**1 Vehicle excise duty: exemption for search and rescue vehicles**

(1) In Schedule 2 of the Vehicle Excise and Registration Act 1994 (exempt vehicles), after paragraph 9 insert—

*"Search and rescue vehicles*

9A (1) A vehicle is an exempt vehicle if—

(a) it is used primarily for search and rescue activities (within the meaning of section 33D(8) of the Value Added Tax Act 1994),

(b) it is readily identifiable as a vehicle used for search and rescue activities by being marked "Search and Rescue" on both sides, and

(c) it is registered under this Act in the name of a charity that meets condition A in section 33D(6) of the Value Added Tax Act 1994.

(2) For the purpose of sub-paragraph (1)(c), read the definition of "relevant authority" in section 33D(8) of the Value Added Tax Act 1994 as if—

(a) paragraph (d) of the definition were omitted, and

(b) the definition included any other person or body specified by the Treasury in regulations under this sub-paragraph."

(2) This section has effect in relation to vehicle licences taken out on or after 1 April 2027.