

5th Workshop - Value added tax on cross border transactions in network energy

Energy Community Secretariat, Vienna

Time: **25 May 2023** from 9:30 to 14:30 hrs CET

Moderators: Antonio Blanco, Milka Mumovic

Speakers: Adriana Nutu, Ekaterina Tarhova

Registration and welcome	9:30-10:00
1. Reverse charging mechanisms - general principles	
a. principles of reverse charging	10:00 – 10:45
b. supply of goods	
c. supply of services	
Q&A	
2. Supply of goods - taxable supply, place of supply, person liable to pay VAT	
a. Bilateral trade - wholesale	10:45 – 11:30
b. Power exchange	
c. Retail: Balancing energy	
d. Retail - Prosumers and netting schemes	
Q&A, discussion	
3. Supply of services - taxable supply, place of supply, person liable to pay VAT	
a. Access to network / access to interconnectors	11:30-12:30
b. Provision of balancing reserve	
c. Specific services: capacity allocation, capacity calculation	
d. Inter TSO compensation, unintended deviation between TSOs	
Q&A, discussion	
Lunch break	12:30-13:15
4. Specific transactions	
Other transactions (Round table) eg	13:15-13:45
➤ Zero or negative price	
➤ Offsetting in Citizens' energy communities	
Q&A	
5. Wrap up and conclusions	13:45-14:00