

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 1.1.1 / LOCAL SUPPLY OF GOODS																																
	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	Liabie	Place of supply	Exemption	Liabie	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 L1	1	1	without dispatch or transport	MS1	Non-EU	MS1			MS1	No	Suppl.	MS1	No	Cust.	-1	0	1	1	1						1	1	1	1	1/0/-1	1	-1	0
		2	with dispatch or transport	MS1	Non-EU	MS1	MS1	MS1	MS1	No	Suppl.	MS1	No	Cust.	-1	0	1	1	1						1	1	1	1	1/0/-1	1	-1	0
		3	local supply with installation or assembly by or on behalf of the supplier - with dispatch or transport	MS1	Non-EU	MS1	MS1	MS1	MS1	No	Suppl.	MS1	No	Cust.	-1	0	1	1	1						1	1	1	1	1/0/-1	1	-1	0
	2	4	without dispatch or transport	MS2	MS1	MS2			MS2	No	Suppl.	MS2	No	Cust.	-1	0	1	1	0						1	1	1	1	1/0/-1	1	-1	0
		5	with dispatch or transport	MS2	MS1	MS2	MS2	MS2	MS2	No	Suppl.	MS2	No	Cust.	-1	0	1	1	0						1	1	1	1	1/0/-1	1	-1	0
		6	local supply with installation or assembly by or on behalf of the supplier - with dispatch or transport	MS2	MS1	MS2	MS2	MS2	MS2	No	Suppl.	MS2	No	Cust.	-1	0	1	1	0						1	1	1	1	1/0/-1	1	-1	0
GROUP L2	3	7	without dispatch or transport	MS1 (premises supplier)	MS1	MS1			MS1	No	Suppl.	MS1	No	Suppl.	0	0	0	0	0						0	0	0	0	0	0	0	0
		8	without dispatch or transport	MS1 (premises customer)	MS1	MS1			MS1	No	Suppl.	MS1	No	Suppl.	0	0	0	0	0						0	0	0	0	0	0	0	0
		9	with dispatch or transport	MS1	MS1	MS1	MS1	MS1	MS1	No	Suppl.	MS1	No	Suppl.	0	0	0	0	0						0	0	0	0	0	0	0	0
		10	local supply with installation or assembly by or on behalf of the supplier - with dispatch or transport	MS1	MS1	MS1	MS1	MS1	MS1	No	Suppl.	MS1	No	Suppl.	0	0	0	0	0						0	0	0	0	0	0	0	0
GROUP L3	4	11	without dispatch or transport	MS1	MS1	MS2			MS1	No	Suppl.	MS2	No	Cust.	-1	-1	1	1	0	0	1	-1	-1	0	1	1	1	0	1	1	-1	1
		12	with dispatch or transport	MS1	MS1	MS2	MS1	MS1	MS1	No	Suppl.	MS2	No	Cust.	-1	-1	1	1	0	0	1	-1	-1	0	1	1	1	0	1	1	-1	1
		13	local supply with installation or assembly by or on behalf of the supplier - with dispatch or transport	MS1	MS1	MS2	MS1	MS1	MS1	No	Suppl.	MS2	No	Cust.	-1	-1	1	1	0	0	1	-1	-1	0	1	1	1	0	1	1	-1	1
	5	14	without dispatch or transport	MS2	Non-EU	MS1			MS2	No	Suppl.	MS1	No	Cust.	-1	-1	1	1	1	0	1	-1	-1	0	1	1	1	1	1	1	-1	1
		15	with dispatch or transport	MS2	Non-EU	MS1	MS2	MS2	MS2	No	Suppl.	MS1	No	Cust.	-1	-1	1	1	1	0	1	-1	-1	0	1	1	1	1	1	1	-1	1
		16	local supply with installation or assembly by or on behalf of the supplier - with dispatch or transport	MS2	Non-EU	MS1	MS2	MS2	MS2	No	Suppl.	MS1	No	Cust.	-1	-1	1	1	1	0	1	-1	-1	0	1	1	1	1	1	1	-1	1
	6	17	without dispatch or transport	MS3	MS1	MS2			MS3	No	Suppl.	MS2	No	Cust.	-1	-1	1	1	0	0	1	-1	-1	0	1	1	1	1	1	1	-1	1
		18	with dispatch or transport	MS3	MS1	MS2	MS3	MS3	MS3	No	Suppl.	MS2	No	Cust.	-1	-1	1	1	0	0	1	-1	-1	0	1	1	1	1	1	1	-1	1
