

**Bundesnetzagentur
für Elektrizität, Gas, Telekommunikation, Post und Eisenbahnen**

**Ordinance on a regulatory framework for LNG facilities
(LNG Ordinance – LNGV)**

of 16 November 2022

The Bundesnetzagentur für Elektrizität, Gas, Telekommunikation, Post und Eisenbahnen issues the following ordinance on the basis of section 118a sentence 1 of the Energy Industry Act (EnWG) of 7 July 2005 (Federal Law Gazette I page 1970, 3621) in conjunction with section 1 of the Section 118a EnWG Subdelegation Ordinance of 7 November 2022 (§ 118a EnWG-SubVO; Federal Law Gazette I page 2002), of which section 118a EnWG was last amended by Article 3 para 20 of the Act of 8 October 2022 (Federal Law Gazette I page 1726, 1733):

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Part 1
General provisions

Section 1

Scope of application

This Ordinance determines the regulatory framework for access, including tariffs, to onshore and floating liquefied natural gas (LNG) facilities pursuant to section 118a EnWG of 7 July 2005 (Federal Law Gazette I page 1970, 3621), last amended by Article 3 of the Act of 8 October 2022 (Federal Law Gazette I page 1726). This Ordinance shall not apply to LNG facilities as long as and to the extent that they are temporarily exempt from the application of sections 20 to 28 EnWG in accordance with section 28a EnWG.

Section 2

Definitions

For the purposes of this Ordinance:

1. "long-term allocation" means the allocation of capacity of LNG facilities with a booking period of at least 12 months;
2. "short-term allocation" means the allocation of capacity of LNG facilities with a booking period of less than 12 months;
3. "excess demand" means the situation where the level of firm capacity demand exceeds the technical capacity;
4. "slot" means the right to use the LNG facility for offloading, temporary storage and regasification;
5. "ascending clock auction" means an auction in which, in the event of excess demand in the first bidding round, the capacity is allocated in multiple bidding rounds, with the starting price in each subsequent bidding round being higher than the last.

Part 2

Access, capacity allocation and capacity management

Division 1

General provisions on the allocation of capacity of LNG facilities

Section 3

Registration

- (1) The LNG facility operator may require potential users of its facility to register with the operator before submitting a booking request.
- (2) The LNG facility operator shall carry out the registration in a non-discriminatory manner.
- (3) The LNG facility operator may make prior registration a condition of participating in the procedures for the allocation of long-term and short-term capacity, of transferring capacity in the course of trading on the secondary market and for the procedure for the allocation of unused capacity.

Section 4

Booking year

The booking year is the calendar year.

Division 2
Long-term allocation of capacity of LNG facilities

Section 5

Booking requirements for long-term bookers

- (1) The LNG facility operator is free to offer different products for the long-term allocation of capacity. All products offered must be subject to the principles of transparency and non-discrimination.
- (2) The LNG facility operator shall determine the annual throughput capacity of its facility.
- (3) The minimum booking amount to be set by the LNG facility operator may amount to no more than 15% of the total annual throughput capacity to be allocated.
- (4) The minimum booking duration to be set by the LNG facility operator may amount to no more than 10 years.
- (5) The maximum booking duration for 20% of the annual throughput capacity to be allocated on a long-term basis may amount to no more than 15 years.

Section 6

Procedure for the initial long-term allocation of capacity of LNG facilities

- (1) The LNG facility operator shall
 1. allow for a time period of at least 10 working days for the submission of booking requests for the initial long-term allocation of capacity;
 2. make public in a suitable manner the start of the initial long-term allocation at least 10 working days in advance;
 3. make all allocation rules available to potential users of LNG facilities before the start of the time period set out in para 1.
- (2) All booking requests made within the time period set out in subsection (1) para 1 shall be regarded as having been received at the same time.
- (3) Where there is excess demand in the initial long-term allocation of capacity, the LNG facility operator must resolve the excess demand by allocating the capacity to be allocated pro rata. In derogation of sentence 1, the allocation may be undertaken taking account of the respective booking duration and the booking volume of the booker. Booking requests for a longer booking duration and a larger booking volume may be given priority in the allocation.

Section 7

Long-term allocation of the capacity of LNG facilities remaining after the initial long-term allocation

- (1) The LNG facility operator shall allocate the capacity of LNG facilities not allocated in the course of the initial long-term allocation in
 1. a further procedure for the long-term allocation of capacity; or
 2. a procedure for the short-term allocation of capacity in accordance with section 8(2) or section 9.
- (2) A transparent and non-discriminatory allocation mechanism shall be executed for the long-term allocation of the free capacity remaining after the initial allocation.

