



Finance Act 2020

2020 CHAPTER 14

PART 3

OTHER TAXES

Vehicle taxes

87 Exemption in respect of medical courier vehicles

- (1) Schedule 2 to VERA 1994 (exempt vehicles) is amended as follows.
- (2) In the heading before paragraph 6, after “Ambulances” insert “, medical courier vehicles”.
- (3) After paragraph 6 insert—
 - “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.”

Status: This is the original version (as it was originally enacted).

(4) The amendments made by this section come into force on 1 April 2020.