		19	local supply with installation or assembly by or on behalf of the supplier - with dispatch or transport	MS3	MS1	MS2	MS3	MS3	MS3	No	Suppl.	MS2	No	Cust.	-1	-1	1	1	0	0	1	-1	-1	0	1	1	1	1	1	1	-1	1
GROUP L4	7	20	without dispatch or transport	MS2	MS1	MS1			MS2	No	Suppl.	MS1	No	Suppl.	-1	-1	1	1	0	1	1	-1	-1	0	1/0/-1	1	0	1	1	1	0	1
		21	with dispatch or transport	MS2	MS1	MS1	MS2	MS2	MS2	No	Suppl.	MS1	No	Suppl.	-1	-1	1	1	0	1	1	-1	-1	0	1/0/-1	1	0	1	1	1	0	1
		22	local supply with installation or assembly by or on behalf of the supplier - with dispatch or transport	MS2	MS1	MS1	MS2	MS2	MS2	No	Suppl.	MS1	No	Suppl.	-1	-1	1	1	0	1	1	-1	-1	0	1/0/-1	1	0	1	1	1	0	1

APPENDIX 1.1.1 / LOCAL SUPPLY OF GOODS																																
	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	Liabe	Place of supply	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 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 L5	8	23	without dispatch or transport	MS1	Non-EU	Non-EU			MS1	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1						1	1	1	1	1	1	0	1
		24	with dispatch or transport	MS1	Non-EU	Non-EU	MS1	MS1	MS1	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1						1	1	1	1	1	1	0	1
		25	local supply with installation or	MS1	Non-EU	Non-EU	MS1		MS1	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1						1	1	1	1	1	1	0	1
	9	26	without dispatch or transport	MS1	MS1	Non-EU			MS1	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1						1	1	1	1	1	1	0	1
		27	with dispatch or transport	MS1	MS1	Non-EU	MS1	MS1	MS1	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1						1	1	1	1	1	1	0	1
		28	local supply with installation or assembly by or on behalf of the supplier - with dispatch or transport	MS1	MS1	Non-EU	MS1	MS1	MS1	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1						1	1	1	1	1	1	0	1
	10	29	without dispatch or transport	MS2	MS1	Non-EU			MS2	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1						1	1	1	1	1	1	0	1
		30	with dispatch or transport	MS2	MS1	Non-EU	MS2	MS2	MS2	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1						1	1	1	1	1	1	0	1
		31	local supply with installation or assembly by or on behalf of the supplier - with dispatch or transport	MS2	MS1	Non-EU	MS2	MS2	MS2	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1						1	1	1	1	1	1	0	1
GROUP L6	11	32	local supply with installation or assembly by or on behalf of the supplier - with dispatch or transport	Non-EU	Non-EU	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
		33	without dispatch or transport	Non-EU	Non-EU	MS1			Non-EU	Not relevant	No EU VAT	MS1	No	Cust.							0	1	-1	-1	0	0	-1	0	-1	-1	-1	-1
		34	with dispatch or transport	Non-EU	Non-EU	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
	12	35	without dispatch or transport	Non-EU	MS1	MS2			Non-EU	Not relevant	No EU VAT	MS2	No	Cust.							0	1	-1	-1	0	0	-1	0	-1	-1	-1	-1