Division 3

Reserve quota and short-term allocation of capacity of LNG facilities

Section 8

Reserve quota

(1) The LNG facility operator shall set aside a reserve quota equal to at least 10% of the annual throughput capacity for a short-term allocation of capacity. The capacity to be set aside pursuant to sentence 1 shall be allocated in accordance with the procedure set out in section 9.

(2) The LNG facility operator may allocate further capacity of the LNG facility, in addition to the reserve quota, on a short-term basis. If further capacity, in addition to the capacity to be set aside in accordance with the reserve quota, is allocated on a short-term basis, the LNG facility operator shall design the procedure to be transparent and non-discriminatory.

Section 9

Procedure for the short-term allocation of capacity set aside of LNG facilities

(1) The short-term allocation of capacity shall be carried out using slots that must be spread as evenly as possible over the booking year. The allocation of the slots for the following booking year must take place annually on a recurring date. The date of allocation must be published each year in good time in a suitable manner by the LNG facility operator.

(2) Each slot must enable the slot owner to unload at least 150,000 cubic metres of LNG.

(3) The minimum number of slots to be allowed for the short-term allocation is derived from the following formula:

[annual throughput capacity of LNG in cubic metres for short-term marketing multiplied by 65% divided by the slot size pursuant to subsection 2]

(4) The slots to be allocated pursuant to subsection 1 shall be allocated annually in an auction by the LNG facility operator. This auction may be carried out as an ascending clock auction or as another non-discriminatory and transparent auction procedure. If not all the capacity is allocated in the annual auction, the non-yearly short-term allocation of capacity set aside shall be carried out pursuant to subsection 7 sentence 3. The start of the annual auction shall be made public four weeks in advance in a suitable manner. The product description of the slot shall be published no later than two weeks before the start of the annual auction in a suitable manner including at least the following information:

1. date of offloading;
2. arrival period;
3. amount of LNG in cubic metres that can be unloaded securely;
4. available regasification capacity per hour: at least *[annual throughput capacity of LNG in cubic metres for short-term marketing divided by the number of days of the respective year divided by 24]*;
5. regasification period;
6. starting price for the slot;
7. price step in accordance with subsection (5).

(5) In the event of excess demand, a further auction round shall be carried out. Only those users that have already participated in the previous auction round may participate in the further auction round pursuant to sentence 1. The starting price of each further auction round shall be increased by a premium

(price step) set in advance by the LNG facility operator. The price step set in each case shall be published in a suitable manner in advance.

(6) If, in the event of excess demand pursuant to subsection 5, no more bids are submitted at the next price step, the slot shall be allocated among the auction participants that participated in the last auction round preceding the first-time undersell in a non-discriminatory allocation procedure to be determined by the LNG facility operator.

(7) The group of participants for the annual short-term allocation of capacity shall initially be restricted to users that do not yet have long-term capacity for the LNG facility in question. Slots not allocated in the auction with the group of participants pursuant to sentence 1 shall be offered to all users in a subsequent, further auction. If there are still unallocated slots remaining after the auction set out in sentence 2, the remaining slots shall be offered to all users on a non-yearly basis. The slots to be offered on a non-yearly basis pursuant to sentence 3 shall be allocated by the LNG facility operator in the chronological order of requests.

(8) Where technical restrictions of the LNG facility make it necessary, in justified individual cases,
1. the fixed minimum unloading amount of LNG may be smaller in derogation of subsection 2;
2. the LNG facility operator may deviate from the minimum regasification capacity in derogation of subsection 4 sentence 5 para 4.

In the event of sentence 1 para 1, the LNG facility operator shall keep the necessary reduction in the fixed minimum unloading amount as small as necessary. The LNG facility operator must inform the Bundesnetzagentur in advance of the reasons for any derogation pursuant to sentence 1.

(9) The LNG facility operator is free to offer flexibilisation instruments to enable an optimal and flexible use of the temporary storage unit and the regasification units. The offer must be transparent and non-discriminatory.

(10) In the event that capacity was not allocated in the procedure for the non-yearly short-term allocation of capacity set aside pursuant to subsection 7 sentence 3, the LNG facility operator is required to report in each case to the Bundesnetzagentur by 31 March of the following year the amount of capacity set aside not allocated. The LNG facility operator shall state the reasons why capacity was not allocated in the non-yearly short-term allocation of capacity set aside.

