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Customs

GUIDANCE

1.1	10
Communiqué of 1 October 2018 - Delegated Regulations (EU) 2018/1063 of 16 May 2018 and 2018/1118 of 7 June 2018 amending and correcting Delegated Regulation (EU) 2015/2446 - published on 8 October 2018	
1.2	10
Note no. 18731 of 5 October 2018 - new single authorisation form (MAU) and access methods for digital services on the Italian portal (PUD - single customs portal) and on the EU portal (TP - EU Trader Portal) - Use of public digital identity system (SPID) credentials for access to the TP	
1.3	11
Note no. 109068/RU of 8 October 2018 - Customs Decisions - deferment of payment DPO decision - operating instructions and extension in operation of debt accounts - published 12/10/2018	
1.4	11
Note no. 112029 of 15 October 2018 - Delegated Regulation (EU) 2018/1063 amending and correcting Delegated Regulation (EU) 2015/2446: changes concerning customs procedures - published 17/10/2018	
1.5	12
Determination no. 99766 of 25 October 2018 – customs related training aimed at obtaining the requirements for the “ <i>professional qualification</i> ” for AEO purposes	
1.6	12
Note no. 100970/RU of 2 November 2018 - Delegated Regulation (EU) 2018/1063 amending and correcting Delegated Regulation (EU) 2015/2446	
1.7	13
Note no. 120406 5 November 2018 – six-monthly interest rate for deferred payment of customs duties (period from 13-07-2018 to 12-01-2019)	
1.8	13
Communiqué of 8 November 2018 - publication of the Italian version of the AEO eBook	

1.9	13
<i>Communiqué</i> of 12 November 2018 - facilitated settlement for customs assessments notified by 24 October 2018, not disputed and still appealable, as per art. 9(3-bis) Decree-Law 16/2012, converted by Law April 44/2012	
1.10	14
<i>Communiqué</i> no. 124878/RU of 14 November 2018 - use of EUR.1 movement certificates for preferential trade in bilateral trade agreements	
1.11	14
Note no. 123013 of 16 November 2018 and attachment no. 119462 of 31 October 2018 - Decree Law 119/2018. Urgent provisions on fiscal and financial matters	
1.12	15
<i>Communiqué</i> of 6 December 2018 - comprehensive guarantee valid in Italy: issue of authorisation with reductions (pursuant to art. 90 T.U.L.D.), new form to be attached in the Customs Decision System, official texts for insurance policies and further clarifications	
1.13	16
Note no. 135400 of 12 December 2018 - prior Union surveillance measures on imports of various aluminium products originating in certain third countries as provided for in Implementing Regulation (EU) 2018/640	
1.14	16
Note no.114401 of 13 December 2018 - request for information on the application of customs legislation pursuant to art. 14 Regulation (EU) No 952/2013. Formalities related to the application of the special anti-dumping duty pursuant to Council Implementing Regulation (EU) No 412/2013	
1.15	17
Note no. 137773 of 17 December 2018 - Union system of " <i>Customs Decisions</i> ": release of version 1.8	
1.16	17
Note no. 113873/RU of 18 December 2018 end-use regime: transfer of rights and obligations (TORO) and movement of goods	
1.17	18
<i>Communiqué</i> of 24 December 2018 - VAT group - identification for customs purposes	

1.18	19
Note no. 125912 of 27 December 2018 - preferential origin. Art. 64 Regulation (EU) No 952/2013, arts. 37-70 Delegated Regulation (EU) 2015/2446, arts. 60-126 Implementing Regulation (EU) 2015/2447. Guidelines	

1.19	19
Communiqué of 28 December 2018 - comprehensive guarantee valid within Italy. Further clarifications	

CASE LAW

2.1	20
Decision of the Court of Cassation No 29538 of 16 November 2018	

Excise duties and consumption taxes

GUIDANCE

1.1	21
Note no. 41515/RU of 8 October 2018 - Digitisation of excise duties. Updating controls relative to the transmittal of accounting data on-line. Extending training and operating environments	

1.2	22
Note No 116558 of 24 October 2018 - Tax treatment of fuels used in the combined generation of energy and useful heat - Decree-Law 119/2018 entitled " <i>Urgent fiscal and financial provisions</i> ", art. 19 (Excise provision)	

1.3	22
Note no 128747 of 26 November 2018 - Annual declarations for electricity and natural gas - Declaratory fulfilment for tax year 2018 - Amendments to the declaration forms for electricity (MOD AD-1) and natural gas (MOD AD-2)	

1.4	23
Note No 134832/RU of 11 December 2018 - Change in the Consortium contribution on waste mineral oils to be released for consumption and/or imported from 1 January 2019	

1.5	24
Note no. 136166/RU of 13 December 2018 - Digital services integration for the transmission of accounting summaries by those storing energy products at third party warehouses - TRADERS - Operating instructions. Extension to a training/validation environment and an operating environment. Technical automation plan 2018 - Storage of energy products at third party warehouses	
1.6	24
4th <i>Quarter</i> 2018 - Diesel fuel benefits for use by road transport - software availability - Note no. 137938 of 17 December 2018	

Regulatory Authority for Energy, Networks and Environment (ARERA)

RESOLUTIONS

1.1	25
Approval of proposals to update the network code of the company Snam Rete Gas S.p.a. <i>Resolution of 9 October 2018 - 499/2018/R/gas</i>	
1.2	25
Approval of proposals to amend the regasification code prepared by the company GNL Italia S.p.a. and amendments to the rules governing the regasification capacity allocation platform (PAR), organized and managed by Gestore dei mercati energetici S.p.a. <i>Resolution of 9 October 2018 - 500/2018/R/gas</i>	
1.3	25
Approval of fees for flexibility services offered by the company Terminale GNL Adriatico S.r.l. <i>Resolution of 16 October 2018 - 513/2018/R/gas</i>	
1.4	26
Approval of a proposal to update the network code of Snam Rete Gas S.p.a. <i>Resolution of 16 October 2018 - 514/2018/R/gas</i>	

1.5	26
Functional provisions for the accreditation of settlement users and management of transmission contracts within the Integrated Information System <i>Resolution of 16 October 2018 - 515/2018/R/gas</i>	
1.6	26
Initiation of the procedure to draft provisions regarding tariffs and quality of natural gas distribution and metering, for the fifth regulatory period <i>Resolution of 23 October 2018 - 529/2018/R/gas</i>	
1.7	27
Update, for the month of November 2018, of the economic conditions for the supply of gas other than natural gas, as a result of the variation of the raw material supply costs <i>Resolution of 23 October 2018 - 533/2018/R/gas</i>	
1.8	27
Administrative fine applied for breach of disclosure obligations on data relating to commercial quality and natural gas metering service performance <i>Resolution 30 October 2018 - 540/2018/S/gas</i>	
1.9	27
Instruction to the Energy and Environmental Services Fund to make payment of the amounts relating to the first adjustment session carried out pursuant to the Authority's Resolution 670/2017/R/gas <i>Resolution of 30 October 2018 - 548/2018/R/gas</i>	
1.10	28
Monitoring of the natural gas wholesale market - approval of the preliminary statement of costs incurred by Gestore dei Mercati Energetici S.p.a. for 2018 and the cost estimate for 2019 <i>Resolution of 13 November 2018 - 565/2018/R/gas</i>	
1.11	28
Appeal against the decision of the Council of State, Sixth Session, 9 November 2018, 6334 <i>Resolution of 20 November 2018 - 581/2018/C</i>	
1.12	28
Final certification granted to Infrastrutture Trasporto Gas S.p.a., as transmission operator of natural gas under ownership unbundling <i>Resolution 20 November 2018 - 589/2018/R/gas</i>	

