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*Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Paragraph 22. (See end of Document for details)*

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## SCHEDULES

### SCHEDULE 21

#### RESTRICTION OF USE OF REBATED DIESEL AND BIOFUELS

22 Before Schedule 2 insert—

“SCHEDULE  
1A

Section 27(1)

#### EXCEPTED MACHINES

- 1 Any vehicle, vessel, machine or appliance of one of the following descriptions is an “excepted machine” for the purposes of this Act.

#### *Agricultural vehicle*

- 2 (1) An agricultural vehicle at a time when it is used for—
- (a) purposes relating to agriculture, horticulture, pisciculture or forestry,
  - (b) cutting verges bordering public roads,
  - (c) cutting hedges or trees bordering public roads or bordering verges which border public roads, or
  - (d) clearing or otherwise dealing with frost, ice, snow or flooding,
- including when it is going to or from the place where it is to be or has been used for any of those purposes.
- (2) An agricultural vehicle that is used for any purpose on land where it is kept and used for purposes relating to agriculture, horticulture, pisciculture or forestry.
- (3) An agricultural vehicle kept and used on a golf course or on land maintained by a community amateur sports club.
- (4) An agricultural vehicle used in any other circumstances provided—
- (a) it is not being used on a public road, and
  - (b) it uses fuel gas for fuel.
- (5) In this paragraph, “an agricultural vehicle” means—
- (a) a tractor;
  - (b) a vehicle designed and constructed primarily for use otherwise than on roads which—
    - (i) has a revenue weight not exceeding 1,000 kilograms, and
    - (ii) is designed and constructed to seat only the driver;
  - (c) any vehicle that is an exempt vehicle for the purposes of paragraph 20A of Schedule 2 to that Act (vehicles used for purposes relating to agriculture, horticulture or forestry);

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- (d) any other vehicle designed and constructed to be used for purposes relating to agriculture, horticulture, pisciculture or forestry.

*Special vehicles*

- 3 (1) A special vehicle at a time when it is used—
- (a) for purposes relating to agriculture, horticulture, pisciculture or forestry, including when it is going to or from the place where it is to be or has been used for such purposes, or
  - (b) on a golf course or on land maintained by a community amateur sports club.
- (2) A special vehicle used in any other circumstances provided it uses fuel gas for fuel.
- (3) In this paragraph, a “special vehicle” is a vehicle of any weight but otherwise designed, constructed and used as mentioned in Part 4 of Schedule 1 to the Vehicle Excise and Registration Act 1994.

*Unlicensed vehicles*

- 4 (1) An unlicensed vehicle at a time when it is used—
- (a) for purposes relating to agriculture, horticulture, pisciculture or forestry,
  - (b) on a golf course or on land maintained by a community amateur sports club, or
  - (c) on land occupied by a travelling fair or travelling circus.
- (2) An unlicensed vehicle used in any other circumstances provided it uses fuel gas for fuel.
- (3) In this paragraph, “unlicensed vehicle” means a vehicle that is—
- (a) unlicensed for the purposes of section 22(1D) of the Vehicle Excise and Registration Act 1994,
  - (b) kept by a person who has complied with such requirements relating to the vehicle as are prescribed for the time being in regulations under that section, and
  - (c) not used or kept on a public road.

*Trains etc*

- 5 Any vehicle designed to be operated on a railway within the meaning of section 67(1) of the Transport and Works Act 1992.

*Vessels*

- 6 (1) Any vessel other than a vessel in Northern Ireland that is a private pleasure craft.
- (2) Any machine or appliance that is permanently on a vessel within subparagraph (1).

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- (3) Any machine or appliance that is permanently on a private pleasure craft in Northern Ireland, but that draws fuel from a supply other than the supply from which the engine provided for propelling the private pleasure craft draws fuel.
- (4) In this paragraph, references to Northern Ireland do not include any of the territorial sea of the United Kingdom that is adjacent to Northern Ireland.

#### *Mowing machines*

- 7 A machine designed only for mowing grass at a time when it is used on—
  - (a) land maintained for purposes relating to agriculture, horticulture, pisciculture or forestry;
  - (b) a golf course or on land maintained by a community amateur sports club;
  - (c) land occupied by a travelling fair or travelling circus.

#### *Other machines or appliances*

- 8 (1) A machine or appliance that is not a vehicle or vessel at a time when it is used—
  - (a) for purposes relating to agriculture, horticulture, pisciculture or forestry;
  - (b) on a golf course or on land maintained by a community amateur sports club;
  - (c) to operate or maintain equipment in a travelling fair or travelling circus;
  - (d) for heating, or to generate electricity, for premises that are not used for commercial purposes.
- (2) For the purposes of sub-paragraph (1)(d), caravans used for the accommodation of those who travel with a travelling fair or travelling circus are to be treated as premises that are not used for commercial purposes.

#### *Interpretation*

- 9 (1) In this Schedule—
  - “caravan” has the meaning given by section 29(1) of the Caravan Sites and Control of Development Act 1960;
  - “community amateur sports club” has the meaning given by section 658 of the Corporation Tax Act 2010;
  - “fair” means a fair consisting wholly or principally of the provision of amusements;
  - “fuel gas” means any substance which would be road fuel gas within the meaning given by section 5(1) if it were for use as fuel in a road vehicle;
  - “golf course” includes driving range (whether or not on the site of a golf course).
- (2) In this Schedule, references to a vehicle being used—
  - (a) on a golf course, or

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(b) on land maintained by a community amateur sports club,  
include references, when two parts of the golf course or land are on either  
side of a road, to the vehicle going between the two parts by the shortest  
practicable route.

- (3) In this Schedule, a fair or circus is a travelling fair or circus if—
- (a) it is provided or operated wholly or principally by persons who  
travel from place to place for the purpose of providing or operating  
fairs or circuses, and
  - (b) it is held at a place no part of which has been used for the provision  
of that fair or (as the case may be) circus on more than 27 days in  
the same calendar year.”

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