
Changes to legislation: Vehicle Excise and Registration Act 1994, Cross Heading: Old vehicles is up to date with all changes known to be in force on or before 12 August 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. (See end of Document for details) View outstanding changes

SCHEDULES

SCHEDULE 2

EXEMPT VEHICLES

[^{F1}Old vehicles

Textual Amendments

F1 By 1996 c. 8, s. 19(1)(2) it is provided that Sch. 2 para. 1A and preceding cross-heading are substituted (with effect in relation to times on or after 1.6.1996)

1A (1) Subject to sub-paragraph (2), a vehicle is an exempt vehicle at any time [^{F2}during the period of 12 months beginning with 1 April in any year if it was constructed more than 40 years before 1 January in that year.]

[But nothing in sub-paragraph (1) has the effect that a nil licence is required to be in ^{F3}(1A) force in respect of a vehicle while a vehicle licence is in force in respect of it.]

(2) A vehicle is not an exempt vehicle by virtue of sub-paragraph (1) if—

- (a) an annual rate is specified in respect of it by any provision of Part III, V, VI, VII or VIII of Schedule 1; or
- (b) it is a special vehicle, within the meaning of Part IV of Schedule 1, which—
 - (i) falls within sub-paragraph (3) or (4); and
 - (ii) is not a digging machine, mobile crane, [^{F4}mobile pumping vehicle,] works truck or road roller.

(3) A vehicle falls within this sub-paragraph if—

- (a) it is designed or adapted for use for the conveyance of goods or burden of any description;
- (b) it is put to a commercial use on a public road; and
- (c) that use is not a use for the conveyance of goods or burden of any description.

(4) A vehicle falls within this sub-paragraph if—

- (a) it is designed or adapted for use with a semi-trailer attached;
- (b) it is put to a commercial use on a public road; and
- (c) in a case where that use is a use with a semi-trailer attached, the semi-trailer is not used for the conveyance of goods or burden of any description.

(5) In sub-paragraph (2) “digging machine”, “mobile crane” [^{F5}“mobile pumping vehicle”] and “works truck” have the same meanings as in paragraph 4 of Schedule 1.

(6) In sub-paragraphs (3) and (4) “commercial use” means use for hire or reward or for or in connection with a trade or business.]

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Textual Amendments

- F2** Words in [Sch. 2 para. 1A\(1\)](#) substituted (1.4.2017) by [Finance Act 2016 \(c. 24\), s. 151\(2\)\(4\)](#)
- F3** [Sch. 2 para. 1A\(1A\)](#) inserted (1.4.2017) by [Finance Act 2016 \(c. 24\), s. 151\(3\)\(4\)](#)
- F4** Words in Sch. 2 para. 1A(2)(b)(ii) inserted (11.5.2001 with application as mentioned in [s. 12\(5\)](#) of the amending Act) by [2001 c. 9, s. 12\(4\)\(a\)\(5\)](#)
- F5** Words in Sch. 2 para. 1A(5) inserted (11.5.2001 with application as mentioned in [s. 12\(5\)](#) of the amending Act) by [2001 c. 9, s. 12\(4\)\(b\)\(5\)](#)

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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\(2\)\(a\)\(i\)\(7\)](#)