



HGV Road User Levy Act 2013

2013 CHAPTER 7

Payment, rebates, exemptions and reductions

5 Payment of levy for UK heavy goods vehicles

- (1) This section applies to a UK heavy goods vehicle.
- (2) HGV road user levy must be paid for all periods for which the vehicle is charged to vehicle excise duty.
- (3) Where vehicle excise duty is paid for a year, the levy must be paid for the same year.
- (4) Where vehicle excise duty is paid for 6 months, the levy must be paid for the same 6 months.
- (5) Levy for a year is charged at the appropriate rate shown in the column headed ““Yearly rate”” in Table 1 [^{F1}or Table 1A in Schedule 1 (depending on which of those Tables applies to the vehicle)] .
- (6) Levy for 6 months is charged at the appropriate rate shown in the column headed ““Half-yearly rate”” in that Table.
- (7) The appropriate rate depends on what Band the vehicle is in, and this is given by [^{F2}paragraph 1(3) of that Schedule and Table 1B].

Textual Amendments

- F1** Words in s. 5(5) substituted (with effect in accordance with s. 60(9) of the amending Act) by [Finance Act 2019 \(c. 1\), s. 60\(2\)](#)
- F2** Words in s. 5(7) substituted (1.8.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\), Sch. 22 paras. 4, 12](#)

Modifications etc. (not altering text)

- C1** S. 5(2) excluded (22.7.2020) by [Finance Act 2020 \(c. 14\), s. 88\(1\)\(3\)](#)
- C2** S. 5(2) applied (11.7.2023) by [2020 c. 14, s. 88A\(2\)](#) (as inserted by [Finance \(No. 2\) Act 2023 \(c. 30\), s. 326\(2\)](#))

Changes to legislation: There are currently no known outstanding effects for the HGV Road User Levy Act 2013, Cross Heading: Payment, rebates, exemptions and reductions. (See end of Document for details)

Commencement Information

II S. 5 in force at 1.4.2014 by [S.I. 2014/797](#), [art. 2](#)

6 Payment of levy for non-UK heavy goods vehicles

- (1) This section applies to a non-UK heavy goods vehicle.
- (2) HGV road user levy must be paid in respect of each day on which the vehicle is used ^{F3}... on a road to which this Act applies [^{F4}by virtue of section 3(1A)(b)].
- (3) It may be paid for a period of one year, or any shorter period, chosen by the person paying the levy.
- (4) Levy for a year is charged at the appropriate rate shown in the column headed ““Yearly rate”” in Table 1 [^{F5}or Table 1A in Schedule 1 (depending on which of those Tables applies to the vehicle)].
- (5) Levy for—
 - (a) a period of 6 months, or
 - (b) 6 months out of a longer period,
 is charged at the appropriate rate shown in the column headed ““Half-yearly rate”” in that Table.
- (6) Levy for—
 - (a) one or more whole months (fewer than 6), or
 - (b) so much of a period (not taken into account under subsection (5)) as comprises one or more whole months,
 is charged at the appropriate rate shown in the column headed ““Monthly rate”” in that Table.
- (7) Levy for—
 - (a) a period (less than a month) of one or more whole weeks, or
 - (b) so much of a period (not taken into account under subsection (5) or (6)) as comprises one or more whole weeks,
 is charged at the appropriate rate shown in the column headed ““Weekly rate”” in that Table.
- (8) Levy for—
 - (a) a period (less than a week) of one or more days, or
 - (b) so much of a period as is not taken into account under subsection (5), (6) or (7),
 is charged at the appropriate rate shown in the column headed ““Daily rate”” in that Table.
- (9) The appropriate rate depends on what Band the vehicle is in, and this is given by [^{F6}paragraph 1(3) of that Schedule and Table 1B].

Textual Amendments

F3 Words in [s. 6\(2\)](#) omitted (1.8.2023) by virtue of [Finance \(No. 2\) Act 2023 \(c. 30\)](#), [Sch. 22 paras. 5\(2\)\(a\)](#), [12](#)

F4 Words in [s. 6\(2\)](#) inserted (1.8.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), [Sch. 22 paras. 5\(2\)\(b\)](#), [12](#)

Changes to legislation: There are currently no known outstanding effects for the HGV Road User Levy Act 2013, Cross Heading: Payment, rebates, exemptions and reductions. (See end of Document for details)

F5 Words in s. 6(4) substituted (with effect in accordance with s. 60(9) of the amending Act) by [Finance Act 2019 \(c. 1\), s. 60\(3\)](#)

F6 Words in s. 6(9) substituted (1.8.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\), Sch. 22 paras. 5\(3\), 12](#)

Modifications etc. (not altering text)

C3 S. 6(2) excluded (22.7.2020) by [Finance Act 2020 \(c. 14\), s. 88\(2\)\(3\)](#)

Commencement Information

I2 S. 6 in force at 1.4.2014 by [S.I. 2014/797, art. 2](#)

7 Rebate of levy

(1) Where—

- (a) HGV road user levy has been paid in respect of a vehicle for a period of more than one month (“the levy period”), and
- (b) a rebate entitlement arises more than one month before the end of the levy period,

the person who paid the levy is entitled to the appropriate rebate of levy on making an application to the Secretary of State.

