

Changes to legislation: Vehicle Excise and Registration Act 1994, SCHEDULE 2 is up to date with all changes known to be in force on or before 05 July 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

Section 5.

EXEMPT VEHICLES

Electrically propelled vehicles

^{F1}1

Textual Amendments

- F1** Sch. 2 para. 1 repealed (1.7.1995) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. II paras. 2(a), 5, Sch. 29 Pt. V(1) Note

[^{F2}Old vehicles

Textual Amendments

- F2** 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 [^{F3}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 ^{F4}(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, [^{F5}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;

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- (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”^{F6}, “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.]

Textual Amendments

- F3** Words in Sch. 2 para. 1A(1) substituted (1.4.2017) by Finance Act 2016 (c. 24), s. 151(2)(4)
- F4** Sch. 2 para. 1A(1A) inserted (1.4.2017) by Finance Act 2016 (c. 24), s. 151(3)(4)
- F5** 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)
- F6** 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)

Trams

- 2 A vehicle used on tram lines is an exempt vehicle.

^{F7} Electrically assisted pedal cycles

Textual Amendments

- F7** Sch. 2 para. 2A and preceding cross-heading inserted (29.4.1996) by 1996 c. 8, s. 15(5)

- ^{F8}2A (1) An electrically assisted pedal cycle is an exempt vehicle.
- (2) For the purposes of sub-paragraph (1) an electrically assisted pedal cycle is a vehicle of a class complying with such requirements as may be prescribed by regulations made by the Secretary of State for the purposes of this paragraph.]

Textual Amendments

- F8** Sch. 2 para. 2A and preceding cross-heading inserted (29.4.1996) by 1996 c. 8, s. 15(5)

Vehicles not for carriage

- 3 A vehicle which is not constructed or adapted for use, or used, for the carriage of a driver or passenger is an exempt vehicle.

^{F9} Police vehicles

Textual Amendments

- F9** Sch. 2 para. 3A and preceding cross-heading inserted (1.7.1995) by 1995 c. 4, s. 19, Sch. 4 Pt. II paras. 3, 5

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3A A vehicle is an exempt vehicle when it is being used for police purposes.]

Fire engines etc.

4 (1) A fire engine is an exempt vehicle.

(2) In sub-paragraph (1) “fire engine” means a vehicle which—

- (a) is constructed or adapted for use for the purpose of fire fighting or salvage (or both), and
- [^{F10}(b) is used solely for purposes in relation to which a fire and rescue authority under the Fire and Rescue Services Act 2004 has functions (whoever uses it for those purposes).]

5 A vehicle which is kept by a [^{F11}fire and rescue authority] is an exempt vehicle when it is being used or kept on a road for the purposes of the authority’s [^{F12}functions].

Ambulances[^{F13}, medical courier vehicles] and health service vehicles

Textual Amendments

F13 Words in Sch. 2 para. 6 cross-heading inserted (1.4.2020) by [Finance Act 2020 \(c. 14\), s. 87\(2\)\(4\)](#)

6 (1) An ambulance is an exempt vehicle.

(2) In sub-paragraph (1) “ambulance” means a vehicle which—

- (a) is constructed or adapted for, and used for no purpose other than, the carriage of sick, injured or disabled people to or from welfare centres or places where medical or dental treatment is given, and
- (b) is readily identifiable as a vehicle used for the carriage of such people by being marked “Ambulance” on both sides.

[^{F14}6A (1) A vehicle is an exempt vehicle if—

- (a) it is used primarily for the transportation of medical items,
- (b) it is readily identifiable as a vehicle used for the transportation of medical items by being marked “Blood” on both sides, and
- (c) it is registered under this Act in the name of a charity whose main purpose is to provide services for the transportation of medical items.

(2) In this paragraph—

“charity” means a charity as defined by paragraph 1 of Schedule 6 to the Finance Act 2010;

“medical items” means items intended for use for medical purposes, including in particular—

- (a) blood;
 - (b) medicines and other medical supplies;
 - (c) items relating to people who are undergoing medical treatment;
- “item” includes any substance.]

Textual Amendments

F14 Sch. 2 para. 6A inserted (1.4.2020) by [Finance Act 2020 \(c. 14\), s. 87\(3\)\(4\)](#)

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- 7 A vehicle is an exempt vehicle when it is being used or kept on a road by—
- (a) a health service body (as defined in section 60(7) of the ^{M1}National Health Service and Community Care Act 1990) or a health and social services body (as defined in Article 7(6) of the ^{M2}Health and Personal Social Services (Northern Ireland) Order 1991), or
 - (b) a National Health Service trust established under [^{F15}the National Health Service Act 2006, the National Health Service (Wales) Act 2006] or the ^{M3}National Health Service (Scotland) Act 1978 or a Health and Social Services Trust established under the Health and Personal Social Services (Northern Ireland) Order 1991 [^{F16}or
 - [^{F17}(ba)
 - ^{F18}(c)]^{F19} ...
 - ^{F20}(d)]^{F21} ...
 - (e) a Local Health Board established under [^{F22}section 11 of the National Health Service (Wales) Act 2006]]^{F23}or
 - [^{F24}(f) the Care Quality Commission.]]