1.13	29
Short-term storage services - Approval of a proposal to update the storage code of Stogit S.p.a. <i>Resolution of 20 November 2018 - 594/2018/R/gas</i>	
1.14	29
Determination of the Cp fee to cover costs deriving from insurance in favour of end use gas customers, with effect from 1 January 2019 <i>Resolution 27 November 2018 - 601/2018/R/gas</i>	
1.15	29
Update, for the month of December 2018, of the economic conditions for the supply of gas other than natural gas, as a result of the variation of the raw material supply costs <i>Resolution of 27 November 2018 - 611/2018/R/gas</i>	
1.16	30
Provisions on the imbalance settlement price referred to in para 5.4 Consolidated Settlement Act (Testo Integrato del Bilanciamento - TIB) <i>Resolution 27 November 2018 - 612/2018/R/gas</i>	
1.17	31
Short-term storage services. Definition of incentive parameters for the supply phase <i>Resolution 27 November 2018 - 614/2018/R/gas</i>	
1.18	31
Notice demanding compliance with the obligations to provide data on the safety assessment of gas-powered plants for calendar year 2017 <i>Resolution 5 December 2018 - 627/2018/E/gas</i>	
1.19	31
Approval of the Consolidated text governing the monitoring of the wholesale natural gas market (TIMMIG) <i>Resolution 5 December 2018 - 631/2018/R/gas</i>	
1.20	32
Redetermination of reference tariffs for gas distribution and metering services, for the years 2009-2017 <i>Resolution of 11 December 2018 - 645/2018/R/gas</i>	

1.21	33
Approval of the proposed agreement between Gestore dei mercati energetici and Snam Rete Gas, for the management of the gas markets <i>Resolution of 11 December 2018 - 646/2018/R/gas</i>	
1.22	33
Approval of the contribution, for 2019, for participation in the natural gas market managed by Gestore dei mercati energetici S.p.a. <i>Resolution of 11 December 2018 - 647/2018/R/gas</i>	
1.23	33
Approval of a proposal to update the Network Code of Snam Rete Gas S.p.a. <i>Resolution of 11 December 2018 - 648/2018/R/gas</i>	
1.24	33
Updating of tariffs for gas distribution and metering services for 2019 <i>Resolution of 18 December 2018 - 667/2018/R/gas</i>	
1.25	34
Updating the obligations for commissioning smart gas meters (G4-G6) <i>Resolution of 18 December 2018 - 669/2018/R/gas</i>	
1.26	35
Provisions regarding the methods and timing of adjustment payments relating to the deviation fees determined at the settlement sessions <i>Resolution of 18 December 2018 - 676/2018/R/gas</i>	
1.27	35
Approval of the tariffs for the LNG regasification service for 2019 and amendments and additions to RTRG <i>Resolution of 20 December 2018 - 695/2018/R/gas</i>	
1.28	36
Provisional approval of company revenues for 2019 storage service for Edison Stoccaggio S.p.a. and Stogit S.p.a. <i>Resolution of 20 December 2018 - 696/2018/R/gas</i>	

1.29	36
Approval of company revenues for 2018 storage service for the company Ital Gas Storage S.p.a. <i>Resolution of 20 December 2018 - 697/2018/R/gas</i>	
1.30	36
Update of the QVD component of the economic conditions for the supply of natural gas under consumer protection legislation for 2019 – update of the UG2 component <i>Resolution of 27 December 2018 - 707/2018/R/gas</i>	
1.31	37
Updates to the economic conditions for the supply of natural gas under consumer protection legislation relative to the first quarter 2019. Changes to the TIVG <i>Resolution 27 December 2018 - 709/2018/R/gas</i>	
1.32	37
Update, for the month of January 2018, of the economic conditions for the supply of gas other than natural gas, as a result of the variation of the raw material supply costs <i>Resolution of 27 November 2018 - 710/2018/R/gas</i>	

Customs

GUIDANCE

1.1

Communiqué of 1 October 2018 - Delegated Regulations (EU) 2018/1063 of 16 May 2018 and 2018/1118 of 7 June 2018 amending and correcting Delegated Regulation (EU) 2015/2446 - published on 8 October 2018

In a *communiqué* dated 1 October 2018, the Customs Agency announced that changes have been made to certain provisions of Delegated Regulation (EU) 2015/2446 concerning the guarantees, repayments and remissions by of Delegated Regulation (EU) 2018/1063 of 16 May 2018 and Delegated Regulation (EU) 2018/1118 of 7 June 2018 of the European Parliament and of the Council. The changes concern both formal aspects relating to the guarantee document and more substantive aspects. Significantly, Reg. 2018/1118 of 7 June 2018 modifies art. 84 of Reg. 2015/2446 entitled "*Reduction of the level of the comprehensive guarantee and guarantee waiver: (Article 95(2) of the Code)*". With regard to repayments and remissions, the amendments relate mainly to the extension of the deadline for decisions to be adopted on repayments or remissions.

1.2

Note no. 18731 of 5 October 2018 - new single authorisation form (MAU) and access methods for digital services on the Italian portal (PUD - single customs portal) and on the EU portal (TP - EU Trader Portal) - Use of public digital identity system (SPID) credentials for access to the TP

The Customs Agency, with Note 18731 of 5 October 2018, has issued its decision vis-à-vis Note 120307/RU of 24 October 2017. It has announced that as the compliance tests have been successfully concluded, it is possible, from 10 October 2018, to use SPID1 credentials (only level 22 credentials and individuals) to access the TP - EU Trader Portal. The compliance tests have also proved successful for the use of the CNS (*Carta Nazionale dei Servizi* - National Services Card). Therefore, individuals can use their CNS to access the TP as of the same date. In its Note, the Customs Agency refers to the instructions available at the online assistance page at the following path "*Come fare per*" - "*Utilizzare le Altre applicazioni doganali*" - "*Mio profilo*". This page also sets out more information regarding the "*User*" and available functions (assignment of authorisation, delegation, revocation). Reference is also made to the path "*Altri servizi*" - "*Nuovo modello autorizzativo: Gestione autorizzazioni*".

1.3

Note no. 109068/RU of 8 October 2018 - Customs Decisions - deferment of payment DPO decision - operating instructions and extension in operation of debt accounts - published 12/10/2018

After the earlier Note 109580/RU issued on 29 September 2017, with which the first operating instructions for the use of the Customs Decisions Union system were issued, the Customs Agency has followed up with Note no. 109068/RU of 8 October 2018. The contents of the latter were based on constant monitoring of the system and the reports received from the call centre, and has the aim of simplifying operations connected to the issuing of decisions regarding deferment of payment, “DPO decisions”, and the automatic generation of the related debit account in AIDA (*Automazione Integrata Dogane Accise - Customs and Excise Integrated Automation*). New functions related to the following have been created: i) validation of Attachments 5 and 6; ii) consultation of the debit account list to be activated; and iii) activation/extension of the debit account. Changes have been made to the layout of the page *Situazione Contabile - Info su Conto di debito* to access the debit account information of the application, to be used by economic operators setting up wire transfer payments of customs duties. These changes are in line with those made in AIDA: *Operazioni Contabili - Contabilità Ordinaria - Conti di Debito*.

1.4

Note no. 112029 of 15 October 2018 - Delegated Regulation (EU) 2018/1063 amending and correcting Delegated Regulation (EU) 2015/2446: changes concerning customs procedures - published 17/10/2018

In its Note 112029 of October 15, the Customs Agency has provided a summary of the changes planned for customs procedures, following the amendments made to Delegated Regulation (EU) 2015/2446. A number of details have been provided, such as those relating to the temporary importation procedure, inward processing, customs status of goods, the external transit procedure, the definition of exporter, the approved customs presentation place and temporary storage of goods. In relation to the definition of the exporter, the requirements that must be satisfied by commercial operators, to be qualified as such, have been simplified, although the requirement that the operator be established within the customs territory of the European Union remains. With reference to the place approved for the presentation of goods to customs, the timeframe within which the goods presented in the “*approved place*” must be declared for customs procedure has been modified. Whereas previously the goods had to be declared within one day of their presentation, it is now possible to declare them within three days for the customs procedure.

