**Proposal on the operation of the Definitive VAT system for Intra-Union trade in goods**

**Classifying the proposed changes**

In view of facilitating the examination of the amendments proposed, they can be classified into 4 categories:

- Abolition of the concept of Intra-Community acquisition and of every reference thereto;

- Replacing "Community" by "Union";

- Adjustments to existing provisions;

- Substantive changes

**Taxable event: articles 1-30 (modifications (1) to (15))**

-Abolish everything related to ICA: Articles 2(1)(b); 3, 4, 20-23;

-"Union": Articles 5, 6; 9(2), 14a; 17(1); 30;

-Adjustments: Articles 2(2); 2(3); 9(3); 17(2); 17a; 18a;

-Substance: Articles 12, 13a, 14, 19.

**Place of supply: art 31-61 (modifications (16) to (36)).**

-Abolish everything related to ICA: Articles 40-42;

-"Union": Articles 37, 38, 39, 49, 50, 51, 52, 55, 57, 59, 59a, 60, 61;

-Adjustments: Articles 33, 35 (now 35c), 35c, 36a, 59c;

-Substance: Articles 35a, 35b, 35d.

**Chargeability, taxable amount, exemptions: art 62-165 (modifications (37) to (68)).**

-Abolish everything related to ICA: Articles 68, 69, 83, 84, 94, 138 to 141, 162;

-"Union": Articles 71, 85, 86, 88, 91, 131, 142, 143(1)(b), (c), (fa), 145, 146, 147, 151, 153, 154, 155, 156, 158, 161;

-Adjustments: Articles 64, 66, 67, 76, 78, 143(1)(d) and (2);

-Substance: Articles 164, 165.

**Deductions, obligations: art 168-280 (modifications (69) to (122)).**

-Abolish everything related to ICA: Articles 168(c) and (d), 178(c) and (d), 181, 197, 209, 210, 213(2), 214(1)(c), 257, 259, 265, 268, 269, 272(1)(a);

-"Union": Articles 169(c), 171, 175, 176, 177, 219a(2)(a)(ii), 242a, 243, 274 to 280;

-Adjustments: Art 168(b), 169(b), 170, 171, 171a, 172, 178(f), 182, 193, 204, 205, 207, 214(1)(a), 216, 220, 221, 222, 225, 226, 235, 239, 247, 254, 259, 261, 272(1)(b), 272(2);

-Substance: Art 194(1), 194a, 195, 199a, 199b, 200, 214(1)(b) and (f), 219a(2)(a)(iii), 220 and 220a, 230, 238, 240, 251, 258, 262, 263, 264, 270, 271.

**Special schemes, derogations, final provisions: art 281-414 (modifications (123) to (174)).**

-Abolish everything related to ICA: Articles 346, 354(b), 355;

-"Union": Articles 309, 311, 314, 344, 358, 358a, 359, 360, 361, 362, 363, 364, 366, 367, 368, 369, 369l, 369m, 369y, 369z, 398, 401, 405 to 410, Annex X(A)(4);

-Adjustments: Articles 283, 303(2) and (3), 305, 313 and 333, 352, 356(2), 369za;

-Substance: Art 300, 326 to 332, 341, 369a, 369b, 369c, 369ca, 369d, 369e, 369f , 369g, 369ga, 369i, 369ia, 369ib, 369j, 369k, 372, 373, 375, 387, 393, 402, Annex X(A)(1), Annex X(B)(5), (6), (11) and (12).