Textual Amendments

- F15** Words in Sch. 2 para. 7(b) substituted (1.3.2007) by [National Health Service \(Consequential Provisions\) Act 2006 \(c. 43\), ss. 2, 8\(2\), Sch. 1 para. 170\(a\)](#) (with Sch. 3 Pt. 1)
- F16** Sch. 2 para. 7(c) and the word preceding it inserted (1.11.1999) by S.I. 1999/2795, [art. 5](#)
- F17** Sch. 2 para. 7(ba) inserted (1.4.2004 for E.W.) by [Health and Social Care \(Community Health and Standards\) Act 2003 \(c. 43\), s. 34, Sch. 4 para. 96](#); S.I. 2004/759, [art. 2](#)
- F18** Sch. 2 para. 7(c) repealed (1.4.2009) by [Health and Social Care Act 2008 \(c. 14\), s. 170\(3\)\(4\), Sch. 5 para. 62\(a\), Sch. 15 Pt. 1](#); S.I. 2009/462, [art. 2\(1\), Sch. 1 paras. 35\(x\), 36](#)
- F19** Sch. 2 para. 7(d) and preceding word inserted (8.2.2000) by S.I. 2000/90, [art. 3, Sch. 1 para. 28](#)
- F20** Sch. 2 para. 7(d) omitted (1.4.2013) by virtue of [The Health and Social Care Act 2012 \(Consequential Amendments\) Order 2013 \(S.I. 2013/594\), arts. 1\(2\), 2](#)
- F21** Sch. 2 para. 7(e) and preceding word inserted (10.10.2002 for W. and 1.3.2007 for E.) by [National Health Service Reform and Health Care Professions Act 2002 \(c. 17\), s. 6\(2\), Sch. 5 para. 39](#); S.I. 2002/2532, [art. 2, Sch. 1 Pt. 2 para. 12](#)
- F22** Words in Sch. 2 para. 7(e) substituted (1.3.2007) by [National Health Service \(Consequential Provisions\) Act 2006 \(c. 43\), ss. 2, 8\(2\), Sch. 1 para. 170\(c\)](#) (with Sch. 3 Pt. 1)
- F23** Sch. 2 para. 7(f) and preceding word added (11.11.2004) by [The Health and Social Care \(Community Health and Standards\) Act 2003 \(Commission for Healthcare Audit and Inspection and Commission for Social Care Inspection\) \(Consequential Provisions\) Order 2004 \(S.I. 2004/2987\), art. 2\(1\)\(g\)\(ii\)](#)
- F24** Sch. 2 para. 7(f) substituted (1.4.2009) by [Health and Social Care Act 2008 \(c. 14\), s. 170\(3\)\(4\), Sch. 5 para. 62\(b\)](#); S.I. 2009/462, [art. 2\(1\), Sch. 1 para. 35\(x\)](#)

Marginal Citations

- M1** 1990 c. 19.
- M2** S.I. 1991/194 (N.I.1).
- M3** 1978 c. 29.

- 8 A vehicle which is made available by the Secretary of State [^{F25}or the Welsh Ministers]—

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- (a) to a person, body or local authority under ^{F26}section 12 or 80 of the National Health Service Act 2006, or section 10 or 38 of the National Health Service (Wales) Act 2006], or
- (b) to a local authority, education authority or voluntary organisation in Scotland under section 15 or 16 of the National Health Service (Scotland) Act 1978,

and which is used in accordance with the terms on which it is so made available is an exempt vehicle.

Textual Amendments

- F25** Words in Sch. 2 para. 8 inserted (1.3.2007) by [National Health Service \(Consequential Provisions\) Act 2006 \(c. 43\)](#), ss. 2, 8(2), [Sch. 1 para. 171\(a\)](#) (with [Sch. 3 Pt. 1](#))
- F26** Words in Sch. 2 para. 8(a) substituted (1.3.2007) by [National Health Service \(Consequential Provisions\) Act 2006 \(c. 43\)](#), ss. 2, 8(2), [Sch. 1 para. 171\(b\)](#) (with [Sch. 3 Pt. 1](#))

- 9 (1) A veterinary ambulance is an exempt vehicle.
- (2) In sub-paragraph (1) “veterinary ambulance” means a vehicle which—
- (a) is used for no purpose other than the carriage of sick or injured animals to or from places where veterinary treatment is given, and
 - (b) is readily identifiable as a vehicle used for the carriage of such animals by being marked “Veterinary Ambulance” on both sides.

Mine rescue vehicles etc.

- 10 A vehicle used solely—
- (a) as a mine rescue vehicle, or
 - (b) for the purpose of conveying or drawing emergency winding-gear at a mine,
- is an exempt vehicle.

Lifeboat vehicles

- 11 A vehicle used or kept on a road for no purpose other than the haulage of a lifeboat and the conveyance of the necessary gear of the lifeboat which is being hauled is an exempt vehicle.

Road construction and maintenance vehicles

^{F27}12

Textual Amendments

- F27** Sch. 2 para. 12 repealed (1.7.1995) by [1995 c. 4](#), ss. 19, 162, [Sch. 4 Pt. II paras. 2\(b\), 5](#), [Sch. 29 Pt. V\(1\)](#) Note

- ^{F28}13 A road roller is an exempt vehicle.

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Textual Amendments

F28 Sch. 2 para. 13 repealed (1.7.1995) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. II paras. 2(c), 5, **Sch. 29 Pt. V(1)** Note

- ^{F29}14 A vehicle is an exempt vehicle when it is—
- (a) being used,
 - (b) going to or from the place where it is to be or has been used, or
 - (c) being kept for use,
- for the purpose of clearing snow from public roads by means of a snow plough or similar device (whether or not forming part of the vehicle).

