



# Income Tax (Earnings and Pensions) Act 2003

## 2003 CHAPTER 1

### PART 4

#### EMPLOYMENT INCOME: EXEMPTIONS

### CHAPTER 3

#### EXEMPTIONS: OTHER TRANSPORT, TRAVEL AND SUBSISTENCE

#### [<sup>F1</sup>248A Emergency vehicles

- (1) This section applies where—
  - (a) an emergency vehicle is made available to a person employed in an emergency service [<sup>F2</sup>mainly for use for the person's business travel] ,
  - (b) the terms on which it is made available prohibit its private use otherwise than when the person is on call or <sup>F3</sup>... commuting, and
  - (c) the person does not make private use of it otherwise than in such circumstances.
- (2) No liability to income tax arises by virtue of Chapter 6 or 10 of Part 3 (taxable benefits: cars, vans etc. and residual liability to charge) in respect of the benefit.
- (3) “Emergency vehicle” means a vehicle which is used to respond to emergencies and which either—
  - (a) has fixed to it a lamp designed to emit a flashing light for use in emergencies, or
  - (b) would have such a lamp fixed to it but for the fact that (if it did) a special threat to the personal physical security of those using it would arise by reason of it being apparent that they were employed in an emergency service.
- (4) The following are “employed in an emergency service”—

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- (a) constables and other persons employed for police purposes,
  - (b) persons employed for the purposes of a fire, or fire and rescue, service, and
  - (c) persons employed in the provision of ambulance or paramedic services.
- (5) The Treasury may by order amend subsection (4).
- (6) “Private use”, in relation to a person, means any use other than for the person’s business travel; and “business travel” has the same meaning as in Chapter 6 of Part 3 (see section 171(1)).
- (7) A person to whom an emergency vehicle is made available is on call when liable, as part of normal duties, to be called on to use the emergency vehicle to respond to emergencies.
- (8) A person to whom an emergency vehicle is made available is <sup>F4</sup>... commuting when the person—
- (a) is using [<sup>F5</sup>the vehicle] for ordinary commuting or for travel between two places that is for practical purposes substantially ordinary commuting, and
  - <sup>F6</sup>(b) .....

**Textual Amendments**

**F1** S. 248A inserted (with effect in accordance with s. 81(3) of the amending Act) by [Finance Act 2004 \(c. 12\), s. 81\(1\)](#)

**F2** Words in s. 248A(1)(a) substituted (with effect in accordance with s. 9(5) of the amending Act) by [Finance Act 2019 \(c. 1\), s. 9\(2\)\(a\)](#)

**F3** Words in s. 248A(1)(b) omitted (with effect in accordance with s. 9(5) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\), s. 9\(2\)\(b\)](#)

**F4** Words in s. 248A(8) substituted (with effect in accordance with s. 9(5) of the amending Act) by [Finance Act 2019 \(c. 1\), s. 9\(3\)\(a\)](#)

**F5** Words in s. 248A(8)(a) substituted (with effect in accordance with s. 9(5) of the amending Act) by [Finance Act 2019 \(c. 1\), s. 9\(3\)\(b\)](#)

**F6** S. 248A(8)(b) and word omitted (with effect in accordance with s. 9(5) of the amending Act) by virtue of [Finance Act 2019 \(c. 1\), s. 9\(3\)\(c\)](#)

**Changes to legislation:**

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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. 452(2)(aa) inserted by [2013 c. 29 Sch. 23 para. 11](#)
- s. 574A(2A) inserted by [2024 c. 3 Sch. 9 para. 61\(2\)](#)
- s. 637G(2)(a)(b) inserted by [S.I. 2024/356 reg. 2](#)
- s. 637Q applied (with modifications) by 2004 c. 12, Sch. 36 para. 20(1A) (as inserted) by [2024 c. 3 Sch. 9 para. 77\(3\)](#)
- s. 637R applied (with modifications) by 2004 c. 12, Sch. 36 para. 19(2)(2A) (as substituted) by [2024 c. 3 Sch. 9 para. 76\(4\)](#)
- s. 637S applied (with modifications) by 2004 c. 12, Sch. 36 para. 20(2) (as amended) by [2024 c. 3 Sch. 9 para. 77\(4\)\(a\)](#)
- s. 688AB inserted by [2024 c. 3 s. 17\(1\)](#)
- s. 707A inserted by [2024 c. 3 s. 36\(4\)](#)