ACER

European Union Agency for the Cooperation of Energy Regulators



Tariff report

Analysis of the consultation document on the gas transmission tariff structure for Slovakia

NRA: Úrad Pre Reguláciu Sieťových Odvetví (ÚRSO)

TSO: Eustream A.S.

3 November 2026

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3 November 2026

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1. ACER conclusion

1.1. Context of the analysis

1 The Agency issues this present report as a follow-up to the Agency Report providing the *Analysis of the consultation document on the gas transmission tariff structure for Slovakia*[1] published on 23 February 2026, in order to analyse the consultation document published on 30 June 2026 by the Slovak natural gas transmission system operator ('TSO'), Eustream.

2 As the consultation document published on 30 June 2026 proposes no material methodological changes compared to the previous consultation, this report only focuses on the following elements:

- the Agency's conclusions on the compliance of the proposed methodology and its recommendations,
- an overview of the current consultation procedure,
- an assessment of whether all the information referred to in Article 26(1) of Commission Regulation (EU) 2017/460 ('NC TAR') has been published,
- an overview of the limited changes compared to the previous consultation.

3 Regarding the unchanged elements of the proposed reference price methodology ('RPM'), the Agency reaffirms the analyses published in its previous report and incorporates them by reference. The Agency notes that the proposed RPM did not take into account any of the recommendations provided in the previous Agency Report. Consequently, the Agency's conclusions and the recommendations remain the same, with the sole exception of a recommendation concerning the length of the tariff period, which became irrelevant due to only one calendar year remaining in the current regulatory period.

Following the conclusion of the previous consultation, on 13 April 2026, Úrad Pre Reguláciu Sieťových Odvetví ('ÚRSO'), the Slovak national regulatory authority ('NRA') issued its decision[2] on the transmission tariffs and on the reference price methodology to be applied between 1 May 2026 and 31 December 2027. The tariffs approved by ÚRSO were significantly lower than the ones proposed by Eustream. On 30 June 2026, Eustream launched a new RPM consultation. Aside from the updated input data, the only methodological changes in the new proposal are to the entry-exit split and the length of the tariff period, while the proposed reference prices remain unchanged from the previous consultation. Following the conclusion of the consultation, on 31 August, Eustream submitted its tariff proposal to ÚRSO. On 8 October ÚRSO issued a decision[3] on the discontinuation of the tariff proposal procedure. As in the Slovak regulatory framework the NRA doesn't issue a separate decision on the reference price methodology underlying the tariffs, this decision also puts an end to the RPM proceeding. There is a 40-day appeal period against the NRA's decision. The discontinuation of the Slovak procedure in accordance with applicable national law is without prejudice to ACER's obligation to publish the conclusion of its analysis under Article 27(3) of the NC TAR.

[1] ACER report on the gas transmission tariffs for Slovakia 2026

[2] Slovak NRA's motivated decision on gas transmission tariffs 2026

[3] https://data.urso.gov.sk/CISRES/Agenda.nsf/0/8BC4A4BCE94EF41FC1258E89002C90D0/$FILE/0001_2026_P_ZK_zastavenie_konania_eustream.pdf

1.2. Conclusions and recommendations

4 Eustream has carried out a consultation on the reference price methodology ('RPM') for the Slovak transmission network. This is Eustream's fourth consultation on the RPM since NC TAR came into force.

5 The proposed RPM is a postage stamp methodology complemented by the application of a benchmarking adjustment to both interconnection points (IPs) and domestic points. The proposed methodology is used to calculate tariffs for all system points with a 45-55% ex-ante entry-exit split.

6 The reviewed RPM is proposed to apply from 1 January 2027 to 31 December 2027 and indicative tariffs are calculated for this period. The proposed RPM was consulted invoking exceptional circumstances based on Article 12(3)(b) of the NC TAR, the exceptional circumstance being the cessation of Russian gas transit through Ukraine. The previous tariff methodology and the tariff based on it was set to apply from 1 May 2026 to 31 December 2027. The application of the proposed methodology would result in a tariff increase exceeding 54% at all points.

7 For storage facilities connected to the system, Eustream does not propose to apply any discounts, as these points are connected to distribution networks and to neighbouring Member States and can be used to compete with interconnection points.

