

Rödl & Partner Poland  
– reference energy projects

CLIENT	DESCRIPTION	SERVICE
owner of one of the largest wind farms in Poland	tax advice on special issues relating to instruments and contracts regulating the sale and purchase of electricity (i.e. Virtual PPA, RES Auction System, Fund contributions) and guarantees of origin	<ul style="list-style-type: none"> <li>– specialist tax advice on the qualification and treatment of VPPAs, positive and negative balance in the RES auction system, Fund contributions, and the sale of guarantees of origin in terms of CIT and VAT</li> <li>– obtaining advance tax rulings in the above scope for clients</li> </ul>
a leading developer of photovoltaic projects in Poland	comprehensive legal assistance to a company holding a portfolio of photovoltaic plants with a total capacity of 300 MW in Poland	<ul style="list-style-type: none"> <li>– legal and tax due diligence audits in a few tens of photovoltaic project developers</li> <li>– legal assistance in M&amp;A deals, legal assistance in acquiring real properties for solar parks</li> <li>– support in obtaining financing for photovoltaic projects and handling of financing transactions</li> <li>– advice on regulatory issues and representation in proceedings before the President of the Energy Regulatory Office and in dealings with Operators</li> <li>– drafting of EPC and O&amp;M contracts and project development agreements</li> </ul>
developer and general contractor of one of the largest wind farms in Poland	comprehensive tax advice on performing EPCM contracts	<ul style="list-style-type: none"> <li>– CIT advice and accounting</li> <li>– VAT reviews and recommendations</li> <li>– WHT advice and obtaining advance tax rulings on WHT issues</li> </ul>
a German developer of wind farm projects in Poland	due diligence and M&A transaction support for companies developing wind power projects with a total capacity of several tens of MW	<ul style="list-style-type: none"> <li>– handling the acquisition of shares in companies developing wind farms with a capacity of several tens of megawatts</li> <li>– a due diligence report and analysis of the wind farm projects' legal status</li> <li>– regular legal and tax advice on the development of wind farm projects</li> </ul>
a wind farm manager	advice on the tax treatment of the loss of deposit in the auction system and on tax on shifted profits	<ul style="list-style-type: none"> <li>– tax opinion</li> <li>– application for advance tax ruling</li> </ul>
a German developer of photovoltaic projects in Poland	support in a dispute over the connection of a photovoltaic power plant before the President of the Energy Regulatory Office	<ul style="list-style-type: none"> <li>– applying to the President of the Energy Regulatory Office for resolving a dispute in which a transmission system operator refused to connect a photovoltaic power plant with a capacity of about 160 MW to the grid</li> <li>– conducting administrative proceedings before the President of the Energy Regulatory Office as a result of which the transmission system operator issued grid connection conditions for the client</li> </ul>
an owner of photovoltaic farms	advice on opportunities to optimise real property tax	<ul style="list-style-type: none"> <li>– application for an advance tax ruling</li> <li>– conducting the case before the administrative court</li> </ul>
developer of one of the largest photovoltaic power plants in Poland	real estate law advice for a photovoltaic power plant with a capacity of over 200 MW	<ul style="list-style-type: none"> <li>– agreement securing land rights</li> <li>– land lease negotiations</li> <li>– real property due diligence report</li> <li>– real property tax analysis</li> </ul>
owner of one of the largest photovoltaic farms in Poland	comprehensive project treatment for the purpose of tax depreciation and real property tax	<ul style="list-style-type: none"> <li>– project accounting for the purpose of tax depreciation and real property tax</li> </ul>
large multinational manufacturers and investors – renewable energy producers planning to invest in photovoltaic, wind and biogas projects and to use hydrogen and geothermal energy sources	advice on opportunities to finance an investment project from state aid, and legal and tax analysis	<ul style="list-style-type: none"> <li>– analysis and recommendations on the project feasibility and the availability of state aid</li> <li>– legal and tax analysis of investment and business plans, including in terms of feed-in tariffs</li> </ul>