1.5

Determination no. 99766 of 25 October 2018 – customs related training aimed at obtaining the requirements for the “*professional qualification*” for AEO purposes

The requirements for the training activities for the AEO professional qualification have been reformulated by the Customs Agency, in Determination 99766/RU of 25 October 2018. The training must be provided in a course divided into five modules: 1) General customs legislation and its impact on those involved in customs operations; 2) Origin, classification and value of goods - Customs systems and procedures; 3) Customs assessment and litigation; 4) VAT in international trade; and 5) Risk management and analysis in customs and customs information systems. The total duration of the course, including the assessment phase, must be no less than 80 hours. The training can take place in a classroom, or partly in a classroom and partly at a distance, in which case, the classroom segment must have a duration of at least 32 hours. The deed by which the course is established must indicate the method by which the knowledge gained is verified. The certificate issued upon completion must set out the contents of the training, the assessment method and certify compliance with the law.

1.6

Note no. 100970/RU of 2 November 2018 - Delegated Regulation (EU) 2018/1063 amending and correcting Delegated Regulation (EU) 2015/2446

With Note 100970/RU of 2 November 2018, the Customs Agency has added to the instructions provided in Note 93632 RU of 28/08/2018, which advised of the publication in the Official Journal of the European Union of the Delegated Regulation (EU) 2018/1063 of 16 May 2018, amending and correcting certain provisions of Delegated Regulation (EU) 2015/2446. The further indications and instructions deal mainly with the new provisions of Reg. (EU) 2018/1063 relating to the matter of origin, which have particular importance for the institutions and customs procedures regulated by the current Union provisions. The Note clarifies that changes have been made to the definition of “*registered exporter*” to include exporters established and registered with the customs authorities of a Member State for the purpose of exporting products originating in the Union to a country or territory with which the Union has a preferential trade arrangement. On the other hand, with regard to “*registered re-consignors*”, the new formulation does not include EU registered exporters for the purpose of issuing replacement certificates of origin in the event that the goods are sent back to Turkey. Other relevant provisions concern the rules governing the application of bilateral cumulation in the GSP framework.

1.7

Note no. 120406 5 November 2018 – six-monthly interest rate for deferred payment of customs duties (period from 13-07-2018 to 12-01-2019)

In Note no. 120406/RU of 5 November 2018, the Customs Agency announced that Ministerial Decree 28 September 2018 was published in the Official Gazette of 2 November 2018, in which the Ministry of Economy and Finance established the interest rate for the deferred payment of customs duties.

For payments deferred for more than 30 days, it is necessary to establish an interest rate to be set every six months by decree of the Minister of Finance on the basis of the net yield of three-month Treasury bills. The Decree of 28 September 2018 provided that for the period from 13 July 2018 to 12 January 2019 the interest rate for payments deferred for more than thirty days set at 0.213% per annum.

1.8

Communiqué of 8 November 2018 - publication of the Italian version of the AEO eBook

Following the earlier communiqué of 15 May 2018 concerning the publication by the European Commission of the eBook on the Authorised Economic Operator (AEO), in the English language, in a communiqué of 8 November 2018, the Customs Agency has announced that the Italian version of this useful tool is now freely downloadable and/or available on the following website of the European Commission: https://ec.europa.eu/taxation_customs/eu-training/general-overview/aeo-elearning-courses_en.

1.9

Communiqué of 12 November 2018 - facilitated settlement for customs assessments notified by 24 October 2018, not disputed and still appealable, as per art. 9(3-bis) Decree-Law 16/2012, converted by Law April 44/2012

With communiqué issued on 12 November 2018, the Customs Agency, announced that on 9 November 2018 the director of the Revenue Agency, in agreement with the director of the Customs and Monopolies Agency, adopted the implementing provisions for the facilitated settlement provided in art. 2 Decree-Law 119/2018. Pursuant to art. 9(3-bis) Decree Law 16/2012, converted by Law 44/2012, the facilitated settlement also applies to customs assessments notified by 24 October 2018, not disputed and still appealable. Such settlement consists in the full payment of the sums due as traditional own resources

as per art. 2(1)(a) of Council Decision 2014/335/EU, Euratom of 26 May 2014, and the related import VAT, with the exclusion of amounts for administrative fines, interest - except for late payments provided in the EU provisions - and any accessories such as notification fees. The payment of default interest is only required for traditional own resources pursuant to art. 114 Regulation (EU) No. 952/2013 and is due from 1 May 2016 up to the date of payment. The taxpayer intending to take advantage of the facilitated settlement is to communicate that intention either by delivering a hard copy of the notice (without any duty stamp affixed) or by way of certified e-mail to the office that issued the assessment. That office is to communicate, also in the same manner, the amount to be paid in a single instalment by 23 November 2018, inclusive of any default interest. The payment is to be made to the Customs Agency using ordinary payment methods and the office is to issue a specific Form A-22 receipt, bearing the indication "*adherence to the facilitated settlement 2018*".

1.10

Communiqué no. 124878/RU of 14 November 2018 - use of EUR.1 movement certificates for preferential trade in bilateral trade agreements

The Customs Agency, with press release no. 124878/RU of 14 November 2018, has announced that there have been problems relating to the customs authorities of Morocco and Tunisia not accepting movement certificates EUR.1 accompanying goods destined for those two countries, printed on forms conforming to Annex 22-10 of Regulation (EU) 2447/2015, but not corresponding to the forms provided in the origin protocols of the EU/Morocco and EU/Tunisia Agreements. Upon inquiry, the relevant European Commission services, have clarified that the form in Annex 22-10 Reg. 2447/2015 does not meet the formal and technical requirements of the EUR.1 certificates to be used in exchanges between the EU and the aforementioned countries, as this form is to be used within the framework of the autonomous preferential measures adopted unilaterally by the EU for certain countries or territories, other than the GSP (articles 113-126 Reg. 2447/2015). Therefore, the correct forms to use in preferential trade within the framework of bilateral agreements are only those listed as annexes to the Origin Protocols of the corresponding agreements.

1.11

Note no. 123013 of 16 November 2018 and attachment no. 119462 of 31 October 2018 - Decree Law 119/2018. Urgent provisions on fiscal and financial matters

The Customs Agency has provided new instructions to access the facilitated settlement procedure

provided by the tax decree, in Note no. 123013/RU issued on 16 November 2018. A taxpayer who, before 24 October 2018, has been served with a tax audit report concerning alleged violations relative to income tax and related surcharges, social security contributions and withholding taxes, substitute taxes, IRAP, IVIE, IVAFE and VAT, can reach a settlement in a fast track process by presenting a specific declaration by 31 May 2019. With the exception of the debts for customs duties and import VAT, the tax decree provides for the automatic cancellation of debts of less than Euro 1,000 which were sent to collection between 1 January 2000 and 31 December 2010 (the amount includes principal, interest and penalties). Finally, as from 1 June 2019, it will be compulsory for parties to the procedure, consultants and technical bodies to file/notify procedural deeds, documents and judicial measures electronically.

1.12

Communiqué of 6 December 2018 - comprehensive guarantee valid in Italy: issue of authorisation with reductions (pursuant to art. 90 T.U.L.D.), new form to be attached in the Customs Decision System, official texts for insurance policies and further clarifications

In a *communiqué* of 6 December 2018, the Customs Agency announced that as from 1 January 2019, the Agency will unify the decision-making process concerning the procedures for the authorisation for the provision of a comprehensive guarantee (CGU) and the granting of an exemption as per art. 90 TULD (*Testo Unico delle Leggi Doganali* - Consolidated Customs Act). In summary, the exemption provision pursuant to art. 90 TULD it will be granted in the context of the CGU, becoming a subordinate procedure, and not a separate action.

Consequently, the territorial jurisdiction for the granting of the aforesaid exemption - together with the methods for exercising the right to be heard and the appeal - is established on the basis of the same criteria laid down for the CGU authorisations. Therefore, in order to facilitate the activity of customs operators and customs offices - regarding guarantees, exemptions and reductions - the Customs Agency has provided indications aimed at:

1. harmonising on a nationwide level the procedures concerning the establishment of the comprehensive guarantee, with the possibility of reducing the amount of duty (arts. 95.2 and 95.3 Regulation (EU) No. 952/13 - UCC) - and granting of the exemption as per art. 90 TULD, hitherto kept separate and distinct;
2. improving the management of applications and the issue of related authorisations through the "Customs Decisions" system - CDMS;

3. facilitating dialogue with operators and between the customs authorities of the Member States;
4. overcoming doubts concerning the guarantees for specific authorisations for certain procedures;
5. standardise the insurance policy forms used to secure a customs debt.

