

*Status: Point in time view as at 01/07/1995. This version of this schedule contains provisions that are not valid for this point in time.*

*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 30 June 2024. 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)*

## SCHEDULES

### SCHEDULE 2

Section 5.

#### EXEMPT VEHICLES

##### *Electrically propelled vehicles*

<sup>F1</sup>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- F1** Sch. 2 para. 1 repealed (1.7.1995) by 1995 c. 4, ss. 19, 162, Sch. 4 Pt.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

VALID FROM 28/11/1995

##### *[<sup>F2</sup> Old vehicles]*

#### Textual Amendments

- F2** By 1996 c. 8, s. 18(1)(5) it is provided that Sch. 2 para. 1A and preceding cross-heading are inserted (with effect in relation to times after 28.11.1995)

- <sup>F3</sup>1A (1) A vehicle of a description mentioned in sub-paragraph (2) is an exempt vehicle at any time if it was constructed more than 25 years before the beginning of the year in which that time falls.
- (2) The descriptions of vehicles are—
- (a) a vehicle in respect of which no annual rate is specified by any provision of Parts II to VIII of Schedule 1;
  - (b) a motorcycle which does not exceed 450 kilograms in weight unladen.
- (3) In sub-paragraph (2)(b) “motorcycle” has the same meaning as in Part II of Schedule 1.

#### Textual Amendments

- F3** By 1996 c. 8, s. 18(1)(5) it is provided that Sch. 2 para. 1A and preceding cross-heading are inserted (with effect in relation to times after 28.11.1995)

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### Trams

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

VALID FROM 29/04/1996

#### *F<sup>4</sup> Electrically assisted pedal cycles*

##### Textual Amendments

**F4** Sch. 2 para. 2A and preceding cross-heading inserted (29.4.1996) by 1996 c. 8, s. 15(5)

- F<sup>5</sup>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

**F5** 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.

#### *F<sup>6</sup> Police vehicles*

##### Textual Amendments

**F6** 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

- F<sup>7</sup>3A** A vehicle is an exempt vehicle when it is being used for police purposes.]

##### Textual Amendments

**F7** 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

### *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

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- (b) is used solely for the purposes of a fire brigade (whether or not one maintained under the <sup>M1</sup>Fire Services Act 1947 or the <sup>M2</sup>Fire Services (Northern Ireland) Order 1984).

**Marginal Citations**

- M1** 1947 c. 41.  
**M2** S.I. 1984/1821 (N.I.11).

- 5 A vehicle which is kept by a fire authority is an exempt vehicle when it is being used or kept on a road for the purposes of the authority's fire brigade service.

*Ambulances and health service vehicles*

- 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.

- 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 <sup>M3</sup>National Health Service and Community Care Act 1990) or a health and social services body (as defined in Article 7(6) of the <sup>M4</sup>Health and Personal Social Services (Northern Ireland) Order 1991), or
- (b) a National Health Service trust established under Part I of the National Health Service and Community Care Act 1990 or the <sup>M5</sup>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.

**Marginal Citations**

- M3** 1990 c. 19.  
**M4** S.I. 1991/194 (N.I.1).  
**M5** 1978 c. 29.

- 8 A vehicle which is made available by the Secretary of State—
- (a) to a person, body or local authority under section 23 or 26 of the <sup>M6</sup>National Health Service Act 1977, 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,

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

**Marginal Citations**  
M6 1977 c. 49.

- 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*

F8<sup>12</sup> .....

**Textual Amendments**  
F8 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

- F9<sup>13</sup> A road roller is an exempt vehicle.

**Textual Amendments**  
F9 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

- F10<sup>14</sup> 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,

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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**

**F10** 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

F11 15 .....

**Textual Amendments**

**F11** 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

F12 16 .....

**Textual Amendments**

**F12** 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

F13 17 .....

