Report to Leader of the Council

Subject: Business Rates | Electric Vehicle Charging Points Relief

Date: 3rd September 2026

Author: Business Rates Officer

Wards Affected

All

Purpose

1. To seek approval to use the Government's guidance held at a permalink on the Government's website, Gov.uk, for determining eligibility for Electric Vehicle Charging Points Relief.

2. To delegate to the Director responsible for Revenues Services, the authority to determine eligibility for discretionary relief under section 47 of the Local Government Finance Act 1988 in relation to the Electric Vehicle Charging Points Relief.

Key Decision

This is not a key decision.

Recommendation(s)

THAT:

1) **the Government's guidance for determining applications for discretionary Electric Vehicle Charging Points Relief, held at the permalink on the gov.uk website, is approved as if it were the Council's guidance;**

2) **the determination of applications for discretionary Electric Vehicle Charging Points Relief is delegated to the Senior Leader responsible for Revenues & Welfare Services.**

1 Background

1.1 At the Budget on 26 November 2025, the Chancellor announced that eligible, dedicated electric vehicle charging points will receive 100% relief on their business rates bills until

2036. This is a tax cut worth around £500 million over 10 years. If eligible, EVCP relief will be backdated to 1 April 2023.

1.2 Eligible Electric Vehicle Charging Points will receive 100% relief on their business rates bills until 2036.

1.3 Section 47 of the Local Government Finance Act 1988 (as amended by s69 Localism Act 2011) gives local authorities the power to grant discretionary relief of any amount and for any reason, to the occupiers of non-domestic property.

1.4 The Government intends that Gedling Borough Council should grant Electric Vehicle Charging Points Relief under its existing powers to grant discretionary relief after taking account of its guidance.

1.5 Gedling Borough Council's Constitution currently provides for initial applications for discretionary relief to be submitted to the Leader of the Council for determination. This constitutional requirement is set out in paragraph 1.9 of this report below.

1.6 *Power to grant applications for other discretionary rate relief to be submitted to the Leader of the Council for determination in the first instance and thereafter renewals to be delegated and any new application to be referred to the Leader of the Council if they are clearly not subject to precedent.*

1.7 The Government's expectation is that local authorities should grant relief to qualifying ratepayers at the point of issuing demand notices, and without the need for individual applications.

1.8 The Government's current guidance is appended to this report, but as guidance of this nature is prone to minor changes as schemes are adopted around the country, the permalink location to the Government's guidance which this report seeks to adopt is:

Business rates: Electric Vehicle Charging Points Relief – local authority guidance - GOV.UK

2 Proposal

2.1 It is proposed that the Council adopts the Government's guidance held at the permalink (at paragraph 1.8) (also at Appendix 1) on the gov.uk website.

2.2 It is proposed that a delegation is provided to the Senior Leader responsible for Revenues & Welfare Services, for the determination of relief eligibility, in accordance with the Government's guidance.

3 Alternative Options

3.1 An alternative to the proposal would be to report each application for relief under Electric Vehicle Charging Points to the Leader of the Council for his determination as directed by the Council's constitution. This would mean the Leader of the Council would have to consider multiple applications which would place an unnecessary burden on the Executive.

4 Financial Implications

4.1 The Valuation Office are currently identifying qualifying EV Charging Points. It is currently unknown how many will be entered into the rating list as they are assessed on their own circumstances.

4.2 Government will fully reimburse local authorities for the local share of the discretionary relief using a grant under s31 of the Local Government Act 2003. Therefore, the financial implications to the Council are neutral.

5 Legal Implications

5.1 Section 47 of the Local Government Finance Act 1988 permits the billing authority to grant discretionary rate relief. Regard has been given to relevant government guidance in relation to discretionary relief when coming to this recommendation.

5.2 Discretionary rate relief could amount to financial assistance governed by the Subsidy Control Act 2022. A subsidy refers to a grant, a tax relief, a loan, or other form of financial assistance paid from public resources.

5.3 The Electric Vehicle Charging Points Relief scheme is likely to amount to subsidy. Any relief provided by Local Authorities under this scheme will need to comply with the UK's domestic and international subsidy control obligations set out in the Subsidy Control Act 2022 (see the government guidance for UK subsidy control).

5.4 No recipient can receive over £315k over a three year period (consisting of the current financial year and the previous two financial years). Further guidance on UK subsidy control and how this relates to previously received Covid-19 reliefs and grants can be found in the Government's guidance at Appendix 1.

5.5 In those cases where it is clear to the Council that the ratepayer is likely to breach the allowed subsidy limits set out by the Subsidy Control Act 2022, the Council will withhold the relief.

6 Equalities Implications

6.1 The proposed eligibility criteria for the scheme published in the Government's guidance provides the transparent basis for the assessment of eligibility for Electric Vehicle Charging Points Relief which will be applied equally to all eligible ratepayers.

6.2 Relief will be applied automatically based on eligibility criteria without the need for ratepayers to make an application.

7 Carbon Reduction/Environmental Sustainability Implications

7.1 There are no carbon reduction/sustainability implications arising from this report.

8 Appendices

8.1 Appendix 1 – Electric Vehicle Charging Points Relief - Government Guidance

9 Background Papers

9.1 None

10 Reasons for Recommendations

10.1 The Council is expected by Government to grant relief in line with the guidance it has published. The guidance held at the permalink on the gov.uk website supersedes all previous guidance published by the Government on this subject.

10.2 To ensure efficient decision making and avoid the Executive from becoming overwhelmed by applications, it is appropriate that this function is delegated to Officers.

10.3 It is considered that such determinations, where explicit guidance is accepted and adopted, are a standard revenues function and should be performed by the Council's officers and not its members.

Statutory Officer approval	
Approved by: Tina Adams **Date:**	**Chief Finance & S151 Officer**
Approved by: Francesca Whyley **Date:**	**Monitoring Officer**