8 The RPM proposes to apply benchmarking as secondary adjustment. The TSO proposes to benchmark tariffs both at IPs and at domestic exit points, bringing them to a lower level. This intervention is motivated by the goal of keeping tariffs competitive, partially countering the increase of tariffs caused by the end of Russian gas injections transiting from Ukraine. The flows have decreased from 57 bcm to 17.8 bcm between 2020 and 2024, and from 1 January 2025 the transmission of Russian gas injected to the Slovak system from the direction of Ukraine completely halted. The application of the benchmarking can potentially lead to the under-recovery of EUR 255 million, 57% of the (total) TSO's target revenue in 2027. Slovakia applies a price cap regulatory regime, therefore under- or over-recoveries of the target revenue are not reconciliated.

9 Eustream proposes two commodity-based transmission tariffs:

- a flow-based charge expressed in-kind, complemented with a shorthaul discount for domestic points, resulting in different effective tariffs for domestic and non-domestic network points,
- and a complementary revenue recovery charge (CRRC) applied at domestic entry-exit points contributing the recovery of the costs of the PL-SK interconnector.

10 Eustream does not propose non-transmission tariffs.

11 In line with the provisions of the NC TAR, Eustream carried out a cost allocation assessment ('CAA'), analysing potential cross-subsidisation between domestic and cross-system network users. The assessment resulted in the CAA index reaching a value of 2.99%. The Agency notes that the result is within the 10% threshold laid out under Article 5(6) of the NC TAR and does not need additional justification. Eustream also calculated tariffs in accordance with the capacity-weighted distance ('CWD') methodology. The calculated tariffs significantly differ from the tariffs resulting from the proposed RPM, however in the absence of stable flow patterns and with no bookings forecast for the majority of networks points, the CWD methodology is not a suitable methodology to replace the proposed postage stamp methodology.

12 The Agency appreciates the willingness of Eustream to discuss the RPM and its provisions and to offer clarifications in a timely manner.

13 The Agency, after having completed the analysis of the consultation document pursuant to Article 27(2) of the NC TAR concludes that:

- The information referred to in Article 26(1) of the NC TAR has mostly been published.

- The RPM is compliant with the requirement on non-discrimination listed under Article 7 of the NC TAR.
- The Agency, however, cannot conclude that the proposed RPM is compliant with the requirements on transparency, cost-reflectivity, prevention of undue cross-subsidisation, volume-risk and non-distortion to cross-border trade, mainly due to reasons related to the application of benchmarking adjustment.
- The criteria for setting the commodity charge are not met.
    - The flow-based charge is not the same at all exit points, as Eustream proposes a shorthaul discount to the tariffs applied at domestic exit points.
    - The complementary revenue recovery charge is not set for the purpose of managing revenue under- and over-recoveries but to finance the security of supply of the network associated with the Polish-Slovak interconnection.

14 The criteria for setting the non-transmission tariffs are not applicable.

15 The Agency provides the following recommendations to ÚRSO when publishing its motivated decision pursuant to Article 27(4) of the NC TAR:

- First, the Agency recognises that current transmission capacities largely exceed transported volumes and acknowledges the challenges posed by this mismatch, but believes solutions extend beyond the tariff methodology. Without an effective long-term strategy to address the issue, ad-hoc interventions cannot meaningfully deliver lasting stability; they will perpetuate regulatory uncertainty and tariff swings, making it harder for all stakeholders in the Slovak gas sector to mitigate the negative consequences from the diminished flows.

