

(English version)

**Question for written answer E-003135/26
to the Commission
Michał Kobosko (Renew)
(27 July 2026)**

Subject: Providing assistance following the outbreak of war on 24 February 2024 and the implications for businesses

This question concerns businesses which, between 2022 and 2024, provided assistance to refugees from Ukraine as part of a scheme that was organised by public authorities, with the conditions and remuneration being set by the state. Several years later, the tax authorities began to question the method used to account for the VAT on the services concerned, even though the businesses had provided them in accordance with the rules governing the organisation of the aid.

1. Does the Commission take the view that the provisions of the VAT Directive and the general principles of EU law — legal certainty, the protection of legitimate expectations and proportionality — preclude the practice of recovering VAT several years down the line from businesses which, between 2022 and 2024, provided accommodation and food under a scheme organised by the public authorities to assist people fleeing the war in Ukraine?
2. In the Commission's view, is such a practice compatible with the requirements of Directive 2006/112/EC and with the principles of EU law on the predictability of the application of tax law, in particular where there are serious doubts as to interpretation, as demonstrated by the fact that a national court (the provincial administrative court in Wrocław, ref.: I SA/Wr 1/26) has referred questions to the Court of Justice of the European Union for a preliminary ruling?
3. Does the Commission intend to issue a position or any guidelines on the application of VAT rules to services provided by businesses as part of a publicly organised humanitarian aid scheme, in order to ensure the uniform application of EU law and the protection of the legitimate expectations of operators acting in good faith?

Submitted: 27.7.2026

**Answer given by Mr Hoekstra on behalf of the European Commission
(23 September 2026)**

Council Directive 2006/112/EC ('value-added tax (VAT) Directive') stipulates that VAT applies to the supply of services for consideration within the territory of a Member State by a taxable person acting as such.

According to Article 73 of the VAT Directive the consideration may be paid by the customer or by a third party (for instance a public authority) and this includes subsidies directly linked to the price of the supply.

The VAT Directive and the general principles of EU law do not in principle preclude the practice of recovering VAT several years after the relevant supplies took place.

The collection of VAT and the control on the correct application is the responsibility of Member States. According to the Court of Justice of the European Union (CJEU) every Member State is under an obligation to take all legislative and administrative measures appropriate for ensuring collection of all the VAT due on its territory.

In case of doubts as how to interpret particular legal situation (like in this case, providing support to Ukrainian refugees), a national court may refer questions to the CJEU.

In this particular case eight detailed questions have been referred to the CJEU by the Polish Provincial administrative Court ⁽¹⁾. The Commission will therefore wait for the ruling of the CJEU in this case.

The Commission recognises the importance of the uniform application of EU law, as well as the need to safeguard the legitimate expectations of operators acting in good faith.

At present, however, the Commission does not intend to issue specific guidance on this matter especially having in mind that the case will be addressed now by the CJEU.

⁽¹⁾ WSA in Wrocław, ref.: I SA/Wr 1/26.