
1 Exemptions relating to emergency vehicles

- (1) Section 248A of ITEPA 2003 (emergency vehicles) is amended in accordance with subsections (2) and (3).
- (2) In subsection (1) –
 - (a) in paragraph (a), for “for the person’s private use” substitute “mainly for use for the person’s business travel”;
 - (b) in paragraph (b), omit “engaged in on-call”.
- (3) In subsection (8) –
 - (a) in the opening words, omit “engaged in on-call”;
 - (b) in paragraph (a), for “it” substitute “the vehicle”;
 - (c) omit paragraph (b) (and the “and” before it).
- (4) In section 205 of ITEPA 2003 (cost of the benefit: asset made available without transfer), after subsection (4) insert –
 - “(5) Where the asset is an emergency vehicle, the expense of providing fuel for it in a tax year is not an additional expense by virtue of subsection (4) so long as –
 - (a) the person incurring that expense incurs no expense in that tax year in the provision of fuel for the vehicle which is used for the employee’s private travel (“private fuel expense”), or
 - (b) all private fuel expense that the person does incur in that tax year is made good by the employee on or before 6 July following the tax year.
 - (6) For the purposes of this section –
 - “emergency vehicle” has the same meaning as in section 248A;
 - “fuel” includes electrical energy;
 - “private travel” means travelling the expenses of which, if incurred and paid by the employee, would not be deductible under Chapter 2 or 5 of Part 5.”
- (5) The amendments made by subsections (1) to (4) have effect for the tax year 2017-18 and subsequent tax years.
- (6) For the tax year 2017-18, the tax year 2018-19 and the tax year 2019-20, sections 205 and 205A of ITEPA 2003 (taxable benefits: assets made available without transfer) have effect, where the asset mentioned in section 205(1)(a) is an emergency vehicle, with the modifications in subsections (7) and (8).
- (7) Section 205(1C) has effect as if –
 - (a) in paragraph (a), at the beginning, there were inserted “the private use proportion of”;
 - (b) after paragraph (b), and on a new line, there were inserted –
 - “The private use proportion is the proportion (by miles) of travel by the employee by the emergency vehicle in the tax year that is private travel.”
- (8) Section 205A(2) has effect as if paragraphs (c) and (d) were omitted.
- (9) For the purposes of subsection (6), “emergency vehicle” has the same meaning as in section 248A of ITEPA 2003.