**Textual Amendments**

**F13** 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—

- (a) the vehicle is registered under this Act in the name of the disabled person, and
- (b) no other vehicle registered in his name under this Act is 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,
- (b) he is in receipt of a mobility supplement, or

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- (c) he has obtained, or is eligible for, a grant under—
- (i) paragraph 2 of Schedule 2 to the <sup>M7</sup>National Health Service Act 1977,
  - (ii) section 46(3) of the <sup>M8</sup>National Health Service (Scotland) Act 1978, or
  - (iii) Article 30(3) of the <sup>M9</sup>Health and Personal Social Services (Northern Ireland) Order 1972,
- in relation to the vehicle.
- (3) For the purposes of sub-paragraph (1) a vehicle is deemed to be registered under this Act in the name of a person in receipt of a disability living allowance by virtue of entitlement to the mobility component at the higher rate, or of a mobility supplement, 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 <sup>M10</sup>Social Security Administration Act 1992 or the <sup>M11</sup>Social Security Administration (Northern Ireland) Act 1992 to exercise any of the rights and powers of a person in receipt of a disability living allowance, or
  - (b) a person to whom a mobility supplement is paid for application for the benefit of another person in receipt of the supplement.
- (5) In this paragraph “mobility supplement” means a mobility supplement under—
- (a) a scheme under the <sup>M12</sup>Personal Injuries (Emergency Provisions) Act 1939, or
  - (b) an Order in Council under section 12 of the <sup>M13</sup>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.

#### **Marginal Citations**

- M7** 1977 c. 49.  
**M8** 1978 c. 29.  
**M9** S.I. 1972/1265 (N.I.14).  
**M10** 1992 c. 5.  
**M11** 1992 c. 8.  
**M12** 1939 c. 82.  
**M13** 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.

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- (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.
- (4) The reference in sub-paragraph (3) to the issue by the Secretary of State of a nil licence is a reference to the issue by him in accordance with regulations made by him under this Act of a document which—
  - (a) is in the form of a vehicle licence, and
  - (b) has “Nil” marked in the space provided for indicating the amount of vehicle excise duty payable.
- (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.

*[<sup>F14</sup> Vehicles used between different parts of land]*

**Textual Amendments**

**F14** 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

- [<sup>F15</sup>~~F16~~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.]

**Textual Amendments**

**F15** 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

**F16** 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

VALID FROM 01/04/2001

*Tractors*

- [<sup>F17</sup>20~~B~~1) A vehicle is an exempt vehicle if it is—
- (a) an agricultural tractor, or
  - (b) an off-road tractor.

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- (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.]

#### Textual Amendments

**F17** 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)**

VALID FROM 01/04/2001

#### *Light agricultural vehicles*

[<sup>F18</sup>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—
- (a) has a revenue weight not exceeding 1,000 kilograms,
  - (b) is designed and constructed so as to seat only the driver,
  - (c) is designed and constructed primarily for use otherwise than on roads, and
  - (d) is used solely for purposes relating to agriculture, horticulture or forestry.]

#### Textual Amendments

**F18** 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)**

VALID FROM 01/04/2001

#### *Agricultural engines*

[<sup>F19</sup>20D An agricultural engine is an exempt vehicle.]



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#### Textual Amendments

**F19** Sch. 2 paras. 20B-20J inserted (*retrospectively* to 1.4.2001 with application as mentioned in [s. 13\(4\)](#) of the amending Act) by [2001 c. 9, s. 13\(1\)\(4\)\(11\)\(14\)](#)

VALID FROM 01/04/2001

#### *Mowing machines*

[<sup>F20</sup>20E A mowing machine is an exempt vehicle.]

#### Textual Amendments

**F20** Sch. 2 paras. 20B-20J inserted (*retrospectively* to 1.4.2001 with application as mentioned in [s. 13\(4\)](#) of the amending Act) by [2001 c. 9, s. 13\(1\)\(4\)\(11\)\(14\)](#)

VALID FROM 01/04/2001

#### *Steam powered vehicles*

[<sup>F21</sup>20F A steam powered vehicle is an exempt vehicle.]

#### Textual Amendments

**F21** Sch. 2 paras. 20B-20J inserted (*retrospectively* to 1.4.2001 with application as mentioned in [s. 13\(4\)](#) of the amending Act) by [2001 c. 9, s. 13\(1\)\(4\)\(11\)\(14\)](#)

VALID FROM 01/04/2001

#### *Electrically propelled vehicles*

[<sup>F22</sup>20G An electrically propelled vehicle is an exempt vehicle.]

