

1 Supply of electricity for electric vehicle charging

- (1) In VATA 1994, in Part 2 of Schedule 7A (charge at reduced rate), Group 1 (supplies of domestic fuel or power) is amended in accordance with subsections (2) to (5).
- (2) In Note 5—
 - (a) the existing text becomes sub-paragraph (1);
 - (b) after sub-paragraph (1) insert—

“(2) Sub-paragraph (1)(g) is subject to paragraph 6A.”
- (3) In Note 6—
 - (a) the existing text becomes sub-paragraph (1);
 - (b) after sub-paragraph (1) insert—

“(2) This paragraph does not apply to a supply of electricity which is an electric vehicle charging supply (as to which, see paragraph 6A).”
- (4) After Note 6 insert—

“6A *Electric vehicle charging supply deemed not to be for domestic use*

 - (1) For the purposes of this Group a supply of electricity is never for domestic use if it is an electric vehicle charging supply.
 - (2) A supply of electricity is an “electric vehicle charging supply” if the electricity is supplied through an electric vehicle charging point that is—
 - (a) accessible to the public or a section of the public, or
 - (b) accessible to employees or contractors at their workplace.
 - (3) An electric vehicle charging point does not fall within sub-paragraph (2)(a) if it is accessible only to residents of a particular building, or part of a particular building, that—
 - (a) consists of a dwelling or a number of dwellings, or
 - (b) is used for a relevant residential purpose.
 - (4) An electric vehicle charging point is “accessible” if it is accessible (on payment or otherwise)—
 - (a) as of right, or
 - (b) by virtue of express or implied permission.
 - (5) In this paragraph—

“electric vehicle” means a road vehicle that can be propelled by electrical power (whether or not it can also be propelled by another kind of power);

“electric vehicle charging point” means a facility or apparatus for charging an electric vehicle.”
- (5) In the heading of Note 7, for “paragraph 6” substitute “this Group”.

- (6) In the Value Added Tax (Supplies of Domestic Electricity) Order 2026 (S.I. 2026/987), in article 3(3) (zero-rating of supplies of domestic electricity: England and Wales and Scotland), inserted Group 24 (supplies of domestic electricity: England and Wales and Scotland) is amended in accordance with subsections (7) to (10).
- (7) In Note 4—
 - (a) the existing text becomes sub-paragraph (1);
 - (b) after sub-paragraph (1) insert—

“(2) This paragraph is subject to paragraph 5A.”
- (8) In Note 5—
 - (a) the existing text becomes sub-paragraph (1);
 - (b) after sub-paragraph (1) insert—

“(2) This paragraph does not apply to a supply of electricity which is an electric vehicle charging supply (as to which, see paragraph 5A).”
- (9) After Note 5 insert—

“5A Electric vehicle charging supply deemed not to be for domestic use

 - (1) For the purposes of this Group a supply of electricity is never for domestic use if it is an electric vehicle charging supply.
 - (2) A supply of electricity is an “electric vehicle charging supply” if the electricity is supplied through an electric vehicle charging point that is—
 - (a) accessible to the public or a section of the public, or
 - (b) accessible to employees or contractors at their workplace.
 - (3) An electric vehicle charging point does not fall within sub-paragraph (2)(a) if it is accessible only to residents of a particular building, or part of a particular building, that—
 - (a) consists of a dwelling or a number of dwellings, or
 - (b) is used for a relevant residential purpose.
 - (4) An electric vehicle charging point is “accessible” if it is accessible (on payment or otherwise)—
 - (a) as of right, or
 - (b) by virtue of express or implied permission.
 - (5) In this paragraph—

“electric vehicle” means a road vehicle that can be propelled by electrical power (whether or not it can also be propelled by another kind of power);

“electric vehicle charging point” means a facility or apparatus for charging an electric vehicle.”
- (10) In the heading of Note 6, for “paragraph 5” substitute “this Group”.

- (11) The amendments made by this section have effect in relation to supplies made on or after 1 November 2026.

2 Climate change levy: supply of electricity for electric vehicle charging

- (1) Schedule 6 to FA 2000 (climate change levy) is amended as follows.
- (2) In paragraph 8(1)(a) (excluded supplies: supply for domestic or charity use), for “paragraph 9” substitute “paragraphs 9 and 9A”.
- (3) In paragraph 9 (excluded supplies: meaning of “for domestic use”)—
- (a) in sub-paragraph (1), at the end insert—
“Paragraphs (e) and (f) are subject to paragraph 9A.”
 - (b) in sub-paragraph (2), at the end insert—
“This sub-paragraph does not apply to a supply of electricity which is an electric vehicle charging supply (as to which, see paragraph 9A).”

- (4) After paragraph 9 insert—

“Electric vehicle charging supply deemed not to be for domestic use

- 9A (1) For the purposes of paragraph 8, a supply of electricity is never for domestic use if it is an electric vehicle charging supply.
- (2) A supply of electricity is an “electric vehicle charging supply” if the electricity is supplied through an electric vehicle charging point that is—
- (a) accessible to the public or a section of the public, or
 - (b) accessible to employees or contractors at their workplace.
- (3) An electric vehicle charging point does not fall within sub-paragraph (2)(a) if it is accessible only to residents of a particular building, or part of a particular building, that—
- (a) consists of a dwelling or a number of dwellings, or
 - (b) is used for a relevant residential purpose.
- (4) An electric vehicle charging point is “accessible” if it is accessible (on payment or otherwise)—
- (a) as of right, or
 - (b) by virtue of express or implied permission.
- (5) For the purposes of sub-paragraph (3)(b) use for a relevant residential purpose has the same meaning as in paragraph 9(3).
- (6) In this paragraph—
- “electric vehicle” means a road vehicle that can be propelled by electrical power (whether or not it can also be propelled by another kind of power);
 - “electric vehicle charging point” means a facility or apparatus for charging an electric vehicle.
- (7) The power to make provision under section 29A(3) of the Value Added Tax Act 1994 varying Schedule 7A to that Act (charge at

reduced rate) includes power to make provision for any appropriate corresponding variation of this paragraph.”

- (5) The amendments made by this section have effect in relation to supplies made on or after 1 November 2026.