

ECJ Decides on Classification of Recharging Points for Electric Vehicles as Supply of Goods or Supply of Services: *Dyrektor Krajowej Informacji Skarbowej* (Case C-282/22) (VAT)

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Report from IBFD Knowledge Centre

On 20 April 2023, the Court of Justice of the European Union (ECJ) gave its decision in *Dyrektor Krajowej Informacji Skarbowej v. P. in W.* ([Case C-282/22](#)) based on a number of grounds.

"On those grounds, the Court (Tenth Chamber) hereby rules:

[Council Directive 2006/112/EC of 28 November 2006](#) on the common system of value added tax, as amended by Council Directive 2009/162/EU of 22 December 2009,

must be interpreted as meaning that a single complex supply which encompasses:

- access to recharging devices for electric vehicles (including integration of the charger with the vehicle operating system);
- the supply of electricity, within duly adjusted parameters, to the batteries of that vehicle;
- the necessary technical support for the users concerned; and
- the provision of IT applications enabling the user concerned to reserve a connector, view his or her transaction history, and purchase credits which are then accumulated in an e-wallet and used to pay for recharging sessions,

constitutes a "supply of goods" within the meaning of article 14(1) of Directive 2006/112, as amended. "

For a previous TNS regarding the case, see [Poland-1, News 29 August 2022](#).

A more substantial report containing details of the ECJ's decision will be published in the ECJ Case Law collection in due course.