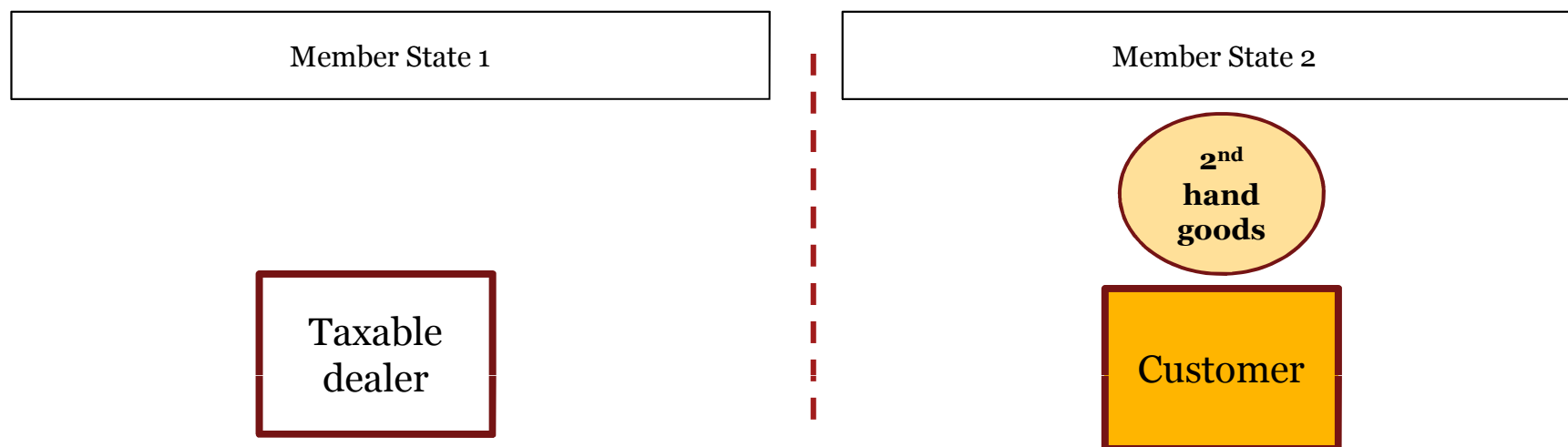
Scenarios 1a, 1b, 3, 7 and 8

*Second-hand goods
subject to the margin scheme
– Local supply of goods*

Group SH/L

Diagram 134

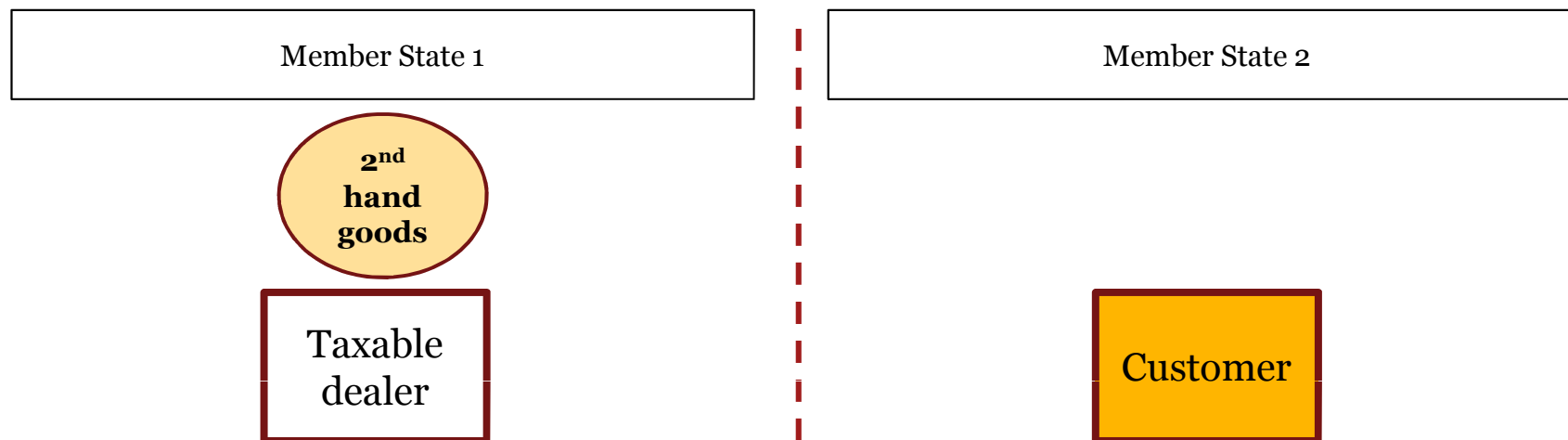
GROUP SH/L – Scenario 2



Current treatment		Future treatment	
Place of supply	Margin scheme	Place of supply	Margin scheme
MS2 – the place where the goods are located at the time when supply takes place	Yes	MS2 – the place where the customer is established	Yes
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins			
NO CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 135

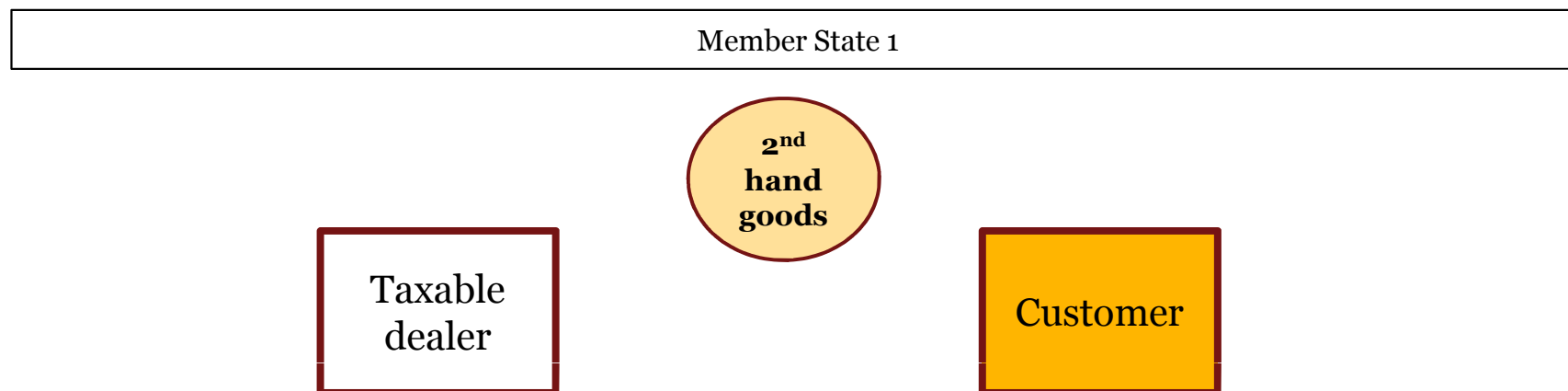
GROUP SH/L – Scenario 3



Current treatment		Future treatment	
Place of supply	Margin scheme	Place of supply	Margin scheme
MS1 – the place where the goods are located at the time when supply takes place	Yes	MS2 – the place where the customer is established	Yes
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 136

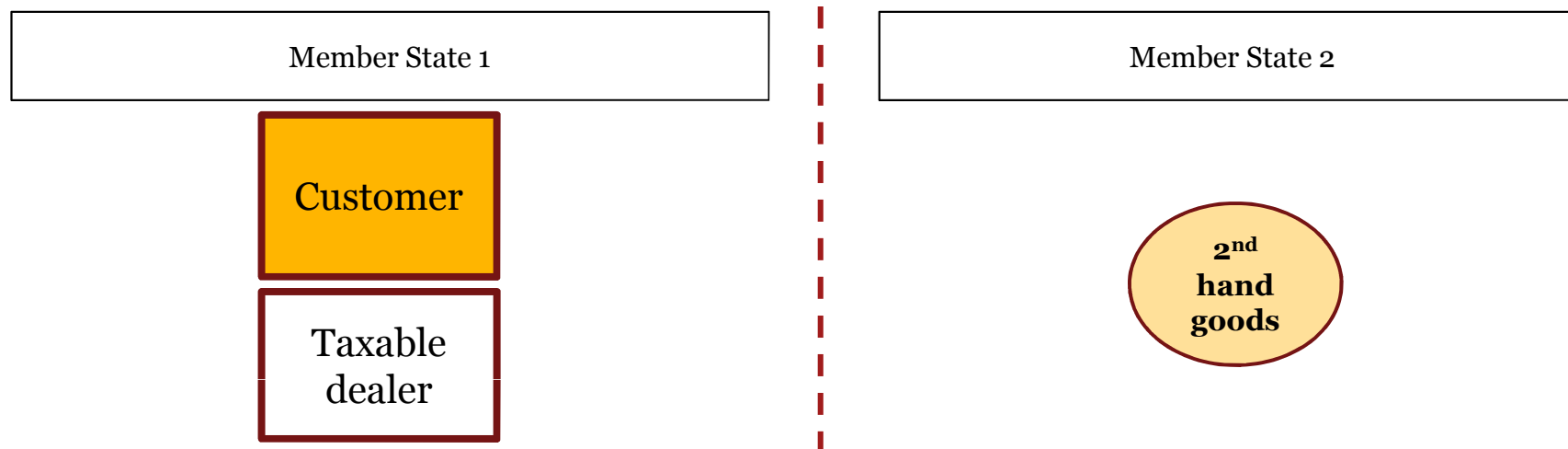
GROUP SH/L – Scenario 6



Current treatment		Future treatment	
Place of supply	Margin scheme	Place of supply	Margin scheme
MS1 – the place where the goods are located at the time when supply takes place	Yes	MS1 – the place where the customer is established	Yes
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins			
NO CHANGE IN PLACE OF SUPPLY NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 137