Textual Amendments

F29 Sch. 2 para. 14 repealed (1.7.1995) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. II paras. 2(d), 5, **Sch. 29 Pt. V(1)** Note

- ^{F30}15

Textual Amendments

F30 Sch. 2 para. 15 repealed (1.7.1995) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. II paras. 2(e), 5, **Sch. 29 Pt. V(1)** Note

- ^{F31}16

Textual Amendments

F31 Sch. 2 para. 16 repealed (1.7.1995) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. II paras. 2(f), 5, **Sch. 29 Pt. V(1)** Note

- ^{F32}17

Textual Amendments

F32 Sch. 2 para. 17 repealed (1.7.1995) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. II paras. 2(g), 5, **Sch. 29 Pt. V(1)** Note

Vehicles for disabled people

- 18 A vehicle (including a cycle with an attachment for propulsion by mechanical power) which—
- (a) is adapted, and used or kept on a road, for an invalid, and
 - (b) does not exceed 508 kilograms in weight unladen,
- is an exempt vehicle.
- 19 (1) A vehicle is an exempt vehicle when it is being used, or kept for use, by or for the purposes of a disabled person who satisfies sub-paragraph (2) if—

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- (a) the vehicle is registered under this Act in the name of the disabled person, and
 - [^{F33}(b) no other vehicle registered in his or her name under this Act is—
 - (i) a vehicle for which a vehicle licence taken out at a rate of vehicle excise duty reduced in accordance with paragraph 1ZA(1) of Schedule 1 is in force, or
 - (ii) an exempt vehicle under this paragraph or paragraph 7 of Schedule 4.]
- (2) A disabled person satisfies this sub-paragraph if—
- (a) he is in receipt of a disability living allowance by virtue of entitlement to the mobility component at the higher rate,
 - [^{F34}(aa) he or she is in receipt of personal independence payment by virtue of entitlement to the mobility component at the enhanced rate,
 - [that person, in accordance with regulations made under section 31 of the
 - ^{F35}(aaa) Social Security (Scotland) Act 2018, is in receipt of disability assistance for children and young people by virtue of entitlement to the mobility component at the higher rate,]
 - [that person, in accordance with regulations made under section 31 of the
 - ^{F36}(aab) Social Security (Scotland) Act 2018, is in receipt of disability assistance for working age people by virtue of entitlement to the mobility component at the enhanced rate,]
 - (ab) he or she is in receipt of armed forces independence payment,]
 - (b) he is in receipt of a mobility supplement, or
 - (c) he has obtained, or is eligible for, a grant under—
 - [^{F37}(i) paragraph 2 of Schedule 20 to the National Health Service Act 2006 or paragraph 2 of Schedule 15 to the National Health Service (Wales) Act 2006,]
 - (ii) section 46(3) of the ^{M4}National Health Service (Scotland) Act 1978, or
 - (iii) Article 30(3) of the ^{M5}Health and Personal Social Services (Northern Ireland) Order 1972,
 in relation to the vehicle.
- [^{F38}(2A) This paragraph shall have effect as if a person were in receipt of a disability living allowance by virtue of entitlement to the mobility component at the higher rate in any case where—
- (a) he has ceased to be in receipt of it as a result of having ceased to satisfy a condition of receiving the allowance or of receiving the mobility component at that rate;
 - (b) that condition is either—
 - (i) a condition relating to circumstances in which he is undergoing medical or other treatment as an in-patient in a hospital or similar institution; or
 - (ii) a condition specified in regulations made by the Secretary of State;
 and
 - (c) he would continue to be entitled to receive the mobility component of the allowance at the higher rate but for his failure to satisfy that condition.]

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[^{F39}(2B) This paragraph has effect as if a person were in receipt of personal independence payment by virtue of entitlement to the mobility component at the enhanced rate in any case where the person would be in receipt of that payment by virtue of that entitlement but for—

- (a) regulations under section 86(1) of the Welfare Reform Act 2012 (treatment as in-patient in hospital or similar institution), or
- (b) corresponding provision having effect in Northern Ireland.]

[^{F40}(2C) This paragraph has effect as if a person were in receipt of disability assistance for working age people by virtue of entitlement to the mobility component at the enhanced rate in any case where the person would be in receipt of that payment by virtue of that entitlement but for the reduction of the value of a payment of disability assistance to £0 when a person is in a hospital or similar institution.]

(3) For the purposes of sub-paragraph (1) a vehicle is deemed to be registered under this Act in the name of a [^{F41}disabled person who satisfies sub-paragraph (2) by virtue of paragraph (a), (aa), (ab) or (b) of that sub-paragraph] if it is so registered in the name of—

- (a) an appointee, or
- (b) a person nominated for the purposes of this paragraph by the person or an appointee.

(4) In sub-paragraph (3) “appointee” means—

- (a) a person appointed pursuant to regulations made under (or having effect as if made under) the ^{M6}Social Security Administration Act 1992 or the ^{M7}Social Security Administration (Northern Ireland) Act 1992 to exercise any of the rights and powers of a person in receipt of a disability allowance, [^{F42}personal independence payment or armed forces independence payment,] or
- (b) a person to whom a mobility supplement is paid for application for the benefit of another person in receipt of the supplement.

[^{F43}(4A) For the purposes of sub-paragraph (1) a vehicle is deemed to be registered under this Act in the name of a disabled person who satisfies sub-paragraph (2) by virtue of paragraph (aaa) [^{F44}or (aab)] of that sub-paragraph if it is so registered in the name of—

- (a) a person appointed under section 58, 85A or 85B of the Social Security (Scotland) Act 2018 in relation to the person,
- (b) a person nominated for the purposes of this paragraph by the person or the person so appointed, or
- (c) any other person who has legal authority to act on behalf of the person.]

