



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: *Income Tax (Earnings and Pensions) Act 2003, Section 237A is up to date with all changes known to be in force on or before 13 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)*

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\(1\)](#)

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Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 452(2)(aa) inserted by [2013 c. 29 Sch. 23 para. 11](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)