

Qualitative impact assessment of the scenarios: evaluation framework

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

APPENDIX 1.2.1 / SUPPLY INSIDE/ OUTSIDE EU OF GAS THROUGH A NATURAL GAS SYSTEM, OF ELECTRICITY AND OF HEATING OR COOLING ENERGY TO A TAXABLE DEALER																																	
	Diagram	Scenario	Additional remark	Location goods	Country supplier	Country customer	Ship from	Ship to	Current treatment (AS IS)			Future treatment (TO BE)			Impact in country of taxation (AS IS)					Impact in country of taxation (TO BE)					Impact on supplier (TO BE)				Impact on customer (TO BE)				
									Place of supply	Exemption	Liable	Place of supply	Exemption	Liable	Budgetary impact		Ease of administration and cost of collection		Prevention of fraud and abuse on EU level	Budgetary impact		Ease of administration and cost of collection		Prevention of fraud and abuse on EU level	Budgetary impact	Legal certainty and simplicity	Shift of liability	Cost of implementation and compliance	Budgetary impact	Legal certainty and simplicity	Shift of liability	Cost of implementation and compliance	
															Cash flow	Revenue	Ease of administration	Cost of collection		Cash flow	Revenue	Ease of administration	Cost of collection										
GROUP G1	64	1	local supply	MS1	Non-EU	MS1			MS1	No	Cust.	MS1	No	Cust.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	65	2	with dispatch or transport EU	MS1	Non-EU	MS1	MS1	MS2	MS1	No	Cust.	MS1	No	Cust.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	66	3	with dispatch or transport non-EU	MS1	Non-EU	MS1	MS1	Non-EU	MS1	Yes	Cust.	MS1	Yes	Cust.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		4	local supply	MS2	Non-EU	MS1			MS1	No	Cust.	MS1	No	Cust.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		5	with dispatch or transport EU	MS2	Non-EU	MS1	MS2	MS1	MS1	No	Cust.	MS1	No	Cust.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		6	with dispatch or transport non-EU	MS2	Non-EU	MS1	MS2	Non-EU	MS1	Yes	Cust.	MS1	Yes	Cust.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	67	7	local supply	Non-EU	Non-EU	MS1			MS1	No	Cust.	MS1	No	Cust.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		8	with dispatch or transport non-EU	Non-EU	Non-EU	MS1	Non-EU	Non-EU	MS1	No	Cust.	MS1	No	Cust.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		9	local supply	MS2	MS1	MS2			MS2	No	Cust.	MS2	No	Cust.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		10	with dispatch or transport EU	MS2	MS1	MS2	MS2	MS1	MS2	No	Cust.	MS2	No	Cust.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		11	with dispatch or transport non-EU	MS2	MS1	MS2	MS2	Non-EU	MS2	Yes	Cust.	MS2	Yes	Cust.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		12	local supply	MS1	MS1	MS2			MS2	No	Cust.	MS2	No	Cust.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		13	with dispatch or transport EU	MS1	MS1	MS2	MS1	MS2	MS2	No	Cust.	MS2	No	Cust.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		14	with dispatch or transport non-EU	MS1	MS1	MS2	MS1	Non-EU	MS2	Yes	Cust.	MS2	Yes	Cust.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		15	local supply	MS3	MS1	MS2			MS2	No	Cust.	MS2	No	Cust.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		16	with dispatch or transport EU	MS3	MS1	MS2	MS3	MS1	MS2	No	Cust.	MS2	No	Cust.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		17	with dispatch or transport non-EU	MS3	MS1	MS2	MS3	Non-EU	MS2	Yes	Cust.	MS2	Yes	Cust.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		18	local supply	Non-EU	MS1	MS2			MS2	No	Cust.	MS2	No	Cust.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		19	with dispatch or transport non-EU	Non-EU	MS1	MS2	Non-EU	Non-EU	MS2	No	Cust.	MS2	No	Cust.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
GROUP G2	68	20	local supply	MS1	MS1	MS1			MS1	No	Suppl.	MS1	No	Suppl.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	69	21	with dispatch or transport EU	MS1	MS1	MS1	MS1	MS2	MS1	No	Suppl.	MS1	No	Suppl.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	70	22	with dispatch or transport non-EU	MS1	MS1	MS1	MS1	Non-EU	MS1	Yes	Suppl.	MS1	Yes	Suppl.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		23	local supply	MS2	MS1	MS1			MS1	No	Suppl.	MS1	No	Suppl.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		24	with dispatch or transport EU	MS2	MS1	MS1	MS2	MS1	MS1	No	Suppl.	MS1	No	Suppl.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		25	with dispatch or transport non-EU	MS2	MS1	MS1	MS2	Non-EU	MS1	Yes	Suppl.	MS1	Yes	Suppl.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	71	26	local supply	Non-EU	MS1	MS1			MS1	No	Suppl.	MS1	No	Suppl.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
27		with dispatch or transport non-EU	Non-EU	MS1	MS1	Non-EU	Non-EU	MS1	No	Suppl.	MS1	No	Suppl.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0		
GROUP G3	72	28	local supply gas - not connected (1)	Non-EU	MS1	MS1			Non-EU	Not relevant	No EU VAT	MS1	No	Suppl.							1	1	-1	-1	0	-1	-1	-1	-1	-1	0	-1	
		29	with dispatch or transport gas - not connected (1)	Non-EU	MS1	MS1	Non-EU	Non-EU	Non-EU	Not relevant	No EU VAT	MS1	No	Suppl.								1	1	-1	-1	0	-1	-1	-1	-1	-1	0	-1
		30	local supply gas - not connected (1)	Non-EU	MS2	MS1			Non-EU	Not relevant	No EU VAT	MS1	No	Cust.							0	1	-1	-1	0	0	-1	0	-1	-1	-1	-1	
		31	with dispatch or transport gas - not connected (1)	Non-EU	MS2	MS1	Non-EU	Non-EU	Non-EU	Not relevant	No EU VAT	MS1	No	Cust.								0	1	-1	-1	0	0	-1	0	-1	-1	-1	-1
GROUP G4	73	32	local supply	MS1	Non-EU	Non-EU			Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	74	33	with dispatch or transport EU	MS1	Non-EU	Non-EU	MS1	MS2	Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	75	34	with dispatch or transport non-EU	MS1	Non-EU	Non-EU	MS1	Non-EU	Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		35	local supply	MS1	MS1	Non-EU			Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		36	with dispatch or transport EU	MS1	MS1	Non-EU	MS1	MS2	Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		37	with dispatch or transport non-EU	MS1	MS1	Non-EU	MS1	Non-EU	Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		38	local supply	MS2	MS1	Non-EU			Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		39	with dispatch or transport EU	MS2	MS1	Non-EU	MS2	MS1	Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		40	with dispatch or transport non-EU	MS2	MS1	Non-EU	MS2	Non-EU	Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
	76	41	local supply	Non-EU	MS1	Non-EU			Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		42	with dispatch or transport non-EU	Non-EU	MS1	Non-EU	Non-EU	Non-EU	Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		43	local supply	Non-EU	Non-EU	Non-EU			Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
		44	with dispatch or transport non-EU	Non-EU	Non-EU	Non-EU	Non-EU	Non-EU	Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

