

# TP07 - VAT Details

10.07.2025  
Leipzig

## Preliminary remark

This form constitutes the basic requirement for registration at any entity of EEX Group<sup>1</sup>, e.g. European Commodity Clearing AG (ECC), and the European Energy Exchange AG (EEX AG), ensures that each trading participant has an appropriate Value Added Tax (VAT) classification. The aim is to allow for 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 about the registered office and the potential inclusion of additional branch offices in the trading process. It also includes questions about 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 invoice by the respective entity of EEX Group 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 email address: [MemberReadiness@ecc.de](mailto:MemberReadiness@ecc.de)

## Period of Validity

This form must be filled in and signed by each trading participant when they first register with an EEX Group entity.

Trading participants are obliged to notify the entity of EEX Group they have registered at about any changes to the information provided immediately and without undue delay. The entity of EEX Group, that the trading participant is registered at, may request to complete this form again.

This form is provided upon:

First registration

Request by ECC

Member-ID:

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
			E	X

Change by participant

Member-ID:

<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
			E	X

**With validity for the VAT ID used (listed in point 1.2) from:** \_\_\_\_\_

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<sup>1</sup> <https://www.eex.com/en/about-eex/eex-group>

## Place

VAT ID No. of Service recipient / Service provider	Tax Identification No.

If no VAT ID is available, a TIN must be provided. However, trade participants domiciled in an EC country must state a VAT ID.

**Please attach a current and valid VAT ID certificate issued by your local tax authority.**

### 1.3. Information about Service recipient / Service provider

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

Germany

Luxembourg

### 1.4. 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:

### 1.5. Trade via authorised agent

We trade via an authorised agent but in the name and account of the applicant.

Information on company and address of authorized agent:

## 1.6. 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 of purchases of gas and power is reselling such products and whose own consumption of those products is negligible. (Art. 38 (2) Directive 2006/112/EC).

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

Yes                      No                      The company does not trade any physically delivered gas products.

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

Yes                      No                      The company does not trade any physically delivered power products.

Only for companies located in Germany: If your company is a taxable dealer, please attach a current **USt 1 TH**.

## 2. Confirmations

### 2.1. Confirmation of correctness

We confirm the correctness of the information provided, particularly that concerning the use of our supplies and services for the above-stated registered offices or establishments. We will immediately inform our EEX Group entity in writing about any changes to the information provided by us in this form.

We are aware that we are responsible for the correctness and completeness of the information provided, as well as immediately informing our EEX Group entity about any changes to that information. We understand that we are liable towards the EEX Group entity we are registered with regarding 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 service recipient / service provider listed in 1.2 is registered in a country without VAT (or comparable taxes).

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

**Please explain this separate settlement via an official letter to the entity of EEX Group, that you are registered with.**

## 2.3. Self-billing invoices

By signing this document we agree that ECC and its subsidiary European Commodity Clearing Luxembourg S.à r.l. (ECC LUX) invoice any payment requests resulting from the physical delivery of commodities (i. e. energy and gas) and other supplies (including 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.

## 2.4. Electronic invoicing

By signing this document, we agree that EEX Group entities submit invoices and self-billing invoices electronically using a download-link sent by email and in pdf format, and that we receive the invoice documents in this way.

By signing this document, we furthermore agree that partner exchanges, for which ECC 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 receive the invoice documents in this way.

This confirmation refers to the invoicing between the trading participant and partner exchange.

Certain invoices can be ordered via the ECC Member Area using the ECC form T10s. It is the trading participants' obligation to keep the contact information up to date.

## 2.5. Exchange of information

By signing this form, we explicitly authorise EEX Group entities to share any information that we have provided in this form with each other for the purpose of ensuring an appropriate Value Added Tax (VAT) classification of each trading participant. We understand the aim is to ensure adequate invoicing, thus avoiding VAT risks.

Place	Date	Company stamp and legally binding signature(s) of the company
		Signature(s):  Name(s):