(5) In this paragraph “mobility supplement” means a mobility supplement under—

- (a) a scheme under the ^{M8}Personal Injuries (Emergency Provisions) Act 1939, or
- (b) an Order in Council under section 12 of the ^{M9}Social Security (Miscellaneous Provisions) Act 1977,

or a payment appearing to the Secretary of State to be of a similar kind and specified for the purposes of this paragraph by an order made by him.

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Textual Amendments

- F33** Sch. 2 para. 19(1)(b) substituted (retrospective to 8.4.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 37 paras. 6\(2\), 7](#)
- F34** Sch. 2 para. 19(2)(aa)(ab) inserted (retrospective to 8.4.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 37 paras. 6\(3\), 7](#)
- F35** Sch. 2 para. 19(2)(aaa) inserted (26.7.2021) by [The Social Security \(Scotland\) Act 2018 \(Disability Assistance, Young Carer Grants, Short-term Assistance and Winter Heating Assistance\) \(Consequential Provision and Modifications\) Order 2021 \(S.I. 2021/886\)](#), arts. 1(2), [8\(2\)\(a\)](#)
- F36** Sch. 2 para. 19(2)(aab) inserted (21.3.2022) by [The Social Security \(Scotland\) Act 2018 \(Disability Assistance and Information-Sharing\) \(Consequential Provision and Modifications\) Order 2022 \(S.I. 2022/332\)](#), arts. 1(2), [6\(4\)\(a\)](#)
- F37** Sch. 2 para. 19(2)(c)(i) substituted (1.3.2007) by [National Health Service \(Consequential Provisions\) Act 2006 \(c. 43\)](#), ss. 2, 8(2), [Sch. 1 para. 172](#) (with Sch. 3 Pt. 1)
- F38** Sch. 2 para. 19(2A) inserted (19.3.1997) by [1997 c. 16](#), [s. 17](#)
- F39** Sch. 2 para. 19(2B) inserted (retrospective to 8.4.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 37 paras. 6\(4\), 7](#)
- F40** Sch. 2 para. 19(2C) inserted (21.3.2022) by [The Social Security \(Scotland\) Act 2018 \(Disability Assistance and Information-Sharing\) \(Consequential Provision and Modifications\) Order 2022 \(S.I. 2022/332\)](#), arts. 1(2), [6\(4\)\(b\)](#)
- F41** Words in Sch. 2 para. 19(3) substituted (retrospective to 8.4.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 37 paras. 6\(5\), 7](#)
- F42** Words in Sch. 2 para. 19(4)(a) inserted (retrospective to 8.4.2013) by [Finance Act 2013 \(c. 29\)](#), [Sch. 37 paras. 6\(6\), 7](#)
- F43** Sch. 2 para. 19(4A) inserted (26.7.2021) by [The Social Security \(Scotland\) Act 2018 \(Disability Assistance, Young Carer Grants, Short-term Assistance and Winter Heating Assistance\) \(Consequential Provision and Modifications\) Order 2021 \(S.I. 2021/886\)](#), arts. 1(2), [8\(2\)\(b\)](#)
- F44** Words in Sch. 2 para. 19(4A) inserted (21.3.2022) by [The Social Security \(Scotland\) Act 2018 \(Disability Assistance and Information-Sharing\) \(Consequential Provision and Modifications\) Order 2022 \(S.I. 2022/332\)](#), arts. 1(2), [6\(4\)\(c\)](#)

Marginal Citations

- M4** [1978 c. 29](#).
- M5** [S.I. 1972/1265 \(N.I.14\)](#).
- M6** [1992 c. 5](#).
- M7** [1992 c. 8](#).
- M8** [1939 c. 82](#).
- M9** [1977 c. 5](#).

- 20 (1) A vehicle (other than an ambulance within the meaning of paragraph 6) used for the carriage of disabled people by a body for the time being recognised by the Secretary of State for the purposes of this paragraph is an exempt vehicle.
- (2) The Secretary of State shall recognise a body for the purposes of this paragraph if, on an application made to him in such manner as he may specify, it appears to him that the body is concerned with the care of disabled people.
- (3) The issue by the Secretary of State of a nil licence in respect of a vehicle under this paragraph is to be treated as recognition by him for the purposes of this paragraph of the body by reference to whose use of the vehicle the document is issued.

^{F45}(4)

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- (5) The Secretary of State may withdraw recognition of a body for the purposes of this paragraph if it appears to him that the body is no longer concerned with the care of disabled people.

Textual Amendments

- F45** Sch. 2 para. 20(4) repealed (1.4.1998) by 1997 c. 16, ss. 18, 113, Sch. 3 para. 7(4), **Sch. 18 Pt. III** Note; S.I. 1998/560, **art. 2**

^{F46} Vehicles used between different parts of land

Textual Amendments

- F46** Sch. 2 para. 20A and preceding cross-heading inserted (1.7.1995) by 1995 c. 4, s. 19, Sch. 4 Pt. II paras. 4, 5

- 20A A vehicle is an exempt vehicle if—
- (a) it is used only for purposes relating to agriculture, horticulture or forestry,
 - (b) it is used on public roads only in passing between different areas of land occupied by the same person, and
 - (c) the distance it travels on public roads in passing between any two such areas does not exceed 1.5 kilometres.]