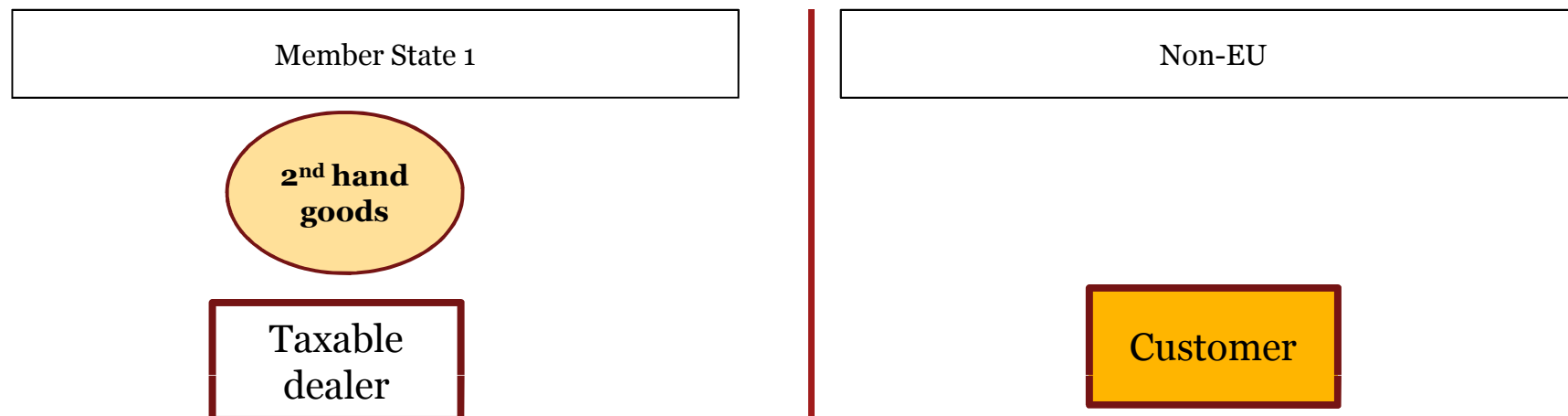
GROUP SH/L – Scenario 7



Current treatment		Future treatment	
Place of supply	Margin scheme	Place of supply	Margin scheme
MS2 – the place where the goods are located at the time when supply takes place	Yes	MS1 – the place where the customer is established	Yes
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 138

GROUP SH/L – Scenario 8



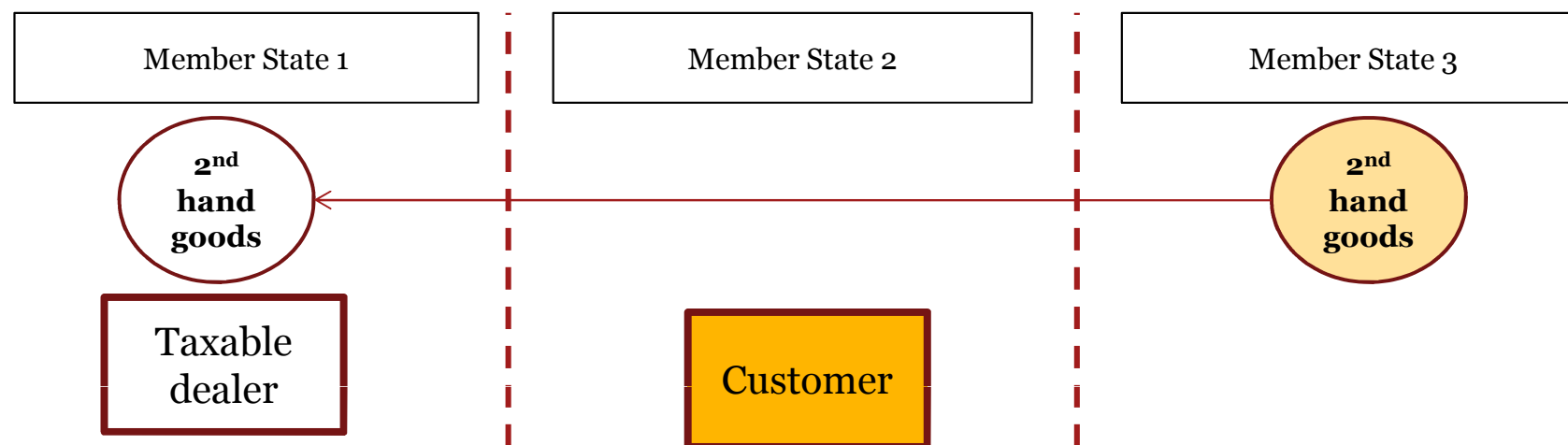
Current treatment		Future treatment	
Place of supply	Margin scheme	Place of supply	Margin scheme
MS1 – the place where the goods are located at the time when supply takes place	Yes	Non-EU – the place where the customer is established	Not relevant
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU NO TAXATION			

*Second-hand goods
subject to the margin scheme
– Cross-border supply within EU*

Group SH/EU

Diagram 139

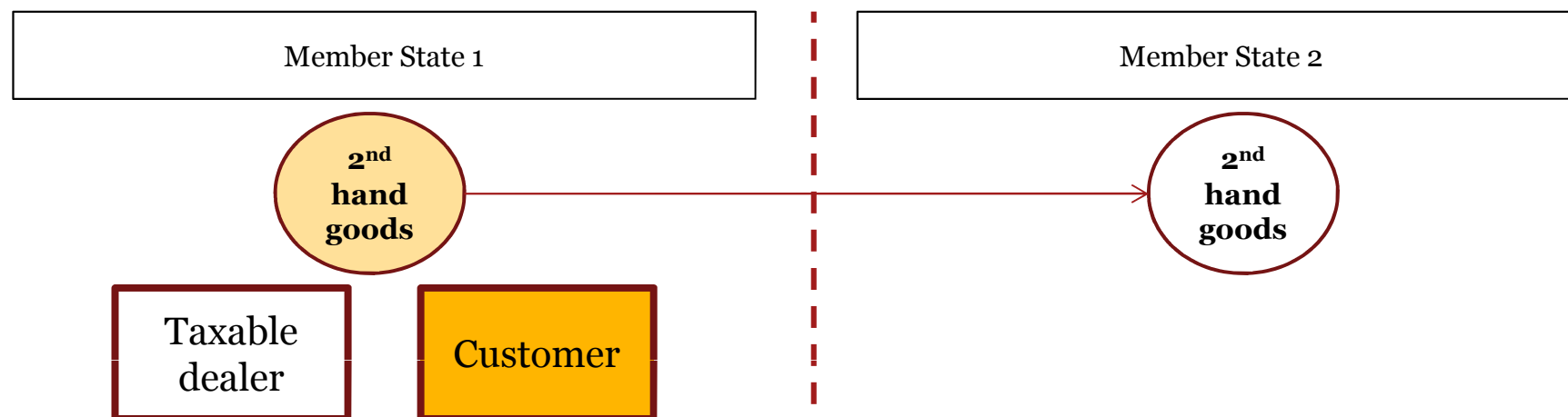
GROUP SH/EU– Scenario 1



Current treatment		Future treatment	
Place of supply	Margin scheme	Place of supply	Margin scheme
MS3 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	Yes	MS2 – the place where the customer is established	Yes
MS1 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition not subject to VAT)			
CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 140

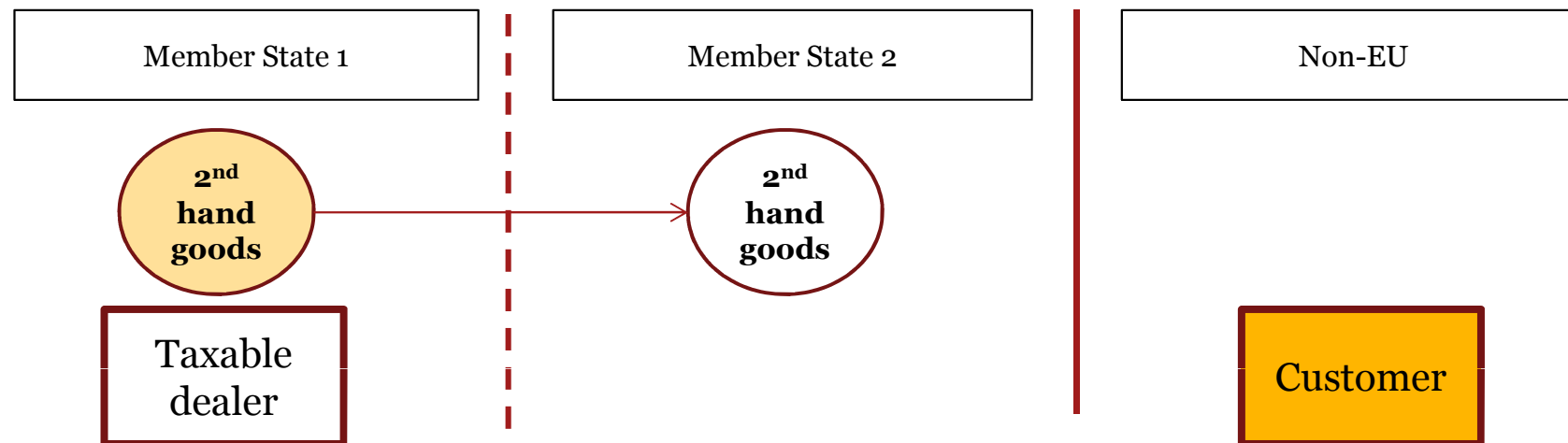
GROUP SH/EU – Scenario 6



Current treatment		Future treatment	
Place of supply	Margin scheme	Place of supply	Margin scheme
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	Yes	MS1 – the place where the customer is established	Yes
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition not subject to VAT)			
NO CHANGE IN PLACE OF SUPPLY AND ACTUAL TAXATION NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 141

GROUP SH/EU– Scenario 8



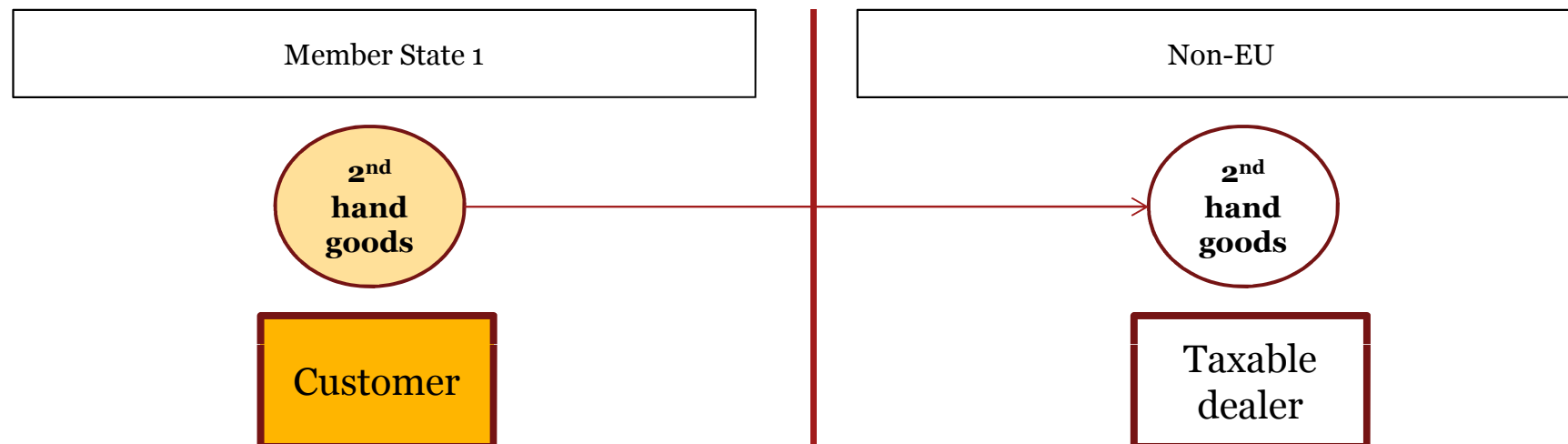
Current treatment		Future treatment	
Place of supply	Margin scheme	Place of supply	Margin scheme
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	Yes	Non-EU – the place where the customer is established	Not relevant
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition not subject to VAT)			
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU NO TAXATION			

