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Fra: Daniel.KRAMER@ec.europa.eu [mailto:Daniel.KRAMER@ec.europa.eu]  
Sendt: 21. maj 2010 16:50  
Til: Søren Houen  
Cc: Ronald.VELGHE@ec.europa.eu; Istvan-Laszlo.BART@ec.europa.eu  
Emne: RE: Person holding account opening requirements in your registry

Dear Soren,

Please find attached the draft minutes of the meeting of 17 June 2009 where towards the end the VAT fraud issue is briefly mentioned. As it is a draft it should not be made public.

I also checked the files concerning the meeting of 27/01/2009 but I did not find anything concerning the VAT-fraud issue.

I hope that helps.

Best regards,

Daniel

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Fra: Istvan-Laszlo.BART@ec.europa.eu [mailto:Istvan-Laszlo.BART@ec.europa.eu]  
Sendt: 18. maj 2010 14:52  
Til: Søren Houen  
Cc: Daniel.KRAMER@ec.europa.eu  
Emne: RE: Person holding account opening requirements in your registry

Dear Soren,

yes, I can confirm that the presentations held by a representative of Interpol (working at the Belgian Police), and a Royal Prosecutor were focused on criminal activities in the area of projects, i.e. falsifying reduction amounts, etc. I do not recall having discussed the issue of abusing the registries system in order to commit VAT-fraud.

I have lost access to the folders of the ETS unit, but my colleague, Mr. Kramer may be able to look up if we have any presentations in store from these meetings.

regards

Istvan

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From: Søren Houen [mailto:sho@ens.dk]  
Sent: Tuesday, May 18, 2010 1:38 PM  
To: BART Istvan Laszlo (CLIMA)  
Subject: RE: Person holding account opening requirements in your registry

Dear Istvan,

Yesterday, we talked by telephone about the contents of agenda item 2 "Fraud in the CITL – the issue" at the Registry Administrator's Meeting held on 27 January 2009.

As I understood you, the agenda item was covered by the Belgian Police and concerned the general possibility of fraud in the CDM-system. The specific issue of VAT fraud from account holders in the European Registries was brought up for the first time at the meeting held on 17 June 2009. Can you confirm this understanding? It is important that we can communicate accurate information about the contents of the agenda item.

Kind regards,

**Søren Houen**  
Head of Section, LL.M.

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Fra: Istvan-Laszlo.BART@ec.europa.eu [mailto:Istvan-Laszlo.BART@ec.europa.eu]  
Sendt: 21. april 2010 11:29  
Til: Susanne Bødtker Petersen  
Cc: Daniel.KRAMER@ec.europa.eu  
Emne: RE: Person holding account opening requirements in your registry

Dear Susanne,

I have checked the documents that are still extant from the Registry Administrators' meetings in early 2009.

The January and the March meeting were not minuted. (which is commonplace for such informal technical meetings) I found the agendas, and these do not include the issue of account opening requirements. I assume that it was discussed under any other business. I cannot recall now the context in which the issue was discussed.

I can however confirm (on the basis of the draft minutes) that on the meeting of 17 June 2010, the issue was raised by a Member State.

I do not mind making the agendas for the January and the March meeting public.

I would however rather not make the draft minutes document public, since it was not completed.

regards  
Istvan

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From: Susanne Bødtker Petersen [mailto:spe@ENS.DK]  
Sent: Wednesday, April 21, 2010 10:59 AM  
To: BART Istvan Laszlo (CLIMA)  
Subject: VS: Person holding account opening requirements in your registry

Dear Istvan,

In the e-mail from you to me on 7 July 2009 (attached below in this e-mail), you state that:

**As you may know, at a RegAdmin meeting at the beginning of this year, we discussed the issue of revising person holding account requirements in the RegReg in order to prevent fraud and criminal activities.**

We have been asked by the Ministry to explain when the discussions took place, what was discussed and to provide any documentation regarding this discussion.

We have checked the agendas from the registry administer meetings on 28/1 and 8/3 2009, and cannot see that it was discussed on any of these meetings and we have no knowledge of such discussions at these meetings.

The first time any such discussion took place, as far as we can remember, was at the meeting on 17 June 2009 where some member states mentioned the contact with their TAX authorities concerning VAT fraud.

Can you please tell us when the discussions first took place and provide us with any documentation related to this issue?

Please also let us know if the documentation can be made public.

Best Regards,

Susanne Petersen  
Registry Administrator

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Fra: spe@ENS.DK [mailto:spe@ENS.DK]  
Sendt: 17. juli 2009 08:59  
Til: Istvan-Laszlo.BART@ec.europa.eu  
Cc: Hanne Marie Myrhøj; Ronald.VELGHE@ec.europa.eu; co2register  
Emne: SV: Person holding account opening requirements in your registry

Dear Istvan,

As of today the procedures for opening accounts in the Danish Registry has changed, and we now require documentation for the identity of the Account holder, the PAR and the SAR. It has been implemented in the account request procedure as you can see below.

If this for some reason does not correspond with the demands, please let me know.

Further more I will be gratfull, if you can provide me with a list of what other requirements, the other registries demand, just for inspiration, as we might include other requirements.