^{F47} Tractors

Textual Amendments

- F47** Sch. 2 paras. 20B-20J inserted (*retrospective* to 1.4.2001 with application as mentioned in **s. 13(4)** of the amending Act) by 2001 c. 9, s. 13(1)(4)(11)(14)

- 20B (1) A vehicle is an exempt vehicle if it is—
- (a) an agricultural tractor, or
 - (b) an off-road tractor.
- (2) In sub-paragraph (1) “agricultural tractor” means a tractor used on public roads solely for purposes relating to agriculture, horticulture, forestry or activities falling within sub-paragraph (3).
- (3) The activities falling within this sub-paragraph are—
- (a) cutting verges bordering public roads;
 - (b) cutting hedges or trees bordering public roads or bordering verges which border public roads.
- (4) In sub-paragraph (1) “off-road tractor” means a tractor which is not an agricultural tractor (within the meaning given by sub-paragraph (2)) and which is—
- (a) designed and constructed primarily for use otherwise than on roads, and
 - (b) incapable by reason of its construction of exceeding a speed of twenty-five miles per hour on the level under its own power.

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Light agricultural vehicles

- 20C (1) A vehicle is an exempt vehicle if it is a light agricultural vehicle.
- (2) In sub-paragraph (1) “light agricultural vehicle” means a vehicle which—
- has a revenue weight not exceeding 1,000 kilograms,
 - is designed and constructed so as to seat only the driver,
 - is designed and constructed primarily for use otherwise than on roads, and
 - is used solely for purposes relating to agriculture, horticulture or forestry.

Agricultural engines

- 20D An agricultural engine is an exempt vehicle.

Mowing machines

- 20E A mowing machine is an exempt vehicle.

Steam powered vehicles

- 20F A steam powered vehicle is an exempt vehicle.

Electrically propelled vehicles

- 20G^{F48}(1) An electrically propelled vehicle is an exempt vehicle.

[But a vehicle is not an exempt vehicle by reason of this paragraph if—

- ^{F49}(2) (a) it is a vehicle to which Part 1AA of Schedule 1 applies (light passenger vehicles registered on or after 1 April 2017), and
- (b) its price exceeds £40,000.

- (3) Paragraph 1GF of Schedule 1 (calculating the price of a vehicle) applies for the purposes of sub-paragraph (2)(b).]

Textual Amendments

F48 Sch. 2 para. 20G renumbered as Sch. 2 para. 20G(1) (18.11.2015) by [Finance \(No. 2\) Act 2015 \(c. 33\), s. 46\(3\)\(a\)\(i\)](#)

F49 Sch. 2 para. 20G(2)(3) inserted (18.11.2015) by [Finance \(No. 2\) Act 2015 \(c. 33\), s. 46\(3\)\(a\)\(ii\)](#)

Snow ploughs

- 20H A vehicle is an exempt vehicle when it is—
- being used,
 - going to or from the place where it is to be or has been used, or
 - being kept for use,
- for the purpose of clearing snow from public roads by means of a snow plough or similar device (whether or not forming part of the vehicle).

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Gritters

- 20J A vehicle is an exempt vehicle if it is constructed or adapted, and used, solely for the conveyance of machinery for spreading material on roads to deal with frost, ice or snow (with or without articles or material used for the purposes of the machinery).]

Vehicles used for short journeys between different parts of person's land

^{F50}21

Textual Amendments

F50 Sch. 2 para. 21 repealed (1.7.1995) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt. II paras. 2(h), 5, Sch. 29 Pt. V(1) Note

Vehicle testing etc.

- 22 (1) A vehicle is an exempt vehicle when it is being used solely for the purpose of—
- submitting it (by previous arrangement for a specified time on a specified date) for a compulsory test [^{F51}, a vehicle identity check][^{F52} or a vehicle weight test], or
 - bringing it away from [^{F53} any such test][^{F54} or check].
- [^{F55}(1A) A vehicle is an exempt vehicle when it is being used solely for the purpose of—
- taking it (by previous arrangement for a specified time on a specified date) for a relevant re-examination, or
 - bringing it away from such a re-examination.]
- (2) A vehicle is an exempt vehicle when it is being used by an authorised person in the course of a compulsory test [^{F56}, a vehicle weight test [^{F57} or a vehicle identity check or] ^{F58}... a relevant re-examination and is being so used] solely for the purpose of—
- taking it to, or bringing it away from, a place where a part of the test [^{F59}, check][^{F60} or re-examination] is to be, or has been, carried out, or
 - carrying out a part of the test [^{F59}, check][^{F60} or re-examination].
- [^{F61}(2A) A vehicle is an exempt vehicle when it is being used by an authorised person solely for the purpose of warming up its engine in preparation for the carrying out of—
- a compulsory test ^{F62}... , or
 - a relevant re-examination that is to be carried out for the purposes of an appeal relating to a determination made on a compulsory test ^{F62}... .]
- (3) Where the relevant certificate is refused on a compulsory test ^{F63}... of a vehicle [^{F64} or as a result of a relevant re-examination.] the vehicle is an exempt vehicle when it is being used solely for the purpose of—
- delivering it (by previous arrangement for a specified time on a specified date) at a place where relevant work is to be done on it, or
 - bringing it away from a place where relevant work has been done on it.
- (4) In this paragraph “compulsory test” means, as respects England and Wales and Scotland—

