
STATUTORY INSTRUMENTS

2013 No. 3186

ROAD TRAFFIC

**The HGV Road User Levy (HMRC
Information Gateway) Regulations 2013**

Made - - - - 14th December 2013
*Laid before the House of
Commons* - - - - 19th December 2013
Coming into force - - 20th January 2014

The Secretary of State for Transport makes the following Regulations in exercise of the powers conferred by section 17(1) of the HGV Road User Levy Act 2013⁽¹⁾.

Citation and commencement

1. These Regulations may be cited as the HGV Road User Levy (HMRC Information Gateway) Regulations 2013 and come into force on 20th January 2014.

Disclosure of information held by Revenue and Customs

2.—(1) This regulation applies to information held by or on behalf of the Commissioners for Her Majesty's Revenue and Customs in connection with their functions.

(2) Such information may be disclosed to—

- (a) the Secretary of State for Transport, or
- (b) an authorised person,

for the purposes of or in connection with the functions of the Secretary of State for Transport under the HGV Road User Levy Act 2013.

(3) In these Regulations, “authorised person” means a person who—

- (a) provides services to, or exercises functions on behalf of, the Secretary of State for Transport; and
- (b) is authorised by the Secretary of State for Transport to receive information to which this regulation applies either generally or for a specific purpose.

Further disclosure of information

3.—(1) This regulation applies to information disclosed under regulation 2, other than information which is also provided to the Secretary of State for Transport or an authorised person otherwise than under that regulation.

(2) Information to which this regulation applies must not be disclosed by—

- (a) the Secretary of State for Transport, or
- (b) an authorised person,

except as permitted by the following provisions of this regulation.

(3) Paragraph (2) does not apply to a disclosure made by—

- (a) the Secretary of State for Transport to an authorised person,
- (b) an authorised person to the Secretary of State for Transport, or
- (c) an authorised person to another authorised person,

for the purposes of, or in connection with, the discharge of the functions of the Secretary of State for Transport under the HGV Road User Levy Act 2013.

(4) Paragraph (2) does not apply to a disclosure if it is—

- (a) authorised by an enactment;
- (b) made in pursuance of an order of a court;
- (c) made for the purposes of a criminal investigation or criminal proceedings (whether or not within the United Kingdom) relating to a matter in respect of which the Secretary of State for Transport has functions under the HGV Road User Levy Act 2013;
- (d) made for the purposes of civil proceedings (whether or not within the United Kingdom) relating to a matter in respect of which the Secretary of State for Transport has functions under the HGV Road User Levy Act 2013;
- (e) made with the consent of the Commissioners for Her Majesty's Revenue and Customs; or
- (f) made with the consent of each person to whom the information relates.

Signed by authority of the Secretary of State

14th December 2013

Robert Goodwill
Parliamentary Under Secretary of State
Department for Transport

EXPLANATORY NOTE

(This note is not part of the Regulations)

These Regulations make provisions enabling information to be disclosed by Her Majesty's Revenue and Customs ("HMRC"). Section 18 of the Commissioners for Revenue and Customs Act 2005 prohibits officials of HMRC from disclosing information which is held by HMRC in connection with its functions, unless such disclosure is permitted by another enactment. These Regulations enable HMRC officials to disclose such information to the Secretary of State for Transport, and prohibit further disclosure of that information.

The information that may be disclosed by HMRC is restricted to information required for the purposes or in connection with the discharge of the functions of the Secretary of State for Transport under the HGV Road User Levy Act 2013. In particular, the information on vehicles entering the UK will enable effective and efficient enforcement of the HGV Road User Levy.

A full impact assessment has not been produced for this instrument as no impact on the private or voluntary sectors is foreseen. An Explanatory Memorandum has been prepared and is available alongside this instrument on the website, www.legislation.gov.uk.