Kind regards,  
Susanne Petersen

The screenshot shows a web browser window with the URL <https://www.kvoteregister.dk/requestPhaManagement.do>. The page title is "EUROPA - Environment - Kyoto Protocol - Community Registry - Microsoft Internet Explorer provided by Energistyrelsen". The main content area is titled "The Danish emission trading registry" and features the "DANISH ENERGY AUTHORITY" logo. A sidebar on the left contains a navigation menu with options like "Welcome", "Account Creation", "Request OHA", "Request PHA", and "Public Reports". The main form area contains a "Login" section with fields for "User Name" (containing "speter0") and "Password", and a "Login" button. Below this, there is a message: "Please forward documentation (copy of passport or identity card or for companies the VAT-registration) for the Account Holder, the Primary and the Secondary Account representative by e-mail to: co2register@ens.dk. The account request will not be approved until this information is received." Another message states: "Please also note, that the primary and secondary account representative must be two different people with different country identifiers and e-mail addresses." The form is divided into three sections: "Account Information" with a field for "Company Name or Name of the Account Holder"; "Account Holder" with fields for "Person ID", "Last Name", "First Name", "Address", "Postal Code", "City", "Country" (a dropdown menu set to "All"), "Main Phone Number", "Alternate Phone Number", "Fax Number", and "Email address"; and "Primary Authorised Representative" with fields for "Person ID" and "Last Name". The browser's taskbar at the bottom shows several open applications, including "Indbakke - Microsoft Out...", "[JIRA] Assigned: (CRDK-...", and "EUROPA - Environmen...". The system clock in the bottom right corner shows "08:52".

Susanne Petersen  
Cand. phil.

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Fra: Istvan-Laszlo.BART@ec.europa.eu [mailto:Istvan-Laszlo.BART@ec.europa.eu]

Sendt: 15. juli 2009 12:08

Til: Susanne Petersen

Cc: Hanne Marie Myrhøj; Ronald.VELGHE@ec.europa.eu

Emne: RE: Person holding account opening requirements in your registry

Dear Susanne,

and where is the requirement to give proof of the identity of the account holder, the PAR and the SAR? This is required in the Annex of the RegReg.

According to the RegReg, they should all send you a copy of a passport or something similar. If you are not requesting this, it is not a surprise that everyone opens accounts in the DK registry.

We have now reviewed a dozen of PHA opening procedures, and the Danish is by far the simplest (and apparently not even fulfilling the minimal conditions of the Regulation.)

So I suggest that you immediately start asking for photocopies of ID cards and passports and retroactively request this from all operators.

Since this is not in line with the Regulation, and considering that it might take some time for you to review your procedures, I would be ready to suspend all account opening in the DK registry until you have correct procedures. If you can however set up the correct procedure within a matter of days, this is probably not necessary.

regards  
Istvan

From: Susanne Petersen [mailto:spe@ENS.DK]  
Sent: Wednesday, July 08, 2009 12:24 PM  
To: BART Istvan Laszlo (ENV)  
Cc: Hanne Marie Myrhøj  
Subject: SV: Person holding account opening requirements in your registry

Dear Istvan,

Please find below the information currently required to open a PHA. Besides this the account holder has to pay the fee of app. 60 EUR per year and the same for opening the account (invoiced after the opening). If the fee is not paid we close the account.

We have however requested to our developer to make a change of this information to be implemented in our software ASAP. The change includes company name (if company), VAT number and information on where to send the invoice. The need for VAT number is agreed with the Danish TAX authority as the only extra information needed in order to check VAT/TAX fraud.

We have agreed with the Danish TAX authorities that we will - when this change is implemented - check the VAT number in the international VAT-database before opening the account.

Due to Danish legislation the TAX authority have full access to all information in the DK registry and right now we are checking whether we can/need to give the same access to the police.

I hope this is the information you requested.

Regards,  
Susanne

The screenshot shows a web browser window with the following details:

- Browser: Microsoft Internet Explorer provided by Energistyrelsen
- URL: https://www.kvoteregister.dk/requestPhaManagement.do
- Page Title: EUROPA - Environment - Kyoto Protocol - Community Registry
- Form Sections:
  - Account Information**
    - Country Identifier: (10 digits)
  - Account Holder**
    - Country ID - 10 digit (no letters)
    - Last Name, First Name, Address, Postal Code, City, Country (dropdown), Main Phone Number, Alternate Phone Number, Fax Number, Email address
  - Primary Authorised Representative**
    - Country ID - 10 digit (no letters)
    - Last Name, First Name, Address, Postal Code, City, Country (dropdown), Main Phone Number, Alternate Phone Number, Fax Number, Email address
  - Secondary Authorised Representative**
    - Country ID - 10 digit (no letters)
    - Last Name, First Name, Address, Postal Code, City, Country (dropdown), Main Phone Number, Alternate Phone Number, Fax Number, Email address
- Buttons: Logout, Submit Personal Holding Account Creation Request, Reset
- Footer: Contact | FAQ | Top

Susanne Petersen  
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Fra: Istvan-Laszlo.BART@ec.europa.eu [mailto:Istvan-Laszlo.BART@ec.europa.eu]

Sendt: 7. juli 2009 13:00

Til: Susanne Petersen

Cc: Hanne Marie Myrhøj

Emne: Person holding account opening requirements in your registry

Dear Susanne,

As you may know, at a RegAdmin meeting at the beginning of this year, we discussed the issue of revising person holding account requirements in the RegReg in order to prevent fraud and criminal activities.

Back then, we agreed that I will collect the various PHA opening requirements in the Member States and if appropriate, make proposals to the Member States in the upcoming amendment of the RegReg.

In the light of the foregoing, could I ask you to send me the documentation and other requirements that need to be fulfilled before someone can open PHA in your registry.

I would like to ask you to send this by Wednesday, 8 July, close of business.

(I would prefer it in English, if available)

Thank you very much for your cooperation.

Regards

Istvan

Mr. BART, István László

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The views expressed are purely those of the writer and may not in any circumstances be regarded as stating an official position of the European Commission