1.13

Note no. 135400 of 12 December 2018 - prior Union surveillance measures on imports of various aluminium products originating in certain third countries as provided for in Implementing Regulation (EU) 2018/640

With Note no. 135400 of 12 December 2018, the Customs Agency advised of clarification made by the European Commission, following Implementing Regulation (EU) 2018/640 introducing prior Union surveillance of imports of certain aluminium products originating in certain third countries, in cases of the use of aluminium products destined for the aeronautics sector in inward processing operations. It will no longer be possible to apply the simplified clearance procedure provided by art. 324 Implementing Regulation (EU) 2015/2447. Under the simplified clearance procedure envisaged by art. 324, products obtained from processing which, if they remain in the EU, acquire the status of Union goods, are to be considered re-exported. If this procedure were to be applied to the products under examination, they would not be subject to the surveillance measures provided by the abovementioned Regulation, given that in this case the presentation of the free circulation release declaration is not required. Therefore, the European Commission has established that the simplified clearance procedure on this type of goods will be applicable only for quantities of less than 2,500 kg, as, pursuant to art.1 of the EU Reg. n. 2018/640, the surveillance document is not required in that case. Finally, given that such surveillance measure comes within the definition of a commercial policy measure pursuant to art. 5(36) Regulation (EU) No 952/2013 (UCC), the issuing of inward processing authorisations for products of this type, in which the operator requests the application of the tax on processed products as per art. 85 UCC, a prior examination of the economic conditions must be carried out, pursuant to arts. 166(1)(b) and (c), 167(1)(s) Delegated Regulation (EU) 2015/2446.

1.14

Note no.114401 of 13 December 2018 - request for information on the application of customs legislation pursuant to art. 14 Regulation (EU) No 952/2013. Formalities related to the application of the special anti-dumping duty pursuant to Council Implementing Regulation (EU) No 412/2013

Following a request for information on the application of art. 14 UCC, in relation to the formalities related to

the application of the special anti-dumping duty, pursuant to Implementing Regulation (EU) No 412/2013, imposing a definitive anti-dumping duty and collecting definitively the provisional duty imposed on imports of ceramic tableware and kitchenware originating in the People's Republic of China, the Customs Agency provided some clarifications on 13 December 2018, in Note no. 1144. The supranational standard, as amended by Implementing Regulation (EU) 2017/1932, provides for reduced individual rates of the anti-dumping duty for some Chinese producers, subject to the presentation of a commercial invoice prepared in accordance with the provisions of Annex II of the text. It was clarified that the invoice declarations referred to in Regulation (EU) No 412/2013, Annex II, should not be understood as "undertaking invoices" but rather as declarations aimed at "*special monitoring*". With regard to the question whether Member States can accept additions or corrections relating to such invoice declarations, the Agency stated that they can issue specific exceptions retrospectively, "*authorising them after an assessment of the gravity, within the time limits previously authorised by Customs and if not precluded by anything else*", referring, in this regard, to the principle of law contained in the decision in Case C-156/2016.

1.15

Note no. 137773 of 17 December 2018 - Union system of "*Customs Decisions*": release of version 1.8

The Customs Agency announced, with Note no. 137773 of 17 December 2018, that DG-TAXUD has made available the new version 1.8 of the "*Customs Decisions*" system. The new features include the possibility of importing/exporting a list of goods using "csv" files. However, this function cannot currently be used as it is not compatible with the coherency controls carried out by the AIDA system, which block the registration of the declaration. Therefore, the method of indicating goods remains that set out in Note 73669/RU of 05/07/2018: a "*Goods*" 1 group for each type of good must be compiled. It was also announced that on 17/12/2018 the DG-TAXUD will update the table of economic conditions and, therefore, new authorisations can be issued with the correct economic conditions code indicated. The old codes used in applications and authorisations already present in the system, which were presented and issued on the basis of the previous table of economic conditions, will be automatically converted by DG-TAXUD into the new codes, using an appropriate conversion table.

1.16

Note no. 113873/RU of 18 December 2018 end-use regime: transfer of rights and obligations (TORO) and movement of goods

Following recent indications made by the services of the European Commission, the Customs Agency,

with Note no. 113873 of 18 December 2018, provided further clarifications (see circular no. 8/D of 19 April 2016 and Notes 84724 of 10 October 2016 and 141816/RU of 13 December 2017) regarding the transfer of rights and obligations - TORO - under the end-use system, aimed at standardising the “*modus operandi*” throughout the country . Art. 210 of the Union Customs Code (EU Reg. No. 952/2013) also includes “*end-use*” among the special procedures, the purpose of which is to allow goods to be released for free circulation at a reduced or zero rate of duty by virtue of their “*end use*”. From a procedural point of view, the authorisation (or more correctly, decision) for the end-use system is included in the Customs Decisions Management System (CDMS) as per Regulation (EU) 2017/2089. From 2 October 2017 the use of the CDMS is mandatory both for applications and end-use authorisations that have relevance at national level and for those valid in several Member States. Circular 1/D of 30/01/2018, concerning the Customs Decisions System, illustrated the administrative procedure for issuing decisions in detail.

1.17

Communiqué of 24 December 2018 - VAT group - identification for customs purposes

In a press release dated 24 December 2018, the Revenue Agency and the Customs Agencies provided guidelines to assist in coordinating the provisions governing the operation of VAT Groups with customs regulations regarding the identification of the VAT Group for customs purposes. These rules will become fully operational as from 1 January 2019 and are based on Council Directive 2006/112/EC.

Also from 1 January 2019, customs declarations are to be submitted by individual VAT entities participating in the VAT Group. In box 8 of the customs document (SAD), the individual participant must indicate their own EORI identification code, as they retain the rights in any customs-related authorisations issued by the relevant Customs Office. In addition, in order to ensure a link between the customs operations carried out by the individual VAT subject with the transactions attributable to the VAT group of which the former is a member, box 44 of the SAD must be filled out with the document code 05DI and, in the identification field, the VAT number assigned to the VAT group. The rules on excise duties remain unchanged (the operator of the plant is still subject to both the obligations arising from management and the obligations connected with the movement of products). The VAT Group can also benefit from the status of usual exporter on the basis of the maximum limit accrued by each member of the Group (the maximum limit is equal to the total amount of exports and similar transactions that have been recorded by all participants in the calendar year or in the twelve months preceding the formation of the Group).

1.18

Note no. 125912 of 27 December 2018 - preferential origin. Art. 64 Regulation (EU) No 952/2013, arts. 37-70 Delegated Regulation (EU) 2015/2446, arts. 60-126 Implementing Regulation (EU) 2015/2447. Guidelines

With Note 125912 of 27 December 2018, the Customs Agency has issued guidelines for the interpretation of the rules governing preferential origin referred to in art. 64 EU Regulation 952/2013 (UCC), arts. 37-70 EU Delegated Regulation (EU) 2015/2446 and arts. 60-126 Implementing Regulation (EU) 2015/2447. In the context of international economic/financial relations, there is a high level of commercial trade which leads to an increasing use by economic operators of the import and export measures and relief provided in the trade agreements concluded between the European Union and other countries/groups of third countries. This leads to the need to provide precise guidelines in order to obtain a correct, constant and uniform interpretation of the rules relating to preferential origin, by the Agency. This has also become necessary in light of the EU provisions which have amended the regulatory framework concerning preferential origin, including art. 64 UCC, arts. 37 to 70 of the EU Delegated Regulation 2446/2015, and art. 60 to 126 of the EU Implementing Regulation 2447/2015.

1.19

Communiqué of 28 December 2018 - comprehensive guarantee valid within Italy. Further clarifications

Further to its previous announcement of 7 December 2018, concerning the validity in Italy of the comprehensive guarantee, the Customs Agency, in a communiqué dated 28 December 2018, provided additional information and specified, inter alia, that:

- version 2.0 of the “*Annex 2 CGU - information collection form*” has been published and contains updates with respect to the functions already in place. Of note, it will be possible to use the last rows of tables 1 and 2 relating to the definition of the Reference Amount (rows 17-18 in table 1 and rows 12-13 in table 2) to insert schemes/procedures to be guaranteed that do not require the amount to be estimated, but contain fixed, defined amounts;
- following the creation of the new “*Annex 2 CGU - information collection form - version 2.0*”, the instructions to be used for its compilation have also been updated and the annex entitled: “*Annex II CGU - Version 2.0_INSTRUCTIONS*” has been published;
- a specific item has been included in Annex II to cover interest and incidental costs linked to the incurrence of customs debts (indicated in the policy but until now not specifically identified in the CGU authorisation).

