

5. QUESTIONS CONCERNING THE APPLICATION OF EU VAT PROVISIONS

- 5.1 Origin: Italy**
References: Articles 14, 15, 38, 39 and 193 of the VAT Directive
Subject: VAT rules applicable to transactions related to the recharging of electric vehicles – follow-up
(Document taxud.c.1(2021)2099876 – Working paper No 1012)

with account also taken of discussions during the 113th meeting:

- Origin: France**
References: Articles 14, 15, 38, 39, 44, 46, 58, 193 and 195
Subject: VAT rules applicable to transactions related to the recharging of electric vehicles
(Document taxud.c.1(2019)3532296 – Working paper No 969)

1. The VAT Committee **unanimously** agrees that in a typical value chain of charging of electric vehicles where there is a Charge Point Operator (CPO) and a Mobility Provider (eMP), the CPO shall be seen to supply electricity within the meaning of Articles 14(1) and 15(1) of the VAT Directive to the eMP, while the eMP shall be seen to carry out the same supply of electricity to the driver.
2. The VAT Committee **unanimously** agrees that in these circumstances the eMP shall be considered to be acting as a taxable dealer within the meaning of Article 38(2) of the VAT Directive. Therefore, the VAT Committee **unanimously** agrees that the supply of electricity by the CPO to the eMP shall be deemed to be made at the place where the taxable dealer (the eMP) has established his business according to Article 38(1) of the VAT Directive.
3. The VAT Committee **unanimously** agrees that the supply of electricity by the eMP to a driver recharging his or her electric vehicle shall be deemed to be made at the place where the driver effectively uses and consumes the goods, thus at the location of the charging terminal in line with Article 39 of the VAT Directive.