#### Textual Amendments

**F22** Sch. 2 paras. 20B-20J inserted (*retrospectively* to 1.4.2001 with application as mentioned in [s. 13\(4\)](#) of the amending Act) by [2001 c. 9, s. 13\(1\)\(4\)\(11\)\(14\)](#)

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VALID FROM 01/04/2001

*Snow ploughs*

[<sup>F23</sup>20H 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**

**F23** Sch. 2 paras. 20B-20J inserted (*retrospectively* 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)**

VALID FROM 01/04/2001

*Gritters*

[<sup>F24</sup>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).]

**Textual Amendments**

**F24** Sch. 2 paras. 20B-20J inserted (*retrospectively* 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)**

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

<sup>F25</sup>21 .....

**Textual Amendments**

**F25** 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—  
(a) submitting it (by previous arrangement for a specified time on a specified date) for a compulsory test, or

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- (b) bringing it away from a compulsory test.
- (2) A vehicle is an exempt vehicle when it is being used by an authorised person in the course of a compulsory test solely for the purpose of—
- (a) taking it to, or bringing it away from, a place where a part of the test is to be, or has been, carried out, or
  - (b) carrying out a part of the test.
- (3) Where the relevant certificate is refused on a compulsory test of a vehicle the vehicle is an exempt vehicle when it is being used solely for the purpose of—
- (a) 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
  - (b) 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—
- (a) in the case of a vehicle for which by virtue of section 66(3) of the <sup>M14</sup>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 <sup>M15</sup>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—
- (a) an examination under regulations under section 49 of the <sup>M16</sup>Road Traffic Act 1988 (examination as to a goods vehicle’s compliance with construction and use requirements),
  - (b) an examination for the purposes of sections 54 to 58 of that Act (examination as to a goods vehicle’s compliance with type approval requirements),
  - (c) an examination for the purposes of section 60 of that Act (appeals in type approval cases), and
  - (d) an examination under regulations under section 61(2)(a) of that Act (examinations in connection with alterations to goods vehicles subject to type approval requirements).
- (6) In this paragraph “compulsory test” means, as respects Northern Ireland—
- (a) an examination to obtain a vehicle test certificate under Article 33 of the <sup>M17</sup>Road Traffic (Northern Ireland) Order 1981 without which a vehicle licence cannot be obtained for the vehicle, or
  - (b) an examination to obtain a goods vehicle certificate, public service vehicle licence or certificate of inspection under Article 53, 60(1) or 67 of that Order.
- (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 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, and

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- (c) in the case of an examination within sub-paragraph (6), an inspector of vehicles within the meaning of Article 2(2) of the Road Traffic (Northern Ireland) Order 1981.
- (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),
  - (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).
- (9) In this paragraph “the relevant certificate” means, as respects Northern Ireland—
- (a) a vehicle test certificate, a goods vehicle certificate or a public service vehicle licence (within the meaning of the<sup>M18</sup>Road Traffic (Northern Ireland) Order 1981),
  - (b) a certificate of inspection (within the meaning of Article 67(2) of that Order), or
  - (c) a type approval certificate or Department’s approval certificate (within the meaning of Article 31A of that Order).
- (10) In this paragraph “relevant work” means—
- (a) where the relevant certificate which is refused is a test certificate (or, in Northern Ireland, a vehicle test certificate), 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).

**Marginal Citations**

**M14** 1988 c. 52.

**M15** 1988 c. 52.

**M16** 1988 c. 52.

**M17** S.I. 1981/154 (N.I.1).

**M18** S.I. 1981/154 (N.I.1).

*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 [F26]3 of the Value Added Tax Act 1994], and
  - (b) the supply has been zero-rated under subsection [F27](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 [F28]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).

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#### Textual Amendments

- F26** 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)**
- F27** 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)**
- F28** 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).

VALID FROM 23/03/2006

#### *[<sup>F29</sup>Light passenger vehicles with low CO<sub>2</sub> emissions*

#### Textual Amendments

- F29** 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)**

- [<sup>F30</sup>25 A vehicle is an exempt vehicle if—
- (a) it is a vehicle to which Part 1A of Schedule 1 applies, and
  - (b) the applicable CO<sub>2</sub> emissions figure (as defined in paragraph 1A(3) and (4) of that Schedule) for the vehicle does not exceed 100 g/km.]]

#### Textual Amendments

- F30** 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)**

**Status:**

Point in time view as at 01/07/1995. This version of this schedule contains provisions that are not valid for this point in time.

**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 30 June 2024. 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.