*Second-hand goods
subject to the margin scheme
– Exportation outside EU*

Group SH/EX

Diagram 142

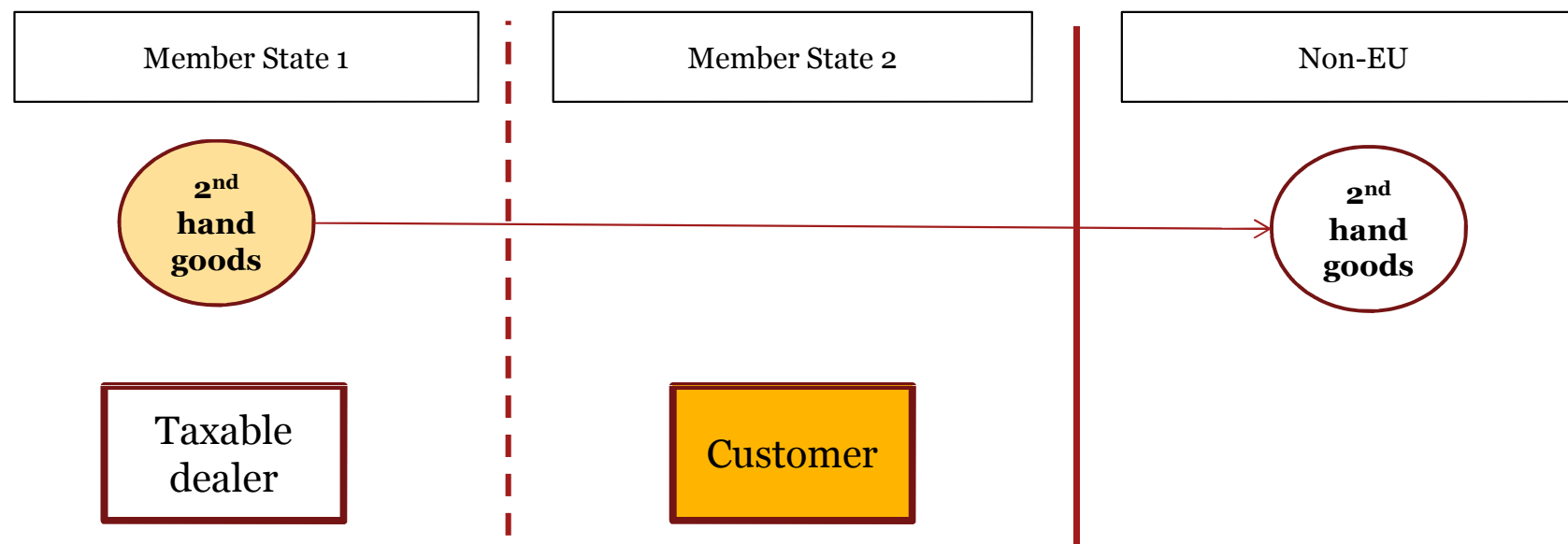
GROUP SH/EX – Scenario 1a and 1b



Current treatment		Future treatment	
Place of supply	Margin scheme	Place of supply	Margin scheme
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	Yes	MS1 – the place where the customer is established	Yes
NO CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 143

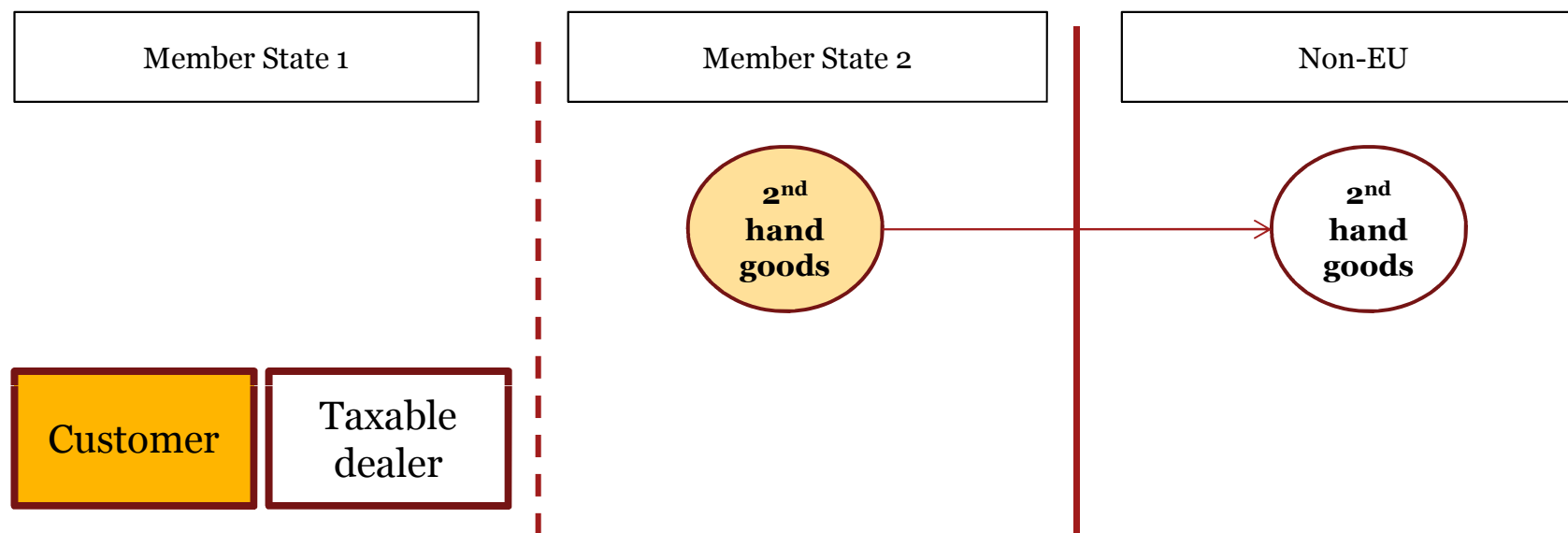
GROUP SH/EX– Scenario 3



Current treatment		Future treatment	
Place of supply	Margin scheme	Place of supply	Margin scheme
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	Yes	MS2 – the place where the customer is established	Yes
CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 144

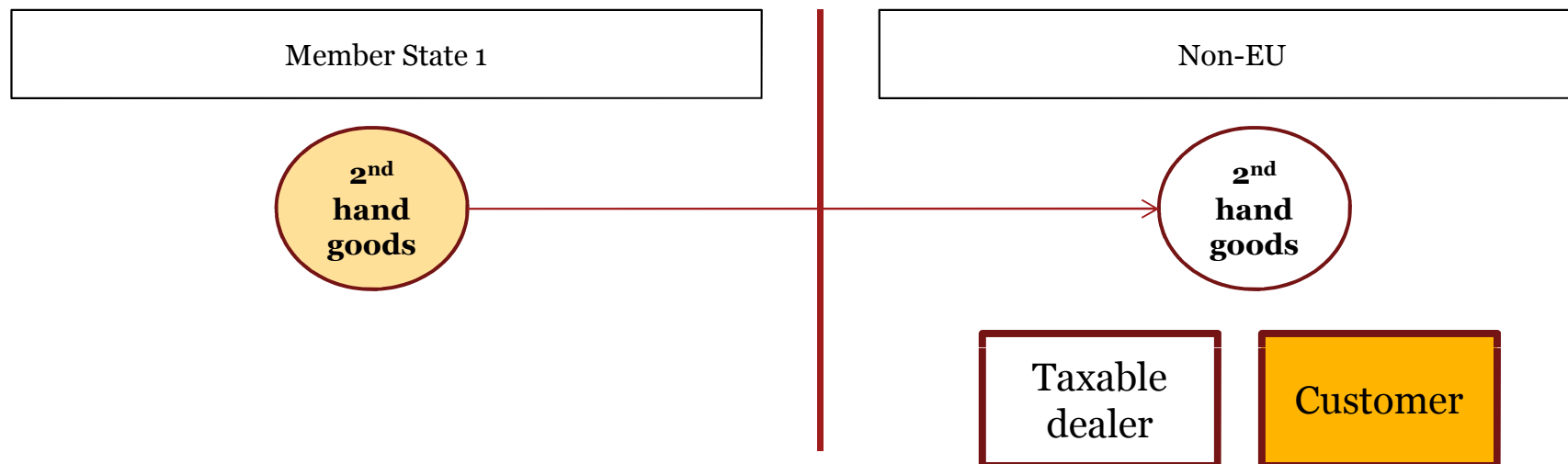
GROUP SH/EX– Scenario 7



Current treatment		Future treatment	
Place of supply	Margin scheme	Place of supply	Margin scheme
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins	Yes	MS1 – the place where the customer is established	Yes
CHANGE IN PLACE OF SUPPLY NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 145

GROUP SH/EX – Scenario 8



Current treatment		Future treatment	
Place of supply	Margin scheme	Place of supply	Margin scheme
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	Yes	Non-EU – the place where the customer is established	Not relevant
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU			

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Flat-rate scheme for farmers