APPENDIX 1.2.2 / IMPORTATION INTO EU OF GAS, ELECTRICITY AND OF HEATING OR COOLING BY TAXABLE DEALER																																							
	Diagram	Scenario	Additional remark	Location goods	Country supplier	Country customer	Ship from	Ship to	Current treatment (AS IS) of importation			Current treatment (AS IS) of supply of goods			Future treatment (TO BE) of importation			Future treatment (TO BE) of supply of goods			Impact in country of taxation (AS IS)					Impact in country of taxation (TO BE)					Impact on supplier (TO BE)				Impact on customer (TO BE)				
									Place of importation	Exemption	Liabe	Place of supply goods	Exemption	Liabe	Place of importation	Exemption	Liabe	Place of supply goods	Exemption	Liabe	Budgetary impact		Ease of administration and cost of collection		Prevention of fraud and abuse on EU level	Budgetary impact		Ease of administration and collection		Prevention of fraud and abuse on EU level	Budgetary impact	Legal certainty and simplicity	Shift of liability	Cost of Implemen-tation and compliance	Budgetary impact	Legal certainty and simplicity	Shift of liability	Cost of Implemen-tation and compliance	
																					Cash flow	Revenue	Ease of admini-stration	Cost of collection		Cash flow	Revenue	Ease of admini-stration	Cost of collection										
GROUP GIM1	77	1	with dispatch or transport	Non-EU	Non-EU	MS1	Non-EU	MS1	MS1	Yes	Cust.	MS1	No	Cust.	MS1	Yes	Cust.	MS1	No	Cust.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		2	with dispatch or transport	Non-EU	MS2	MS1	Non-EU	MS1	MS1	Yes	Cust.	MS1	No	Cust.	MS1	Yes	Cust.	MS1	No	Cust.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GROUP GIM2	78	3	with dispatch or transport	Non-EU	MS1	MS1	Non-EU	MS1	MS1	Yes	Cust.	MS1	No	Suppl.	MS1	Yes	Cust.	MS1	No	Suppl.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		4	with dispatch or transport	Non-EU	MS2	MS2	Non-EU	MS1	MS1	Yes	Cust.	MS2	No	Suppl.	MS1	Yes	Cust.	MS2	No	Suppl.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GROUP GIM3		5	with dispatch or transport	Non-EU	Non-EU	MS2	Non-EU	MS1	MS1	Yes	Cust.	MS2	No	Cust.	MS1	Yes	Cust.	MS2	No	Cust.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		6	with dispatch or transport	Non-EU	MS1	MS2	Non-EU	MS1	MS1	Yes	Cust.	MS2	No	Cust.	MS1	Yes	Cust.	MS2	No	Cust.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		7	with dispatch or transport	Non-EU	MS3	MS2	Non-EU	MS1	MS1	Yes	Cust.	MS2	No	Cust.	MS1	Yes	Cust.	MS2	No	Cust.	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GROUP GIM4		8	with dispatch or transport	Non-EU	Non-EU	Non-EU	Non-EU	MS1	MS1	Yes	Cust.	Non-EU	Not relevant	No EU VAT	MS1	Yes	Cust.	Non-EU	Not relevant	No EU VAT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		9	with dispatch or transport	Non-EU	MS1	Non-EU	Non-EU	MS1	MS1	Yes	Cust.	Non-EU	Not relevant	No EU VAT	MS1	Yes	Cust.	Non-EU	Not relevant	No EU VAT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
		10	with dispatch or transport	Non-EU	MS2	Non-EU	Non-EU	MS1	MS1	Yes	Cust.	Non-EU	Not relevant	No EU VAT	MS1	Yes	Cust.	Non-EU	Not relevant	No EU VAT	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0