  The Agency recognises that the NC TAR does not provide for non-discriminatory discounts to all network users financed from a TSO's unrecovered profit. It also notes that full recovery of the TSO's target revenue, while in line with the cost-reflectivity required by the TAR NC, would result in prohibitively high tariffs. The Agency therefore recommends exploring measures to mitigate non-compliance with the TAR NC where possible, even if those measures would not fully eliminate it. For example, rather than the proposed benchmarking, which reduces transparency, the TSO could recover only a reduced share of the target revenue through the use of an otherwise compliant tariff methodology. This approach would also result in lower tariffs, while significantly improving transparency, reducing the risk of cross-subsidisation and being less distortive to cross-border trade.
- Second, apply benchmarking in line with the provisions of the NC TAR, only at points with proven pipeline-to-pipeline competition, and in a way that respects the network users' rights to reproduce and forecast the tariffs. The benchmarking adjustment, as proposed by Eustream, would be applied at all network points, including domestic points with no pipeline-to-pipeline competition, would replace all tariffs derived through the postage stamp methodology, and would act as a black box, preventing network users from meaningfully understanding the way tariffs are derived, decreasing cost-reflectivity, distorting cross-border trade and - by setting the tariffs of domestic and non-domestic points differently –, potentially creating undue cross-subsidisation. The Agency recommends that the NRA follows the steps the Agency recommends described in Sections 4.1.1.5 and 4.1.1.6 of the 2019 ACER Tariff Report on Slovakia[4].
- Third, provide more details on how the under-recovery of the target revenue affects the financing of the TSO's costs. Article 19(1) of Regulation 2024/1789 requires that from 5 August 2025 the transparency of the methodologies, parameters and values used to determine allowed or target revenue of transmission system operators shall be ensured by the NRAs through the publication of the information under the scope of Annex I.1. of the same regulation. The data published on Eustream's website has limited granularity and detail, missing required elements such as the RAB per asset type detailed per year until its

[4] Agency report - Analysis of the consultation document for Slovakia.pdf

full depreciation and the cost of capital including the cost of equity and the cost of debt expressed in euro[5]. Absent the fulfilment of these requirements, network users cannot understand and verify how the under-recovery affects the sustainability of the network's operations. The Agency also stresses the importance of setting the target revenue at a level that reflects the efficiently incurred costs of the TSO, and points to its analysis in paragraphs (82-95) of the 2024 ACER Tariff Report on Slovakia[6].

- Fourth, to cease the application of the shorthaul discount for flow-based charges, as it does not comply with Article 4(3)(a)(ii) of the NC TAR requiring that these charges are set at the same level for all entry and exit points, and therefore leads to discrimination between network users. The NC TAR does not allow for the setting or adjustment of commodity-based transmission tariffs outside the methodology adopted in line with the NC TAR.
- Fifth, to calculate the reserve price for yearly capacity products at all points with the RPM. While the TSO proposes to apply the RPM to all points, it states in the consultation document that the reference prices set by the RPM may not serve as reserve prices for standard yearly capacity products at domestic points and points with third countries, as these prices are subject to a methodology based on national legislation. The Agency remarks that Article 3(1) of the NC TAR which defines the reference price as *the price for a capacity product for firm capacity with a duration of one year* is applicable for all network points, including domestic points, therefore the reserve prices for yearly products should not be set outside the RPM.

[5] Regulation 2024/1789 – Annex I, 1.4(a) & 1.4.(b)

[6] ACER_Report_Gas_Tariffs_Slovakia_2024.pdf

2. Introduction

16 Commission Regulation (EU) 2017/460 of 16 March 2017 establishes a network code on harmonised transmission tariff structures for gas ('NC TAR').

17 Article 27 of the NC TAR requires the Agency to analyse the consultation documents on the reference price methodologies for all entry-exit systems[7]. This report presents the analysis of the Agency for the transmission system of Slovakia.

18 On 1 July 2026 Eustream forwarded the consultation documents to the Agency. The consultation was launched on 30 June 2026 and remained open until 30 August 2026. On 7 September 2026, the 15 consultation responses and their English summary were published. The Agency has taken these into consideration for this analysis.

19 Pursuant to Article 27(4) of the NC TAR, within five months following the end of the final consultation, ÚRSO (the Slovak NRA), is required to take and publish a motivated decision on all the items set out in Article 26(1). In line with Slovak law[8], Eustream was required to submit a tariff proposal by 31 August for the tariffs of the following calendar year, which it did. On 08 October 2026 ÚRSO issued a decision[9] on the discontinuation of the tariff proposal procedure. As in the Slovak regulatory framework the NRA doesn't issue a separate decision on the reference price methodology underlying the tariffs, this decision also puts an end to the RPM proceeding. There is a 40-day appeal period against the NRA's decision. The discontinuation of the Slovak procedure in accordance with applicable national law is without prejudice to ACER's obligation to publish the conclusion of its analysis under Article 27(3) of the NC TAR.