Local supply of goods

Group FL

Scenarios 1, 2 and 5

Cross-border supply within EU

Group FEU

Scenarios 2, 3, 5 and 6

Exportation outside EU

Group FEX

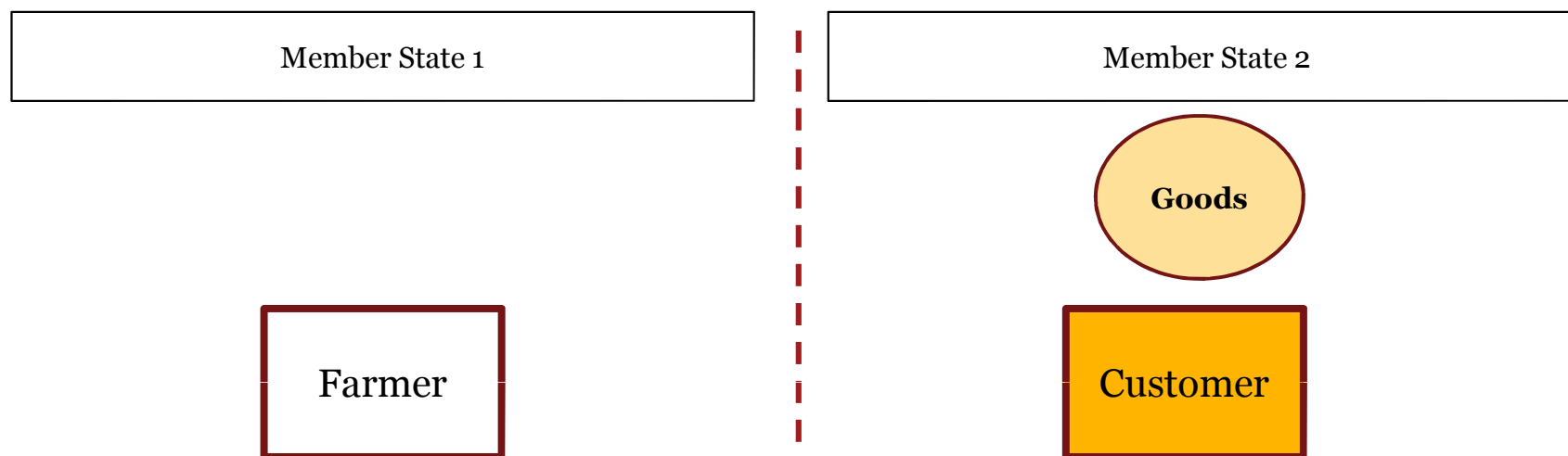
Scenarios 2, 6 and 7

Flat-rate scheme for farmers - Local supply of goods

Group FL

Diagram 146

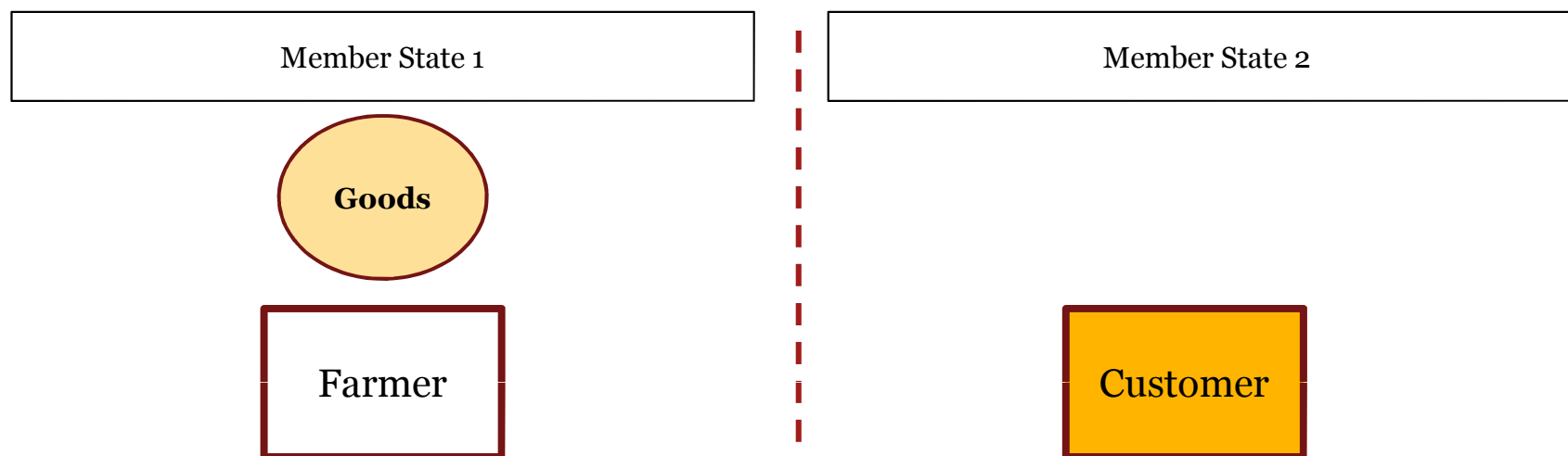
GROUP FL – Scenario 1



Current treatment		Future treatment	
Place of supply	Flat-rate comp. refund	Place of supply	Flat-rate comp. refund
MS2 – the place where the goods are located at the time when supply takes place	MS2	MS2 – the place where the customer is established	MS2
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins			
NO CHANGE IN MEMBER STATE OF FLAT RATE COMPENSATION			

Diagram 147

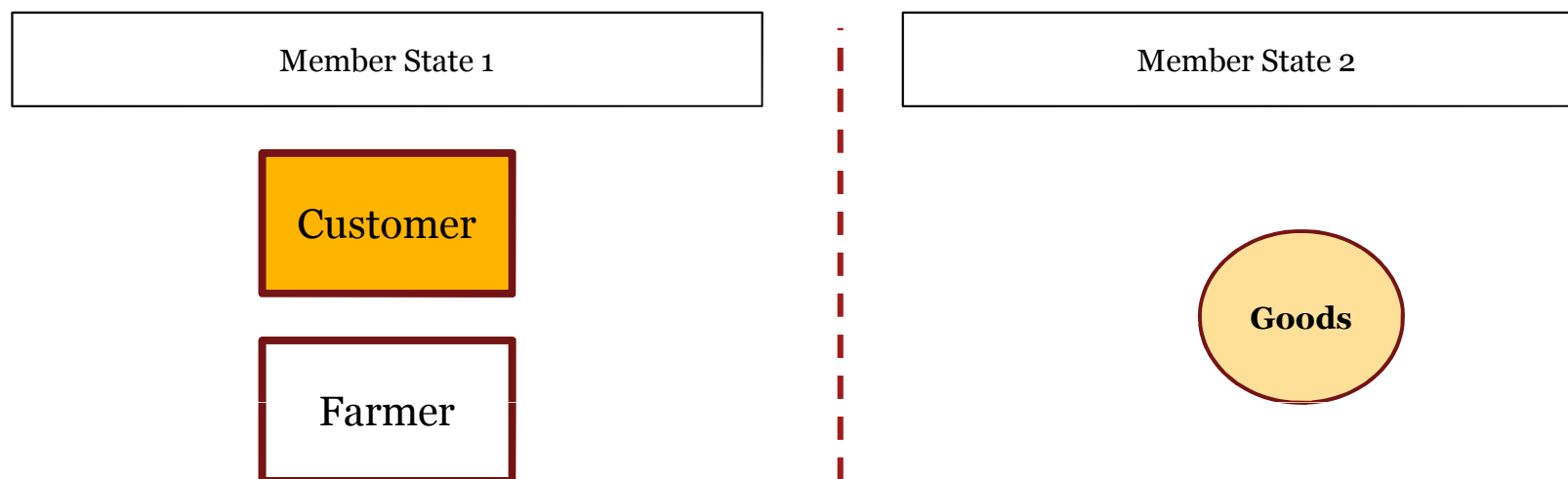
GROUP FL – Scenario 2



Current treatment		Future treatment	
Place of supply	Flat-rate comp. refund	Place of supply	Flat-rate comp. refund
MS1 – the place where the goods are located at the time when supply takes place	MS1	MS2 – the place where the customer is established	MS2
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN MEMBER STATE OF FLAT RATE COMPENSATION			

Diagram 148

GROUP FL – Scenario 5



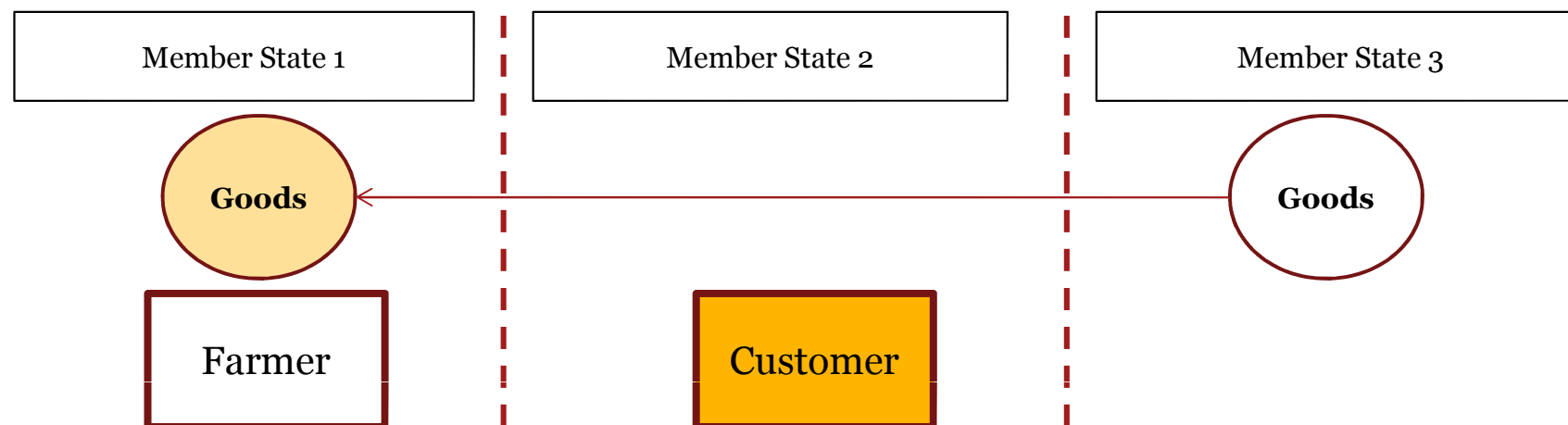
Current treatment		Future treatment	
Place of supply	Flat-rate comp. refund	Place of supply	Flat-rate comp. refund
MS2 – the place where the goods are located at the time when supply takes place	MS2	MS1 – the place where the customer is established	MS1
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN MEMBER STATE OF FLAT RATE COMPENSATION			

