

part of eex group



VAT Details

07.09.2017

Leipzig

Ref. TP07

Release 012

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.

Section A must be completed by all trading participants.

The VAT treatment of energy trades depends on the residency of the recipient and on the inclusion of additional branch offices. Therefore all trading participants are required to fill in section A 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 the Tax Authorities.

Section B is aimed at trading participants in power and gas products at Spot or Derivatives Markets with feasible physical delivery.

From a tax point of view, the consent in section C 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, section C must be completed mandatory for all trading participants.**

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 any changes autonomous in the interim immediately.

ECC is authorized to demand a new fill-out of this form accordingly to ECC Clearing Conditions.

A.2. Place of Management

- Yes, the trading participant's place of management is likewise located in the same country of the registered address.
- No, the Trading Participant's place of management is not located in the same country of the registered address, but:

Country:

A.3. Fixed establishments – branch offices

We have fixed establishments or branch offices in following countries:

- Germany
- France
- Luxembourg
- Belgium
- The Netherlands
- United Kingdom
- Hungary
- Slovakia
- Czech Republic
- Italy
- other countries:

A.4. Settlement of trades

- A.4.1.** Yes, we entirely trade via our registered office.

Information on registered office:

Office premises: rented own property

Own staff: yes no

Number of employee:

Local contact person:

Phone:

Fax:

Email:

Homepage:

- A.4.2.** No, we **partially** trade via another country.

Explanation (Address – Product)

Information on involved fixed establishment or branch office:

Office premises: rented own property

Own staff: yes no

Number of employee:

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.

A.4.3. No, we **entirely** trade via another country.

:

Information on involved fixed establishment or branch office:

Office premises: rented own property

Own staff: yes no

Number of employee:

Local contact person:

Phone:

Fax:

Email:

Homepage:

A.4.4. The products cleared by ECC are used for the purposes of the respective trading participant's unit (registered office under A.4.1 or fixed establishment or branch office under A.4.2 or A.4.3) involved in the trading.

Yes

the registered office stated under A.4.1.

No, trade via:

a fixed establishment or branch office stated under A.4.2 or A.4.3

another business unit of the trading participant (eg trading desk)

but is deviatingly used in different country for purposes of

registered office under A.4.1

a fixed establishment or branch office stated under A.4.2 or A.4.3.

another business unit of the trading participant (eg trading desk)

In case of more than one constellation please add respective enclosures for each one of them.

A.5. Use of traded products

Business purpose of the respective trading participant's unit (registered office under A.4.1 or fixed establishment or branch office under A.4.2 or A.4.3) making use of the traded products cleared by ECC (more than one choice possible):

- Further trading transactions
- Hedging transaction, e.g. energy procurement or own selling
- Selling to end consumers
- Energy procurement for own usage
- Other:

In case of use in more than one unit please add respective enclosures for each one of them.

A.6. Trade via an authorized agent

- We trade via an authorized agent but in the name and account of the applicant; please attach agreement.

Information on company and address of authorised agent:

The authorized agent trades in the name and account of and for use of the applicant's;

- registered office stated under A.4.1
- fixed establishment or branch office stated under A.4.2 or A.4.3
- another business unit of the trading participant (eg trading desk)

A.7. Additional information (only to be answered in case A.4.2 and A.4.3)

A.7.1. VAT registration in the other country

- Yes, we are registered for VAT purposes in the other country.

VAT ID No.:

- No, we are not registered for VAT purposes in the other country (please explain; please provide certificate of residence)

A.7.2. Registration for other taxes

- Yes, we are registered for other tax purposes in the other country (income tax, excise taxes).

Tax Identification Number:

- No, we are not registered for other purposes in the other country (please explain).

A.8. Declaration on the VAT id and/or tax id to be used

- The settlement of trades is completely conducted via VAT ID; if no VAT ID available, a TIN has to be stated. However, trade participants resident in other EC countries have to state a VAT ID.

Information on VAT No or Tax Identification No:

- The settlement of trades is conducted depending on the products, via several VAT ID No or Tax Identification No.

Please explain this separated settlement via an official letter to ECC.

B. Information to be provided by Trading Participants in Power or Gas Products (Spot Market and / or Derivatives Market with physical delivery)

The products purchased from or delivered by us are used in the following countries (more than one choice possible):

Power	Natural Gas	
<input type="checkbox"/>	<input type="checkbox"/>	Germany
<input type="checkbox"/>	<input type="checkbox"/>	France
<input type="checkbox"/>	<input type="checkbox"/>	Luxembourg
<input type="checkbox"/>	<input type="checkbox"/>	Belgium
<input type="checkbox"/>	<input type="checkbox"/>	The Netherlands
<input type="checkbox"/>	<input type="checkbox"/>	United Kingdom
<input type="checkbox"/>	<input type="checkbox"/>	Hungary
<input type="checkbox"/>	<input type="checkbox"/>	Austria
<input type="checkbox"/>	<input type="checkbox"/>	Switzerland
<input type="checkbox"/>	<input type="checkbox"/>	Italy
<input type="checkbox"/>	<input type="checkbox"/>	Slovakia
<input type="checkbox"/>	<input type="checkbox"/>	Czech Republic
<input type="checkbox"/>	<input type="checkbox"/>	Other countries:

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

Yes, our company is a taxable dealer from a VAT point of view.

Power	Natural Gas	
<input type="checkbox"/>	<input type="checkbox"/>	Selling to end consumers
<input type="checkbox"/>	<input type="checkbox"/>	Selling at wholesale

Only for companies located in Germany: Please attach a current USt1 TH.

No, our company is not a taxable dealer and we resell purchased commodities to:

Power	Natural Gas	
<input type="checkbox"/>	<input type="checkbox"/>	Selling to end consumers
<input type="checkbox"/>	<input type="checkbox"/>	Selling at wholesale

No, our company is not a taxable dealer

Power	Natural Gas	
<input type="checkbox"/>	<input type="checkbox"/>	full own consumption
<input type="checkbox"/>	<input type="checkbox"/>	partial own consumption

C. Confirmations

C.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 it's affiliated companies with regard to this.

C.2. 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 credit notes/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.

C.3. Electronic invoicing

By signing this document we agree that ECC AG and its subsidiary European Commodity Clearing Luxembourg S.á.r.l. (ECCLUX) submit invoices and self-billing invoices electronically by means of a download-link sent per email and in pdf format and that we use this kind of electronic submission for receive the invoicing documents.

By signing this document we agree that partner exchanges, for which ECC AG provides the respective services, may submit invoices and self-billing invoices electronically by means of a download-link sent per email and in pdf format and that we use this kind of electronic submission for receive the invoicing documents. This confirmation refers to the invoicing between trade participant and partner exchange.

Correct invoicing requires a report order via ECC member area stating a valid e-mail address. The access information can be ordered using form T10; the respective data, especially with respect to the e-mail address must be kept up to date by the trading participant.

Place	Date	Company stamp and legally binding signature(s)
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