CASE LAW

2.1

Decision of the Court of Cassation No 29538 of 16 November 2018

The Court of Cassation, in its decision no. 29538 of 16 November 2018, stated that the customs classification of goods should be made on the basis of certain and objective elements, rather than taking into account the possible use that the taxpayer may make of the product.

In this particular case, an Italian company had imported motorized appliances and relative spare parts, using a customs classification which benefited from both duty and VAT relief. The Customs Agency retrospectively corrected the operations carried out by the taxpayer on the assumption that the products were not specifically designed for the transport of disabled people and, therefore, could not be declared under a customs category that carried a lower level of duties. In line with this approach, the Court of Cassation stated that *"the customs classification does not take into account the possible use, but only the intended use of the device, assessed on the basis of its objective characteristics and properties (...). It is therefore the objective characteristics which must be taken into account, not the fact that the vehicles in question could conceivably be used by non-invalid persons, which is expressly considered irrelevant for the purposes of classification."* Finally, the court reiterated that VAT is a separate tax from duties, sharing only the procedural and punitive aspects, confirming the Italian national and Community point of view as to the common system of VAT thus definitively overturning the argument of the Customs Agency that import VAT is similar to border duties.

Excise duties and consumption taxes

GUIDANCE

1.1

Note no. 41515/RU of 8 October 2018 - Digitisation of excise duties. Updating controls relative to the transmittal of accounting data on-line. Extending training and operating environments

With Note 41515/RU of 8 October 2018, the Customs Agency communicated that updates have been made to certain controls related to record type D: "CREDITS AND REFUND SUMMARY" OLIMDA, OLLUDA, ALCODA and ALCOAR. The changes were as follows:

- the content of field "9 - Measure number (Protocol)" has been changed to "9 - Measure number (Protocol format A/n)" and the following condition has been added: "The number, which can be ascertained from the document issued to the beneficiary of the credit (Measure registration number), must be completed in format A/n (A/ plus variable length number)";
- all error reports relating to the field "9 - Measure number (Protocol format A/n)" have a blocking effect and therefore hinder the recording of the accounting data if the refund or tax voucher issued by the appropriate office is not reported exactly;
- for the field "12 - Discounted amount" there is a new blocking error message "51 - The discounted amount at the date exceeds the total amount available" which leads to the rejection of record D when, should this measure have been used in more than one period, the sum of field "12 - Discounted amount" added to the amounts already discounted in previous periods exceeds the total amount available.

In order to facilitate experimentation in the training environment, and to be able to test out the field "9 - Measure number (Protocol format A/n)", operators can use the protocol details of all refunds and tax vouchers issued for their excise code in the period 01/01/2017-31/12/2017.

In order to allow operators' IT systems to be upgraded, the controls will be updated in the training environment on 23 October 2018 and in a live environment on 23 January 2019.

All these changes are included in the user manual of the Customs IT Service.

1.2

Note No 116558 of 24 October 2018 - Tax treatment of fuels used in the combined generation of energy and useful heat - Decree-Law 119/2018 entitled "Urgent fiscal and financial provisions", art. 19 (Excise provision)

Art. 19 Decree-Law 119/2018 entitled "*Urgent fiscal and financial provisions*", published in the Official Gazette no. 247 of 23 October 2018 and effective as of 24 October, amended point 11 of Table A, attached to Legislative Decree 504/1995 (TUA - Consolidated Act concerning taxes on production and consumption and related criminal and administrative penalties), to include a list of specific conventional uses for the determination of the quantities of fuel used in the production of electricity for the combined generation of electricity and useful heat (so-called cogeneration). From 1 December 2018, in the case of cogeneration, the quantities of fuels used in the production of electricity shall be determined using the following specific conventional consumption rates:

a) non chemically modified vegetable oils	0.194 kg per kWh;
b) natural gas	0.220 mc per kWh;
c) liquefied petroleum gas	0.173 kg per kWh;
d) diesel fuel	0.186 kg per kWh;
e) fuel oil and natural crude mineral oils	0.194 kg per kWh;
f) coal, lignite and coke	0.312 kg per kWh

1.3

Note no 128747 of 26 November 2018 - Annual declarations for electricity and natural gas - Declaratory fulfilment for tax year 2018 - Amendments to the declaration forms for electricity (MOD AD-1) and natural gas (MOD AD-2)

By note No 128747/RU of 26 November 2018, the Customs Agency provided some advance clarifications in relation to the changes made to the forms AD-1 and AD-2, the annual declarations for electricity and gas relating to tax year 2018.

In form AD-1, the cadastral code of the municipality in which the plant is located (transport or distribution network, electrical workshop) and to which the declaration refers, is to be included in sections G (electrical energy sold) and I (electrical energy invoiced). In section G a distinction is required between the quantities that are transported to other infrastructures (transport and distribution networks), which are thus also identified by indicating the cadastral code of the municipality where they are located. The distinction is

made by type of transfer "A", "B" and "C".

On the other hand, for extraction type "D" (quantity of electricity that the distribution companies, through their PODs, distribute on behalf of the sales companies to end users), the cadastral code of the municipality should also be indicated if the network covers several municipalities.

With reference to section I, the indication of the municipality cadastral code is to identify the distribution network through which the electricity supply takes place for the types of supply "L" and "M", or for the purposes of identifying the electrical workshop of companies buying for their own use for the supply type "Q".

In relation to form AD-2, the cadastral code of the municipality where the plant for which the declaration is being filed is located is now to be indicated in sections B (natural gas extracted) and D (natural gas sold). With regard to natural gas that is invoiced or used for industrial purposes, a distinction must be made between the quantity subject to the excise duty rate for annual consumption not exceeding 1,200,000 cubic metres and the quantity that exceeds that annual consumption threshold and is therefore subject to the reduced rate.

The line to be completed in has been divided in two in cases in which the aforementioned data is to be inserted:

- in sections G - "*TOTAL NATURAL GAS INVOICED OR USED*" and I - "*EXCISE DUTY LIQUIDATION*" for the consumption to which the excise duty has been applied;
- in sections F - "*NATURAL GAS INVOICED OR USED FOR CLIMATE LEVELS*" and M - "*LIQUIDATION OF THE REGIONAL SURCHARGE*", for consumption to which the regional surcharge has been applied;
- section H - "*INVOICE ADJUSTMENTS*".

1.4

Note No 134832/RU of 11 December 2018 - Change in the Consortium contribution on waste mineral oils to be released for consumption and/or imported from 1 January 2019

On 11 December 2018 the Customs and Monopolies Agency announced, with Note 134832/RU, that the Shareholders of the National Consortium for the Management, Collection and Treatment of Used Mineral Oils have passed a resolution fixing the amount of the contribution on lubricating oils at Euro 100 per ton, as from 1 January 2019. This value must be paid on all consumption and/or imports from that date. Note no. 134832/RU also contains the necessary details for the payment of the contribution.

1.5

Note no. 136166/RU of 13 December 2018 - Digital services integration for the transmission of accounting summaries by those storing energy products at third party warehouses - TRADERS - Operating instructions. Extension to a training/validation environment and an operating environment. Technical automation plan 2018 - Storage of energy products at third party warehouses

In Note 103356/RU of 27 September 2018, the Customs Agency had issued operating instructions for the use of digital services to comply with accounting obligations introduced by art. 8 Ministerial Decree 12 April 2018 "*Authorisation to store energy products in third party warehouses*". According to that article, those intending to store energy products in third party warehouses, the "traders", are also required to submit a summary of the total quantities of energy products stored at each third party warehouse. With Note 136166/RU of 13 December 2018, the Customs Agency announced the integration of digital services designed to comply with the obligation of these traders to transmit accounting summaries, also providing relative operating instructions.