Division 4

Trading capacity of LNG facilities on the secondary market

Section 10

Users' right to trade on the secondary market

All users are entitled to trade their contracted capacity of LNG facilities on the secondary market under the following rules.

Section 11

Procedure for trading on the secondary market

(1) Users may transfer their capacity, in full or in part, to other users. Trading on the secondary market is not permissible for the duration of the procedure for the allocation of unused LNG facility capacity as set out in division 5.

(2) The transferring user (primary capacity holder) shall notify the LNG facility operator of the volume and timing of the trading on the secondary market in good time before the trading on the

secondary market. The LNG facility operator shall inform all other users and publish without undue delay following the notification the volume and time of the trading on the secondary market that is due to take place.

(3) The transfer of capacity requires the consent of the LNG facility operator, which may only be denied for good cause.

(4) With the transfer of capacity, the new user shall assume the rights and obligations of the previous user from the agreement concluded with the LNG facility operator. In other cases, in particular a transfer of capacity that is only temporary, the LNG facility operator may make arrangements in derogation of sentence 1.

(5) The right of the users to transfer their contracted capacity of LNG facilities on the secondary market may be exercised until five days before the date of offloading of the LNG.

Division 5

Procedure for the allocation of unused capacity of LNG facilities

Section 12

Requirement to apply a procedure for the allocation of unused capacity of LNG facilities

The LNG facility operator is required to offer unused capacity of LNG facilities on the market in accordance with section 13 and to include corresponding arrangements in its capacity contracts granting it this right.

Section 13

Provisions for the procedure for the allocation of unused capacity of LNG facilities

(1) The procedure for the allocation of unused capacity of LNG facilities shall apply if, no later than 20 days before the date of the planned offloading, a user has not notified a landing or states that it will not use the capacity in full or in part and does not name another user to whom the capacity has been transferred. In derogation of sentence 1, the LNG facility operator is free to set longer notice periods for the procedure for the allocation of unused capacity of LNG facilities.

(2) No later than 19 days before the date of the planned offloading or the day after the date set in accordance with subsection 1 sentence 2, the LNG facility operator shall publicly identify in a suitable manner the capacity that has become free.

(3) From the 18th day before the date of the planned offloading or the second day after the date set in accordance with subsection 1 sentence 2, all users may make a booking request for the capacity that has become free.

(4) The capacity that has become free shall be allocated in a transparent and non-discriminatory procedure to be determined by the LNG facility operator.

(5) When the capacity that has become free is allocated, the new user shall assume the rights and obligations of the previous user from the agreement concluded with the LNG facility operator. If the capacity that has become free is not allocated or not fully allocated within three days after the day of public identification, the LNG facility operator shall return the capacity not allocated under the procedure set out in subsection 4 to the original user.

Part 3
Calculation of tariffs and costs

Section 14

Principles of determining the tariffs for access to LNG facilities

(1) The following provisions shall apply to the approval of the tariffs for access to LNG facilities in accordance with section 23a(1) EnWG.

(2) In calculating the tariffs, the LNG facility operator shall ensure that its tariff system complies with the provisions of section 21 EnWG and is suitable to cover the costs calculated in accordance with sections 15 to 21. The costs shall be calculated annually using the expected costs for the following calendar year and the difference between the revenues achieved and the actual costs from previous years in accordance with the methodology described in section 21(1). When applying the tariff system, the forecast total revenue of an LNG facility operator is to correspond to the total costs of that operator in accordance with sentence 2. The starting price pursuant to section 9(4) sentence 6 para 6 shall also be a constituent part of the approval.

(3) The validation pursuant to section 2 sentences 1 and 3 must be fully documented by the LNG facility operator in writing or in electronic form in a manner comprehensible for a competent third party and transmitted to the Bundesnetzagentur in writing or in electronic form upon request.

(4) The Incentive Regulation Ordinance of 29 October 2007 (ARegV; Federal Law Gazette I page 2529), last amended by Article 8 of the Act of 20 July 2022 (Federal Law Gazette I page 1237), and the Gas Network Tariffs Ordinance of 25 July 2005 (GasNEV; Federal Law Gazette I page 2197), last amended by Article 3 of the Ordinance of 27 July 2021 (Federal Law Gazette I page 3229), shall not apply to LNG facility operators.

