

4. QUESTIONS CONCERNING THE APPLICATION OF EU VAT PROVISIONS

- 4.1 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
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As regards the transaction carried out by an infrastructure operator ('CPO') who provides a suite of goods and services, such as remote reservation, provision of information on whether terminals are available, their location, the type of sockets and parking space available and, lastly, actual recharging of the battery of electric vehicles, the VAT Committee **unanimously** agrees that recharging of the battery must be regarded as the main element of the transaction, since the sole purpose of the additional services supplied is to facilitate the access for such vehicles to the charging point so that their battery can be recharged and are therefore ancillary to the recharging.

Thus, the VAT Committee **unanimously** agrees that the transaction carried out by the CPO shall be considered to be a supply of goods in accordance with Articles 14(1) and 15(1) of the VAT Directive.