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- (a) in the case of a vehicle for which by virtue of section 66(3) of the ^{M10}Road Traffic Act 1988 a vehicle licence cannot be granted unless certain requirements are satisfied, an examination such as is specified in sub-paragraph (5), and
 - (b) otherwise, an examination under section 45 of the ^{M11}Road Traffic Act 1988 with a view to obtaining a test certificate without which a vehicle licence cannot be granted for the vehicle.
- (5) The examinations referred to in sub-paragraph (4)(a) are—
 - ^{F65}(a) an examination under regulations under section 49(1)(b) or (c) of the ^{M12}Road Traffic Act 1988 (examination as to compliance with construction and use or safety requirements)]
 - (b) an examination for the purposes of sections 54 to 58 of that Act (examination as to a ^{F66}... vehicle's compliance with type approval requirements), [^{F67}and]
 - ^{F68}(c)
 - (d) an examination under regulations under section 61(2)(a) of that Act (examinations in connection with alterations to ^{F66}... vehicles subject to type approval requirements).
- ^{F69}(6) In this paragraph “compulsory test” means, as respects Northern Ireland—
 - (a) an examination to obtain a test certificate under Article 61 of the ^{M13}Road Traffic (Northern Ireland) Order 1995 without which a vehicle licence cannot be obtained for the vehicle,
 - (b) an examination to obtain a goods vehicle test certificate under Article 65 of that Order, or
 - (c) an examination to obtain a public service vehicle licence under Article 60(1) of the ^{M14}Road Traffic (Northern Ireland) Order 1981.]
- ^{F70}(6ZA) In this paragraph “a vehicle identity check” means any examination of a vehicle for which provision is made by regulations made by virtue of section 22A(2) of this Act.]
- ^{F71}(6A) In this paragraph “a vehicle weight test” means any examination of a vehicle for which provision is made by regulations under—
 - (a) section 61A of this Act,
 - (b) section 49(1)(a) of the Road Traffic Act 1988 (tests for selecting plated weights and other plated particulars), or
 - (c) Article 65(1)(a) of the ^{M15}Road Traffic (Northern Ireland) Order 1995.
- ^{F72}(6AA)
- (6B) In this paragraph “a relevant re-examination” means any examination or re-examination which is carried out in accordance with any provision or requirement made or imposed for the purposes of an appeal relating to a determination made on a compulsory test [^{F73}, a vehicle identity check][^{F74}or a vehicle weight test].]
- (7) In this paragraph “authorised person” means—
 - (a) in the case of an examination within sub-paragraph (4)(b), a person who is, or is acting on behalf of, an examiner or inspector entitled to carry out such an examination or a person acting under the personal direction of such a person,
 - (b) in the case of an examination within sub-paragraph (5), an examiner appointed under section 66A of the Road Traffic Act 1988, a person carrying

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- out the examination under the direction of such an examiner or a person driving the vehicle in accordance with a requirement to do so under the regulations under which the examination is carried out,^{F75} . . .
- [^{F76}(c) in the case of an examination within sub-paragraph (6), an authorised examiner within the meaning of Article 61(3)(a) of the Road Traffic (Northern Ireland) Order 1995 or a vehicle examiner within the meaning of Part III of that Order]
- [^{F77}(ca) in the case of an examination of a vehicle for which provision is made by regulations made by virtue of section 22A(2) of this Act, the Secretary of State or a person authorised by him to carry out the examination;] and
- [^{F78}(d) in the case of a relevant re-examination—
- (i) the person to whom the appeal in question is made, or
- (ii) any person who, by virtue of an appointment made by that person, is authorised by or under any enactment to carry out that re-examination.]
- (8) In this paragraph “the relevant certificate” means, as respects England and Wales and Scotland—
- (a) a test certificate (as defined in section 45(2) of the Road Traffic Act 1988) [^{F79}or],
- (b) a goods vehicle test certificate (as defined in section 49 of that Act), or
- (c) a type approval certificate or Minister’s approval certificate (as defined in sections 54 to 58 of that Act),^{F80} ...
- ^{F81}(d)
- (9) In this paragraph “the relevant certificate” means, as respects Northern Ireland—
- [^{F82}(a) a test certificate (within the meaning of Article 61(2) of the Road Traffic (Northern Ireland) Order 1995) [^{F83}or],
- (b) a goods vehicle test certificate (within the meaning of Article 65(2) of that Order), or]
- (c) a type approval certificate or Department’s approval certificate (within the meaning of Article 31A of that Order),^{F84} ...
- ^{F85}(d)
- (10) In this paragraph “relevant work” means—
- (a) where the relevant certificate which is refused is a test certificate^{F86} ... , work done or to be done to remedy for a further compulsory test the defects on the ground of which the relevant certificate was refused, and
- (b) in any other case, work done or to be done to remedy the defects on the ground of which the relevant certificate was refused (including work to alter the vehicle in some aspect of design, construction, equipment or marking on account of which the relevant certificate was refused).

Textual Amendments

F51 Words in Sch. 2 para. 22(1)(a) inserted (17.9.2002) by 2001 c. 3, ss. 43, 44, Sch. para. 6(2)(a); S.I. 2002/2377, art. 2(c)

F52 Words in Sch. 2 para. 22(1)(a) substituted (1.1.2017) by Finance Act 2014 (c. 26), Sch. 18 paras. 3(c)(i), 19

