



Finance Act 2019

2019 CHAPTER 1

PART 1

DIRECT TAXES

Employment and social security income

8 Exemption for benefit in form of vehicle-battery charging at workplace

- (1) In Chapter 3 of Part 4 of ITEPA 2003 (employment income: travel-related exemptions), after section 237 insert—

“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).”

Status: This is the original version (as it was originally enacted).

- (2) The amendment made by subsection (1) has effect for the tax year 2018-19 and subsequent tax years.