Flat-rate scheme for farmers - Cross-border supply within EU

Group FEU

Diagram 149

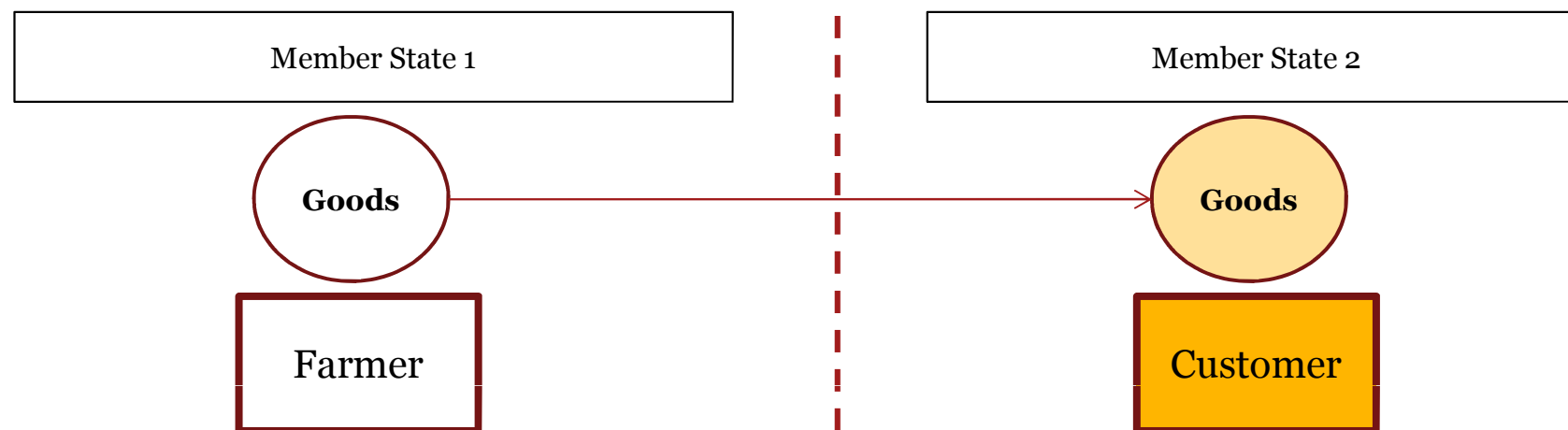
GROUP FEU – Scenario 2



Current treatment		Future treatment	
Place of supply	Flat-rate comp. refund	Place of supply	Flat-rate comp. refund
MS3 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	MS3	MS2 – the place where the customer is established	MS2
MS1 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)			
CHANGE IN MEMBER STATE OF FLAT RATE COMPENSATION			

Diagram 150

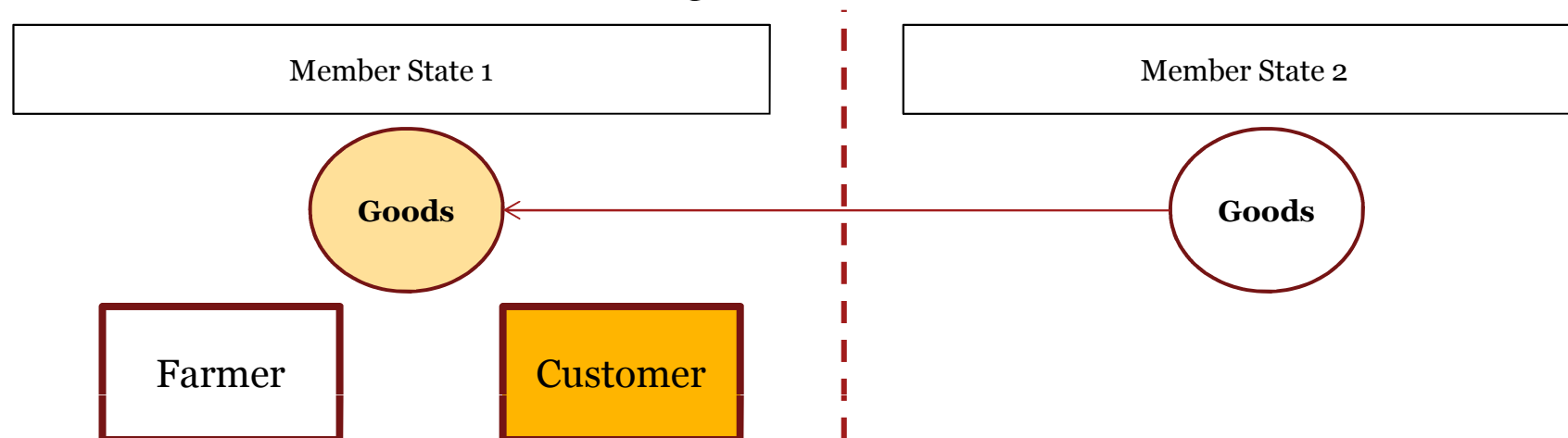
GROUP FEU – Scenario 3



Current treatment		Future treatment	
Place of supply	Flat-rate comp. refund	Place of supply	Flat-rate comp. refund
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	MS1	MS2 – the place where the customer is established	MS2
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)			
CHANGE IN MEMBER STATE OF FLAT RATE COMPENSATION			

Diagram 151

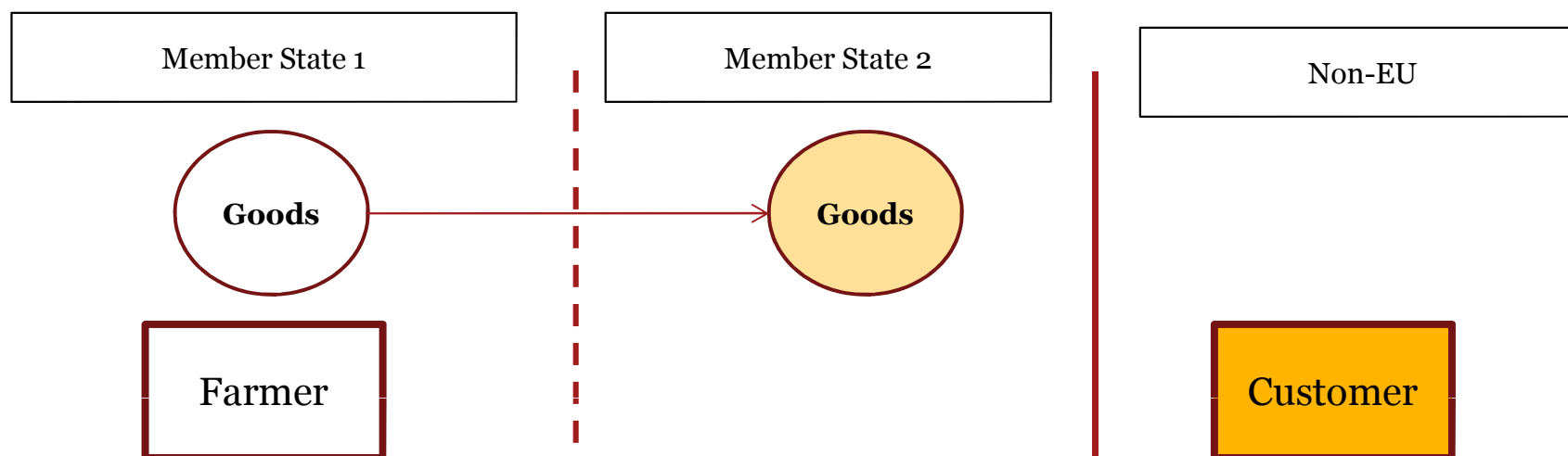
GROUP FEU – Scenario 5



Current treatment		Future treatment	
Place of supply	Flat-rate comp. refund	Place of supply	Flat-rate comp. refund
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	MS2	MS1 – the place where the customer is established	MS1
MS1 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)			
CHANGE IN MEMBER STATE OF FLAT RATE COMPENSATION			

Diagram 152

GROUP FEU – Scenario 6



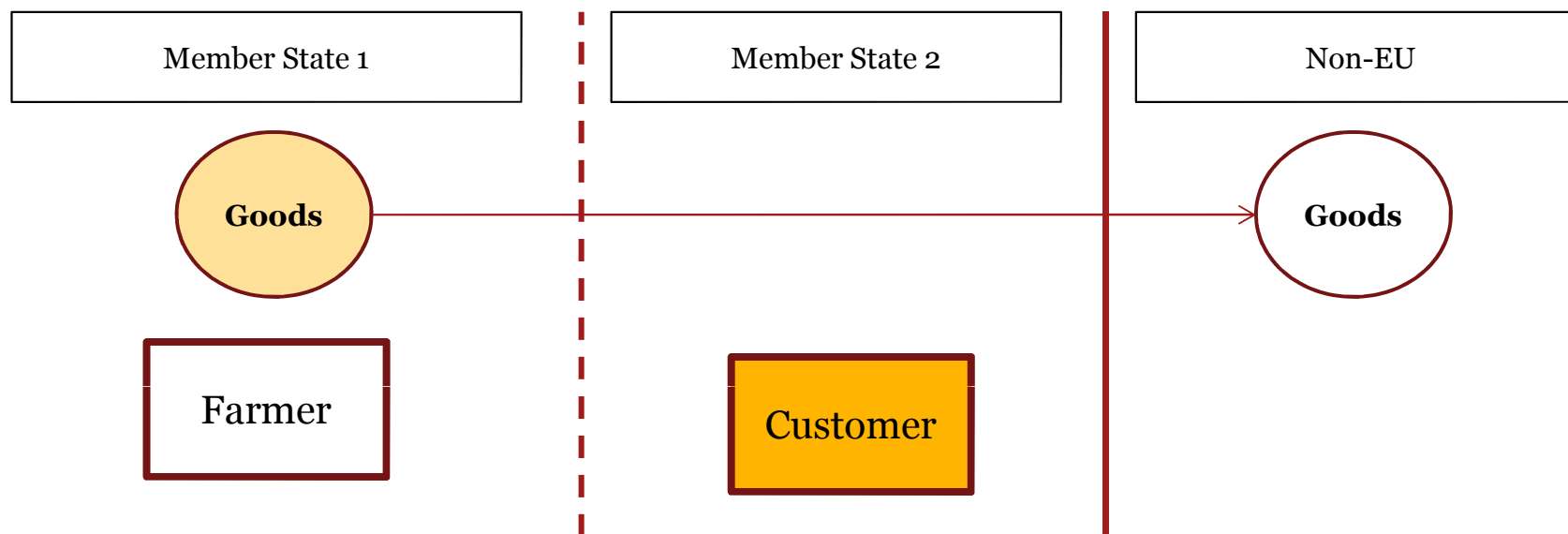
Current treatment		Future treatment	
Place of supply	Flat-rate comp. refund	Place of supply	Flat-rate comp. refund
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins (i.e. intra-Community supply)	MS1	Non-EU – the place where the customer is established	Not relevant
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)			
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU NO FLAT RATE COMPENSATION			

