



## EV drivers to benefit from reduced VAT rate on ESB's public charging network

Dear EV Driver,

We are delighted to announce that on foot of a request from ESB, the Irish Revenue Commissioners formally confirmed on the 16<sup>th</sup> of June 2020 that a reduced VAT rate (13.5%) is applicable for electric vehicle (EV) charging. Since being notified of that clarification, we have updated our IT systems to reflect that monetary change and can now pass the full benefit of this ruling to our customers.

To date, ESB, in line with industry practice and professional opinion, has applied VAT at the standard (23%) rate to EV charging on its network in the Republic of Ireland.

A VAT amount is calculated for every individual transaction so that the VAT can be collected from customers by ESB on behalf of the Irish Revenue Commissioners. The rate and amount of VAT is shown separately on all customer accounts (VAT registered customers will be issued with valid credit notes and revised invoices for the corrected periods to assist them in meeting with their VAT obligations with Revenue).

Following the ruling by the Irish Revenue Commissioners on the 16<sup>th</sup> of June 2020 to apply the new reduced rate of 13.5% VAT to electric vehicle charging, customers will notice the following changes;

ESB will be passing on the VAT rate reduction to our customers. In future all transactions, on both the fast chargers and standard AC chargers (when pay for use is introduced in the coming weeks), will have the lower VAT amount included so the cost of charging for customers who cannot reclaim VAT will reduce.

- From 1<sup>st</sup> July, all transactions will have the lower VAT rate included so the cost of charging for customers who cannot reclaim VAT will reduce. For example, our Membership/Introductory offer rate for fast charging will reduce from 29c to 26.8c while our PAYG rate will be 30.5c reduced from 33c. The membership subscription, overstay fee and the cost to purchase an ESB charge point access card have also been reduced in line with the change in VAT rate. We have updated our IT systems to give effect to this, and these new rates will be applicable from 1<sup>st</sup> July.
- Separately, we will recalculate VAT charged on all transactions since the introduction of pay to use (18<sup>th</sup> November 2019) using the reduced rate. We will apply a credit to all customer accounts for any difference in VAT rates. For those on the Membership/Introductory offer, a credit will be included in your August invoice. Similarly, for PAYG customers, your account balance will be adjusted accordingly in August.

Business customers will be dealt with on an individual basis and are asked to email [ecars@esb.ie](mailto:ecars@esb.ie).

For further information please visit [esb.ie/ecars](http://esb.ie/ecars).

If you need to get in touch, you can contact us by email [ecars@esb.ie](mailto:ecars@esb.ie), Facebook at [www.facebook.com/ESBecars/](http://www.facebook.com/ESBecars/) or via our 24/7 customer care line on 01 258 3799.

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