		36	with dispatch or transport	Non-EU	MS1	MS2	Non-EU	Non-EU	Non-EU	Not relevant	No EU VAT	MS2	No	Cust.							0	1	-1	-1	0	0	-1	0	-1	-1	-1	-1
		37	local supply with installation or assembly by or on behalf of the supplier - with dispatch or transport	Non-EU	MS1	MS2	Non-EU	Non-EU	Non-EU	Not relevant	No EU VAT	MS2	No	Cust.							0	1	-1	-1	0	0	-1	0	-1	-1	-1	-1
GROUP L7	13	38	without dispatch or transport	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	
		39	with dispatch or transport	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
		40	local supply with installation or assembly by or on behalf of the supplier - with dispatch or transport	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
GROUP L8	14	41	without dispatch or transport	Non-EU	MS1	Non-EU			Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT																		
		42	with dispatch or transport	Non-EU	MS1	Non-EU	Non-EU	Non-EU	Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT																		
		43	local supply with installation or assembly by or on behalf of the supplier - with dispatch or transport	Non-EU	MS1	Non-EU	Non-EU	Non-EU	Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT																		
	15	44	local supply with installation or assembly by or on behalf of the supplier - with dispatch or transport	Non-EU	Non-EU	Non-EU	Non-EU	Non-EU	Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT																		
		45	without dispatch or transport	Non-EU	Non-EU	Non-EU			Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT																		
		46	with dispatch or transport	Non-EU	Non-EU	Non-EU	Non-EU	Non-EU	Non-EU	Not relevant	No EU VAT	Non-EU	Not relevant	No EU VAT																		

APPENDIX 1.1.2 / CROSS-BORDER SUPPLY WITHIN EU																																
	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 IC acquisition or installation	Exemption	Liab	Place of supply	Exemption	Liab	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 EU1	16	1	with dispatch or transport	MS1	MS1	MS2	MS1	MS2	MS2	No	Cust.	MS2	No	Cust.	0	0	0	0	0						0	1	1	1	0	1	0	0
	17	2	with dispatch or transport	MS1	MS3	MS2	MS1	MS2	MS2	No	Cust.	MS2	No	Cust.	0	0	0	0	0						0	1	1	1	0	1	0	0
	18	3	installation or assembly by or on behalf of the supplier	MS1	MS2	MS2	MS1	MS2	MS2	No	Suppl.	MS2	No	Suppl.	0	0	0	0	0						0	1	0	1	0	1	0	0
	19	4	with dispatch or transport	MS1	Non-EU	MS2	MS1	MS2	MS2	No	Cust.	MS2	No	Cust.	0	0	0	0	1						0	1	1	1	0	1	0	0
GROUP EU2	20	5	installation or assembly by or on behalf of the supplier	MS1	MS1	MS2	MS1	MS2	MS2	No	Suppl.	MS2	No	Cust.	-1	0	1	1	0						1	1	1	1	1/0/-1	1	-1	0
	21	6	installation or assembly by or on behalf of the supplier	MS1	MS3	MS2	MS1	MS2	MS2	No	Suppl.	MS2	No	Cust.	-1	0	1	1	0						1	1	1	1	1/0/-1	1	-1	0