Flat-rate scheme for farmers - Exportation outside EU

Group FEX

Diagram 153

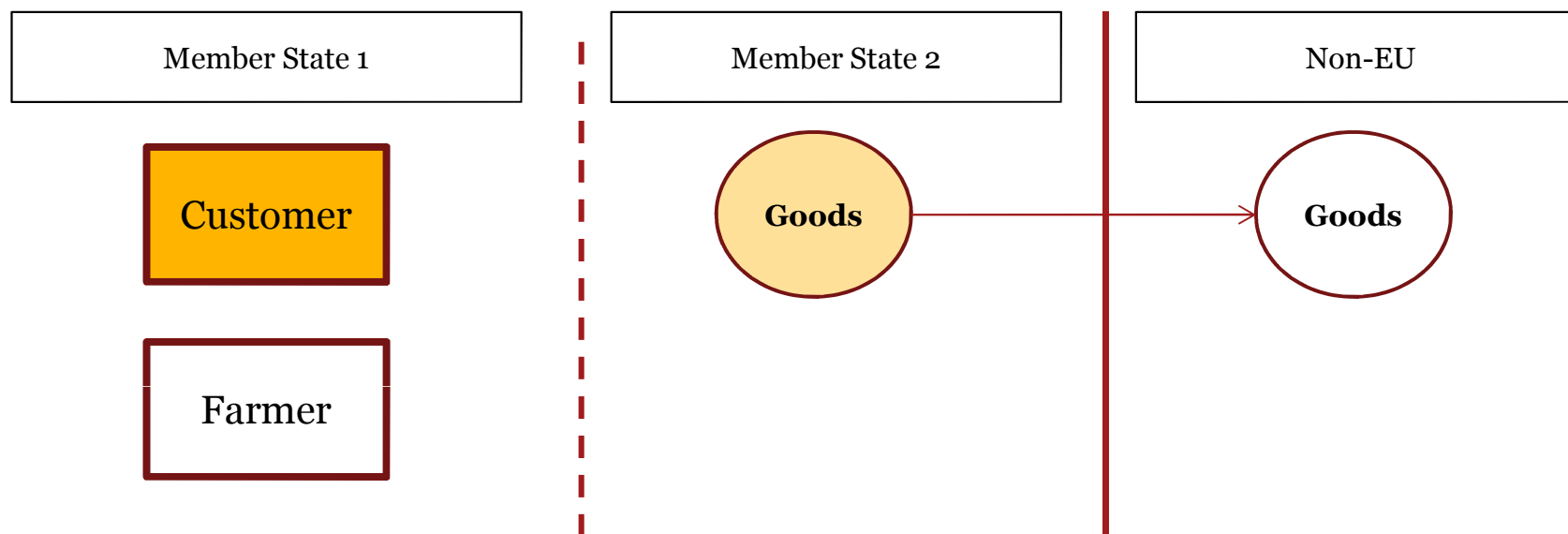
GROUP FEX – Scenario 2



Current treatment		Future treatment	
Place of supply	Flat-rate comp. refund	Place of supply	Flat-rate comp. refund
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	MS1	MS2 – the place where the customer is established	MS2
CHANGE IN MEMBER STATE OF FLAT RATE COMPENSATION			

Diagram 154

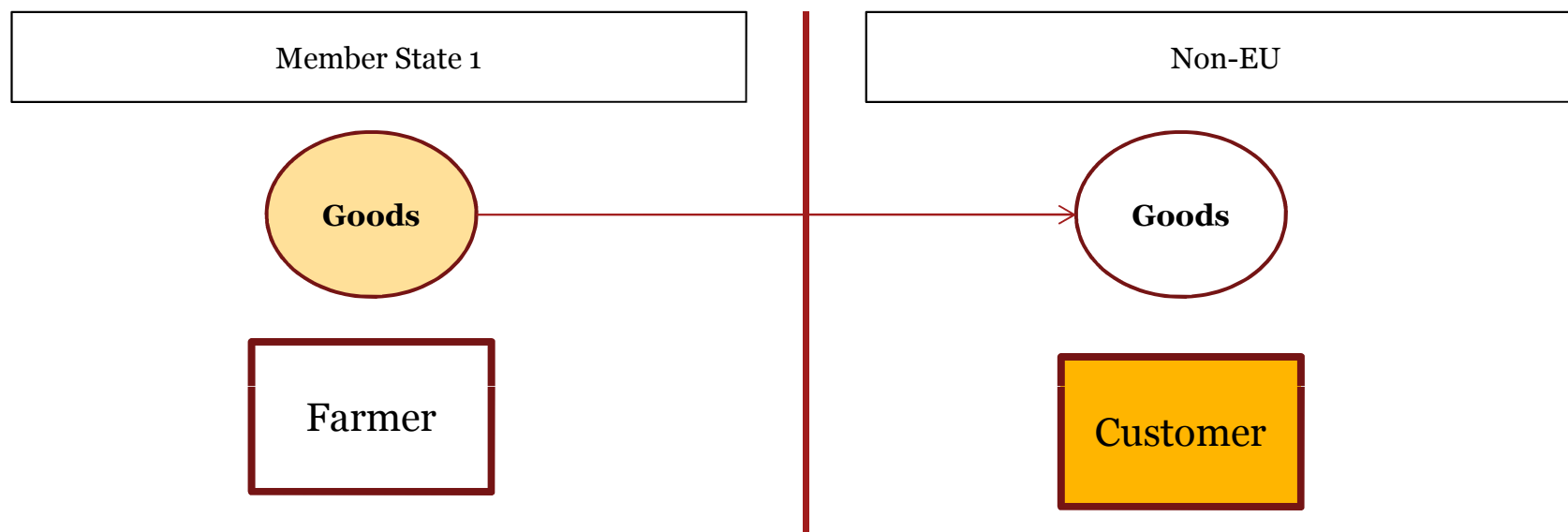
GROUP FEX – Scenario 6



Current treatment		Future treatment	
Place of supply	Flat-rate comp. refund	Place of supply	Flat-rate comp. refund
MS2 – the place where the goods are located at the time dispatch or transport to the customer begins	MS2	MS1 – the place where the customer is established	MS1
CHANGE IN MEMBER STATE OF FLAT RATE COMPENSATION			

Diagram 155

GROUP FEX – Scenario 7



Current treatment		Future treatment	
Place of supply	Flat-rate comp. refund	Place of supply	Flat-rate comp. refund
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	MS1	Non-EU – the place where the customer is established	Not relevant
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU NO FLAT RATE COMPENSATION			

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Exempt taxable person without right to deduct VAT & non-taxable legal persons

Local supply of goods

Group EL

Scenarios 1 to 3

Cross-border supply within EU

Group EEU

Scenarios 1 to 3

Exportation outside EU

Group EEX

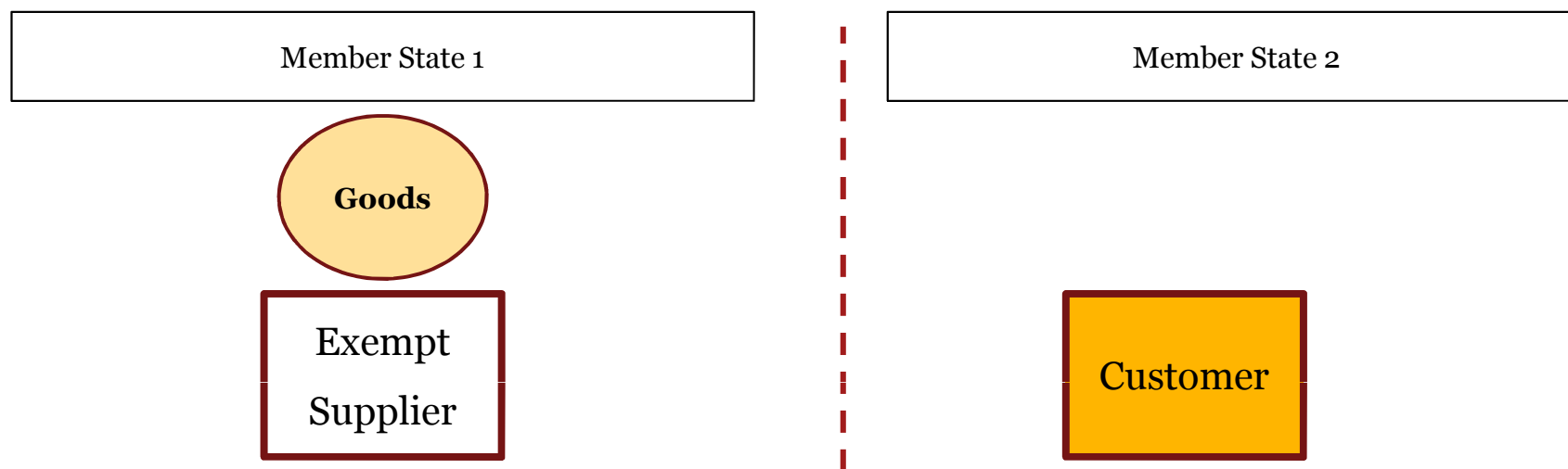
Scenarios 1, 2 and 4

*Exempt taxable person without right to deduct VAT & non-taxable legal persons
- Local supply of goods*