Reading guide

20 Chapter 3 of this document presents an analysis on the completeness, namely if all the information in Article 26(1) has been published. Chapter 4 assesses the changes compared to the previous final consultation. With the exception of these elements, taking into consideration the short-time lag from the previous Agency Report, which was published on 23 February 2026, the lack of material changes in the methodology, and that these very limited changes do not lead to changes in the resulting tariffs, the Agency incorporates its previous assessments by reference, avoiding unnecessary duplication. This document contains two annexes, respectively the legal framework and a list of abbreviations.

[7] With the exception of Article 10(2)(b), when different RPMs may be applied by the TSOs within an entry-exit zone.

[8] Act No. 250/2012 Coll. on Regulation in Network Industries, amended by Act No. 116/2026 Coll.

[9] https://data.urso.gov.sk/CISRES/Agenda.nsf/0/8BC4A4BCE94EF41FC1258E89002C90D0/$FILE/0001_2026_P_ZK_zastavenie_konania_eustream.pdf

3. Completeness

3.1. Has all the information referred to in Article 26(1) been published?

21 Article 27(2)(a) of the NC TAR requires the Agency to analyse whether all the information referred to in Article 26(1) of the NC TAR has been published.

22 Article 26(1) of the NC TAR requires that the consultation document should be published in the English language, to the extent possible. In line with this requirement, Eustream also published the document in English simultaneously with the Slovak version.

23 Overall, almost all information in Article 26(1) of the NC TAR has been properly published, as detailed in the following table. The Agency recommends the inclusion of the missing information in the final decision.

Table 1: Checklist information Article 26(1)

Article	Information	Published: Y/N/NA
26(1)(a)	the description of the proposed reference price methodology	Yes, but the benchmarking methodology is not adequately detailed
26(1)(a)(i) **26(1)(a)(i)(1)** **26(1)(a)(i)(2)**	the indicative information set out in Article 30(1)(a), including: • the justification of the parameters used that are related to the technical characteristics of the system, • the corresponding information on the respective values of such parameters and the assumptions applied	Yes
26(1)(a)(ii)	the value of the proposed adjustments for capacity-based transmission tariffs pursuant to Article 9	Yes
26(1)(a)(iii)	the indicative reference prices subject to consultation	Yes
26(1)(a)(iv)	the results, the components and the details of these components for the cost allocation assessments set out in Article 5	Yes
26(1)(a)(v)	the assessment of the proposed reference price methodology in accordance with Article 7	Yes
26(1)(a)(vi)	where the proposed reference price methodology is other than the capacity weighted distance reference price methodology detailed in Article 8, its comparison against the latter accompanied by the information set out in point (iii)	Yes
26(1)(b)	the indicative information set out in Article 30(1)(b)(i), (iv), (v)	Yes
26(1)(c)(i) **26(1)(c)(i)(1)** **26(1)(c)(i)(2)** **26(1)(c)(i)(3)**	where commodity-based transmission tariffs referred to in Article 4(3) are proposed • the manner in which they are set • the share of the allowed or target revenue forecasted to be recovered from such tariffs • the indicative commodity-based transmission tariffs	Yes

26(1)(c)(ii) **26(1)(c)(ii(1)** **26(1)(c)(ii)(2)** **26(1)(c)(ii)(3)** **26(1)(c)(ii)(4)**	where non-transmission services provided to network users are proposed: • the non-transmission service tariff methodology therefore • the share of the allowed or target revenue forecasted to be recovered from such tariffs • the manner in which the associated non-transmission services revenue is reconciled as referred to in Article 17(3) • the indicative non-transmission tariffs for non-transmission services provided to network users	Not applicable.
26(1)(d)	the indicative information set out in Article 30(2);	Yes
26(1)(e) **26(1)(e)(i)** **26(1)(e)(ii)** **26(1)(e)(iii)** **26(1)(e)(iv)**	where the fixed payable price approach referred to in Article 24(b) is considered to be offered under a price cap regime for existing capacity: • the proposed index; • the proposed calculation and how the revenue derived from the risk premium is used • at which interconnection point(s) and for which tariff period(s) such approach is proposed • the process of offering capacity at an interconnection point where both fixed and floating payable price approaches referred to in Article 24 are proposed	Not applicable.

