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

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## SCHEDULES

### SCHEDULE 1

#### RATES OF DUTY WHERE POLLUTION REDUCED

##### *Buses*

- 3 (1) In sub-paragraph (1) of paragraph 3 of Schedule 1 to the 1994 Act (annual rates of vehicle excise duty for buses), after “bus” there shall be inserted “ with respect to which the reduced pollution requirements are not satisfied ”.
- (2) After that sub-paragraph there shall be inserted the following sub-paragraph—
- “(1A) The annual rate of vehicle excise duty applicable to a bus with respect to which the reduced pollution requirements are satisfied is the general rate specified in paragraph 1(2).”
- (3) In sub-paragraph (6) 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”.

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#### **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

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Buses.