Section 15

Principles of calculating costs

(1) Balance-sheet and imputed costs of the LNG facility shall be recognised only insofar as they correspond to the costs of an efficient and structurally comparable LNG facility operator.

(2) On the basis of the income statements for the operation of the LNG facility of the last full financial year in accordance with section 6b(3) EnWG, an imputed cost statement shall be prepared to calculate the actual costs of a financial year. Having regard to subsection (1), the costs shall comprise the current outlay costs in accordance with section 16, the imputed depreciation in accordance with section 17, the imputed return on equity in accordance with section 18 and the imputed taxes in accordance with section 19, deducting cost-reducing revenue and income in accordance with section 20. The best possible estimate shall be used to calculate the expected costs for the following calendar year.

(3) Until the first-time preparation of the relevant income statement in accordance with section 6b(3) EnWG, the calculation of costs shall be based, in derogation of subsection 2 sentence 1, on an income statement for the last full financial year that is limited to the area of activity of "operation of LNG facilities" and has been prepared according to the principles of German commercial law.

(4) Direct costs of the LNG facility shall be allocated directly to the LNG facility. Costs of the LNG facility that cannot be allocated directly as direct costs or that can only be allocated directly as direct costs with unreasonably high effort shall be allocated to the LNG facility as indirect costs using a cost-reflective classification. The underlying keys must be appropriate and in compliance with the principle of consistency. LNG facility operators shall document these keys fully and in a manner comprehensible for any competent third party. A key shall be changed only to the extent this is objectively required. The

relevant reasons shall be fully documented by LNG facility operators in a manner comprehensible for any competent third party.

(5) The LNG facility operator may acknowledge costs or cost components that arise on the basis of a transfer of possession of operationally necessary fixed assets by a third party only in the amount in which they would arise if the operator were the owner of the assets. The LNG facility operator shall provide the required evidence.

(6) Where an undertaking provides services for an LNG facility operator, the related costs or cost components shall be considered in the calculation of costs as set out in this subsection. Where the undertaking providing the service and the LNG facility operator or a shareholder of the LNG facility operator belong to a group of affiliated undertakings, the LNG facility operator may only acknowledge the costs or cost components from the service provision at most in the amount that they are actually incurred by the undertaking providing the service, applying the principles of determining tariffs within the meaning of this Ordinance. Where the costs or cost components incurred pursuant to sentence 2 for the provision of services include upstream services from another undertaking that also belongs to the group of affiliated undertakings that the undertaking providing the service and the LNG facility operator or its shareholder belongs to, these may be included at most in the amount that they were actually incurred by the undertaking providing the upstream service, applying the principles of determining tariffs within the meaning of this Ordinance. Where the undertaking providing the service and the LNG facility operator or its shareholder do not belong to a group of affiliated undertakings, the LNG facility operator may acknowledge the costs or cost components from the service provision at most in the amount that they would be incurred if the LNG facility operator were to provide the services itself. The LNG facility operator shall provide the required evidence.

Section 16

Current outlay cost items

(1) Current outlay cost items must be taken from the income statements for the operation of the LNG facility prepared in accordance with section 6b(3) EnWG and must be considered in the calculation of costs as set out in section 15(1).

(2) Interest on borrowings must be recognised in its actual amount but no more than the amount of interest customary in the financial markets for similar borrowings.

Section 17

Imputed depreciation

(1) In order to ensure an efficient and reliable operation of the facility for the long term, the decrease in value of the operationally necessary fixed assets must be considered as a cost item in the calculation of the costs in accordance with subsections (2) to (7) (imputed depreciation). In this regard, the imputed depreciation shall replace the corresponding balance-sheet depreciation of the income statement in the imputed cost accounting.

(2) The equity ratio shall be calculated as the quotient of the operationally necessary equity and the imputed residual value of the operationally necessary assets to the acquisition and production costs capitalised for the first time at the time the fixed assets were established (historical acquisition and production costs). The equity ratio to be recognised shall be limited on an imputed basis to a maximum of 40% for the calculation of the tariffs. The debt ratio shall be the difference between 100% and the equity ratio.

(3) The imputed depreciation of the fixed assets of an LNG facility must be calculated in accordance with the straight-line depreciation method, starting from the respective historical acquisition and production costs.

(4) The imputed depreciation must be carried out annually on the basis of the imputed useful lives in accordance with subsection 5. The useful life must remain unchanged for the remaining period of its imputed depreciation. The imputed depreciation shall be calculated for a year. The receipt of the asset shall be assumed to take place on 1 January of the year of acquisition.