4. Changes compared to the previous final consultation

4.1. Timeline for the application of tariffs

24 The consultation document proposes the application of the reference price methodology for a single year, from the start of the 1 January 2027 gas-day to end of the 31 December 2027 gas-day, as opposed to the previous consultation which proposed a two-year tariff period. 1 January 2028 marks the beginning of the subsequent regulatory period for the Slovak gas transmission system.

4.2. Changes to the input parameters

25 The following parameters were changed compared to the previous consultation:

- The value of the WACC, the inflation forecast, and the natural gas price assumption used for the calculation of the target revenue. The change of these parameters resulted in the increase of the target revenue from capacity-based transmission tariffs from 438.3 million EUR to 449 million EUR.
- The forecasted capacities used for the calculation of the non-benchmarked reference prices were updated taking into account updated estimations.

Table 1: Forecasted contracted capacity for the Slovak transmission network for the year 2027, MWh/d

	Entry and exit points	2025 consultation	2026 consultation
Entries	Lanžhot	56,384	21,863
	Baumgarten	14,384	14,384
	Domestic point	0	0
	Veľké Zlievce	86,301	107,589
	Veľké Kapušany	0	0
	Budince	0	0
	Výrava	0	0
	Total entry	**157,068**	**143,836**
Exits	Lanžhot	0	0
	Baumgarten	0	0
	Domestic point	128,301	120,822
	Veľké Zlievce	0	0
	Veľké Kapušany	0	0
	Budince	28,767	23,014
	Výrava	0	31,963
	Total exit	**157,068**	**175,799**

26 The transmission tariff levels of other transmission system operators that are used for carrying out the benchmarking were updated.

4.3. Change of the entry-exit split

27 Eustream proposes to change the entry-exit split to 45-55 from the previous 50-50, reflecting the change in share of the forecasted bookings at entry and exit points.

4.4. Effects of the changes

28 As the TSO proposes to continue applying a benchmarking adjustment to all tariffs and as the applied benchmarking methodology allows the TSO to set the level of the tariff within an interval with discretional flexibility, the changes in the input parameters and in the entry-exit split do not lead to any changes in the level of the benchmarked reference prices proposed in the previous consultation.

Annex 1: Legal framework

Article 27 of the NC TAR reads:

1. Upon launching the final consultation pursuant to Article 26 prior to the decision referred to in Article 27(4), the national regulatory authority or the transmission system operator(s), as decided by the national regulatory authority, shall forward the consultation documents to the Agency.
2. The Agency shall analyse the following aspects of the consultation document:

   (a) whether all the information referred to in Article 26(1) has been published;

   (b) whether the elements consulted on in accordance with Article 26 comply with the following requirements:

   (1) whether the proposed reference price methodology complies with the requirements set out in Article 7;

   (2) whether the criteria for setting commodity-based transmission tariffs as set out in Article 4(3) are met;

   (3) whether the criteria for setting non-transmission tariffs as set out in Article 4(4) are met.
3. Within two months following the end of the consultation referred to in paragraph 1, the Agency shall publish and send to the national regulatory authority or transmission system operator, depending on which entity published the consultation document, and the Commission the conclusion of its analysis in accordance with paragraph 2 in English.

   The Agency shall preserve the confidentiality of any commercially sensitive information.
4. Within five months following the end of the final consultation, the national regulatory authority, acting in accordance with Article 41(6)(a) of Directive 2009/73/EC, shall take and publish a motivated decision on all items set out in Article 26(1). Upon publication, the national regulatory authority shall send to the Agency and the Commission its decision.
5. The procedure consisting of the final consultation on the reference price methodology in accordance with Article 26, the decision by the national regulatory authority in accordance with paragraph 4, the calculation of tariffs on the basis of this decision, and the publication of the tariffs in accordance with Chapter VIII may be initiated as from the entry into force of this Regulation and shall be concluded no later than 31 May 2019. The requirements set out in Chapters II, III and IV shall be taken into account in this procedure. The tariffs applicable for the prevailing tariff period at 31 May 2019 will be applicable until the end thereof. This procedure shall be repeated at least every five years starting from 31 May 2019.

