Private use

Mixed use

Business only

Company car

Employee charges car at home using their own electricity with no reimbursement by employer

Employee entitled to s337/8 deduction for electricity cost of business miles travelled

END

No tax implications

END

N

Employee charges car at home using their own electricity

START

AMAPs and/or MAR for business miles travelled

END

Business only

Private use

No tax implications

END

Employee’s car

Mixed use