1.6

4th Quarter 2018 - Diesel fuel benefits for use by road transport - software availability - Note no. 137938 of 17 December 2018

The Customs Agency, with the Note 137938 of 17 December 2018, provided updates in relation to requests for refunds of excise duty on diesel fuel used in road haulage, for the fourth quarter of 2018.

Those entitled to this benefit are indicated in the new art. 24-ter Legislative Decree 504/1995 (TUA), introduced by art. 24-ter Legislative Decree 504/1995 Law 255/2016, and the Offices responsible for processing such requests were identified in Circular of 20 June 2000, no. 125/D.

Pursuant to art. 24-ter TUA, this tax benefit is equivalent to Euro 214.18 per thousand litres of product, in relation to consumption between 1 October and 31 December 2018. If the refund is requested by way of compensation, it may be used from the 61st day following the filing of the declaration by including it in the payment form F24 with a tax code 6740. The refund application may be filed on paper or electronically and be made as a substitute declaration of affidavit no later than 31 January 2019. Claims arising from consumption in the third quarter of 2018 may be used in compensation by 31 December 2019, date on which the deadline for the submission of the refund applications of surpluses not used in compensation, to be submitted by 30 June 2020.

Regulatory Authority for Energy, Networks and Environment (ARERA)

RESOLUTIONS

1.1

Approval of proposals to update the network code of the company Snam Rete Gas S.p.a.

Resolution of 9 October 2018 - 499/2018/R/gas

This Resolution approves, as far as applicable, the proposals to update the network code referred to in Resolution 220/2018/R/gas, sent by Snam Rete Gas by communication dated 8 October 2018 and attached as Attachment "A", relating to the provisions contained in Chapter 18 concerning the billing of settlement items.

1.2

Approval of proposals to amend the regasification code prepared by the company GNL Italia S.p.a. and amendments to the rules governing the regasification capacity allocation platform (PAR), organized and managed by Gestore dei mercati energetici S.p.a.

Resolution of 9 October 2018 - 500/2018/R/gas

This Resolution approves the proposal to update the regasification code submitted by GNL Italia by communication dated 28 September 2018 and attached to the Resolution in Attachment "A". Also approved are the urgent amendments to the PAR, regasification capacity allocation platform, on the basis of changes requested by GME in communication dated 28 September 2018 and included in the Resolution as Attachment "B". The latter proposal relates to the offer of a new capacity product, to be offered using the procedures set out in Article 6 of the TIRG, consisting of a discharge each month after that following the transfer, until the end of thermal year.

1.3

Approval of fees for flexibility services offered by the company Terminale GNL Adriatico S.r.l.

Resolution of 16 October 2018 - 513/2018/R/gas

This Resolution approves the fees for the execution and provision of flexibility services and temporary

storage at the Adriatic LNG Terminal. The Authority has approved:

- a. pursuant to paragraph 12.2 TIRG, the proposal of fees for flexibility services, sent by Terminale GNL Adriatico S.r.l. with communication dated 5 October 2018 (Attachment "A"); and
- b. pursuant to paragraph 12.3 of the TIRG, the proposal relating to the maximum amount of revenues intended to cover incremental costs, sent by Terminale GNL Adriatico S.r.l. with communication dated 5 October 2018 equivalent to the maximum estimated cost of the maximum annual reference cost for the thermal year 2018/2019 (Attachment "B").

1.4

Approval of a proposal to update the network code of Snam Rete Gas S.p.a.

Resolution of 16 October 2018 - 514/2018/R/gas

This Resolution approves the amendments proposed by Snam Rete Gas, transmitted by letter dated 5 October 2018, aimed at clarifying the calculation of the potential debt of a user of the settlement service ("EPSu"). Details of the changes are set out in Attachment "A" to the Resolution.

1.5

Functional provisions for the accreditation of settlement users and management of transmission contracts within the Integrated Information System

Resolution of 16 October 2018 - 515/2018/R/gas

This Resolution introduces the obligation on parties to a gas transmission contract to be accredited as settlement users for the Integrated Information System. It also defines accreditation methods and reporting obligations for the Settlement Officer and minor transmission companies.

The details are explained in greater detail in the Resolution.

1.6

Initiation of the procedure to draft provisions regarding tariffs and quality of natural gas distribution and metering, for the fifth regulatory period

Resolution of 23 October 2018 - 529/2018/R/gas

With this Resolution the Authority initiated the procedure to draft provisions regarding tariffs and quality of natural gas distribution and metering services in the fifth regulatory period, which starts after 31

December 2019. Documents relating to the development of the procedure, containing the guidelines of the Authority, are to be made available for consultation. Meetings may be organised on a thematic basis. Hearings may be called to consult interested parties and associations representing their interests, if deemed appropriate, in order to obtain useful information for the drafting and adoption of measures. The procedure should be completed by 30 November 2019.

1.7

Update, for the month of November 2018, of the economic conditions for the supply of gas other than natural gas, as a result of the variation of the raw material supply costs

Resolution of 23 October 2018 - 533/2018/R/gas

This Resolution provides an update for the month of November 2018, of the economic conditions for the supply of gases other than natural gas, as a result of the variation in the costs of raw materials. The Authority has fixed, for the month of November 2018, the value of the QEPROPMC element, referred to in art. 23 TIVG to 10.810368 euro/GJ, which corresponds to 1.081794 euro/m³ for LPG supplies with a reference calorific value of 0.100070 GJ/m³ (0.050240 GJ/kg).

1.8

Administrative fine applied for breach of disclosure obligations on data relating to commercial quality and natural gas metering service performance

Resolution 30 October 2018 - 540/2018/S/gas

This Resolution imposes an administrative fine on Asec S.p.a. for the violation of disclosure obligations regarding data on the commercial quality of the gas distribution service and the performance of the natural gas metering service.

1.9

Instruction to the Energy and Environmental Services Fund to make payment of the amounts relating to the first adjustment session carried out pursuant to the Authority's Resolution 670/2017/R/gas

Resolution of 30 October 2018 - 548/2018/R/gas

This Resolution approves instructions to the CSEA (*Cassa per i servizi energetico e ambientali* - Energy and Environmental Services Fund) for the payment to Snam Rete Gas S.p.a., as the entity responsible for

settlement, of the amounts relating to the results of the first adjustment session carried out pursuant to Resolution 670/2017/R/gas. The total amount is €122,323,835.54, of which is to €109,540,710.16 is to cover the fees for gas settlement and €12,783,125.38 to cover the costs connected with the gas system settlement.

1.10

Monitoring of the natural gas wholesale market - approval of the preliminary statement of costs incurred by Gestore dei Mercati Energetici S.p.a. for 2018 and the cost estimate for 2019

Resolution of 13 November 2018 - 565/2018/R/gas

Pursuant to Resolution 308/2017/R/gas, the preliminary costs incurred by Gestore dei Mercati Energetici s.p.a. in 2018 for monitoring the natural gas wholesale market are approved in this Resolution, together with the cost estimate for 2019.

1.11

Appeal against the decision of the Council of State, Sixth Session, 9 November 2018, 6334

Resolution of 20 November 2018 - 581/2018/C

On 9 November 2018, the Sixth Section of the Council of State Decision issued its Decision 6334/2018, by which the Authority's appeal against the decision of the Lombardy Regional Administrative Court (TAR), 2051/2013 was rejected. In Decision 2051/2013 the TAR had upheld the appeal by the company OLT Offshore Ing Toscana, and declared Resolution 451/2012/R/gas of 31 October 2012 to be illegitimate, suspending the application of the guarantee factor, referred to in arts. 15-17 of Resolution 7/7/2008, ARG/gas 92/08, for any new LNG terminals that enter into operation after the date of publication of the resolution. On the basis that the conditions exist to propose that the decision by the Council of State be revoked, ARERA has passed this Resolution to lodge an appeal against Decision 6334/2018.