(5) The imputed useful life of the individual fixed assets pursuant to subsection 4 shall correspond to the expected operating life but shall be no less than five years. It must be notified to the Bundesnetzagentur by the LNG facility operator with the application pursuant to section 23a(3) sentence 1 EnWG. The notification must include the information required for a unique identification of the relevant fixed assets.

(6) The imputed residual value of any fixed asset after the depreciation period originally used has expired shall be zero. Any revival of imputed residual values is not permitted. If the original depreciation period changes during the utilisation, it shall be ensured that the calculation basis does not increase. In such a case, the respective residual value of the economic asset at the time of conversion of the depreciation period shall be the basis of the further depreciation. The new depreciation amount is derived from the distribution of the residual value across the residual depreciation period. There may be no depreciation to a value below zero.

(7) The prohibition of depreciations to values below zero shall apply irrespective of any changes in ownership or creation of obligations.

Section 18

Imputed return on equity

(1) The return on equity employed by the LNG facility operator is derived from the imputed return on equity on the basis of the operationally necessary equity. The operationally necessary equity is derived from the sum of

1. the imputed residual value of the tangible fixed assets of the operationally necessary assets of the LNG facility, valued at historical acquisition and production costs; and
2. the balance-sheet values of the operationally necessary financial assets and the balance-sheet values of the operationally necessary current assets, deducting the tax portion of the special items with an equity portion;

and deducting non-interest bearing liabilities and interest-bearing debt capital. Any land shall be recognised at acquisition costs. In each case, the average of the amount at the beginning and the end of the year shall be recognised. Where the operationally necessary equity determined pursuant to sentences 2 and 3 exceeds a portion of 40% of the operationally necessary assets resulting from the sum of the values pursuant to sentences 2 and 3, the excess portion of such equity shall bear interest pursuant to subsection 4.

(2) The capital made available without interest shall be treated as non-interest bearing liabilities. In each case, the average of the amount at the beginning and at the end of the year of the following items must be recognised:

1. provisions;
2. customer advance payments and down payments received;
3. non-interest-bearing trade payables;

4. other liabilities to the extent the funds have been made available to the LNG facility operator without interest; and
5. subsidies.

(3) The equity return to be applied on the operationally necessary equity of the LNG facility operator shall be 9% before taxes. The return pursuant to sentence 1 shall apply as long as and to the extent that the Bundesnetzagentur has not determined otherwise in accordance with section 26(1) sentence 2 para 3 EnWG and in any case up to and including 31 December 2027.

(4) The interest rate for the portion of equity exceeding the equity ratio pursuant to subsection 1 sentence 6 shall be determined as the arithmetic mean of the average for the last completed calendar year of the following yield on debt securities outstanding and interest series published by the Deutsche Bundesbank:

1. yields on debt securities outstanding issued by residents – corporate bonds; and
2. loans to non-financial corporations over €1 million with an initial rate fixation of over one year and up to five years.

Other premiums are not permissible.

Section 19

Imputed taxes

Within the context of calculating the costs of the LNG facility, trade tax appropriately allocable to the LNG facility may be recognised as an imputed cost item.

Section 20

Cost-reducing revenue and income

Other revenue and income must be deducted from the costs to the extent they are objectively allocable to the facility operation and the income statements of the LNG facility. This relates in particular to:

1. own work capitalised;
2. interest and investment income;
3. subsidies; or
4. other income and revenue.

Section 21

Target/actual cost comparison

(1) After the conclusion of a calendar year (calculation period), the LNG facility operator must calculate the difference between

1. the revenue generated from tariffs in this calculation period; and
2. the costs approved for this calculation period in accordance with subsection 3 sentence 3.

If the revenue pursuant to sentence 1 para 1 exceeds the costs pursuant to sentence 1 para 2, the difference amount plus interest on the average difference amount committed shall be recognised with cost-reducing effect. If the revenue pursuant to sentence 1 para 1 is less than the costs pursuant to sentence 1 para 2, the difference amount plus interest on the average difference amount shall be recognised with cost-increasing effect. The interest referred to in sentences 2 and 3 shall be based on the average for the last ten completed calendar years of the yield on debt securities outstanding issued by residents published by the Deutsche Bundesbank. The average amount committed is derived from the

average of the amount at the beginning and at the end of the year of the difference between the revenues achieved and the approved costs. The difference of the last completed calendar year calculated and bearing interest in accordance with sentences 1 to 5 shall be distributed on an annuity basis over up to five of the calendar years following the respective calculation periods by adding to or deducting from the costs. The period over which the distribution set out in sentence 6 is to take place shall be notified in writing or in electronic form to the Bundesnetzagentur by the LNG facility operator before the start of the initial dissolution of the difference amount and must not be longer than the likely remaining operating life of the LNG facility. The annuities shall bear interest pursuant to sentence 4.