Group EL

Diagram 156

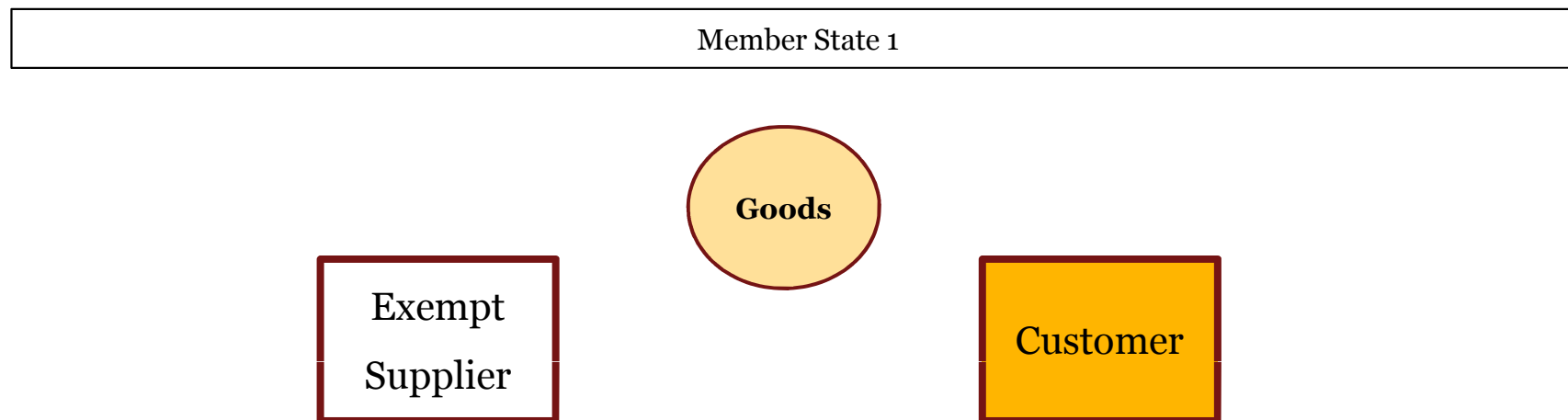
GROUP EL – Scenario 1



Current treatment		Future treatment	
Place of supply	Exempt / Out of scope	Place of supply	Exempt / Out of scope
MS1 – the place where the goods are located at the time when supply takes place	Yes	MS2 – the place where the customer is established	Yes
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 157

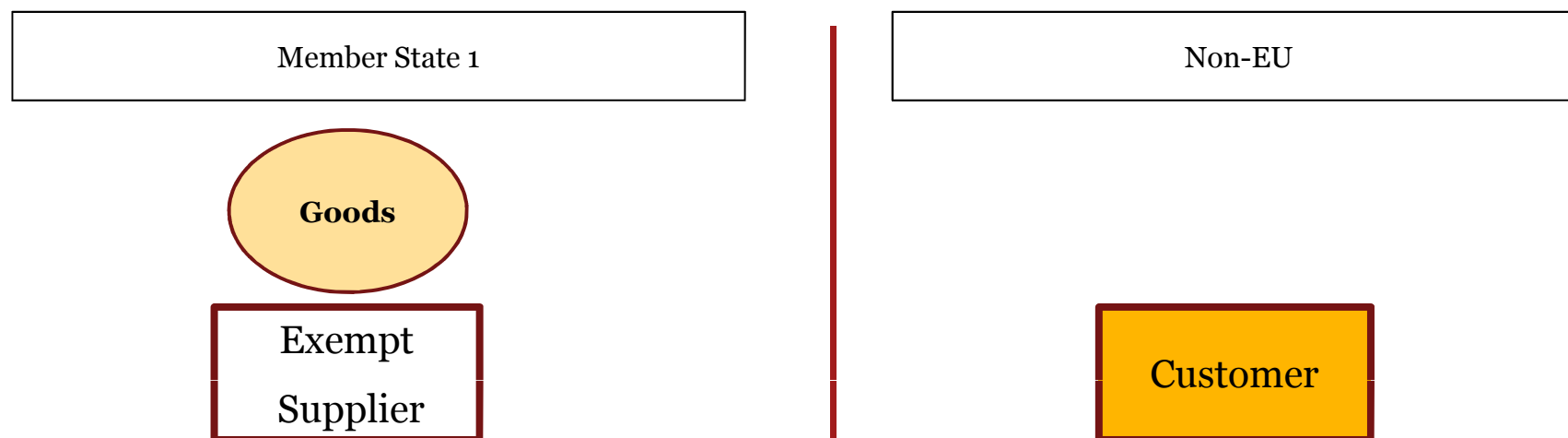
GROUP EL – Scenario 2



Current treatment		Future treatment	
Place of supply	Exempt / Out of scope	Place of supply	Exempt / Out of scope
MS1 – the place where the goods are located at the time when supply takes place	Yes	MS1 – the place where the customer is established	Yes
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins			
NO CHANGE IN PLACE OF SUPPLY NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 158

GROUP EL – Scenario 3



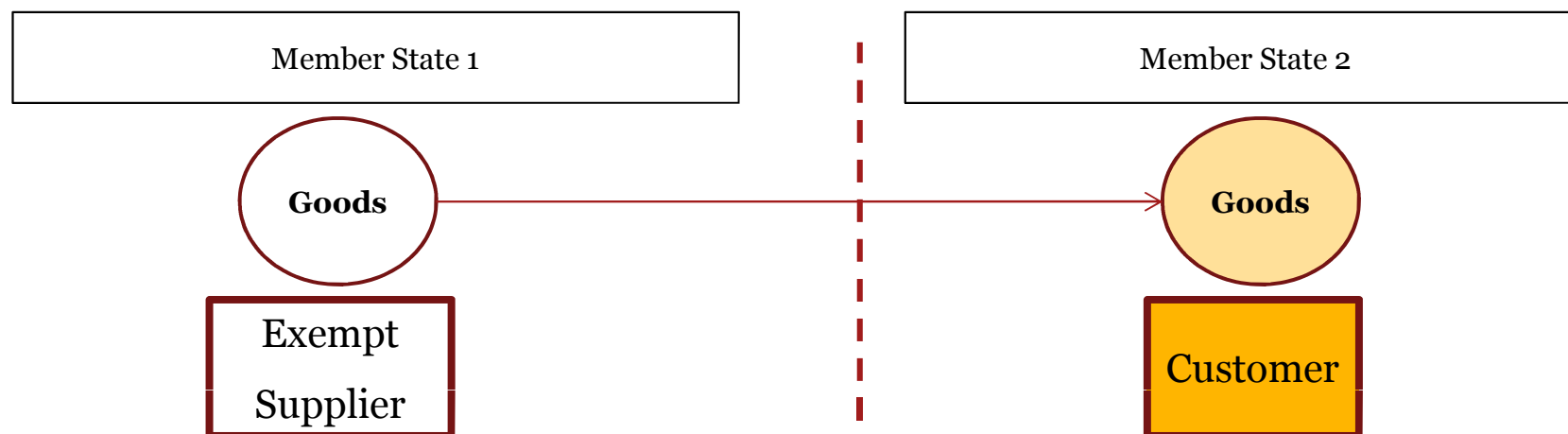
Current treatment		Future treatment	
Place of supply	Exempt / Out of scope	Place of supply	Exempt / Out of scope
MS1 – the place where the goods are located at the time when supply takes place	Yes	Non-EU – the place where the customer is established	Not relevant
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins			
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU			

***Exempt taxable person without right to deduct VAT & non-taxable legal persons
- Cross-border supply within EU***

Group EEU

Diagram 159

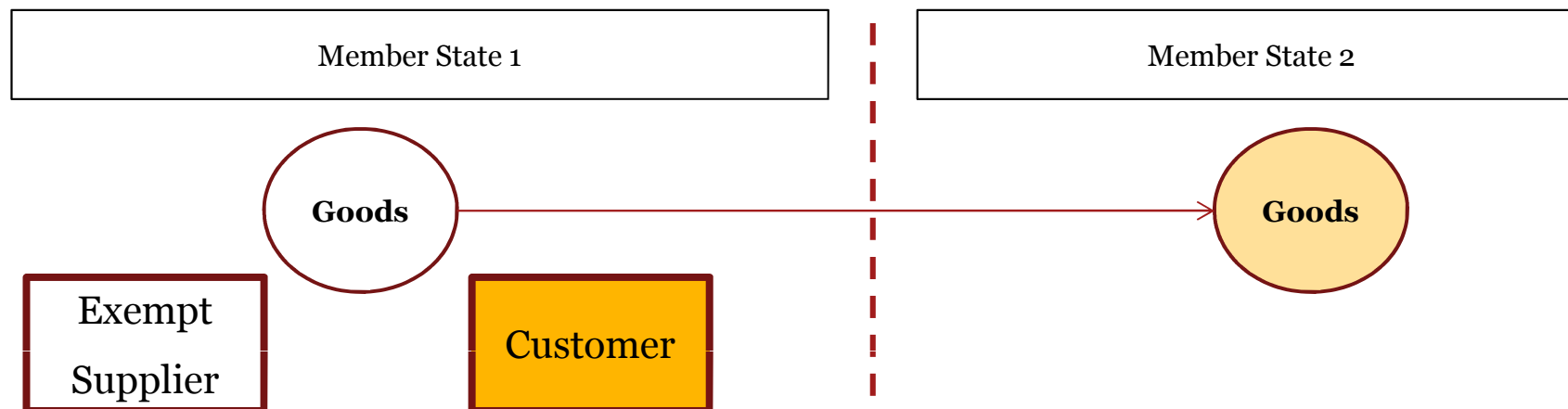
GROUP EEU – Scenario 1



Current treatment		Future treatment	
Place of supply	Exempt / Out of scope	Place of supply	Exempt / Out of scope
MS1 – the place where the goods are located at the time the dispatch or transport to the customer begins (i.e. intra-Community supply)	Yes	MS2 – the place where the customer is established	Yes
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)			
CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 160

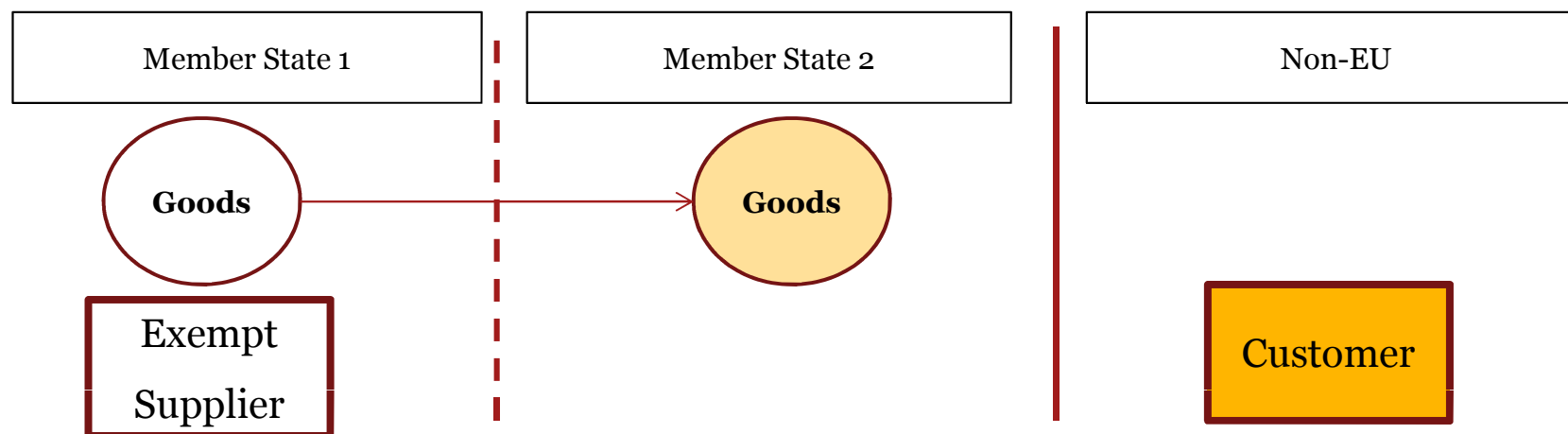
GROUP EEU – Scenario 2



Current treatment		Future treatment	
Place of supply	Exempt / Out of scope	Place of supply	Exempt / Out of scope
MS1 – the place where the goods are located at the time the dispatch or transport to the customer begins (i.e. intra-Community supply)	Yes	MS1 – the place where the customer is established	Yes
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)			
NO CHANGE IN PLACE OF SUPPLY NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 161

