

# Workshop on value added tax on transactions in network energy

Location: K+K Palais Hotel Rudolfsplatz 11, 1010 Vienna Austria

Time: 26 April 2017

## 1. Introduction

12:00-12:20

Introduction in the study, Background and reasoning

ECS

Scope of the study

Jurica Brajković, EI HP

## 2. VAT Legislation

12:20 – 14:00

EU legislation: general rules, principles, institutions

Jurica Brajković, EI HP

Overview of specific energy related provisions

VAT in chain transactions in the network energy markets

VAT legislation in the EnC – Benchmarking

Rudolf van Hemert, EIHP

Analysis of CP legislation: relevant provisions against key principles in the EU

Impact of non-harmonized rules on market functioning (non-taxation, double taxation, fraud and carousel schemes): case studies

Some particular VAT issues in the energy based transactions

A general overview on VAT fraud, its mechanisms and past cases

Christian Baer, EUROPEX

The advantages of introducing the reverse-charge mechanism, upcoming challenges

## Lunch Break

14:30 -14:30

## 3. Proposed adaptations

14:30 - 15:00

Modalities of VAT harmonization in the ENC: the minimum and optimum level of harmonization

Rudolf van Hemert, EI HP

Recommended measures for harmonization: Proposed adaptations in the legislation of CPs

## 4. Discussion and wrap up

15:00 – 15:30