

ECJ Decides on Conditions for Intra-Community Supply Exemption: *B2 Energy* (Case C-676/22) (VAT)

29 February 2024

Report from IBFD Knowledge Centre

On 29 February 2024, the Court of Justice of the European Union (ECJ) gave its decision in *B2 Energy s.r.o. v. Odvolací finanční ředitelství* (Case C-676/22) based on a number of grounds.

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

Article 138(1) of Council Directive [2006/112/EC of 28 November 2006](#) on the common system of value added tax,

must be interpreted as meaning that the exemption from value added tax of a supplier established in one Member State, having supplied goods to another Member State, must be refused where that supplier has not shown that the goods were supplied to a recipient having the status of a taxable person in that Member State and that, in the light of the factual circumstances and evidence provided by the supplier, the information necessary to verify that the recipient did not have that status is lacking."

For a previous TNS regarding the case, see [Czech Republic-1, News 6 February 2023](#).

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