(2) The LNG facility operator shall calculate the costs expected for the operation of the LNG facility for the following calendar year by 30 June each year in accordance with sections 15 to 20 and transmit the amount of these costs and the basis on which they were calculated to the Bundesnetzagentur in writing or in electronic form. The calculation basis shall be designed so that a competent third party can understand the calculation of the costs and cost components without any further information. The Bundesnetzagentur shall assess the costs expected for the operation of the LNG facility for the following calendar year and approve them within six months of receipt of the full calculation basis, provided they are eligible in accordance with sections 15 to 20. If no approval is issued during this period, the LNG facility operator may apply the expected costs it has calculated to set its tariffs. In derogation of sentence 1, for the expected costs for the calendar years 2022 and 2023 it is sufficient if these costs are transmitted at the latest with the application pursuant to section 23a(3) sentence 1 EnWG. For the calendar years from 2024 onwards, the Bundesnetzagentur may allow a later transmission time if the assessment is likely to take less than six months. If the calculation basis pursuant to sentence 1 is not transmitted, or is not transmitted in full, by 30 June of a calendar year, the period set out in sentence 3 shall only start when the complete calculation basis is received. The Bundesnetzagentur may approve the costs claimed applying a flat deduction if the documents to be transmitted were not presented in a timely manner or were not complete.

(3) The LNG facility operator shall calculate the eligible costs actually incurred for the past calendar year by 30 June each year in accordance with sections 15 to 20 and transmit the amount of these costs and the basis on which they were calculated to the Bundesnetzagentur in writing or in electronic form. The calculation basis shall be designed so that a competent third party can understand the calculation of the costs and cost components without any further information. The Bundesnetzagentur shall assess the eligible costs actually incurred from the operation of the LNG facility for the past calendar year and approve them within 18 months of receipt of the full calculation basis, provided they are eligible in accordance with sections 15 to 20. In doing so, the Bundesnetzagentur shall not be bound to the results of the assessment in the approval of the target costs pursuant to subsection 2 sentence 3 for the relevant calendar year. If no approval is issued, the LNG facility operator may use the costs in the calculation of the difference amount pursuant to subsection 1. If the calculation basis pursuant to sentence 1 is not transmitted, or is not transmitted in full, by 30 June of a calendar year, the period set out in sentence 3 shall only start when the complete calculation basis is received. The Bundesnetzagentur may approve the costs claimed applying a flat deduction if the documents to be transmitted were not presented in a timely manner or were not complete.

Part 4

Documentation and reporting requirements for LNG facility operators

Section 22

Documentation

(1) The LNG facility operator must draw up without undue delay a written or electronic report about the calculation of the tariffs in accordance with sentences 2 and 3 for each LNG facility and present it to the Bundesnetzagentur upon request. The report must include:

1. a description of the costs and revenue situation in the completed calculation period;
2. a full description of the bases and procedure for calculating the tariffs in accordance with section 14 and of other aspects that the LNG facility operator considers relevant to the tariffs; and
3. an appendix.

The information referred to in sentence 2 paras 1 and 2 must enable a competent third party to fully comprehend the calculation of the tariffs without any further information. The report shall be retained for a period of ten years.

(2) The appendix to the report to be drawn up in compliance with subsection (1) sentence 2 para 3 must include:

1. the distribution structure of the LNG facility relevant for the settlement of the tariffs;
2. the cost apportionment statement for the operation of the LNG facility;
3. the keys documented in accordance with section 15(4) and any changes to them; and
4. the difference amounts calculated in accordance with section 21.

Section 23

Reporting requirements as regards the types of gas used

The LNG facility operator is required to report to the Bundesnetzagentur once a year upon request which types of gas were brought onshore at the LNG facility operated by it and in which quantities.

Part 5 Final provisions

Section 24

Entry into force, expiry

This Ordinance shall come into force on the day following its promulgation. It shall expire after 31 December 2027.

Bonn, 16 November 2022

The President
of the Bundesnetzagentur
für Elektrizität, Gas, Telekommunikation, Post und Eisenbahnen
Klaus Müller