



Income Tax (Earnings and Pensions) Act 2003

2003 CHAPTER 1

PART 4

EMPLOYMENT INCOME: EXEMPTIONS

CHAPTER 3

EXEMPTIONS: OTHER TRANSPORT, TRAVEL AND SUBSISTENCE

[^{F1}237A Vehicle-battery charging

- (1) No liability to income tax arises in respect of the provision, at or near an employee's workplace, of facilities for charging a battery of a vehicle used by the employee (including a vehicle used by the employee as a passenger).
- (2) Subsection (1) applies only if the facilities are made available generally to the employer's employees at that workplace.
- (3) In this section—
 - “facilities”—
 - (a) includes electricity, but
 - (b) does not include workplace parking,
 - “taxable”, in relation to a car or van, has the meaning given by section 239(6),
 - “vehicle” means a vehicle—
 - (a) to which Chapter 2 applies (see section 235), and
 - (b) which is neither a taxable car nor a taxable van, and
 - “workplace parking” has the meaning given by section 237(3).]

Changes to legislation: *There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 237A. (See end of Document for details)*

.....

Textual Amendments

- F1** [S. 237A](#) inserted (with effect in accordance with s. 8(2) of the amending Act) by [Finance Act 2019](#) (c. 1), [s. 8\(1\)](#)

Changes to legislation:

There are currently no known outstanding effects for the Income Tax (Earnings and Pensions) Act 2003, Section 237A.