Private use

Mixed use

Business only

Company car

Employee charges car at work

START

Charging of electric cars, tax treatment, employee charges car at work

No additional benefit

END

Taxable benefit-in-kind on the total cost of electricity used, (no matching deduction) if AMAPs are not received, MAR is available

END

Business only

Private use

Taxable benefit-in-kind – total cost of electricity used

END

Employee’s car

Mixed use