	22	7	installation or assembly by or on behalf of the supplier	MS1	Non-EU	MS2	MS1	MS2	MS2	No	Suppl.	MS2	No	Cust.	-1	0	1	1	1						1	1	1	1	1/0/-1	1	-1	0
GROUP EU3	23	8	with dispatch or transport	MS1	MS2	MS1	MS1	MS2	MS2	No	Cust.	MS1	No	Cust.	0	-1	1	1	0	0	1	-1	-1	0	0	1	1	1	0	1	0	1
	24	9	with dispatch or transport	MS1	MS3	MS1	MS1	MS2	MS2	No	Cust.	MS1	No	Cust.	0	-1	1	1	0	0	1	-1	-1	0	0	1	1	1	0	1	0	1
	25	10	with dispatch or transport	MS1	Non-EU	MS1	MS1	MS2	MS2	No	Cust.	MS1	No	Cust.	0	-1	1	1	0	0	1	-1	-1	1	0	1	1	1	0	1	0	1
GROUP EU4	26	11	installation or assembly by or on behalf of the supplier	MS1	MS2	MS1	MS1	MS2	MS2	No	Suppl.	MS1	No	Cust.	-1	-1	1	1	0	0	1	-1	-1	0	1	1	1	0	1	1	-1	1
	27	12	installation or assembly by or on behalf of the supplier	MS1	MS3	MS1	MS1	MS2	MS2	No	Suppl.	MS1	No	Cust.	-1	-1	1	1	0	0	1	-1	-1	0	1	1	1	1	1	1	-1	1
	28	13	installation or assembly by or on behalf of the supplier	MS1	Non-EU	MS1	MS1	MS2	MS2	No	Suppl.	MS1	No	Cust.	-1	-1	1	1	1	0	1	-1	-1	1	1	1	1	1	1	1	-1	1
GROUP EU5	29	14	with dispatch or transport	MS1	MS1	MS3	MS1	MS2	MS2	No	Cust.	MS3	No	Cust.	0	-1	1	1	0	0	1	-1	-1	0	0	1	1	0	0	1	0	1
	30	15	with dispatch or transport	MS1	MS2	MS3	MS1	MS2	MS2	No	Cust.	MS3	No	Cust.	0	-1	1	1	0	0	1	-1	-1	0	0	1	1	1	0	1	0	1
	31	16	with dispatch or transport	MS1	Non-EU	MS3	MS1	MS2	MS2	No	Cust.	MS3	No	Cust.	0	-1	1	1	1	0	1	-1	-1	1	0	1	1	1	0	1	0	1
GROUP EU6	32	17	installation or assembly by or on behalf of the supplier	MS1	Non-EU	MS3	MS1	MS2	MS2	No	Suppl.	MS3	No	Cust.	-1	-1	1	1	0	0	1	-1	-1	1	1	1	1	1	1	1	-1	1
	33	18	installation or assembly by or on behalf of the supplier	MS1	MS1	MS3	MS1	MS2	MS2	No	Suppl.	MS3	No	Cust.	-1	-1	1	1	0	0	1	-1	-1	0	1	1	1	1	1	1	-1	1
	34	19	installation or assembly by or on behalf of the supplier	MS1	MS2	MS3	MS1	MS2	MS2	No	Suppl.	MS3	No	Cust.	-1	-1	1	1	0	0	1	-1	-1	0	1	1	1	0	1	1	-1	1
GROUP EU7	35	20	installation or assembly by or on behalf of the supplier	MS1	MS3	MS3	MS1	MS2	MS2	No	Suppl.	MS3	No	Suppl.	-1	-1	1	1	0	1	1	-1	-1	0	1/0/-1	1	0	1	1/0/-1	1	0	1
	36	21	with dispatch or transport	MS1	MS1	MS1	MS1	MS2	MS2	No	Cust.	MS1	No	Suppl.	0	-1	1	1	0	1	1	-1	-1	0	-1	1	0	1	1/0/-1	1	1	1
	37	22	with dispatch or transport	MS1	MS3	MS3	MS1	MS2	MS2	No	Cust.	MS3	No	Suppl.	0	-1	1	1	0	1	1	-1	-1	0	-1	1	0	1	1/0/-1	1	1	1
	38	23	installation or assembly by or on behalf of the supplier	MS1	MS1	MS1	MS1	MS2	MS2	No	Suppl.	MS1	No	Suppl.	-1	-1	1	1	0	1	1	-1	-1	0	1/0/-1	1	0	1	1/0/-1	1	0	1
G EU8	39	24	with dispatch or transport	MS1	MS2	MS2	MS1	MS2	MS2	No	Cust.	MS2	No	Suppl.	1	0	1	1	0						-1	1	0	1	1/0/-1	1	1	0

APPENDIX 1.1.2 / CROSS-BORDER SUPPLY WITHIN EU																																
