

## SCHEDULE 5

### EXEMPT VEHICLES: VEHICLES IMPORTED BY MEMBERS OF FOREIGN ARMED FORCES AND OTHERS

#### **Period of exemption**

2.—(1) The period during which a vehicle is an exempt vehicle by virtue of this Schedule shall be the period of 12 months beginning with the day on which a nil licence is issued in respect of that vehicle.

(2) The exemption shall however cease to apply if, at any time during the period prescribed by sub-paragraph (1), the importer of the vehicle becomes liable to pay any duty or tax chargeable in respect of its importation.