

part of eex group



VAT Details

01.03.2024
Leipzig

Ref. TP07
Release 015C

- only required as scan -

Preliminary remark

This form constitutes the basic requirement for registration at ECC and serves the purpose of an appropriate Value Added Tax (VAT) classification of the trading participants in order to ensure adequate invoicing, thus avoiding VAT risks.

The VAT treatment of energy trades depends on the residency of the service recipient and service provider and on the inclusion of additional branch offices. Therefore all trading participants are required to fill in section 1 of the form, which contains general questions regarding the registered office and the potential inclusion of additional branch offices into the trading process as well as questions regarding the mandatory use of a Value Added Tax - Identification Number (VAT ID No.) as stipulated by Tax Authorities.

From a tax point of view, the consent in section 2 is a prerequisite for the recognition of any invoicing for physical delivery of commodities and other supplies to ECC in the form of credit notes. **Thus, the completion of this section is mandatory for all trading participants.**

Send this form in scanned version to the following E-Mail address:

MemberReadiness@ecc.de Phone: +49 341 24680 261
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Period of Validity

This form has to be filled in and signed by the trading participants at first registration.

Trading participants are obligated to notify ECC about any changes immediately and without undue delay.

ECC may request to complete this form again in accordance with the ECC Clearing Conditions.

This form is provided upon:

- First registration
- Request by ECC - Member-ID: **E** **X**
- Change by participant - Member-ID: **E** **X**

With validity for the VAT ID used (listed in point 1.2) from: _____

1.3. Postal address for invoices / self-bills if different from 1.2.

Postal address for invoices

Country Street and house number

Postal code Place

Email address

1.4. Information about Service recipient / Service provider

Information on involved fixed establishment or branch office in relation to the ENTITY body referred to under 1.2.

Office premises: rented own property

Own staff: yes no

Number of employees:

Local contact person:

Phone:

Fax:

Email:

Homepage:

In case of involvement of more than one fixed establishment or branch office in the trading please add respective enclosures for each one of them.

We have fixed establishments or branch offices in the following countries:

Germany

Luxembourg

1.5. Settlement of trades

- Yes, we entirely trade via our entity listed in 1.2
- No, we partially trade via another entity.

The products cleared by ECC are used for the purposes of the respective trading participant's unit listed in 1.2

- yes
- no, please explain:

1.6. Trade via an authorized agent

- We trade via an authorized agent but in the name and account of the applicant. Find more details in the attached agreement.

Information on company and address of authorized agent:

1.7. Taxable dealer in Spot markets and in case of physical deliveries resulting from Derivative market positions

A taxable dealer within the meaning of VAT is defined as a company whose principal/main activity in respect to purchases of gas and power is reselling such products and whose own consumption of these products is negligible (Art. 38 (2) Directive 2006/112/EC).

Gas Spot market: Our company is a taxable dealer from a VAT point of view.

yes

no

n/a

Power Spot market: Our company is a taxable dealer from a VAT point of view.

yes

no

n/a

Only for companies located in Germany: If yes, please attach a current **USt 1 TH**.

1.8. Specific Markets

Serbian Power Market

Applicants wishing to become active in the Serbian electricity market must submit a license from the National Energy Agency of the Republic of Serbia.

- **Electricity supply** or/and
- **Wholesale electricity supply**

Norwegian Power Market

Applicants wishing to become active in the Norwegian electricity market must submit a valid Norwegian VAT number in the respective TP form.

2. Confirmations

2.1. Confirmation of correctness

We confirm the correctness of the information herein above especially on the use of our supplies and services for the above stated registered offices or establishments. We shall immediately inform you in writing about all changes to the information and answers provided by us in this questionnaire.

We are aware that we are responsible for the correctness and completeness of the information herein above as well as the submission of modifications in due time and that we are liable towards ECC AG and its affiliated companies with regard to this.

2.2. Confirmation of the VAT ID and/or tax ID to be used

The settlement of trades is completely conducted via VAT ID / TIN listed in 1.2.
The service recipient / service provider listed in 1.2 acts in his own name and for his own account.

The VAT number listed in 1.2. is an own VAT ID number

The VAT number listed in 1.2. is a VAT Group number

The leading company in VAT group is (full address):

Company Name:

Address:

Please submit an official letter of your TAX authority declaring the connection of the applicant to the VAT Group.

The settlement of trades is conducted depending on the products, via several VAT ID No or TIN.
Please explain this separated settlement via an official letter to ECC.

2.3. Self-billing invoices

By signing this document we agree that ECC AG and its subsidiary European Commodity Clearing Luxembourg S.á r.l. (ECC LUX) invoice any payment requests which result from the physical delivery of commodities (i. e. energy and gas) and other supplies (inter alia emission allowances and certificates of origin) in the form of self-bill invoices (according Art. 224 Directive 2006/112/EC) in our name and on our behalf. We are aware that we remain responsible for the correctness of any self-bill invoice. A self-bill invoice is accepted if we do not object in writing within 10 working days upon receipt. Should we not receive a self-bill invoice for a transaction period it is our obligation to request a duplicate of the self- bill invoice.

