



Tax Alert |

Amendments to the Electromobility Act: obligation to install EV charging stations

KPMG in Poland

December 2021

On 2 December 2021, the Lower House of the Polish Parliament passed the bill amending the act on Electromobility and Alternative Fuels, and certain other acts. The bill was signed by the President and is to enter into force 14 days after its publication in the Polish Journal of Laws.

The solutions provided for by the bill aim at simplifying and accelerating the development of electromobility in Poland, and are to adjust the existing regulatory framework to the directives of the European Parliament and of the Council on the promotion of clean and energy-efficient road transport vehicles, on common rules for the internal market for electricity, on the energy performance of buildings, and on energy efficiency.

One of the key amendments brought about by the bill consists in the new requirement to design and construct residential and non-residential buildings in a way that they can host EV charging stations. The requirement is also to cover the existing non-residential buildings offering at least 20 parking spaces (e.g. shops, hotels, warehouses or office premises) and buildings under reconstruction or renovation.

> What will change and who will be affected?

The goal of the bill is to incorporate into national law provisions of Directive (EU) 2018/844 of the European Parliament And of The Council of 30 May 2018 amending Directive 2010/31/EU on the energy performance of buildings and Directive 2012/27/EU on energy efficiency bringing the requirement of pre-equipping parking spaces belonging to new residential and non-residential buildings with ducting infrastructure and, in the case of non-residential buildings, also with charging points.

Pursuant to the bill, non-residential buildings with more than ten parking spaces shall be designed and constructed in a way that ensures the installation of at least one charging point and ducting infrastructure to enable the installation of at least one charging point for five parking spaces (where the car park is located inside the building or is physically adjacent to the building).

In turn, residential buildings with more than ten parking spaces shall be designed and constructed in a way that ensures the installation of ducting infrastructure for every parking space to enable the installation of charging points for electric vehicles at every parking space (where the car park is located inside the building or is physically adjacent to the building).

The above requirements are also to cover renovated and reconstructed buildings where the costs of works related to the building envelope or technical building systems exceed 25 percent of the building's value (excluding the value of the land on which the building and parking are located) and where the costs of installation of charging points and ducting infrastructure do not exceed 7 percent of the total reconstruction or renovation value. "Adjacent to the building" means that the car park is related to this building, in terms of ownership or use under a different legal title.

Moreover, for the existing non-residential buildings with more than twenty parking spaces, the owner or the property manager is required to install, by 1 January 2025, at least one charging point and ducting infrastructure, to enable installation of charging points for at least one in every five parking spaces.

Support for the EV charging infrastructure

On 7 January 2022, the National Fund for Environmental Protection and Water Management is to launch a call for applications under the program "Support for the electric vehicle charging and hydrogen refueling infrastructure". The subsidies are to be granted to support investments carried out until 2028. The amount of subsidies under the program for supporting construction of electric vehicle charging infrastructure will be, depending on the infrastructure type:

- for publicly available charging stations with the capacity of more than 50 and less than 150 kW - 30 percent (or 45 percent in communes, where the number of inhabitants does not exceed 100 thousand or with less than 60 thousand vehicles registered or where there are less than 400 vehicles per 1 thousand residents) and 50 percent for publicly available charging stations with the capacity of above 150 kW;
- for charging stations other than the publicly available ones - 25 percent.

Subsidy applications may be submitted from 7 January 2022 to 31 March 2022, but no longer than until the allocated funds are exhausted.

KPMG offers comprehensive support in the preparation of documentation necessary to apply for and settle the subsidy.

If you would like to learn more about the issue discussed, please do not hesitate to contact us.

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