

Qualitative impact assessment of the scenarios: evaluation framework

From a Tax Authority's perspective				From a Taxable Person's perspective (supplier and customer)			
Cash flow	Revenue	Ease of administration and cost of collection	Prevention of fraud and abuse	Budgetary impact	Legal certainty and simplicity	Shift of liability	Cost of implementation and compliance
-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 1.4.1 / SPECIAL SCHEME FOR SMALL ENTERPRISES - LOCAL SUPPLY OF GOODS																																		
	Diagram	Scenario	Additional remark	Location goods	Country SE	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 SE	Exemption other	Liable	Place of supply	Exemption SE	Exemption other	Liable	Budgetary impact		Ease of administration and cost of collection		Prevention of fraud and abuse on EU level	Budgetary impact		Ease of administration and collection		Prevention of fraud and abuse on EU level	Budgetary impact	Legal certainty and simplicity	Shift of liability	Cost of implementation and compliance	Budgetary impact	Legal certainty and simplicity	Shift of liability	Cost of implementation and compliance
																	Cash flow	Revenue	Ease of administration	Cost of collection		Cash flow	Revenue	Ease of administration	Cost of collection									
G SEL1	98	1	local supply	MS1	Non-EU	MS1			MS1	No	No	SE	MS1	No	No	Cust.																		
	99	2	local supply	MS2	MS1	MS2			MS2	No	No	SE	MS2	No	No	Cust.																		
G SEL2	100	3	local supply	MS1	MS1	MS2			MS1	Yes	N/A	N/A	MS2	No	No	Cust.	0	0	1	1	0	0	1	-1	-1	0	0	-1	1	-1	-1	-1	-1	
G SEL3	101	4	local supply	MS2	Non-EU	MS1			MS2	No	No	SE	MS1	No	No	Cust.																		
	102	5	local supply	MS3	MS1	MS2			MS3	No	No	SE	MS2	No	No	Cust.																		
G SEL4	103	6	local supply	Non-EU	MS1	MS2			Non-EU	Not relevant	Not relevant	No EU VAT	MS2	No	No	Cust.																		
	104	7	local supply	Non-EU	Non-EU	MS1			Non-EU	Not relevant	Not relevant	No EU VAT	MS1	No	No	Cust.																		
G SEL5	105	8	local supply	MS1	MS1	MS1			MS1	Yes	N/A	N/A	MS1	Yes	N/A	N/A	0	0	0	0	0						0	0	0	0	0	0	0	0
G SEL6	106	9	local supply	MS2	MS1	MS1			MS2	No	No	SE	MS1	Yes	N/A	N/A	-1	-1	1	1	0	0	1	-1	-1	0	-1	1	0	1	1/0/-1	1	0	1
G SEL7	107	10	local supply	Non-EU	MS1	MS1			Non-EU	Not relevant	Not relevant	No EU VAT	MS1	Yes	N/A	N/A						0	1	-1	-1	0	-1	-1	1	-1	-1	0	1	
G SEL8	108	11	local supply	MS1	MS1	Non-EU			MS1	Yes	N/A	N/A	Non-EU	Not relevant	Not relevant	No EU VAT	0	0	1	1	-1						0	1	1	1	0	1	0	1
G SEL9	109	12	local supply	MS1	Non-EU	Non-EU			MS1	No	No	SE	Non-EU	Not relevant	Not relevant	No EU VAT																		
	110	13	local supply	MS2	MS1	Non-EU			MS2	No	No	SE	Non-EU	Not relevant	Not relevant	No EU VAT																		
G SEL10	111	14	local supply	Non-EU	MS1	Non-EU			Non-EU	Not relevant	Not relevant	No EU VAT	Non-EU	Not relevant	Not relevant	No EU VAT																		
	112	15	local supply	Non-EU	Non-EU	Non-EU			Non-EU	Not relevant	Not relevant	No EU VAT	Non-EU	Not relevant	Not relevant	No EU VAT																		

