

4th Workshop –value added tax on cross border transactions in electricity and NG

Location: webex meeting

Time: 25 May 2021

<i>Opening -</i>	10:00 – 10:15
Update of the progress and open issues	ECS, DG TAXUD
<i>1. VAT on cross border trade - EU regime and good practice</i>	10:15 – 11:00
a) <i>Trading on Power Exchanges and market coupling</i>	Fiscalis experts
b) <i>VAT on balancing service (balancing capacity and balancing energy)</i>	
c) <i>Common capacity allocation procedure / Operation of CAO SEE</i>	
d) <i>Inter TSO compensation</i>	
<i>2. Specific transactions</i>	11:00 – 12:00
▪ <i>Electricity at zero price / at negative prices / in kind payment</i>	Fiscalis experts
▪ <i>Prosumers, net billing and net metering for home installations, Relations in citizens' energy communities</i>	
▪ <i>Emission trading and carbon prices</i>	
▪ <i>Trade in green certificates/ certificate of origin</i>	
CBAM	DG TAXUD
Q&A	Participants
<i>3. Wrap up and conclusions</i>	12:00 – 12:30