

SCHEDULES

SCHEDULE 2

EXEMPT VEHICLES

Vehicles for export

- 23 (1) A vehicle is an exempt vehicle if—
- (a) it has been supplied to the person keeping it by a taxable person within the meaning of section 2C of the Value Added Tax Act 1983, and
 - (b) the supply has been zero-rated under subsection (7) of section 16 of that Act.
- (2) If at any time the value added tax that would have been chargeable on the supply but for the zero-rating becomes payable under subsection (9) of that section (or would have become payable but for any authorisation or waiver under that subsection), the vehicle is deemed never to have been an exempt vehicle under sub-paragraph (1).