Article 26(1) of the NC TAR reads:

1. One or more consultations shall be carried out by the national regulatory authority or the transmission system operator(s), as decided by the national regulatory authority. To the extent possible and in order to render more effective the consultation process, the consultation document should be published in the English language. The final consultation prior to the decision referred to in Article 27(4) shall comply with the requirements set out in this Article and Article 27, and shall include the following information:

   (a) the description of the proposed reference price methodology as well as the following items:

   (i) the indicative information set out in Article 30(1)(a), including:

   (1) the justification of the parameters used that are related to the technical characteristics of the system;

   (2) the corresponding information on the respective values of such parameters and the assumptions applied.

(ii) the value of the proposed adjustments for capacity-based transmission tariffs pursuant to Article 9;

(iii) the indicative reference prices subject to consultation;

(iv) the results, the components and the details of these components for the cost allocation assessments set out in Article 5;

(v) the assessment of the proposed reference price methodology in accordance with Article 7;

(vi) where the proposed reference price methodology is other than the capacity weighted distance reference price methodology detailed in Article 8, its comparison against the latter accompanied by the information set out in point (iii);

(b) the indicative information set out in Article 30(1)(b)(i), (iv), (v);

(c) the following information on transmission and non-transmission tariffs:

(i) where commodity-based transmission tariffs referred to in Article 4(3) are proposed:

(1) the manner in which they are set;

(2) the share of the allowed or target revenue forecasted to be recovered from such tariffs;

(3) the indicative commodity-based transmission tariffs;

(ii) where non-transmission services provided to network users are proposed:

(1) the non-transmission service tariff methodology therefor;

(2) the share of the allowed or target revenue forecasted to be recovered from such tariffs;

(3) the manner in which the associated non-transmission services revenue is reconciled as referred to in Article 17(3);

(4) the indicative non-transmission tariffs for non-transmission services provided to network users;

(d) the indicative information set out in Article 30(2);

(e) where the fixed payable price approach referred to in Article 24(b) is considered to be offered under a price cap regime for existing capacity:

(i) the proposed index;

(ii) the proposed calculation and how the revenue derived from the risk premium is used;

(iii) at which interconnection point(s) and for which tariff period(s) such approach is proposed;

(iv) the process of offering capacity at an interconnection point where both fixed and floating payable price approaches referred to in Article 24 are proposed.

Article 7 of the NC TAR reads:

The reference price methodology shall comply with Article 13 of Regulation (EC) No 715/2009 and with the following requirements. It shall aim at:

(a) enabling network users to reproduce the calculation of reference prices and their accurate forecast;

(b) taking into account the actual costs incurred for the provision of transmission services considering the level of complexity of the transmission network;

(c) ensuring non-discrimination and prevent undue cross-subsidisation including by taking into account the cost allocation assessments set out in Article 5;

(d) ensuring that significant volume risk related particularly to transports across an entry-exit system is not assigned to final customers within that entry-exit system;

(e) ensuring that the resulting reference prices do not distort cross-border trade.

Article 17 of Regulation (EU) 2024/1789 reads:

1. Tariffs, or the methodologies used to calculate them, applied by the transmission system operators and approved by the regulatory authorities pursuant to Article 78(7) of Directive (EU) 2024/1788, as well as tariffs published pursuant to Article 31(1) of that Directive, shall be transparent, take into account the need for system integrity and its improvement and reflect the actual costs incurred, insofar as such costs correspond to those of an efficient and structurally comparable network operator and are transparent, whilst including an appropriate return on investments. Tariffs, or the methodologies used to calculate them, shall be applied in a non-discriminatory manner.

   Tariffs may also be determined through market-based arrangements, such as auctions, provided that such arrangements and the revenue arising therefrom are approved by the regulatory authority.

   Tariffs, or the methodologies used to calculate them, shall facilitate efficient natural gas trade and competition, while at the same time avoiding cross-subsidies between network users and providing incentives for investment and maintaining or creating interoperability for transmission networks.

   Tariffs for network users shall be non-discriminatory and shall be set separately for every entry point into or exit point out of the transmission system. Cost-allocation mechanisms and rate setting methodology regarding entry points and exit points shall be approved by the regulatory authorities. Regulatory authorities shall ensure that network tariffs shall not be calculated on the basis of contract paths.

