

Changes to legislation: Vehicle Excise and Registration Act 1994, Paragraph 1A is up to date with all changes known to be in force on or before 12 April 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) 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\(2\)\(a\)\(i\)\(7\)](#)