

C_2022326EN.01000501.xml
29.8.2022

EN

Official Journal of the European Union

C 326/5

Request for a preliminary ruling from the Naczelny Sąd Administracyjny (Poland) lodged on 26 April 2022 — Dyrektor Krajowej Informacji Skarbowej v P. in W.

(Case C-282/22)

(2022/C 326/07)

Language of the case: Polish

Referring court

Naczelny Sąd Administracyjny

Parties to the main proceedings

Appellant in cassation and defendant at first instance: Dyrektor Krajowej Informacji Skarbowej

Respondent in cassation and applicant at first instance: P. in W.

Questions referred

Does a complex supply made to electric vehicle users at recharging points which encompasses:

(a)

the provision of recharging devices (including integration of the charger with the vehicle operating system),

(b)

the supply of electricity, within duly adjusted parameters, to the batteries of the electric vehicle,

(c)

the necessary technical support for vehicle users, and

(d)

the provision of a special platform, website or application whereby users may reserve a particular connector and view their transaction and payment history, and of the option to use an 'e-wallet' to pay the balance due for individual recharging sessions

constitute a supply of goods within the meaning of Article 14(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, (1) or a supply of services within the meaning of Article 24(1) thereof?

(1) OJ 2006 L 347, p. 1.