GROUP EEU– Scenario 3



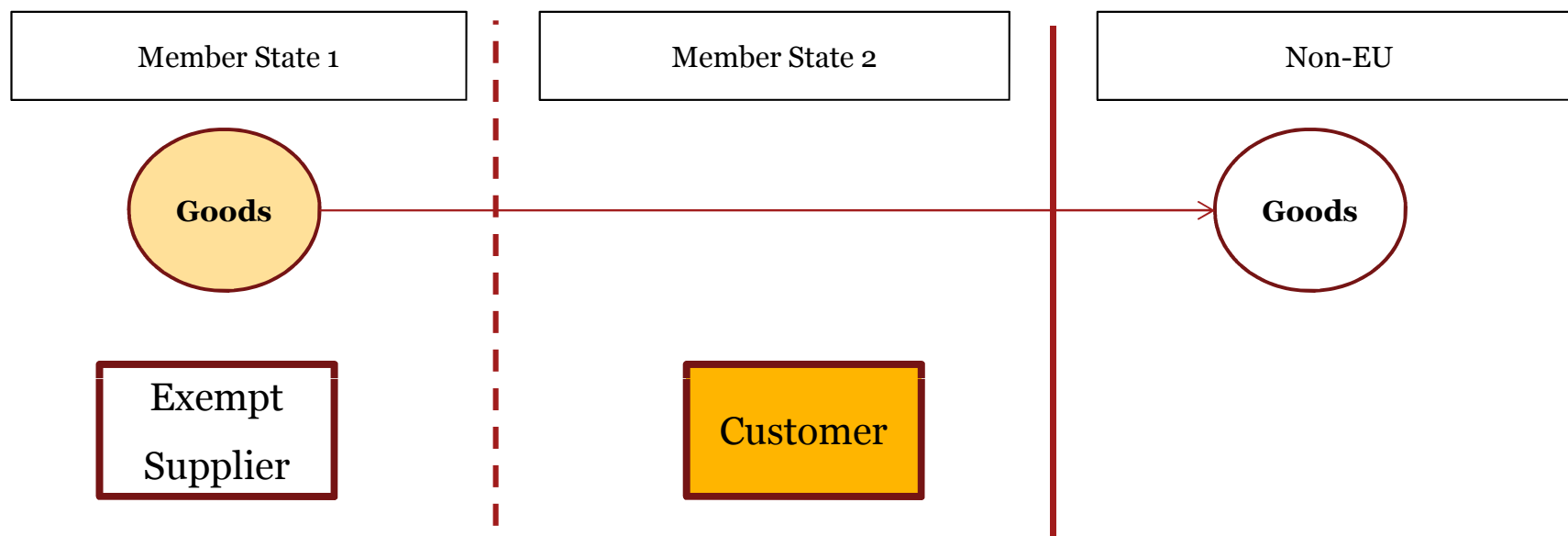
Current treatment		Future treatment	
Place of supply	Exempt / Out of scope	Place of supply	Exempt / Out of scope
MS1 – the place where the goods are located at the time the dispatch or transport to the customer begins (i.e. intra-Community supply)	Yes	Non-EU – the place where the customer is established	Not relevant
MS2 – the place where dispatch or transport of the goods to the person acquiring them ends (i.e. intra-Community acquisition)			
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU			

*Exempt taxable person without right to deduct VAT & non-taxable legal persons
- Exportation outside EU*

Group EEX

Diagram 162

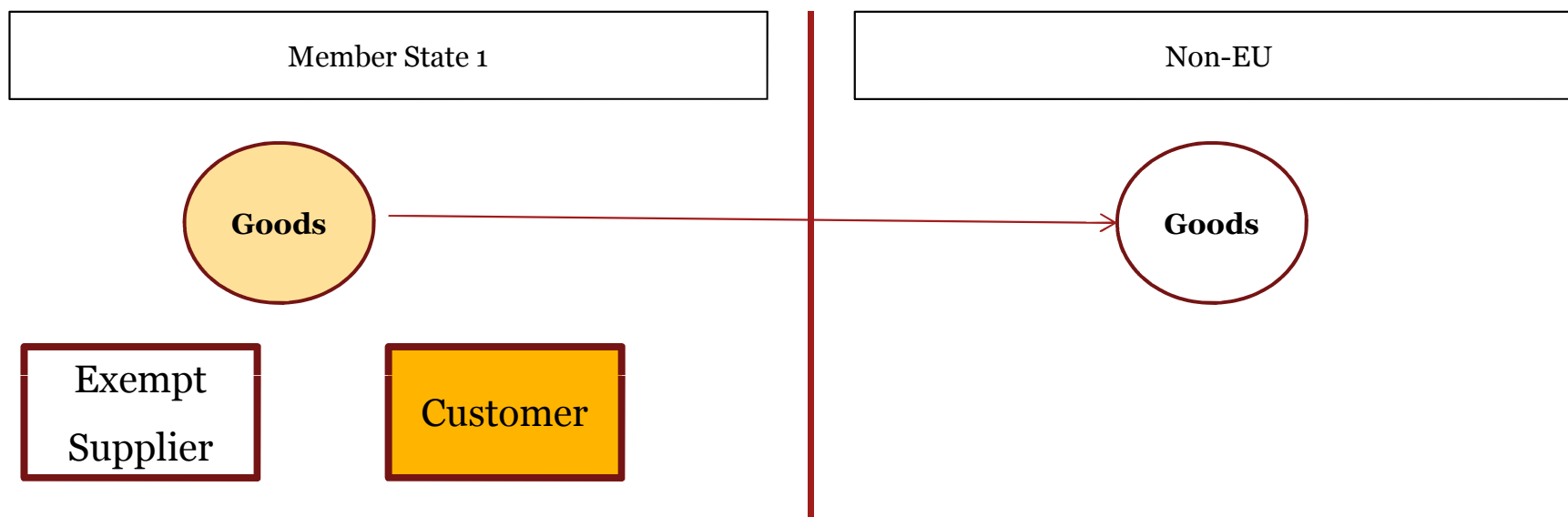
GROUP EEX – Scenario 1



Current treatment		Future treatment	
Place of supply	Exempt / Out of scope	Place of supply	Exempt / Out of scope
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	Yes	MS2 – the place where the customer is established	Yes
CHANGE IN PLACE OF SUPPLY CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 163

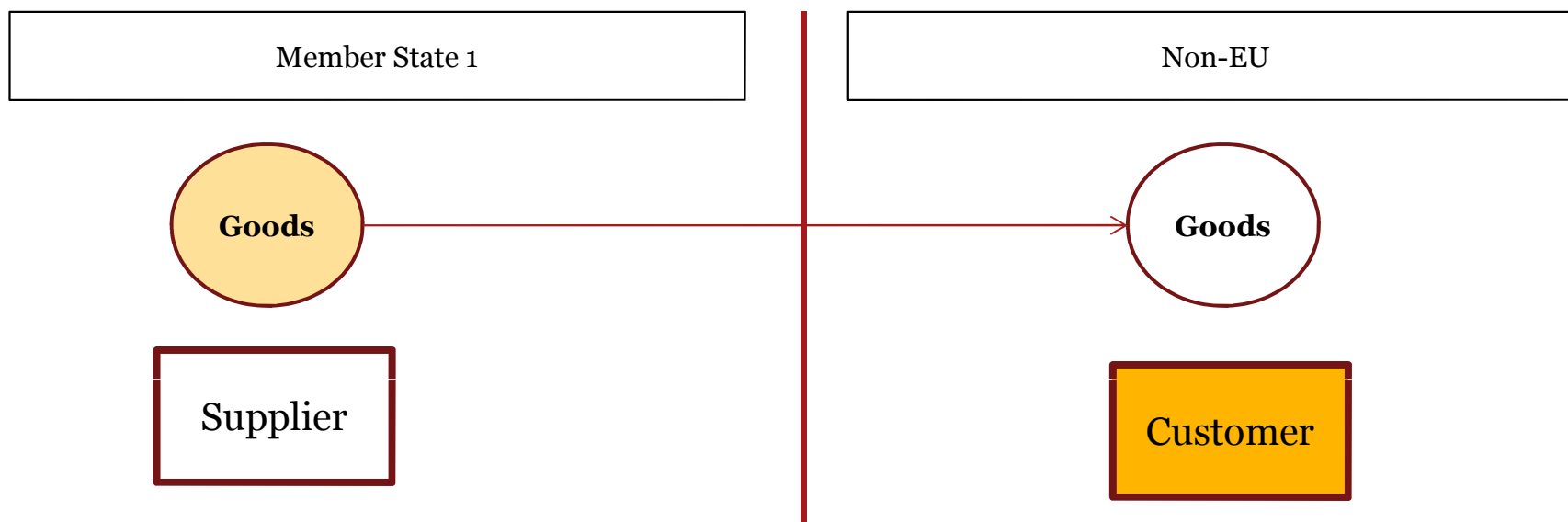
GROUP EEX– Scenario 2



Current treatment		Future treatment	
Place of supply	Exempt / Out of scope	Place of supply	Exempt / Out of scope
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	Yes	MS1 – the place where the customer is established	Yes
NO CHANGE IN PLACE OF SUPPLY NO CHANGE IN PERSON LIABLE TO PAY VAT			

Diagram 164

GROUP EEX– Scenario 4



Current treatment		Future treatment	
Place of supply	Exempt / Out of scope	Place of supply	Exempt / Out of scope
MS1 – the place where the goods are located at the time dispatch or transport to the customer begins	Yes	Non-EU – the place where the customer is established	Not relevant
CHANGE IN PLACE OF SUPPLY FROM EU TO NON-EU			