



19 May 2025

[REDACTED]
[REDACTED]
[REDACTED]

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 16 April 2025. You requested the following:

...in relation to Fringe Benefit Tax (FBT) obligations where an employer, including Ministerial Services or any other government department, funds the installation of an electric vehicle (EV) charger at an employee's home.

We request the following information:

- 1. Whether the cost of supplying and/or installing an EV charger at an employee's residence is considered a fringe benefit for tax purposes under current IRD rules.*
- 2. Whether Ministerial Services or any other government entity has sought guidance from IRD in relation to FBT obligations on home EV chargers provided to Ministers or public servants.*
- 3. Whether FBT has been paid (or is required to be paid) by Ministerial Services or other agencies in relation to home EV charger installations for ministers or government officials.*

Item 1

Inland Revenue has not published anything in relation to the instalment of an EV charger in an employee's home. The application of Fringe Benefit Tax (FBT) will depend on the facts of the arrangement, primarily who owns the charger once it is installed. If that is the employee, then an FBT liability will most likely arise. If the employer it is the owner, then FBT is unlikely to arise in respect of the charger, however, there is an issue as to whether FBT would be applicable to the use of the charger to charge private vehicles. In that case an FBT liability may arise.

Where at some point the ownership of the charger passed to the employee, that would likely trigger an FBT liability at the market value of the charger on the date the ownership transferred.

Employers seeking certainty regarding the FBT treatment of providing an EV charger at an employee's residence should consider applying for a binding ruling from Inland Revenue. Information regarding binding rulings can be found on Inland Revenue's Tax Technical website at taxtechnical.ird.govt.nz/apply-for/apply-for-a-ruling.

Item 2 and 3

Information related to specific requests for guidance from Ministerial Services or any other agencies in relation to FBT on home EV chargers provided to Ministers or public servants is considered sensitive revenue information under section 18 of the Tax Administration Act 1994 (TAA) because it directly identifies an entity.

Information related to whether FBT has been paid (or is required to be paid) by Ministerial Services or other agencies in relation to home EV charger installations for ministers or government officials is also considered sensitive revenue information under section 18 of the Tax Administration Act 1994 (TAA).

Your request for this information is therefore refused under section 18(c)(i) of the OIA, as making the requested information available would be contrary to the provisions of a specified enactment, namely Inland Revenue's confidentiality obligation in section 18 of the TAA.

Right of review

If you disagree with my decision on your OIA request, you have the right to ask the Ombudsman to investigate and review my decision under section 28(3) of the OIA. You can contact the office of the Ombudsman by email at: info@ombudsman.parliament.nz.

Publishing of OIA response

We intend to publish our response to your request on Inland Revenue's website (ird.govt.nz) as this information may be of interest to other members of the public. This letter, with your personal details removed, may be published in its entirety. Publishing responses increases the availability of information to the public and is consistent with the OIA's purpose of enabling more effective participation in the making and administration of laws and policies and promoting the accountability of officials.

Thank you again for your request.

Yours sincerely



Carolyn Elliot
Policy Lead, Tax Administration