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- F53** Words in Sch. 2 para. 22(1)(b) substituted (31.7.1998) by 1998 c. 36, s. 16, Sch. 1 paras. 16(1)(2)(b), 17(2)
- F54** Words in Sch. 2 para. 22(1)(b) inserted (17.9.2002) by 2001 c. 3, ss. 43, 44, Sch. para. 6(2)(b); S.I. 2002/2377, **art. 2(c)**
- F55** Sch. 2 para. 22(1A) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, s. 20(1)(3)(10)
- F56** Words in Sch. 2 para. 22(2) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, s. 20(1)(4)(a)(10)
- F57** Words in Sch. 2 para. 22(2) inserted (17.9.2002) by 2001 c. 3, ss. 43, 44, Sch. para. 6(3)(a); S.I. 2002/2377, **art. 2(c)**
- F58** Words in Sch. 2 para. 22(2) omitted (1.1.2017) by virtue of Finance Act 2014 (c. 26), **Sch. 18 paras. 3(c)(ii), 19**
- F59** Word in Sch. 2 para. 22(2)(a)(b) inserted (17.9.2002) by 2001 c. 3, ss. 43, 44, Sch. para. 6(3)(b); S.I. 2002/2377, **art. 2(c)**
- F60** Words in Sch. 2 para. 22(a)(b) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, s. 20(1)(4)(b)(10)
- F61** Sch. 2 para. 22(2A) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, s. 20(1)(5)(10)
- F62** Words in Sch. 2 para. 22(2A) omitted (1.1.2017) by virtue of Finance Act 2014 (c. 26), **Sch. 18 paras. 3(c)(iii), 19**
- F63** Words in Sch. 2 para. 22(3) omitted (1.1.2017) by virtue of Finance Act 2014 (c. 26), **Sch. 18 paras. 3(c)(iv), 19**
- F64** Words in Sch. 2 para. 22(3) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, s. 20(1)(6)(10)
- F65** Sch. 2 para. 22(5)(a) substituted (*retrospective* to 28.11.1995) by 1996 c. 8, s. 20(1)(7)(a)(10)
- F66** Words in Sch. 2 para. 22(5)(b)(d) repealed (*retrospective* to 28.11.1995) by 1996 c. 8, s. 205, **Sch. 41 Pt. II(4) Note**
- F67** Word in Sch. 2 para. 22(5)(b) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, s. 20(1)(7)(b)(10)
- F68** Sch. 2 para. 22(5)(c) repealed (*retrospective* to 28.11.1995) by 1996 c. 8, ss. 20(1)(7)(c)(10), 205, **Sch. 41 Pt. II(4) Note**
- F69** Sch. 2 para. 22(6) substituted (in operation 24.1.1996) by 1996 c. 8, s. 21(1)(2)(6) (with s. 21(7)); S.I. 1995/2994, **art. 1(2)**
- F70** Sch. 2 para. 22(6ZA) inserted (17.9.2002), by 2001 c. 3, ss. 43, 44, Sch. para. 6(4); S.I. 2002/2377, **art. 2(c)**
- F71** Sch. 2 para. 22(6A)(6B) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, s. 20(1)(8)(10)
- F72** Sch. 2 para. 22(6AA) omitted (1.1.2017) by virtue of Finance Act 2014 (c. 26), **Sch. 18 paras. 3(c)(v), 19**
- F73** Words in Sch. 2 para. 22(6B) inserted (17.9.2002) by 2001 c. 3, ss. 43, 44, Sch. para. 6(5); S.I. 2002/2377, **art. 2(c)**
- F74** Words in Sch. 2 para. 22(6B) substituted (1.1.2017) by Finance Act 2014 (c. 26), **Sch. 18 paras. 3(c)(vi), 19**
- F75** Word in Sch. 2 para. 22(7)(b) repealed (*retrospective* to 28.11.1995) by 1996 c. 8, ss. 20(1)(9)(a)(10), 205, **Sch. 41 Pt. II(4) Note** (with s. 21(3))
- F76** Sch. 2 para. 22(7)(c) substituted (in operation 24.1.1996) by 1996 c. 8, s. 21(1)(3)(6) (with s. 21(7)); S.I. 1995/2994, **art. 1(2)**
- F77** Sch. 2 para. 22(7)(ca) inserted (17.9.2002) by 2001 c. 3, ss. 43, 44, Sch. para. 6(6); S.I. 2002/2377, **art. 2(c)**
- F78** Sch. 2 para. 22(7)(d) inserted (*retrospective* to 28.11.1995) by 1996 c. 8, s. 20(1)(9)(c)
- F79** Words in Sch. 2 para. 22(8)(a)(c) inserted (31.7.1998) by 1998 c. 36, s. 16, Sch. 1 paras. 16(1)(8), 17(2)
- F80** Word in Sch. 2 para. 22(8)(c) omitted (1.1.2017) by virtue of Finance Act 2014 (c. 26), **Sch. 18 paras. 3(c)(vii), 19**
- F81** Sch. 2 para. 22(8)(d) omitted (1.1.2017) by virtue of Finance Act 2014 (c. 26), **Sch. 18 paras. 3(c)(vii), 19**
- F82** Sch. 2 para. 22(9)(a)(b) substituted (in operation 24.1.1996) by 1996 c. 8, s. 21(1)(4)(6) (with s. 21(7)); S.I. 1995/2994, **art. 1(2)**
- F83** Words in Sch. 2 para. 22(9)(a)(c) inserted (31.7.1998) by 1998 c. 36, s. 16, Sch. 1 paras. 16(1)(8), 17(2)
- F84** Word in Sch. 2 para. 22(9)(c) omitted (1.1.2017) by virtue of Finance Act 2014 (c. 26), **Sch. 18 paras. 3(c)(vii), 19**
- F85** Sch. 2 para. 22(9)(d) omitted (1.1.2017) by virtue of Finance Act 2014 (c. 26), **Sch. 18 paras. 3(c)(vii), 19**
- F86** Sch. 2 para. 22(10)(a) repealed (*retrospective* to 28.11.1995) by 1996 c. 8, s. 205, **Sch. 41 Pt. II(4) Note**

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Marginal Citations

- M10** 1988 c. 52.
M11 1988 c. 52.
M12 1988 c. 52.
M13 S.I. 1995/2994 (N.I. 18).
M14 S.I. 1981/154 (N.I. 1).
M15 S.I. 1995/2994 (N.I. 18).

