

From: [REDACTED]@engie.com
Sent: vendredi 13 mai 2022 10:52
To: SIKOW-MAGNY Catharina (ENER)
Subject: Taxation of energy in Italy - Incompatibility with EU law and RePower EU guidelines.
Attachments: Weaknessess of the Italian surtax according to EU law v11 05 22.docx; Exhibit - Analysis of the criteria of a windfall tax from EC Com March 22 to Italian tax.docx

Dear Ms. Sikow-Magny,

I hope you are doing well.

I am taking the liberty of contacting you because ENGIE is currently facing in Italy special tax measures that pose serious problems, both with regard to European law and with regard to the guidelines issued by the Commission on 8 March, as an Annex to the "RePower EU" Communication, in particular its Annex 2.

We understand that Member States are deploying measures to curb rising energy prices to protect their citizens. But we believe that the measures in question must be fair, proportionate, not lead to differences in treatment between market players and, as recalled in the Communication, carefully designed "so as to avoid unnecessary market distortions, while encouraging additional investment in renewable energy".

In several respects, the tax measure that the Italian government intends to introduce seems to us to contravene these principles. I take the liberty of sharing with you the analysis that our teams have made of the decree in preparation, and we are of course at your disposal if you wish us to comment on them.

We are sharing these analyses with DG COMP and DG TAXUD as well.

Looking forward to have the opportunity to discuss this file with you,

Best regards,

[REDACTED]

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