

ECJ Preliminary Ruling Request (VAT): *Digital Charging Solutions* (Case C-60/23) – Högsta förvaltningsdomstolen Submits Referral on Whether Charging of Electric Vehicles Constitutes Supply of Goods

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Report from Fernanda Santos Moura, VAT Associate, IBFD

On 11 April 2023, a preliminary ruling request, lodged on 6 February 2023, was published in the Official Journal of the European Union. By this, the Högsta förvaltningsdomstolen (Supreme Administrative Court of Sweden) made reference to the Court of Justice of the European Union (ECJ) for a preliminary ruling in the case *Skatteverket v. Digital Charging Solutions GmbH* (Case C-60/23) on the VAT treatment of the supply to a user of the charging of an electric vehicle at charging points.

The Högsta förvaltningsdomstolen requested the ECJ to answer the following questions:

"(1) Does a supply to the user of an electric vehicle consisting of the charging of the vehicle at a charging point constitute a supply of goods under Articles 14(1) and 15(1) of the VAT Directive (2006/112)?

(2) If the answer to Question 1 is in the affirmative, is such a supply then to be deemed to be present at all stages of a chain of transactions which include an intermediary company, where the chain of transactions is accompanied by a contract at every stage, but only the user of the vehicle has the right to decide on matters such as quantity, time of purchase and charging location, as well as how the electricity is to be used?"