	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 IC acquisition or installation	Exemption	Liabe	Place of supply	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 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 EU9	40	25	with dispatch or transport	MS1	MS3	Non-EU	MS1	MS2	MS2	No	Cust.	Non-EU	Not relevant	No EU VAT	0	-1	1	1	-1						0	1	1	1	1	1	1	1
	41	26	with dispatch or transport	MS1	MS1	Non-EU	MS1	MS2	MS2	No	Cust.	Non-EU	Not relevant	No EU VAT	0	-1	1	1	-1						0	1	1	1	1	1	1	1
	42	27	with dispatch or transport	MS1	MS2	Non-EU	MS1	MS2	MS2	No	Cust.	Non-EU	Not relevant	No EU VAT	0	-1	1	1	-1						0	1	1	1	1	1	1	1
	43	28	with dispatch or transport	MS1	Non-EU	Non-EU	MS1	MS2	MS2	No	Cust.	Non-EU	Not relevant	No EU VAT	0	-1	1	1	-1						0	1	1	1	1	1	1	1
	40	29	installation or assembly by or on behalf of the supplier	MS1	MS3	Non-EU	MS1	MS2	MS2	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1						1	1	1	1	1	1	0	1
	41	30	installation or assembly by or on behalf of the supplier	MS1	MS1	Non-EU	MS1	MS2	MS2	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1						1	1	1	1	1	1	0	1
	42	31	installation or assembly by or on behalf of the supplier	MS1	MS2	Non-EU	MS1	MS2	MS2	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1						1	1	1	1	1	1	0	1
	43	32	installation or assembly by or on behalf of the supplier	MS1	Non-EU	Non-EU	MS1	MS2	MS2	No	Suppl.	Non-EU	Not relevant	No EU VAT	-1	-1	1	1	-1						1	1	1	1	1	1	0	1

APPENDIX 1.1.3 / IMPORTATION INTO EU																																			
	Diagram	Scenario	Additional remark	Location goods	Country supplier	Country customer	Ship from	Ship to	Current treatment (AS IS) of importation			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 supply goods	Exemption	Liable	Importation	Exemption	Liable	Place of supply goods	Exemption	Liable	Budgetary impact		Ease of administration and cost of collection		Prevention of fraud and abuse on EU level	Budgetary impact		Ease of administration and collection		Prevention of fraud and abuse on EU level	Budgetary impact	Legal certainty and simplicity	Shift of liability	Cost of Implementation and compliance	Budgetary impact	Legal certainty and simplicity	Shift of liability	Cost of Implementation and compliance
																		Cash flow	Revenue	Ease of administration	Cost of collection		Cash flow	Revenue	Ease of administration	Cost of collection									
GROUP IM1	44	1	with dispatch or transport	Non-EU	Non-EU	MS1	Non-EU	MS1	MS1	No	Cust.	MS1	No	Cust.	MS1	No	Cust.	0	0	0	0	0	0	1	-1	-1	0	0	-1	0	-1	-1	-1	-1	
	45	2	with dispatch or transport	Non-EU	MS2	MS1	Non-EU	MS1	MS1	No	Cust.	MS1	No	Cust.	MS1	No	Cust.	0	0	0	0	0	0	1	-1	-1	0	0	-1	0	-1	-1	-1	-1	
GROUP IM2	46	3	with dispatch or transport	Non-EU	MS1	MS1	Non-EU	MS1	MS1	No	Cust.	MS1	No	Cust.	MS1	No	Suppl.	0	0	0	0	0	1	1	-1	-1	0	-1	-1	-1	-1	-1	0	-1	
	47	4	with dispatch or transport	Non-EU	MS2	MS2	Non-EU	MS1	MS1	No	Cust.	MS1	No	Cust.	MS2	No	Suppl.	0	0	0	0	0	1	1	-1	-1	0	-1	-1	-1	-1	-1	-1	-1	