1.12

Final certification granted to Infrastrutture Trasporto Gas S.p.a., as transmission operator of natural gas under ownership unbundling

Resolution 20 November 2018 - 589/2018/R/gas

Under this Resolution, the final certification as operator of a natural gas transmission system under

ownership unbundling was granted to Infrastrutture Trasporto Gas S.p.A., pursuant to art. 9(1) Directive 2009/73/EC and art. 19 Legislative Decree 93/11. Infrastrutture Trasporto Gas S.p.A. is obliged, under this Resolution, to inform the Authority immediately of any changes to the conditions for the issue of the final certification decision, particularly with reference to the control by Cassa Depositi e Prestiti S.p.a. and the latter's holdings in the production and sale of electricity or gas.

1.13

Short-term storage services - Approval of a proposal to update the storage code of Stogit S.p.a.

Resolution of 20 November 2018 - 594/2018/R/gas

This Resolution approves a proposal to amend the storage code of the company Stogit S.p.a., by introducing new short-term storage services for the winter supply phase. Details are set out in Attachment "A" to the Resolution.

1.14

Determination of the Cp fee to cover costs deriving from insurance in favour of end use gas customers, with effect from 1 January 2019

Resolution 27 November 2018 - 601/2018/R/gas

In this Resolution, the Authority has determined the value of the Cp consideration insurance at €0.45/year, to cover the costs arising from the insurance in favour of end use gas customers, in accordance with the provisions of art. 8(8) of Attachment "A" to Resolution 223/2016/R/gas. This decision was made by taking into account the following factors: the estimated reduction of the total annual premium that can be obtained by applying the profit sharing clauses in the current insurance contract; the status of the Gas Insurance Account; and the possibility of gradually returning part of the current assets of that account to end use customers. The new fee is effective as of 1 January 2019.

1.15

Update, for the month of December 2018, of the economic conditions for the supply of gas other than natural gas, as a result of the variation of the raw material supply costs

Resolution of 27 November 2018 - 611/2018/R/gas

This Resolution provides an update for the month of December 2018, of the economic conditions for

the supply of gases other than natural gas, as a result of the variation in the costs of raw materials. The Authority has fixed, for the month of December 2018, the value of the QEPROPMC element, referred to in art. 23 TIVG to 9.070916 euro/GJ, which corresponds to 0.907727 euro/m³ for LPG supplies with a reference calorific value of 0.100070 GJ/m³ (0.050240 GJ/kg).

1.16

Provisions on the imbalance settlement price referred to in para 5.4 Consolidated Settlement Act (*Testo Integrato del Bilanciamento* - TIB)

Resolution 27 November 2018 - 612/2018/R/gas

During the last thermal year the gas system experienced critical moments, particularly in February and March 2018, due to the adverse weather conditions in Europe at the end of the winter. This led to the potential weaknesses related to the application of the price referred to in para 5.4 of the TIB being revealed. It was observed that the dynamics and interactions between European markets led to prices well above 82.8 €/MWh. The Authority considered that, in circumstances such as these, the activation of emergency measures and application of an imposed price might aggravate a possible situation of imbalance in the national transmission network, in which the price differential with the European markets could reach levels such as to make it profitable to sell the gas available on the Italian system to more profitable European markets. Therefore, in this Resolution, the Authority approves the amendments to the definition of the imbalance settlement price referred to in para. 5.4 of the TIB, which is to be applied upon the activation of non-market measures in order to restore balance to the transmission network in situations of alarm or emergency as provided in the Emergency Plan.

ARERA has decided, inter alia, to amend the TIB as follows:

a) the following is added to para. 1.2: "*p) Emergency plan is the emergency plan approved by the Minister of Economic Development pursuant to art. 8(1) Legislative Decree 93/2011*";

b in para. 5.4:

- the words "*Attachment 2 to the Decree of the Minister for Economic Development of 19 April 2013*" are replaced by the words "*the Emergency Plan*";

- the words "*a price of 82,8 €/MWh*" are replaced by the words "*where higher, the higher of the trigger prices for each measure deemed necessary as defined by the Authority*".

Further details can be found in the full text of the Resolution.

1.17

Short-term storage services. Definition of incentive parameters for the supply phase

Resolution 27 November 2018 - 614/2018/R/gas

This Resolution initiates, in relation to the supply phase of the 2018/2019 thermal storage year, the trial of an incentive system aimed at increasing efficiency and improving the value of the services made available through the maximisation of availability and flexibility of services provided to users.

The incentive scheme will apply until 31 March 2019 to capacities offered by Stogit, and is to include, inter alia, Sogit's holding of:

- a) 50% of the auctioning revenues, defined as the difference between the revenues and the amounts to be paid to users for capacity allowances which they make available, for the allocation of space, injection and disbursement capacities within the framework of monthly, weekly, daily and infra-daily procedures; and
- b) the amounts resulting from the application of the cost function and the annuity relating to congestion as per Chapter 5, Attachment 8 of the Storage Code for fortnightly capacity products.

Further details can be found in the full text of the Resolution.

1.18

Notice demanding compliance with the obligations to provide data on the safety assessment of gas-powered plants for calendar year 2017

Resolution 5 December 2018 - 627/2018/E/gas

In order to ensure compliance with the obligations set out in art 11(2) Resolution 40/2014/R/gas, in this Resolution ARERA gave notice to the distribution companies listed in Table A attached to the Resolution (A.S.S.E.M. S.P.A., CAMASTRAGAS S.R.L., CASIRATE GAS S.R.L., ISERA S.R.L., METANO MOBILE S.R.L., SOLDI FRANCESCO S.R.L., and VERGAS S.R.L.) to fulfil such obligations by communicating the data relating to the safety assessment of gas-powered plants for calendar year 2017.

1.19

Approval of the Consolidated text governing the monitoring of the wholesale natural gas market (TIMMIG)

Resolution 5 December 2018 - 631/2018/R/gas

This Resolution approves the “*Consolidated text governing the monitoring of the wholesale natural gas market*” (*Testo integrato del monitoraggio del mercato all’ingrosso del gas naturale* (TIMMIG)) set out in Attachment “A”. The Resolution also provides that:

- the TIMMIG rules shall take effect from the date of publication of this Resolution and that, with effect from that date, the following provisions are to be repealed:
 - a.the provisions contained in arts. 1, 2, 3, 4, 5, 6 of Resolution 308/2017/R/GAS, with the exception of art. 6(4), (5) and (6);
 - b.paras. 7.2 and 7.3 of Resolution 137/02;
 - c.para. 7.3 of Resolution 119/05;
 - d.para. 4.4 of Attachment “A” to Resolution 118/2015/R/GAS;
- Gestore dei Mercati Energetici S.p.a. (GME) and the largest transmission company are to update the Agreement approved by Resolution 481/2018/R/GAS;
- the smaller transmission companies are to carry out all necessary actions to begin sending the relevant data to the Fundamental Database no later than 30 January 2019;
- in relation only to 2018, the final costs relating to the monitoring activities carried out by GME will be settled by the Energy and Environmental Services Fund by 31 July 2019, for those costs actually incurred by GME and approved by the Authority pursuant to art. 10(3) TIMMIG;
- the data relating to the flexibility of sources and supply contracts are to be identified in a subsequent resolution and after consultation with the parties concerned.

The full text of the TIMMIG is available in Attachment “A” of the Resolution.

1.20

Redetermination of reference tariffs for gas distribution and metering services, for the years 2009-2017

Resolution of 11 December 2018 - 645/2018/R/gas

This measure recalculates the reference tariffs for gas distribution and metering services for the years 2009-2017, on the basis of requests for the adjustment of data received by 15 September 2018.

The values of the tariffs as recalculated are available in Tables 1 to 9 attached to the Resolution.

In addition, the administrative allowance as per article 4(5) of the RTDG (Regulation of tariffs for distribution services and gas metering services for the 2014-2019 regulatory period) applies to those undertakings listed in Table 10 attached to the Resolution.

1.21

Approval of the proposed agreement between Gestore dei mercati energetici and Snam Rete Gas, for the management of the gas markets

Resolution of 11 December 2018 - 646/2018/R/gas

This Resolution approves the proposed agreement between Gestore dei mercati energetici and Snam Rete Gas for the management of the gas markets, which integrates the provisions on electronic invoicing pursuant to Law 205/2017, in the text and on the terms set out in Attachment "A" to the Resolution.

