**Changes to legislation:** Finance Act 1998, Paragraph 8 is up to date with all changes known to be in force on or before 28 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

# SCHEDULES

# SCHEDULE 1 U.K.

#### RATES OF DUTY WHERE POLLUTION REDUCED

### Rigid goods vehicles

- 8 (1) In sub-paragraph (1) of paragraph 9 of that Schedule (annual rates of vehicle excise duty for rigid goods vehicles), after "which" there shall be inserted " is not a vehicle with respect to which the reduced pollution requirements are satisfied and which ".
  - (2) In sub-paragraph (3) of that paragraph, for the words from "which has" to the end of the sub-paragraph there shall be substituted "which—
    - (a) is not a vehicle with respect to which the reduced pollution requirements are satisfied,
    - (b) has a revenue weight exceeding 44,000 kilograms, and
    - (c) is not an island goods vehicle,

shall be £5,170."

- (3) In sub-paragraph (4) of that paragraph, for "which falls" there shall be substituted "which—
  - (a) is not a vehicle with respect to which the reduced pollution requirements are satisfied; and
  - (b) falls".
- (4) Sub-paragraph (5) of that paragraph shall cease to have effect.

#### **Commencement Information**

I1 Sch. 1 partly in force; Sch. 1 paras. 1, 2, 15-17 in force at Royal Assent see Sch. 1 para. 17(2); Sch. 1 paras. 3-14 in force for specified purposes at 1.1.1999 by S.I. 1998/3092, art. 2

## Changes to legislation:

Finance Act 1998, Paragraph 8 is up to date with all changes known to be in force on or before 28 June 2024. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. View outstanding changes

**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):

- Sch. 18 para. 52(2B)(b)-(d) omitted by 2024 c. 3 Sch. 2 para. 10(3)
- Sch. 18 Pt. 9C repealed by 2009 c. 4 Sch. 1 para. 454(11)Sch. 3 Pt. 1 (This amendment not applied to legislation.gov.uk. Sch. 18 Pt. 9C repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 454(11), Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2))
- Sch. 18 Pt. 9C title substituted by 2006 c. 25 Sch. 3 para. 9 (This amendment not applied to legislation.gov.uk. Sch. 18 Pt. 9C repealed (with effect in accordance with s. 1329(1) of the amending Act) by Corporation Tax Act 2009 (c. 4), s. 1329(1), Sch. 1 para. 454(11), Sch. 3 Pt. 1 (with Sch. 2 Pts. 1, 2))