



# Finance Act 1998

## 1998 CHAPTER 36

### PART I

#### EXCISE DUTIES

##### *Vehicle excise duty*

#### **17 Restriction of exemption for old vehicles.**

In paragraph 1A(1) of Schedule 2 to the <sup>M1</sup>Vehicle Excise and Registration Act 1994 (exemption for vehicles more than 25 years old), for the words “more than 25 years before the beginning of the year in which that time falls” there shall be substituted “before 1st January 1973.”

#### **Marginal Citations**

M1 1994 c. 22.

**Changes to legislation:**

There are currently no known outstanding effects for the Finance Act 1998, Section 17.