



Vehicle Excise and Registration Act 1994

1994 CHAPTER 22

PART I

VEHICLE EXCISE DUTY AND LICENCES

Main provisions

5 Exempt vehicles.

- (1) No vehicle excise duty shall be charged in respect of a vehicle if it is an exempt vehicle.
- (2) Schedule 2 specifies descriptions of vehicles which are exempt vehicles.
- [^{F1}(3) The Secretary of State may by order amend Schedule 2 in order to make provision about the descriptions of—
 - (a) tractors, and
 - (b) vehicles used for purposes relating to agriculture, horticulture or forestry, that are to be exempt vehicles.
- (4) An order under subsection (3) may in particular repeal any of paragraphs 20A to 20D of Schedule 2.]

Textual Amendments

F1 S. 5(3)(4) inserted (19.7.2007) by [Finance Act 2007 \(c. 11\)](#), s. 106(1)

Changes to legislation:

Vehicle Excise and Registration Act 1994, Section 5 is up to date with all changes known to be in force on or before 16 October 2023. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations.

[View outstanding changes](#)

Changes and effects yet to be applied to the whole Act associated Parts and Chapters:

Whole provisions yet to be inserted into this Act (including any effects on those provisions):

- s. 7(1A) inserted by [2006 c. 49 s. 47\(2\)](#)
- s. 7(5)(za) inserted by [2006 c. 49 s. 47\(3\)](#)
- s. 22(1)(aa) inserted by [2006 c. 49 s. 47\(6\)](#)
- s. 22(1AA) inserted by [2006 c. 49 s. 47\(9\)](#)
- s. 22(1BA) inserted by [2006 c. 49 s. 47\(10\)](#)
- Sch. 1 para. 1N inserted by [2023 c. 1 s. 10\(5\)\(e\)\(7\)](#)
- Sch. 2 para. 20G(2)(za)-(zc) inserted by [2023 c. 1 s. 10\(2\)\(a\)\(i\)\(7\)](#)