1.22

Approval of the contribution, for 2019, for participation in the natural gas market managed by Gestore dei mercati energetici S.p.a.

Resolution of 11 December 2018 - 647/2018/R/gas

This Resolution approves, for 2019, the participation contribution in the markets that make up MGAS managed by Gestore dei Mercati Energetici S.p.a., as proposed by the latter in its communication of 15 November 2018.

Further details can be found in the full text of the Resolution.

1.23

Approval of a proposal to update the Network Code of Snam Rete Gas S.p.a.

Resolution of 11 December 2018 - 648/2018/R/gas

This Resolution approves amendments proposed by Snam Rete Gas on 23 November 2018, aimed at allowing access to the national natural gas transmission network by LNG storage facilities falling within the parameters referred to in art. 10 Legislative Decree 257/2016, for the insertion of boil-off into the network. The text of the proposal by Snam Rete Gas can be found in Attachment "A" to the Resolution.

1.24

Updating of tariffs for gas distribution and metering services for 2019

Resolution of 18 December 2018 - 667/2018/R/gas

This Resolution was passed by the Authority to approve, for 2019, the mandatory tariffs for the distribution,

metering and marketing services of natural gas, referred to in Art. 40 of the RTDG, the different gas tariff options referred to in Art. 65 of the RTDG, and the bimonthly equalization amounts for natural gas distribution services, referred to in Art. 45 of the RTDG. The Resolution also approves the maximum amount of higher tariffs deriving from concession fees, referred to in Art. 59 of the RTDG, for distribution companies that have submitted an application and provided suitable documentation. The details are set out in the Attachments "A" and "B" to the Resolution.

1.25

Updating the obligations for commissioning smart gas meters (G4-G6)

Resolution of 18 December 2018 - 669/2018/R/gas

This Resolution finalises the commissioning obligations for class G4-G6 smart gas meters for distribution companies with more than 50,000 end use customers, which obligations have already been partially defined.

Of note, ARERA has decided to replace art. 10(1)(e) of Attachment "A" to Resolution 631/2013/R/gas with the following text

"(e) with reference to existing end user supply points with a group metering class less than or equal to G6:

- for distribution companies with more than 200,000 end use customers as at 31 December 2013:

- i) 3% installed by 31 December 2014;
- ii) 3% in service by 31 December 2015;
- iii) 10% installed by 31 December 2015;
- iv) 15% in service by 31 December 2016;
- v) 33% in service by 31 December 2017;
- vi) 50% in service by 31 December 2018;
- vii) 85% in service by 31 December 2020;

- for distribution companies with between 100,000 and 200,000 end use customers as at 31 December 2014:

- viii) 3% installed by 31 December 2015;
- ix) 3% in service by 31 December 2016;
- x) 15% in service by 31 December 2017;
- xi) 33% in service by 31 December 2018;
- xii) 85% in service by 31 December 2021;

- for distribution companies with between 50,000 and 100,000 end use customers as at 31 December 2015:

- xiii) 8% in service by 31 December 2018;
- xiv) 85% in service by 31 December 2023.

The definition of similar obligations for distribution companies with less than 50,000 end use customers is to be decided with a subsequent resolution, to be passed following the drafting of the Authority's strategic framework 2019-21.

1.26

Provisions regarding the methods and timing of adjustment payments relating to the deviation fees determined at the settlement sessions

Resolution of 18 December 2018 - 676/2018/R/gas

This Resolution approves further provisions concerning the adjustment of the deviation fees following the findings of the settlement sessions, defining the methods and timing of payment.

In particular, ARERA has decided that:

1. the transmission companies are to pay the users the amounts relative to the adjustment of deviation fees as per Resolution 223/2018/R/gas upon the terms set out in Resolution;
2. for the purposes of applying the provisions of point 4 of Resolution No 223/2018/R/gas, the amounts to be deducted relative to each year of revenues deriving from the application of the deviation fees shall be those determined following the settlement sessions the results of which are produced in the same year.

1.27

Approval of the tariffs for the LNG regasification service for 2019 and amendments and additions to RTRG

Resolution of 20 December 2018 - 695/2018/R/gas

This Resolution approves the tariffs (detailed in the Tables attached to Resolution) for the LNG regasification and metering service for 2019, and the amendments and additions to the RTRG necessary to balance the deviations between the final asset data and the preliminary asset data.

Further details can be found in the full text of the Resolution.

1.28

Provisional approval of company revenues for 2019 storage service for Edison Stoccaggio S.p.a. and Stogit S.p.a.

Resolution of 20 December 2018 - 696/2018/R/gas

With this Resolution, ARERA provisionally approved the company revenues for storage service for 2019, as per art. 14 TSRG.

Specifically, ARERA has decided to provisionally approve the revenues for the storage services for 2019 of the companies Edison Stoccaggio S.p.A. and Stogit S.p.A., as per article 14 RTSG. The proposals of each company are set out in Table 1 attached to the Resolution.

1.29

Approval of company revenues for 2018 storage service for the company Italgas Storage S.p.a.

Resolution of 20 December 2018 - 697/2018/R/gas

This Resolution approves the company revenues for storage service for 2018 for the company Italgas Storage S.p.a., as proposed by the company and reported in Table 1 attached to the Resolution.

1.30

Update of the QVD component of the economic conditions for the supply of natural gas under consumer protection legislation for 2019 – update of the UG2 component

Resolution of 27 December 2018 - 707/2018/R/gas

The Authority defines the values of the QVD (Quota Vendita al Dettaglio – Retail Quota) component to cover the costs of the marketing natural gas to customers who benefit from the consumer protection service as from 1 January 2019. The values of the UG2 component are also updated.

The details are set out in the Resolution, including the new tables of TIVG: Table 1 (QVD) and Table 16 (parameters referred to in Section 12ter.4.) as well as Table 1 attached to Resolution ARG/gas64/09 (UG2 Component), which replace the previous tables and which come into force on 1 January 2019.

1.31

Updates to the economic conditions for the supply of natural gas under consumer protection legislation relative to the first quarter 2019. Changes to the TIVG

Resolution 27 December 2018 - 709/2018/R/gas

This Resolution provides updates, for the quarter from 1 January 2019 to 31 March 2019, of the economic conditions for the supply of natural gas under consumer protection legislation and makes amendments to the TIVG.

The Resolution, which is extremely detailed, contains data concerning expenditure on natural gas, transmission and metering management, system charges and taxes. The details can be found by consulting the Resolution (with attached Table) and the related Technical Data Sheet.

1.32

Update, for the month of January 2018, of the economic conditions for the supply of gas other than natural gas, as a result of the variation of the raw material supply costs

Resolution of 27 November 2018 - 710/2018/R/gas

This Resolution provides an update for the month of January 2019, of the economic conditions for the supply of gases other than natural gas, as a result of the variation in the costs of raw materials. The Authority has fixed, for the month of January 2019, the value of the QEPROPMC element, referred to in art. 23 TIVG to 7.047998 euro/GJ, which corresponds to 0.705293 euro/m³ for LPG supplies with a reference calorific value of 0.100070 GJ/m³ (0.050240 GJ/kg).

CUSTOMS NEWSLETTER | OCTOBER - DECEMBER 2018

RIFERIMENTI NORMATIVI, PRASSI E GIURISPRUDENZA AL 31 DECEMBER 2018.
LA PRESENTE NEWSLETTER ILLUSTRÀ LE PRINCIPALI NOVITÀ IN MATERIA GIUSLAVORISTICA E PREVIDENZIALE E ALCUNE QUESTIONI DI INTERESSE GENERALE, E RAPPRESENTA DUNQUE UNO STRUMENTO MERAMENTE INFORMATIVO, IL CUI CONTENUTO NON VA UTILIZZATO COME BASE PER EVENTUALI DECISIONI OPERATIVE.
PER ULTERIORI INFORMAZIONI, VI INVITIAMO A CONTATTARE IL VOSTRO PARTNER DI RIFERIMENTO O AD INVIARE UN'EMAIL A UFFICIOSTUDI@STUDIOPIROLA.COM