(2) A rebate entitlement arises in the following cases—

- (a) the vehicle is stolen;
- (b) the vehicle is destroyed and the person who paid the levy notifies the Secretary of State of that fact;
- [^{F7}(c) the person who paid the levy notifies the Secretary of State that—
 - (i) in the case of a UK heavy goods vehicle, the vehicle is not intended to be used or kept on a road to which this Act applies by virtue of section 3(1A)(a) at any time during the rest of the levy period, or
 - (ii) in the case of a non-UK heavy goods vehicle, the vehicle is not intended to be used on a road to which this Act applies by virtue of section 3(1A)(b) at any time during the rest of the levy period];
- (d) the vehicle has been sold or disposed of and the person who paid the levy provides the Secretary of State with prescribed information, in the prescribed manner, in relation to the sale or disposal.

[^{F8}(2A) A rebate entitlement also arises where—

- (a) HGV road user levy has been paid in respect of a vehicle at the rate applicable to a vehicle that does not meet Euro 6 emissions standards, and
- (b) the vehicle becomes a vehicle that meets those standards.]

(3) The appropriate rebate where the levy was paid for a whole year is—

$$A \times (10 - B)$$

where—

A is one-tenth of the amount paid;

Changes to legislation: There are currently no known outstanding effects for the HG^V Road User Levy Act 2013, Cross Heading: Payment, rebates, exemptions and reductions. (See end of Document for details)

B is the number of months in the period beginning with the start of the levy period and ending with the date of the application, rounded up (if not an exact number of months) to the next whole number.

- (4) The appropriate rebate in any other case is—

$$C \times D$$

where—

C is one-tenth of the amount that was the yearly rate of levy for the vehicle at the start of the levy period;

D is the number of whole months in the period beginning with the day after the date of the application and ending with the end of the levy period.

- (5) The Secretary of State may specify conditions with which a person must comply before making an application for a rebate.
- (6) The conditions that may be specified include (in particular)—
- (a) a condition requiring that information which has to be provided to the Secretary of State is transmitted by specified electronic means;
 - (b) in a case within subsection (2)(a), conditions relating to the reporting to the police that the vehicle has been stolen.
- (7) The Secretary of State may specify an administration fee for an application for a rebate of HG^V road user levy, to be deducted from the rebate.
- (8) No rebate is due—
- (a) where a fee is specified under subsection (7) and the amount given by subsection (3) or (4) is less than the amount of the fee;
 - (b) where subsection (3) applies and the amount given by that subsection is nil or a negative amount.
- (9) Matters specified under this section must be published in whatever way the Secretary of State thinks appropriate.
- (10) The Secretary of State may by regulations provide for rebates of HG^V road user levy in circumstances other than those set out in this section.

Textual Amendments

F7 S. 7(2)(c) substituted (1.8.2023) by [Finance \(No. 2\) Act 2023 \(c. 30\)](#), [Sch. 22 paras. 6, 12](#)

F8 S. 7(2A) inserted (with effect in accordance with s. 60(9) of the amending Act) by [Finance Act 2019 \(c. 1\)](#), [s. 60\(4\)](#)

Modifications etc. (not altering text)

C4 S. 7 modified (22.7.2020) by [Finance Act 2020 \(c. 14\)](#), [s. 88\(4\)](#)

Changes to legislation: There are currently no known outstanding effects for the HGV Road User Levy Act 2013, Cross Heading: Payment, rebates, exemptions and reductions. (See end of Document for details)

Commencement Information

I3 S. 7 in force at 1.4.2014 by [S.I. 2014/797](#), **art. 2**

8 Exemptions and reductions

- (1) HGV road user levy is not charged in respect of vehicles within paragraph 9(2) of Schedule 1 to the 1994 Act (certain rigid goods vehicles charged to vehicle excise duty at the basic goods vehicle rate).
- (2) HGV road user levy is not charged in respect of a vehicle for a period during which the vehicle is licensed by a licence under section 11 of the 1994 Act (trade licences).
- (3) Regulations may provide for HGV road user levy not to be charged, or to be charged at a reduced rate, in respect of prescribed categories of heavy goods vehicle.

Commencement Information

I4 S. 8 in force at 1.4.2014 by [S.I. 2014/797](#), **art. 2**

Changes to legislation:

There are currently no known outstanding effects for the HGV Road User Levy Act 2013, Cross Heading: Payment, rebates, exemptions and reductions.