



Technical Rule no. 07 PPA BULLETIN BOARD

(pursuant to article 4 of the Regulation of Bulletin Board of long-term energy contracts from renewable sources)

Title	VAT Taxation on PPA BULLETIN BOARD
Regulatory requirements	Article 19, paragraph 19.2 of the Regulation of Bulletin Board of long-term energy contracts from renewable sources

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1. Foreword

Article 19, paragraph 19.2, of the Regulation of the Bulletin Board of long-term energy contracts from renewable sources (hereinafter: Regulation) provides that each operator shall - in accordance with the Technical Rules - enclose a statement concerning his/her/its taxation scheme to his/her/its request for the entry of the data and information referred to in article Article 18, paragraph 18.2, letter d) of the Regulation.

2. VAT application

The following declarations, where applicable, will be enclosed to the request for data and information entry:

- a) if the operator established in Italy intends to exercise the option provided for by article 8, paragraph 1, letter c), of Italian Presidential Decree 26 October 1972, no. 633 to purchase goods and services without applying VAT, a statement of intent, issued under article 1, paragraph 1, letter c) of the decree law 29 December 1983, no. 746, converted into Law of 27 February 1984, no. 17, and annexed documentation, where required by the legislation in force from time to time.

In the event that the operator established in Italy intends to continue to exercise the option to make purchases without applying VAT, he/she/it is required to renew the statement and the annexed documentation to GME, where applicable, in accordance with the legislation from time to time in force. In the event of failure to renew the statement and the annexed documentation, where required, within the time limits provided by law, GME will apply the standard VAT rate to the relevant operator.

- b) if the entity (parent company or permanent establishment) that will materially carry out the operations on the PPA BULLETIN BOARD is different from the entity (parent company or permanent establishment) through which the operator is admitted to the PPA BULLETIN BOARD, a declaration, according to the form available on the GME website (www.mercatoelettrico.org), with which the operator, in the capacity of parent company or permanent establishment, informs GME of the entity (parent company or permanent establishment) that will physically carry out the operations on the PPA BULLETIN BOARD.

3. Effectiveness of the declarations

The entry of the data and information contained in the declarations referred to in paragraph 2 above produces effects within the second working day following the receipt of the request by GME, where the documentation is correct, complete and the conditions, if any, for updating the data and information provided by the operator are fulfilled.

If the operator requests the application of the special VAT scheme referred to in paragraph 2 letter a) above at a subsequent time following the submission of the application for admission to the PPA BULLETIN BOARD and the membership contract to the PPA BULLETIN BOARD, in relation to the fees to be invoiced by GME, the declaration will produce all its effects from the working day of its receipt by GME.