

Directive 98/69/EC of the European Parliament and of the Council of 13 October 1998 relating to measures to be taken against air pollution by emissions from motor vehicles and amending Council Directive 70/220/EEC (repealed)

Article 5

Member States may make provision for tax incentives only in respect of motor vehicles in series production which comply with Directive 70/220/EEC, as amended by this Directive. Such incentives shall comply with the provisions of the Treaty and satisfy the following conditions:

- they shall apply to all new series-production vehicles offered for sale on the market of a Member State which comply in advance with the mandatory limit values set out in row A of the table in section 5.3.1.4 of Annex I to Directive 70/220/EEC, as amended by this Directive, and thereafter as from 1 January 2000 for vehicles in Category M₁ and Category N₁, Class I, and, with effect from 1 January 2001, for vehicles in Category N₁, Classes II and III, which comply with the limit values set out in row B of the same table,
- they shall be terminated with effect from the application of the emission limit values laid down in Article 2(3) for new motor vehicles, or with effect from the dates laid down in Article 2(4),
- for each type of motor vehicle, they shall not exceed the additional cost of the technical solutions introduced to ensure compliance with the values set in Article 2(3) or Article 2(5) and of their installation on the vehicle.

The Commission shall be informed in sufficient time of plans to institute or change the incentives referred to in the first subparagraph, so that it can submit its observations.

Member States may *inter alia* introduce tax or financial incentives for the re-equipment of in-use vehicles to meet the values laid down in this Directive or previous amendments to Directive 70/220/EEC, and for laying up vehicles which do not comply.