APPENDIX 1.4.2 / SPECIAL SCHEME FOR SMALL ENTERPRISES - CROSS-BORDER SUPPLY WITHIN EU																																					
	Diagram	Scenario	Additional remark	Location goods	Country SE	Country customer	Ship from	Ship to	Current treatment (AS IS)				Current treatment (AS IS)			Future treatment (TO BE)				Impact in country of taxation (AS IS)					Impact in country of taxation (TO BE)					Impact on supplier (TO BE)				Impact on customer (TO BE)			
									Place of supply	Exemption SE	Exemption other	Liable	Place of supply ICA	Exemption	Liable	Place of supply	Exemption SE	Exemption other	Liable	Budgetary impact		Ease of administration and cost of collection		Prevention of fraud and abuse on EU level	Budgetary impact		Ease of administration and collection		Prevention of fraud and abuse on EU level	Budgetary impact	Legal certainty and simplicity	Shift of liability	Cost of implementation and compliance	Budgetary impact	Legal certainty and simplicity	Shift of liability	Cost of implementation and compliance
																				Cash flow	Revenue	Ease of administration	Cost of collection		Cash flow	Revenue	Ease of administration	Cost of collection									
GROUP SEEU1	113	1	with dispatch or transport EU	MS3	MS1	MS2	MS3	MS1	MS3	No	Yes	SE	MS1	No	Cust.	MS2	No	No	Cust.																		
	114	2	with dispatch or transport EU	MS2	MS1	MS2	MS2	MS1	MS2	No	Yes	SE	MS1	No	Cust.	MS2	No	No	Cust.																		
	115	3	with dispatch or transport EU	MS2	Non-EU	MS1	MS2	MS1	MS2	No	Yes	SE	MS1	No	Cust.	MS1	No	No	Cust.																		
	116	4	with dispatch or transport EU	MS1	Non-EU	MS1	MS1	MS2	MS1	No	Yes	SE	MS2	No	Cust.	MS1	No	No	Cust.																		
G SEEU 2	117	5	with dispatch or transport EU	MS1	MS1	MS2	MS1	MS2	MS1	Yes	N/A	N/A	N/A	N/A	N/A	MS2	No	No	Cust.	0	0	1	1	0	0	1	-1	-1	0	0	-1	1	-1	-1	-1	-1	-1
G SEEU 3	118	6	with dispatch or transport EU	MS1	MS1	MS1	MS1	MS2	MS1	Yes	N/A	N/A	N/A	N/A	N/A	MS1	Yes	N/A	N/A	0	0	0	0	0						0	0	0	0	0	0	0	0
G SEEU 4	119	7	with dispatch or transport EU	MS2	MS1	MS1	MS2	MS1	MS2	No	Yes	SE	MS1	No	Cust.	MS1	Yes	N/A	N/A	0	1	1	1	0						-1	1	0	1	1/0-1	1	1	1
G SEEU 5	120	8	with dispatch or transport EU	MS1	MS1	Non-EU	MS1	MS2	MS1	Yes	N/A	N/A	N/A	N/A	N/A	Non-EU	Not relevant	Not relevant	No EU VAT	0	0	1	1	-1						0	1	1	1	0	1	0	1
GROUP SEEU6	121	9	with dispatch or transport EU	MS2	MS1	Non-EU	MS2	MS1	MS2	No	Yes	SE	MS1	No	Cust.	Non-EU	Not relevant	Not relevant	No EU VAT																		
	122	10	with dispatch or transport EU	MS1	Non-EU	Non-EU	MS1	MS2	MS1	No	Yes	SE	MS2	No	Cust.	Non-EU	Not relevant	Not relevant	No EU VAT																		

APPENDIX 1.4.3 / SPECIAL SCHEME FOR SMALL ENTERPRISES - EXPORTATION OUTSIDE EU																																		
	Diagram	Scenario	Additional remark	Location goods	Country SE	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 SE	Exemption other	Liable	Place of supply	Exemption SE	Exemption other	Liable	Budgetary impact		Ease of administration and cost of collection		Prevention of fraud and abuse on EU level	Budgetary impact		Ease of administration and collection		Prevention of fraud and abuse on EU level	Budgetary impact	Legal certainty and simplicity	Shift of liability	Cost of implementation and compliance	Budgetary impact	Legal certainty and simplicity	Shift of liability	Cost of implementation and compliance
																	Cash flow	Revenue	Ease of admini- stration	Cost of collection		Cash flow	Revenue	Ease of admini- stration	Cost of collection									
GROUP SEEX 1	123	1a	with dispatch or transport non-EU by supplier	MS1	Non-EU	MS1	MS1	Non-EU	MS1	No	Yes	SE	MS1	No	Yes	Cust.																		
		1b	with dispatch or transport non-EU by customer	MS1	Non-EU	MS1	MS1	Non-EU	MS1	No	No	SE	MS1	No	No	Cust.																		
	124	2a	with dispatch or transport non-EU by supplier	MS2	MS1	MS2	MS2	Non-EU	MS2	No	Yes	SE	MS2	No	Yes	Cust.																		
		2b	with dispatch or transport non-EU by customer	MS2	MS1	MS2	MS2	Non-EU	MS2	No	No	SE	MS2	No	No	Cust.																		
GROUP SEEX 2	125	3	with dispatch or transport non-EU	MS1	MS1	MS2	MS1	Non-EU	MS1	No	Yes	SE	MS2	No	Yes	Cust.																		
	126	4	with dispatch or transport non-EU	MS2	Non-EU	MS1	MS2	Non-EU	MS2	No	Yes	SE	MS1	No	Yes	Cust.																		
	127	5	with dispatch or transport non-EU	MS3	MS1	MS2	MS3	Non-EU	MS3	No	Yes	SE	MS2	No	Yes	Cust.																		
GROUP SEEX 3	128	6a	with dispatch or transport non-EU by supplier	MS1	MS1	MS1	MS1	Non-EU	MS1	No	Yes	SE	MS1	No	Yes	SE																		
	129	6b	with dispatch or transport non-EU by customer	MS1	MS1	MS1	MS1	Non-EU	MS1	Yes	N/A	N/A	MS1	Yes	N/A	N/A																		
G SEEX 4	130	7	with dispatch or transport non-EU	MS2	MS1	MS1	MS2	Non-EU	MS2	No	Yes	SE	MS1	No	Yes	SE																		
GROUP SEEX 5	131	8	with dispatch or transport non-EU	MS1	Non-EU	Non-EU	MS1	Non-EU	MS1	No	Yes	SE	Non-EU	Not relevant	Not relevant	No EU VAT																		
	132	9	with dispatch or transport non-EU	MS1	MS1	Non-EU	MS1	Non-EU	MS1	No	Yes	SE	Non-EU	Not relevant	Not relevant	No EU VAT																		
	133	10	with dispatch or transport non-EU	MS2	MS1	Non-EU	MS2	Non-EU	MS2	No	Yes	SE	Non-EU	Not relevant	Not relevant	No EU VAT																		