Ministry of Housing, Communities & Local Government

Guidance

Business rates: Electric Vehicle Charging Points Relief – local authority guidance

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Applies to England

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About

1. This guidance is intended to support local authorities in administering the Electric Vehicle Charging Point (EVCP) relief scheme, announced at the Budget, by the Chancellor on 26 November 2025. This guidance applies to England only.

2. This guidance sets out the criteria for the Electric Vehicle Charging Point business rates relief scheme. The guidance does not replace existing legislation.

3. Enquiries on this measure should be addressed to: ndr@communities.gov.uk.

Introduction

4. At the Budget on 26 November, 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.

5. This document provides guidance to authorities about the operation and delivery of the policy.

How will the relief be provided?

6. The government will, in line with the eligibility criteria set out in this guidance, reimburse local authorities that use their discretionary relief powers under section 47 of the Local Government Finance Act 1988 (as amended) to grant relief. It will be for individual local billing authorities to adopt a local scheme and determine in each individual case when, having regard to this guidance, to grant relief under section 47.

7. The government will fully reimburse billing authorities and major precepting authorities for their loss of income under the rates retention scheme as a result of awarding the relief that falls within the definitions in this guidance, using a grant under section 31 of the Local Government Act 2003. The department will update NNDR returns accordingly.

Eligibility principles – which properties will benefit from the relief

8. Electric vehicle charging point relief is available for chargeable days in the financial years 2026/27 to 2035/36 for a hereditament which meets both of the following tests for the chargeable days:

a. Wholly or mainly consists of an electric vehicle charging point and associated bay(s) that are operational, energised, accessible and open to customers.

b. Classified by the Valuation Office (VO) as the site of an electric vehicle charging point (and associated bays) and falling within the following category for electric vehicle charging points:

i. Separately assessed electric vehicle charging point and bays, which will have a dedicated Special Category code as defined by the VO.

9. Local authorities should have regard to the VOs, Special Category (SCat) codes dedicated for EVCP sites, when determining whether an EVCP is eligible for relief. The SCat for eligible hereditaments is 718.

10. For avoidance of doubt, electric vehicle only forecourts, where the hereditament wholly or mainly consists of electric vehicle charging point(s) and associated bay(s) are eligible for this relief.

11. The relief is not available on sites where charging bays form part of a larger hereditament, and do not have a separate rateable value as assessed by the VO.

12. The relief is only available to occupied, eligible EVCP properties. To be eligible for relief the hereditament must be operational, energised, accessible and open to customers. Relief is available where the above conditions are met. Where these conditions are not met or the hereditament is unoccupied then the hereditament will not be eligible for relief.

13. The VO will work with local authorities to help identify and advise them when eligible EVCPs are added to or removed from the business rates list, as supported by the existing information sharing agreements. How much relief will be available?

14. The total amount of government-funded relief available for each property for the relevant financial years under this scheme is 100% of the chargeable amount.

15. Local authorities should ensure that their local EVCP relief scheme provides that relief can be backdated to eligible EVCP with effect from the 1 April 2023. This is to ensure that where new EVCP properties have been added to the business rates list by the Valuation Office, that relief can be awarded in full, from the effective date.

16. The relief should be applied after mandatory reliefs and other discretionary reliefs funded by section 31 grants have been applied, but before those where local authorities have used their wider discretionary relief powers introduced by the Localism Act 2011, which are not funded by section 31 grants. However, as required in the NNDR guidance notes, the former categories of discretionary relief available prior to the Localism Act 2011 (i.e. charitable/CASC and not for profit) should be applied first in the sequence of discretionary reliefs and, therefore, before Electric Vehicle Charging Point relief.

Authorities may use their discretionary powers to, at cost to themselves, offer further relief outside this scheme or additional relief to hereditaments within the scheme. However, where an authority applies a locally funded relief under section 47, this should be applied after the Electric Vehicle Charging Point relief. The ordering should be applied in following sequence:

- Improvement Relief
- Transitional Relief
- Other mandatory Reliefs (as determined in legislation)
- Section 47 Discretionary Relief in the following order:

i. 2023 / 2026 Supporting Small Business (SSB)
ii. Former categories of discretionary relief available prior to the Localism Act 2011 (i.e. charitable, CASC, not for profit) should be applied first in the sequence of discretionary reliefs, after SSB
iii. Other discretionary (centrally funded) including Freeport relief
iv. Electric Vehicle Charging Point relief scheme
v. Other locally funded schemes

17. Eligibility for the relief and the relief itself will be assessed and calculated on a daily basis. The following formula should be used to determine the amount of relief to be granted for a chargeable day for a particular hereditament in the applicable financial year:

- Amount of relief to be granted = V x 1.0 where:

18. V is the daily charge for the hereditament for the chargeable day after the application of any mandatory relief and certain other discretionary reliefs in line with the guidance.

19. This should be calculated ignoring any prior year adjustments in liabilities which fall to be liable on the day.

Subsidy control

20. Electric vehicle charging points relief awards are likely to amount to subsidies under the Subsidy Control Act (SCA). On 6 May 2026, the government submitted a Competition and Markets Authority (CMA) referral for an assessment of the proposed Subsidy Scheme of Particular Interest. The Subsidy Advice Unit (SAU), a part of the CMA, published its report on 17 June 2026.

21. Under the Scheme, any business rates relief awards made in accordance with this guidance are judged to be consistent with the subsidy control principles. This means that local authorities who satisfy themselves that an award complies with this guidance are not required to conduct their own assessment of the award against the subsidy control principles. It also means that a subsidy awarded under the scheme that complies with this guidance is insulated from legal challenge under the Subsidy Control Act. There is no cap to the value of a business rates relief award that can be made under the Scheme. For the avoidance of doubt, subsidies awarded under the Scheme do not constitute nor contribute to Minimum Financial Assistance.

22. Local authorities will also have an obligation to report individual subsidies awarded under the scheme. Subsidies above £100,000 awarded under this scheme are subject to transparency requirements. This is not cumulated per beneficiary but applies per subsidy award. This means that for every individual subsidy provided of more than £100,000, the local authority needs to include details of the subsidy on the subsidy control database and link that award to the Business Rates Relief for electric vehicle charging point subsidy scheme. Local authorities will need to create an account to use the Manage UK Subsidies Portal. This will enable users to upload subsidy schemes and awards. To gain access, users must email subsidydatabase@businessandtrade.gov.uk.

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