



– Press release –

Europex welcomes the introduction of the domestic reverse charge mechanism for energy and emissions trading in Poland

Brussels, 11 April 2023 | Europex applauds the efforts of Polish lawmakers to introduce a domestic reverse charge mechanism (DRCM) in Poland as of 1 April 2023. The DCRM is an important tool in the fight against VAT fraud in electricity, gas and emissions trading in the EU and contributes to the integrity and safety of these markets.

The taken measure is based on a derogation in Article 199a of the EU VAT Directive which enables Member States to apply the DRCM to specific goods and services, including:

- Emission allowances and other units for compliance with the EU ETS Directive;
- Supplies of gas and electricity to a taxable dealer;
- Supplies of gas and electricity certificates.

We welcome the introduction by Poland and encourage all Member States who have not yet done so to also apply the mechanism. For more information on this issue, please see our [comments](#) on the extension of the derogation in Article 199a of the EU VAT Directive until the end of 2025.

About

Europex is a not-for-profit association of European energy exchanges with 32 members. It represents the interests of exchange-based wholesale electricity, gas and environmental markets, focuses on developments of the European regulatory framework for wholesale energy trading and provides a discussion platform at European level.

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