



**Indirect Tax Directorate**  
VAT Supply Team  
Area 3/09  
100 Parliament Street  
London  
SW1A 2BQ

**Date** 14 February 2018  
**Our Ref**  
**Your Ref**

**Tel** 03000 653383

## Memo

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**Subject** Electricity supplied for electric cars

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**To** Mike Revis/Mark Jenkins CIPFA VAT Committee

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**From** Xxxx xxxxxx on behalf of VAT Reliefs Team

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**Copy** David Ogilvie

### Type of authority affected

Any local authority that allows an employee or other person to re-charge their electric car. Happy for those planning to do so to also complete the questionnaire on their intention.

### Description of the issue

At the November 2017 meeting Peter Gladdish raised the issue of where VAT liability lies when an employee charges their electric vehicle at work. This issue has also been raised with the policy team for VAT Reliefs. They have asked if the Committee could provide further information.

The following questions will assist VAT relief's team in their deliberations.

<b>Questions</b>
<b>Name of local authority : (optional)</b>
Does your local authority provide charging points for electric vehicles?
Are these charging points only on Council premises or are they located in public places as well?
In what circumstances (if any) do your employees use these charging points for their own vehicles? Are they the sole users and if not who else uses them and how do you distinguish between the different types of users/usage?
Do you charge your employees to use these points to charge their vehicles, and if so on what basis are the charges made? (e.g. KW/Time/each occasion)

<p>Are you accounting for VAT on these payments?</p> <p>If so at what rate?</p>	
<p>Do you have separate meters for these supplies? If so how are they treated by your electricity providers?</p>	
<p>Is there any other facility you provide to your employees for them to charge their electric vehicles, for example if they have an EVSE cable to plug into the general power supply?</p>	
<p> </p>	
<p><b>Replies to be sent to</b></p>	<p><b>To be confirmed</b></p>
<p><b>Deadline for replies</b></p>	<p><b>Provisionally 18 MAY 2018 to be decided at CIPFA meeting</b></p>

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