



17 March 2004

---

## EXEMPTION FOR ON CALL EMERGENCY SERVICE VEHICLES

---

### Who is likely to be affected?

1. Employees working for the fire, police and ambulance services.

### General description of the measure

2. The measure removes the tax and National Insurance charge that arises when emergency service workers have to take their emergency vehicles home when on call.

### Operative date

3. 6 April 2004

### Current law and proposed revisions

4. Emergency service workers in the fire, police and ambulance services, are often required to take their vehicles home at night so they can respond quickly to emergencies. The current rules on employees' home to work travel mean that there is a tax and National Insurance charge when this happens.
5. The new measure will ensure that no such charge arises where there is an operational requirement for emergency vehicles to be kept at home.

### Further advice

6. If you have any questions about this change, please contact your local Inland Revenue tax office.

[www.inlandrevenue.gov.uk](http://www.inlandrevenue.gov.uk)