

Changes to legislation: Vehicle Excise and Registration Act 1994, Paragraph 23 is up to date with all changes known to be in force on or before 23 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

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 [F13 of the Value Added Tax Act 1994], and
 - (b) the supply has been zero-rated under subsection [F2(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 [F3subsection (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 subparagraph (1).

Textual Amendments

- F1** 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)**
- F2** 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)**
- F3** 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)**

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