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 [F873 of the Value Added Tax Act 1994], and
 - (b) the supply has been zero-rated under subsection [F88(8) of section 30] 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 [F89 subsection (10)] 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).

Textual Amendments

- F87** Words in Sch. 2 para. 23 substituted (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(1), 101(1), Sch. 14 para. 14(a)
F88 Words in Sch. 2 para. 23 substituted (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(1), 101(1), Sch. 14 para. 14(b)
F89 Words in Sch. 2 para. 23 substituted (1.9.1994 with effect as mentioned in s. 101(1) of the amending Act) by 1994 c. 23, ss. 100(1), 101(1), Sch. 14 para. 14(c)

Vehicles imported by members of foreign armed forces etc.

- 24 The Secretary of State may by regulations provide that, in such cases, subject to such conditions and for such period as may be prescribed by the regulations, a vehicle is an exempt vehicle if it has been imported by—
- (a) a person for the time being appointed to serve with any body, contingent or detachment of the forces of any country prescribed by the regulations which is for the time being present in the United Kingdom on the invitation of Her Majesty's Government in the United Kingdom,
 - (b) a member of any country's military forces, except Her Majesty's United Kingdom forces, who is for the time being appointed to serve in the United Kingdom under the orders of any organisation so prescribed,
 - (c) a person for the time being recognised by the Secretary of State as a member of a civilian component of a force within sub-paragraph (a) or as a civilian member of an organisation within sub-paragraph (b), or
 - (d) any dependant of a description so prescribed of a person within sub-paragraph (a), (b) or (c).

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^{F90}Light passenger vehicles with low CO₂ emissions

Textual Amendments

F90 S. 25 and cross-heading inserted (retrospective to 23.3.2006 with effect as mentioned in s. 13(10) of the amending Act) by [Finance Act 2006 \(c. 25\)](#), [s. 13\(8\)\(9\)](#)

25^{F91}(1) A vehicle is an exempt vehicle if—

- (a) it is a vehicle to which Part 1A of Schedule 1 applies, and
- (b) the applicable CO₂ emissions figure (as defined in paragraph 1A(3) and (4) of that Schedule) for the vehicle does not exceed 100 g/km.

[A vehicle is an exempt vehicle for the appropriate period if—

- ^{F92}(2) (a) it is a vehicle to which Part 1A of Schedule 1 applies, and
- (b) the applicable CO₂ emissions figure (as defined in paragraph 1A(3) and (4) of that Schedule) exceeds 100g/km but does not exceed 130g/km.

- (3) “The appropriate period” is the period for which (if the vehicle were not an exempt vehicle by virtue of sub-paragraph (2)) the first vehicle licence for the vehicle would (if taken out) have effect.]

[A vehicle is an exempt vehicle if—

- ^{F93}(4) (a) it is a vehicle to which Part 1AA of Schedule 1 applies, and
- (b) it has an applicable CO₂ emissions figure (as defined in paragraph 1A(3) and (4) of that ^{F94}Schedule as read with paragraph 1GA(5) of that Schedule)]
- of 0 g/km.

^{F95}(5)

^{F96}(6)]

Textual Amendments

F91 Sch. 2 para. 25(1) renumbered (with effect in accordance with Sch. 4 para. 7(1) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 4 para. 6\(1\)](#)

F92 Sch. 2 para. 25(2)(3) inserted (with effect in accordance with Sch. 4 para. 7(1) of the amending Act) by [Finance Act 2009 \(c. 10\)](#), [Sch. 4 para. 6\(2\)](#)

F93 Sch. 2 para. 25(4)-(6) inserted (18.11.2015) by [Finance \(No. 2\) Act 2015 \(c. 33\)](#), [s. 46\(3\)\(b\)](#)

F94 Words in Sch. 2 para. 25(4)(b) substituted (with effect in accordance with s. 48(7) of the amending Act) by [Finance Act 2018 \(c. 3\)](#), [s. 48\(6\)](#)

F95 Sch. 2 para. 25(5) omitted (1.4.2020) by virtue of [Finance Act 2020 \(c. 14\)](#), [s. 85\(2\)](#) (with s. 85(8))

F96 Sch. 2 para. 25(6) omitted (1.4.2020) by virtue of [Finance Act 2020 \(c. 14\)](#), [s. 85\(2\)](#) (with s. 85(8))

Changes to legislation:

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[View outstanding changes](#)

Changes and effects yet to be applied to :

- Sch. 2 para. 20G(2)(a) omitted by [2023 c. 1 s. 10\(2\)\(a\)\(ii\)\(7\)](#)
- Sch. 2 para. 20G(2)(b) omitted by [2023 c. 1 s. 10\(2\)\(a\)\(ii\)\(7\)](#)
- Sch. 2 para. 20G(3) omitted by [2023 c. 1 s. 10\(2\)\(b\)\(7\)](#)
- Sch. 2 para. 7(b) words omitted by [2012 c. 7 Sch. 14 para. 64](#)
- Sch. 2 para. 25 and cross-heading omitted by [2023 c. 1 s. 10\(3\)\(7\)](#)

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