2. Tariffs for network access shall neither restrict market liquidity nor distort trade across borders of different transmission systems. Where, notwithstanding Article 78(7) of Directive (EU) 2024/1788, differences in tariff structures would hamper trade across transmission systems, transmission system operators shall, in close cooperation with the relevant national authorities, actively pursue convergence of tariff structures and charging principles.

3. Until 31 December 2025, the regulatory authority may apply a discount of up to 100 % to capacity-based transmission and distribution tariffs at entry points from, and exit points to, underground natural gas storage facilities and at entry points from LNG facilities, unless and to the extent that such a storage facility which is connected to more than one transmission or distribution network is used to compete with an interconnection point.

   From 1 January 2026, the regulatory authority may apply a discount of up to 100 % to capacity-based transmission and distribution tariffs at entry points from, and exit points to, underground natural gas storage facilities and at entry points from LNG facilities for the purpose of increasing security of supply. The regulatory authority shall re-examine that tariff discount and its contribution to the security of supply during every regulatory period, in the framework of the periodic consultation carried out pursuant to the network code adopted pursuant to Article 71(2), first subparagraph, point (d).

4. Regulatory authorities may merge adjacent entry-exit systems with a view to enabling full or partial regional integration where tariffs may be abolished at the interconnection points between the entry-exit systems concerned. Following the public consultations conducted by the regulatory authorities or by the transmission system operators, the regulatory authorities may approve a common tariff and an effective compensation mechanism between transmission system operators for the redistribution of costs arising from the abolition of interconnection points.

5. Member States with more than one interconnected entry-exit system, or more than one network operator within one entry-exit system, may implement a uniform network tariff with the aim of creating a level playing field for network users, provided that a network plan has been approved and a compensation mechanism between the network operators is implemented.

Article 4(3) of the NC TAR reads:

3. The transmission services revenue shall be recovered by capacity-based transmission tariffs.

As an exception, subject to the approval of the national regulatory authority, a part of the transmission services revenue may be recovered only by the following commodity-based transmission tariffs which are set separately from each other:

(a) a flow-based charge, which shall comply with all of the following criteria:

(i) levied for the purpose of covering the costs mainly driven by the quantity of the gas flow;

(ii) calculated on the basis of forecasted or historical flows, or both, and set in such a way that it is the same at all entry points and the same at all exit points;

(iii) expressed in monetary terms or in kind.

(b) a complementary revenue recovery charge, which shall comply with all of the following criteria:

(i) levied for the purpose of managing revenue under- and over-recovery;

(ii) calculated on the basis of forecasted or historical capacity allocations and flows, or both;

(iii) applied at points other than interconnection points;

(iv) applied after the national regulatory authority has made an assessment of its cost-reflectivity and its impact on cross-subsidisation between interconnection points and points other than interconnection points.

Article 4(4) of the NC TAR reads:

4. The non-transmission services revenue shall be recovered by non-transmission tariffs applicable for a given non transmission service. Such tariffs shall be as follows:

(a) cost-reflective, non-discriminatory, objective and transparent;

(b) charged to the beneficiaries of a given non-transmission service with the aim of minimising cross-subsidisation between network users within or outside a Member State, or both.

Where according to the national regulatory authority a given non-transmission service benefits all network users, the costs for such service shall be recovered from all network users.

Annex 2: List of abbreviations

Acronym	Definition
ACER	European Union Agency for the Cooperation of Energy Regulators
ENTSOG	European Network of Transmission System Operators for Gas
NRA	National Regulatory Authority
TSO	Transmission System Operator
EC	European Commission
EU	European Union
MS	Member State
NC TAR	Network code on harmonised transmission tariff structures for gas
IP	Interconnection Point
VIP	Virtual Interconnection Point
RPM	Reference Price Methodology
CWD	Capacity Weighted Distance
CAA	Cost Allocation Assessment
RAB	Regulated Asset Base
OPEX	Operational Expenditures
CAPEX	Capital Expenditures
Eustream	Eustream A.S.
ÚRSO	Úrad Pre Reguláciu Sieťových Odvetví