

Changes to legislation: There are currently no known outstanding effects for the Finance Act 1998, Cross Heading: Rigid goods vehicles. (See end of Document for details)

SCHEDULES

SCHEDULE 1

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

- II** [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](#)

- 9 After that paragraph there shall be inserted the following paragraphs—
- “9A (1) This paragraph applies to a rigid goods vehicle which—
- (a) is a vehicle with respect to which the reduced pollution requirements are satisfied;
 - (b) is not a vehicle for which the annual rate of vehicle excise duty is determined under paragraph 9(2); and
 - (c) has a revenue weight exceeding 3,500 kilograms.
- (2) Subject to sub-paragraph (3), the annual rate of vehicle excise duty applicable to a rigid goods vehicle to which this paragraph applies shall be determined in accordance with the table set out in paragraph 9B by reference to—
- (a) the revenue weight of the vehicle, and

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(b) the number of axles on the vehicle.

(3) The annual rate of vehicle excise duty applicable to a rigid goods vehicle to which this paragraph applies which has a revenue weight exceeding 44,000 kilograms shall be £4,670.

9B That table is as follows—

Commencement Information

I2 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

10 In paragraph 10 of that Schedule (the trailer supplement), in sub-paragraph (1), for “paragraph 9” there shall be substituted “ paragraphs 9 and 9A ”.

Commencement Information

I3 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

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