GROUP IM3	48	5	with dispatch or transport	Non-EU	Non-EU	MS2	Non-EU	MS1	MS1	No	Cust.	MS1	No	Cust.	MS2	No	Cust.	0	0	0	0	0	0	1	-1	-1	0	0	-1	0	-1	-1	-1	-1	
	49	6	with dispatch or transport	Non-EU	MS1	MS2	Non-EU	MS1	MS1	No	Cust.	MS1	No	Cust.	MS2	No	Cust.	0	0	0	0	0	0	1	-1	-1	0	0	-1	0	-1	-1	-1	-1	
	50	7	with dispatch or transport	Non-EU	MS3	MS2	Non-EU	MS1	MS1	No	Cust.	MS1	No	Cust.	MS2	No	Cust.	0	0	0	0	0	0	1	-1	-1	0	0	-1	0	-1	-1	-1	-1	
GROUP IM4	51	8	with dispatch or transport	Non-EU	Non-EU	Non-EU	Non-EU	MS1	MS1	No	Cust.	MS1	No	Cust.	Non-EU	Not relevant	No EU VAT	0	0	0	0	0						0	0	0	0	0	0	0	
	52	9	with dispatch or transport	Non-EU	MS1	Non-EU	Non-EU	MS1	MS1	No	Cust.	MS1	No	Cust.	Non-EU	Not relevant	No EU VAT	0	0	0	0	0						0	0	0	0	0	0	0	
	53	10	with dispatch or transport	Non-EU	MS2	Non-EU	Non-EU	MS1	MS1	No	Cust.	MS1	No	Cust.	Non-EU	Not relevant	No EU VAT	0	0	0	0	0						0	0	0	0	0	0	0	

APPENDIX 1.1.4 / EXPORTATION OUTSIDE EU																																
	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	Liabl	Place of supply	Exemption	Liabl	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 EX1	54	1a	with dispatch or transport by supplier	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
	54	1b	with dispatch or transport by customer	MS1	MS1	MS1	MS1	Non-EU	MS1	No	Suppl.	MS1	No	Suppl.	0	0	0	0	0						0	0	0	0	0	0	0	0
G EX2	55	2	with dispatch or transport	MS1	MS2	MS2	MS1	Non-EU	MS1	Yes	Suppl.	MS2	Yes	Suppl.	0	0	1	1	0	0	0	-1	-1	0	0	1	0	1	0	1	0	1
GROUP EX3	56	3a	with dispatch or transport by supplier	MS1	Non-EU	MS1	MS1	Non-EU	MS1	Yes	Suppl.	MS1	Yes	Cust.	0	0	1	1	1						0	1	1	1	0	1	-1	-1
	56	3b	with dispatch or transport by customer	MS1	Non-EU	MS1	MS1	Non-EU	MS1	No	Suppl.	MS1	No	Cust.	-1	0	1	1	1						1	1	1	1	1/0/-1	1	-1	0
	57	4a	with dispatch or transport by supplier	MS1	MS2	MS1	MS1	Non-EU	MS1	Yes	Suppl.	MS1	Yes	Cust.	0	0	1	1	0						0	1	1	1	0	1	-1	-1
	57	4b	with dispatch or transport by customer	MS1	MS2	MS1	MS1	Non-EU	MS1	No	Suppl.	MS1	No	Cust.	-1	0	1	1	0						1	1	1	1	1/0/-1	1	-1	0
GROUP EX4	58	5	with dispatch or transport	MS1	MS1	MS2	MS1	Non-EU	MS1	Yes	Suppl.	MS2	Yes	Cust.	0	0	1	1	0	0	0	-1	-1	0	0	1	1	0	0	1	-1	-1
	59	6	with dispatch or transport	MS1	MS3	MS2	MS1	Non-EU	MS1	Yes	Suppl.	MS2	Yes	Cust.	0	0	1	1	0	0	0	-1	-1	0	0	1	1	1	0	1	-1	-1
	60	7	with dispatch or transport	MS1	Non-EU	MS2	MS1	Non-EU	MS1	Yes	Suppl.	MS2	Yes	Cust.	0	0	1	1	1	0	0	-1	-1	1	0	1	1	1	0	1	-1	-1
GROUP EX5	61	8	with dispatch or transport	MS1	MS1	Non-EU	MS1	Non-EU	MS1	Yes	Suppl.	Non-EU	Not relevant	No EU-VAT	0	0	1	1	-1						0	1	1	1	0	1	0	1
	62	9	with dispatch or transport	MS1	Non-EU	Non-EU	MS1	Non-EU	MS1	Yes	Suppl.	Non-EU	Not relevant	No EU-VAT	0	0	1	1	-1						0	1	1	1	0	1	0	1
	63	10	with dispatch or transport	MS1	MS2	Non-EU	MS1	Non-EU	MS1	Yes	Suppl.	Non-EU	Not relevant	No EU-VAT	0	0	1	1	-1						0	1	1	1	0	1	0	1